

CITY OF LEBANON ADOPTED BUDGET

Fiscal Year 2014/15



CITY OF LEBANON
It's easier from here.

MISSION STATEMENT

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



Budget Committee Members

MAYOR

Paul R. Aziz

LEBANON CITY COUNCIL

Wayne Rieskamp
Barry Scott

Ward I

Rebecca Grizzle
Floyd Fisher

Ward II

Jason Bolen
Bob Elliott

Ward III

CITIZENS APPOINTED

Adam Kirkpatrick
Ralph Gaston

Mary Garner
Kim Ullfers

Todd Gestrin
Cary Jeffers

ADMINISTRATIVE STAFF

City Manager:	Gary Marks
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 2014/15 ADOPTED ANNUAL BUDGET

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FY 2015 Budget Message

INTRODUCTION

We, the City Manager and the Budget Officer for the City of Lebanon, respectfully submit the following budget for the Fiscal Year July 1, 2014 to June 30, 2015. Even with the significant challenge of matching expenses with forecast revenues in several funds, all funds are balanced.

SIGNIFICANT HIGHLIGHTS

- Overall decrease in City staffing of 10.957 FTE as compared to the Adopted FY2013/14 Budget.
- The overall City budget is 24.01% smaller than FY 2013/14. This is due in part to a reduction in Inter-fund Transfers, Capital Outlay and Personal Services.
- The General Fund is down \$1,350,932, or 12.59 percent.
- Citywide contingencies are up, 39.9 percent, or \$1,262,165, from \$3,162,287 to \$4,424,452. Most of this increase is represented in an appropriation of \$950,000 to establish a reserve in the Northwest Urban Renewal District for the Lowes appeal. The General Fund contingency is down 19.25 percent, from \$495,372 to \$400,000.
- Funds continue to be set aside for future water plant and wastewater improvements.

OVERVIEW

The City of Lebanon's adopted Budget is \$41,299,284 and when combined with the City's three Urban Renewal Districts the adopted budget totals \$47,676,884. The table below shows the overall changes in the budget from the prior year.

	FY 2013/14	FY 2014/15	% Change
City Budget	\$54,347,393	\$41,299,284	-24.01%
Urban Renewal	18,962,986	6,377,600	-66.37%
Overall Budget	73,310,379	47,676,884	-34.97%
Inter-fund Transfers	23,451,620	12,214,142	-47.92%
Effective Overall Budget	49,858,759	35,462,742	-28.87%

It should be noted that while appropriations for the overall budget total \$47,676,884, this total includes inter-fund transfers which represent monies that are essentially counted twice – once when initially receipted and again when received by the fund benefitting from the transfer. Subtracting total inter-fund transfers of \$12,214,142 from total appropriations results in a total *effective* budget for FY2014/15 of \$35,462,742. This amount is \$14,396,017 less than the *effective* budget for FY2013/14, and represents a 28.87 percent decrease. Most of the decrease – amounting to \$12,066,629 – is attributable to the City's sale of general obligation bonds in FY2013/14 associated, in part, with the Northwest Urban Renewal District. Since appropriations are not needed for the sale of bonds in FY2014/15 the budget was reduced by the bond amount shown above.

As in prior years, we have provided a separate summary of inter-fund transfers. This will, hopefully, allow the Budget Committee a comprehensive view of fund transfers as well as assurance that they are balanced. Also, included for the first time is a summary showing the distribution of wages and associated payroll expenses among the budget's various funds, divisions and departments.

REPORT ON GENERAL FUND

This year, the General fund is decreasing by \$1,350,932. This is due primarily to the following:

- Estimated property tax revenue is forecasted to be less than the prior year.
- The planned contingency has decreased.
- Reduction in staff has led to a decrease in Personal Services Expense.

OTHER FUNDS AND DEPARTMENTS

This budget encompasses an anticipated 4% water rate increase and a CPI increase of 2.6% on the wastewater and 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. Important highlights include:

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

URBAN RENEWAL DISTRICTS

The City has three Urban Renewal Districts: The Northwest URD, Cheadle Lake URD and the North Gateway URD. The total URD budget has decreased by \$12,585,386 from the 2013/14 FY. As noted above, most of the decrease is attributable to the sale of bonds for the Northwest URD in FY2013/14 and the elimination, for FY2014/15, of the \$12,066,629 appropriation it required. Important changes include:

- Capital Outlay expense has been decreased significantly from the prior year in the Northwest URD associated, again, with the prior year's sale of bonds.

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

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

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

After a difficult fiscal year the City is ready to start the new budget year with a stabilized fiscal outlook. This budget as approved by the Budget Committee and adopted by the City Council provides for the City's operations, services, projects and programs in Fiscal Year 2014/15.

Respectfully submitted,

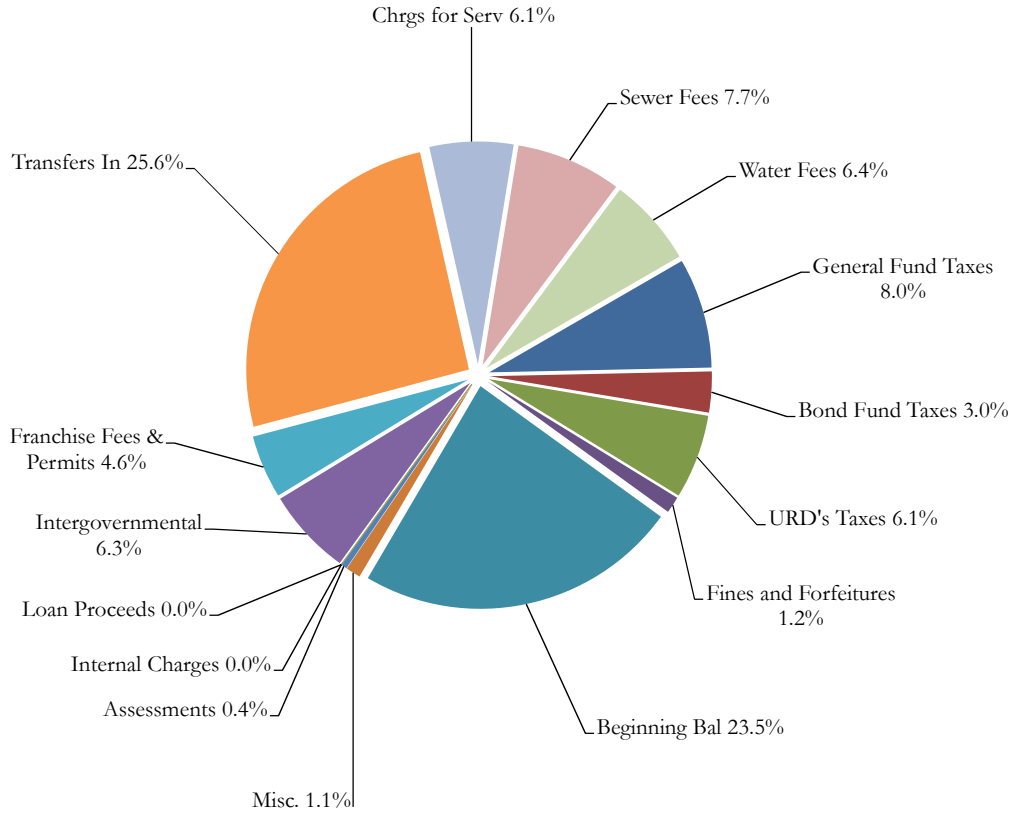
Gary B. Marks

Gary B. Marks
City Manager

Dean Baugh

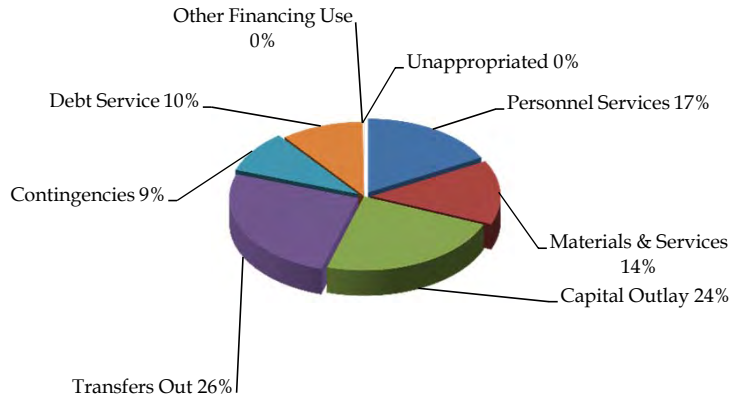
Dean Baugh
Finance Director

**CITY OF LEBANON & URD's 2014/15
Total Revenue \$47,676,884**



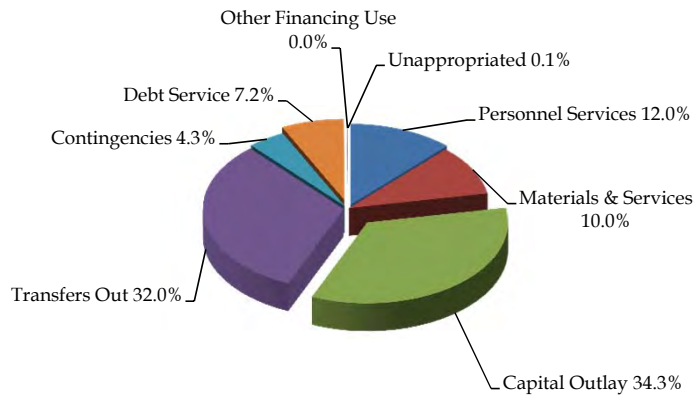
Transfers In	\$ 12,214,142	Beginning Bal	\$ 11,197,011
Chrgs for Serv	2,900,020	Misc	519,415
Sewer Fees	3,650,000	Assessments	206,700
Water Fees	3,070,000	Internal Charges	-
General Fund Taxes	3,810,021	Loan Proceeds	-
Bond Fund Taxes	1,417,000	Intergovernmental	3,001,925
URD's Taxes	2,918,408	Franchise Fees & Permits	2,192,650
Fines and Forfeitures	579,592		

**CITY OF LEBANON & URD's
Total Expenditure Budget 2014/15 \$47,676,884**



Personnel Services	\$ 8,170,375	Transfers Out	\$ 12,214,142
Materials & Services	6,699,317	Contingencies	4,424,452
Capital Outlay	11,174,267	Other Financing Uses	-
Debt Service	4,954,331	Unappropriated	40,000

**BUDGET COMPARISON
Total Expenditure Budget 2013/14 \$73,310,379**

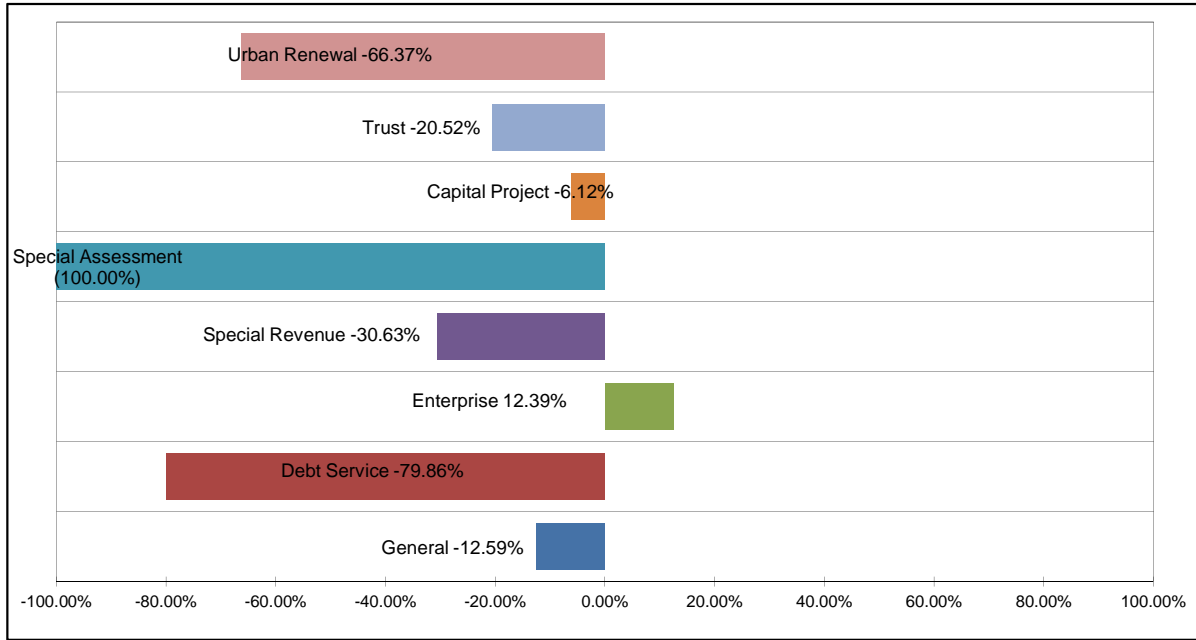


Personnel Services	\$ 8,832,687	Transfers Out	\$ 23,451,620
Materials & Services	7,355,525	Contingencies	3,162,287
Capital Outlay	25,178,606	Other Financing Uses	-
Debt Service	5,289,357	Unappropriated	40,297

FUND TYPE SUMMARY
Adopted for the Fiscal Year 2014-2015

Fund Type	2013-2014		2014-2015 Budget			Percent Over(Under)	Percent of Total Budget
	Adopted Budget	Revised Budget	Proposed Budget	Approved Budget	Adopted Budget	2013-2014 Revised Budget	
General	\$ 10,733,206	\$ 10,733,206	\$ 9,382,274	\$ 9,382,274	\$ 9,382,274	(12.59%)	0.1978
Debt Service	1,578,167	14,775,453	2,975,620	2,975,620	2,975,620	(79.86%)	6.27%
Enterprise	17,691,331	17,309,372	19,453,397	19,453,397	19,176,397	12.39%	40.99%
Special Revenue	6,022,091	6,129,649	4,252,104	4,252,104	4,252,104	(30.63%)	8.96%
Special Assessment	31,462	31,462	-	-	-	(100.00%)	0.00%
Capital Project	5,183,191	5,183,191	4,865,797	5,365,797	5,365,797	(6.12%)	10.25%
Trust	185,060	185,060	147,092	147,092	147,092	(20.52%)	0.31%
Urban Renewal	18,844,357	18,962,986	6,377,600	6,377,600	6,377,600	(66.37%)	13.44%
Totals, All Fund Types	\$ 60,268,865	\$ 73,310,379	\$ 47,453,884	\$ 47,953,884	\$ 47,676,884	(34.97%)	100.00%

Percentage Change in the 2014-2015 Budget from the 2013-2014 Revised Budget



CITY OF LEBANON
BUDGET SUMMARY BY FUND TYPE, RESOURCES AND REQUIREMENTS
 Adopted for the Fiscal Year 2014-2015

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
RESOURCES									
Taxes & Assessments	\$ 3,810,021	\$ 1,417,000	\$ -	\$ 45,100	\$ -	\$ 161,600	\$ -	\$ 2,918,408	\$ 8,352,129
Licenses & Permits	2,029,850	-	-	162,800	-	-	-	-	2,192,650
Fines & Forfeits	432,500	-	-	-	-	-	147,092	-	579,592
Intergovernmental	396,693	-	-	2,105,232	-	500,000	-	-	3,001,925
Charges for Services	4,520	-	9,605,000	10,500	-	-	-	-	9,620,020
Miscellaneous	117,000	800	113,800	192,900	-	90,215	-	4,700	519,415
Transfers In	2,141,690	1,519,573	6,123,597	858,393	-	638,643	-	932,246	12,214,142
Other Sources	450,000	38,247	3,334,000	877,179	-	3,975,339	-	2,522,246	11,197,011
Internal Charges	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	\$ 9,382,274	\$ 2,975,620	\$ 19,176,397	\$ 4,252,104	\$ -	\$ 5,365,797	\$ 147,092	\$ 6,377,600	\$ 47,676,884

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
REQUIREMENTS									
Personnel Services	\$ 6,655,313	\$ -	\$ 616,995	\$ 898,067	\$ -	\$ -	\$ -	\$ -	\$ 8,170,375
Materials & Services	1,676,134	-	3,411,842	1,006,055	-	294,911	147,092	163,283	6,699,317
Capital Outlay	10,600	-	4,961,300	1,265,807	-	3,509,166	-	1,427,394	11,174,267
Transfers Out	500,619	-	8,277,977	951,646	-	41,896	-	2,442,004	12,214,142
Contingencies	400,000	-	819,959	130,529	-	1,519,824	-	1,554,140	4,424,452
Debt Service	139,608	2,935,620	1,088,324	-	-	-	-	790,779	4,954,331
Other Financing Use	-	-	-	-	-	-	-	-	-
Unappropriated	-	40,000	-	-	-	-	-	-	40,000
TOTAL REQUIREMENTS	\$ 9,382,274	\$ 2,975,620	\$ 19,176,397	\$ 4,252,104	\$ -	\$ 5,365,797	\$ 147,092	\$ 6,377,600	\$ 47,676,884

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
FINANCIAL RATIOS									
Taxes and Assessments as percentage of total fund budget	40.61%	47.62%	0.00%	1.06%	0.00%	3.01%	0.00%	45.76%	17.52%
Personnel and Materials and Services as a percentage of the total fund budget	88.80%	0.00%	21.01%	44.78%	0.00%	5.50%	100.00%	2.56%	31.19%
Capital Outlay as percentage of total fund budget	0.11%	0.00%	25.87%	29.77%	0.00%	65.40%	0.00%	22.38%	23.44%

City of Lebanon
Fund Type Summary by Category
FY15 Adopted Budget

Category	FY12 Actual	FY13 Actual	FY14		FY15 Adopted Budget	Percent Over/(Under) FY15 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
General Fund							
Taxes & Assessments	\$ 3,324,823	\$ 3,978,801	\$ 4,123,126	\$ 4,123,126	\$ 3,810,021	(7.59%)	40.60%
Licenses & Permits	1,872,232	1,905,131	1,991,700	1,991,700	2,029,850	1.92%	21.63%
Fines & Forfeits	428,185	421,206	546,000	546,000	432,500	(20.79%)	4.61%
Intergovernmental	371,632	394,971	389,330	389,330	396,693	1.89%	4.23%
Charges for Services	9,121	3,535	5,050	5,050	4,520	(10.50%)	0.05%
Miscellaneous	211,607	249,085	143,400	143,400	117,000	(18.41%)	1.25%
Transfers In	2,310,010	1,147,202	2,584,600	2,584,600	2,141,690	(17.14%)	22.83%
Other Sources	1,174,431	974,551	950,000	950,000	450,000	(52.63%)	4.80%
Total Revenues	\$ 9,702,041	\$ 9,074,482	\$ 10,733,206	\$ 10,733,206	\$ 9,382,274	(12.59%)	100.00%
Personnel Services	\$ 6,618,947	\$ 5,815,256	\$ 7,268,266	\$ 7,268,266	\$ 6,655,313	(8.43%)	70.94%
Materials & Services	1,395,423	1,732,000	1,861,460	1,886,460	1,676,134	(11.15%)	17.86%
Capital Outlay	21,193	57,616	32,050	32,050	10,600	(66.93%)	0.11%
Transfers Out	497,602	629,941	734,666	734,666	500,619	(31.86%)	5.34%
Contingencies	-	-	700,237	675,237	400,000	(40.76%)	4.26%
Debt Service	134,959	138,458	136,527	136,527	139,608	2.26%	1.49%
Unappropriated	-	-	-	-	-	0.00%	0.00%
Total Expenditures	\$ 8,668,124	\$ 8,373,271	\$ 10,733,206	\$ 10,733,206	\$ 9,382,274	(12.59%)	100.00%
Debt Service Funds							
Taxes & Assessments	\$ 1,511,063	\$ 1,586,876	\$ 1,369,800	\$ 1,369,800	\$ 1,417,000	3.45%	47.61%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	1,841	1,639	850	850	800	(5.88%)	0.03%
Transfers In	-	-	167,517	1,298,174	1,519,573	17.05%	51.07%
Other Sources	5,000	38,073	40,000	12,106,629	38,247	(99.68%)	1.29%
Internal Charges	152,111	162,320	-	-	-	0.00%	0.00%
Total Revenues	\$ 1,670,015	\$ 1,788,908	\$ 1,578,167	\$ 14,775,453	\$ 2,975,620	(79.86%)	100.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	12,066,629	-	(100.00%)	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	1,607,867	1,666,870	1,538,167	2,668,527	2,935,620	10.01%	98.66%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	40,000	40,297	40,000	(0.74%)	1.34%
Total Expenditures	\$ 1,607,867	\$ 1,666,870	\$ 1,578,167	\$ 14,775,453	\$ 2,975,620	(79.86%)	100.00%
Enterprise Funds							
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	8,323,894	9,439,329	9,600,000	9,210,000	9,605,000	4.29%	50.09%
Miscellaneous	131,016	135,342	89,900	89,900	113,800	26.59%	0.59%
Transfers In	3,456,839	4,288,462	5,079,897	4,307,981	6,123,597	42.15%	31.93%
Other Sources	6,748,169	3,046,490	3,701,534	3,701,491	3,334,000	(9.93%)	17.39%
Total Revenues	\$ 18,660,532	\$ 16,909,623	\$ 18,471,331	\$ 17,309,372	\$ 19,176,397	10.79%	100.00%
Personnel Services	\$ 503,504	\$ 1,442,554	\$ 594,848	\$ 594,848	\$ 616,995	3.72%	3.21%
Materials & Services	1,199,475	1,263,514	1,623,900	1,623,900	3,411,842	110.10%	17.79%
Capital Outlay	5,291,974	1,914,336	5,408,731	5,018,731	4,961,300	(1.14%)	25.87%
Transfers Out	6,803,228	7,039,417	8,821,839	8,387,816	8,277,977	(1.31%)	43.17%
Contingencies	188,518	-	369,096	413,119	819,959	98.48%	4.28%
Debt Service	1,627,339	1,635,874	1,632,917	1,270,958	1,088,324	(14.37%)	5.68%
Unappropriated	-	-	20,000	-	-	0.00%	0.00%
Total Expenditures	\$ 15,614,038	\$ 13,295,695	\$ 18,471,331	\$ 17,309,372	\$ 19,176,397	10.79%	100.00%

City of Lebanon
Fund Type Summary by Category
FY15 Adopted Budget

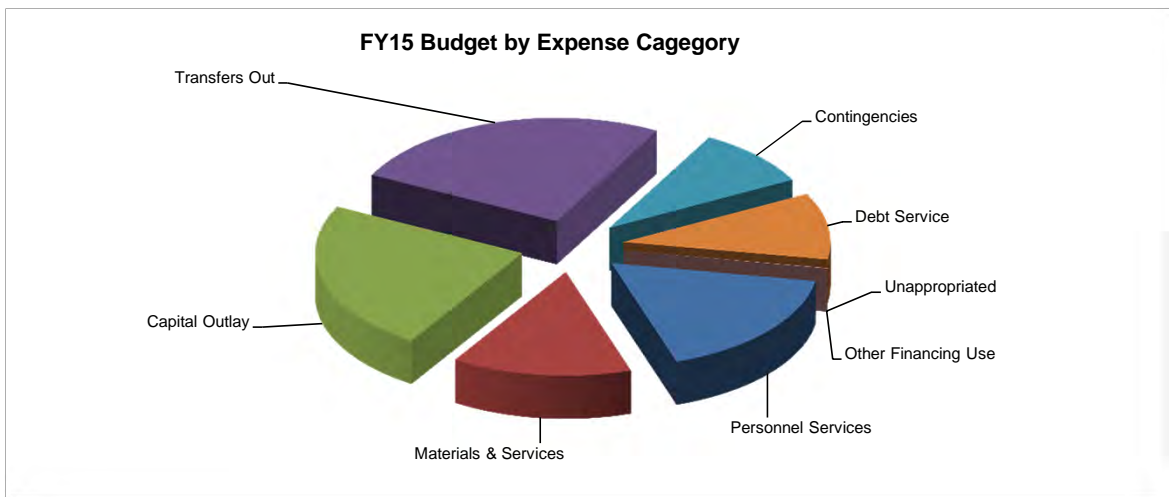
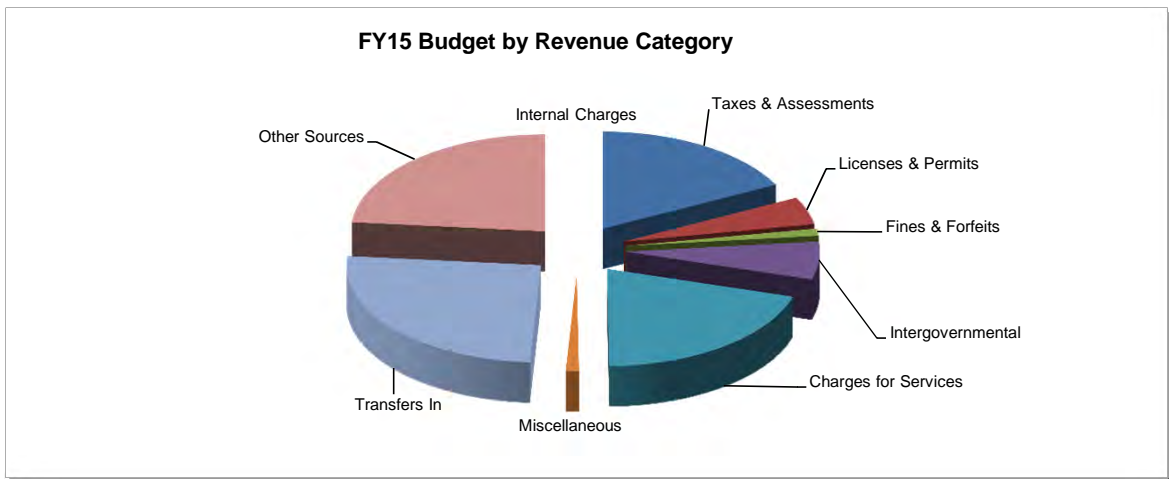
Category	FY12 Actual	FY13 Actual	FY14		FY15 Adopted Budget	Percent Over/(Under)	
			Adopted Budget	Revised Budget		FY15 Revised Budget	Percent of Fund Budget
Special Revenue Funds							
Taxes & Assessments	39,826	33,963	\$ 40,700	40,700	\$ 45,100	10.81%	1.05%
Licenses & Permits	236,728	412,941	256,300	156,300	162,800	4.16%	3.83%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	1,282,096	1,189,572	1,970,115	2,042,673	2,105,232	3.06%	49.51%
Charges for Services	15,641	2,625	13,000	13,000	10,500	(19.23%)	0.25%
Miscellaneous	157,235	192,993	156,950	166,950	192,900	15.54%	4.54%
Transfers In	2,646,751	2,681,684	2,802,324	2,802,324	858,393	(69.37%)	20.19%
Other Sources	1,140,664	1,085,763	777,702	907,702	877,179	(3.36%)	20.63%
Total Revenues	\$ 5,518,941	\$ 5,599,541	\$ 6,017,091	\$ 6,129,649	\$ 4,252,104	(30.63%)	100.00%
Personnel Services	\$ 959,325	\$ 1,137,166	\$ 969,573	\$ 969,573	\$ 898,067	(7.37%)	21.12%
Materials & Services	2,429,372	2,526,341	2,634,063	2,731,621	1,006,055	(63.17%)	23.66%
Capital Outlay	373,770	264,702	1,456,957	1,456,957	1,265,807	(13.12%)	29.77%
Transfers Out	670,346	428,476	768,960	768,960	951,646	23.76%	22.38%
Contingencies	-	-	187,538	202,538	130,529	(35.55%)	3.07%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
Total Expenditures	\$ 4,432,813	\$ 4,356,685	\$ 6,017,091	\$ 6,129,649	\$ 4,252,104	(30.63%)	100.00%
Special Assessment Funds							
Taxes & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	109	-	-	-	-	0.00%	0.00%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	31,352	31,462	31,462	31,462	-	(100.00%)	0.00%
Total Revenues	\$ 31,461	\$ 31,462	\$ 31,462	\$ 31,462	\$ -	(100.00%)	0.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	31,462	31,462	-	(100.00%)	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
Total Expenditures	\$ -	\$ -	\$ 31,462	\$ 31,462	\$ -	(100.00%)	0.00%
Capital Project Funds							
Taxes & Assessments	\$ 141,748	\$ 235,180	\$ 143,750	143,750	\$ 161,600	12.42%	3.01%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	2,049	-	2,051	2,051	500,000	24278.35%	9.32%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	77,849	79,001	746,910	746,910	90,215	(87.92%)	1.68%
Transfers In	293,840	398,200	391,912	391,912	638,643	62.96%	11.90%
Other Sources	4,415,032	3,894,240	3,898,568	3,898,568	3,975,339	1.97%	74.09%
Internal Charges	-	-	-	-	-	0.00%	0.00%
Total Revenues	\$ 4,930,518	\$ 4,606,621	\$ 5,183,191	\$ 5,183,191	\$ 5,365,797	3.52%	100.00%
Personnel Services	\$ -	\$ 9,095	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	121,496	72,177	637,235	637,235	294,911	(53.72%)	5.50%
Capital Outlay	835,604	404,540	3,054,957	3,054,957	3,509,166	14.87%	65.40%
Transfers Out	61,400	37,530	44,258	44,258	41,896	(5.34%)	0.78%
Contingencies	17,782	710	1,446,741	1,446,741	1,519,824	5.05%	28.32%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
Total Expenditures	\$ 1,036,282	\$ 524,052	\$ 5,183,191	\$ 5,183,191	\$ 5,365,797	3.52%	100.00%

City of Lebanon
Fund Type Summary by Category
FY15 Adopted Budget

Category	FY12 Actual	FY13 Actual	FY14		FY15 Adopted Budget	Percent Over/(Under) FY15 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
Trust Funds							
Taxes & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	125,832	99,251	185,060	185,060	147,092	(20.52%)	100.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	-	-	0.00%	0.00%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	-	2,326	-	-	-	0.00%	0.00%
Total Revenues	\$ 125,832	\$ 101,577	\$ 185,000	\$ 185,060	\$ 147,092	(20.52%)	100.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	123,506	105,938	185,060	185,060	147,092	(20.52%)	100.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	-	0.00%	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
Total Expenditures	\$ 123,506	\$ 105,938	\$ 185,060	\$ 185,060	\$ 147,092	(20.52%)	100.00%
Total: City Budget							
Taxes & Assessments	\$ 5,018,074	\$ 5,834,820	\$ 5,677,376	\$ 5,677,376	\$ 5,433,721	(4.29%)	13.16%
Licenses & Permits	2,108,960	2,318,072	2,248,000	2,148,000	2,192,650	2.08%	5.31%
Fines & Forfeits	554,017	520,457	731,060	731,060	579,592	(20.72%)	1.40%
Intergovernmental	1,655,777	1,584,543	2,361,496	2,434,054	3,001,925	23.33%	7.27%
Charges for Services	8,348,656	9,445,489	9,618,050	9,228,050	9,620,020	4.25%	23.29%
Miscellaneous	579,657	658,060	1,138,010	1,148,010	514,715	(55.16%)	1.25%
Transfers In	8,707,440	8,515,548	11,026,250	11,384,991	11,281,896	(0.91%)	27.32%
Other Sources	13,514,648	9,072,905	9,399,266	21,595,852	8,674,765	(59.83%)	21.00%
Internal Charges	152,111	162,320	-	-	-	0.00%	0.00%
Total Revenues	\$ 40,639,340	\$ 38,112,214	\$ 42,199,508	\$ 54,347,393	\$ 41,299,284	(24.01%)	100.00%
Personnel Services	\$ 8,081,776	\$ 8,404,071	\$ 8,832,687	\$ 8,832,687	\$ 8,170,375	(7.50%)	19.78%
Materials & Services	5,269,272	5,699,970	6,941,718	7,064,276	6,536,034	(7.48%)	15.83%
Capital Outlay	6,522,541	2,641,194	9,952,695	9,562,695	9,746,873	1.93%	23.60%
Transfers Out	8,032,576	8,135,364	10,401,185	22,033,791	9,772,138	(55.65%)	23.66%
Contingencies	206,300	710	2,703,612	2,737,635	2,870,312	4.85%	6.95%
Debt Service	3,370,165	3,441,202	3,307,611	4,076,012	4,163,552	2.15%	10.08%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	60,000	40,297	40,000	(0.74%)	0.10%
Total Expenditures	\$ 31,482,630	\$ 28,322,511	\$ 42,199,508	\$ 54,347,393	\$ 41,299,284	(24.01%)	100.00%
Urban Renewal Funds							
Taxes & Assessments	\$ 3,839,004	\$ 2,207,190	\$ 3,251,357	\$ 3,286,357	\$ 2,918,408	(11.20%)	45.76%
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	16,011	3,615	1,000	1,000	4,700	370.00%	0.07%
Transfers In	-	160,286	-	12,066,629	932,246	(92.27%)	14.62%
Other Sources	3,074,226	5,517,419	15,592,000	3,609,000	2,522,246	(30.11%)	39.55%
Total Revenues	\$ 6,929,241	\$ 7,888,510	\$ 18,844,357	\$ 18,962,986	\$ 6,377,600	(66.37%)	100.00%
Personnel Services	\$ -	\$ 168,439	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	60,261	14,701	620	291,249	163,283	(43.94%)	2.56%
Capital Outlay	18,656	1,727,287	15,627,911	15,615,911	1,427,394	(90.86%)	22.38%
Transfers Out	665,291	540,470	625,065	1,417,829	2,442,004	72.24%	38.29%
Contingencies	-	-	424,652	424,652	1,554,140	265.98%	24.37%
Debt Service	632,367	922,824	2,166,109	1,213,345	790,779	(34.83%)	12.40%
Unappropriated	-	-	-	-	-	0.00%	0.00%
Total Expenditures	\$ 1,376,575	\$ 3,373,721	\$ 18,844,357	\$ 18,962,986	\$ 6,377,600	(66.37%)	100.00%

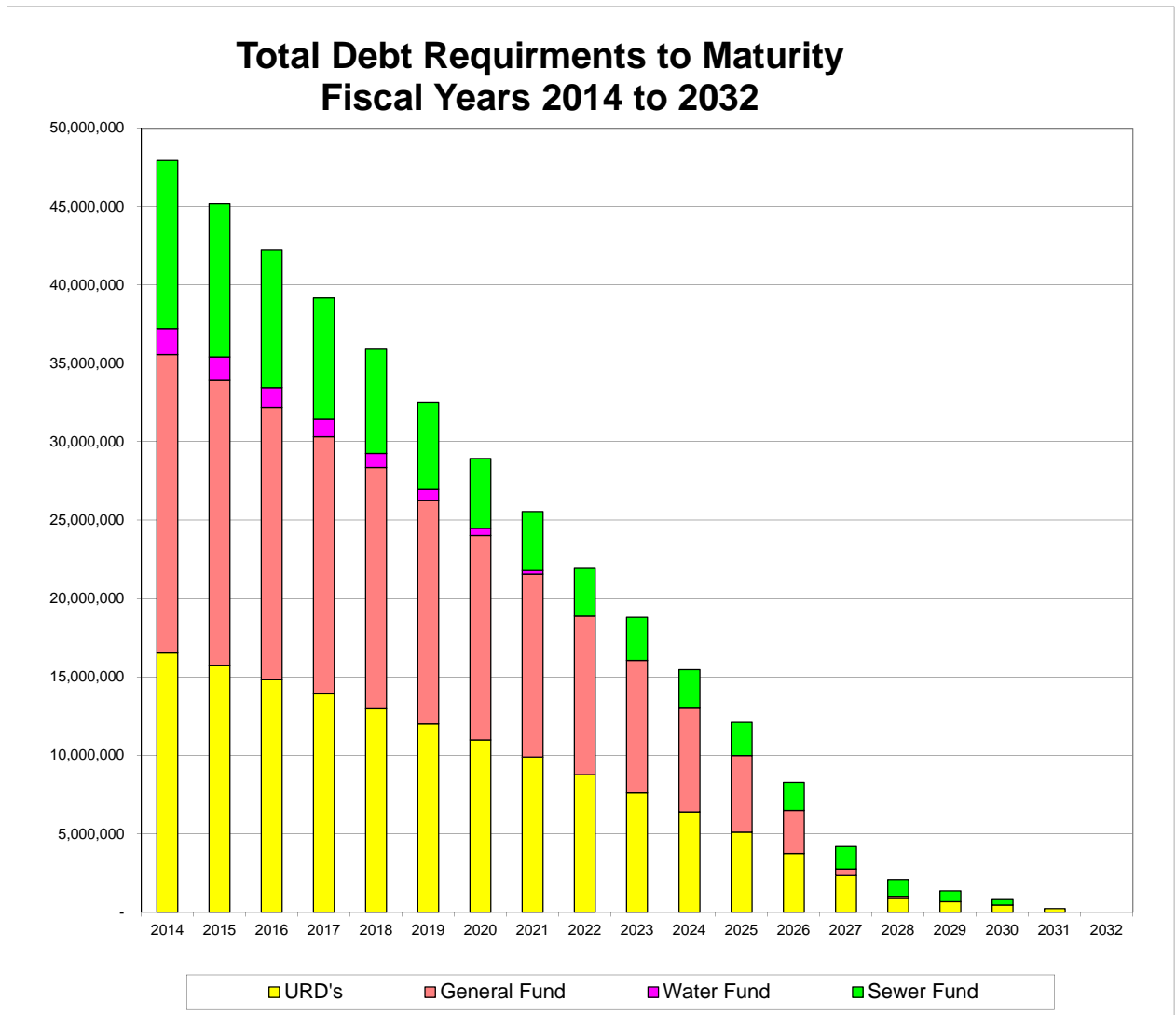
City of Lebanon Fund Type Summary by Category FY15 Adopted Budget

Category	FY12 Actual	FY13 Actual	FY14		FY15 Adopted Budget	Percent Over/(Under) FY15 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
Total: All Funds and Urban Renewal							
Taxes & Assessments	\$ 8,857,078	\$ 8,042,010	\$ 8,928,733	\$ 8,963,733	\$ 8,352,129	(6.82%)	17.50%
Licenses & Permits	2,108,960	2,318,072	2,248,000	2,148,000	2,192,650	2.08%	4.60%
Fines & Forfeits	554,017	520,457	731,060	731,060	579,592	(20.72%)	1.22%
Intergovernmental	1,655,777	1,584,543	2,361,496	2,434,054	3,001,925	23.33%	6.30%
Charges for Services	8,348,656	9,445,489	9,618,050	9,228,050	9,620,020	4.25%	20.18%
Miscellaneous	595,668	661,675	1,139,010	1,149,010	519,415	(54.79%)	1.09%
Transfers In	8,707,440	8,675,834	11,026,250	23,451,620	12,214,142	(47.92%)	25.62%
Other Sources	16,588,874	14,590,324	24,991,266	25,204,852	11,197,011	(55.58%)	23.49%
Internal Charges	152,111	162,320	-	-	-	0.00%	0.00%
Total Revenues	\$ 47,568,581	\$ 46,000,724	\$ 61,043,865	\$ 73,310,379	\$ 47,676,884	(34.97%)	100.00%
Personnel Services	\$ 8,081,776	\$ 8,572,510	\$ 8,832,687	\$ 8,832,687	\$ 8,170,375	(7.50%)	17.14%
Materials & Services	5,329,533	5,714,671	6,942,338	7,355,525	6,699,317	(8.92%)	14.05%
Capital Outlay	6,541,197	4,368,481	25,580,606	25,178,606	11,174,267	(55.62%)	23.44%
Transfers Out	8,697,867	8,675,834	11,026,250	23,451,620	12,214,142	(47.92%)	25.62%
Contingencies	206,300	710	3,128,264	3,162,287	4,424,452	39.91%	9.28%
Debt Service	4,002,532	4,364,026	5,473,720	5,289,357	4,954,331	(6.33%)	10.39%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	60,000	40,297	40,000	(0.74%)	0.08%
Total Expenditures	\$ 32,859,205	\$ 31,696,232	\$ 61,043,865	\$ 73,310,379	\$ 47,676,884	(34.97%)	100.00%



**City of Lebanon
Debt Service Balances**

Balance at 6/30	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Water Fund	1,670,000	1,485,000	1,295,000	1,095,000	895,000	680,000	460,000	235,000	-	-
Sewer Fund	10,729,270	9,770,588	8,778,183	7,751,503	6,684,972	5,582,991	4,439,939	3,770,167	3,073,000	2,767,942
URD's	16,537,838	15,708,116	14,827,605	13,926,274	12,984,090	12,001,018	10,977,024	9,902,040	8,776,006	7,608,866
General Fund	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	8,444,153
Total Reserves	47,945,805	45,178,126	42,249,340	39,179,045	35,953,316	32,535,324	28,931,297	25,555,519	21,965,655	18,820,961
	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Water Fund	-	-	-	-	-	-	-	-	-	-
Sewer Fund	2,451,407	2,123,351	1,783,728	1,427,493	1,059,598	680,000	345,000	(0)	(0)	
URD's	6,390,573	5,106,063	3,760,262	2,353,113	879,558	674,535	457,979	234,824	-	
General Fund	6,625,782	4,881,677	2,731,616	410,502	133,333	-	-	-	-	
Total Reserves	15,467,762	12,111,091	8,275,606	4,191,108	2,072,489	1,354,535	802,979	234,824	(0)	



* Totals do not include the proposed Northwest URD bond



Schedule of 2014-15 Proposed Budget Interfund Transfers

Purpose	Acct Number	Description	Revenue	Expense
To provide funding for salaries. Salaries are posted to a home department to make the compensation budget more transparent. There is an FTE allocation chart included in the budget to detail how the position funding is allocated.	100-000-49000	Trans In Sal/Ben funding	1,936,571	
	430-000-49000	Trans In Sal/Ben funding-470	4,035	
	470-000-49000	Trans In Sal/Ben funding-450	57,659	
	542-000-49000	Trans In Sal/Ben funding-540	78,451	
	558-000-49000	Trans In Sal/Ben funding-815	10,988	
	430-430-90011	To General Fund-Sal/Ben		596,324
	433-433-90011	To General Fund-Sal/Ben		95,482
	450-450-90011	To General Fund-Sal/Ben		64,418
	450-450-90181	To Wastewater-Sal/Ben		57,659
	470-470-90011	To General Fund-Sal/Ben		548,354
	470-470-90180	To Water-Sal/Ben		4,035
	473-473-90011	To General Fund-Sal/Ben		37,091
	527-527-90011	To General Fund-Sal/Ben		96,843
	540-540-90182	To IS Sal/Ben		78,451
	542-542-90011	To General Fund-Sal/Ben		18,329
	545-545-90011	To General Fund-Sal/Ben		4,998
	555-555-90011	To General Fund-Sal/Ben		38,986
	558-558-90011	To General Fund-Sal/Ben		165,495
	569-569-90011	To General Fund-Sal/Ben		20,637
	815-815-90183	To Street Fund-Sal/Ben		10,988
	852-852-90011	To General Fund-Sal/Ben		6,182
	862-862-90011	To General Fund-Sal/Ben		6,182
	872-872-90011	To General Fund-Sal/Ben		6,182
	882-882-90011	To General Fund-Sal/Ben		6,181
892-892-90011	To General Fund-Sal/Ben		6,181	
925-925-90011	To General Fund-Sal/Ben		128,536	
935-935-90011	To General Fund-Sal/Ben		44,082	
940-940-90011	To General Fund-Sal/Ben		46,088	
To provide funding for materials and services. Materials and services are posted to a home department to make the materials and services budget more transparent.	100-000-49001	Trans In Mat exp funding	200,619	
	430-430-90010	To General Fund		72,414
	450-450-90010	To General Fund		4,149
	470-470-90010	To General Fund		71,532
	527-527-90010	To General Fund		16,057
	558-558-90010	To General Fund		6,817
	569-569-90010	To General Fund		1,091
	925-925-90010	To General Fund		15,433
	935-935-90010	To General Fund		8,444
	940-940-90010	To General Fund		4,682
Administrative costs charged for the collection of the Motel Tax. 10% of annual tax amount.	100-000-49030	From Motel Tax	4,500	
	510-510-90005			4,500
To provide funds to pay Full Faith and Credit Bond debt service. (FFC2013)	317-000-49022	From Water - 430	241,850	
	317-000-49025	From Wastewater - 470	274,350	
	317-000-49098	From Northwest URD - 925	826,350	
	430-430-90017	To Water Bonds-317		241,850
	470-470-90017	To Water Bonds-317		274,350
	925-925-90017	To Water Bonds-317		826,350
To provide funding for PERS bond payment.	320-000-49030	Transfer in-PERS Bond	177,023	
	100-110-90030	Transfer to PERS Bond-320		6,026
	100-116-90030	Transfer to PERS Bond-320		319
	100-126-90030	Transfer to PERS Bond-320		3,797
	100-133-90030	Transfer to PERS Bond-320		2,915
	100-140-90030	Transfer to PERS Bond-320		1,596
	100-160-90030	Transfer to PERS Bond-320		870
	100-165-90030	Transfer to PERS Bond-320		6,424
	100-170-90030	Transfer to PERS Bond-320		3,747
	100-180-90030	Transfer to PERS Bond-320		83,024
	100-190-90030	Transfer to PERS Bond-320		2,081
	430-430-90030	Transfer to PERS Bond-320		22,681
	470-470-90030	Transfer to PERS Bond-320		20,121
	542-542-90030	Transfer to PERS Bond-320		7,366
	545-545-90030	Transfer to PERS Bond-320		1,756
	558-558-90030	Transfer to PERS Bond-320		10,092
569-569-90030	Transfer to PERS Bond-320		4,208	

Schedule of 2014-15 Proposed Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
To reimburse water fund for water charges waived under Lowes and Pace America economic agreements	430-000-49098	From Northwest URD-925	39,692	
	925-925-90013	To Water -430		39,692
To provide funds to maintain quality in drinking water. Provides for management and operation of the Water treatment plant.	433-000-49022	From Water Fund-430	655,000	
	433-000-49037	From Operations & Environment-537	72,690	
	430-430-90023	To Plant Operations-433		655,000
	537-537-90023	To Plant Operations-433		72,690
To provide funds for water capital improvements.	435-000-49022	From Water Fund-430	2,100,000	
	430-430-90120	To Water CIP-435		2,100,000
To reimburse Wastewater fund for water charges waived under Lowes and Pace America economic agreements	470-000-49098	From Northwest URD-925	37,697	
	925-925-90013	To Wastewater -430		37,697
To provide funds to maintain quality in wastewater, ground A181water and storm water runoff. Provides for management and operation of the Wastewater treatment plant.	473-000-49025	From Wastewater Fund-470	1,100,000	
	473-000-49037	From Operations & Environment-537	200,000	
	470-470-90023	To Plant Operations-473		1,100,000
	537-537-90023	To Plant Operations-473		200,000
To provide funding for the Sewer and Lateral Repair program.	474-000-49025	From W Water Fund	340,000	
	470-470-90126	To Sewer & Lateral Repair -474		340,000
To provide funds for wastewater capital improvements.	475-000-49025	From Wastewater Fund-470	500,000	
	470-470-90125	To Wastewater CIP-475		500,000
To provide funds to pay Wastewater debt service.	476-000-49021	From Wastewater - 470	1,016,824	
	470-470-90014	To Wastewater Bonds-476		1,016,824
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	42,105	
	540-000-49023	From Stormdrain-450	7,579	
	540-000-49025	From W Water Fund-470	46,316	
	430-430-90025	To GIS-540		42,105
	450-450-90025	To GIS-540		7,579
	470-470-90025	To GIS-540		46,316
To provide funds for the management and implementation of the computer network and telecommunications systems, including equipment replacement reserve. The transfer total is \$566,471.	542-000-49010	From General Fund	257,454	
	542-000-49022	From Water Fund-430	108,142	
	542-000-49025	From W Water Fund-470	82,131	
	542-000-49029	From Dial-A-Bus-569	5,349	
	542-000-49033	From Eng Dev Review-555	5,165	
	542-000-49046	From Streets Fund-558, 559, 815	35,299	
	542-000-49047	From Storm Drain-450	12,998	
	542-000-49048	From Custodial & Bldg Maint-545	9,433	
	542-000-49050	From Bldg Inspect-527	16,886	
	542-000-49098	From NW Urban Renewal-925	16,515	
	542-000-49170	From Cheadle Lake URD-935	5,162	
	542-000-49175	From Gateway URD-940	5,831	
	100-110-90027	To Info System Service		1,713
	100-116-90027	To Info System Service		1,142
	100-126-90027	To Info System Service		4,098
	100-133-90027	To Info System Service		13,193
	100-140-90027	To Info System Service		5,644
	100-160-90027	To Info System Service		3,539
	100-165-90027	To Info System Service		48,756
	100-170-90027	To Info System Service		20,100
	100-180-90027	To Info System Service		143,563
	100-190-90027	To Info System Service		15,706
	527-527-90027	To Info System Service		16,886
	545-545-90027	To Info System Service		9,433
	555-555-90027	To Info System Service		5,165
	430-430-90027	To Info System Service-542		108,142
	450-450-90027	To Info System Service-542		12,998
	470-470-90027	To Info System Service-542		82,131
	558-558-90027	To Info System Service-542		35,299
	569-569-90027	To Info System Service-542		5,349
	925-925-90027	To Info System Service-542		16,515
	935-935-90027	To Info System Service-542		5,162
940-940-90027	To Info System Service-542		5,831	

Schedule of 2014-15 Proposed Budget Interfund Transfers

Purpose	Acct Number	Description	Revenue	Expense
To provide funds for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary supplies and inventory. The transfer total is \$160,740.	545-000-49010	From General Fund	84,966	
	545-000-49022	From Water Fund-430	8,997	
	545-000-49025	From W Water Fund-470	7,600	
	545-000-49029	From Dial-A-Bus-569	2,541	
	545-000-49032	From GIS-540	591	
	545-000-49033	From Eng Dev Review-555	239	
	545-000-49038	From Info Sys-542	1,820	
	545-000-49046	From Streets Fund-558, 559, 815	2,300	
	545-000-49047	From Storm Drain-450	825	
	545-000-49050	From Bldg Inspect-527	707	
	545-000-49098	From NW Urban Renewal-925	1,117	
	545-000-49170	From Cheadle Lake URD-935	454	
	545-000-49175	From Gateway URD-940	432	
	100-195-90028	To Custodial & Bldg Maint		84,966
	527-527-90028	To Custodial & Bldg Maint		707
	540-540-90028	To Custodial & Bldg Maint		591
	542-542-90028	To Custodial & Bldg Maint		1,820
	555-555-90028	To Custodial & Bldg Maint		239
	430-430-90028	To Custodial & Bldg Maint-545		8,997
	450-450-90028	To Custodial & Bldg Maint-545		825
	470-470-90028	To Custodial & Bldg Maint-545		7,600
	558-558-90028	To Custodial & Bldg Maint-545		2,300
	569-569-90028	To Custodial & Bldg Maint-545		2,541
925-925-90028	To Custodial & Bldg Maint-545		1,117	
935-935-90028	To Custodial & Bldg Maint-545		454	
940-940-90028	To Custodial & Bldg Maint-545		432	
To set funds aside for equipment acquisition and replacement. In this way, equipment replacement costs are more evenly distributed over future years.	820-000-49010	From General Fund	47,400	
	820-000-49022	From Water Fund-430	52,000	
	820-000-49025	From W Water Fund-470	62,000	
	820-000-49038	From Info Sys-542	65,000	
	820-000-49046	From Streets Fund-558	58,000	
	820-000-49047	From Stormdrain Fund-450	25,000	
	100-133-90105	To Eqpt Acq & Rep Fund-820		12,000
	100-165-90105	To Eqpt Acq & Rep Fund-820		3,000
	100-190-90105	To Eqpt Acq & Rep Fund-820		10,000
	100-195-90105	To Eqpt Acq & Rep Fund-820		2,400
	450-450-90105	To Eqpt Acq & Rep Fund-820		25,000
	542-542-90105	To Eqpt Acq & Rep Fund-820		65,000
	100-180-90105	To Eqpt Acq & Rep Fund-820		20,000
	430-430-90105	To Eqpt Acq & Rep Fund-820		52,000
	470-470-90105	To Eqpt Acq & Rep Fund-820		62,000
	558-558-90105	To Eqpt Acq & Rep Fund-820		58,000
	To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	852-000-49098	From NW Leb URD-929	2,167
852-000-49170		From Cheadle Lake URD-935	7,524	
925-925-90145		To SDC-Drainge-852		2,167
935-935-90145		To SDC-Drainge-852		7,524
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	862-000-49170	From Cheadle Lake URD-935	101,040	
	935-935-90147	To SDC-Parks-862		101,040
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	872-000-49098	From NW Leb URD-929	17,443	
	872-000-49170	From Cheadle Lake URD-935	85,865	
	925-925-90149	To SDC-Wastewater-872		17,443
	935-935-90149	To SDC-Wastewater-872		85,865
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	882-000-49170	From Cheadle Lake URD-935	44,019	
	935-935-90151	To SDC-Streets-882		44,019
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	892-000-49098	From NW Leb URD-929	9,955	
	892-000-49170	From Cheadle Lake URD-935	61,230	
	925-925-90152	To SDC-Wastewater-872		9,955
	935-935-90152	To SDC-Wastewater-872		61,230
To provide funds for Urban Renewal projects.	925-000-49166	From NW Leb URD-928	932,246	
	928-928-90164	To NW Leb URD		932,246

12,214,142 12,214,142



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 \$41.30 million and, combined with the three Urban Renewal District's, totals \$47.68 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/Lebanon Urban Renewal Agency 2014-15 budget shows a decrease of \$25,633,495 compared to the current year. The General Fund and, Debt Service Fund account for a decrease of \$13,150,765. The Enterprise Fund accounts for an increase of \$1,867,025. The Special Revenue Fund, Special Assessment Fund, Trust Fund and Capital Projects Funds combine for a decrease of \$1,764,369 when compared to the amounts for FY2013-14. The three Urban Renewal Budgets have a combined decrease of \$12,585,386.

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 2014-15 (updated 4/9/14)

Date TBD	Council Priority Setting Workshop
Dec 13	Email Dean with a copy to Dana any FTE and personnel change request for FY14-15
Jan 8	Dean requests six month payroll projection to year end from Karen, to be completed by January 15.
Jan 17	FY14-15 Excel Spreadsheet in L:\Budget\Budget 14-15 folder. Departments to fill in expense estimates to year end and enter FY14-15 proposed budget request. Complete by January 31.
Jan 24	Custodial Services & IS FY14-15 proposed amounts entered so transfers may be calculated.
Jan 31	Julie sends letters to Budget Committee members (service/term reminder; appointments if needed).
Jan 31	Due date for Departments to enter the current year budget estimates to year end and proposed budget request.
Jan 31	FY14-15 Salary Projection prepared and entered in Budget spreadsheet. Dean enters major fund revenues for FY14-15.
Feb 7	Departments revise Excel budget proposal spreadsheet with reviewed estimates to year end and updated "Proposed" column for FY14-15 amounts.
Feb 11	At Department Manager staff meeting review General Fund, Water, Wastewater, Streets balances, and what needs to be done to balance funds.
Feb 13	Dean to enter any changes from Feb 11 staff meeting review.
Feb 19	Managers notify Dean/Sarah by 5:00 p.m. that they have updated their FY14-15 detail and narratives. Dean enters Finance detail & narrative changes for Water, Wastewater, Streets, and URD budgets.
Mar 14	Dean submits budget computer sheets to Gary by 5:00 p.m.
Mar 24-28	SPRING BREAK
Apr 1 - 8	Dept. Managers have budget meetings with Dean and Gary.
Apr 11	Dean enters any changes from budget meetings with City Manager, and rebalances budget.
Apr 18	Departments Narratives & Detail sheets are completed. Must agree with/match the Apr 11 budget proposal (see above).
Apr 18	All Departments updated charts/graphs due. These should all be saved in the "L:\budget\2014-15\Charts Graphs Misc" Folder. Dean updates Budget Comparison, Total Revenue & General fund Expenditures charts.
Apr 22	Gary prepares Budget Message, Dean prepares Budget Process. Dean, Julie, and Sarah begin to assemble Proposed Budget Document.
Apr 22-30	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 1	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 5/7.
May 2	Proposed Budgets delivered to Budget Committee Members along with a current year Rev/Expense report thru April 30.
May 7	Lebanon Express - Publication of 2nd notice of Proposed Budget Meetings & Public Hearing on State Shared Revenue.
May 12	Proposed Budget Meeting & Public Hearing @ 6:30 p.m. (Santiam Travel Station.)
May 13	2nd Proposed Budget Meeting @ 6:30 p.m. If needed, another meeting will be held on May 15 (Santiam Travel Station.)
May 16	Dean makes any budget updates approved by the budget committee
May 21	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 6/11/12, notice to be published in the Lebanon Express June 4. Departments update Estimates to Year End column on the budget spreadsheet.
May 30	Dean prepares State Shared Revenue Resolution, Ordinance and memo for June 11 Council Meeting , due by 5pm.

Lebanon Budget Calendar for FY 2014-15 (updated 4/9/14)

June 4	State Revenue Sharing public hearing notice and the Budget hearing notices are published in the Lebanon Express for June 11 Council Meeting (See May 23).
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 6	Last day for the public to submit testimony on proposed uses of State Revenue Sharing Funds to the City Manager.
June 11	Regularly scheduled City Council Meeting. Public Hearing on approved uses of State Revenue Sharing is held. Resolution and Ordinance to accept State Shared Revenue to be adopted by Council.
June 11	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 13	Departments notify Dean/Sarah that their narratives, detail, and charts and graphs have been updated in the Adopted Budget folders. Ron to submit the project list to BOLI.
June 18	Gary revises budget message to reflect Adopted Budget, Dean revises Budget Process.
June 27	Dean and Sarah assemble the Adopted Budget to be written to a PDF document.
July 11	Last day for Dean to submit required budget documents to the Linn County Assessor's Office.
July 18	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:

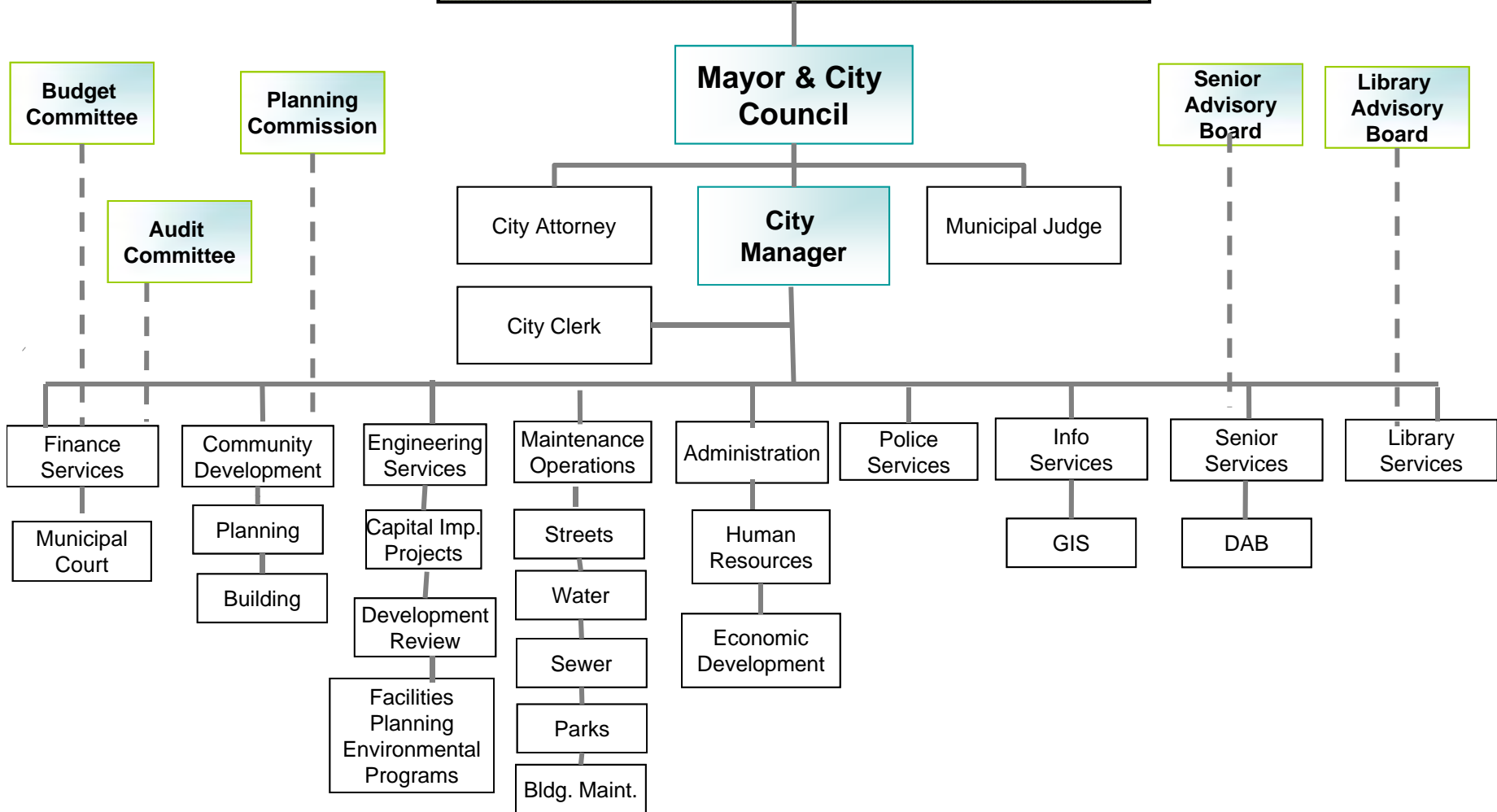
2 publications, not less than 5 or more than 30 days before Budget Committee Meeting - separated by at least 5 days. Can post one in the newspaper and one on the City Website.

Budget Hearing Notice:

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

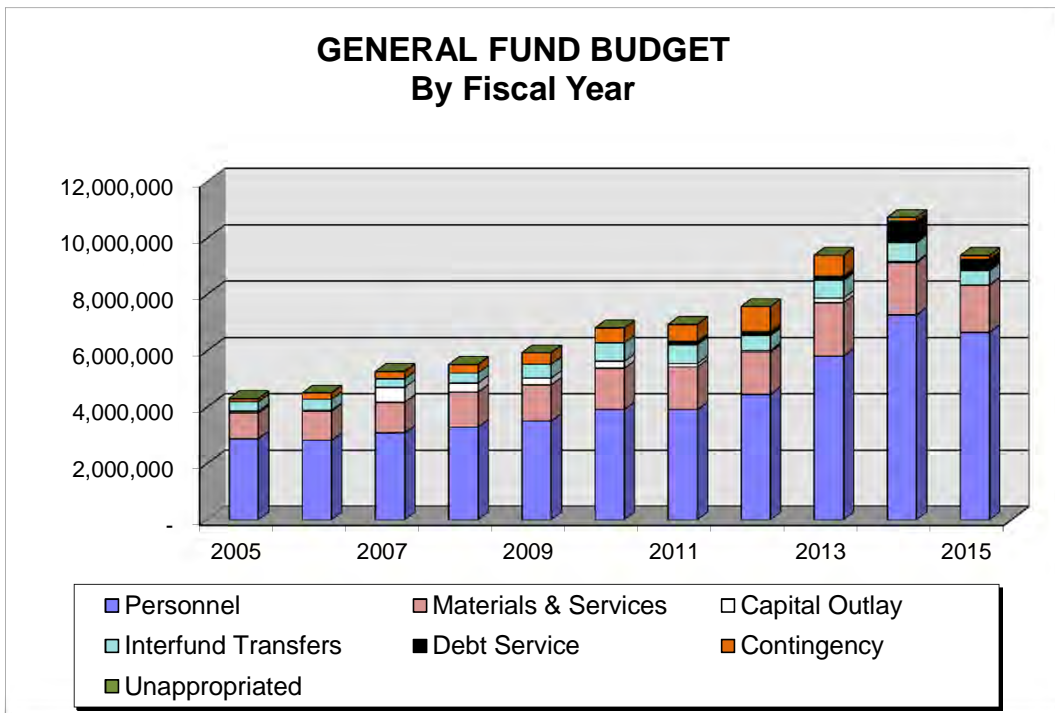
Dates and times are for planning purposes only

Citizens of Lebanon



GENERAL FUND
Adopted Requirements by Type for FY15

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	\$ 214,150	\$ 29,230	\$ -	\$ 7,739	\$ -	\$ -	\$ -	\$ 251,119	2.68%
116-Human Resources	78,068	14,234	-	1,461	-	-	-	93,763	1.00%
120-City Attorney	-	175,050	-	-	-	-	-	175,050	1.87%
126-Community Development	189,521	7,100	-	7,895	-	-	-	204,516	2.18%
130-Engineering	977,497	400	-	-	-	-	-	977,897	10.42%
133-Parks	248,008	219,950	-	28,108	-	-	-	496,066	5.29%
140-Finance	453,840	23,898	-	7,240	-	-	-	484,978	5.17%
160-Legislative	124,122	27,855	-	4,409	-	-	-	156,386	1.67%
165-Library	330,163	85,643	-	58,180	-	-	-	473,986	5.05%
170-Municipal Court	166,981	80,649	-	23,847	-	-	-	271,477	2.89%
180-Police	3,753,453	597,048	6,000	246,587	-	-	-	4,603,088	49.06%
190-Senior Services	119,510	39,194	4,600	27,787	-	-	-	191,091	2.04%
195-Non-Departmental	-	375,883	-	87,366	400,000	139,608	-	1,002,857	10.69%
Fund Totals	\$ 6,655,313	\$ 1,676,134	\$ 10,600	\$ 500,619	\$ 400,000	\$ 139,608	\$ -	\$ 9,382,274	100.00%
Percent of General Fund	70.94%	17.86%	0.11%	5.34%	4.26%	1.49%	0.00%	100.00%	



City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
100 GENERAL FUND									
R1 Rev.-Taxes & Assess									
3,179,028	3,782,019	3,833,261	3,376,049	3,660,078	100-000-47010	Current Property Taxes	3,710,021	3,710,021	3,710,021
119,678	148,755	110,000	54,945	90,000	100-000-47020	Delinquent Prop Taxes	75,000	75,000	75,000
26,117	48,027	-	-	25,000	100-000-48101	Interest On Taxes	25,000	25,000	25,000
3,324,823	3,978,801	3,943,261	3,430,994	3,775,078		Rev.-Taxes & Assess Totals:	3,810,021	3,810,021	3,810,021
R2 Rev.-Licenses & Permits									
71,841	71,729	75,000	35,265	75,000	100-000-44010	Consumer Power, Inc	76,500	76,500	76,500
84,677	89,476	94,000	39,695	94,500	100-000-44020	Alb-Leb Sanitation Franchise	96,390	96,390	96,390
135,190	139,119	140,000	34,847	141,000	100-000-44030	Comcast Franchise	142,410	142,410	142,410
3,861	2,327	1,800	665	1,800	100-000-44031	LS Networks Franchise	1,800	1,800	1,800
487	-	500	-	500	100-000-44032	Peak Franchise	500	500	500
333,175	300,804	340,000	148,426	345,000	100-000-44035	NW Nat Gas Franchise	351,900	351,900	351,900
775,886	791,621	800,000	393,198	825,000	100-000-44040	PP&L Elect Franchise	841,500	841,500	841,500
53,152	51,304	55,000	22,351	45,000	100-000-44060	CenturyTel Franchise	44,100	44,100	44,100
173	-	-	-	-	100-000-44061	Vonage Franchise	-	-	-
173,165	204,789	222,000	134,256	208,750	100-000-44070	Water Utility Franchise	213,750	213,750	213,750
18,677	18,781	20,000	11,557	21,000	100-000-44075	Stormdrain Utility Franchise	20,500	20,500	20,500
215,195	227,558	240,000	132,121	235,000	100-000-44080	Wastewater Utility Franchise	237,500	237,500	237,500
540	750	300	100	200	100-000-44100	Public Event Permits	300	300	300
5,070	6,098	3,000	1,760	2,500	100-000-46020	Business Licenses/Police Alarms	2,500	2,500	2,500
1,143	775	100	200	200	100-000-46022	Business Registration Fee	200	200	200
1,872,232	1,905,131	1,991,700	954,441	1,995,450		Rev.-Licenses & Permits Totals:	2,029,850	2,029,850	2,029,850
R3 Rev.-Fines & Forfeits									
9,617	4,138	10,000	1,714	4,000	100-000-43005	Jail Assess Admin Fee	4,000	4,000	4,000
147,378	126,306	185,000	59,135	121,000	100-000-43008	Mu Crt Collections	122,000	122,000	122,000
260,620	283,187	324,500	150,582	301,000	100-000-43010	Mu Crt Fine & Forfeit	300,000	300,000	300,000
430	15	1,500	-	-	100-000-43015	Parking Fines	-	-	-
10,140	7,560	25,000	3,690	6,500	100-000-45095	Education Deferral Class Fee	6,500	6,500	6,500
428,185	421,206	546,000	215,121	432,500		Rev.-Fines & Forfeits Totals:	432,500	432,500	432,500
R4 Rev.-Intergovernmental									
-	2,664	-	-	-	100-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	100-000-41045	Grant Funds	-	-	-
-	-	-	-	-	100-000-41050	State Grant Funds	-	-	-
22,737	22,178	21,830	9,456	21,800	100-000-41070	St Cigarette Revenue	22,018	22,018	22,018
198,560	208,151	217,500	115,252	217,500	100-000-41080	State Liquor Revenue	219,675	219,675	219,675
150,335	161,978	150,000	42,670	155,000	100-000-49040	State Revenue Sharing	155,000	155,000	155,000
371,632	394,971	389,330	167,378	394,300		Rev.-Intergovernmental Totals:	396,693	396,693	396,693
R5 Rev.-Chgs for Services									
405	-	-	279	279	100-000-48070	Extra Police Service	-	-	-
8,700	3,500	5,000	2,600	5,000	100-000-48131	Towing Admin Cost	4,500	4,500	4,500
16	35	50	15	15	100-000-48295	Xerox Copies	20	20	20
9,121	3,535	5,050	2,894	5,294		Rev.-Chgs for Services Totals:	4,520	4,520	4,520
R6 Rev.-Miscellaneous									
12,448	62,516	15,000	-	-	100-000-45010	Rev From Sale Of Prop	-	-	-
14,778	17,823	18,000	11,077	18,000	100-000-45020	Rev From Rented Prop	18,000	18,000	18,000
-	-	-	-	-	100-000-48040	Cash Over	-	-	-
4,528	4,928	5,400	3,348	4,000	100-000-48100	Interest On Investment	5,000	5,000	5,000
87,852	71,766	40,000	10,292	20,000	100-000-48140	Miscellaneous Revenue	20,000	20,000	20,000
53,692	44,570	36,000	19,751	33,000	100-000-48144	Misc. Revenue-Library	33,000	33,000	33,000
6,689	8,885	5,000	3,438	5,300	100-000-48146	Misc. Revenue-Police	5,000	5,000	5,000
8,447	16,177	9,500	16,245	24,000	100-000-48148	Misc. Rev-Sr Ctr	20,000	20,000	20,000
3,820	5,281	4,500	5,506	6,000	100-000-48149	Misc. Rev-Tall Grass	6,000	6,000	6,000
19,353	17,139	10,000	10,875	14,000	100-000-48150	Planning Commision Rev	10,000	10,000	10,000
211,607	249,085	143,400	80,532	124,300		Rev.-Miscellaneous Totals:	117,000	117,000	117,000
R7 Rev.-Transfers In									
2,307,010	967,123	2,264,869	1,321,174	2,264,869	100-000-49000	Trans In Sal/Ben funding	1,936,571	1,936,571	1,936,571
-	176,222	215,791	125,878	215,791	100-000-49001	Trans In Mat exp funding	200,619	200,619	200,619
3,000	3,857	3,940	-	3,940	100-000-49030	From Motel Tax	4,500	4,500	4,500
-	-	100,000	58,333	100,000	100-000-49033	From NW URD (pay back FD 100k)	-	-	-
2,310,010	1,147,202	2,584,600	1,505,385	2,584,600		Rev.-Transfers In Totals:	2,141,690	2,141,690	2,141,690
R8 Rev.-Other Sources									
1,174,431	974,551	950,000	701,154	701,154	100-000-49901	Beginning Balance	450,000	450,000	450,000
1,174,431	974,551	950,000	701,154	701,154		Rev.-Other Sources Totals:	450,000	450,000	450,000
9,702,041	9,074,482	10,553,341	7,057,899	10,012,676		REVENUES TOTALS:	9,382,274	9,382,274	9,382,274



**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/Recorders Office, human resources, economic development, communications, and general administrative functions.

During Fiscal Year 2015, administration plans to focus on a community and organizational visioning process aimed at establishing a community vision and a list of City goals. The department will also maintain a focus on economic development efforts to increase local jobs and expand the tax base, provide leadership and assistance to the management team and staff concerning the overall delivery of all city services, and work on specific departmental projects.

Important Highlights:

- The Human Resource Assistant now reports directly to the City Manager.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
110 ADMIN & ECON DEVELOP									
E1 Exp.-Personnel Services									
116,389	103,706	228,407	87,280	221,833	100-110-50001	Salaries	151,644	151,644	151,644
59,530	55,979	-	-	-	100-110-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-110-50250	Part Time	-	-	-
-	-	-	-	-	100-110-50600	Overtime	-	-	-
-	-	-	900	-	100-110-50015	Vehicle Allowance	-	-	-
-	-	-	2,083	-	100-110-50515	Def. Comp Match	-	-	-
-	-	97,507	-	93,993	100-110-51000	Fringe Benefits	62,506	62,506	62,506
-	1,562	-	6,419	-	100-110-51005	Taxes - Federal	-	-	-
-	-	-	19	-	100-110-51010	Taxes - State	-	-	-
-	-	-	2,534	-	100-110-51015	PERS	-	-	-
-	60	-	1,217	-	100-110-51020	Workers Compensation	-	-	-
-	-	-	7,946	-	100-110-51025	Insurance - Health	-	-	-
-	-	-	4,013	-	100-110-51030	Insurance - HRA/PSA	-	-	-
-	-	-	288	-	100-110-51035	Insurance - Life	-	-	-
-	-	-	97	-	100-110-51036	Insurance - Life/LTD	-	-	-
-	-	-	301	-	100-110-51040	Insurance - Disability	-	-	-
2,858	1,905	-	460	-	100-110-59000	Group Term Life	-	-	-
178,777	163,212	325,914	113,557	315,826	Exp.-Personnel Services Totals:		214,150	214,150	214,150
E2 Exp.-Materials & Services									
-	2,543	2,000	1,200	1,800	100-110-61008	Advertising	1,000	1,000	1,000
1,053	2,350	4,000	1,153	2,000	100-110-61112	Community Outreach	2,000	2,000	2,000
183	-	2,000	501	800	100-110-61129	Computer Exp	-	-	-
4,601	25,022	8,000	9,164	9,500	100-110-61130	Contract Services	14,500	14,500	14,500
33,438	2,002	37,100	20,679	37,000	100-110-61240	Dept/Operating Expense	850	850	850
224	296	400	53	200	100-110-61250	Dept/Op Supplies	700	700	700
719	2,040	4,500	3,238	4,000	100-110-61294	Dues & Subscript	3,555	3,555	3,555
-	-	1,000	-	-	100-110-61305	Grant Applications	-	-	-
336	-	1,750	1,363	1,750	100-110-61320	Education & Training	1,250	1,250	1,250
136	549	600	1,185	2,000	100-110-61401	Unemploy Ins	-	-	-
-	-	125	-	-	100-110-61574	Maint/Eqpt	125	125	125
1,078	610	5,000	2,743	4,000	100-110-61600	Meetings & Conferences	4,800	4,800	4,800
-	-	-	-	-	100-110-61700	Office Supplies	450	450	450
105	728	450	48	150	100-110-61704	Office Supplies	-	-	-
41,873	36,140	66,925	41,327	63,200	Exp.-Materials & Services Totals:		29,230	29,230	29,230
E3 Exp.-Capital Outlay									
6,278	735	1,000	-	-	100-110-72500	Office Eqpt.	-	-	-
6,278	735	1,000	-	-	Exp.-Capital Outlay Totals:		-	-	-
E4 Exp.-Transfers Out									
2,661	2,221	4,291	2,503	4,291	100-110-90027	To Info System Service	1,713	1,713	1,713
-	-	3,970	2,316	3,970	100-110-90030	To PERS Bond-320	6,026	6,026	6,026
2,661	2,221	8,261	4,819	8,261	Exp.-Transfers Out Totals:		7,739	7,739	7,739
229,589	202,308	402,100	159,703	387,287	EXPENDITURES TOTALS:		251,119	251,119	251,119
(229,589)	(202,308)	(402,100)	(159,703)	(387,287)	ADMIN & ECON DEVELOP Totals:		(251,119)	(251,119)	(251,119)

**GENERAL FUND
HUMAN RESOURCE SERVICES 116**

Department Description:

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

The Human Resource Division is part of the Administration Department.

Important Highlights:

- Labor negotiations with AFSCME
- Reorganization of the Medical and Personnel files
- Addition of the Springbrook HR module
- Performance Evaluation Training

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					116	HUMAN RESOURCES			
					E1	Exp.-Personnel Services			
178,135	284,874	-	-	-	100-116-50001	Salaries	47,990	47,990	47,990
97,866	118,936	-	-	-	100-116-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-116-50250	Part Time	-	-	-
2,940	6,314	-	-	-	100-116-50600	Overtime	-	-	-
-	-	-	-	-	100-116-51000	Fringe Benefits	30,078	30,078	30,078
-	3,589	-	-	-	100-116-51005	Taxes - Federal	-	-	-
-	-	-	-	-	100-116-51010	Taxes - State	-	-	-
-	5,651	-	-	-	100-116-51015	PERS	-	-	-
-	115	-	-	-	100-116-51020	Workers Compensation	-	-	-
-	6,638	-	-	-	100-116-51025	Insurance - Health	-	-	-
-	1,251	-	-	-	100-116-51030	Insurance - HRA/PSA	-	-	-
-	-	-	-	-	100-116-51035	Insurance - Life	-	-	-
-	-	-	-	-	100-116-51036	Insurance - Life/LTD	-	-	-
-	-	-	-	-	100-116-51040	Insurance - Disability	-	-	-
2,336	3,496	-	-	-	100-116-59000	Group Term Life	-	-	-
281,277	430,864	-	-	-		Exp.-Personnel Services Totals:	78,068	78,068	78,068
					E2	Exp.-Materials & Services			
50	19	500	-	-	100-116-61019	Computer Exp	500	500	500
65	8,089	-	344	-	100-116-61130	Contract Serv	-	-	-
7,053	76,793	27,500	2,614	15,000	100-116-61137	Contract Serv	5,000	5,000	5,000
568	6,419	7,650	4,788	5,000	100-116-61246	Operating Exp	6,500	6,500	6,500
498	946	500	41	400	100-116-61257	Op Supplies	400	400	400
219	282	-	384	384	100-116-61296	Dues & Subscript	384	384	384
1,173	26	750	380	750	100-116-61325	Education & Trng	750	750	750
54	16	-	-	-	100-116-61401	Unemploy Ins	-	-	-
793	2,552	500	29	300	100-116-61605	Mtgs & Conf	300	300	300
75	85	500	-	400	100-116-61706	Office Supplies	400	400	400
10,548	95,227	37,900	8,580	22,234		Exp.-Materials & Services Totals:	14,234	14,234	14,234
					E4	Exp.-Transfers Out			
6,653	6,294	9,200	5,367	9,200	100-116-90027	To Info System Service	1,142	1,142	1,142
-	-	6,944	4,051	6,944	100-116-90030	To PERS Bond-320	319	319	319
6,653	6,294	16,144	9,418	16,144		Exp.-Transfers Out Totals:	1,461	1,461	1,461
298,478	532,385	54,044	17,998	38,378		EXPENDITURES TOTALS:	93,763	93,763	93,763
(298,478)	(532,385)	(54,044)	(17,998)	(38,378)		HUMAN RESOURCES Totals:	(93,763)	(93,763)	(93,763)

**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.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					120	CITY ATTORNEY			
					E2	Exp.-Materials & Services			
29,050	138,221	156,000	70,630	140,000	100-120-61014	City Attorney	156,000	156,000	156,000
-	-	-	-	-	100-120-61130	Contract Services	-	-	-
80	84	11,500	573	5,000	100-120-61132	Outside Attorney's Fees	19,000	19,000	19,000
2	-	500	-	50	100-120-61240	Dept/Operating Expense	50	50	50
29,132	138,305	168,000	71,203	145,050		Exp.-Materials & Services Totals:	175,050	175,050	175,050
29,132	138,305	168,000	71,203	145,050		EXPENDITURES TOTALS:	175,050	175,050	175,050
(29,132)	(138,305)	(168,000)	(71,203)	(145,050)		CITY ATTORNEY Totals:	(175,050)	(175,050)	(175,050)

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

Department Description:

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

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

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

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

Important Highlights:

- While major projects are under construction, development has generally remained flat. Some 60 land use permits were processed in 2012 with a slight uptick to 66 in 2013. Less than 50 permits are anticipated for 2014.
- As a result of this and factors related to the General Fund, for FY 2014/15 the Department was reduced to 1.80 FTE.
- Reflecting this staffing reduction, some work tasks may be redistributed or shared with other Departments. However, so far, this has not been required.
- In addition, the staffing reduction will likely prohibit the launching of any new programs or projects.
- However, in spite of the reduction, it is anticipated the Department will maintain the current operating hours, being open to the public 46 hours per week.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					126	COMM DEV/PLANNING			
					E1	Exp.-Personnel Services			
177,234	163,059	119,025	60,510	126,725	100-126-50001	Salaries	121,439	121,439	121,439
89,612	70,698	-	-	-	100-126-50003	Fringe Benefits	-	-	-
2	-	1,416	-	-	100-126-50600	Overtime	1,400	1,400	1,400
-	-	68,735	-	68,735	100-126-51000	Fringe Benefits	66,682	66,682	66,682
-	2,716	-	4,441	-	100-126-51005	Taxes - Federal	-	-	-
-	1	-	25	-	100-126-51010	Taxes - State	-	-	-
-	4,474	-	8,165	-	100-126-51015	PERS	-	-	-
-	61	-	672	-	100-126-51020	Workers Compensation	-	-	-
-	5,887	-	9,812	-	100-126-51025	Insurance - Health	-	-	-
-	5,480	-	5,527	-	100-126-51030	Insurance - HRA/PSA	-	-	-
-	-	-	144	-	100-126-51035	Insurance - Life	-	-	-
-	-	-	98	-	100-126-51036	Insurance - Life/LTD	-	-	-
-	-	-	255	-	100-126-51040	Insurance - Disability	-	-	-
761	702	750	194	-	100-126-59000	Group Term Life	-	-	-
267,609	253,078	189,926	89,843	195,460		Exp.-Personnel Services Totals:	189,521	189,521	189,521
					E2	Exp.-Materials & Services			
544	2,990	1,900	757	1,200	100-126-61007	Advertising (CD)	1,200	1,200	1,200
-	-	-	-	-	100-126-61018	Computer Exp (CD)	-	-	-
-	-	-	-	-	100-126-61118	Communication (CD)	-	-	-
30	55	-	30	50	100-126-61130	Contract Services (PW)	100	100	100
-	-	-	-	-	100-126-61131	Contract Services (PW)	-	-	-
272	69	-	-	-	100-126-61136	Contract Serv (CD)	-	-	-
855	6,843	5,400	310	2,500	100-126-61245	Operating Exp (CD)	2,500	2,500	2,500
182	78	900	367	500	100-126-61256	Op Supplies (CD)	500	500	500
177	425	500	85	500	100-126-61295	Dues & Subscript (CD)	500	500	500
-	-	1,500	76	800	100-126-61324	Education & Trng (CD)	750	750	750
133	39	22	31	310	100-126-61401	Unemploy Ins	-	-	-
162	-	-	-	-	100-126-61564	Maint/Bldg (CD)	-	-	-
314	1,461	1,700	1,056	1,200	100-126-61604	Mtgs & Conf (CD)	750	750	750
-	-	-	-	-	100-126-61703	Office Supplies (PW)	-	-	-
150	107	700	88	300	100-126-61705	Office Supplies (CD)	400	400	400
-	-	1,125	-	300	100-126-61820	Postage	400	400	400
-	1,000	-	-	-	100-126-61821	Postage (CD)	-	-	-
1,115	-	-	-	-	100-126-61884	Rent (CD)	-	-	-
3,934	13,067	13,747	2,800	7,660		Exp.-Materials & Services Totals:	7,100	7,100	7,100
					E3	Exp.-Capital Outlay			
200	-	750	-	200	100-126-72504	Office Eqpt (CD)	-	-	-
200	-	750	-	200		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
2,660	2,540	3,389	1,977	3,389	100-126-90027	To Info System Service	4,098	4,098	4,098
-	-	3,624	2,114	3,624	100-126-90030	To PERS Bond-320	3,797	3,797	3,797
2,660	2,540	7,013	4,091	7,013		Exp.-Transfers Out Totals:	7,895	7,895	7,895
274,403	268,685	211,436	96,734	210,333		EXPENDITURES TOTALS:	204,516	204,516	204,516
(274,403)	(268,685)	(211,436)	(96,734)	(210,333)		COMM DEV/PLANNING Totals:	(204,516)	(204,516)	(204,516)

**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 design/inspection of Public Infrastructure; technical assistance to other departments; response to and resolution of citizens' complaints; hazard investigations; and communication and cooperation with other government entities such as the Oregon State Health Division (OSHD), the Federal Emergency Management Agency (FEMA), the Department of Environmental Quality (DEQ), Linn County, state and federal health agencies, the Soil Conservation Service and Grand Prairie Water Control District.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					130	PUBLIC WORKS			
					E1	Exp.-Personnel Services			
814,943	(1,911)	727,744	368,711	727,744	100-130-50001	Salaries	619,160	619,160	619,160
420,021	(65,763)	-	-	-	100-130-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-130-50250	Part Time	-	-	-
19,396	1,627	11,198	8,209	11,198	100-130-50600	Overtime	15,000	15,000	15,000
-	-	411,936	-	395,459	100-130-51000	Fringe Benefits	343,337	343,337	343,337
-	6,092	-	28,065	-	100-130-51005	Taxes - Federal	-	-	-
-	1	-	148	-	100-130-51010	Taxes - State	-	-	-
-	17,044	-	55,931	-	100-130-51015	PERS	-	-	-
-	1,749	-	9,289	-	100-130-51020	Workers Compensation	-	-	-
-	24,560	-	69,393	-	100-130-51025	Health Insurance	-	-	-
-	16,316	-	24,811	-	100-130-51030	Health-HRA/PSA	-	-	-
-	-	-	864	-	100-130-51035	Insurance - Life	-	-	-
-	-	-	491	-	100-130-51036	Insurance - Life/LTD	-	-	-
-	-	-	1,387	-	100-130-51040	Insurance - Disability	-	-	-
1,710	222	-	333	-	100-130-59000	Group Term Life	-	-	-
1,256,070	(63)	1,150,878	567,632	1,134,401		Exp.-Personnel Services Totals:	977,497	977,497	977,497
					E2	Exp.-Materials & Services			
-	-	-	-	-	100-130-61010	Advertising	-	-	-
-	-	-	-	-	100-130-61119	Communication	-	-	-
-	-	-	-	-	100-130-61124	Computer Exp	-	-	-
425	-	-	200	400	100-130-61130	Contract Services	400	400	400
-	-	-	-	-	100-130-61131	Contract Services (PW)	-	-	-
-	-	-	-	-	100-130-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	100-130-61250	Op Supplies	-	-	-
-	-	-	-	-	100-130-61290	Dues & Subscript	-	-	-
-	-	-	-	-	100-130-61320	Education & Trng	-	-	-
-	-	-	-	-	100-130-61401	Unemploy Ins	-	-	-
-	-	-	-	-	100-130-61550	Utility & Misc (PW)	-	-	-
-	-	-	-	-	100-130-61570	Maint/Eqpt	-	-	-
-	-	-	-	-	100-130-61600	Mtgs & Conf	-	-	-
-	-	-	-	-	100-130-61700	Office Supplies	-	-	-
-	-	-	-	-	100-130-61800	Petroleum	-	-	-
-	-	-	-	-	100-130-61820	Postage	-	-	-
425	-	-	200	400		Exp.-Materials & Services Totals:	400	400	400
					E3	Exp.-Capital Outlay			
-	-	-	-	-	100-130-72500	Office Eqpt	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	100-130-90027	To Info System Service	-	-	-
-	-	26,190	15,278	26,190	100-130-90030	To PERS Bond-320	-	-	-
-	-	-	-	-	100-130-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	26,190	15,278	26,190		Exp.-Transfers Out Totals:	-	-	-
1,256,495	(63)	1,177,068	583,110	1,160,991		EXPENDITURES TOTALS:	977,897	977,897	977,897
(1,256,495)	63	(1,177,068)	(583,110)	(1,160,991)		PUBLIC WORKS Totals:	(977,897)	(977,897)	(977,897)

GENERAL FUND PARKS 133

Department Description:

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

Important Highlights:

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

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
133 PARKS									
E1									
86,341	97,373	137,684	67,782	137,684	100-133-50001	Salaries	141,258	141,258	141,258
48,859	42,821	-	-	-	100-133-50003	Fringe Benefits	-	-	-
9,053	-	-	-	-	100-133-50250	Part Time	-	-	-
(17)	439	3,744	70	500	100-133-50600	Overtime	3,744	3,744	3,744
-	-	101,666	-	96,666	100-133-51000	Fringe Benefits	103,006	103,006	103,006
-	1,866	-	5,097	-	100-133-51005	Taxes - Federal	-	-	-
-	-	-	47	-	100-133-51010	Taxes - State	-	-	-
-	678	-	7,071	-	100-133-51015	PERS	-	-	-
-	1,015	-	1,827	-	100-133-51020	Workers Compensation	-	-	-
-	4,387	-	22,551	-	100-133-51025	Insurance - Health	-	-	-
-	2,500	-	4,500	-	100-133-51030	Insurance - HRA/PSA	-	-	-
-	-	-	149	-	100-133-51036	Insurance - Life/LTD	-	-	-
-	-	-	266	-	100-133-51040	Insurance - Disability	-	-	-
100	19	-	-	-	100-133-59000	Group Term Life	-	-	-
144,336	151,098	243,094	109,360	234,850	Exp.-Personnel Services Totals:		248,008	248,008	248,008
E2 Exp.-Materials & Services									
-	707	750	-	-	100-133-61012	Advertising (Maint)	750	750	750
-	164	500	-	-	100-133-61122	Communication (Maint)	500	500	500
-	38	500	-	-	100-133-61127	Computer Exp (Maint)	500	500	500
-	-	-	-	-	100-133-61128	Computer Exp (PW)	-	-	-
-	-	-	-	-	100-133-61131	Contract Services (PW)	-	-	-
47,459	46,254	55,000	22,671	30,000	100-133-61134	Contract Serv (Maint)	30,000	30,000	30,000
-	-	-	-	-	100-133-61240	Dept/Operating Expense	-	-	-
12,091	16,596	18,000	14,858	18,000	100-133-61242	Operating Exp (Maint)	18,000	18,000	18,000
830	1,063	2,200	100	800	100-133-61252	Op Supplies (Maint)	2,200	2,200	2,200
69	-	-	-	-	100-133-61292	Dues & Subs (Maint)	-	-	-
355	1,233	1,500	158	600	100-133-61322	Ed & Trng (Maint)	1,500	1,500	1,500
718	1,317	1,300	2,558	2,558	100-133-61401	Unemploy Ins	-	-	-
-	-	-	-	-	100-133-61420	Ins Repair & Deduct	-	-	-
1,998	1,480	1,500	650	1,500	100-133-61502	Uniforms (Maint)	1,500	1,500	1,500
3,509	7,017	11,000	6,379	9,500	100-133-61562	Maint/Bldg (Maint)	8,000	8,000	8,000
1,768	2,485	3,500	1,483	3,500	100-133-61572	Maint/Eqpt (Maint)	3,500	3,500	3,500
8,745	11,568	9,500	3,284	4,500	100-133-61582	Maint/Vehicles (Maint)	5,000	5,000	5,000
-	-	-	-	-	100-133-61602	Mtgs & Conf (Maint)	-	-	-
228	37	500	38	244	100-133-61702	Off Supplies (Maint)	500	500	500
18,016	18,101	13,000	6,354	10,000	100-133-61802	Petroleum (Maint)	13,000	13,000	13,000
1,572	1,441	-	850	-	100-133-61900	Utilities (Gen'l)	-	-	-
111,790	138,420	109,000	98,661	125,994	100-133-61902	Utilities (Maint)	135,000	135,000	135,000
209,148	247,921	227,750	158,044	207,196	Exp.-Materials & Services Totals:		219,950	219,950	219,950
E3 Exp.-Capital Outlay									
-	-	-	-	-	100-133-72050	Land	-	-	-
-	-	-	-	-	100-133-72102	Buildings (Maint)	-	-	-
-	10,321	-	-	-	100-133-72302	Improvements (Maint)	-	-	-
-	-	-	-	-	100-133-72502	Office Eqpt (Maint)	-	-	-
-	-	-	-	-	100-133-72602	Other Eqpt (Maint)	-	-	-
-	10,321	-	-	-	Exp.-Capital Outlay Totals:		-	-	-
E4 Exp.-Transfers Out									
-	-	-	-	-	100-133-90022	To Parks Grant Fund	-	-	-
15,333	12,490	8,200	4,783	8,200	100-133-90027	To Info System Service	13,193	13,193	13,193
-	-	4,254	2,482	4,254	100-133-90030	To PERS Bond-320	2,915	2,915	2,915
35,400	24,100	24,100	24,100	-	100-133-90105	To Eqpt Acq & Rep Fund	12,000	12,000	12,000
50,733	36,590	36,554	31,365	12,454	Exp.-Transfers Out Totals:		28,108	28,108	28,108
404,217	445,930	507,398	298,769	454,500	EXPENDITURES TOTALS:		496,066	496,066	496,066
(404,217)	(445,930)	(507,398)	(298,769)	(454,500)	PARKS Totals:		(496,066)	(496,066)	(496,066)

GENERAL FUND FINANCE 140

Department Description:

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

Finance Department Staff, consisting of five full time employees, process an average of 414 accounts payable invoices to an average of 269 different vendors in a weekly check run. Process approximately 75 special assessment bills monthly. The utility billing system sends out, and collects payments on, over 5,600 regular and closing bills per month. On average, there are 892 customer delinquent accounts, 18 payment arrangements, and 45 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 259 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 position was eliminated and the duties moved to other Finance department employees
- Court accounting functions were moved to the finance department effective July 1st

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
140 FINANCE									
E1 Exp.-Personnel Services									
250,571	269,129	336,187	169,076	336,187	100-140-50001	Salaries	292,072	292,072	292,072
131,263	116,253	-	-	-	100-140-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-140-50250	Part Time	-	-	-
73	-	3,562	-	-	100-140-50600	Overtime	4,000	4,000	4,000
-	-	200,425	-	186,978	100-140-51000	Fringe Benefits	157,768	157,768	157,768
-	5,195	-	12,742	-	100-140-51005	Taxes - Federal	-	-	-
-	1	-	87	-	100-140-51010	Taxes - State	-	-	-
-	6,203	-	23,442	-	100-140-51015	PERS	-	-	-
-	134	-	308	-	100-140-51020	Workers Compensation	-	-	-
-	8,668	-	29,366	-	100-140-51025	Insurance - Health	-	-	-
-	10,588	-	15,877	-	100-140-51030	Insurance - HRA/PSA	-	-	-
-	-	-	624	-	100-140-51035	Insurance - Life	-	-	-
-	-	-	294	-	100-140-51036	Insurance - Life/LTD	-	-	-
-	-	-	692	-	100-140-51040	Insurance - Disability	-	-	-
518	469	500	506	-	100-140-59000	Group Term Life	-	-	-
382,425	416,640	540,674	253,014	523,165	Exp.-Personnel Services Totals:		453,840	453,840	453,840
E2 Exp.-Materials & Services									
-	1,179	3,000	749	2,000	100-140-61010	Advertising	1,650	1,650	1,650
-	240	480	280	480	100-140-61119	Communications	480	480	480
95	85	100	50	100	100-140-61130	Contract Services	6,600	6,600	6,600
724	719	7,000	173	2,000	100-140-61240	Dept/Operating Expense	3,500	3,500	3,500
321	962	1,352	265	1,200	100-140-61290	Dues & Subscriptions	1,321	1,321	1,321
1,191	5,903	6,500	430	4,000	100-140-61320	Education & Training	5,000	5,000	5,000
443	642	600	1,182	2,200	100-140-61401	Unemploy Ins	-	-	-
349	680	1,347	496	1,000	100-140-61570	Maint/Eqpt	1,347	1,347	1,347
106	1,329	2,500	1,770	2,500	100-140-61600	Meetings & Conferences	1,500	1,500	1,500
1,099	3,787	4,700	354	1,000	100-140-61700	Office Supplies	2,500	2,500	2,500
4,328	15,526	27,579	5,749	16,480	Exp.-Materials & Services Totals:		23,898	23,898	23,898
E3 Exp.-Capital Outlay									
-	-	-	-	-	100-140-72300	Improvements	-	-	-
300	-	1,500	-	-	100-140-72500	Office Eqpt.	-	-	-
300	-	1,500	-	-	Exp.-Capital Outlay Totals:		-	-	-
E4 Exp.-Transfers Out									
5,958	6,295	6,460	3,768	6,460	100-140-90027	To Info System Service	5,644	5,644	5,644
-	-	8,342	4,866	8,342	100-140-90030	To PERS Bond-320	1,596	1,596	1,596
5,958	6,295	14,802	8,634	14,802	Exp.-Transfers Out Totals:		7,240	7,240	7,240
393,011	438,461	584,555	267,397	554,447	EXPENDITURES TOTALS:		484,978	484,978	484,978
(393,011)	(438,461)	(584,555)	(267,397)	(554,447)	FINANCE Totals:		(484,978)	(484,978)	(484,978)

GENERAL FUND LEGISLATIVE – 160

Department Description:

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

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

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

Important Highlights

- Eliminated 1 FTE to this fund (Administrative Assistant) due to budget cuts.
- Increased funding to Contract Services for Clerical Support.
- Added funding for copying and distributing Voter's Pamphlets to City of Lebanon residents for the 2014 City Elections (Mayor/Council Candidates).

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					160	LEGISLATIVE			
					E1	Exp.-Personnel Services			
77,298	80,503	125,278	63,972	125,278	100-160-50001	Salaries	84,311	84,311	84,311
34,371	38,225	-	-	-	100-160-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-160-50250	Part Time	-	-	-
-	-	500	488	500	100-160-50600	Overtime	-	-	-
-	-	65,476	-	62,857	100-160-51000	Fringe Benefits	39,811	39,811	39,811
-	1,461	-	4,874	-	100-160-51005	Taxes - Federal	-	-	-
-	-	-	35	-	100-160-51010	Taxes - State	-	-	-
-	2,019	-	8,087	-	100-160-51015	PERS	-	-	-
-	51	-	220	-	100-160-51020	Workers Compensation	-	-	-
-	1,236	-	9,030	-	100-160-51025	Insurance - Health	-	-	-
-	1,439	-	6,320	-	100-160-51030	Insurance - HRA/PSA	-	-	-
-	-	-	432	-	100-160-51035	Insurance - Life	-	-	-
-	-	-	97	-	100-160-51036	Insurance - Life/LTD	-	-	-
-	-	-	228	-	100-160-51040	Insurance - Disability	-	-	-
518	960	1,000	240	-	100-160-59000	Group Term Life	-	-	-
112,187	125,894	192,254	94,023	188,635		Exp.-Personnel Services Totals:	124,122	124,122	124,122
					E2	Exp.-Materials & Services			
146	-	300	-	200	100-160-61008	Advertising	200	200	200
-	-	5,000	639	2,000	100-160-61015	Codification	2,150	2,150	2,150
-	-	5,000	207	500	100-160-61129	Computer Exp	2,000	2,000	2,000
1,703	5,663	5,500	3,107	7,000	100-160-61130	Contract Services	9,500	9,500	13,500
1,055	3,520	2,500	441	1,500	100-160-61240	Dept/Operating Expense	1,800	1,800	1,800
118	-	2,000	391	1,800	100-160-61294	Dues & Subscript	1,055	1,055	1,055
-	2,479	-	-	-	100-160-61310	Elections	4,000	4,000	-
-	-	1,750	150	500	100-160-61320	Education/Training	1,800	1,800	1,800
142	41	-	-	-	100-160-61401	Unemploy Ins	-	-	-
-	-	500	-	500	100-160-61574	Maint/Eqpt	600	600	600
1,604	938	6,000	715	2,500	100-160-61600	Meetings & Conferences	3,900	3,900	3,900
-	-	-	465	-	100-160-61700	Office Supplies	-	-	-
54	26	500	-	900	100-160-61704	Office Supplies	850	850	850
4,822	12,667	29,050	6,115	17,400		Exp.-Materials & Services Totals:	27,855	27,855	27,855
					E3	Exp.-Capital Outlay			
-	-	3,300	-	-	100-160-72500	Office Eqpt.	-	-	-
-	-	3,300	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
3,139	9,671	2,489	1,452	2,489	100-160-90027	To Info System Service	3,539	3,539	3,539
-	-	1,689	985	1,689	100-160-90030	To PERS Bond-320	870	870	870
3,139	9,671	4,178	2,437	4,178		Exp.-Transfers Out Totals:	4,409	4,409	4,409
120,148	148,232	228,782	102,575	210,213		EXPENDITURES TOTALS:	156,386	156,386	156,386
(120,148)	(148,232)	(228,782)	(102,575)	(210,213)		LEGISLATIVE Totals:	(156,386)	(156,386)	(156,386)

GENERAL FUND LIBRARY 165

Department Description:

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

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

Important Highlights:

- Technological issues with the migration to the open-source Integrated Library System (ILS) software have been resolved, which included the replacement of the security pedestals.
- New patron-access and catalog computer stations are in the process of being replaced with a hosted “all-in-one” VDI (virtual desktop infrastructure) system through Useful Corporation that will integrate with the library's patron registration software to automatically authenticate users, and with the existing coin-operated print/fax/copy software. This system includes full technology support and remote software upgrades through the hosting company, and should significantly reduce both library and IS staff support time.
- The independent 501 3c nonprofit Library/Senior Center Trust has been dissolved because grant funds are no longer available for the kind of projects it was created for. The available funds have been distributed to the library and senior center to be used to purchase furnishings and fixtures. The library is using these funds to purchase additional shelving, patron-access computers, a book-return island to alleviate congestion at the circulation desk, and a few other small projects.
- Lebanon Public Library partners with the Albany, Sweet Home, Harrisburg and Scio Public Libraries and Linn-Benton Community College Library in a continuing federal LSTA grant to expand the shared ILS (integrated library computer system), which will include piloting a courier service between libraries next year.
- Attendance at library programs continued to be very strong this year, particularly with children's programs. Attendance at Baby and Me storytimes doubled over last year, and participants in the Summer Reading Program logged 530 more hours of reading than the previous record set in 2012.

Library Collection:

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

The most recent analysis of library data was compiled in October 2013. At that time, library collection included a total of 104,339 items, 55% of which were physical items, including books, periodicals, audio-visual materials, lesson kits, etc., and 45% digital or downloadable items, including downloadable e-books, audio books and videos (Library 2 Go); research databases, etc.

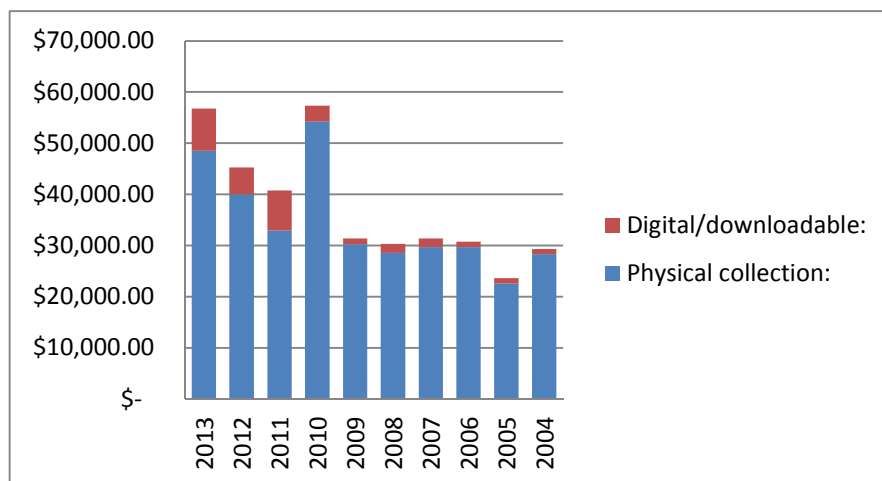
Lebanon Public Library Online Resources

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



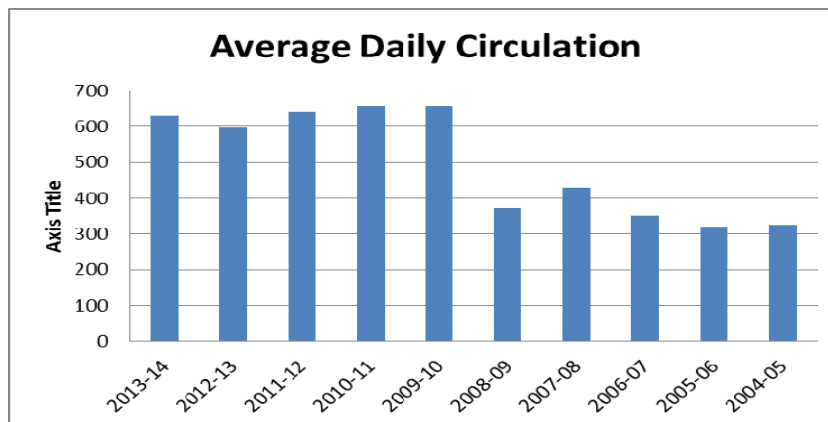
Expenditures on the library collection total just over 10% of entire library budget, with about 85% used to purchase physical items. The budget for digital/downloadable items is supplemented by donations from Western University of Health Sciences, the Lebanon Genealogy Society, and the Snedaker Trust.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

“Local” expenditures for library collection (General Fund and Trusts)



Circulation:

Despite rumors that “books are dead” and the significant increase in digital/downloadable resources available at the library, circulation of physical materials has remained fairly consistent:



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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
165 LIBRARY									
E1 Exp.-Personnel Services									
229,033	273,505	185,384	128,810	185,384	100-165-50001	Salaries	157,707	157,707	157,707
94,031	120,555	-	-	-	100-165-50003	Fringe Benefits	109,453	109,453	109,453
-	3,741	69,134	8,326	73,134	100-165-50250	Part Time	61,003	61,003	61,003
-	-	3,130	-	-	100-165-50600	Overtime	2,000	2,000	2,000
-	-	139,090	-	133,090	100-165-51000	Fringe Benefits	-	-	-
-	4,916	-	10,433	-	100-165-51005	Taxes - Federal	-	-	-
-	1	-	106	-	100-165-51010	Taxes - State	-	-	-
-	4,877	-	17,237	-	100-165-51015	PERS	-	-	-
-	136	-	259	-	100-165-51020	Workers Compensation	-	-	-
-	6,876	-	17,022	-	100-165-51025	Insurance - Health	-	-	-
-	8,809	-	19,181	-	100-165-51030	Insurance - HRA/PSA	-	-	-
-	-	-	288	-	100-165-51035	Insurance - Life	-	-	-
-	-	-	197	-	100-165-51036	Insurance - Life/LTD	-	-	-
-	-	-	387	-	100-165-51040	Insurance - Disability	-	-	-
1,585	1,353	1,500	495	-	100-165-59000	Group Term Life	-	-	-
324,649	424,769	398,238	202,741	391,608		Exp.-Personnel Services Totals:	330,163	330,163	330,163
E2 Exp.-Materials & Services									
1,729	86	600	835	835	100-165-61010	Advertising	600	600	600
2,473	2,679	3,000	2,713	3,000	100-165-61119	Communication	3,000	3,000	3,000
8,219	11,252	10,000	9,582	10,182	100-165-61124	Computer Expense	12,000	12,000	12,000
30	845	5,000	1,110	2,000	100-165-61130	Contract Services	2,188	2,188	2,188
180	180	360	105	200	100-165-61140	Merchant Card Fees	360	360	360
1,544	1,778	1,500	1,815	2,000	100-165-61240	Dept/Operating Expense	2,276	2,276	2,276
5,349	36,265	42,000	25,209	30,000	100-165-61250	Dept/Op Supplies	6,119	6,119	6,119
110	240	240	243	243	100-165-61290	Dues & Subscriptions	300	300	300
3,614	1,827	5,000	1,869	3,000	100-165-61300	Duplication	3,500	3,500	3,500
972	272	1,000	85	600	100-165-61320	Education & Training	1,000	1,000	1,000
1,312	2,950	3,000	5,918	7,000	100-165-61401	Unemploy Ins	-	-	-
92	54	100	27	100	100-165-61430	Janitorial Supplies	100	100	100
10,478	10,868	13,000	14,071	27,000	100-165-61560	Maint/Bldg (Gen'l)	22,000	22,000	22,000
13,124	3,634	13,000	1,919	4,000	100-165-61570	Maint/Eqpt	5,000	5,000	5,000
64	1,186	1,000	928	1,000	100-165-61600	Meetings & Conferences	1,000	1,000	1,000
535	368	500	604	1,604	100-165-61700	Office Supplies	1,200	1,200	1,200
23,708	23,406	27,500	16,282	30,000	100-165-61900	Utilities (Gen'l)	25,000	25,000	25,000
73,533	97,890	126,800	83,315	122,764		Exp.-Materials & Services Totals:	85,643	85,643	85,643
E3 Exp.-Capital Outlay									
-	-	-	-	-	100-165-72300	Improvements	-	-	-
-	10,651	-	-	-	100-165-72500	Office Eqpt.	-	-	-
-	10,651	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
E4 Exp.-Transfers Out									
61,429	62,093	70,181	40,939	70,181	100-165-90027	To Info System Service	48,756	48,756	48,756
-	-	7,630	4,451	7,630	100-165-90030	To PERS Bond-320	6,424	6,424	6,424
5,000	5,000	9,000	5,250	-	100-165-90105	To Eqpt Acq & Rep Fund	3,000	3,000	3,000
66,429	67,093	86,811	50,640	77,811		Exp.-Transfers Out Totals:	58,180	58,180	58,180
464,611	600,403	611,849	336,696	592,183		EXPENDITURES TOTALS:	473,986	473,986	473,986
(464,611)	(600,403)	(611,849)	(336,696)	(592,183)		LIBRARY Totals:	(473,986)	(473,986)	(473,986)

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.

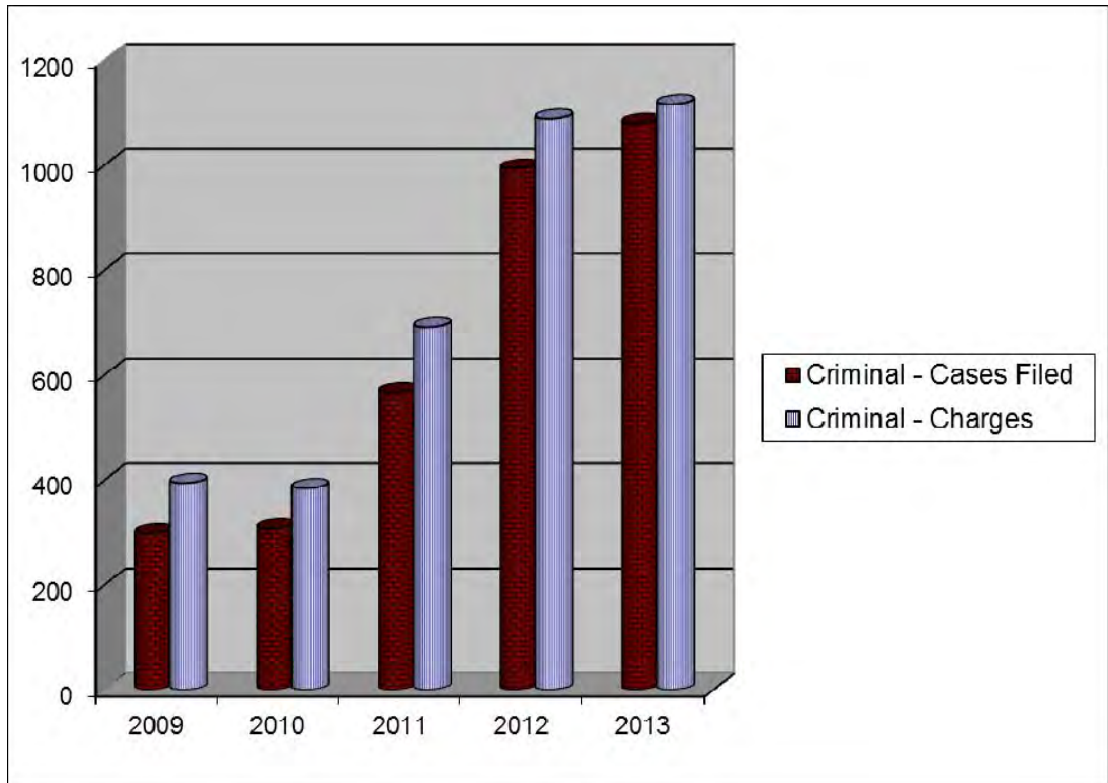
The Court office has eliminated the .5 FTE Court Clerk who assisted on court days and filled in for a full-time clerk when they were sick or on vacation.

The Municipal Court is located in the Lebanon Justice Center.

Important Highlights:

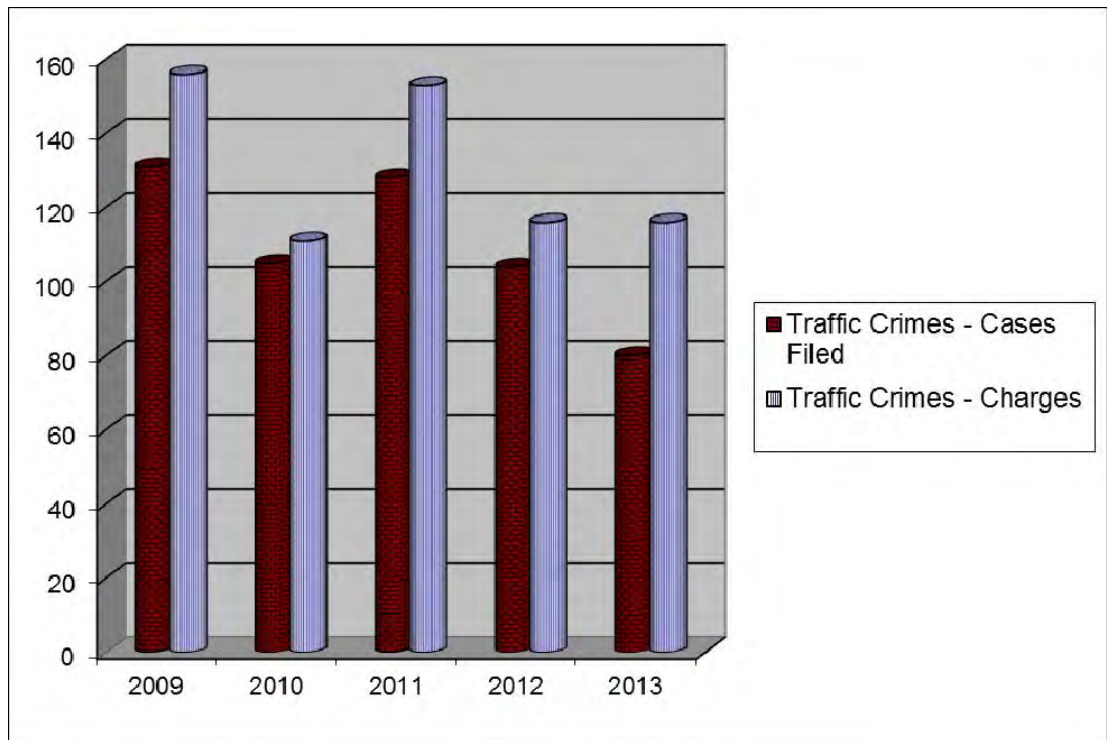
- Part-time Court Clerk position has been eliminated.
- Computer Expense increase covers labor costs for a Caselle software upgrade. The software upgrade has already been purchased as part of the initial purchase cost, with the exception of labor costs, which are a separate cost.
- Court accounting functions were moved to the finance department effective July 1st.

CRIMINAL - (Calendar Year)



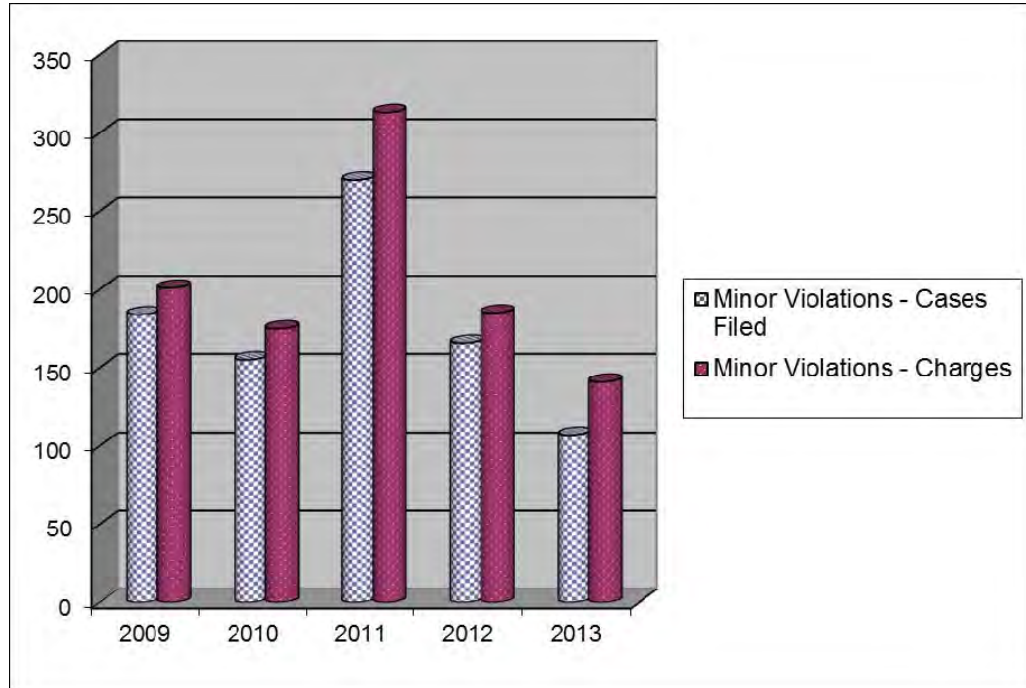
Examples of "Criminal": Assault IV, Theft II, Disorderly Conduct & Harassment

TRAFFIC CRIMES - (Calendar Year)



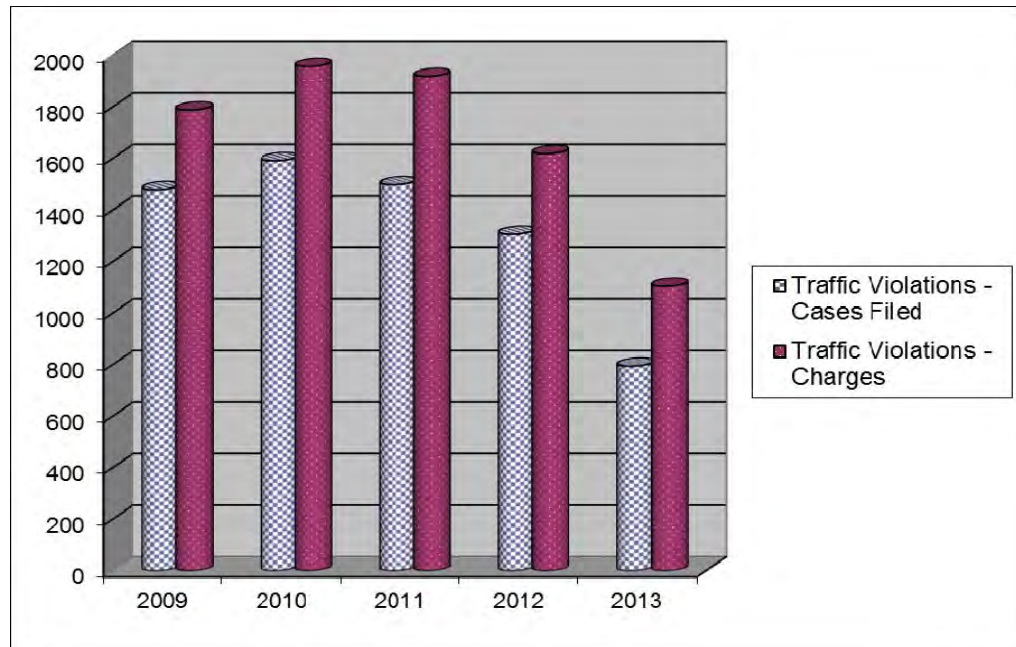
Examples of "Traffic Crimes": DUII, Reckless Driving, DWS Misdemeanor, Hit and Run

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

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					170	MUNICIPAL COURT			
					E1	Exp.-Personnel Services			
89,786	95,445	95,614	50,829	95,614	100-170-50001	Salaries	100,006	100,006	100,006
53,042	39,231	-	-	-	100-170-50003	Fringe Benefits	-	-	-
-	-	14,040	668	14,000	100-170-50250	Part Time	-	-	-
-	606	2,602	726	1,000	100-170-50600	Overtime	2,600	2,600	2,600
-	-	63,912	-	60,912	100-170-51000	Fringe Benefits	64,375	64,375	64,375
-	1,772	-	3,807	-	100-170-51005	Taxes - Federal	-	-	-
-	-	-	30	-	100-170-51010	Taxes - State	-	-	-
-	3,439	-	7,858	-	100-170-51015	PERS	-	-	-
-	40	-	39	-	100-170-51020	Workers Compensation	-	-	-
-	5,405	-	15,624	-	100-170-51025	Insurance - Health	-	-	-
-	2,500	-	3,000	-	100-170-51030	Insurance - HRA/PSA	-	-	-
-	-	-	99	-	100-170-51036	Insurance - Life/LTD	-	-	-
-	-	-	-	-	100-170-59000	Group Term Life	-	-	-
142,828	148,438	176,168	82,680	171,526		Exp.-Personnel Services Totals:	166,981	166,981	166,981
					E2	Exp.-Materials & Services			
-	382	-	-	-	100-170-61010	Advertising	-	-	-
65,646	6,436	-	-	-	100-170-61014	City Attorney	-	-	-
1,375	2,932	1,575	1,112	1,560	100-170-61124	Computer Expense	6,560	6,560	6,560
48,309	51,622	46,165	34,683	53,165	100-170-61130	Contract Services	49,671	49,671	49,671
-	-	5,500	-	1,018	100-170-61132	Outside Attorney Fees	1,018	1,018	1,018
-	-	-	-	-	100-170-61140	Merchant Card Fees	-	-	-
3,450	3,568	5,700	1,302	2,000	100-170-61240	Dept/Operating Expense	2,000	2,000	2,000
305	245	485	395	485	100-170-61290	Dues & Subscriptions	300	300	300
618	914	1,914	768	1,500	100-170-61320	Education & Training	1,000	1,000	1,000
487	142	600	829	1,658	100-170-61401	Unemploy Ins	-	-	-
748	1,291	1,000	195	1,000	100-170-61600	Meetings & Conferences	1,000	1,000	1,000
1,822	1,120	1,000	1,015	1,835	100-170-61700	Office Supplies	1,500	1,500	1,500
22,560	17,517	17,000	10,283	17,600	100-170-61900	Utilities (Gen'l)	17,600	17,600	17,600
145,320	86,169	80,939	50,582	81,821		Exp.-Materials & Services Totals:	80,649	80,649	80,649
					E3	Exp.-Capital Outlay			
-	1,835	2,000	-	-	100-170-72300	Improvements	-	-	-
-	5,630	3,000	2,399	2,399	100-170-72500	Other Eqpt.	-	-	-
-	7,465	5,000	2,399	2,399		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
18,334	18,741	21,884	12,766	21,884	100-170-90027	To Info System Service	20,100	20,100	20,100
-	-	2,954	1,723	2,954	100-170-90030	To PERS Bond-320	3,747	3,747	3,747
18,334	18,741	24,838	14,489	24,838		Exp.-Transfers Out Totals:	23,847	23,847	23,847
306,482	260,813	286,945	150,150	280,584		EXPENDITURES TOTALS:	271,477	271,477	271,477
(306,482)	(260,813)	(286,945)	(150,150)	(280,584)		MUNICIPAL COURT Totals:	(271,477)	(271,477)	(271,477)

**GENERAL FUND
POLICE DEPARTMENT 180**

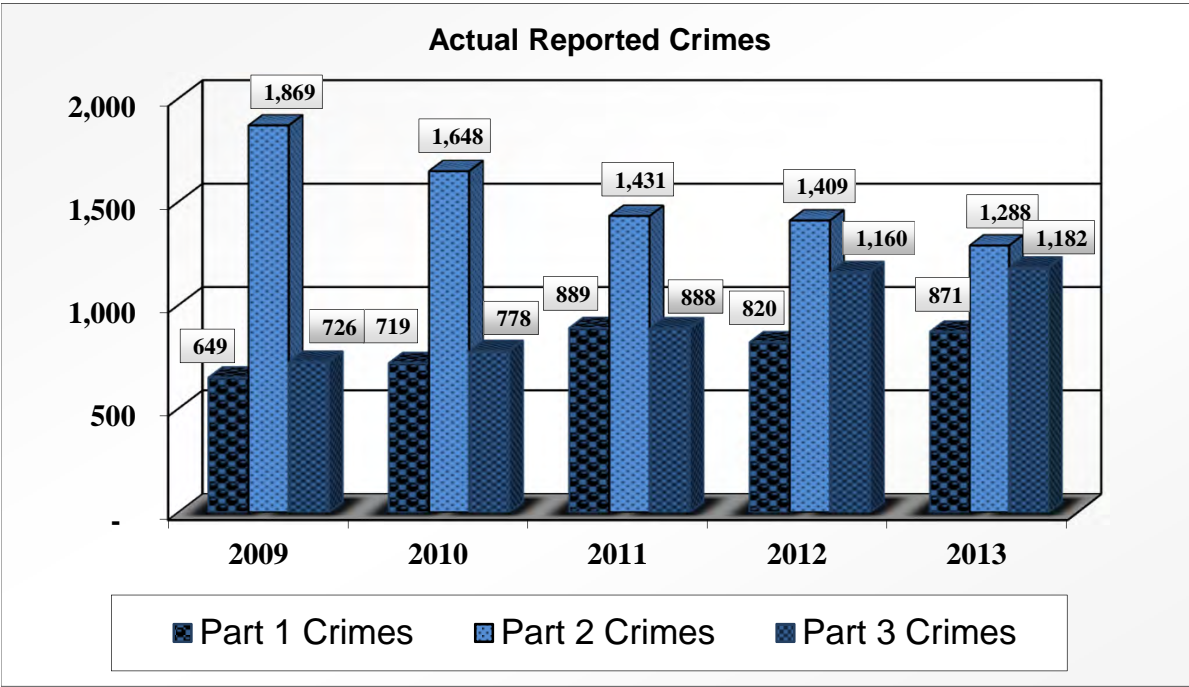
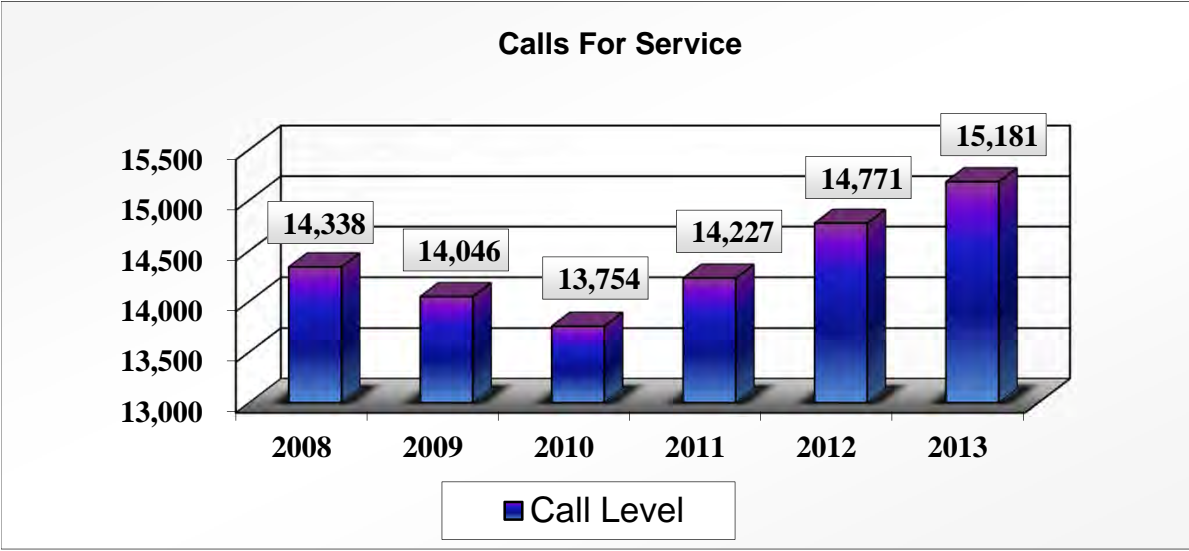
Department Description:

This year, the Police Department (LPD) fund reflects a reduction of 3 officer positions, bringing the total to 36.5 FTE. Currently, LPD is comprised of 25 sworn officer positions (1 chief, 1 captain, 1 lieutenant, 4 sergeants, 1 jail police officer, 2 motor police officers, 3 detectives, 12 patrol officers and .5 school resource officer); 6 communications specialists (dispatchers); 1 community policing officer; 2 record clerks; 1 code enforcement/property officer and 1 administrative assistant). LPD has up to 15 very dedicated volunteers who gave a total of 2,353.5 hours to the Justice Center in 2013, saving the City of Lebanon approximately \$52,107 in manpower hours. These volunteers (6 reserve police officers and 10 civilian volunteers) assist the full-time personnel with support services and enforcement tasks.

LPD is one signature away from meeting the criteria necessary to house prisoners for an extended period of up to 30 days. Extending the current jail sentence for prisoners, as funding allows, could lessen the number of transports to the Linn County Jail or released at the end of the 14 days. Extending the jail sentence in the Lebanon Municipal Jail could provide the advantage of holding criminals accountable for the misdemeanor crimes they have committed within our city limits.

Important Highlights:

- Several changes in Materials and Services are based upon actual expenditures.
- The decrease in Vehicle Leases is because, in accordance with the department's vehicle replacement/lease schedule, there is not a need to increase the fleet at this time.
- Training decreased considerably. A majority of the staff are required a designated number of training hours to maintain certification. Therefore, we will be relying on the limited variety of free classes offered through the academy.
- Prisoner Medical Costs has been reduced, and the 30-day holds will be as funding allows.



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

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

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

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					180	POLICE			
					E1	Exp.-Personnel Services			
1,965,812	2,121,262	2,282,990	1,077,482	2,192,990	100-180-50001	Salaries	2,200,667	2,200,667	2,200,667
1,225,027	1,084,892	-	-	-	100-180-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-180-50250	Part Time	-	-	-
-	-	-	1,546	2,000	100-180-50500	Out Of Class	-	-	-
-	-	-	-	-	100-180-50510	Ed. Incentive	-	-	-
29,425	21,200	30,000	15,482	31,000	100-180-50515	Def. Comp Match	38,400	38,400	38,400
113,676	87,094	90,000	46,262	95,000	100-180-50600	Overtime	90,000	90,000	90,000
200	100	-	-	-	100-180-50601	Out Of Class O.T.	-	-	-
83,945	53,826	72,000	48,726	72,000	100-180-50700	Cash In Comp	72,000	72,000	72,000
-	-	1,403,603	-	1,311,883	100-180-51000	Fringe Benefits	1,352,386	1,352,386	1,352,386
-	44,081	-	85,750	-	100-180-51005	Taxes - Federal	-	-	-
-	6	-	583	-	100-180-51010	Taxes - State	-	-	-
-	49,847	-	167,041	-	100-180-51015	PERS	-	-	-
-	12,973	-	35,842	-	100-180-51020	Workers Compensation	-	-	-
-	88,752	-	277,227	-	100-180-51025	Insurance - Health	-	-	-
-	4,789	-	14,901	-	100-180-51030	Insurance - HRA/PSA	-	-	-
-	-	-	404	-	100-180-51035	Insurance - Life	-	-	-
-	-	-	1,773	-	100-180-51036	Insurance - Life/LTD	-	-	-
-	-	-	3,982	-	100-180-51040	Insurance - Disability	-	-	-
-	-	-	3,125	-	100-180-51050	Legal Benefit	-	-	-
1,693	1,698	1,800	323	-	100-180-59000	Group Term Life	-	-	-
3,419,778	3,570,520	3,880,393	1,780,449	3,704,873		Exp.-Personnel Services Totals:	3,753,453	3,753,453	3,753,453
					E2	Exp.-Materials & Services			
1,789	3,424	2,100	-	1,000	100-180-61010	Advertising	1,000	1,000	1,000
7,227	7,627	6,000	7,452	15,000	100-180-61120	Communication (Gen'l)	15,000	15,000	15,000
72,407	110,750	84,120	78,720	78,720	100-180-61124	Computer Support Expense	80,220	80,220	80,220
5,307	4,811	5,000	461	2,000	100-180-61125	Crime Prevention	5,000	5,000	5,000
31,209	27,593	41,500	47,322	50,000	100-180-61130	Contract Services	45,000	45,000	45,000
16,141	-	-	-	-	100-180-61137	Contract Serv (HR)	-	-	-
4,168	3,737	10,000	2,529	4,000	100-180-61138	Contract Serv (Corrections)	10,000	10,000	10,000
10,141	12,732	13,000	5,858	9,950	100-180-61240	Dept/Operating Expense	13,000	13,000	13,000
-	175	13,193	4,579	9,158	100-180-61248	Operating Equip-Personal	10,000	10,000	10,000
27,488	36,206	35,000	5,602	28,746	100-180-61250	Dept/Op Supplies	20,000	20,000	20,000
8,137	12,993	21,000	8,925	11,000	100-180-61258	Op Supplies (Corrections)	19,000	19,000	19,000
1,061	665	1,000	173	1,000	100-180-61290	Dues & Subscriptions	1,000	1,000	1,000
18,889	18,134	16,000	15,664	30,128	100-180-61300	Duplication	30,128	30,128	30,128
3,338	1,374	7,000	354	1,770	100-180-61320	Education Reimb.	2,000	2,000	2,000
12,444	15,630	14,000	27,604	37,000	100-180-61401	Unemploy Ins	-	-	-
2,633	-	2,600	-	1,500	100-180-61420	Ins Repair & Deduct	2,000	2,000	2,000
16,853	14,924	10,000	5,638	10,650	100-180-61500	Uniform-Buy & Clean	11,000	11,000	11,000
13,429	2,839	7,000	12,010	23,354	100-180-61560	Maint/Bldg (Gen'l)	24,000	24,000	24,000
6,753	11,372	8,000	3,734	7,088	100-180-61570	Maint/Eqpt	8,000	8,000	8,000
34,775	31,142	40,000	22,456	32,000	100-180-61580	Maint/Vehicles	35,000	35,000	35,000
2,363	1,523	1,000	593	1,545	100-180-61600	Meetings & Conferences	1,500	1,500	1,500
7,832	7,440	7,000	3,966	6,000	100-180-61700	Office Supplies	7,000	7,000	7,000
57,001	58,062	60,000	27,772	60,000	100-180-61800	Petroleum	60,000	60,000	60,000
4,975	5,848	5,000	3,218	6,408	100-180-61820	Postage	7,200	7,200	7,200
-	-	21,000	-	-	100-180-61825	Prisoner Medical Costs	5,000	5,000	5,000
2,000	1,000	4,000	1,000	2,000	100-180-61855	Spcl Investigative Exp	4,000	4,000	4,000
7,804	540	3,000	-	-	100-180-61890	Travel Expense	-	-	-
69,289	12,248	42,000	6,864	8,762	100-180-61892	Training	15,000	15,000	15,000
47,755	38,624	40,700	25,276	49,060	100-180-61900	Utilities (Gen'l)	50,000	50,000	50,000
118,573	93,731	146,000	58,387	116,000	100-180-61930	Vehicle Leases	116,000	116,000	116,000
611,781	535,144	666,213	376,157	603,839		Exp.-Materials & Services Totals:	597,048	597,048	597,048
					E3	Exp.-Capital Outlay			
-	-	-	-	-	100-180-72300	Improvements	-	-	-
10,783	14,258	-	4,520	4,520	100-180-72500	Office Eqpt.	2,000	2,000	2,000
2,858	-	-	-	-	100-180-72600	Other Eqpt.	4,000	4,000	4,000
-	-	15,000	-	-	100-180-72800	Vehicles	-	-	-
13,641	14,258	15,000	4,520	4,520		Exp.-Capital Outlay Totals:	6,000	6,000	6,000
					E4	Exp.-Transfers Out			
140,782	139,925	168,067	98,039	168,067	100-180-90027	To Info System Service	143,563	143,563	143,563
-	-	72,425	42,248	72,425	100-180-90030	To PERS Bond-320	83,024	83,024	83,024
-	-	-	-	-	100-180-90053	To COPS Grant Program	-	-	-
28,896	-	-	-	-	100-180-90054	To Sch Resource Officer-564	-	-	-
25,000	25,000	25,000	14,583	14,583	100-180-90105	To Eqpt Acq & Rep Fund-820	20,000	20,000	20,000
-	-	-	-	-	100-180-90134	To Local Law Enforce Grant	-	-	-
194,678	164,925	265,492	154,870	255,075		Exp.-Transfers Out Totals:	246,587	246,587	246,587
4,239,878	4,284,847	4,827,098	2,315,996	4,568,307		EXPENDITURES TOTALS:	4,603,088	4,603,088	4,603,088
(4,239,878)	(4,284,847)	(4,827,098)	(2,315,996)	(4,568,307)		POLICE Totals:	(4,603,088)	(4,603,088)	(4,603,088)



PROGRAM INFORMATION SENIOR AND DISABLED SERVICES 190

PROGRAM DESCRIPTION:

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

The Senior Center is open Monday through Friday, 8:00am to 4:00pm. We did not reduce our hours of service.

This fiscal year approximately 40,189 seniors will visit the Senior Center for events, activities, classes and workshops, which is a 26% increase from last fiscal year. We have added many new programs this year, including a Book Club, Senior Center Chorus and arts and craft groups. This is the first full year for our Senior Adventure group (SoGo – Seniors on the Go!) and Garden Club, and both are going strong.

We anticipate that 41,908 meals will be served at the Senior Center or delivered to homebound seniors this fiscal year, an increase of 8.8% from last fiscal year. The meal program is run through Cascades West Council of Governments, at the Senior Center.

Approximately 19,462 individuals will come to the Senior Center facility for meetings and events through renting the facility, an increase of 39% from last fiscal year. This growth is mostly due to increased usage from the church group that rents on a regular basis, a couple of homeschool groups and more insurance groups renting the facility to offer workshops on Medicare/Medicaid issues, as well as other paid rentals.

Important Highlights:

- Our full-time Activities Coordinator / back up Senior Center Receptionist & Dial-a-Bus Dispatcher position was dropped down to .5 FTE. The position is currently vacant.

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
190 SENIOR SERVICES									
E1 Exp.-Personnel Services									
56,733	84,278	91,334	48,301	89,000	100-190-50001	Salaries	64,533	64,533	64,533
36,521	16,746	-	-	-	100-190-50003	Fringe Benefits	-	-	-
14,442	19,834	-	-	-	100-190-50250	Part Time	13,926	13,926	13,926
90	188	844	200	400	100-190-50600	Overtime	-	-	-
-	-	54,149	-	49,000	100-190-51000	Fringe Benefits	41,051	41,051	41,051
-	1,582	-	3,466	-	100-190-51005	Taxes - Federal	-	-	-
-	-	-	29	-	100-190-51010	Taxes - State	-	-	-
-	2,399	-	6,871	-	100-190-51015	PERS	-	-	-
-	552	-	1,319	-	100-190-51020	Workers Compensation	-	-	-
-	1,127	-	3,172	-	100-190-51025	Insurance - Health	-	-	-
-	3,925	-	12,734	-	100-190-51030	Insurance - HRA/PSA	-	-	-
-	-	-	288	-	100-190-51035	Insurance - Life	-	-	-
-	-	-	98	-	100-190-51036	Insurance - Life/LTD	-	-	-
-	-	-	172	-	100-190-51040	Insurance - Disability	-	-	-
1,225	175	300	-	-	100-190-59000	Group Term Life	-	-	-
109,011	130,806	146,627	76,650	138,400	Exp.-Personnel Services Totals:		119,510	119,510	119,510
E2 Exp.-Materials & Services									
150	150	200	-	-	100-190-61010	Advertising	100	100	100
-	-	-	-	-	100-190-61124	Computer Expense	-	-	-
65	55	-	30	30	100-190-61130	Contract Services	-	-	-
-	-	-	-	-	100-190-61200	Deposits Refunded	-	-	-
4,336	5,204	4,200	2,522	3,900	100-190-61240	Dept/Operating Expense	4,000	4,000	4,000
632	299	1,000	45	300	100-190-61250	Dept/Op Supplies	800	800	800
-	145	-	-	-	100-190-61290	Dues & Subscriptions	-	-	-
60	110	300	25	25	100-190-61320	Education & Training	300	300	300
313	161	80	160	320	100-190-61401	Unemploy Ins	-	-	-
-	-	-	-	-	100-190-61430	Janitorial Supplies	-	-	-
10,958	11,298	11,880	7,811	11,880	100-190-61560	Maint/Bldg (Gen'l)	11,800	11,800	11,800
509	493	500	142	200	100-190-61570	Maint/Eqpt	400	400	400
394	162	900	29	200	100-190-61600	Meetings & Conferences	800	800	800
581	751	900	263	600	100-190-61700	Office Supplies	800	800	800
977	1,196	1,100	1,147	1,500	100-190-61820	Postage	1,494	1,494	1,494
-	-	-	-	-	100-190-61840	Refreshment Purchases	-	-	-
21,148	18,605	19,000	12,560	18,700	100-190-61900	Utilities (Gen'l)	18,700	18,700	18,700
40,123	38,629	40,060	24,734	37,655	Exp.-Materials & Services Totals:		39,194	39,194	39,194
E3 Exp.-Capital Outlay									
-	2,473	3,500	2,001	2,500	100-190-72300	Improvements	3,000	3,000	3,000
-	-	-	-	-	100-190-72500	Office Eqpt.	-	-	-
641	732	2,000	962	1,200	100-190-72600	Other Eqpt.	1,600	1,600	1,600
641	3,205	5,500	2,963	3,700	Exp.-Capital Outlay Totals:		4,600	4,600	4,600
E4 Exp.-Transfers Out									
14,433	13,810	18,903	11,027	18,903	100-190-90027	To Info System Service	15,706	15,706	15,706
-	-	2,725	1,590	2,725	100-190-90030	To PERS Bond-320	2,081	2,081	2,081
-	-	-	-	-	100-190-90055	To D-A-B Grant Fund	-	-	-
20,000	25,000	25,000	14,583	-	100-190-90105	To Eqpt Acq & Rep Fund	10,000	10,000	10,000
34,433	38,810	46,628	27,200	21,628	Exp.-Transfers Out Totals:		27,787	27,787	27,787
184,208	211,450	238,815	131,547	201,383	EXPENDITURES TOTALS:		191,091	191,091	191,091
(184,208)	(211,450)	(238,815)	(131,547)	(201,383)	SENIOR SERVICES Totals:		(191,091)	(191,091)	(191,091)

**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 \$400,000 represents 5.9% of the General Fund expense total, Council requirements is to maintain a 10% contingency.

City of Lebanon, OR
Budget Report FY 2014-15

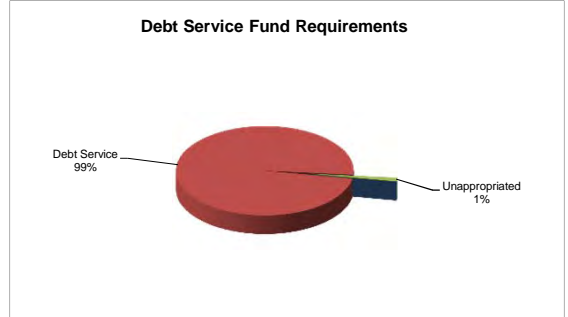
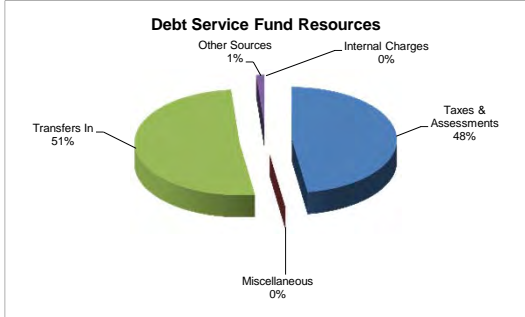
2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					195	NON-DEPARTMENTAL			
					E2	Exp.-Materials & Services			
1,779	1,637	-	-	-	100-195-61010	Advertising	-	-	-
12,866	30,500	32,500	31,640	31,640	100-195-61013	Audit Expense	34,550	34,550	34,550
1,115	1,344	-	-	-	100-195-61015	Codification (Admin)	-	-	-
7,188	21,221	61,002	36,873	50,000	100-195-61124	Computer Expense	35,004	35,004	35,004
6,789	106,975	15,000	3,847	11,000	100-195-61130	Contract Services	14,743	14,743	14,743
3,731	4,548	4,500	7,515	9,000	100-195-61149	Mowing Expenses	10,000	10,000	10,000
1,890	1,791	3,000	646	1,500	100-195-61240	Dept/Operating Expense	1,500	1,500	1,500
14,419	27,645	29,190	27,993	28,000	100-195-61290	Dues & Subscriptions	29,211	29,211	29,211
3,597	15,844	17,200	3,119	14,000	100-195-61300	Duplication	14,200	14,200	14,200
-	4,000	35,500	29,000	35,500	100-195-61355	City Grants	4,000	4,000	4,000
67,232	64,200	71,300	65,144	68,000	100-195-61400	Insurance	82,000	82,000	82,000
-	-	-	-	-	100-195-61420	Ins Repair & Deduct	-	-	-
12,891	15,795	17,195	13,879	15,000	100-195-61560	Maint/Bldg (City Hall)	18,000	18,000	18,000
881	3,495	2,760	2,025	2,800	100-195-61570	Maint/Eqpt	2,775	2,775	2,775
2,117	2,239	900	1,071	1,200	100-195-61700	Office Supplies	900	900	900
253	201	400	227	350	100-195-61800	Petroleum	300	300	300
3,587	3,459	9,100	(1,914)	3,500	100-195-61820	Postage	5,900	5,900	5,900
1,641	3,410	750	276	276	100-195-61830	Property Taxes	300	300	300
1,366	625	2,500	597	2,500	100-195-61854	Safety Committee Exp	2,500	2,500	2,500
77,114	106,386	122,800	61,453	110,000	100-195-61900	Utilities (Gen'l)	120,000	120,000	120,000
220,456	415,315	425,597	283,391	384,266		Exp.-Materials & Services Totals:	375,883	375,883	375,883
					E3	Exp.-Capital Outlay			
-	10,981	-	-	-	100-195-72300	Improvements	-	-	-
133	-	-	-	-	100-195-72500	Office Equipment	-	-	-
-	-	-	-	-	100-195-72600	Other Eqpt.	-	-	-
133	10,981	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	100-195-90101	To Chedle Lake URD	-	-	-
-	-	-	-	-	100-195-90017	To Debt Service	-	-	-
2,000	-	-	-	-	100-195-90025	To GIS	-	-	-
100,260	124,361	135,206	78,870	135,206	100-195-90028	To Custodial & Bldg Maint	84,966	84,966	84,966
-	-	-	-	-	100-195-90045	To Streets Fund-558	-	-	-
-	75,000	-	-	-	100-195-90027	To Info System Service	-	-	-
600	2,400	52,400	30,567	-	100-195-90105	To Eqpt Acq & Rep Fund	2,400	2,400	2,400
-	75,000	-	-	-	100-195-90115	To Streets Capital Proj-840	-	-	-
9,064	-	10,149	5,920	10,149	100-195-90183	To Streets Sal/Ben/PERS Bond	-	-	-
111,924	276,761	197,755	115,357	145,355		Exp.-Transfers Out Totals:	87,366	87,366	87,366
					E5	Exp.-Contingencies			
-	-	495,372	-	495,372	100-195-80005	Operating Contingency	400,000	400,000	400,000
-	-	495,372	-	495,372		Exp.-Contingencies Totals:	400,000	400,000	400,000
					E6	Exp.-Debt Service			
61,394	66,735	67,146	67,146	67,146	100-195-95500	Loan Principle	72,571	72,571	72,571
73,565	71,723	69,381	69,387	69,381	100-195-95600	Loan Interest	67,037	67,037	67,037
134,959	138,458	136,527	136,533	136,527		Exp.-Debt Service Totals:	139,608	139,608	139,608
					E7	Exp.-Unappropriated			
-	-	-	-	-	100-195-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
467,472	841,515	1,255,251	535,281	1,161,520		EXPENDITURES TOTALS:	1,002,857	1,002,857	1,002,857
(467,472)	(841,515)	(1,255,251)	(535,281)	(1,161,520)		NON-DEPARTMENTAL Totals:	(1,002,857)	(1,002,857)	(1,002,857)
9,702,041	9,074,482	10,553,341	7,057,899	10,012,676		FUND REVENUES	9,382,274	9,382,274	9,382,274
8,668,124	8,373,271	10,553,341	5,067,159	9,965,176		FUND EXPENSES	9,382,274	9,382,274	9,382,274
1,033,917	701,211	-	1,990,740	47,500		GENERAL FUND Totals:	-	-	-



DEBT SERVICE FUND
Adopted for the Fiscal Year 2014-15

RESOURCES	
Taxes & Assessments	\$ 1,417,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	800
Transfers In	1,519,573
Other Sources	38,247
Internal Charges	-
Total Resources	\$ 2,975,620

REQUIREMENTS	
Personnel Services	\$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	-
Contingencies	-
Debt Service	2,935,620
Other Financing Use	-
Unappropriated	40,000
Total Requirements	\$ 2,975,620



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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,415,800	\$ 40,000	\$ 1,455,800	48.92%
317-2013FFC Bonbd	-	-	-	-	-	1,342,550	-	1,342,550	45.12%
320-Pension Bond Series 2002	-	-	-	-	-	177,270	-	177,270	5.96%
Fund Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,935,620	\$ 40,000	\$ 2,975,620	100.00%
Percent of Debt Service Fund	0.00%	0.00%	0.00%	0.00%	0.00%	98.66%	1.34%	100.00%	

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

Department Description:

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

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

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

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

The amount borrowed in 2007 was \$19,970,000 with interest rates ranging from 4.00% to 5.00%. Final maturity is in June 2027. The outstanding balance as of June 30, 2014 is \$15,935,000. Bond name-LEBGO2007.

Important Highlights:

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

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					314	G.O. FUND REVENUE			
					R1	Rev.-Taxes & Assess			
1,457,583	1,565,777	1,344,800	1,273,293	1,300,000	314-000-47010	Current Property Taxes	1,395,000	1,395,000	1,395,000
43,750	21,049	25,000	23,014	25,000	314-000-47020	Delinquent Prop Taxes	22,000	22,000	22,000
9,730	50	-	-	-	314-000-48101	Interest On Taxes	-	-	-
1,511,063	1,586,876	1,369,800	1,296,307	1,325,000		Rev.-Taxes & Assess Totals:	1,417,000	1,417,000	1,417,000
					R6	Rev.-Miscellaneous			
1,685	1,689	800	1,483	1,000	314-000-48100	Interest On Investment	800	800	800
-	-	-	-	-	314-000-48140	Miscellaneous Revenue	-	-	-
1,685	1,689	800	1,483	1,000		Rev.-Miscellaneous Totals:	800	800	800
					R7	Rev.-Transfers In			
-	-	-	-	-	314-000-49030	Transfer In	-	-	-
-	-	-	-	-	314-000-49033	From G.O. Construction Fund	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
5,000	38,073	40,000	122,037	122,037	314-000-49901	Beginning Balance	38,000	38,000	38,000
5,000	38,073	40,000	122,037	122,037		Rev.-Other Sources Totals:	38,000	38,000	38,000
1,517,748	1,626,638	1,410,600	1,419,827	1,448,037		REVENUES TOTALS:	1,455,800	1,455,800	1,455,800
					314	G.O. FUND REVENUE			
					E4	Exp.-Transfers Out			
-	-	-	-	-	314-314-90010	To General Fund	-	-	-
-	-	-	-	-	314-314-90123	To Wastewater	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E6	Exp.-Debt Service			
650,000	725,000	620,000	-	620,000	314-314-95100	Bond Principal	690,000	690,000	690,000
805,600	779,600	750,600	375,300	750,600	314-314-95200	Bond Interest	725,800	725,800	725,800
1,455,600	1,504,600	1,370,600	375,300	1,370,600		Exp.-Debt Service Totals:	1,415,800	1,415,800	1,415,800
					E7	Exp.-Unappropriated			
-	-	40,000	-	40,000	314-314-92010	Unapprop End Fund Bal	40,000	40,000	40,000
-	-	40,000	-	40,000		Exp.-Unappropriated Totals:	40,000	40,000	40,000
1,455,600	1,504,600	1,410,600	375,300	1,410,600		EXPENDITURES TOTALS:	1,455,800	1,455,800	1,455,800
1,517,748	1,626,638	1,410,600	1,419,827	1,448,037		FUND REVENUES	1,455,800	1,455,800	1,455,800
1,455,600	1,504,600	1,410,600	375,300	1,410,600		FUND EXPENSES	1,455,800	1,455,800	1,455,800
62,148	122,038	-	1,044,527	37,437		G.O. FUND REVENUE Totals:	-	-	-

**ENTERPRISE FUND
WATER/WASTEWATER/NWURD BOND DEBT SERVICE 317**

Department Description:

Water:

In June 1991, the City issued construction bonds which were refinanced in 1993. The 1993 bonds were then refinanced in February of 2004 and again in 2013. The 2004 refinancing saved rate payers \$266,834 and the 2013 refinancing saved rate payers \$81,746 over the remaining life of the issue. All costs related to the debt service on the 2004 issue are included in this fund. The balance owing at June, 2014 will be \$1,670,000. The final payment on this bond will be in June 2022, the interest rates range from 2.00% to 4.00% .(part of 2013FFC).

Wastewater:

In June 1990, the City issued construction bonds which have been refinanced three – in 1993, 2003 and 2013. The 2003 refinancing will save \$464,403 over the remaining life of the bonds, the 2013 refinancing saved \$125,413 over the remaining life of the bonds with the final maturity in June of 2020. Interest rates range from 2.00% to 4.00%. The balance owing as of June 30, 2014 is \$1,465,000 (part of 2013FFC).

Northwest URD:

In July 2013 , the City issued \$12,000,000 bond which financed payments to Lowes under an economic development agreement and financed a portion of a new water tank. Interest rates range from 2.00% to 5.00%. The balance owing as of June 30, 2014 is \$11,430,000, The final maturity is in June 2028 (part of 2013FFC).

Important Highlights:

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

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					317	FULL FAITH & CREDIT (FF&C) 2013			
					R1	Rev.-Taxes & Assess			
-	-	-	-	-	- 317-000-47010	Current Property Taxes	-	-	-
-	-	-	-	-	- 317-000-47020	Delinquent Prop Taxes	-	-	-
-	-	-	-	-	- 317-000-48101	Interest On Taxes	-	-	-
-	-	-	-	-		Rev.-Taxes & Assess Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	553	-	- 317-000-48100	Interest On Investment	-	-	-
-	-	-	553	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	62,784	62,784	62,784	317-000-49022	Transfer In-430	241,850	241,850	241,850
-	-	275,109	275,330	275,109	317-000-49025	Transfer In-470	274,350	274,350	274,350
-	-	792,764	792,543	792,764	317-000-49098	Transfer In-925	826,350	826,350	826,350
-	-	1,130,657	1,130,657	1,130,657		Rev.-Transfers In Totals:	1,342,550	1,342,550	1,342,550
					R8	Rev.-Other Sources			
-	-	12,066,629	12,066,629	12,066,629	317-000-42030	Bond Sale Proceeds	-	-	-
-	-	-	-	-	- 317-000-49901	Beginning Balance	-	-	-
-	-	12,066,629	12,066,629	12,066,629		Rev.-Other Sources Totals:	-	-	-
-	-	13,197,286	13,197,286	13,197,286		REVENUES TOTALS:	1,342,550	1,342,550	1,342,550
					317	FULL FAITH & CREDIT (FF&C) 2013			
					E4	Exp.-Transfers Out			
-	-	12,066,629	12,066,629	12,066,629	317-317-90164	Trans Out -925	-	-	-
-	-	12,066,629	12,066,629	12,066,629		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 317-317-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
					E6	Exp.-Debt Service			
-	-	425,000	-	425,000	317-317-95100	Bond Principal-NWURD	395,000	395,000	395,000
-	-	367,764	147,838	367,764	317-317-95200	Bond Interest-NWURD	431,350	431,350	431,350
-	-	230,000	-	230,000	317-317-95107	Bond Principal-WWater	225,000	225,000	225,000
-	-	45,109	18,133	45,109	317-317-95207	Bond Interest-WWater	49,350	49,350	49,350
-	-	15,000	-	15,000	317-317-95108	Bond Principal-Water	185,000	185,000	185,000
-	-	47,784	19,209	47,784	317-317-95208	Bond Interest-Water	56,850	56,850	56,850
-	-	1,130,657	185,180	1,130,657		Exp.-Debt Service Totals:	1,342,550	1,342,550	1,342,550
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 317-317-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
-	-	13,197,286	12,251,809	13,197,286		EXPENDITURES TOTALS:	1,342,550	1,342,550	1,342,550
-	-	13,197,286	13,197,286	13,197,286		FUND REVENUES	1,342,550	1,342,550	1,342,550
-	-	13,197,286	12,251,809	13,197,286		FUND EXPENSES	1,342,550	1,342,550	1,342,550
-	-	-	945,477	-		WATER BONDS Totals:	-	-	-

**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, 2014 is \$1,610,941. Our PERS employer rates, effective July 01, 2013 through June 30, 2015, are: 11.21% for Tier 1/2 employees, 7.27% for OPSRP General Service, and 10.00% 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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					320	PENSION BOND SERIES 2002			
					R6	Rev.-Miscellaneous			
156	(50)	50	114	-	320-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	320-000-48140	Miscellaneous Revenue	-	-	-
156	(50)	50	114	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	167,517	97,718	167,517	320-000-49030	Transfer In	177,023	177,023	177,023
-	-	167,517	97,718	167,517		Rev.-Transfers In Totals:	177,023	177,023	177,023
						Rev.-Other Sources			
-	-	-	-	-	320-000-42030	Bond Sale Proceeds	-	-	-
-	-	-	-	-	320-000-49901	Beginning Balance	247	247	247
-	-	-	-	-		Rev.-Other Sources Totals:	247	247	247
					R9	Rev.-Internal Chrgs			
152,111	162,320	-	-	-	320-000-42090	Pension Bond Assess	-	-	-
-	-	-	-	-	320-000-48235	PERS Reserve Assess	-	-	-
152,111	162,320	-	-	-		Rev.-Internal Chrgs Totals:	-	-	-
152,267	162,270	167,567	97,832	167,517		REVENUES TOTALS:	177,270	177,270	177,270
					320	PENSION BOND SERIES 2002			
					E5	Exp.-Contingencies			
-	-	-	-	-	320-320-80029	Res - PERS	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
					E6	Exp.-Debt Service			
27,634	30,293	30,290	-	30,290	320-320-95100	Bond Principal	31,704	31,704	31,704
124,633	131,977	136,980	48,635	136,980	320-320-95200	Bond Interest	145,566	145,566	145,566
152,267	162,270	167,270	48,635	167,270		Exp.-Debt Service Totals:	177,270	177,270	177,270
					E7	Exp.-Unappropriated			
-	-	297	-	-	320-320-92010	Unapprop End Fund Bal	-	-	-
-	-	297	-	-		Exp.-Unappropriated Totals:	-	-	-
					E8	Exp.-Other Financing Use			
-	-	-	-	-	320-320-98100	Pay PERS UAL	-	-	-
-	-	-	-	-		Exp.-Other Financing Use Totals:	-	-	-
152,267	162,270	167,567	48,635	167,270		EXPENDITURES TOTALS:	177,270	177,270	177,270
152,267	162,270	167,567	97,832	167,517		FUND REVENUES	177,270	177,270	177,270
152,267	162,270	167,567	48,635	167,270		FUND EXPENSES	177,270	177,270	177,270
-	-	-	49,197	247		PENSION BOND SERIES 2002 Totals:	-	-	-



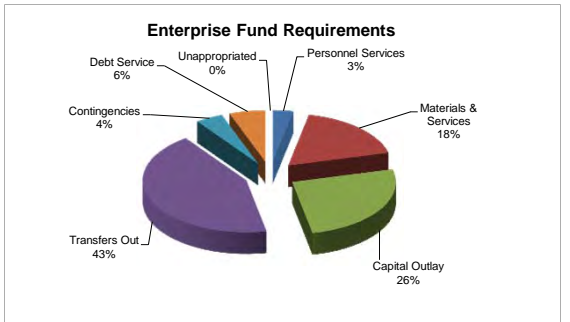
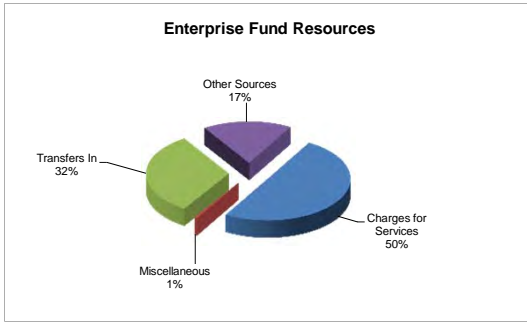
ENTERPRISE FUND
Adopted for the Fiscal Year 2014-15

RESOURCES

Taxes & Assessments	\$ -
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	9,605,000
Miscellaneous	113,800
Transfers In	6,123,597
Other Sources	3,334,000
Total Resources	\$ 19,176,397

REQUIREMENTS

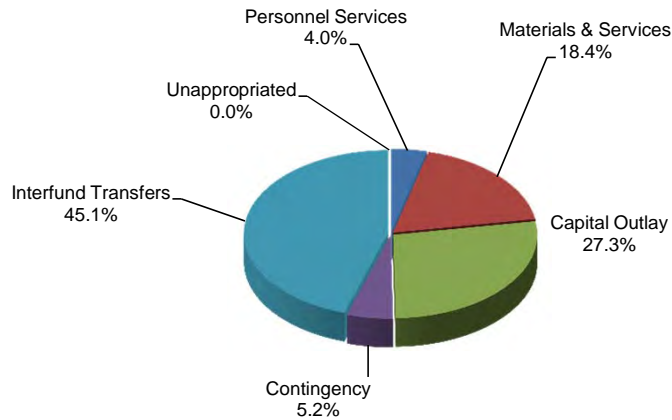
Personnel Services	\$ 616,995
Materials & Services	3,411,842
Capital Outlay	4,961,300
Transfers Out	8,277,977
Contingencies	819,959
Debt Service	1,088,324
Unappropriated	-
Total Requirements	\$ 19,176,397



Adopted Requirements by Department and Type

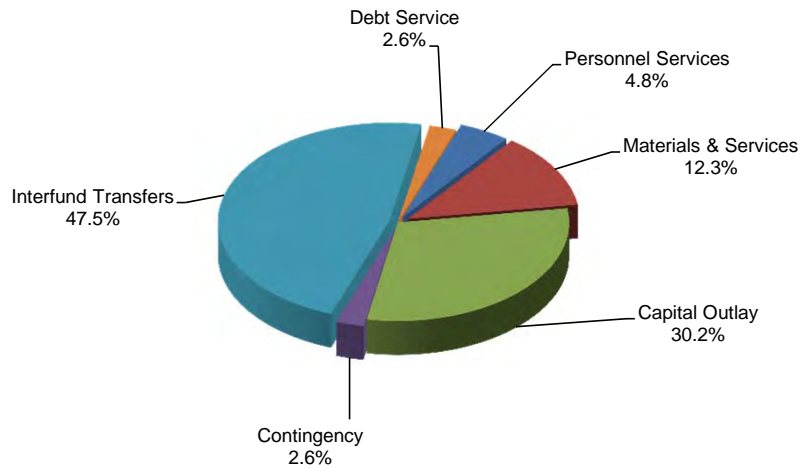
Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
430-Water	\$ 350,254	\$ 551,046	\$ 31,500	\$ 3,899,513	\$ 426,414	\$ -	\$ -	\$ 5,258,727	27.42%
433-Water Plant Operation	-	580,000	20,000	95,482	32,208	-	-	727,690	3.79%
435-Water CIP	-	502,500	2,368,000	-	-	-	-	2,870,500	14.97%
450-Stormdrainage	-	79,900	541,000	172,628	16,472	-	-	810,000	4.22%
470-Wastewater	266,741	498,896	64,000	4,073,263	192,456	-	-	5,095,356	26.57%
473-Wastewater Plant Operation	-	1,099,500	90,000	37,091	82,409	-	-	1,309,000	6.83%
474-Sewer & Lateral Repair Prog	-	-	367,300	-	-	-	-	367,300	1.92%
475-Wastewater CIP	-	100,000	1,479,500	-	-	-	-	1,579,500	8.24%
476-Wastewater Bond Debt Service	-	-	-	-	70,000	1,088,324	-	1,158,324	6.04%
Fund Totals	\$ 616,995	\$ 3,411,842	\$ 4,961,300	\$ 8,277,977	\$ 819,959	\$ 1,088,324	\$ -	\$ 19,176,397	100.00%
Percent of Enterprise Fund	3.21%	17.79%	25.87%	43.17%	4.28%	5.68%	0.00%	100.00%	

WATER UTILITY Total Expenditure 2014/15 \$8,856,917



Personnel Services	\$ 350,254	Contingency	\$ 458,622
Materials & Services	1,633,546	Interfund Transfers	3,994,995
Capital Outlay	2,419,500	Unappropriated	-

BUDGET COMPARISON Total Expenditure 2013/14 \$4,452,455



Personnel Services	\$ 341,384	Contingency	\$ 187,592
Materials & Services	881,100	Interfund Transfers	3,388,379
Capital Outlay	2,156,553	Unappropriated	182,925

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 storage reservoirs. Operations/Maintenance and Engineering of the water storage/distribution system is performed by city staff.

Important Highlights:

- A 4% 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 the Water Treatment Plant. The rate increases from past and future will be used to make yearly payments on a bond (when sold) for construction of the New Water plant.
- Transfer of \$2,100,000 to Water CIP Fund (435). The revenue from this transfer will be used for construction projects associated with the new Water Treatment Plant (connecting waterlines, membrane procurement, sanitary sewer to the site) and the water main on Cascade Drive.
- Transfer of \$655,000 to the Water Treatment Plant Operations Fund (433). 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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					430	WATER UTILITY			
					R5	Rev.-Chgs for Services			
3,419,621	4,175,337	3,900,000	2,585,293	4,175,000	430-000-48121	Water Fees	4,275,000	4,275,000	4,275,000
28,325	56,638	40,000	33,159	60,000	430-000-48122	Water Penalties	50,000	50,000	50,000
3,447,946	4,231,975	3,940,000	2,618,452	4,235,000		Rev.-Chgs for Services Totals:	4,325,000	4,325,000	4,325,000
					R6	Rev.-Miscellaneous			
1,875	2,620	2,000	1,440	1,900	430-000-48042	Credit Checks	-	-	-
391	215	1,500	2,413	2,500	430-000-48100	Interest On Investment	-	-	-
84,387	123,030	85,000	80,303	85,000	430-000-48140	Miscellaneous Revenue	100,000	100,000	100,000
86,653	125,865	88,500	84,156	89,400		Rev.-Miscellaneous Totals:	100,000	100,000	100,000
					R7	Rev.-Transfers In			
3,548	-	3,955	2,307	3,955	430-000-49000	Trans In Sal/Ben funding-470	4,035	4,035	4,035
-	-	-	-	-	430-000-49098	From NW Urban Renewal	39,692	39,692	39,692
3,548	-	3,955	2,307	3,955		Rev.-Transfers In Totals:	43,727	43,727	43,727
					R8	Rev.-Other Sources			
501,869	404,743	420,000	758,097	758,097	430-000-49901	Beginning Balance	790,000	790,000	790,000
501,869	404,743	420,000	758,097	758,097		Rev.-Other Sources Totals:	790,000	790,000	790,000
4,040,016	4,762,583	4,452,455	3,463,012	5,086,452		REVENUES TOTALS:	5,258,727	5,258,727	5,258,727
					430	WATER UTILITY			
					E1	Exp.-Personnel Services			
186,175	487,351	198,552	103,126	195,000	430-430-50001	Salaries	205,914	205,914	205,914
103,305	226,972	-	-	-	430-430-50003	Fringe Benefits	-	-	-
-	-	-	-	-	430-430-50250	Part Time	-	-	-
3,197	1,156	5,390	1,549	4,000	430-430-50600	Overtime	5,400	5,400	5,400
-	-	137,442	-	136,000	430-430-51000	Fringe Benefits	138,940	138,940	138,940
-	7,269	-	7,862	-	430-430-51005	Taxes - Federal	-	-	-
-	1	-	60	-	430-430-51010	Taxes - State	-	-	-
-	12,075	-	15,441	-	430-430-51015	PERS	-	-	-
-	2,703	-	4,740	-	430-430-51020	Workers Compensation	-	-	-
-	13,215	-	24,587	-	430-430-51025	Insurance - Health	-	-	-
-	14,803	-	14,235	-	430-430-51030	Insurance - HRA/PSA	-	-	-
-	-	-	198	-	430-430-51036	Insurance - Life/LTD	-	-	-
-	-	-	408	-	430-430-51040	Insurance - Disability	-	-	-
-	1,105	-	-	-	430-430-59000	Group Term Life	-	-	-
292,677	766,650	341,384	172,206	335,000		Exp.-Personnel Services Totals:	350,254	350,254	350,254
					E2	Exp.-Materials & Services			
-	4,037	-	-	-	430-430-60300	Depreciation	-	-	-
66	-	-	-	-	430-430-61007	Advertising (CD)	-	-	-
200	-	-	-	-	430-430-61008	Advertising (Admin)	-	-	-
51	-	-	-	-	430-430-61010	Advertising	-	-	-
708	-	1,000	-	1,000	430-430-61011	Advertising (Eng)	1,000	1,000	1,000
2,812	2,815	3,500	1,220	1,500	430-430-61012	Advertising (Maint)	3,500	3,500	3,500
6,342	-	-	-	-	430-430-61013	Audit Expense	-	-	-
4,118	383	-	-	-	430-430-61014	City Attorney	-	-	-
230	-	-	-	-	430-430-61015	Codification (Admin)	-	-	-
-	1,735	1,250	1,735	1,735	430-430-61121	Communication (Eng)	1,300	1,300	1,300
-	110	1,200	-	-	430-430-61122	Communication (Maint)	500	500	500
12,819	-	-	-	-	430-430-61124	Computer Expense	-	-	-
6,378	9,400	10,000	2,400	10,000	430-430-61126	Computer Exp (Eng)	10,000	10,000	10,000
1,739	79	3,500	771	2,000	430-430-61127	Computer Exp (Maint)	3,500	3,500	3,500
404	-	-	-	-	430-430-61129	Computer Exp (Admin)	-	-	-
20,016	19,862	19,200	12,338	21,000	430-430-61130	Contract Services-Utility Billing	-	-	-
2,568	406	5,000	1,664	5,000	430-430-61133	Contract Serv (Eng)	5,000	5,000	5,000
18,641	12,855	25,000	37,387	40,000	430-430-61134	Contract Serv (Maint)	50,000	50,000	50,000
20	-	-	-	-	430-430-61136	Contract Serv (CD)	-	-	-
12,340	-	-	-	-	430-430-61137	Contract Serv (HR)	-	-	-
12,210	17,966	22,000	11,696	21,000	430-430-61140	Merchant Card Fees-UtilityBilling	22,000	22,000	22,000
-	200	-	-	-	430-430-61200	Deposits Refunded-Utility Billing	-	-	-
1,482	49	-	-	-	430-430-61239	Operating Exp (Admin)	-	-	-
133	(2,135)	-	-	-	430-430-61240	Dept/Operating Expense	-	-	-
6,574	4,914	5,500	1,400	5,500	430-430-61241	Operating Exp (Eng)	4,500	4,500	4,500
78,372	77,272	70,000	75,824	75,824	430-430-61242	Operating Exp (Maint)	85,000	85,000	85,000
474	-	-	-	-	430-430-61243	Operating Exp (PW)	-	-	-
344	-	-	-	-	430-430-61245	Operating Exp (CD)	-	-	-
2,520	-	-	-	-	430-430-61246	Operating Exp (HR)	-	-	-
685	377	1,000	1,003	1,003	430-430-61251	Op Supplies (Eng)	1,500	1,500	1,500
2,534	3,992	3,200	360	3,200	430-430-61252	Op Supplies (Maint)	2,000	2,000	2,000
4,355	17	-	-	-	430-430-61290	Dues & Subscriptions	-	-	-
1,580	1,666	1,500	1,200	1,500	430-430-61291	Dues & Subscript (Eng)	2,300	2,300	2,300
979	705	1,200	443	1,200	430-430-61292	Dues & Subs (Maint)	1,200	1,200	1,200
534	-	-	-	-	430-430-61294	Dues & Subscript (Admin)	-	-	-
65	-	-	-	-	430-430-61295	Dues & Subscript (CD)	-	-	-
25	-	-	-	-	430-430-61296	Dues & Subscript (HR)	-	-	-
20,815	17,568	18,000	14,182	21,000	430-430-61300	Duplication-Utility Billing	22,000	22,000	22,000
1,024	-	-	-	-	430-430-61319	Ed & Trng (Admin)	-	-	-
992	-	-	-	-	430-430-61320	Education & Training	-	-	-
1,529	2,071	3,000	2,222	3,000	430-430-61321	Education & Trng (Eng)	8,000	8,000	8,000
1,682	3,782	4,000	1,811	4,000	430-430-61322	Ed & Trng (Maint)	7,000	7,000	7,000

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
949					430-430-61325	Education & Trng (HR)			
22,491	25,135	35,600	32,181	34,000	430-430-61400	Insurance	45,796	45,796	45,796
3,645	6,198	6,000	11,830	22,000	430-430-61401	Unemploy Ins	-	-	-
207					430-430-61420	Ins Repair & Deduct	-	-	-
164	1,037	700	100	700	430-430-61501	Uniforms (Eng)	700	700	700
2,091	3,065	3,500	1,023	3,500	430-430-61502	Uniforms (Maint)	3,500	3,500	3,500
173,165	204,789	222,000	134,256	208,750	430-430-61520	Utility Franchise Fee	213,750	213,750	213,750
1,788	132		79		430-430-61560	Maint/Bldg (Gen'l)	-	-	-
1,616	31	1,250		900	430-430-61561	Maint/Bldg (Eng)	1,500	1,500	1,500
780	1,532	7,000	1,854	7,000	430-430-61562	Maint/Bldg (Maint)	7,000	7,000	7,000
156					430-430-61564	Maint/Bldg (CD)	-	-	-
964	3				430-430-61570	Maint/Eqpt	-	-	-
		500	102	500	430-430-61571	Maint/Eqpt (Eng)	500	500	500
335	2,829	1,500	417	1,200	430-430-61572	Maint/Eqpt (Maint)	1,500	1,500	1,500
2,174	4,027	2,000	1,139	2,000	430-430-61581	Maint/Vehicles (Eng)	2,000	2,000	2,000
11,466	6,409	15,000	2,826	15,000	430-430-61582	Maint/Vehicles (Maint)	15,000	15,000	15,000
2,192	186				430-430-61599	Mtgs & Conf (Admin)	-	-	-
67					430-430-61600	Meetings & Conferences	-	-	-
2,451	969	1,500	933	1,500	430-430-61601	Mtgs & Conf (Eng)	2,500	2,500	2,500
395	301	2,000	768	2,000	430-430-61602	Mtgs & Conf (Maint)	2,000	2,000	2,000
75					430-430-61604	Mtgs & Conf (CD)	-	-	-
2,500					430-430-61700	Office Supplies	-	-	-
1,552	354	1,500	532	1,500	430-430-61701	Office Supplies (Eng)	1,200	1,200	1,200
694	416	1,000	173	1,000	430-430-61702	Off Supplies (Maint)	800	800	800
208					430-430-61704	Office Supplies (Admin)	-	-	-
80					430-430-61705	Office Supplies (CD)	-	-	-
296		1,500		1,500	430-430-61801	Petroleum (Eng)	1,500	1,500	1,500
13,834	10,873	14,500	7,378	14,500	430-430-61802	Petroleum (Maint)	15,000	15,000	15,000
3,551	2,642	3,000	1,228	2,000	430-430-61820	Postage-Utility Billing	2,000	2,000	2,000
4,873	30	4,000			430-430-61850	Refunds-Utility Billing	-	-	-
12,634					430-430-61881	Rent (Eng)	-	-	-
709					430-430-61884	Rent (CD)	-	-	-
2,245	483				430-430-61900	Utilities (Gen'l)	-	-	-
5,868	3,600	4,500	2,720	4,500	430-430-61902	Utilities (Maint)	4,500	4,500	4,500
504,575	455,167	527,600	368,095	543,512		Exp.-Materials & Services Totals:	551,046	551,046	551,046
					E3	Exp.-Capital Outlay			
					430-430-72102	Buildings (Maint)	-	-	-
					430-430-72300	Improvements	-	-	-
600					430-430-72500	Office Eqpt.	2,500	2,500	2,500
4,224	2,854	3,500	366	2,000	430-430-72501	Office Eqpt (Eng)	2,500	2,500	2,500
	871	1,500		1,500	430-430-72502	Office Eqpt (Maint)	1,500	1,500	1,500
	6,353	2,500		2,000	430-430-72601	Other Eqpt (Eng)	-	-	-
					430-430-72602	Other Eqpt (Maint)	25,000	25,000	25,000
4,824	10,078	7,500	366	5,500		Exp.-Capital Outlay Totals:	31,500	31,500	31,500
					E4	Exp.-Transfers Out			
	64,941	81,310	47,431	81,310	430-430-90010	To General Fund	72,414	72,414	72,414
690,179	247,973	669,713	390,666	669,713	430-430-90011	To GF-Sal/Ben	596,324	596,324	596,324
248,503	255,373	166,162	166,257	166,162	430-430-90012	To Water Bonds-436	-	-	-
		62,784	62,784	62,784	430-430-90017	To Debt Service-317	241,850	241,850	241,850
729,000	765,000	790,000	460,833	790,000	430-430-90023	To Plant Operation-433	805,000	655,000	655,000
57,000	70,000	50,000	29,167	50,000	430-430-90025	To GIS-540	42,105	42,105	42,105
92,241	89,653	100,530	58,643	100,530	430-430-90027	To Info System Service-542	108,142	108,142	108,142
9,325	7,665	10,577	6,170	10,577	430-430-90028	To Custodial & Bldg Maint-545	8,997	8,997	8,997
		6,103	3,560	6,103	430-430-90030	To PERS Bond-320	22,681	22,681	22,681
26,950	31,200	31,200	18,200	31,200	430-430-90105	To Eqpt Acq & Rep Fund-820	52,000	52,000	52,000
980,000	1,240,785	1,420,000	828,333	1,420,000	430-430-90120	To Water CIP-435	1,950,000	2,100,000	2,100,000
					430-430-90122	To Sm Wtr Line Replace	-	-	-
					430-430-90124	To Storm Drain Utility	-	-	-
2,833,198	2,772,590	3,388,379	2,072,044	3,388,379		Exp.-Transfers Out Totals:	3,899,513	3,899,513	3,899,513
					E5	Exp.-Contingencies			
		187,592		187,592	430-430-80005	Operating Contingency	426,414	426,414	426,414
		187,592		187,592		Exp.-Contingencies Totals:	426,414	426,414	426,414
					E7	Exp.-Unappropriated			
					430-430-92010	Unapprop End Fund Bal	-	-	-
						Exp.-Unappropriated Totals:	-	-	-
3,635,274	4,004,485	4,452,455	2,612,711	4,459,983		EXPENDITURES TOTALS:	5,258,727	5,258,727	5,258,727
4,040,016	4,762,583	4,452,455	3,463,012	5,086,452		FUND REVENUES	5,258,727	5,258,727	5,258,727
3,635,274	4,004,485	4,452,455	2,612,711	4,459,983		FUND EXPENSES	5,258,727	5,258,727	5,258,727
404,742	758,098	-	850,301	626,469		WATER UTILITY Totals:	-	-	-

ENTERPRISE FUND WATER TREATMENT PLANT 433

Department Description:

This is a newly created fund for 2014 which represents the operations and maintenance of the City's water treatment plant as well as regulatory compliance with the Safe Drinking Water Act enforced by Federal and State Agencies. Previously the financial obligations of operating the water plant and regulation compliance was combined with wastewater plant operations.

The Lebanon Water Treatment Plant is currently being managed and operated under contract by CH2MHill/OMI through the fiscal year 2015. They are responsible for producing safe clean drinking water to the citizens of Lebanon. Depending on the time of year, from 1.7 to 3.8 million gallons per day are treated to supply water to Lebanon and comply with all state and federal regulations.

The fund also is responsible for yearly Operation and Maintenance of shared canal costs with the City of Albany. The canal which is owned and operated by the City of Albany provides the raw water for the City of Lebanon. There is an IGA in place which requires Lebanon to be responsible for 33% of the associated O&M for the canal.

Important Highlights:

- The Intergovernmental Agreement with the City of Albany for the operation and maintenance of the Albany-Lebanon Canal is budgeted for \$150,000 this fiscal year.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
433 WATER TREATMENT PLANT									
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 433-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 433-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 433-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 433-000-49022	From Water Fund-430	805,000	655,000	655,000
-	-	-	-	-	- 433-000-49037	From Operations & Environ-537	72,690	72,690	72,690
-	-	-	-	-	- 433-000-49047	From Storm Drain Utility-450	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	877,690	727,690	727,690
					R8	Rev.-Other Sources			
-	-	-	-	-	- 433-000-49901	Beginning Balance	-	-	-
-	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
-	-	-	-	-		REVENUES TOTALS:	877,690	727,690	727,690
433 WATER TREATMENT PLANT									
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 433-433-50001	Salaries	-	-	-
-	-	-	-	-	- 433-433-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 433-433-50600	Overtime	-	-	-
-	-	-	-	-	- 433-433-51000	Fringe Benefits	-	-	-
-	-	-	-	-	- 433-433-51005	Taxes - Federal	-	-	-
-	-	-	-	-	- 433-433-51015	PERS	-	-	-
-	-	-	-	-	- 433-433-51020	Workers Compensation	-	-	-
-	-	-	-	-	- 433-433-59000	Group Term Life	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 433-433-61010	Advertising	4,000	4,000	4,000
-	-	-	-	-	- 433-433-61119	Communication	3,000	3,000	3,000
-	-	-	-	-	- 433-433-61124	Computer Expense	1,500	1,500	1,500
-	-	-	-	-	- 433-433-61130	Contract Services	698,000	548,000	548,000
-	-	-	-	-	- 433-433-61240	Dept/Operating Expense	17,000	17,000	17,000
-	-	-	-	-	- 433-433-61290	Dues & Subscriptions	-	-	-
-	-	-	-	-	- 433-433-61300	Duplication	2,000	2,000	2,000
-	-	-	-	-	- 433-433-61320	Education & Training	4,500	4,500	4,500
-	-	-	-	-	- 433-433-61501	Uniform-Buy & Clean	-	-	-
-	-	-	-	-	- 433-433-61560	Maint/Bldg (Gen'l)	-	-	-
-	-	-	-	-	- 433-433-61570	Maint/Eqpt	-	-	-
-	-	-	-	-	- 433-433-61580	Maint/Vehicles	-	-	-
-	-	-	-	-	- 433-433-61600	Meetings & Conferences	-	-	-
-	-	-	-	-	- 433-433-61700	Office Supplies	-	-	-
-	-	-	-	-	- 433-433-61800	Petroleum	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	730,000	580,000	580,000
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 433-433-72300	Improvements	20,000	20,000	20,000
-	-	-	-	-	- 433-433-72600	Other Eqpt.	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	20,000	20,000	20,000
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 433-433-90010	To General Fund	-	-	-
-	-	-	-	-	- 433-433-90011	To GF-Sal/Ben	95,482	95,482	95,482
-	-	-	-	-	- 433-433-90027	To Info System Service	-	-	-
-	-	-	-	-	- 433-433-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	- 433-433-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	95,482	95,482	95,482
					E5	Exp.-Contingencies			
-	-	-	-	-	- 433-433-80005	Operating Contingency	32,208	32,208	32,208
-	-	-	-	-		Exp.-Contingencies Totals:	32,208	32,208	32,208
-	-	-	-	-		EXPENDITURES TOTALS:	877,690	727,690	727,690
-	-	-	-	-		FUND REVENUES	877,690	727,690	727,690
-	-	-	-	-		FUND EXPENSES	877,690	727,690	727,690
-	-	-	-	-		WATER TREATMENT PLANT Totals:	-	-	-

**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.

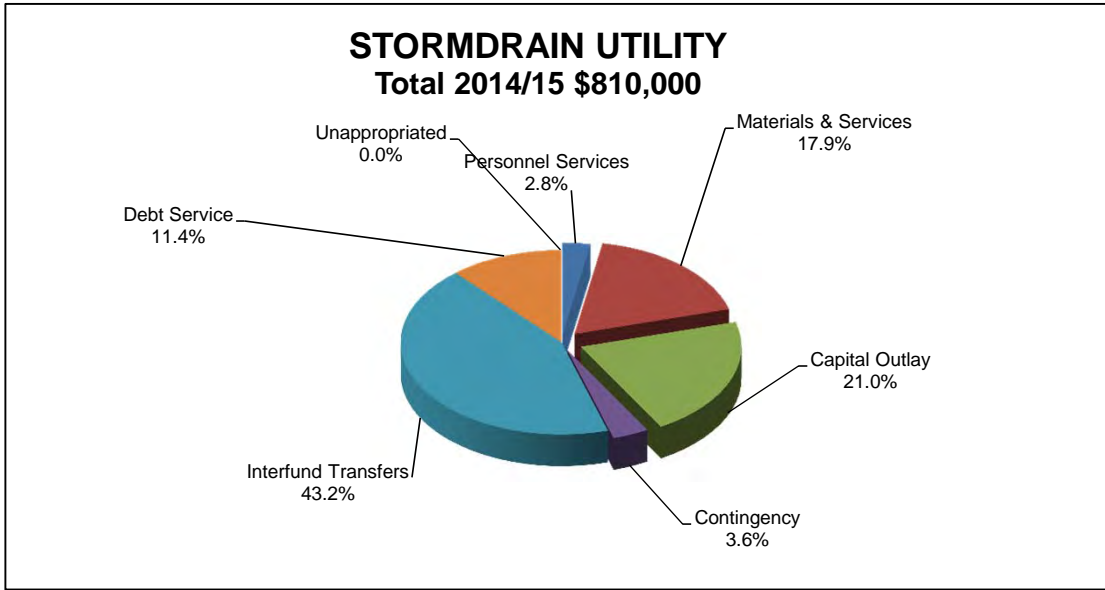
Important Highlights:

Projects in this year's budget include:

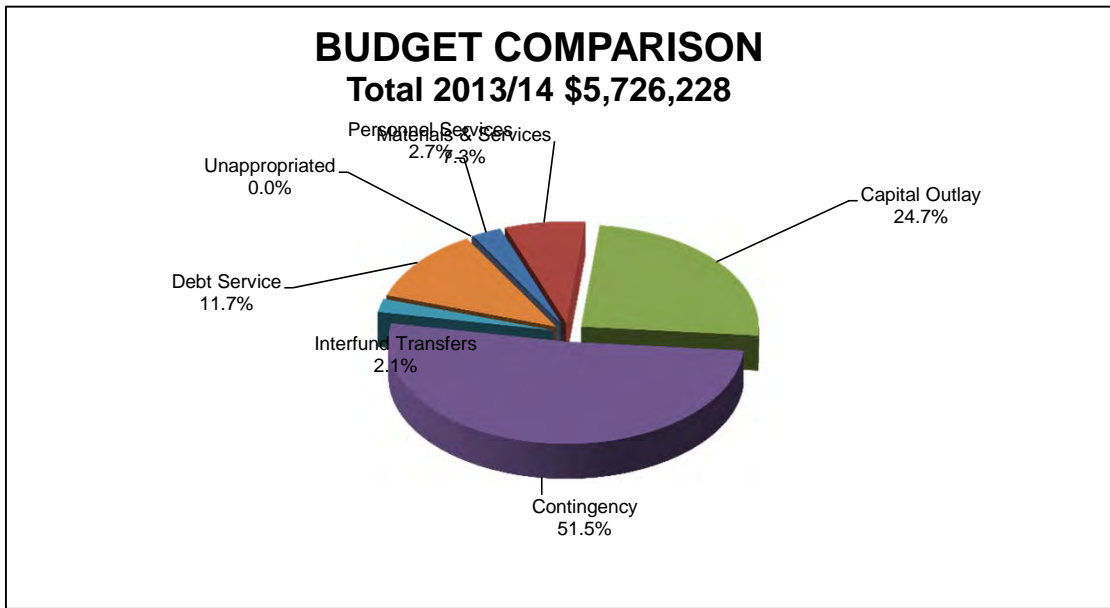
- New Water Treatment Plant (Utilities, Membrane Procurement)
- Cascade Drive Waterline – 16 Inch extension along Cascade Drive
- Engineering Design Services for New Water Treatment Plant
- Abandonment of 16 Inch water main on South Fifth Street (replaced with new last year)
- Minor In-House Water main Upgrades

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					435	WATER UTILITY C.I.P.			
					R6	Rev.-Miscellaneous			
1,151	1,577	-	2,786	2,600	435-000-48100	Interest On Investment	2,500	2,500	2,500
550	300	-	-	-	435-000-48140	Miscellaneous Revenue	-	-	-
1,701	1,877	-	2,786	2,600		Rev.-Miscellaneous Totals:	2,500	2,500	2,500
					R7	Rev.-Transfers In			
80,000	-	-	-	-	435-000-49021	Transfer In-Bond 436	-	-	-
980,000	1,240,785	1,420,000	828,333	1,420,000	435-000-49022	From Water Fund-430	1,950,000	2,100,000	2,100,000
1,060,000	1,240,785	1,420,000	828,333	1,420,000		Rev.-Transfers In Totals:	1,950,000	2,100,000	2,100,000
					R8	Rev.-Other Sources			
213,383	291,718	1,082,553	1,012,419	1,012,419	435-000-49901	Beginning Balance	1,045,000	1,045,000	768,000
213,383	291,718	1,082,553	1,012,419	1,012,419		Rev.-Other Sources Totals:	1,045,000	1,045,000	768,000
1,275,084	1,534,380	2,502,553	1,843,538	2,435,019		REVENUES TOTALS:	2,997,500	3,147,500	2,870,500
					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	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
1,652	-	3,500	-	-	435-435-61011	Advertising (Eng)	2,500	2,500	2,500
-	-	-	-	-	435-435-61126	Computer Exp (Eng)	-	-	-
21,720	147,782	626,500	133,937	626,500	435-435-61130	Contract Services	500,000	500,000	500,000
-	-	-	-	-	435-435-61401	Unemploy Ins	-	-	-
23,372	147,782	630,000	133,937	626,500		Exp.-Materials & Services Totals:	502,500	502,500	502,500
					E3	Exp.-Capital Outlay			
959,992	374,179	1,872,553	909,967	1,040,000	435-435-72301	Improvements (Eng)	2,365,000	2,515,000	2,238,000
-	-	-	-	-	435-435-72302	Improvements (Maint)	130,000	130,000	130,000
959,992	374,179	1,872,553	909,967	1,040,000		Exp.-Capital Outlay Totals:	2,495,000	2,645,000	2,368,000
					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	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	435-435-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
983,364	521,961	2,502,553	1,043,904	1,666,500		EXPENDITURES TOTALS:	2,997,500	3,147,500	2,870,500
1,275,084	1,534,380	2,502,553	1,843,538	2,435,019		FUND REVENUES	2,997,500	3,147,500	2,870,500
983,364	521,961	2,502,553	1,043,904	1,666,500		FUND EXPENSES	2,997,500	3,147,500	2,870,500
291,720	1,012,419	-	799,634	768,519		WATER UTILITY C.I.P. Totals:	-	-	-



Personnel Services	\$ -	Interfund Transfers	\$ 172,628
Materials & Services	79,900	Debt Service	-
Capital Outlay	541,000	Unappropriated	-
Contingency	16,472		



Personnel Services	\$ -	Interfund Transfers	\$ 195,210
Materials & Services	61,250	Debt Service	-
Capital Outlay	557,000	Unappropriated	-
Contingency	28,540		

ENTERPRISE FUND STORM DRAINAGE UTILITY 450

Department Description:

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

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

It is anticipated that the utility will generate approximately \$410,000 during this fiscal year. An inflationary rate adjustment of 2.6% 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:

- Cedar/Rose Storm Drainage Improvements
- Cascade Drive Roadway, Bike/Ped, and Drainage Improvements Project
- Staff has developed a list of Storm Drainage Improvement Projects that will be completed as funding becomes available.

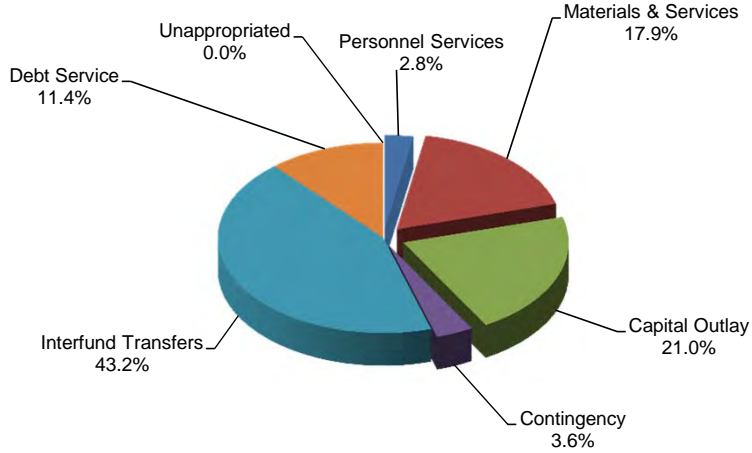
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					450	STORM DRAIN UTILITY			
					R5	Rev.-Chgs for Services			
403,867	397,601	400,000	236,773	404,000	450-000-48125	Storm Drain Fees	410,000	410,000	410,000
403,867	397,601	400,000	236,773	404,000		Rev.-Chgs for Services Totals:	410,000	410,000	410,000
					R6	Rev.-Miscellaneous			
667	480	-	930	1,000	450-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	450-000-48140	Miscellaneous Revenue	-	-	-
667	480	-	930	1,000		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	450-000-49010	From General Fund	-	-	-
-	-	-	-	-	450-000-49022	From Water Fund	-	-	-
-	-	-	-	-	450-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	450-000-49046	From Streets Fund	-	-	-
-	-	-	-	-	450-000-49047	From Storm Drain	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
127,146	282,844	442,000	473,929	473,929	450-000-49901	Beginning Balance	400,000	400,000	400,000
127,146	282,844	442,000	473,929	473,929		Rev.-Other Sources Totals:	400,000	400,000	400,000
531,680	680,925	842,000	711,632	878,929		REVENUES TOTALS:	810,000	810,000	810,000
					450	STORM DRAIN UTILITY			
					E1	Exp.-Personnel Services			
-	68,319	-	-	-	450-450-50001	Salaries	-	-	-
-	36,084	-	-	-	450-450-50003	Fringe Benefits	-	-	-
-	-	-	-	-	450-450-50600	Overtime	-	-	-
-	-	-	-	-	450-450-51000	Fringe Benefits	-	-	-
-	516	-	-	-	450-450-51005	Taxes - Federal	-	-	-
-	540	-	-	-	450-450-51015	PERS	-	-	-
-	147	-	-	-	450-450-51020	Workers Compensation	-	-	-
-	45	-	-	-	450-450-59000	Group Term Life	-	-	-
-	105,651	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	1,606	-	-	-	450-450-60300	Depreciation	-	-	-
-	-	1,000	-	1,000	450-450-61011	Advertising (Eng)	500	500	500
-	278	-	-	-	450-450-61012	Advertising (Maint)	-	-	-
-	-	-	-	-	450-450-61122	Communication (Maint)	-	-	-
-	-	-	-	-	450-450-61124	Computer Expense	-	-	-
702	1,000	1,200	-	-	450-450-61127	Computer Exp (Maint)	1,200	1,200	1,200
-	7	-	-	-	450-450-61130	Contract Services (Eng)	-	-	-
10,438	5,006	12,000	12,285	12,000	450-450-61134	Contract Serv (Maint)	14,000	14,000	14,000
224	363	400	236	400	450-450-61140	Merchant Card Fees-Utility Billing	500	500	500
31	369	500	211	500	450-450-61241	Operating Exp (Eng)	18,550	18,550	18,550
3,666	2,720	11,000	2,338	11,000	450-450-61242	Operating Exp (Maint)	10,000	10,000	10,000
-	7	350	-	350	450-450-61251	Op Supplies (Eng)	300	300	300
4,841	138	150	-	150	450-450-61252	Op Supplies (Maint)	150	150	150
-	-	150	-	150	450-450-61292	Dues & Subs (Maint)	150	150	150
369	345	-	266	-	450-450-61300	Duplication	250	250	250
-	150	250	-	250	450-450-61322	Ed & Trng (Maint)	250	250	250
139	41	-	-	-	450-450-61401	Unemploy Ins	-	-	-
199	306	-	-	-	450-450-61502	Uniforms (Maint)	-	-	-
18,677	18,781	20,000	11,557	20,000	450-450-61520	Utility Franchise Fee	20,500	20,500	20,500
41	-	500	-	500	450-450-61562	Maint/Bldg (Maint)	500	500	500
152	13	1,500	-	1,500	450-450-61572	Maint/Eqpt (Maint)	1,500	1,500	1,500
1,073	2,825	5,500	3,427	5,500	450-450-61582	Maint/Vehicles (Maint)	5,500	5,500	5,500
-	-	250	-	250	450-450-61602	Mtgs & Conf (Maint)	250	250	250
118	137	150	169	169	450-450-61701	Office Supplies (Eng)	200	200	200
-	43	100	-	100	450-450-61702	Off Supplies (Maint)	-	-	-
4,204	4,099	5,500	2,380	5,500	450-450-61802	Petroleum (Maint)	5,500	5,500	5,500
52	53	400	25	100	450-450-61820	Postage-Utility Billing	100	100	100
42	-	350	-	350	450-450-61902	Utilities (Maint)	-	-	-
44,968	38,287	61,250	32,894	59,769		Exp.-Materials & Services Totals:	79,900	79,900	79,900
					E3	Exp.-Capital Outlay			
41,800	11,525	557,000	222,253	222,253	450-450-72301	Improvements (Eng)	541,000	541,000	541,000
-	-	-	-	-	450-450-72601	Other Eqpt (Eng)	-	-	-
-	-	-	-	-	450-450-72802	Vehicles (Maint)	-	-	-
41,800	11,525	557,000	222,253	222,253		Exp.-Capital Outlay Totals:	541,000	541,000	541,000

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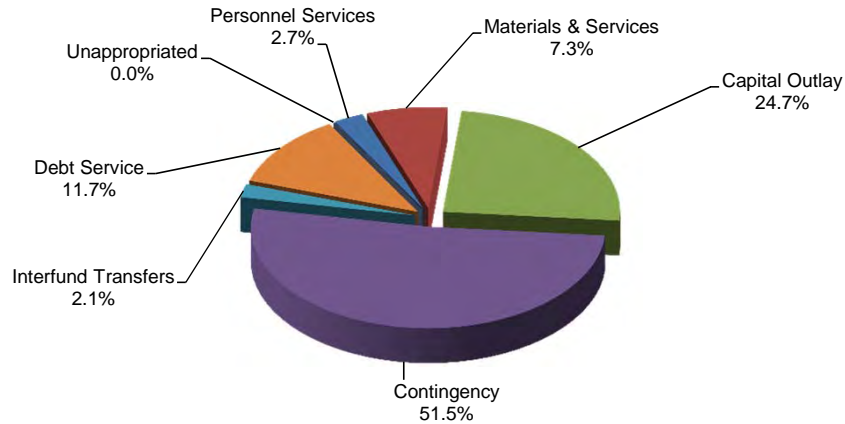
2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					E4	Exp.-Transfers Out			
-	-	-	-	-	450-450-90010	To General Fund	4,149	4,149	4,149
79,338	13,778	81,488	47,535	81,488	450-450-90011	To General Fund-Sal/Ben	64,418	64,418	64,418
-	-	-	-	-	450-450-90017	To Debt Service	-	-	-
9,000	9,500	9,000	5,250	9,000	450-450-90025	To GIS-540	7,579	7,579	7,579
12,150	11,770	15,935	9,295	15,935	450-450-90027	To Info System Service-542	12,998	12,998	12,998
664	483	1,559	909	1,559	450-450-90028	To Custodial & Bldg Maint-545	825	825	825
15,000	16,000	17,000	9,917	17,000	450-450-90023	to Plant Operations 433&473	-	-	-
-	-	20,000	11,667	20,000	450-450-90105	To Eqpt Acq & Rep Fund-820	25,000	25,000	25,000
45,915	-	50,228	29,300	50,228	450-450-90181	To WW Sal/Ben/PERS Bond	57,659	57,659	57,659
162,067	51,531	195,210	113,873	195,210		Exp.-Transfers Out Totals:	172,628	172,628	172,628
					E5	Exp.-Contingencies			
-	-	28,540	-	28,540	450-450-80005	Operating Contingency	16,472	16,472	16,472
-	-	28,540	-	28,540		Exp.-Contingencies Totals:	16,472	16,472	16,472
248,835	206,994	842,000	369,020	505,772		EXPENDITURES TOTALS:	810,000	810,000	810,000
531,680	680,925	842,000	711,632	878,929		FUND REVENUES	810,000	810,000	810,000
248,835	206,994	842,000	369,020	505,772		FUND EXPENSES	810,000	810,000	810,000
282,845	473,931	-	342,612	373,157		STORM DRAIN UTILITY Totals:	-	-	-

**WASTEWATER UTILITY
Total 2014/15 \$5,095,356**



Personnel Services	\$ 266,741	Interfund Transfers	\$ 4,110,354
Materials & Services	1,698,396	Debt Service	1,088,324
Capital Outlay	2,000,800	Unappropriated	-
Contingency	344,865		

**BUDGET COMPARISON
Total 2013/14 \$5,726,228**



Personnel Services	\$ 253,464	Interfund Transfers	\$ 196,987
Materials & Services	681,550	Debt Service	1,088,033
Capital Outlay	2,305,178	Unappropriated	805
Contingency	4,804,227		

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:

- A 2.6% CPI Rate Adjustment for FY 14/15 was approved by the Lebanon City Council to ensure the fund keeps current with inflation.

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

- Transfer of \$1,100,000 to the Wastewater Treatment Plant and Operations Fund (473). The revenue from this transfer will be used to fund operations of the Wastewater Treatment Plant (OMI) and environmental programs associated with wastewater.

- Transfer of \$500,000 to the Wastewater CIP Fund (475). These funds will be used to perform the approved CIP projects in wastewater for FY 14/15

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					470	WASTEWATER UTILITY			
					R1	Rev.-Taxes & Assess			
614	-	-	-	-	470-000-48101	Interest On Taxes	-	-	-
614	-	-	-	-		Rev.-Taxes & Assess Totals:	-	-	-
					R5	Rev.-Chgs for Services			
28,325	56,588	20,000	33,159	43,000	470-000-48122	Sewer Penalties	45,000	45,000	45,000
4,424,001	4,713,132	4,800,000	2,665,708	4,700,000	470-000-48220	Sewer Fees-Current	4,750,000	4,750,000	4,750,000
19,755	40,033	50,000	60,720	75,000	470-000-48230	Sewer Use Fees	75,000	75,000	75,000
4,472,081	4,809,753	4,870,000	2,759,587	4,818,000		Rev.-Chgs for Services Totals:	4,870,000	4,870,000	4,870,000
					R6	Rev.-Miscellaneous			
1,648	(715)	1,000	(276)	-	470-000-48100	Interest On Investment	-	-	-
26,512	4,575	-	100	100	470-000-48140	Miscellaneous Revenue	-	-	-
28,160	3,860	1,000	(176)	100		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
45,915	-	50,228	29,300	43,000	470-000-49000	Trans In Sal/Ben funding-450	57,659	57,659	57,659
-	-	-	-	50,228	470-000-49098	From NW Urban Renewal	37,697	37,697	37,697
45,915	-	50,228	29,300	93,228		Rev.-Transfers In Totals:	95,356	95,356	95,356
					R8	Rev.-Other Sources			
952,035	1,206,083	805,000	758,877	758,877	470-000-49901	Beginning Balance	130,000	130,000	130,000
952,035	1,206,083	805,000	758,877	758,877		Rev.-Other Sources Totals:	130,000	130,000	130,000
5,498,805	6,019,696	5,726,228	3,547,588	5,670,205		REVENUES TOTALS:	5,095,356	5,095,356	5,095,356
					470	WASTEWATER UTILITY			
					E1	Exp.-Personnel Services			
133,890	362,189	147,521	75,148	150,300	470-470-50001	Salaries	157,470	157,470	157,470
75,841	175,846	-	-	-	470-470-50003	Fringe Benefits	-	-	-
-	-	-	-	-	470-470-50250	Part Time	-	-	-
1,096	25	4,008	183	2,000	470-470-50600	Overtime	4,000	4,000	4,000
-	-	101,335	-	97,335	470-470-51000	Fringe Benefits	105,271	105,271	105,271
-	5,705	-	5,663	-	470-470-51005	Taxes - Federal	-	-	-
-	-	-	43	-	470-470-51010	Taxes - State	-	-	-
-	5,456	-	9,016	-	470-470-51015	PERS	-	-	-
-	1,881	-	2,994	-	470-470-51020	Workers Compensation	-	-	-
-	5,285	-	19,118	-	470-470-51025	Insurance - Health	-	-	-
-	13,553	-	10,922	-	470-470-51030	Insurance - HRA/PSA	-	-	-
-	-	-	149	-	470-470-51036	Insurance - Life/LTD	-	-	-
-	-	-	328	-	470-470-51040	Insurance - Disability	-	-	-
-	313	600	-	-	470-470-59000	Group Term Life	-	-	-
210,827	570,253	253,464	123,564	249,635		Exp.-Personnel Services Totals:	266,741	266,741	266,741
					E2	Exp.-Materials & Services			
-	1,859	-	-	-	470-470-60300	Depreciation	-	-	-
251	-	-	-	-	470-470-61010	Advertising	-	-	-
276	2,215	1,500	-	-	470-470-61011	Advertising (Eng)	1,500	1,500	1,500
50	442	1,000	-	-	470-470-61012	Advertising (Maint)	1,000	1,000	1,000
6,342	-	-	-	-	470-470-61013	Audit Expense	-	-	-
5,686	529	-	-	-	470-470-61014	City Attorney	-	-	-
230	-	-	-	-	470-470-61015	Codification (Admin)	-	-	-
-	247	400	-	400	470-470-61121	Communication (Eng)	500	500	500
-	110	1,000	-	-	470-470-61122	Communication (Maint)	500	500	500
12,819	-	-	-	-	470-470-61124	Computer Expense	10,000	10,000	10,000
4,478	7,745	10,000	-	8,000	470-470-61126	Computer Exp (Eng)	-	-	-
2,917	623	5,000	66	3,500	470-470-61127	Computer Exp (Maint)	5,000	5,000	5,000
21,439	19,820	19,200	12,372	21,000	470-470-61130	Contract Services-Utility Billing	-	-	-
3,368	4,354	7,000	1,536	2,500	470-470-61133	Contract Serv (Eng)	32,000	32,000	32,000
16,921	19,865	20,000	7,786	20,000	470-470-61134	Contract Serv (Maint)	35,000	35,000	35,000
28	-	-	-	-	470-470-61136	Contract Serv (CD)	-	-	-
12,121	-	-	-	-	470-470-61137	Contract Serv (HR)	-	-	-
12,617	17,966	22,000	11,665	21,000	470-470-61140	Merchant Card Fees-Utility Billing	21,000	21,000	21,000
627	-	-	-	-	470-470-61239	Operating Exp (Admin)	-	-	-
67	(2,268)	-	-	-	470-470-61240	Dept/Operating Expense	-	-	-
5,742	5,563	5,000	1,024	2,500	470-470-61241	Operating Exp (Eng)	4,000	4,000	4,000
9,207	9,604	15,000	10,420	15,000	470-470-61242	Operating Exp (Maint)	20,000	20,000	20,000
628	193	1,500	751	1,500	470-470-61251	Op Supplies (Eng)	1,500	1,500	1,500
1,505	1,206	-	299	100	470-470-61252	Op Supplies (Maint)	500	500	500
3,654	-	-	-	-	470-470-61290	Dues & Subscriptions	-	-	-
1,697	1,277	1,200	490	1,200	470-470-61291	Dues & Subscript (Eng)	1,200	1,200	1,200
696	216	500	400	500	470-470-61292	Dues & Subs (Maint)	500	500	500
17,784	17,568	18,000	14,182	22,000	470-470-61300	Duplication-Utility Billing	22,000	22,000	22,000
1,396	-	-	-	-	470-470-61320	Education & Training	-	-	-
1,005	2,075	1,800	-	1,800	470-470-61321	Education & Trng (Eng)	1,800	1,800	1,800
1,114	1,620	3,000	160	3,000	470-470-61322	Ed & Trng (Maint)	3,000	3,000	3,000
29,329	40,785	42,400	38,327	42,000	470-470-61400	Insurance	45,796	45,796	45,796
3,237	6,079	6,000	11,830	15,000	470-470-61401	Unemploy Ins	-	-	-
-	-	-	-	-	470-470-61420	Ins Repair & Deduct	-	-	-
164	794	500	278	500	470-470-61501	Uniforms (Eng)	500	500	500
1,698	2,066	2,000	918	2,000	470-470-61502	Uniforms (Maint)	2,000	2,000	2,000
215,195	227,558	240,000	132,121	235,000	470-470-61520	Utility Franchise Fee	237,500	237,500	237,500

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
160	-	-	-	-	470-470-61551	Utility & Misc (CD)	-	-	-
1,702	66	-	40	40	470-470-61560	Maint/Bldg (Gen'l)	-	-	-
2,244	25	1,500	480	1,100	470-470-61561	Maint/Bldg (Eng)	1,100	1,100	1,100
737	1,573	1,250	1,840	1,840	470-470-61562	Maint/Bldg (Maint)	2,000	2,000	2,000
964	-	-	-	-	470-470-61570	Maint/Eqpt	-	-	-
-	-	300	63	300	470-470-61571	Maint/Eqpt (Eng)	300	300	300
502	1,168	1,500	338	1,500	470-470-61572	Maint/Eqpt (Maint)	1,500	1,500	1,500
2,030	3,003	2,000	1,431	2,000	470-470-61581	Maint/Vehicles (Eng)	2,000	2,000	2,000
13,215	7,189	17,000	6,144	17,000	470-470-61582	Maint/Vehicles (Maint)	17,000	17,000	17,000
1,052	-	-	-	-	470-470-61599	Mtgs & Conf (Admin)	-	-	-
67	-	-	-	-	470-470-61600	Meetings & Conferences	-	-	-
1,572	958	1,500	80	1,500	470-470-61601	Mtgs & Conf (Eng)	1,800	1,800	1,800
-	188	1,000	-	1,000	470-470-61602	Mtgs & Conf (Maint)	1,000	1,000	1,000
312	-	-	-	-	470-470-61604	Mtgs & Conf (CD)	-	-	-
201	-	-	-	-	470-470-61605	Mtgs & Conf (HR)	-	-	-
2,498	-	-	-	-	470-470-61700	Office Supplies	-	-	-
1,732	290	700	351	700	470-470-61701	Office Supplies (Eng)	700	700	700
336	279	700	72	700	470-470-61702	Off Supplies (Maint)	700	700	700
175	50	-	-	-	470-470-61704	Office Supplies (Admin)	-	-	-
115	-	-	-	-	470-470-61705	Office Supplies (CD)	-	-	-
50	-	-	-	-	470-470-61706	Office Supplies (HR)	-	-	-
306	10	1,200	-	1,200	470-470-61801	Petroleum (Eng)	1,200	1,200	1,200
11,382	12,322	14,000	7,192	14,000	470-470-61802	Petroleum (Maint)	15,000	15,000	15,000
3,551	2,642	3,000	1,228	2,000	470-470-61820	Postage-Utility Billing	2,000	2,000	2,000
-	-	400	-	-	470-470-61850	Refunds-Utility Billing	-	-	-
13,751	-	-	-	-	470-470-61881	Rent (Eng)	-	-	-
749	-	-	-	-	470-470-61884	Rent (CD)	-	-	-
2,981	781	4,000	721	4,000	470-470-61900	Utilities (Gen'l)	3,000	3,000	3,000
2,221	2,445	2,500	1,438	2,500	470-470-61902	Utilities (Maint)	2,800	2,800	2,800
458,893	423,100	476,550	266,043	469,880		Exp.-Materials & Services Totals:	498,896	498,896	498,896
					E3	Exp.-Capital Outlay			
-	-	-	-	-	470-470-72100	Buildings	-	-	-
-	-	-	-	-	470-470-72300	Improvements	-	-	-
49,000	40,085	60,000	5,577	60,000	470-470-72302	Improvements (Maint)	60,000	60,000	60,000
599	-	-	-	-	470-470-72500	Office Eqpt.	-	-	-
4,939	2,658	2,500	367	1,000	470-470-72501	Office Eqpt (Eng)	2,500	2,500	2,500
-	-	1,000	-	-	470-470-72502	Office Eqpt (Maint)	-	-	-
-	-	-	-	-	470-470-72600	Other Eqpt.	-	-	-
500	9,426	1,500	-	-	470-470-72601	Other Eqpt (Eng)	1,500	1,500	1,500
-	-	-	-	-	470-470-72602	Other Eqpt (Maint)	-	-	-
-	-	-	-	-	470-470-72802	Vehicles (Maint)	-	-	-
55,038	52,169	65,000	5,944	61,000		Exp.-Capital Outlay Totals:	64,000	64,000	64,000
					E4	Exp.-Transfers Out			
-	62,045	81,310	47,431	81,310	470-470-90010	To General Fund	71,532	71,532	71,532
594,953	251,980	632,383	368,890	632,383	470-470-90011	To GF-Sal/Ben	548,354	548,354	548,354
1,378,873	1,632,304	1,087,636	756,671	1,087,636	470-470-90014	To W.W. Bonds-476	1,016,824	1,016,824	1,016,824
-	-	275,109	275,109	275,109	470-470-90017	To Debt Service-317	274,350	274,350	274,350
855,000	900,000	935,000	545,417	935,000	470-470-90023	To Plant Operation-473	1,100,000	1,100,000	1,100,000
38,500	75,000	55,000	32,083	55,000	470-470-90025	To GIS-540	46,316	46,316	46,316
72,202	70,349	83,893	48,938	83,893	470-470-90027	To Info System Service-542	82,131	82,131	82,131
8,187	7,318	9,114	5,317	9,114	470-470-90028	To Custodial & Bldg Maint-545	7,600	7,600	7,600
-	-	4,527	2,641	4,527	470-470-90030	To PERS Bond-320	20,121	20,121	20,121
56,700	56,300	56,300	32,842	56,300	470-470-90105	To Eqpt Acq & Rep Fund-820	62,000	62,000	62,000
-	-	-	-	-	470-470-90124	To Storm Drain Utility	-	-	-
310,000	880,000	1,300,000	758,333	1,250,000	470-470-90125	To W Water CIP-475	500,000	500,000	500,000
250,000	280,000	280,000	163,333	280,000	470-470-90126	To Sewer & Lateral Repair -474	340,000	340,000	340,000
3,548	-	3,955	2,307	3,955	470-470-90180	To Water Sal/Ben/PERS Bond	4,035	4,035	4,035
3,567,963	4,215,296	4,804,227	3,039,312	4,754,227		Exp.-Transfers Out Totals:	4,073,263	4,073,263	4,073,263
					E5	Exp.-Contingencies			
-	-	126,987	-	126,987	470-470-80005	Operating Contingency	192,456	192,456	192,456
-	-	-	-	-	470-470-80022	Res - For Outfall	-	-	-
-	-	-	-	-	470-470-80030	Res - Delayed Transfers	-	-	-
-	-	126,987	-	126,987		Exp.-Contingencies Totals:	192,456	192,456	192,456
					E7	Exp.-Unappropriated			
-	-	-	-	-	470-470-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
4,292,721	5,260,818	5,726,228	3,434,863	5,661,729		EXPENDITURES TOTALS:	5,095,356	5,095,356	5,095,356
5,498,805	6,019,696	5,726,228	3,547,588	5,670,205		FUND REVENUES	5,095,356	5,095,356	5,095,356
4,292,721	5,260,818	5,726,228	3,434,863	5,661,729		FUND EXPENSES	5,095,356	5,095,356	5,095,356
1,206,084	758,878	-	112,725	8,476		WASTEWATER UTILITY Totals:	-	-	-

ENTERPRISE FUND WASTEWATER TREATMENT PLANT 473

Department Description:

This is a newly created fund for 2014 which represents the operations and maintenance of the City's wastewater treatment plant as well as regulatory compliance with the Clean Water Act and Endangered Species Act enforced by Federal and State Agencies. Previously the financial obligations of operating the wastewater plant and regulation compliance was combined with water plant operations.

The Lebanon Wastewater Treatment Plant is currently being managed and operated under contract by CH2MHill/OMI through the fiscal year 2015. They are responsible for treating wastewater so that it may be discharged safely into the environment, complying with all regulatory requirements. Depending on the time of year, the wastewater plant treats anywhere from 2.1 to 15.0 million gallons per day of raw sewage.

Important Highlights:

- There is approximately \$100,000 worth of maintenance and equipment replacement projects scheduled for the wastewater treatment plant this year. Items include pump replacement/re-builds, chemical feed replacements, and general maintenance of the plant site which includes buildings and processes.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					473	WASTEWATER PLANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 473-000-41050	State Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 473-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 473-000-48140	Miscellaneous Revenue	9,000	9,000	9,000
						Rev.-Miscellaneous Totals:	9,000	9,000	9,000
					R7	Rev.-Transfers In			
-	-	-	-	-	- 473-000-49025	From W Water Fund-470	1,100,000	1,100,000	1,100,000
-	-	-	-	-	- 473-000-49037	From Oprations & Environ-537	200,000	200,000	200,000
-	-	-	-	-	- 473-000-49046	From Streets Fund-558	-	-	-
-	-	-	-	-	- 473-000-49047	From Storm Drain Utility-450	-	-	-
						Rev.-Transfers In Totals:	1,300,000	1,300,000	1,300,000
					R8	Rev.-Other Sources			
-	-	-	-	-	- 473-000-49901	Beginning Balance	-	-	-
						Rev.-Other Sources Totals:	-	-	-
						REVENUES TOTALS:	1,309,000	1,309,000	1,309,000
					473	WASTEWATER PLANT			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 473-473-50001	Salaries	-	-	-
-	-	-	-	-	- 473-473-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 473-473-50600	Overtime	-	-	-
-	-	-	-	-	- 473-473-51000	Fringe Benefits	-	-	-
-	-	-	-	-	- 473-473-51005	Taxes - Federal	-	-	-
-	-	-	-	-	- 473-473-51015	PERS	-	-	-
-	-	-	-	-	- 473-473-51020	Workers Compensation	-	-	-
-	-	-	-	-	- 473-473-59000	Group Term Life	-	-	-
						Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 473-473-61010	Advertising	1,000	1,000	1,000
-	-	-	-	-	- 473-473-61119	Communication	1,500	1,500	1,500
-	-	-	-	-	- 473-473-61124	Computer Expense	1,000	1,000	1,000
-	-	-	-	-	- 473-473-61130	Contract Services	1,020,000	1,020,000	1,020,000
-	-	-	-	-	- 473-473-61240	Dept/Operating Expense	65,000	65,000	65,000
-	-	-	-	-	- 473-473-61250	Dept/Op Supplies	250	250	250
-	-	-	-	-	- 473-473-61290	Dues & Subscriptions	-	-	-
-	-	-	-	-	- 473-473-61320	Education & Training	1,000	1,000	1,000
-	-	-	-	-	- 473-473-61501	Uniform-Buy & Clean	-	-	-
-	-	-	-	-	- 473-473-61560	Maint/Bldg (Gen'l)	-	-	-
-	-	-	-	-	- 473-473-61570	Maint/Eqpt	-	-	-
-	-	-	-	-	- 473-473-61580	Maint/Vehicles	-	-	-
-	-	-	-	-	- 473-473-61600	Meetings & Conferences	500	500	500
-	-	-	-	-	- 473-473-61700	Office Supplies	250	250	250
-	-	-	-	-	- 473-473-61800	Petroleum	9,000	9,000	9,000
-	-	-	-	-	- 473-473-61823	Postage	-	-	-
						Exp.-Materials & Services Totals:	1,099,500	1,099,500	1,099,500
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 473-473-72300	Improvements	90,000	90,000	90,000
-	-	-	-	-	- 473-473-72600	Other Eqpt.	-	-	-
						Exp.-Capital Outlay Totals:	90,000	90,000	90,000
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 473-473-90010	To General Fund	-	-	-
-	-	-	-	-	- 473-473-90011	To GF-Sal/Ben	37,091	37,091	37,091
-	-	-	-	-	- 473-473-90027	To Info System Service	-	-	-
-	-	-	-	-	- 473-473-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	- 473-473-90105	To Eqpt Acq & Rep Fund	-	-	-
						Exp.-Transfers Out Totals:	37,091	37,091	37,091
					E5	Exp.-Contingencies			
-	-	-	-	-	- 473-473-80005	Operating Contingency	82,409	82,409	82,409
						Exp.-Contingencies Totals:	82,409	82,409	82,409
						EXPENDITURES TOTALS:	1,309,000	1,309,000	1,309,000
						FUND REVENUES	1,309,000	1,309,000	1,309,000
						FUND EXPENSES	1,309,000	1,309,000	1,309,000
						WASTEWATER PLANT Totals:	-	-	-

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). Over the last several years, there has been a substantial increase in property owner request to participate in the Lateral Replacement program.

Important Highlights:

Projects in this year's budget include:

- \$287,300 allocated to Vine Street (Williams to East End) and Berry Street (HWY 20 to Hiatt) small sewer main replacements.
- \$80,000 allocated to Sewer Lateral Repair/Replacement Program

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					474	SEWER & LATERAL REPAIR PROG			
					R6	Rev.-Miscellaneous			
553	274	-	426	400	474-000-48100	Interest on Investment	300	300	300
-	-	-	-	-	474-000-48140	Miscellaneous Revenue	-	-	-
553	274	-	426	400		Rev.-Miscellaneous Totals:	300	300	300
					R7	Rev.-Transfers In			
250,000	280,000	280,000	163,333	280,000	474-000-49025	From W Water Fund	340,000	340,000	340,000
250,000	280,000	280,000	163,333	280,000		Rev.-Transfers In Totals:	340,000	340,000	340,000
					R8	Rev.-Other Sources			
59,858	121,893	101,600	124,094	124,094	474-000-49901	Beginning Balance	27,000	27,000	27,000
59,858	121,893	101,600	124,094	124,094		Rev.-Other Sources Totals:	27,000	27,000	27,000
310,411	402,167	381,600	287,853	404,494		REVENUES TOTALS:	367,300	367,300	367,300
					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	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	474-474-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	474-474-61133	Contract Services (Eng)	-	-	-
-	-	5,000	-	-	474-474-61242	Dept/Operating Expense (Maint)	-	-	-
-	-	-	-	-	474-474-61401	Unemploy Ins	-	-	-
-	-	5,000	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
56,774	53,301	70,000	53,043	70,000	474-474-72300	Improvements	80,000	80,000	80,000
131,744	224,772	306,600	72,202	306,600	474-474-72301	Improvements (Eng)	287,300	287,300	287,300
188,518	278,073	376,600	125,245	376,600		Exp.-Capital Outlay Totals:	367,300	367,300	367,300
					E5	Exp.-Contingencies			
-	-	-	-	-	474-474-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
188,518	278,073	381,600	125,245	376,600		EXPENDITURES TOTALS:	367,300	367,300	367,300
310,411	402,167	381,600	287,853	404,494		FUND REVENUES	367,300	367,300	367,300
188,518	278,073	381,600	125,245	376,600		FUND EXPENSES	367,300	367,300	367,300
121,893	124,094	-	162,608	27,894		SEWER & LATERAL REPAIR PROG T	-	-	-

**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
- Sewer Extension to New Water Treatment Plant Site

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					475	WASTEWATER UTILITY C.I.P.			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 475-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
1,493	940	-	2,214	2,200	- 475-000-48100	Interest On Investment	1,500	1,500	1,500
918	-	-	-	-	- 475-000-48143	Misc. Reimbursements	-	-	-
2,411	940	-	2,214	2,200		Rev.-Miscellaneous Totals:	1,500	1,500	1,500
					R7	Rev.-Transfers In			
160,000	-	-	-	-	- 475-000-49024	Transfer In-W Water Bond 476	-	-	-
310,000	880,000	1,300,000	758,333	1,250,000	- 475-000-49025	From W Water Fund	500,000	500,000	500,000
470,000	880,000	1,300,000	758,333	1,250,000		Rev.-Transfers In Totals:	500,000	500,000	500,000
					R8	Rev.-Other Sources			
-	-	-	-	-	- 475-000-41051	State Loan Funds	-	-	-
-	-	-	-	-	- 475-000-42030	Bond Sale Proceeds	-	-	-
433,614	396,990	526,000	327,316	327,316	- 475-000-49901	Beginning Balance	1,078,000	1,078,000	1,078,000
433,614	396,990	526,000	327,316	327,316		Rev.-Other Sources Totals:	1,078,000	1,078,000	1,078,000
906,025	1,277,930	1,826,000	1,087,863	1,579,516		REVENUES TOTALS:	1,579,500	1,579,500	1,579,500
					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	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	144,762	-	-	-	- 475-475-60300	Depreiation	-	-	-
-	-	-	-	-	- 475-475-61011	Advertising (Eng)	-	-	-
-	-	-	1,570	1,570	- 475-475-61130	Contract Services	-	-	-
31,687	49,414	200,000	40,703	200,000	- 475-475-61133	Contract Services (Eng)	100,000	100,000	100,000
-	-	-	-	-	- 475-475-61401	Unemploy Ins	-	-	-
31,687	194,176	200,000	42,273	201,570		Exp.-Materials & Services Totals:	100,000	100,000	100,000
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 475-475-72050	Land	-	-	-
-	-	-	-	-	- 475-475-72300	Improvements	-	-	-
477,348	756,439	1,626,000	284,740	300,000	- 475-475-72301	Improvements (Eng)	1,479,500	1,479,500	1,479,500
477,348	756,439	1,626,000	284,740	300,000		Exp.-Capital Outlay Totals:	1,479,500	1,479,500	1,479,500
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 475-475-90025	To GIS	-	-	-
-	-	-	-	-	- 475-475-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 475-475-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
					E6	Exp.-Debt Service			
-	-	-	-	-	- 475-475-95501	Loan Princ	-	-	-
-	-	-	-	-	- 475-475-95601	Loan Int	-	-	-
-	-	-	-	-		Exp.-Debt Service Totals:	-	-	-
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 475-475-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
509,035	950,615	1,826,000	327,013	501,570		EXPENDITURES TOTALS:	1,579,500	1,579,500	1,579,500
906,025	1,277,930	1,826,000	1,087,863	1,579,516		FUND REVENUES	1,579,500	1,579,500	1,579,500
509,035	950,615	1,826,000	327,013	501,570		FUND EXPENSES	1,579,500	1,579,500	1,579,500
396,990	327,315	-	760,850	1,077,946		WASTEWATER UTILITY C.I.P. Totals:	-	-	-

**ENTERPRISE FUND
WASTEWATER BOND DEBT SERVICE 476**

Department Description:

This department budgets debt service for three wastewater project financings. The first was issued in March 2000 in the amount of \$3,320,000. This issue was refinanced in 2010 with the new issue principal of \$7,010,000, including the addition of \$5,000,000 of new money for a Wastewater Clarifier and other projects. The final maturity will be in March of 2031 and interest rates range from 2.00% to 4.250%. The balance owing as of June 30, 2014 is \$5,715,000 (LebanonWW10)

The second was issued in December 2007 in the amount of \$4,311,575 for the “Cannibal” project at the Treatment Plant. The final maturity will be in December of 2022, and the interest rate is 4.08%. The balance owing as of June 30, 2014 is \$2,814,155 (Siemens)

The third was issued in December 2009 in the amount of \$900,000 for the Effluent Discharge Project at the Treatment Plant. The final maturity will be in December of 2029, and the interest rate is 2.93%. The balance owing as of June 30, 2013 is \$735,115 (R56200)

Important Highlights:

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

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					476	WASTEWATER BOND DEBT SERV			
					R6	Rev.-Miscellaneous			
397	781	400	1,252	1,200	476-000-48100	Interest On Investment	500	500	500
397	781	400	1,252	1,200		Rev.-Miscellaneous Totals:	500	500	500
					R7	Rev.-Transfers In			
1,378,873	1,632,304	1,087,636	756,671	1,087,636	476-000-49024	From W Water - Bond-470	1,016,824	1,016,824	1,016,824
-	-	-	-	-	476-000-49025	From W Water Fund (Debt Serv) 470	-	-	-
-	-	-	-	-	476-000-49026	From WW CIP	-	-	-
1,378,873	1,632,304	1,087,636	756,671	1,087,636		Rev.-Transfers In Totals:	1,016,824	1,016,824	1,016,824
					R8	Rev.-Other Sources			
-	-	-	-	-	476-000-42030	Bond Sale Proceeds	-	-	-
-	-	-	-	-	476-000-42031	Bond Sale Proceeds-Premium	-	-	-
53,750	(107,053)	69,997	142,361	142,361	476-000-49901	Beginning Balance	141,000	141,000	141,000
53,750	(107,053)	69,997	142,361	142,361		Rev.-Other Sources Totals:	141,000	141,000	141,000
1,433,020	1,526,032	1,158,033	900,284	1,231,197		REVENUES TOTALS:	1,158,324	1,158,324	1,158,324
					476	WASTEWATER BOND DEBT SERV			
					E2	Exp.-Materials & Services			
-	-	-	-	-	476-476-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E4	Exp.-Transfers Out			
160,000	-	-	-	-	476-476-90125	Transfer out-475	-	-	-
160,000	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	70,000	-	70,000	476-476-80026	Res For Debt Service	70,000	70,000	70,000
-	-	70,000	-	70,000		Exp.-Contingencies Totals:	70,000	70,000	70,000
					E6	Exp.-Debt Service			
515,619	537,809	330,489	163,628	330,489	476-476-95100	Bond Principal	343,682	343,682	343,682
360,000	370,000	380,000	-	380,000	476-476-95107	Prin-WW10	390,000	390,000	390,000
258,729	237,337	148,269	74,808	148,269	476-476-95200	Bond Interest	136,767	136,767	136,767
245,725	238,525	229,275	114,638	229,275	476-476-95207	Int -WW10	217,875	217,875	217,875
1,380,073	1,383,671	1,088,033	353,074	1,088,033		Exp.-Debt Service Totals:	1,088,324	1,088,324	1,088,324
					E7	Exp.-Unappropriated			
-	-	-	-	-	476-476-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
1,540,073	1,383,671	1,158,033	353,074	1,158,033		EXPENDITURES TOTALS:	1,158,324	1,158,324	1,158,324
1,433,020	1,526,032	1,158,033	900,284	1,231,197		FUND REVENUES	1,158,324	1,158,324	1,158,324
1,540,073	1,383,671	1,158,033	353,074	1,158,033		FUND EXPENSES	1,158,324	1,158,324	1,158,324
(107,053)	142,361	-	547,210	73,164		WASTEWATER BOND DEBT SERV Tot	-	-	-



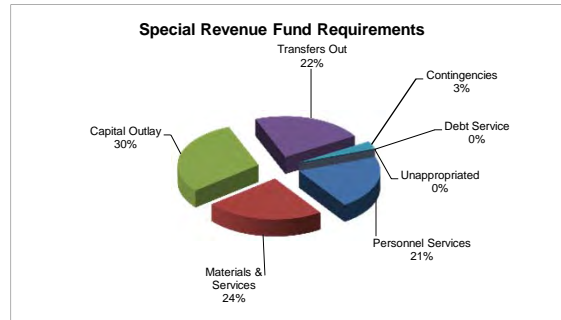
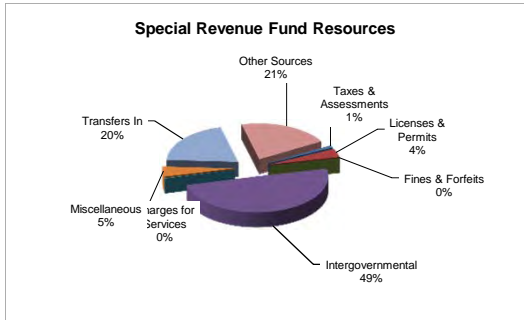
SPECIAL REVENUE FUND
Adopted for the Fiscal Year 2014-15

RESOURCES

Taxes & Assessments	\$ 45,100
Licenses & Permits	162,800
Fines & Forfeits	-
Intergovernmental	2,105,232
Charges for Services	10,500
Miscellaneous	192,900
Transfers In	858,393
Other Sources	877,179
Total Resources	\$ 4,252,104

REQUIREMENTS

Personnel Services	\$ 898,067
Materials & Services	1,006,055
Capital Outlay	1,265,807
Transfers Out	951,646
Contingencies	130,529
Debt Service	-
Unappropriated	-
Total Requirements	\$ 4,252,104



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	\$ -	\$ -	\$ 35,314	\$ -	\$ -	\$ -	\$ -	\$ 35,314	0.85%
510-Motel Tax	-	40,500	-	4,500	-	-	-	45,000	1.06%
515-Youth Court	-	5,000	-	-	-	-	-	5,000	0.12%
516-Police Reserves	-	12,874	-	-	-	-	-	12,874	0.30%
520-Gazbo Donations	-	40,000	-	-	-	-	-	40,000	0.94%
527-Blding Inspection	-	86,400	-	130,493	13,607	-	-	230,500	5.42%
533-Park Enterprise	-	55,100	-	-	23,400	-	-	78,500	1.85%
535-Parks Grant	-	-	397,592	-	-	-	-	397,592	9.35%
537-Operations and Environ	-	-	-	272,690	-	-	-	272,690	6.41%
540-Geographic Infor Svcs	-	40,958	10,000	79,042	70,000	-	-	200,000	4.70%
542-Information Systems Service	318,739	256,600	59,500	92,515	4,362	-	-	731,716	17.21%
545-Custodial & Maint Services	75,368	36,134	3,000	16,187	-	-	-	130,689	3.07%
550-Foot & Bike	-	-	39,110	-	-	-	-	39,110	0.92%
555-Eng Improve Permits	-	-	-	44,390	8,773	-	-	53,163	1.25%
558-Streets	296,341	370,715	65,165	278,003	-	-	-	1,010,224	23.76%
564-School Resource Officer	26,785	966	-	-	8,814	-	-	36,565	0.86%
569-Dial A Bus	180,834	37,800	-	33,826	1,573	-	-	254,033	5.97%
571-STP Streets	-	-	654,950	-	-	-	-	654,950	15.40%
578-LSTA Library Grant	-	15,608	1,176	-	-	-	-	16,784	0.39%
593-Boat Ramp Maintenance	-	7,400	-	-	-	-	-	7,400	0.17%
Fund Totals	\$ 898,067	\$ 1,006,055	\$ 1,265,807	\$ 951,646	\$ 130,529	\$ -	\$ -	\$ 4,252,104	100.00%
Percent of Special Revenue Fund	21.12%	23.66%	29.77%	22.38%	3.07%	0.00%	0.00%	100.00%	

**SPECIAL REVENUE FUND
CITY FACILITIES REPAIRS 506**

Department Description:

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

Important Highlights:

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

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					506	CITY FACILITIES REPAIRS			
					R6	Rev.-Miscellaneous			
87	51	-	101	80	506-000-48100	Interest On Investment	-	-	-
-	-	-	11,703	11,703	506-000-48140	Miscellaneous Revenue	-	-	-
87	51	-	11,804	11,783		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
69,198	-	-	-	-	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	-	-	-
69,198	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	506-000-41054	Bank Loan Funds	-	-	-
(24,106)	45,179	40,219	41,531	41,531	506-000-49901	Beginning Balance	35,314	35,314	35,314
(24,106)	45,179	40,219	41,531	41,531		Rev.-Other Sources Totals:	35,314	35,314	35,314
45,179	45,230	40,219	53,335	53,314		REVENUES TOTALS:	35,314	35,314	35,314
					506	CITY FACILITIES REPAIRS			
					E2	Exp.-Materials & Services			
-	-	-	-	-	506-506-61100	Interim Fin Exp	-	-	-
-	-	-	-	-	506-506-61130	Contract Services	-	-	-
-	-	40,219	16,776	18,000	506-506-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	506-506-61560	Maint/Bldg (Gen'l)	-	-	-
-	-	40,219	16,776	18,000		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	3,699	-	-	-	506-506-72300	Improvements	35,314	35,314	35,314
-	3,699	-	-	-		Exp.-Capital Outlay Totals:	35,314	35,314	35,314
					E4	Exp.-Transfers Out			
-	-	-	-	-	506-506-90010	To General Fund	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
-	3,699	40,219	16,776	18,000		EXPENDITURES TOTALS:	35,314	35,314	35,314
45,179	45,230	40,219	53,335	53,314		FUND REVENUES	35,314	35,314	35,314
-	3,699	40,219	16,776	18,000		FUND EXPENSES	35,314	35,314	35,314
45,179	41,531	-	36,559	35,314		CITY FACILITIES REPAIRS Totals:	-	-	-

**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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					510	MOTEL TAX			
					R1	Rev.-Taxes & Assess			
38,546	30,162	40,000	30,889	40,000	510-000-47090	Motel Room Tax	45,000	45,000	45,000
38,546	30,162	40,000	30,889	40,000		Rev.-Taxes & Assess Totals:	45,000	45,000	45,000
					R6	Rev.-Miscellaneous			
-	-	-	-	-	510-000-48100	Interest On Investment	-	-	-
						Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	(8,475)	(8,475)	510-000-49901	Beginning Balance	-	-	-
						Rev.-Other Sources Totals:	-	-	-
38,546	30,162	40,000	22,414	31,525		REVENUES TOTALS:	45,000	45,000	45,000
					510	MOTEL TAX			
					E2	Exp.-Materials & Services			
-	-	-	-	-	510-510-61119	Communication	-	-	-
31,944	32,923	31,520	9,101	27,585	510-510-61130	Contract Services	36,000	36,000	36,000
964	145	600	-	-	510-510-61140	Merchant Card Fees	600	600	600
2,637	1,712	3,940	-	-	510-510-61240	Dept/Operating Expense	3,900	3,900	3,900
35,545	34,780	36,060	9,101	27,585		Exp.-Materials & Services Totals:	40,500	40,500	40,500
					E4	Exp.-Transfers Out			
3,000	3,857	3,940	-	3,940	510-510-90005	To Gen Fund-Admin Cost	4,500	4,500	4,500
-	-	-	-	-	510-510-90010	To General Fund	-	-	-
3,000	3,857	3,940	-	3,940		Exp.-Transfers Out Totals:	4,500	4,500	4,500
38,545	38,637	40,000	9,101	31,525		EXPENDITURES TOTALS:	45,000	45,000	45,000
38,546	30,162	40,000	22,414	31,525		FUND REVENUES	45,000	45,000	45,000
38,545	38,637	40,000	9,101	31,525		FUND EXPENSES	45,000	45,000	45,000
1	(8,475)	-	13,313	-		MOTEL TAX Totals:	-	-	-

**SPECIAL REVENUE FUND
YOUTH COURT FUND 515**

Department Description:

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

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					515	YOUTH COURT			
					R4	Rev.-Intergovernmental			
-	-	5,000	-	-	- 515-000-48053	Donations	5,000	5,000	5,000
-	-	5,000	-	-		Rev.-Intergovernmental Totals:	5,000	5,000	5,000
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 515-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 515-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 515-000-49010	From General Fund	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 515-000-49901	Beginning Balance	-	-	-
-	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
-	-	5,000	-	-		REVENUES TOTALS:	5,000	5,000	5,000
					515	YOUTH COURT			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 515-515-61010	Advertising	-	-	-
-	-	-	-	-	- 515-515-61130	Contract Services	-	-	-
-	-	5,000	-	-	- 515-515-61240	Dept/Operating Expense	5,000	5,000	5,000
-	-	5,000	-	-		Exp.-Materials & Services Totals:	5,000	5,000	5,000
-	-	5,000	-	-		EXPENDITURES TOTALS:	5,000	5,000	5,000
-	-	5,000	-	-		FUND REVENUES	5,000	5,000	5,000
-	-	5,000	-	-		FUND EXPENSES	5,000	5,000	5,000
-	-	-	-	-		YOUTH COURT Totals:	-	-	-

**SPECIAL REVENUE FUND
POLICE RESERVES FUND 516**

Department Description:

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

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					516	POLICE RESERVES-DONATIONS			
					R6	Rev.-Miscellaneous			
-	-	10,000	-	4,374	516-000-48053	Donations	10,000	10,000	10,000
-	-	-	-	-	516-000-48100	Interest On Investment	-	-	-
-	-	10,000	-	4,374		Rev.-Miscellaneous Totals:	10,000	10,000	10,000
					R8	Rev.-Other Sources			
-	-	-	-	-	516-000-49901	Beginning Balance	2,874	2,874	2,874
-	-	-	-	-		Rev.-Other Sources Totals:	2,874	2,874	2,874
-	-	10,000	-	4,374		REVENUES TOTALS:	12,874	12,874	12,874
					516	POLICE RESERVES-DONATIONS			
					E2	Exp.-Materials & Services			
-	-	-	-	-	516-516-61130	Contract Services	-	-	-
-	-	10,000	-	1,500	516-516-61240	Dept/Operating Expense	12,874	12,874	12,874
-	-	10,000	-	1,500		Exp.-Materials & Services Totals:	12,874	12,874	12,874
					E3	Exp.-Capital Outlay			
-	-	-	-	-	516-516-72300	Improvements	-	-	-
-	-	-	-	-	516-516-72600	Other Eqpt.	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
-	-	10,000	-	1,500		EXPENDITURES TOTALS:	12,874	12,874	12,874
-	-	10,000	-	4,374		FUND REVENUES	12,874	12,874	12,874
-	-	10,000	-	1,500		FUND EXPENSES	12,874	12,874	12,874
-	-	-	-	2,874		POLICE RESERVES Totals:	-	-	-

**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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					520	GAZBO-DONATIONS			
					R6	Rev.-Miscellaneous			
-	17,360	40,000	1,800	10,000	520-000-48053	Donations	40,000	40,000	40,000
-	-	-	-	-	520-000-48100	Interest On Investment	-	-	-
-	17,360	40,000	1,800	10,000		Rev.-Miscellaneous Totals:	40,000	40,000	40,000
					R8	Rev.-Other Sources			
-	-	-	-	-	520-000-49901	Beginning Balance	-	-	-
-	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
-	17,360	40,000	1,800	10,000		REVENUES TOTALS:	40,000	40,000	40,000
					520	GAZBO-DONATIONS			
					E2	Exp.-Materials & Services			
-	17,360	40,000	-	10,000	520-520-61130	Contract Services	40,000	40,000	40,000
-	-	-	-	-	520-520-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	520-520-61800	Petroleum	-	-	-
-	17,360	40,000	-	10,000		Exp.-Materials & Services Totals:	40,000	40,000	40,000
					E3	Exp.-Capital Outlay			
-	-	-	-	-	520-520-72300	Improvements	-	-	-
-	-	-	-	-	520-520-72600	Other Eqpt.	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
-	17,360	40,000	-	10,000		EXPENDITURES TOTALS:	40,000	40,000	40,000
-	17,360	40,000	1,800	10,000		FUND REVENUES	40,000	40,000	40,000
-	17,360	40,000	-	10,000		FUND EXPENSES	40,000	40,000	40,000
-	-	-	1,800	-		GAZBO Totals:	-	-	-

SPECIAL REVENUE FUND BUILDING SERVICES 527

Department Description – Building Services:

Along with Planning, the Community Development Department includes traditional Building service functions. 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 in which to live and work.

With the exception of electrical permits processed by Linn County, the City is responsible for all plan reviews and inspections for residential, commercial and industrial. This service is funded entirely through dedicated building fees.

Building staff closely cooperates with Planning and Development Engineering on all construction projects and actively works with other organizations such as the Lebanon Fire District, Linn County Environmental Health and the Linn County Building Department. This cooperation helps ensure development can occur in a timely manner.

Important Highlights:

- During FY 2012/13, the full-time Building Official position was replaced with a contract service provider, which continued through the current fiscal year. This relationship will be maintained for FY 2014/15.
- Building fees and valuation for calendar year 2013 were \$418,806 and \$50,269,777, respectively. This is a significant increase compared to the 2012 figures of \$209,431 and \$18,750,476.
- In spite of this significant increase between those two years, building activity has leveled off somewhat and the Department does not anticipate additional “significant” projects (e.g., ODVA) in the coming year. Therefore, the anticipated level of work does not warrant hiring a full-time Building Official.
- Buildings Services will continue to emphasize customer service and quick turn-around times for building permits. In spite of limited resources, feedback from the development community indicates Building Services is as quick if not quicker than other full-service departments when it comes to processing permits.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					527	BUILDING INSPECTION			
					R2	Rev.-Licenses & Permits			
191,158	375,884	110,000	107,035	160,000	527-000-46010	Bldg Permits & Fees	150,000	150,000	150,000
-	-	-	-	-	527-000-46040	Electrical Permits	-	-	-
191,158	375,884	110,000	107,035	160,000		Rev.-Licenses & Permits Totals:	150,000	150,000	150,000
					R6	Rev.-Miscellaneous			
472	63	-	598	600	527-000-48100	Interest On Investment	500	500	500
(1)	-	-	-	-	527-000-48140	Miscellaneous Revenue	-	-	-
471	63	-	598	600		Rev.-Miscellaneous Totals:	500	500	500
					R7	Rev.-Transfers In			
-	-	-	-	-	527-000-49010	From General Fund	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
152,973	91,215	180,500	184,937	184,937	527-000-49901	Beginning Balance	80,000	80,000	80,000
152,973	91,215	180,500	184,937	184,937		Rev.-Other Sources Totals:	80,000	80,000	80,000
344,602	467,162	290,500	292,570	345,537		REVENUES TOTALS:	230,500	230,500	230,500
					527	BUILDING INSPECTION			
					E1	Exp.-Personnel Services			
73,041	40,080	-	-	-	527-527-50001	Salaries	-	-	-
35,025	21,903	-	-	-	527-527-50003	Fringe Benefits	-	-	-
7	-	-	-	-	527-527-50600	Overtime	-	-	-
-	-	-	-	-	527-527-51000	Fringe Benefits	-	-	-
-	64	-	-	-	527-527-51005	Taxes - Federal	-	-	-
-	-	-	-	-	527-527-51010	Taxes - State	-	-	-
-	185	-	-	-	527-527-51015	PERS	-	-	-
-	1	-	-	-	527-527-51020	Workers Compensation	-	-	-
-	-	-	-	-	527-527-51025	Insurance - Health	-	-	-
-	-	-	-	-	527-527-51030	Insurance - HRA/PSA	-	-	-
968	538	-	-	-	527-527-59000	Group Term Life	-	-	-
109,041	62,771	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
1,112	-	300	-	-	527-527-61010	Advertising	-	-	-
900	-	1,000	-	-	527-527-61124	Computer Expense	-	-	-
14,836	45,307	85,000	43,211	75,000	527-527-61130	Contract Services	60,000	60,000	60,000
2,751	2,035	1,500	3,023	6,000	527-527-61140	Merchant Card Fees	6,000	6,000	6,000
19,366	25,682	16,000	15,110	19,000	527-527-61240	Dept/Operating Expense	17,500	17,500	17,500
1,090	494	1,600	313	800	527-527-61250	Dept/Op Supplies	800	800	800
2,104	125	500	70	200	527-527-61290	Dues & Subscriptions	1,200	1,200	1,200
1,096	813	500	-	200	527-527-61320	Education & Training	-	-	-
1,641	1,419	1,100	2,168	4,336	527-527-61401	Unemploy Ins	-	-	-
1,530	-	-	-	-	527-527-61560	Maint/Bldg (Gen'l)	-	-	-
1,680	620	800	45	200	527-527-61600	Meetings & Conferences	500	500	500
446	283	500	37	200	527-527-61700	Office Supplies	250	250	250
950	120	800	-	200	527-527-61800	Petroleum	100	100	100
-	-	500	-	200	527-527-61820	Postage	50	50	50
10,145	-	-	-	-	527-527-61880	Rent	-	-	-
59,647	76,898	110,100	63,977	106,336		Exp.-Materials & Services Totals:	86,400	86,400	86,400
					E3	Exp.-Capital Outlay			
-	-	600	-	-	527-527-72500	Office Eqpt.	-	-	-
-	-	-	-	-	527-527-72800	Vehicles	-	-	-
-	-	600	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	18,458	18,597	10,848	18,597	527-527-90010	To General Fund	16,057	16,057	16,057
63,504	107,879	112,396	65,564	112,396	527-527-90011	To GF-Sal/Ben	96,843	96,843	96,843
4,500	-	-	-	-	527-527-90025	To GIS	-	-	-
15,317	15,857	23,989	13,994	23,989	527-527-90027	To Info System Service	16,886	16,886	16,886
1,378	362	1,315	767	1,315	527-527-90028	To Custodial & Bldg Maint	707	707	707
-	-	-	-	-	527-527-90105	To Eqpt Acq & Rep Fund	-	-	-
84,699	142,556	156,297	91,173	156,297		Exp.-Transfers Out Totals:	130,493	130,493	130,493
					E5	Exp.-Contingencies			
-	-	23,503	-	23,503	527-527-80005	Operating Contingency	13,607	13,607	13,607
-	-	23,503	-	23,503		Exp.-Contingencies Totals:	13,607	13,607	13,607
253,387	282,225	290,500	155,150	286,136		EXPENDITURES TOTALS:	230,500	230,500	230,500
344,602	467,162	290,500	292,570	345,537		FUND REVENUES	230,500	230,500	230,500
253,387	282,225	290,500	155,150	286,136		FUND EXPENSES	230,500	230,500	230,500
91,215	184,937	-	137,420	59,401		BUILDING INSPECTION Totals:	-	-	-

**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
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					533	PARK ENTERPRISE			
					R1	Rev.-Taxes & Assess			
272	2,952	200	156	200	533-000-47080	State Tourism Tax	-	-	-
272	2,952	200	156	200		Rev.-Taxes & Assess Totals:	-	-	-
					R5	Rev.-Chgs for Services			
-	-	-	-	-	533-000-44095	Reservation Trans. Fee	-	-	-
						Rev.-Chgs for Services Totals:	-	-	-
					R6	Rev.-Miscellaneous			
8,466	31,452	21,000	24,365	31,500	533-000-45080	Camping Fees - Monthly	31,500	31,500	31,500
25,227	23,218	18,500	14,901	23,000	533-000-45090	Camping Fees	20,000	20,000	20,000
601	35	1,000	1,363	2,000	533-000-46000	Shelter Rental Fees	2,000	2,000	2,000
-	-	-	-	-	533-000-48053	Donations	-	-	-
6,731	6,472	8,500	4,693	6,000	533-000-48057	Dump Station Donations	6,000	6,000	6,000
7	12	-	18	20	533-000-48100	Interest On Investment	-	-	-
-	-	-	100	100	533-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-	533-000-48175	Rental Deposits	-	-	-
41,032	61,189	49,000	45,440	62,620		Rev.-Miscellaneous Totals:	59,500	59,500	59,500
					R8	Rev.-Other Sources			
14,344	(1,481)	213	6,227	6,227	533-000-49901	Beginning Balance	19,000	19,000	19,000
14,344	(1,481)	213	6,227	6,227		Rev.-Other Sources Totals:	19,000	19,000	19,000
55,648	62,660	49,413	51,823	69,047		REVENUES TOTALS:	78,500	78,500	78,500
					533	PARK ENTERPRISE			
					E1	Exp.-Personnel Services			
-	12,369	-	-	-	533-533-50001	Salaries	-	-	-
-	6,746	-	-	-	533-533-50003	Fringe Benefits	-	-	-
-	-	-	-	-	533-533-50600	Overtime	-	-	-
	19,115					Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	50	-	-	-	533-533-61012	Advertising (Maint)	-	-	-
4,895	2,850	14,000	9,804	18,000	533-533-61134	Contract Serv (Maint)	18,000	18,000	18,000
-	-	-	-	-	533-533-61140	Merchant Card Fees	-	-	-
-	-	-	-	-	533-533-61200	Deposits Refunded	-	-	-
3,872	2,426	7,500	1,456	4,100	533-533-61242	Operating Exp (Maint)	7,500	7,500	7,500
-	-	-	-	-	533-533-61401	Unemploy Ins	-	-	-
1,494	2,003	7,604	1,266	3,500	533-533-61562	Maint/Bldg (Maint)	7,600	7,600	7,600
-	-	-	-	-	533-533-61572	Maint/Eqpt (Maint)	-	-	-
-	-	-	-	-	533-533-61582	Maint/Vehicles (Maint)	-	-	-
-	-	-	-	-	533-533-61602	Mtgs & Conf (Maint)	-	-	-
15,051	29,988	17,500	14,217	21,000	533-533-61902	Utilities (Maint)	22,000	22,000	22,000
25,312	37,317	46,604	26,743	46,600		Exp.-Materials & Services Totals:	55,100	55,100	55,100
					E3	Exp.-Capital Outlay			
-	-	-	-	-	533-533-72302	Improvements (Maint)	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	533-533-90010	To General Fund	-	-	-
28,948	-	-	-	-	533-533-90011	To GF-Sal/Ben	-	-	-
-	-	-	-	-	533-533-90017	To Debt Service	-	-	-
-	-	-	-	-	533-533-90022	To Parks Grant Fund	-	-	-
2,760	-	2,399	1,399	2,399	533-533-90027	To Info System Service	-	-	-
108	-	-	-	-	533-533-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	533-533-90105	To Eqpt Acq & Rep Fund	-	-	-
31,816	-	2,399	1,399	2,399		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	410	-	410	533-533-80005	Operating Contingency	23,400	23,400	23,400
		410		410	108	Exp.-Contingencies Totals:	23,400	23,400	23,400
57,128	56,432	49,413	28,142	49,409		EXPENDITURES TOTALS:	78,500	78,500	78,500
55,648	62,660	49,413	51,823	69,047		FUND REVENUES	78,500	78,500	78,500
57,128	56,432	49,413	28,142	49,409		FUND EXPENSES	78,500	78,500	78,500
(1,480)	6,228	-	23,681	19,638		PARK ENTERPRISE Totals:	-	-	-

**SPECIAL REVENUE FUND
PARK GRANT FUND 535**

Department Description:

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

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					535	PARKS GRANT FUND			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 535-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 535-000-41047	County Grant Funds	-	-	-
-	72,628	375,000	11,000	375,000	- 535-000-41050	State Grant Funds	375,000	375,000	375,000
-	72,628	375,000	11,000	375,000		Rev.-Intergovernmental Totals:	375,000	375,000	375,000
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 535-000-48053	Donations	-	-	-
152	(36)	-	98	-	- 535-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 535-000-48140	Miscellaneous Revenue	-	-	-
152	(36)	-	98	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 535-000-49010	From General Fund	-	-	-
-	-	-	-	-	- 535-000-49039	From Park Enterprise	-	-	-
-	-	-	-	-	- 535-000-49122	From SDC-Park	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
53,373	36,623	-	22,592	22,592	- 535-000-49901	Beginning Balance	22,592	22,592	22,592
53,373	36,623	-	22,592	22,592		Rev.-Other Sources Totals:	22,592	22,592	22,592
53,525	109,215	375,000	33,690	397,592		REVENUES TOTALS:	397,592	397,592	397,592
					535	PARKS GRANT FUND			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 535-535-61130	Contract Services	-	-	-
-	-	-	-	-	- 535-535-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
16,903	86,623	375,000	-	375,000	- 535-535-72300	Improvements	397,592	397,592	397,592
16,903	86,623	375,000	-	375,000		Exp.-Capital Outlay Totals:	397,592	397,592	397,592
16,903	86,623	375,000	-	375,000		EXPENDITURES TOTALS:	397,592	397,592	397,592
53,525	109,215	375,000	33,690	397,592		FUND REVENUES	397,592	397,592	397,592
16,903	86,623	375,000	-	375,000		FUND EXPENSES	397,592	397,592	397,592
36,622	22,592	-	33,690	22,592		PARKS GRANT FUND Totals:	-	-	-

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:

- In FY15, Fund 433-Water Plant Operations and Fund 473 Wastewater Plant Operations, were created to better track each plants operating cost. The Fund balance amount in fund 537 is being transferred to fund 433 (\$72,690) and 473 (\$200,000).
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City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					537	ENVIRONMENTAL SERVICES			
					R6	Rev.-Miscellaneous			
1,397	784	-	537	500	537-000-48100	Interest On Investment	-	-	-
9,830	15,115	11,000	4,507	9,000	537-000-48140	Miscellaneous Revenue	-	-	-
11,227	15,899	11,000	5,044	9,500		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
729,000	765,000	790,000	460,833	790,000	537-000-49022	From Water Fund-430	-	-	-
855,000	900,000	935,000	545,417	935,000	537-000-49025	From W Water Fund-470	-	-	-
2,500	2,600	2,800	1,633	2,800	537-000-49046	From Streets Fund-558	-	-	-
15,000	16,000	17,000	9,917	17,000	537-000-49047	From Storm Drain Utility-450	-	-	-
1,601,500	1,683,600	1,744,800	1,017,800	1,744,800		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
362,725	290,818	210,000	356,316	356,316	537-000-49901	Beginning Balance	272,690	272,690	272,690
362,725	290,818	210,000	356,316	356,316		Rev.-Other Sources Totals:	272,690	272,690	272,690
1,975,452	1,990,317	1,965,800	1,379,160	2,110,616		REVENUES TOTALS:	272,690	272,690	272,690
					537	ENVIRONMENTAL SERVICES			
					E1	Exp.-Personnel Services			
-	66,150	-	-	-	537-537-50001	Salaries	-	-	-
-	34,509	-	-	-	537-537-50003	Fringe Benefits	-	-	-
-	800	-	-	-	537-537-51005	Taxes - Federal	-	-	-
-	613	-	-	-	537-537-51015	PERS	-	-	-
-	173	-	-	-	537-537-51020	Workers Compensation	-	-	-
-	29	-	-	-	537-537-59000	Group Term Life	-	-	-
-	102,274	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	500	-	-	537-537-61119	Communication	-	-	-
-	-	3,500	-	-	537-537-61124	Computer Expense	-	-	-
1,466,970	1,347,055	1,495,000	932,600	1,436,600	537-537-61130	Contract Services	-	-	-
27,117	67,476	115,000	99,909	115,000	537-537-61240	Dept/Operating Expense	-	-	-
-	109	500	-	-	537-537-61250	Dept/Op Supplies	-	-	-
1,500	1,400	5,000	-	5,000	537-537-61300	Duplication	-	-	-
717	-	1,500	-	1,500	537-537-61320	Education & Training	-	-	-
383	558	-	307	-	537-537-61401	Unemploy Ins	-	-	-
-	-	250	80	250	537-537-61501	Uniform-Buy & Clean	-	-	-
1,118	2,126	1,000	673	1,000	537-537-61560	Maint/Bldg (Gen'l)	-	-	-
-	-	1,500	-	1,500	537-537-61600	Meetings & Conferences	-	-	-
282	8	350	135	350	537-537-61700	Office Supplies	-	-	-
5,929	9,137	9,000	4,595	9,000	537-537-61800	Petroleum	-	-	-
1,504,016	1,427,869	1,633,100	1,038,299	1,570,200		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
5,740	1,705	25,000	14,964	25,000	537-537-72304	Improvements (WTP)	-	-	-
59,008	79,560	110,000	83,212	100,000	537-537-72305	Improvements (WWTP)	-	-	-
-	5,064	5,000	8,915	8,915	537-537-72605	Other Eqpt (WWTP)	-	-	-
64,748	86,329	140,000	107,091	133,915		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
103,106	6,040	120,210	70,123	120,210	537-537-90011	To GF-Sal/Ben	-	-	-
-	-	-	-	-	537-537-90023	To Plant Operations-433&473	272,690	272,690	272,690
11,653	11,323	12,553	7,323	12,553	537-537-90027	To Info System Service	-	-	-
1,111	166	1,048	611	1,048	537-537-90028	To Custodial & Bldg Maint	-	-	-
115,870	17,529	133,811	78,057	133,811		Exp.-Transfers Out Totals:	272,690	272,690	272,690
					E5	Exp.-Contingencies			
-	-	58,889	-	58,889	537-537-80005	Operating Contingency	-	-	-
-	-	58,889	-	58,889		Exp.-Contingencies Totals:	-	-	-
1,684,634	1,634,001	1,965,800	1,223,447	1,896,815		EXPENDITURES TOTALS:	272,690	272,690	272,690
1,975,452	1,990,317	1,965,800	1,379,160	2,110,616		FUND REVENUES	272,690	272,690	272,690
1,684,634	1,634,001	1,965,800	1,223,447	1,896,815		FUND EXPENSES	272,690	272,690	272,690
290,818	356,316	-	155,713	213,801		ENVIRONMENTAL SERVICES Totals:	-	-	-

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:

- Performed version upgrades for Server and Client software installations. At the time of these upgrades multiple improvements were made to system configuration, data organizational structure, and web development environment.
- Decommissioned obsolete web map and associated third-party software/maintenance agreement; created 5 departmentally focused web maps utilizing native GIS software.
- 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, Information Services, Lebanon Fire, and Engineering continue to be 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 2014-2015 fiscal year.
- Standardized display maps have been created and are displayed in various city buildings, departments, and offices.
- A public web map and public mobile device web map are currently being created and are scheduled to be configured and operational in the 2014-2015 fiscal year.
- Another goal for the 2014-2015 fiscal year is to make City of Lebanon GIS data layers available to the public for download from the City’s website. This will reduce the current workflow for the GIS department and provide instant data availability to the public.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					540	GIS			
					R2	Rev.-Licenses & Permits			
-	75	-	-	-	540-000-48062	Data/Doc Fees	-	-	-
-	75	-	-	-		Rev.-Licenses & Permits Totals:	-	-	-
					R6	Rev.-Miscellaneous			
553	108	-	304	250	540-000-48100	Interest On Investment	-	-	-
-	-	-	300	300	540-000-48140	Miscellaneous Revenue	-	-	-
553	108	-	604	550		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
2,000	-	-	-	-	540-000-49010	From General Fund	-	-	-
57,000	70,000	50,000	29,167	50,000	540-000-49022	From Water Fund-430	42,105	42,105	42,105
9,000	9,500	9,000	5,250	9,000	540-000-49023	From Stormdrain-450	7,579	7,579	7,579
38,500	75,000	55,000	32,083	55,000	540-000-49025	From W Water Fund-470	46,316	46,316	46,316
-	-	-	-	-	540-000-49026	From WW CIP	-	-	-
-	-	-	-	-	540-000-49038	From Info Sys	-	-	-
1,500	1,600	1,600	933	1,600	540-000-49046	From Streets Fund-558	-	-	-
4,500	-	-	-	-	540-000-49050	From Bldg Inspect-527	-	-	-
7,000	-	-	-	-	540-000-49095	From Urban Renew Fund-940	-	-	-
7,000	-	-	-	-	540-000-49098	From NW Urban Renewal-925	-	-	-
-	-	-	-	-	540-000-49105	From Str Cap Proj	-	-	-
126,500	156,100	115,600	67,433	115,600		Rev.-Transfers In Totals:	96,000	96,000	96,000
					R8	Rev.-Other Sources			
166,041	95,228	49,000	93,323	93,323	540-000-49901	Beginning Balance	104,000	104,000	104,000
166,041	95,228	49,000	93,323	93,323		Rev.-Other Sources Totals:	104,000	104,000	104,000
293,094	251,511	164,600	161,360	209,473		REVENUES TOTALS:	200,000	200,000	200,000
					540	GIS			
					E1	Exp.-Personnel Services			
-	-	-	-	-	540-540-50001	Salaries	-	-	-
-	-	-	-	-	540-540-50003	Fringe Benefits	-	-	-
-	-	-	-	-	540-540-50250	Part Time	-	-	-
-	-	-	-	-	540-540-50600	Overtime	-	-	-
-	-	-	-	-	540-540-59000	Group Term Life	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
122	-	1,000	-	-	540-540-61010	Advertising	-	-	-
16,895	16,606	29,000	281	15,000	540-540-61124	Computer Expense	28,000	28,000	28,000
132,417	91,537	5,000	-	-	540-540-61130	Contract Services	5,000	5,000	5,000
300	426	1,500	-	500	540-540-61240	Dept/Operating Expense	2,208	2,208	2,208
-	2,929	3,600	-	-	540-540-61320	Education & Training	1,600	1,600	1,600
339	708	2,000	1,520	3,000	540-540-61600	Meetings & Conferences	3,250	3,250	3,250
457	56	1,500	56	700	540-540-61700	Office Supplies	900	900	900
-	-	-	-	-	540-540-61880	Rent	-	-	-
150,530	112,262	43,600	1,857	19,200		Exp.-Materials & Services Totals:	40,958	40,958	40,958
					E3	Exp.-Capital Outlay			
-	-	-	-	-	540-540-72300	Improvements	-	-	-
-	-	-	-	-	540-540-72500	Office Eqpt.	-	-	-
12,500	4,945	10,000	-	-	540-540-72600	Other Eqpt.	10,000	10,000	10,000
12,500	4,945	10,000	-	-		Exp.-Capital Outlay Totals:	10,000	10,000	10,000
					E4	Exp.-Transfers Out			
1,519	5,935	961	561	961	540-540-90011	To GF-Sal/Ben	-	-	-
177	148	687	401	687	540-540-90027	To Info System Service	-	-	-
26	47	441	257	441	540-540-90028	To Custodial & Bldg Maint	591	591	591
-	-	-	-	-	540-540-90105	To Eqpt Acq & Rep Fund	-	-	-
33,116	34,851	83,348	48,620	83,348	540-540-90182	To IS Sal/Ben/PERS Bond	78,451	78,451	78,451
34,838	40,981	85,437	49,839	85,437		Exp.-Transfers Out Totals:	79,042	79,042	79,042
					E5	Exp.-Contingencies			
-	-	-	-	-	540-540-80030	Res-Mapping Flyover	60,000	60,000	60,000
-	-	25,563	-	25,563	540-540-80005	Operating Contingency	10,000	10,000	10,000
-	-	25,563	-	25,563		Exp.-Contingencies Totals:	70,000	70,000	70,000
197,868	158,188	164,600	51,696	130,200		EXPENDITURES TOTALS:	200,000	200,000	200,000
293,094	251,511	164,600	161,360	209,473		FUND REVENUES	200,000	200,000	200,000
197,868	158,188	164,600	51,696	130,200		FUND EXPENSES	200,000	200,000	200,000
95,226	93,323	-	109,664	79,273		GIS Totals:	-	-	-

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 2013-2014, 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 2013-2014:

- Upgrading workstations from XP to Windows 7 was a major focus.
- Automated management of City network and workstations was implemented.
- Fiber was installed to the Waste Water Treatment Plant.
- Projects still in progress for 2013-14 are upgrading the phone systems and upgrading the City email system.
- A large portion of IT time in 2013-14 was spent in office moves and personnel changes that reflected staffing changes at the City.

Goals for 2014-2015:

- Data analysis and reporting of city data from water meter, justice, and finance systems and integration with GIS.
- Upgrade of Police RMS\CAD software.
- Upgrades of server operating systems.
- Improve form submissions on city web site.
- Streamline video storage needs for Police and Finance audio\video systems.
- Continued improvement of network security.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					542	INFO SYSTEM SERVICE			
					R5	Rev.-Chgs for Services			
15,641	2,625	13,000	10,500	15,750	542-000-48132	Info System Services	10,500	10,500	10,500
15,641	2,625	13,000	10,500	15,750		Rev.-Chgs for Services Totals:	10,500	10,500	10,500
					R6	Rev.-Miscellaneous			
16,650	19,900	16,800	12,550	23,400	542-000-45020	From Rented Property	23,400	23,400	23,400
504	188	200	303	250	542-000-48100	Interest On Investment	-	-	-
358	789	500	-	-	542-000-48140	Miscellaneous Revenue	-	-	-
17,512	20,877	17,500	12,853	23,650		Rev.-Miscellaneous Totals:	23,400	23,400	23,400
					R7	Rev.-Transfers In			
33,116	34,851	83,348	48,620	83,348	542-000-49000	Trans In Sal/Ben funding- 540	78,451	78,451	78,451
271,382	349,080	313,064	182,621	313,064	542-000-49010	From General Fund- 100	257,454	257,454	257,454
92,241	89,653	100,530	58,643	100,530	542-000-49022	From Water Fund- 430	108,142	108,142	108,142
72,202	70,349	83,893	48,938	83,893	542-000-49025	From W Water Fund- 470	82,131	82,131	82,131
7,286	7,291	6,644	3,876	6,644	542-000-49029	From Dial-A-Bus- 569	5,349	5,349	5,349
177	148	687	401	687	542-000-49032	From GIS- 540	-	-	-
1,879	2,341	2,981	1,739	2,981	542-000-49033	From Eng Dev Review -555	5,165	5,165	5,165
11,653	11,323	12,553	7,323	12,553	542-000-49037	From Operations & Environ -537	-	-	-
2,760	-	2,399	1,399	2,399	542-000-49039	From Park Enterprise- 533	-	-	-
27,213	23,704	29,593	17,263	29,593	542-000-49046	From Streets Fund- 558+559+815	35,299	35,299	35,299
12,150	11,770	15,935	9,295	15,935	542-000-49047	From Storm Drain- 450	12,998	12,998	12,998
9,573	9,558	11,133	6,494	11,133	542-000-49048	From Custodial & Bldg Maint- 545	9,433	9,433	9,433
15,317	15,857	23,989	13,994	23,989	542-000-49050	From Bldg Inspect- 527	16,886	16,886	16,886
33,595	29,113	32,908	19,196	32,908	542-000-49098	From NW Urban Renewal- 925	16,515	16,515	16,515
1,304	1,210	775	452	775	542-000-49120	From SDC-Sewer- 872	-	-	-
1,104	1,028	775	452	775	542-000-49122	From SDC-Park- 862	-	-	-
1,259	1,141	775	452	775	542-000-49125	From SDC-Drainage- 852	-	-	-
1,193	1,102	775	452	775	542-000-49130	From SDC-Street- 882	-	-	-
1,193	1,102	775	452	775	542-000-49135	From SDC-Water- 892	-	-	-
10,450	9,900	9,655	5,632	9,655	542-000-49170	From Cheadle Lake URD- 935	5,162	5,162	5,162
8,988	5,801	12,270	7,158	12,270	542-000-49175	From Gateway URD- 940	5,831	5,831	5,831
616,035	676,322	745,457	434,852	745,457		Rev.-Transfers In Totals:	638,816	638,816	638,816
					R8	Rev.-Other Sources			
45,345	97,085	25,000	41,699	41,699	542-000-49901	Beginning Balance	59,000	59,000	59,000
45,345	97,085	25,000	41,699	41,699		Rev.-Other Sources Totals:	59,000	59,000	59,000
694,533	796,909	800,957	499,904	826,556		REVENUES TOTALS:	731,716	731,716	731,716
					542	INFO SYSTEM SERVICE			
					E1	Exp.-Personnel Services			
195,985	186,765	209,808	101,226	205,000	542-542-50001	Salaries	205,736	205,736	205,736
89,046	87,327	-	-	-	542-542-50003	Fringe Benefits	-	-	-
188	140	3,556	-	-	542-542-50600	Overtime	3,560	3,560	3,560
-	-	116,273	-	107,873	542-542-51000	Fringe Benefits	109,443	109,443	109,443
-	3,637	-	7,608	-	542-542-51005	Taxes - Federal	-	-	-
-	-	-	42	-	542-542-51010	Taxes - State	-	-	-
-	3,035	-	12,164	-	542-542-51015	PERS	-	-	-
-	415	-	900	-	542-542-51020	Workers Compensation	-	-	-
-	6,989	-	19,398	-	542-542-51025	Insurance - Health	-	-	-
-	1,430	-	1,840	-	542-542-51030	Insurance - HRA/PSA	-	-	-
-	-	-	288	-	542-542-51035	Insurance - Life	-	-	-
-	-	-	123	-	542-542-51036	Insurance - Life/LTD	-	-	-
-	-	-	344	-	542-542-51040	Insurance - Disability	-	-	-
231	1,640	-	75	-	542-542-59000	Group Term Life	-	-	-
285,450	291,378	329,637	144,008	312,873		Exp.-Personnel Services Totals:	318,739	318,739	318,739
					E2	Exp.-Materials & Services			
-	-	1,000	-	-	542-542-61010	Advertising	-	-	-
98,125	95,409	84,650	55,751	84,000	542-542-61120	Communication (Gen'l)	98,500	98,500	98,500
2,409	4,595	5,000	804	2,000	542-542-61124	Computer Expense	2,000	2,000	2,000
68,989	218,626	167,700	93,305	166,000	542-542-61130	Contract Services	120,800	120,800	120,800
3,451	3,196	2,000	173	2,000	542-542-61240	Dept/Operating Expense	2,000	2,000	2,000
845	25	200	-	200	542-542-61290	Dues & Subscriptions	300	300	300
1,771	4,430	6,000	95	500	542-542-61320	Education & Training	3,900	3,900	3,900
1,110	1,349	1,200	2,364	3,500	542-542-61401	Unemploy Ins	-	-	-
415	116	450	-	450	542-542-61560	Maint/Bldg (Gen'l)	550	550	550
1,378	753	750	329	1,500	542-542-61580	Maint/Vehicles	750	750	750
1,128	298	500	-	-	542-542-61600	Meetings & Conferences	1,000	1,000	1,000
487	32	500	-	100	542-542-61700	Office Supplies	500	500	500
-	20	1,000	-	500	542-542-61800	Petroleum	4,900	4,900	4,900
-	-	-	-	-	542-542-61880	Rent	-	-	-
22,559	17,517	20,000	10,922	20,000	542-542-61900	Utilities (Gen'l)	21,400	21,400	21,400
202,667	346,366	290,950	163,743	280,750		Exp.-Materials & Services Totals:	256,600	256,600	256,600

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					E3	Exp.-Capital Outlay			
37,988	42,331	82,000	2,516	80,000	542-542-72600	Other Eqpt.	59,500	59,500	59,500
-	-	-	-	-	542-542-72800	Vehicles	-	-	-
37,988	42,331	82,000	2,516	80,000		Exp.-Capital Outlay Totals:	59,500	59,500	59,500
					E4	Exp.-Transfers Out			
-	-	-	-	-	542-542-90010	To General Fund	-	-	-
10,266	12,334	17,882	10,431	17,882	542-542-90011	To GF-Sal/Ben	18,329	18,329	18,329
3,578	3,800	3,286	1,917	3,286	542-542-90028	To Custodial & Bldg Maint	1,820	1,820	1,820
-	-	6,419	3,744	6,419	542-542-90030	To PERS Bond-320	7,366	7,366	7,366
57,500	59,000	65,000	37,917	65,000	542-542-90105	To Eqpt Acq & Rep Fund	65,000	65,000	65,000
71,344	75,134	92,587	54,009	92,587		Exp.-Transfers Out Totals:	92,515	92,515	92,515
					E5	Exp.-Contingencies			
-	-	5,783	-	5,783	542-542-80005	Operating Contingency	4,362	4,362	4,362
-	-	5,783	-	5,783		Exp.-Contingencies Totals:	4,362	4,362	4,362
597,449	755,209	800,957	364,276	771,993		EXPENDITURES TOTALS:	731,716	731,716	731,716
694,533	796,909	800,957	499,904	826,556		FUND REVENUES	731,716	731,716	731,716
597,449	755,209	800,957	364,276	771,993		FUND EXPENSES	731,716	731,716	731,716
97,084	41,700	-	135,628	54,563		INFO SYSTEM SERVICE Totals:	-	-	-



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

Department Description:

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

Important Highlights:

- This fund has reduced staff now operating with only one FTE.
- No major pieces of equipment are needed during this fiscal year. As a precaution, \$3,000 has been placed in “other equipment” for repairs or replacement of equipment.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
545 CUSTODIAL & MAINT SERVICES									
R6 Rev.-Miscellaneous									
155	89	50	150	130	545-000-48100	Interest On Investment	100	100	100
-	375	-	-	-	545-000-48140	Miscellaneous Revenue	-	-	-
155	464	50	150	130		Rev.-Miscellaneous Totals:	100	100	100
R7 Rev.-Transfers In									
100,260	124,361	135,206	78,870	135,206	545-000-49010	From General Fund-	100	84,966	84,966
9,325	7,665	10,577	6,170	10,577	545-000-49022	From Water Fund-	430	8,997	8,997
8,187	7,318	9,114	5,317	9,114	545-000-49025	From W Water Fund-	470	7,600	7,600
8,085	8,004	4,055	2,365	4,055	545-000-49029	From Dial-A-Bus-	569	2,541	2,541
26	47	441	257	441	545-000-49032	From GIS-	540	591	591
173	113	156	91	156	545-000-49033	From Eng Dev Review-	555	239	239
1,111	166	1,048	611	1,048	545-000-49037	From Operations & Environ-	537	-	-
3,578	3,800	3,286	1,917	3,286	545-000-49038	From Info Sys-	542	1,820	1,820
108	-	-	-	-	545-000-49039	From Park Enterprise-	533	-	-
1,222	1,034	3,015	1,759	3,015	545-000-49046	From Streets Fund-	558+559+815	2,300	2,300
664	483	1,559	909	1,559	545-000-49047	From Storm Drain-	450	825	825
1,378	362	1,315	767	1,315	545-000-49050	From Bldg Inspect-	527	707	707
4,015	4,501	2,945	1,718	2,945	545-000-49098	From NW Urban Renewal-	925	1,117	1,117
689	-	-	-	-	545-000-49120	From SDC-Sewer-872-892	-	-	-
1,458	1,136	1,053	614	1,053	545-000-49170	From Cheadle Lake URD-	935	454	454
2,013	1,750	2,170	1,266	2,170	545-000-49175	From Gateway URD-	940	432	432
142,292	160,740	175,940	102,631	175,940		Rev.-Transfers In Totals:	112,589	112,589	112,589
R8 Rev.-Other Sources									
19,494	28,457	21,279	32,913	32,913	545-000-49901	Beginning Balance	18,000	18,000	18,000
19,494	28,457	21,279	32,913	32,913		Rev.-Other Sources Totals:	18,000	18,000	18,000
161,941	189,661	197,269	135,694	208,983		REVENUES TOTALS:	130,689	130,689	130,689
545 CUSTODIAL & MAINT SERVICES									
E1 Exp.-Personnel Services									
64,302	78,177	79,688	39,875	79,688	545-545-50001	Salaries	44,186	44,186	44,186
38,910	29,757	-	-	-	545-545-50003	Fringe Benefits	-	-	-
507	988	2,170	-	-	545-545-50600	Overtime	2,200	2,200	2,200
-	-	60,980	-	57,880	545-545-51000	Fringe Benefits	28,982	28,982	28,982
-	1,536	-	3,005	-	545-545-51005	Taxes - Federal	-	-	-
-	-	-	31	-	545-545-51010	Taxes - State	-	-	-
-	1,693	-	5,475	-	545-545-51015	PERS	-	-	-
-	723	-	1,677	-	545-545-51020	Workers Compensation	-	-	-
-	3,754	-	10,946	-	545-545-51025	Insurance - Health	-	-	-
-	5,768	-	6,211	-	545-545-51030	Insurance - HRA/PSA	-	-	-
-	-	-	99	-	545-545-51036	Insurance - Life/LTD	-	-	-
-	-	-	145	-	545-545-51040	Insurance - Disability	-	-	-
-	100	-	-	-	545-545-59000	Group Term Life	-	-	-
103,719	122,496	142,838	67,464	137,568		Exp.-Personnel Services Totals:	75,368	75,368	75,368
E2 Exp.-Materials & Services									
65	2,078	4,000	-	4,000	545-545-61130	Contract Services	4,000	4,000	4,000
64	112	3,279	992	3,279	545-545-61240	Dept/Operating Expense	3,274	3,274	3,274
18,418	19,646	25,000	8,622	25,000	545-545-61250	Dept/Op Supplies	25,000	25,000	25,000
-	-	300	-	300	545-545-61320	Education & Training	300	300	300
402	117	-	-	-	545-545-61401	Unemploy Ins	-	-	-
-	305	1,000	-	1,000	545-545-61560	Maint/Bldg	1,000	1,000	1,000
439	826	2,000	-	2,000	545-545-61580	Maint/Vehicles	1,560	1,560	1,560
805	910	1,000	531	1,000	545-545-61800	Petroleum	1,000	1,000	1,000
20,193	23,994	36,579	10,145	36,579		Exp.-Materials & Services Totals:	36,134	36,134	36,134
E3 Exp.-Capital Outlay									
-	700	3,000	-	3,000	545-545-72600	Other Eqpt.	3,000	3,000	3,000
-	700	3,000	-	3,000		Exp.-Capital Outlay Totals:	3,000	3,000	3,000
E4 Exp.-Transfers Out									
-	-	-	-	-	545-545-90011	To GF-Sal/Ben	4,998	4,998	4,998
9,573	9,558	11,133	6,494	11,133	545-545-90027	To Info System Service	9,433	9,433	9,433
-	-	2,462	1,436	2,462	545-545-90030	To PERS Bond-320	1,756	1,756	1,756
9,573	9,558	13,595	7,930	13,595		Exp.-Transfers Out Totals:	16,187	16,187	16,187
E5 Exp.-Contingencies									
-	-	1,257	-	1,257	545-545-80005	Operating Contingency	-	-	-
-	-	1,257	-	1,257		Exp.-Contingencies Totals:	-	-	-
133,485	156,748	197,269	85,539	191,999		EXPENDITURES TOTALS:	130,689	130,689	130,689
161,941	189,661	197,269	135,694	208,983		FUND REVENUES	130,689	130,689	130,689
133,485	156,748	197,269	85,539	191,999		FUND EXPENSES	130,689	130,689	130,689
28,456	32,913	-	50,155	16,984		CUSTODIAL & MAINT SERVICES Totals:	-	-	-

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

Department Description:

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

Important Highlights:

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

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					550	STATE FOOT & BIKE PATH			
					R1	Rev.-Taxes & Assess			
1,008	849	500	91	100	550-000-42060	Unbonded Principal-LID	100	100	100
1,008	849	500	91	100		Rev.-Taxes & Assess Totals:	100	100	100
					R4	Rev.-Intergovernmental			
8,467	8,542	8,000	4,671	8,000	550-000-49045	State Highway Revenue	9,000	9,000	9,000
8,467	8,542	8,000	4,671	8,000		Rev.-Intergovernmental Totals:	9,000	9,000	9,000
					R6	Rev.-Miscellaneous			
180	648	-	5	5	550-000-42070	Unbonded Int-LID	-	-	-
1	-	-	-	-	550-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	550-000-48140	Miscellaneous Revenue	-	-	-
181	648	-	5	5		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
14,654	-	-	-	-	550-000-49035	Transfer In-565	-	-	-
14,654	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
14,477	11,867	19,509	21,905	21,905	550-000-49901	Beginning Balance	30,010	30,010	30,010
14,477	11,867	19,509	21,905	21,905		Rev.-Other Sources Totals:	30,010	30,010	30,010
38,787	21,906	28,009	26,672	30,010		REVENUES TOTALS:	39,110	39,110	39,110
					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	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					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	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	550-550-72300	Improvements	-	-	-
26,920	-	28,009	-	-	550-550-72301	Improvements (Eng)	39,110	39,110	39,110
-	-	-	-	-	550-550-72601	Other Eqpt (Eng)	-	-	-
26,920	-	28,009	-	-		Exp.-Capital Outlay Totals:	39,110	39,110	39,110
					E4	Exp.-Transfers Out			
-	-	-	-	-	550-550-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	550-550-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
26,920	-	28,009	-	-		EXPENDITURES TOTALS:	39,110	39,110	39,110
38,787	21,906	28,009	26,672	30,010		FUND REVENUES	39,110	39,110	39,110
26,920	-	28,009	-	-		FUND EXPENSES	39,110	39,110	39,110
11,867	21,906	-	26,672	30,010		STATE FOOT & BIKE PATH Totals:	-	-	-

**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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					555	ENG DEVELOPMENT REVIEW			
					R2	Rev.-Licenses & Permits			
6,518	5,682	2,000	1,051	2,400	555-000-46015	Development Review Fee	2,500	2,500	2,500
28,656	24,457	40,000	1,295	4,000	555-000-48061	Public Imp Apps Fees	3,500	3,500	3,500
9,110	5,519	3,500	3,069	5,500	555-000-48065	Right Of Way Permits	6,000	6,000	6,000
44,284	35,658	45,500	5,415	11,900		Rev.-Licenses & Permits Totals:	12,000	12,000	12,000
					R6	Rev.-Miscellaneous			
-	-	-	-	-	555-000-48100	Interest On Investment	-	-	-
310	50	-	-	-	555-000-48140	Miscellaneous Revenue	-	-	-
310	50	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	555-000-49098	From NW Urban Renewal	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
12,432	34,689	49,000	48,803	48,803	555-000-49901	Beginning Balance	41,163	41,163	41,163
12,432	34,689	49,000	48,803	48,803		Rev.-Other Sources Totals:	41,163	41,163	41,163
57,026	70,397	94,500	54,218	60,703		REVENUES TOTALS:	53,163	53,163	53,163
					555	ENG DEVELOPMENT REVIEW			
					E1	Exp.-Personnel Services			
-	7,618	-	-	-	555-555-50001	Salaries	-	-	-
-	3,850	-	-	-	555-555-50003	Fringe Benefits	-	-	-
-	-	-	-	-	555-555-51000	Fringe Benefits - Budget	-	-	-
-	100	-	-	-	555-555-51005	Taxes - Federal	-	-	-
-	194	-	-	-	555-555-51015	PERS	-	-	-
-	16	-	-	-	555-555-51020	Workers Compensation	-	-	-
-	-	-	-	-	555-555-50600	Overtime	-	-	-
-	9	-	-	-	555-555-59000	Group Term Life	-	-	-
-	11,787	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	555-555-61010	Advertising	-	-	-
-	1	-	-	-	555-555-61130	Contract Services	-	-	-
-	-	-	-	-	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	-	-	-
114	169	160	312	-	555-555-61401	Unemploy Ins	-	-	-
-	-	-	-	-	555-555-61560	Maint/Bldg (Gen'l)	-	-	-
1	-	-	-	-	555-555-61564	Maint/Bldg (CD)	-	-	-
-	-	-	-	-	555-555-61600	Meetings & Conferences	-	-	-
-	-	-	-	-	555-555-61703	Office Supplies (PW)	-	-	-
-	-	-	-	-	555-555-61801	Petroleum (Eng)	-	-	-
115	170	160	312	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	555-555-72500	Office Eqpt.	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	555-555-90010	To General Fund	-	-	-
19,959	6,962	13,783	8,040	13,783	555-555-90011	To GF-Sal/Ben	38,986	38,986	38,986
-	-	-	-	-	555-555-90017	To Debt Service	-	-	-
1,879	2,341	2,981	1,739	2,981	555-555-90027	To Info System Service	5,165	5,165	5,165
173	113	156	91	156	555-555-90028	To Custodial & Bldg Maint	239	239	239
210	220	220	128	220	555-555-90105	To Eqpt Acq & Rep Fund	-	-	-
22,221	9,636	17,140	9,998	17,140		Exp.-Transfers Out Totals:	44,390	44,390	44,390
					E5	Exp.-Contingencies			
-	-	77,200	-	77,200	555-555-80005	Operating Contingency	8,773	8,773	8,773
-	-	77,200	-	77,200		Exp.-Contingencies Totals:	8,773	8,773	8,773
22,336	21,593	94,500	10,310	94,340		EXPENDITURES TOTALS:	53,163	53,163	53,163
57,026	70,397	94,500	54,218	60,703		FUND REVENUES	53,163	53,163	53,163
22,336	21,593	94,500	10,310	94,340		FUND EXPENSES	53,163	53,163	53,163
34,690	48,804	-	43,908	(33,637)		ENG DEVELOPMENT REVIEW Totals:	-	-	-

SPECIAL REVENUE FUND STREETS 558

Department Description:

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

Important Highlights:

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

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					558	STREET MAINTENANCE			
					R2	Rev.-Licenses & Permits			
1,286	1,324	800	-	800	558-000-44025	Valley Landfills	800	800	800
1,286	1,324	800	-	800		Rev.-Licenses & Permits Totals:	800	800	800
					R4	Rev.-Intergovernmental			
838,401	845,655	870,000	462,425	870,000	558-000-41075	St Dept Of Trans	870,000	870,000	870,000
838,401	845,655	870,000	462,425	870,000		Rev.-Intergovernmental Totals:	870,000	870,000	870,000
					R6	Rev.-Miscellaneous			
16,350	11,550	12,000	5,600	9,600	558-000-45020	Rev From Rented Prop	9,600	9,600	9,600
877	407	100	733	1,000	558-000-48100	Interest On Investment	1,250	1,250	1,250
8,462	16,179	12,000	5,320	8,000	558-000-48140	Miscellaneous Revenue	8,000	8,000	8,000
25,689	28,136	24,100	11,653	18,600		Rev.-Miscellaneous Totals:	18,850	18,850	18,850
					R7	Rev.-Transfers In			
18,328	-	20,527	11,974	20,527	558-000-49000	Trans In Sal/Ben funding-100/815	10,988	10,988	10,988
-	-	-	-	-	558-000-49010	From General Fund	-	-	-
18,328	-	20,527	11,974	20,527		Rev.-Transfers In Totals:	10,988	10,988	10,988
					R8	Rev.-Other Sources			
99,118	193,107	236,821	304,450	304,450	558-000-49901	Beginning Balance	109,586	109,586	109,586
99,118	193,107	236,821	304,450	304,450		Rev.-Other Sources Totals:	109,586	109,586	109,586
982,822	1,068,222	1,152,248	790,502	1,214,377		REVENUES TOTALS:	1,010,224	1,010,224	1,010,224
					558	STREET MAINTENANCE			
					E1	Exp.-Personnel Services			
152,991	201,927	162,052	84,559	162,052	558-558-50001	Salaries	171,473	171,473	171,473
88,165	82,442	-	-	-	558-558-50003	Fringe Benefits	-	-	-
12,743	-	-	-	-	558-558-50250	Part Time	-	-	-
95	9	4,402	-	4,402	558-558-50600	Overtime	4,400	4,400	4,400
-	-	116,664	-	116,664	558-558-51000	Fringe Benefits - Budget	120,468	120,468	120,468
-	4,540	-	6,387	-	558-558-51005	Taxes - Federal	-	-	-
-	1	-	45	-	558-558-51010	Taxes - State	-	-	-
-	4,543	-	11,861	-	558-558-51015	PERS	-	-	-
-	4,442	-	7,533	-	558-558-51020	Workers Compensation	-	-	-
-	7,249	-	19,509	-	558-558-51025	Insurance - Health	-	-	-
-	7,018	-	10,922	-	558-558-51030	Insurance - HRA/PSA	-	-	-
-	-	-	149	-	558-558-51036	Insurance - Life/LTD	-	-	-
-	-	-	341	-	558-558-51040	Insurance - Disability	-	-	-
100	178	-	-	-	558-558-59000	Group Term Life	-	-	-
254,094	312,349	283,118	141,306	283,118		Exp.-Personnel Services Totals:	296,341	296,341	296,341
					E2	Exp.-Materials & Services			
-	-	-	-	-	558-558-61010	Advertising	500	500	500
202	161	500	-	500	558-558-61012	Advertising (Maint)	-	-	-
2,439	227	-	-	-	558-558-61014	City Attorney	-	-	-
-	110	1,500	-	1,500	558-558-61122	Communication (Maint)	1,500	1,500	1,500
1,832	-	-	-	-	558-558-61124	Computer Expense	500	500	500
639	38	500	-	500	558-558-61127	Computer Exp (Maint)	-	-	-
-	-	-	-	-	558-558-61130	Contract Services	-	-	-
40,760	36,608	50,000	22,592	50,000	558-558-61134	Contract Serv (Maint)	50,000	50,000	50,000
-	(306)	-	-	-	558-558-61240	Dept/Operating Expense	-	-	-
63,853	35,900	60,000	37,187	60,000	558-558-61242	Operating Exp (Maint)	60,000	60,000	60,000
417	1,149	1,500	34	1,500	558-558-61252	Op Supplies (Maint)	1,500	1,500	1,500
1,057	-	200	-	200	558-558-61290	Dues & Subscriptions	-	-	-
69	-	-	-	-	558-558-61292	Dues & Subs (Maint)	-	-	-
-	-	-	-	-	558-558-61320	Education & Training	-	-	-
1,838	1,614	2,500	220	2,500	558-558-61322	Ed & Trng (Maint)	2,500	2,500	2,500
146,989	123,687	115,000	76,073	115,000	558-558-61370	Street Lights	118,000	118,000	118,000
26,640	40,484	30,000	20,348	30,000	558-558-61390	Traffic Signal	34,000	34,000	34,000
26,992	30,192	39,444	35,655	35,655	558-558-61400	Insurance	43,615	43,615	43,615
1,527	1,319	1,100	2,122	1,355	558-558-61401	Unemploy Ins	-	-	-
1,969	2,390	2,000	945	2,000	558-558-61502	Uniforms (Maint)	2,500	2,500	2,500
53	66	-	40	26	558-558-61560	Maint/Bldg (Gen'l)	-	-	-
613	1,148	4,000	1,840	4,000	558-558-61562	Maint/Bldg (Maint)	4,000	4,000	4,000
984	2,638	2,000	1,040	2,000	558-558-61572	Maint/Eqpt (Maint)	2,000	2,000	2,000
-	-	-	-	-	558-558-61580	Maint/Vehicles	-	-	-
16,415	15,793	19,200	7,137	19,200	558-558-61582	Maint/Vehicles (Maint)	19,200	19,200	19,200
-	-	-	-	-	558-558-61600	Meetings & Conferences	-	-	-
130	68	1,100	-	1,100	558-558-61602	Mtg & Conf (Maint)	1,100	1,100	1,100
358	311	800	77	800	558-558-61702	Off Supplies (Maint)	800	800	800
20,904	21,494	18,500	11,882	18,500	558-558-61802	Petroleum (Maint)	18,500	18,500	18,500
1,403	1,325	1,000	1,279	1,279	558-558-61830	Property Taxes	-	-	-
4,405	5,479	6,000	300	6,000	558-558-61895	Tree Care (Maint)	6,000	6,000	6,000
2,970	2,986	4,000	4,115	6,000	558-558-61902	Utilities (Maint)	4,500	4,500	4,500
365,458	324,881	360,844	222,886	359,615		Exp.-Materials & Services Totals:	370,715	370,715	370,715

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					E3	Exp.-Capital Outlay			
-	-	500	-	500	558-558-72102	Buildings (Maint)	-	-	-
-	26,550	223,250	200,000	200,000	558-558-72301	Improvements (Eng)	-	-	-
-	13,399	57,978	25,458	35,000	558-558-72302	Improvements (Maint)	65,165	65,165	65,165
-	-	-	-	-	558-558-72502	Office Eqpt (Maint)	-	-	-
-	-	-	-	-	558-558-72503	Office Eqpt (PW)	-	-	-
-	-	-	-	-	558-558-72802	Vehicles (Maint)	-	-	-
-	39,949	281,728	225,458	235,500		Exp.-Capital Outlay Totals:	65,165	65,165	65,165
					E4	Exp.-Transfers Out			
-	2,334	4,238	2,472	4,238	558-558-90010	To General Fund	6,817	6,817	6,817
72,508	3,092	128,106	74,729	128,106	558-558-90011	To GF-Sal/Ben	165,495	165,495	165,495
-	-	-	-	-	558-558-90017	To Debt Service	-	-	-
2,500	2,600	2,800	1,633	2,800	558-558-90023	To Plant Operations 433&473	-	-	-
1,500	1,600	1,600	933	1,600	558-558-90025	To GIS-540	-	-	-
27,213	23,704	29,593	17,263	29,593	558-558-90027	To Info System Service-542	35,299	35,299	35,299
1,222	1,034	3,015	1,759	3,015	558-558-90028	To Custodial & Bldg Maint-545	2,300	2,300	2,300
-	-	4,976	2,903	4,976	558-558-90030	To PERS Bond-320	10,092	10,092	10,092
65,220	52,230	52,230	30,468	52,230	558-558-90105	To Eqpt Acq & Rep Fund-820	58,000	58,000	58,000
-	-	-	-	-	558-558-90124	To Storm Drain Utility	-	-	-
-	-	-	-	-	558-558-90141	To Public Improvements	-	-	-
170,163	86,594	226,558	132,160	226,558		Exp.-Transfers Out Totals:	278,003	278,003	278,003
					E5	Exp.-Contingencies			
-	-	-	-	-	558-558-80005	Operating Contingency	-	-	-
-	-	-	-	-	558-558-80030	Res - Med Ins	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
789,715	763,773	1,152,248	721,810	1,104,791		EXPENDITURES TOTALS:	1,010,224	1,010,224	1,010,224
982,822	1,068,222	1,152,248	790,502	1,214,377		FUND REVENUES	1,010,224	1,010,224	1,010,224
789,715	763,773	1,152,248	721,810	1,104,791		FUND EXPENSES	1,010,224	1,010,224	1,010,224
193,107	304,449	-	68,692	109,586		STREET MAINTENANCE Totals:	-	-	-



Department of Public Works

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Maintenance Services
Division

**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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					564	SCHOOL RESOURCE OFFICER			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 564-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 564-000-41050	State Grant Funds	-	-	-
39,499	29,280	30,594	-	29,500	- 564-000-41060	From Leb Sch Dist	29,565	29,565	29,565
39,499	29,280	30,594	-	29,500		Rev.-Intergovernmental Totals:	29,565	29,565	29,565
					R6	Rev.-Miscellaneous			
27	23	-	(6)	-	- 564-000-48100	Interest On Investment	-	-	-
27	23	-	(6)	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
28,896	-	-	-	-	- 564-000-49010	From General Fund	-	-	-
28,896	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
14,007	15,390	6,400	3,652	3,652	564-000-49901	Beginning Balance	7,000	7,000	7,000
14,007	15,390	6,400	3,652	3,652		Rev.-Other Sources Totals:	7,000	7,000	7,000
82,429	44,693	36,994	3,646	33,152		REVENUES TOTALS:	36,565	36,565	36,565
					564	SCHOOL RESOURCE OFFICER			
					E1	Exp.-Personnel Services			
45,163	26,001	27,560	9,805	21,000	564-564-50001	Salaries	24,186	24,186	24,186
19,745	13,342	-	-	-	- 564-564-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 564-564-50510	Ed. Incentive	-	-	-
100	-	-	-	-	- 564-564-50515	Def. Comp Match	-	-	-
332	-	-	-	-	- 564-564-50600	Overtime	-	-	-
586	-	-	-	-	- 564-564-50700	Cash In Comp	-	-	-
-	-	3,468	-	3,000	- 564-564-51000	Fringe Benefits - Budget	2,599	2,599	2,599
-	571	-	750	-	- 564-564-51005	Taxes - Federal	-	-	-
-	-	-	6	-	- 564-564-51010	Taxes - State	-	-	-
-	-	-	-	-	- 564-564-51015	PERS	-	-	-
-	268	-	429	-	- 564-564-51020	Workers Compensation	-	-	-
-	-	-	4	-	- 564-564-51035	Insurance - Life	-	-	-
-	-	-	-	-	- 564-564-59000	Group Term Life	-	-	-
65,926	40,182	31,028	10,994	24,000		Exp.-Personnel Services Totals:	26,785	26,785	26,785
					E2	Exp.-Materials & Services			
108	-	216	-	216	564-564-61240	Dept/Operating Expense	216	216	216
449	679	519	467	519	564-564-61320	Education & Training	519	519	519
376	110	-	-	-	- 564-564-61401	Unemploy Ins	-	-	-
179	71	231	24	231	564-564-61500	Uniform-Buy & Clean	231	231	231
-	-	-	-	-	- 564-564-61505	Uniform Purchase	-	-	-
1,112	860	966	491	966		Exp.-Materials & Services Totals:	966	966	966
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 564-564-72600	Other Eqpt.	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 564-564-90017	To Debt Service	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	5,000	-	5,000	564-564-80005	Operating Contingency	8,814	8,814	8,814
-	-	5,000	-	5,000		Exp.-Contingencies Totals:	8,814	8,814	8,814
67,038	41,042	36,994	11,485	29,966		EXPENDITURES TOTALS:	36,565	36,565	36,565
82,429	44,693	36,994	3,646	33,152		FUND REVENUES	36,565	36,565	36,565
67,038	41,042	36,994	11,485	29,966		FUND EXPENSES	36,565	36,565	36,565
15,391	3,651	-	(7,839)	3,186		SCHOOL RESOURCE OFFICER Totals:	-	-	-

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

Our ridership has increased by 32% over the last three fiscal years. At the end of this fiscal year, we will have provided just under 20,000 rides to 925 unduplicated riders. 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

- We have budgeted \$15,000 in revenue for the Energy Incentive Program (EIP) (formerly Business Energy Tax Credits (BETC)), through the Oregon Department of Energy, for credits earned in 2012. We are currently looking for a pass-through partner to receive the projected revenue.
- We are receiving \$13,500 in additional funding from the state this year, through the Special Transportation Fund. This funding helps replenish the one-time funding from the state two years ago, which helped when we experienced significant decreases in BETC revenue. We will receive \$13,500 for FY 15/16 as well.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					569	DIAL-A-BUS			
					R4	Rev.-Intergovernmental			
98,105	107,401	107,183	34,905	107,183	569-000-41020	Federal Grant Funds	107,183	107,183	107,183
29,515	21,908	38,400	13,074	35,000	569-000-41025	Fed Grant Funds Title XIX	30,000	30,000	30,000
2,414	128	1,800	1,330	2,000	569-000-41030	Title XIX Match Reimb	1,800	1,800	1,800
17,305	15,619	6,687	4,345	6,687	569-000-41049	ODOT Discr Grant Fds	6,500	6,500	6,500
50,265	62,326	40,514	20,309	38,000	569-000-41050	State Grant Funds	38,000	38,000	38,000
197,604	207,382	194,584	73,963	188,870		Rev.-Intergovernmental Totals:	183,483	183,483	183,483
					R6	Rev.-Miscellaneous			
26,382	30,957	40,000	17,198	17,198	569-000-45040	B.E.T.C.	25,000	25,000	25,000
345	-	-	-	-	569-000-46030	Bus Tours	-	-	-
12,428	16,664	15,000	9,108	15,000	569-000-46032	DAB Donations	15,000	15,000	15,000
39	208	100	89	75	569-000-48100	Interest On Investment	50	50	50
598	283	200	491	500	569-000-48140	Miscellaneous Revenue	500	500	500
39,792	48,112	55,300	26,886	32,773		Rev.-Miscellaneous Totals:	40,550	40,550	40,550
					R8	Rev.-Other Sources			
11,650	42,804	17,287	41,155	41,155	569-000-49901	Beginning Balance	30,000	30,000	30,000
11,650	42,804	17,287	41,155	41,155		Rev.-Other Sources Totals:	30,000	30,000	30,000
249,046	298,298	267,171	142,004	262,798		REVENUES TOTALS:	254,033	254,033	254,033
					569	DIAL-A-BUS			
					E1	Exp.-Personnel Services			
71,430	91,013	73,895	38,273	73,895	569-569-50001	Salaries	72,122	72,122	72,122
33,937	49,967	-	-	-	569-569-50003	Fringe Benefits	-	-	-
32,681	20,943	40,212	18,497	37,000	569-569-50250	Part Time	43,485	43,485	43,485
735	443	2,011	309	1,000	569-569-50600	Overtime	2,100	2,100	2,100
1,077	-	-	-	-	569-569-50700	Cash In Comp	-	-	-
-	-	65,724	-	60,000	569-569-51000	Fringe Benefits - Budget	63,127	63,127	63,127
-	2,131	-	4,318	-	569-569-51005	Taxes - Federal	-	-	-
-	-	-	51	-	569-569-51010	Taxes - State	-	-	-
-	1,711	-	5,784	-	569-569-51015	PERS	-	-	-
-	485	-	1,180	-	569-569-51020	Workers Compensation	-	-	-
-	4,511	-	8,570	-	569-569-51025	Insurance - Health	-	-	-
-	2,500	-	6,211	-	569-569-51030	Insurance - HRA/PSA	-	-	-
-	-	-	99	-	569-569-51036	Insurance - Life/LTD	-	-	-
-	-	-	123	-	569-569-51040	Insurance - Disability	-	-	-
139,860	173,704	181,842	83,415	155,415		Exp.-Personnel Services Totals:	180,834	180,834	180,834
					E2	Exp.-Materials & Services			
398	-	1,200	-	-	569-569-61010	Advertising	-	-	-
-	-	-	-	-	569-569-61130	Contract Services	-	-	-
2,455	4,122	4,500	3,597	4,500	569-569-61240	Dept/Operating Expense	4,000	4,000	4,000
189	395	500	-	-	569-569-61250	Dept/Op Supplies	200	200	200
971	-	-	-	-	569-569-61290	Dues & Subscriptions	-	-	-
-	90	600	150	400	569-569-61320	Education & Training	600	600	600
803	576	400	790	1,580	569-569-61401	Unemploy Ins	-	-	-
5,235	5,848	6,000	3,831	6,000	569-569-61560	Maint/Bldg (Gen'l)	6,000	6,000	6,000
8,053	8,261	7,000	6,764	7,000	569-569-61580	Maint/Vehicles	6,500	6,500	6,500
19,389	20,187	21,000	9,444	19,500	569-569-61800	Petroleum	20,000	20,000	20,000
1,814	1,330	2,000	-	300	569-569-61889	Title XIX Match Exp.	500	500	500
39,307	40,809	43,200	24,576	39,280		Exp.-Materials & Services Totals:	37,800	37,800	37,800
					E3	Exp.-Capital Outlay			
3,880	-	-	-	-	569-569-72600	Other Eqpt.	-	-	-
-	-	-	-	-	569-569-72800	Vehicles	-	-	-
3,880	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	1,087	1,091	636	1,091	569-569-90010	To General Fund	1,091	1,091	1,091
7,824	26,249	23,123	13,488	23,123	569-569-90011	To GF-Sal/Ben	20,637	20,637	20,637
7,286	7,291	6,644	3,876	6,644	569-569-90027	To Info System Service-542	5,349	5,349	5,349
8,085	8,004	4,055	2,365	4,055	569-569-90028	To Custodial & Bldg Maint-545	2,541	2,541	2,541
-	-	2,283	1,332	2,283	569-569-90030	To PERS Bond-320	4,208	4,208	4,208
23,195	42,631	37,196	21,697	37,196		Exp.-Transfers Out Totals:	33,826	33,826	33,826
					E5	Exp.-Contingencies			
-	-	4,933	-	4,933	569-569-80005	Operating Contingency	1,573	1,573	1,573
-	-	4,933	-	4,933		Exp.-Contingencies Totals:	1,573	1,573	1,573
206,242	257,144	267,171	129,688	236,824		EXPENDITURES TOTALS:	254,033	254,033	254,033
249,046	298,298	267,171	142,004	262,798		FUND REVENUES	254,033	254,033	254,033
206,242	257,144	267,171	129,688	236,824		FUND EXPENSES	254,033	254,033	254,033
42,804	41,154	-	12,316	25,974		DIAL-A-BUS Totals:	-	-	-

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 2011, 2012, 2013, and 2014 for the City to use on a Project.

Important Highlights:

- Approximately \$359,950 will be held by ODOT for use on the Seventh Street Reconstruction Project from Airport Road to 'F' Street in FY 15/16.
- Cascade Drive Improvements
- Street and Bridge Re-habilitation Projects

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					571	STP STREET PROJECT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 571-000-41020	Federal Grant Funds	-	-	-
170,706	-	444,537	-	-	- 571-000-41050	State Grant Funds	609,000	609,000	609,000
170,706	-	444,537	-	-		Rev.-Intergovernmental Totals:	609,000	609,000	609,000
					R6	Rev.-Miscellaneous			
(57)	38	-	135	150	571-000-48100	Interest On Investment	-	-	-
(57)	38	-	135	150		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 571-000-49046	From Streets Fund	-	-	-
-	4,922	-	-	-	- 571-000-49104	From Bridge Grant -805	-	-	-
-	-	-	-	-	- 571-000-49130	From SDC-Street	-	-	-
-	4,922	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
40,909	40,852	45,774	45,808	45,808	571-000-49901	Beginning Balance	45,950	45,950	45,950
40,909	40,852	45,774	45,808	45,808		Rev.-Other Sources Totals:	45,950	45,950	45,950
211,558	45,812	490,311	45,943	45,958		REVENUES TOTALS:	654,950	654,950	654,950
					571	STP STREET PROJECT			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 571-571-50001	Salaries	-	-	-
-	-	-	-	-	- 571-571-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 571-571-50250	Part Time	-	-	-
-	-	-	-	-	- 571-571-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 571-571-61100	Interim Fin Exp	-	-	-
-	-	-	-	-	- 571-571-61130	Contract Services	-	-	-
-	5	-	(5)	-	- 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	-	-	-
-	5	-	(5)	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 571-571-72300	Improvements	-	-	-
170,706	-	490,311	-	-	- 571-571-72301	Improvements (Eng)	654,950	654,950	654,950
170,706	-	490,311	-	-		Exp.-Capital Outlay Totals:	654,950	654,950	654,950
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 571-571-90027	To Info System Service	-	-	-
-	-	-	-	-	- 571-571-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-	- 571-571-90120	To Water CIP	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 571-571-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
170,706	5	490,311	(5)	-		EXPENDITURES TOTALS:	654,950	654,950	654,950
211,558	45,812	490,311	45,943	45,958		FUND REVENUES	654,950	654,950	654,950
170,706	5	490,311	(5)	-		FUND EXPENSES	654,950	654,950	654,950
40,852	45,807	-	45,948	45,958		STP STREET PROJECT Totals:	-	-	-

**CAPITAL PROJECTS FUND
Library LSTA GRANT 578**

Department Description:

The Library Services and Technology Act (LSTA) Grant is a federal grant administered by the State Library. The Lebanon Public Library, in partnership with other Linn County Libraries, is the recipient of an LSTA grant to extend the Integrated Library System software currently shared by Lebanon and Albany Public Libraries and the Linn-Benton Community College Library with other Linn County Libraries in order to lower costs to all libraries and facilitate shared resources via the Oregon Library Passport Program.

Important Highlights:

- During the first year of the grant, Harrisburg, Sweet Home, and Scio are migrating to the shared system.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					578	LIBRARY-LSTA GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	-	578-000-41020	-	-	-
23,119	18,685	67,558	-	50,774	-	578-000-41050	16,784	16,784	16,784
23,119	18,685	67,558	-	50,774		Rev.-Intergovernmental Totals:	16,784	16,784	16,784
					R6	Rev.-Miscellaneous			
-	-	-	-	-	-	578-000-48100	-	-	-
-	-	-	-	-	-	578-000-48140	-	-	-
-	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	-	578-000-49901	-	-	-
-	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
23,119	18,685	67,558	-	50,774		REVENUES TOTALS:	16,784	16,784	16,784
					578	LIBRARY-LSTA GRANT			
					E2	Exp.-Materials & Services			
268	143	-	-	-	-	578-578-60000	-	-	-
20,312	10,444	63,158	-	50,300	-	578-578-61130	12,858	12,858	12,858
2,239	847	2,000	-	28	-	578-578-61240	1,972	1,972	1,972
-	7,152	-	-	-	-	578-578-61250	-	-	-
300	98	800	-	22	-	578-578-61600	778	778	778
23,119	18,684	65,958	-	50,350		Exp.-Materials & Services Totals:	15,608	15,608	15,608
					E3	Exp.-Capital Outlay			
-	-	1,600	-	424	-	578-578-72300	1,176	1,176	1,176
-	-	1,600	-	424		Exp.-Capital Outlay Totals:	1,176	1,176	1,176
23,119	18,684	67,558	-	50,774		EXPENDITURES TOTALS:	16,784	16,784	16,784
23,119	18,685	67,558	-	50,774		FUND REVENUES	16,784	16,784	16,784
23,119	18,684	67,558	-	50,774		FUND EXPENSES	16,784	16,784	16,784
-	1	-	-	-		LIBRARY-LSTA GRANT TOTAL	-	-	-

**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.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					593	BOAT RAMP MAINTENANCE			
					R4	Rev.-Intergovernmental			
4,300	7,400	7,400	7,400	7,400	593-000-41050	State Grant Funds	7,400	7,400	7,400
4,300	7,400	7,400	7,400	7,400		Rev.-Intergovernmental Totals:	7,400	7,400	7,400
					R6	Rev.-Miscellaneous			
31	11	-	22	26	593-000-48100	Interest On Investment	-	-	-
31	11	-	22	26		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
6,911	7,658	6,700	6,019	6,019	593-000-49901	Beginning Balance	-	-	-
6,911	7,658	6,700	6,019	6,019		Rev.-Other Sources Totals:	-	-	-
11,242	15,069	14,100	13,441	13,445		REVENUES TOTALS:	7,400	7,400	7,400
					593	GILLS LANDING BOAT RAMP			
					E1	Exp.-Personnel Services			
643	777	777	-	777	593-593-50001	Salaries	-	-	-
575	333	333	-	333	593-593-50003	Fringe Benefits	-	-	-
17	-	-	-	-	593-593-50600	Overtime	-	-	-
1,235	1,110	1,110	-	1,110		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	593-593-61130	Contract Services			
2,349	1,766	3,700	1,204	3,700	593-593-61240	Dept/Operating Expense	3,700	3,700	3,700
-	6,150	3,200	5,846	8,500	593-593-61242	Dept/Operating Expense	3,700	3,700	3,700
-	-	-	-	-	593-593-61401	Unemploy Ins	-	-	-
-	-	-	-	-	593-593-61902	Utilities (Maint)	-	-	-
2,349	7,916	6,900	7,050	12,200		Exp.-Materials & Services Totals:	7,400	7,400	7,400
					E3	Exp.-Capital Outlay			
-	24	6,090	-	135	593-593-72300	Improvements	-	-	-
-	24	6,090	-	135		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	593-593-90017	To Debt Service	-	-	-
-	-	-	-	-	593-593-90027	To Info System Service	-	-	-
-	-	-	-	-	593-593-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	593-593-90045	To Streets Fund	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	593-593-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
3,584	9,050	14,100	7,050	13,445		EXPENDITURES TOTALS:	7,400	7,400	7,400
11,242	15,069	14,100	13,441	13,445		FUND REVENUES	7,400	7,400	7,400
3,584	9,050	14,100	7,050	13,445		FUND EXPENSES	7,400	7,400	7,400
7,658	6,019	-	6,391	-		GILLS LANDING BOAT RAMP Totals:	-	-	-



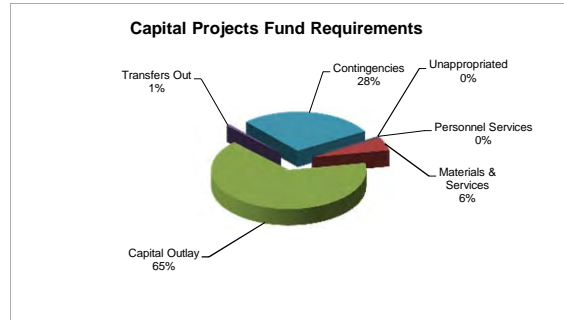
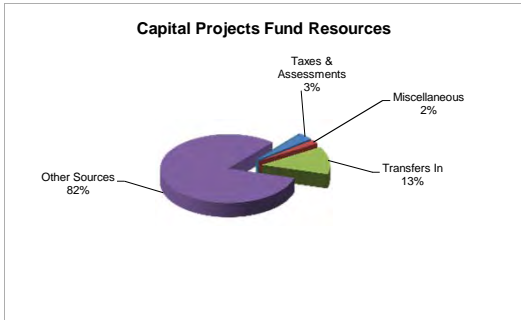
CAPITAL PROJECTS FUND
Adopted for the Fiscal Year 2014-15

RESOURCES

Taxes & Assessments	\$ 161,600
Miscellaneous	90,215
Transfers In	638,643
Other Sources	3,975,339
Internal Charges	-
Total Resources	\$ 4,865,797

REQUIREMENTS

Personnel Services	\$ -
Materials & Services	294,911
Capital Outlay	3,509,166
Transfers Out	41,896
Contingencies	1,519,824
Debt Service	-
Unappropriated	-
	\$ 5,365,797



Adopted Requirements by Department and Type

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
815-State Highway Signal Maint	-	3,500	-	10,988	49,462	-	-	63,950	1.19%
820-Equipment Acq. & Replacement	-	-	307,941	-	736,475	-	-	1,044,416	19.46%
824-Historic Resources Trust	-	80	-	-	-	-	-	80	0.00%
825-Pioneer Cemetary	-	-	9,130	-	-	-	-	9,130	0.17%
829-Police Trust	-	15,740	7,722	-	-	-	-	23,462	0.44%
830-Library Trust	-	170,000	-	-	50,400	-	-	220,400	4.11%
833-Library Building Trust	-	34,211	-	-	-	-	-	34,211	0.64%
835-Senior Services Trust	-	15,000	10,000	-	154,598	-	-	179,598	3.35%
838-Snedaker Trust	-	26,380	-	-	-	-	-	26,380	0.49%
840-Streets Cap Proj	-	30,000	537,800	-	310,504	-	-	878,304	16.37%
845-Infra Deferral	-	-	55,568	-	-	-	-	55,568	1.04%
852-Drainage SDC	-	-	20,000	6,182	9,409	-	-	35,591	0.66%
853-Drainage SDC Reimb	-	-	3,330	-	1,050	-	-	4,380	0.08%
862-Parks SDC	-	-	440,000	6,182	15,458	-	-	461,640	8.60%
863-Parks SDC Reimb	-	-	4,050	-	-	-	-	4,050	0.08%
872-Sewer SDC	-	-	490,000	6,182	75,226	-	-	571,408	10.65%
873-Sewer SDC Reimb	-	-	210,000	-	16,700	-	-	226,700	4.22%
882-Streets SDC	-	-	1,170,000	6,181	61,438	-	-	1,237,619	23.06%
883-Streets SDC Reimb	-	-	21,150	-	10,000	-	-	31,150	0.58%
892-Water SDC	-	-	200,000	6,181	27,104	-	-	233,285	4.35%
893-Water SDC Reimb	-	-	22,475	-	2,000	-	-	24,475	0.46%
Fund Totals	\$ -	\$ 294,911	\$ 3,509,166	\$ 41,896	\$ 1,519,824	\$ -	\$ -	\$ 5,365,797	100.00%
Percent of Capital Projects Fund	0.00%	5.50%	65.40%	0.78%	28.32%	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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					815	STATE HWY SIGNAL MAINT			
					R6	Rev.-Miscellaneous			
290	62	-	210	220	815-000-48100	Interest On Investment	200	200	200
1,500	1,500	750	-	750	815-000-48160	Weldwood Drive Signal	750	750	750
1,790	1,562	750	210	970		Rev.-Miscellaneous Totals:	950	950	950
					R8	Rev.-Other Sources			
91,727	84,225	73,000	74,981	74,981	815-000-49901	Beginning Balance	63,000	63,000	63,000
91,727	84,225	73,000	74,981	74,981		Rev.-Other Sources Totals:	63,000	63,000	63,000
93,517	85,787	73,750	75,191	75,951		REVENUES TOTALS:	63,950	63,950	63,950
					815	STATE HWY SIGNAL MAINT			
					E1	Exp.-Personnel Services			
-	5,885	-	-	-	815-815-50001	Salaries	-	-	-
-	3,210	-	-	-	815-815-50003	Fringe Benefits	-	-	-
-	-	-	-	-	815-815-50600	Overtime	-	-	-
-	9,095	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	815-815-61012	Advertising (Maint)	-	-	-
-	1,704	2,000	-	2,000	815-815-61134	Contract Serv (Maint)	2,500	2,500	2,500
-	-	-	-	-	815-815-61242	Operating Exp (Maint)	1,000	1,000	1,000
28	8	-	-	-	815-815-61401	Unemploy Ins	-	-	-
28	1,712	2,000	-	2,000		Exp.-Materials & Services Totals:	3,500	3,500	3,500
					E4	Exp.-Transfers Out			
-	-	-	-	-	815-815-90010	To General Fund	-	-	-
9,264	-	-	-	-	815-815-90011	To GF-Sal/Ben	-	-	-
-	-	-	-	-	815-815-90017	To Debt Service	-	-	-
-	-	10,378	6,054	10,378	815-815-90183	To Street Sal/Ben/PERS Bond	10,988	10,988	10,988
9,264	-	10,378	6,054	10,378		Exp.-Transfers Out Totals:	10,988	10,988	10,988
					E5	Exp.-Contingencies			
-	-	61,372	-	61,372	815-815-80005	Operating Contingency	49,462	49,462	49,462
-	-	61,372	-	61,372		Exp.-Contingencies Totals:	49,462	49,462	49,462
9,292	10,807	73,750	6,054	73,750		EXPENDITURES TOTALS:	63,950	63,950	63,950
93,517	85,787	73,750	75,191	75,951		FUND REVENUES	63,950	63,950	63,950
9,292	10,807	73,750	6,054	73,750		FUND EXPENSES	63,950	63,950	63,950
84,225	74,980	-	69,137	2,201		STATE HWY SIGNAL MAINT Totals:	-	-	-

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

Department Description:

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

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

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

Important Highlights:

- No significant changes.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					820	EQUIPMENT ACQ. & REPLACEMENT			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	-	820-000-41055 Interfd Loan Int	-	-	-
-	-	-	-	-	-	820-000-45010 Rev From Sale Of Prop	-	-	-
2,823	688	1,170	2,355	2,000	820-000-48100 Interest On Investment		1,500	1,500	1,500
-	-	10,000	-	10,000	820-000-48140 Miscellaneous Revenue		-	-	-
2,823	688	11,170	2,355	12,000		Rev.-Miscellaneous Totals:	1,500	1,500	1,500
					R7	Rev.-Transfers In			
86,000	81,500	135,500	79,042	14,583	820-000-49010	From General Fund	47,400	47,400	47,400
-	-	-	-	-	820-000-49019	From Sm Waterline	-	-	-
26,950	31,200	31,200	18,200	31,200	820-000-49022	From Water Fund-430	52,000	52,000	52,000
56,700	56,300	56,300	32,842	56,300	820-000-49025	From W Water Fund-470	62,000	62,000	62,000
-	-	-	-	-	820-000-49029	From Dial-A-Bus	-	-	-
-	-	-	-	-	820-000-49032	From GIS-540	-	-	-
-	220	220	128	220	820-000-49033	From Eng Dev Review-555	-	-	-
-	-	-	-	-	820-000-49037	From Operations & Environ	-	-	-
57,500	59,000	65,000	37,917	65,000	820-000-49038	From Info Sys-542	65,000	65,000	65,000
-	-	-	-	-	820-000-49039	From Park Enterprise	-	-	-
65,220	52,230	52,230	30,468	52,230	820-000-49046	From Streets Fund-558	58,000	58,000	58,000
-	-	20,000	11,667	20,000	820-000-49047	From Storm Drain-450	25,000	25,000	25,000
210	-	-	-	-	820-000-49050	From Bldg Inspect	-	-	-
1,260	1,320	-	-	-	820-000-49098	From NW Urban Renewal-925	-	-	-
-	1,430	-	-	-	820-000-49170	From Cheadle Lake URD-935	-	-	-
293,840	283,200	360,450	210,264	239,533		Rev.-Transfers In Totals:	309,400	309,400	309,400
					R8	Rev.-Other Sources			
812,695	824,982	765,000	745,516	745,516	820-000-49901	Beginning Balance	733,516	733,516	733,516
812,695	824,982	765,000	745,516	745,516		Rev.-Other Sources Totals:	733,516	733,516	733,516
1,109,358	1,108,870	1,136,620	958,135	997,049		REVENUES TOTALS:	1,044,416	1,044,416	1,044,416
					820	EQUIPMENT ACQ. & REPLACEMENT			
					E3	Exp.-Capital Outlay			
-	-	-	-	-	-	820-820-72050 Land	-	-	-
22,924	68,899	30,803	7,454	7,454	820-820-72302	Improvements (Maint)	123,441	123,441	123,441
33,054	40,304	-	-	-	820-820-72500	Office Eqpt.	-	-	-
-	42,280	-	-	-	820-820-72600	Other Eqpt.	-	-	-
-	25,563	-	-	-	820-820-72602	Other Eqpt (Maint)	-	-	-
-	10,783	25,000	-	25,000	820-820-72606	Other Eqpt (IS)	33,500	33,500	33,500
-	-	28,600	-	28,600	820-820-72607	Other Eqpt (Lib)	8,000	8,000	8,000
-	-	105,000	2,784	32,000	820-820-72608	Other Eqpt (Police)	38,000	38,000	38,000
-	-	-	-	-	820-820-72609	Other Eqpt (SC)	-	-	-
-	35,000	-	-	-	820-820-72801	Vehicles (Eng)	-	-	-
210,616	139,817	175,000	170,479	170,479	820-820-72802	Vehicles (Maint)	105,000	105,000	105,000
-	-	-	-	-	820-820-72803	Vehicles (Bld)	-	-	-
-	-	-	-	-	820-820-72804	Vehicles (Cityhall)	-	-	-
266,594	362,646	364,403	180,717	263,533		Exp.-Capital Outlay Totals:	307,941	307,941	307,941
					E4	Exp.-Transfers Out			
-	-	-	-	-	-	820-820-90052 To Storm Drainage	-	-	-
-	-	-	-	-	-	820-820-90150 To SDC-Streets	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	23,441	820-820-80010 Res - Maint-Imp	-	-	-
-	-	6,889	-	6,915	820-820-80011	Res - Eq Rep (St/Fed Surplus)	6,929	6,929	6,929
-	-	44,549	-	44,712	820-820-80012	Res - Eq Rep (Water Plant)	44,803	44,803	44,803
-	-	95,700	-	96,051	820-820-80013	Res - Eq Rep (Wst Wtr Plant)	96,247	96,247	96,247
-	-	-	-	-	820-820-80014	Res - Eq Rep (Str)	-	-	-
-	-	13,262	-	10,901	820-820-80015	Res - Eq Rep (Finance)	13,328	13,328	13,328
5,000	-	1,028	-	38,204	820-820-80016	Res - Eq Rep (Police)	20,246	20,246	20,246
-	-	96,677	-	71,939	820-820-80017	Res - Senior Center	82,106	82,106	82,106
-	-	236,010	-	200,927	820-820-80018	Res - Eq Rep (PW/Eng Maint-Eq)	305,549	305,549	305,549
-	-	117,672	-	118,103	820-820-80019	Res - Shop	18,140	18,140	18,140
-	-	50,000	-	-	820-820-80020	Res - Parks Structure Replacement	-	-	-
12,782	710	15,429	-	5,757	820-820-80021	Res - Eq Rep (Library)	759	759	759
-	-	22,842	-	22,926	820-820-80025	Res - Eq Rep (Bldg Veh-527)	22,973	22,973	22,973
-	-	-	-	-	820-820-80027	Res - Eq Rep (Env Ops)	-	-	-
-	-	72,159	-	93,640	820-820-80028	Res - Eq Rep (IS)	125,395	125,395	125,395
17,782	710	772,217	-	733,516		Exp.-Contingencies Totals:	736,475	736,475	736,475
284,376	363,356	1,136,620	180,717	997,049		EXPENDITURES TOTALS:	1,044,416	1,044,416	1,044,416
1,109,358	1,108,870	1,136,620	958,135	997,049		FUND REVENUES	1,044,416	1,044,416	1,044,416
284,376	363,356	1,136,620	180,717	997,049		FUND EXPENSES	1,044,416	1,044,416	1,044,416
824,982	745,514	-	777,418	-		EQUIPMENT ACQ. & REPLACEMENT	-	-	-

**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 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					824	HISTORIC RESOURCE COMM. TRUST			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 824-000-48053	Donations	-	-	-
-	-	-	-	-	- 824-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 824-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
79	80	80	80	80	80 824-000-49901	Beginning Balance	80	80	80
79	80	80	80	80		Rev.-Other Sources Totals:	80	80	80
79	80	80	80	80		REVENUES TOTALS:	80	80	80
					824	HISTORIC RESOURCE COMM. TRUST			
					E2	Exp.-Materials & Services			
-	-	80	-	-	- 824-824-61250	Dept/Op Supplies	80	80	80
-	-	80	-	-		Exp.-Materials & Services Totals:	80	80	80
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 824-824-90005	To Gen Fund-Admin Cost	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
-	-	80	-	-		EXPENDITURES TOTALS:	80	80	80
79	80	80	80	80		FUND REVENUES	80	80	80
-	-	80	-	-		FUND EXPENSES	80	80	80
79	80	-	80	80		HISTORIC RESOURCE COMM. TRUST	-	-	-

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

Department Description:

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

Important Highlights:

- No significant changes.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					825	PIONEER CEMETERY RESTOR TRUST			
					R6	Rev.-Miscellaneous			
25	-	-	-	-	- 825-000-48053	Donations	-	-	-
25	-	-	-	-	- 825-000-48054	Donat.-Perpet. Maint	-	-	-
32	7	-	27	30	825-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 825-000-48140	Miscellaneous Revenue	-	-	-
82	7	-	27	30		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
9,141	9,223	8,730	9,100	9,100	825-000-49901	Beginning Balance	9,130	9,130	9,130
9,141	9,223	8,730	9,100	9,100		Rev.-Other Sources Totals:	9,130	9,130	9,130
9,223	9,230	8,730	9,127	9,130		REVENUES TOTALS:	9,130	9,130	9,130
					825	PIONEER CEMETERY RESTOR TRUST			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 825-825-61009	Advertising (PW)	-	-	-
-	-	-	-	-	- 825-825-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 825-825-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-	- 825-825-61293	Dues & Subscript (PW)	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	130	8,730	-	-	- 825-825-72300	Improvements	9,130	9,130	9,130
-	130	8,730	-	-		Exp.-Capital Outlay Totals:	9,130	9,130	9,130
					E5	Exp.-Contingencies			
-	-	-	-	-	- 825-825-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 825-825-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
-	130	8,730	-	-		EXPENDITURES TOTALS:	9,130	9,130	9,130
9,223	9,230	8,730	9,127	9,130		FUND REVENUES	9,130	9,130	9,130
-	130	8,730	-	-		FUND EXPENSES	9,130	9,130	9,130
9,223	9,100	-	9,127	9,130		PIONEER CEMETERY RESTOR TRUS'	-	-	-

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.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					829	POLICE TRUST			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	-	829-000-41020	Federal Grant Funds	-	-
-	-	-	-	-	-	829-000-41047	County Grant Funds	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	500	500	829-000-48052	Donations-Scholarship	500	500	500
3,716	12,067	17,000	4,830	10,707	829-000-48053	Donations	17,000	17,000	17,000
29	13	-	35	60	829-000-48100	Interest On Investment	60	60	60
-	-	-	-	-	829-000-48140	Miscellaneous Revenue	-	-	-
						Rev.-Miscellaneous Totals:	17,560	17,560	17,560
					R8	Rev.-Other Sources			
7,143	8,623	7,423	13,156	13,156	829-000-49901	Beginning Balance	5,902	5,902	5,902
						Rev.-Other Sources Totals:	5,902	5,902	5,902
10,888	20,703	24,423	18,521	24,423		REVENUES TOTALS:	23,462	23,462	23,462
					829	POLICE TRUST			
					E2	Exp.-Materials & Services			
-	-	-	-	-	-	829-829-61010	Advertising	-	-
786	4,143	5,000	4,947	5,000	829-829-61240	Dept/Operating Expense	9,600	9,600	9,600
1,479	3,404	8,000	1,500	7,500	829-829-61250	Dept/Op Supplies	5,140	5,140	5,140
-	-	-	-	-	-	829-829-61320	Education & Training	-	-
-	-	-	-	-	-	829-829-61860	Scholarships	1,000	1,000
						Exp.-Materials & Services Totals:	15,740	15,740	15,740
					E3	Exp.-Capital Outlay			
-	-	11,423	-	11,423	829-829-72600	Other Eqpt.	7,722	7,722	7,722
						Exp.-Capital Outlay Totals:	7,722	7,722	7,722
					E4	Exp.-Transfers Out			
-	-	-	-	-	-	829-829-90134	To Local Law Enforce Grant	-	-
						Exp.-Transfers Out Totals:	-	-	-
2,265	7,547	24,423	6,447	23,923		EXPENDITURES TOTALS:	23,462	23,462	23,462
10,888	20,703	24,423	18,521	24,423		FUND REVENUES	23,462	23,462	23,462
2,265	7,547	24,423	6,447	23,923		FUND EXPENSES	23,462	23,462	23,462
8,623	13,156	-	12,074	500		POLICE TRUST Totals:	-	-	-

**CAPITAL PROJECTS FUND
LIBRARY TRUST 830**

Department Description:

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

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

Grants: The State of Oregon *Ready to Read* Grant is designated for early literacy programs and the Summer Reading Program.

Important Highlights:

- The State of Oregon is restructuring procedures for *Ready to Read* Grants, which include stipulating that the funds be placed in a designated budget line item as of 2015.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					830	LIBRARY TRUST FUND			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 830-000-41045	Grant Funds	-	-	-
2,049	-	2,051	-	-	- 830-000-48118	Childrens Svcs Grant	-	-	-
2,049	-	2,051	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
541	146	10,000	454	340	830-000-48100	Interest On Investment	400	400	400
40,640	37,752	100,000	32,470	40,000	830-000-48120	Trust Fund Donations	50,000	50,000	50,000
-	-	-	-	-	- 830-000-48140	Miscellaneous Revenue	-	-	-
41,181	37,898	110,000	32,924	40,340		Rev.-Miscellaneous Totals:	50,400	50,400	50,400
					R8	Rev.-Other Sources			
150,848	149,037	83,000	155,256	155,256	830-000-49901	Beginning Balance	170,000	170,000	170,000
150,848	149,037	83,000	155,256	155,256		Rev.-Other Sources Totals:	170,000	170,000	170,000
194,078	186,935	195,051	188,180	195,596		REVENUES TOTALS:	220,400	220,400	220,400
					830	LIBRARY TRUST FUND			
					E2	Exp.-Materials & Services			
-	-	15,000	-	-	- 830-830-61130	Contract Services	70,000	70,000	70,000
45,041	31,679	100,051	17,013	25,000	830-830-61250	Dept/Op Supplies	100,000	100,000	100,000
45,041	31,679	115,051	17,013	25,000		Exp.-Materials & Services Totals:	170,000	170,000	170,000
					E3	Exp.-Capital Outlay			
-	-	30,000	-	-	- 830-830-72300	Improvements	-	-	-
-	-	13,000	-	-	- 830-830-72500	Office Eqpt.	-	-	-
-	-	43,000	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 830-830-90010	To General Fund	-	-	-
-	-	-	-	-	- 830-830-90110	To Libr/Sr Cntr Trust	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	37,000	-	37,000	830-830-80005	Operating Contingency	50,400	50,400	50,400
-	-	37,000	-	37,000		Exp.-Contingencies Totals:	50,400	50,400	50,400
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 830-830-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
45,041	31,679	195,051	17,013	62,000		EXPENDITURES TOTALS:	220,400	220,400	220,400
194,078	186,935	195,051	188,180	195,596		FUND REVENUES	220,400	220,400	220,400
45,041	31,679	195,051	17,013	62,000		FUND EXPENSES	220,400	220,400	220,400
149,037	155,256	-	171,167	133,596		LIBRARY TRUST FUND Totals:	-	-	-

**CAPITAL PROJECTS FUND
LIBRARY BUILDING TRUST 833**

Department Description:

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

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

Important Highlights:

Funds from this Trust were used to purchase the following materials for the Children's Room: in FY 2013-14:

- Puzzles
- Parachute
- Heavy-duty zipper bags for circulating multi-media sets
- Plastic owls

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					833	LIBRARY BLDG TRUST			
					R6	Rev.-Miscellaneous			
190	15	1,000	102	100	833-000-48100	Interest On Investment	100	100	100
-	-	600,000	-	-	833-000-48120	Trust Fund Donations	-	-	-
-	-	-	-	-	833-000-48140	Miscellaneous Revenue	-	-	-
190	15	601,000	102	100		Rev.-Miscellaneous Totals:	100	100	100
					R7	Rev.-Transfers In			
-	-	-	-	-	833-000-49107	From Libr/Sr Cntr Bldg Trust	-	-	-
						Rev.-Transfers In Totals:			
					R8	Rev.-Other Sources			
80,535	48,002	38,000	34,511	34,511	833-000-49901	Beginning Balance	34,111	34,111	34,111
80,535	48,002	38,000	34,511	34,511		Rev.-Other Sources Totals:	34,111	34,111	34,111
80,725	48,017	639,000	34,613	34,611		REVENUES TOTALS:	34,211	34,211	34,211
					833	LIBRARY BLDG TRUST			
					E2	Exp.-Materials & Services			
-	-	-	-	-	833-833-61010	Advertising	-	-	-
-	-	100,000	-	-	833-833-61130	Contract Services	-	-	-
-	-	140,000	-	-	833-833-61240	Dept/Operating Expense	-	-	-
32,724	13,507	200,000	131	500	833-833-61250	Dept/Op Supplies	34,211	34,211	34,211
32,724	13,507	440,000	131	500		Exp.-Materials & Services Totals:	34,211	34,211	34,211
					E3	Exp.-Capital Outlay			
-	-	-	-	-	833-833-72050	Land	-	-	-
-	-	-	-	-	833-833-72100	Buildings	-	-	-
-	-	199,000	-	-	833-833-72300	Improvements	-	-	-
-	-	-	-	-	833-833-72600	Other Eqpt.	-	-	-
		199,000				Exp.-Capital Outlay Totals:			
32,724	13,507	639,000	131	500		EXPENDITURES TOTALS:	34,211	34,211	34,211
80,725	48,017	639,000	34,613	34,611		FUND REVENUES	34,211	34,211	34,211
32,724	13,507	639,000	131	500		FUND EXPENSES	34,211	34,211	34,211
48,001	34,510	-	34,482	34,111		LIBRARY BLDG TRUST Totals:	-	-	-

**CAPITAL PROJECTS FUND
SENIOR SERVICES TRUST 835**

PROGRAM DESCRIPTION:

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

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

Important Highlights

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

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					835	SENIOR SERVICES TRUST			
					R6	Rev.-Miscellaneous			
3,304	3,568	3,000	2,339	3,200	835-000-45020	Rev From Rented Prop	3,000	3,000	3,000
617	141	300	500	700	835-000-48100	Interest On Investment	650	650	650
5,178	5,314	5,000	2,228	3,200	835-000-48120	Trust Fund Donations	5,000	5,000	5,000
188	2,586	3,000	2,153	3,100	835-000-48140	Miscellaneous Revenue	3,000	3,000	3,000
669	-	200	-	-	835-000-48155	Senior Center Trip Rev	-	-	-
370	235	700	-	-	835-000-48172	Rental Cleaning Fee	700	700	700
2,162	1,050	1,500	1,050	1,500	835-000-48175	Rental Deposits	1,500	1,500	1,500
12,488	12,894	13,700	8,270	11,700		Rev.-Miscellaneous Totals:	13,850	13,850	13,850
					R7	Rev.-Transfers In			
-	-	-	-	-	835-000-49010	From General Fund	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
176,503	178,204	166,600	171,898	171,898	835-000-49901	Beginning Balance	165,748	165,748	165,748
176,503	178,204	166,600	171,898	171,898		Rev.-Other Sources Totals:	165,748	165,748	165,748
188,991	191,098	180,300	180,168	183,598		REVENUES TOTALS:	179,598	179,598	179,598
					835	SENIOR SERVICES TRUST			
					E2	Exp.-Materials & Services			
-	-	-	-	-	835-835-61130	Contract Services	-	-	-
2,238	1,400	1,500	825	1,200	835-835-61200	Deposits Refunded	1,500	1,500	1,500
2,986	3,417	3,000	1,487	2,200	835-835-61240	Dept/Operating Expense	3,000	3,000	3,000
1,355	779	2,000	1,151	1,500	835-835-61250	Dept/Op Supplies	2,000	2,000	2,000
-	126	-	-	-	835-835-61455	Senior Center Trip Exp	-	-	-
585	1,643	1,500	736	1,000	835-835-61560	Maint/Bldg (Gen'l)	1,500	1,500	1,500
3,538	6,247	5,000	4,252	6,200	835-835-61840	Refreshment Purchases	6,500	6,500	6,500
84	118	500	39	250	835-835-61860	Scholarships	500	500	500
10,786	13,730	13,500	8,490	12,350		Exp.-Materials & Services Totals:	15,000	15,000	15,000
					E3	Exp.-Capital Outlay			
-	-	-	-	-	835-835-72100	Buildings	-	-	-
-	745	10,000	2,103	4,000	835-835-72300	Improvements	5,000	5,000	5,000
-	-	2,500	-	-	835-835-72500	Office Eqpt.	2,500	2,500	2,500
-	4,726	2,500	623	1,500	835-835-72600	Other Eqpt.	2,500	2,500	2,500
	5,471	15,000	2,726	5,500		Exp.-Capital Outlay Totals:	10,000	10,000	10,000
					E4	Exp.-Transfers Out			
-	-	-	-	-	835-835-90110	To Libr/Sr Cntr Trust	-	-	-
						Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	151,800	-	-	835-835-80005	Operating Contingency	154,598	154,598	154,598
		151,800	-	-		Exp.-Contingencies Totals:	154,598	154,598	154,598
10,786	19,201	180,300	11,216	17,850		EXPENDITURES TOTALS:	179,598	179,598	179,598
188,991	191,098	180,300	180,168	183,598		FUND REVENUES	179,598	179,598	179,598
10,786	19,201	180,300	11,216	17,850		FUND EXPENSES	179,598	179,598	179,598
178,205	171,897	-	168,952	165,748		SENIOR SERVICES TRUST Totals:	-	-	-

**CAPITAL PROJECTS FUND
SNEDAKER TRUST 838**

Department Description:

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

Important Highlights:

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

- Storytime supplies
- Ancestry and Heritage Quest online resources

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					838	SNEDAKER TRUST			
					R6	Rev.-Miscellaneous			
132	21	-	82	82	838-000-48100	Interest On Investment	80	80	80
-	-	-	-	-	838-000-48120	Trust Fund Donations	-	-	-
-	-	-	-	-	838-000-48140	Miscellaneous Revenue	-	-	-
132	21	-	82	82		Rev.-Miscellaneous Totals:	80	80	80
					R8	Rev.-Other Sources			
50,060	32,094	32,000	28,268	28,268	838-000-49901	Beginning Balance	26,300	26,300	26,300
50,060	32,094	32,000	28,268	28,268		Rev.-Other Sources Totals:	26,300	26,300	26,300
50,192	32,115	32,000	28,350	28,350		REVENUES TOTALS:	26,380	26,380	26,380
					838	SNEDAKER TRUST			
					E2	Exp.-Materials & Services			
18,099	3,847	32,000	1,400	2,000	838-838-61250	Dept/Op Supplies	26,380	26,380	26,380
18,099	3,847	32,000	1,400	2,000		Exp.-Materials & Services Totals:	26,380	26,380	26,380
					E4	Exp.-Transfers Out			
-	-	-	-	-	838-838-90010	To General Fund	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E7	Exp.-Unappropriated			
-	-	-	-	-	838-838-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
18,099	3,847	32,000	1,400	2,000		EXPENDITURES TOTALS:	26,380	26,380	26,380
50,192	32,115	32,000	28,350	28,350		FUND REVENUES	26,380	26,380	26,380
18,099	3,847	32,000	1,400	2,000		FUND EXPENSES	26,380	26,380	26,380
32,093	28,268	-	26,950	26,350		SNEDAKER TRUST Totals:	-	-	-

**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 cleaning the box girder sections of the Grant Street Bridge of the pigeon excrement.
- Tree Re-planting at Grant Street Bridge Area per existing DSL Permit
- Cascade Road project with Linn County
- Airway Road (Funds in Reserve)

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					840	STREETS CAPITAL PROJECTS			
					R2	Rev.-Licenses & Permits			
-	-	-	-	-	- 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	-	-	-
-	-	-	-	-		Rev.-Licenses & Permits Totals:	-	-	-
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 840-000-41047	County Grant Funds	-	500,000	500,000
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	500,000	500,000
					R6	Rev.-Miscellaneous			
1,283	391	-	1,071	1,000	840-000-48100	Interest On Investment	500	500	500
-	-	-	-	-	840-000-48140	Miscellaneous Revenue	-	-	-
1,283	391	-	1,071	1,000		Rev.-Miscellaneous Totals:	500	500	500
					R7	Rev.-Transfers In			
-	75,000	-	-	-	- 840-000-49010	From General Fund	-	-	-
-	-	31,462	18,353	31,462	- 840-000-49087	From Public Imp-750	-	-	-
-	-	-	-	-	- 840-000-49023	From Water CIP	-	-	-
-	-	-	-	-	- 840-000-49026	From WW CIP	-	-	-
-	75,000	31,462	18,353	31,462		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
408,779	343,417	393,517	398,442	398,442	840-000-49901	Beginning Balance	377,804	377,804	377,804
408,779	343,417	393,517	398,442	398,442		Rev.-Other Sources Totals:	377,804	377,804	377,804
410,062	418,808	424,979	417,866	430,904		REVENUES TOTALS:	378,304	878,304	878,304
					840	STREETS CAPITAL PROJECTS			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 840-840-50001	Salaries	-	-	-
-	-	-	-	-	- 840-840-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 840-840-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 840-840-61010	Advertising	-	-	-
-	-	-	-	-	- 840-840-61130	Contract Serv	30,000	30,000	30,000
-	-	-	-	-	- 840-840-61240	Operating Exp (Eng)	-	-	-
199	58	-	-	-	- 840-840-61401	Unemploy Ins	-	-	-
5	-	-	-	-	- 840-840-61560	Maint/Bldg (Gen'l)	-	-	-
-	-	-	-	-	- 840-840-61581	Maint/Vehicles (Eng)	-	-	-
-	-	-	-	-	- 840-840-61881	Rent (Eng)	-	-	-
204	58	-	-	-		Exp.-Materials & Services Totals:	30,000	30,000	30,000
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 840-840-72300	Improvements	37,800	537,800	537,800
66,441	20,308	83,000	52,179	53,000	- 840-840-72301	Improvements (Eng)	-	-	-
-	-	-	-	-	- 840-840-72500	Office Eqpt	-	-	-
66,441	20,308	83,000	52,179	53,000		Exp.-Capital Outlay Totals:	37,800	537,800	537,800
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 840-840-90035	To St Ft & Bike Pth Fd	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	31,979	-	31,979	840-840-80005	Operating Contingency	504	504	504
-	-	310,000	-	310,000	840-840-80024	Res - Airway	310,000	310,000	310,000
-	-	341,979	-	341,979		Exp.-Contingencies Totals:	310,504	310,504	310,504
66,645	20,366	424,979	52,179	394,979		EXPENDITURES TOTALS:	378,304	878,304	878,304
410,062	418,808	424,979	417,866	430,904		FUND REVENUES	378,304	878,304	878,304
66,645	20,366	424,979	52,179	394,979		FUND EXPENSES	378,304	878,304	878,304
343,417	398,442	-	365,687	35,925		STREETS CAPITAL PROJECTS Totals:	-	-	-

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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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					845	INFRASTRUCTURE DEFERRAL			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 845-000-42100	Infra. Ext. Deposits	-	-	-
193	46	-	163	150	845-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 845-000-48140	Miscellaneous Revenue	-	-	-
193	46	-	163	150		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
55,179	55,372	55,372	55,418	55,418	845-000-49901	Beginning Balance	55,568	55,568	55,568
55,179	55,372	55,372	55,418	55,418		Rev.-Other Sources Totals:	55,568	55,568	55,568
55,372	55,418	55,372	55,581	55,568		REVENUES TOTALS:	55,568	55,568	55,568
					845	INFRA. DEFERRAL			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 845-845-61010	Advertising	-	-	-
-	-	-	-	-	- 845-845-61130	Contract Services	-	-	-
-	-	-	-	-	- 845-845-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	55,372	-	-	- 845-845-72301	Improvements (Eng)	55,568	55,568	55,568
-	-	55,372	-	-		Exp.-Capital Outlay Totals:	55,568	55,568	55,568
-	-	55,372	-	-		EXPENDITURES TOTALS:	55,568	55,568	55,568
55,372	55,418	55,372	55,581	55,568		FUND REVENUES	55,568	55,568	55,568
-	-	55,372	-	-		FUND EXPENSES	55,568	55,568	55,568
55,372	55,418	-	55,581	55,568		INFRA. DEFERRAL Totals:	-	-	-

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

Department Description:

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

Important Highlights:

Identified sources of expenditures in this budget year:

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

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					852	SDC-DRAINAGE IMPR			
					R1	Rev.-Taxes & Assess			
1,171	11,442	500	15	50	852-000-42040	SDC Princ - Assess	100	100	100
867	1,960	2,500	5,676	6,500	852-000-42045	SDC Principal	2,000	2,000	2,000
2,038	13,402	3,000	5,691	6,550		Rev.-Taxes & Assess Totals:	2,100	2,100	2,100
					R6	Rev.-Miscellaneous			
98	79	50	-	-	852-000-42050	SDC Interest	-	-	-
462	113	30	287	290	852-000-48100	Interest On Investment	200	200	200
-	-	-	-	-	852-000-48140	Miscellaneous Revenue	-	-	-
560	192	80	287	290		Rev.-Miscellaneous Totals:	200	200	200
					R7	Rev.-Transfers In			
-	-	-	-	-	852-000-49098	From NW Urban Renewal	2,167	2,167	2,167
-	-	-	-	-	852-000-49125	From SDC-Drainage	-	-	-
-	-	-	-	-	852-000-49170	From Cheadle Lake URD	7,524	7,524	7,524
-	-	-	-	-	852-000-49175	From North Gateway URD	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	9,691	9,691	9,691
					R8	Rev.-Other Sources			
145,472	139,568	134,000	146,600	146,600	852-000-49901	Beginning Balance	23,600	23,600	23,600
145,472	139,568	134,000	146,600	146,600		Rev.-Other Sources Totals:	23,600	23,600	23,600
148,070	153,162	137,080	152,578	153,440		REVENUES TOTALS:	35,591	35,591	35,591
					852	SDC-DRAINAGE IMPR			
					E1	Exp.-Personnel Services			
-	-	-	-	-	852-852-50001	Salaries	-	-	-
-	-	-	-	-	852-852-50003	Fringe Benefits	-	-	-
-	-	-	-	-	852-852-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	852-852-61130	Contract Services	-	-	-
-	-	-	-	-	852-852-61136	Contract Serv (CD)	-	-	-
-	-	-	-	-	852-852-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	852-852-61250	Dept/Op Supplies	-	-	-
60	18	-	-	-	852-852-61401	Unemploy Ins	-	-	-
60	18	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	852-852-72050	Land	-	-	-
-	-	123,000	123,000	123,000	852-852-72300	Improvements	20,000	20,000	20,000
-	-	123,000	123,000	123,000		Exp.-Capital Outlay Totals:	20,000	20,000	20,000
					E4	Exp.-Transfers Out			
-	-	-	-	-	852-852-90010	To General Fund	-	-	-
7,030	5,405	6,001	3,501	6,001	852-852-90011	To General Fund-Sal/Ben	6,182	6,182	6,182
-	-	-	-	-	852-852-90017	To Debt Service	-	-	-
1,259	1,141	775	452	775	852-852-90027	To Info System Service-542	-	-	-
152	-	-	-	-	852-852-90028	To Custodial & Bldg Maint-545	-	-	-
-	-	-	-	-	852-852-90052	To Storm Drainage	-	-	-
-	-	-	-	-	852-852-90105	To Eqpt Acq & Rep Fund	-	-	-
8,441	6,546	6,776	3,953	6,776		Exp.-Transfers Out Totals:	6,182	6,182	6,182
					E5	Exp.-Contingencies			
-	-	7,304	-	7,304	852-852-80005	Operating Contingency	9,409	9,409	9,409
-	-	7,304	-	7,304		Exp.-Contingencies Totals:	9,409	9,409	9,409
8,501	6,564	137,080	126,953	137,080		EXPENDITURES TOTALS:	35,591	35,591	35,591
148,070	153,162	137,080	152,578	153,440		FUND REVENUES	35,591	35,591	35,591
8,501	6,564	137,080	126,953	137,080		FUND EXPENSES	35,591	35,591	35,591
139,569	146,598	-	25,625	16,360		SDC-DRAINAGE IMPR Totals:	-	-	-

**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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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					853	SDC-DRAINAGE REIMB			
					R1	Rev.-Taxes & Assess			
57	6	100	3	5	853-000-42040	SDC Princ - Assess	50	50	50
151	672	1,500	987	1,150	853-000-42045	SDC Principal	1,000	1,000	1,000
208	678	1,600	990	1,155		Rev.-Taxes & Assess Totals:	1,050	1,050	1,050
					R6	Rev.-Miscellaneous			
6	5	10	-	-	853-000-42050	SDC Interest	-	-	-
11	4	-	13	13	853-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	853-000-48140	Miscellaneous Revenue	-	-	-
17	9	10	13	13		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
2,954	3,179	4,000	3,866	3,866	853-000-49901	Beginning Balance	3,330	3,330	3,330
2,954	3,179	4,000	3,866	3,866		Rev.-Other Sources Totals:	3,330	3,330	3,330
3,179	3,866	5,610	4,869	5,034		REVENUES TOTALS:	4,380	4,380	4,380
					853	SDC-DRAINAGE REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	853-853-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	853-853-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	3,913	-	-	853-853-72300	Improvements	3,330	3,330	3,330
-	-	3,913	-	-		Exp.-Capital Outlay Totals:	3,330	3,330	3,330
					E5	Exp.-Contingencies			
-	-	1,697	-	1,697	853-853-80005	Operating Contingency	1,050	1,050	1,050
-	-	1,697	-	1,697		Exp.-Contingencies Totals:	1,050	1,050	1,050
-	-	5,610	-	1,697		EXPENDITURES TOTALS:	4,380	4,380	4,380
3,179	3,866	5,610	4,869	5,034		FUND REVENUES	4,380	4,380	4,380
-	-	5,610	-	1,697		FUND EXPENSES	4,380	4,380	4,380
3,179	3,866	-	4,869	3,337		SDC-DRAINAGE REIMB Totals:	-	-	-

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

Department Description:

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

Important Highlights:

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

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					862	SDC-PARKS IMPR			
					R1	Rev.-Taxes & Assess			
3,777	1,945	1,000	678	770	862-000-42040	SDC Princ - Assess	1,000	1,000	1,000
8,929	29,689	15,000	53,411	65,000	862-000-42045	SDC Principal	25,000	25,000	25,000
12,706	31,634	16,000	54,089	65,770		Rev.-Taxes & Assess Totals:	26,000	26,000	26,000
					R6	Rev.-Miscellaneous			
343	427	200	15	20	862-000-42050	SDC Interest	100	100	100
1,403	356	100	1,330	1,330	862-000-48100	Interest On Investment	500	500	500
-	-	-	-	-	862-000-48140	Miscellaneous Revenue	-	-	-
1,746	783	300	1,345	1,350		Rev.-Miscellaneous Totals:	600	600	600
					R7	Rev.-Transfers In			
-	-	-	-	-	862-000-49098	From NW Urban Renewal	-	-	-
-	-	-	-	-	862-000-49170	From Cheadle Lake URD	101,040	101,040	101,040
-	-	-	-	-	862-000-49175	From North Gateway URD	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	101,040	101,040	101,040
					R8	Rev.-Other Sources			
405,947	413,169	414,750	424,772	424,772	862-000-49901	Beginning Balance	334,000	334,000	334,000
405,947	413,169	414,750	424,772	424,772		Rev.-Other Sources Totals:	334,000	334,000	334,000
420,399	445,586	431,050	480,206	491,892		REVENUES TOTALS:	461,640	461,640	461,640
					862	SDC-PARKS IMPR			
					E1	Exp.-Personnel Services			
-	-	-	-	-	862-862-50001	Salaries	-	-	-
-	-	-	-	-	862-862-50003	Fringe Benefits	-	-	-
-	-	-	-	-	862-862-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
1,155	-	20,000	-	-	862-862-61131	Contract Services (PW)	-	-	-
-	-	-	-	-	862-862-61134	Contract Services (Maint)	-	-	-
-	-	-	-	-	862-862-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	862-862-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-	862-862-61401	Unemploy Ins	-	-	-
1,155	-	20,000	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	14,381	400,000	-	150,000	862-862-72300	Improvements	440,000	440,000	440,000
-	14,381	400,000	-	150,000		Exp.-Capital Outlay Totals:	440,000	440,000	440,000
					E4	Exp.-Transfers Out			
4,850	5,405	6,001	3,501	6,001	862-862-90011	To General Fund-Sal/Ben	6,182	6,182	6,182
-	-	-	-	-	862-862-90022	To Parks Grant Fund	-	-	-
1,104	1,028	775	452	775	862-862-90027	To Info System Service-542	-	-	-
122	-	-	-	-	862-862-90028	To Custodial & Bldg Maint-545	-	-	-
6,076	6,433	6,776	3,953	6,776		Exp.-Transfers Out Totals:	6,182	6,182	6,182
					E5	Exp.-Contingencies			
-	-	4,274	-	4,274	862-862-80005	Operating Contingency	15,458	15,458	15,458
-	-	4,274	-	4,274		Exp.-Contingencies Totals:	15,458	15,458	15,458
7,231	20,814	431,050	3,953	161,050		EXPENDITURES TOTALS:	461,640	461,640	461,640
420,399	445,586	431,050	480,206	491,892		FUND REVENUES	461,640	461,640	461,640
7,231	20,814	431,050	3,953	161,050		FUND EXPENSES	461,640	461,640	461,640
413,168	424,772	-	476,253	330,842		SDC-PARKS IMPR Totals:	-	-	-

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

Department Description:

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

Important Highlights:

- Approved Parks Projects

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					863	SDC-PARKS REIMB			
					R1	Rev.-Taxes & Assess			
144	16	50	6	50	863-000-42040	SDC Princ - Assess	-	-	-
-	-	-	-	-	863-000-42045	SDC Principal	-	-	-
144	16	50	6	50		Rev.-Taxes & Assess Totals:	-	-	-
					R6	Rev.-Miscellaneous			
15	12	-	-	-	863-000-42050	SDC Interest	-	-	-
62	15	-	33	50	863-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	863-000-48140	Miscellaneous Revenue	-	-	-
77	27	-	33	50		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
17,566	17,787	17,830	17,830	17,830	863-000-49901	Beginning Balance	4,050	4,050	4,050
17,566	17,787	17,830	17,830	17,830		Rev.-Other Sources Totals:	4,050	4,050	4,050
17,787	17,830	17,880	17,869	17,930		REVENUES TOTALS:	4,050	4,050	4,050
					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			
-	-	16,000	11,938	12,000	863-863-72300	Improvements	4,050	4,050	4,050
-	-	16,000	11,938	12,000		Exp.-Capital Outlay Totals:	4,050	4,050	4,050
					E5	Exp.-Contingencies			
-	-	1,880	-	1,880	863-863-80005	Operating Contingency	-	-	-
-	-	1,880	-	1,880		Exp.-Contingencies Totals:	-	-	-
-	-	17,880	11,938	13,880		EXPENDITURES TOTALS:	4,050	4,050	4,050
17,787	17,830	17,880	17,869	17,930		FUND REVENUES	4,050	4,050	4,050
-	-	17,880	11,938	13,880		FUND EXPENSES	4,050	4,050	4,050
17,787	17,830	-	5,931	4,050		SDC-PARKS REIMB Totals:	-	-	-

**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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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					872	SDC-WASTEWATER IMPR			
					R1	Rev.-Taxes & Assess			
10,382	12,089	5,000	4,105	7,500	872-000-42040	SDC Princ - Assess	5,000	5,000	5,000
12,188	41,752	35,000	33,600	50,000	872-000-42045	SDC Principal	35,000	35,000	35,000
22,570	53,841	40,000	37,705	57,500		Rev.-Taxes & Assess Totals:	40,000	40,000	40,000
					R6	Rev.-Miscellaneous			
756	1,608	400	110	200	872-000-42050	SDC Interest	100	100	100
1,345	377	100	1,160	1,200	872-000-48100	Interest On Investment	1,000	1,000	1,000
-	-	-	-	-	872-000-48140	Miscellaneous Revenue	-	-	-
2,101	1,985	500	1,270	1,400		Rev.-Miscellaneous Totals:	1,100	1,100	1,100
					R7	Rev.-Transfers In			
-	-	-	-	-	872-000-49098	From NW Urban Renewal	17,443	17,443	17,443
-	40,000	-	-	-	872-000-49170	From Cheadle Lake URD	85,865	85,865	85,865
-	-	-	-	-	872-000-49175	From North Gateway URD	-	-	-
-	40,000	-	-	-		Rev.-Transfers In Totals:	103,308	103,308	103,308
					R8	Rev.-Other Sources			
572,238	286,614	355,399	375,784	375,784	872-000-49901	Beginning Balance	427,000	427,000	427,000
572,238	286,614	355,399	375,784	375,784		Rev.-Other Sources Totals:	427,000	427,000	427,000
596,909	382,440	395,899	414,759	434,684		REVENUES TOTALS:	571,408	571,408	571,408
					872	SDC-WASTEWATER IMPR			
					E1	Exp.-Personnel Services			
-	-	-	-	-	872-872-50001	Salaries	-	-	-
-	-	-	-	-	872-872-50003	Fringe Benefits	-	-	-
-	-	-	-	-	872-872-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	872-872-61131	Contract Services (PW)	-	-	-
2,317	-	-	-	-	872-872-61133	Contract Serv (Eng)	-	-	-
-	-	-	-	-	872-872-61240	Dept/Operating Expense	-	-	-
142	41	-	-	-	872-872-61401	Unemploy Ins	-	-	-
2,459	41	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
300,000	-	380,000	-	-	872-872-72300	Improvements	490,000	490,000	490,000
300,000	-	380,000	-	-		Exp.-Capital Outlay Totals:	490,000	490,000	490,000
					E4	Exp.-Transfers Out			
-	-	-	-	-	872-872-90010	To General Fund	-	-	-
6,388	5,405	6,001	3,501	6,001	872-872-90011	To General Fund-Sal/Ben	6,182	6,182	6,182
-	-	-	-	-	872-872-90017	To Debt Service	-	-	-
1,304	1,210	775	452	775	872-872-90027	To Info System Service	-	-	-
145	-	-	-	-	872-872-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	872-872-90101	To Cheadle Lake Debt	-	-	-
-	-	-	-	-	872-872-90105	To Eqpt Acq & Rep Fund	-	-	-
7,837	6,615	6,776	3,953	6,776		Exp.-Transfers Out Totals:	6,182	6,182	6,182
					E5	Exp.-Contingencies			
-	-	9,123	-	9,123	872-872-80005	Operating Contingency	75,226	75,226	75,226
-	-	9,123	-	9,123		Exp.-Contingencies Totals:	75,226	75,226	75,226
310,296	6,656	395,899	3,953	15,899		EXPENDITURES TOTALS:	571,408	571,408	571,408
596,909	382,440	395,899	414,759	434,684		FUND REVENUES	571,408	571,408	571,408
310,296	6,656	395,899	3,953	15,899		FUND EXPENSES	571,408	571,408	571,408
286,613	375,784	-	410,806	418,785		SDC-WASTEWATER IMPR Totals:	-	-	-

**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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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					873	SDC-WASTEWATER REIMB			
					R1	Rev.-Taxes & Assess			
1,826	2,127	1,500	722	1,300	873-000-42040	SDC Princ - Assess	1,200	1,200	1,200
2,056	7,330	5,000	5,911	8,000	873-000-42045	SDC Principal	5,000	5,000	5,000
3,882	9,457	6,500	6,633	9,300		Rev.-Taxes & Assess Totals:	6,200	6,200	6,200
					R6	Rev.-Miscellaneous			
133	283	100	19	-	873-000-42050	SDC Interest	-	-	-
705	185	50	641	550	873-000-48100	Interest On Investment	500	500	500
-	-	-	-	-	873-000-48140	Miscellaneous Revenue	-	-	-
838	468	150	660	550		Rev.-Miscellaneous Totals:	500	500	500
					R8	Rev.-Other Sources			
199,221	203,942	208,492	213,867	213,867	873-000-49901	Beginning Balance	220,000	220,000	220,000
199,221	203,942	208,492	213,867	213,867		Rev.-Other Sources Totals:	220,000	220,000	220,000
203,941	213,867	215,142	221,160	223,717		REVENUES TOTALS:	226,700	226,700	226,700
					873	SDC-WASTEWATER REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	873-873-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	873-873-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	210,000	-	-	873-873-72300	Improvements	210,000	210,000	210,000
-	-	210,000	-	-		Exp.-Capital Outlay Totals:	210,000	210,000	210,000
					E5	Exp.-Contingencies			
-	-	5,142	-	5,142	873-873-80005	Operating Contingency	16,700	16,700	16,700
-	-	5,142	-	5,142		Exp.-Contingencies Totals:	16,700	16,700	16,700
-	-	215,142	-	5,142		EXPENDITURES TOTALS:	226,700	226,700	226,700
203,941	213,867	215,142	221,160	223,717		FUND REVENUES	226,700	226,700	226,700
-	-	215,142	-	5,142		FUND EXPENSES	226,700	226,700	226,700
203,941	213,867	-	221,160	218,575		SDC-WASTEWATER REIMB Totals:	-	-	-

**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:

- Cascade Drive Improvements Project - \$170,000 – Bike/Ped Improvements
- SDC Eligible Projects – (capacity increasing projects)

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					882	SDC-STREET IMPR			
					R1	Rev.-Taxes & Assess			
33,932	65,218	15,000	21,817	38,000	882-000-42040	SDC Princ - Assess	15,000	15,000	15,000
36,466	14,006	25,000	56,958	64,000	882-000-42045	SDC Principal	25,000	25,000	25,000
70,398	79,224	40,000	78,775	102,000		Rev.-Taxes & Assess Totals:	40,000	40,000	40,000
					R6	Rev.-Miscellaneous			
3,355	6,656	1,500	617	700	882-000-42050	SDC Interest	600	600	600
3,322	966	100	3,231	2,600	882-000-48100	Interest On Investment	2,000	2,000	2,000
-	-	-	-	-	882-000-48140	Miscellaneous Revenue	-	-	-
6,677	7,622	1,600	3,848	3,300		Rev.-Miscellaneous Totals:	2,600	2,600	2,600
					R7	Rev.-Transfers In			
-	-	-	-	-	882-000-49098	From NW Urban Renewal	-	-	-
-	-	-	-	-	882-000-49170	From Cheadle Lake URD	44,019	44,019	44,019
-	-	-	-	-	882-000-49175	From North Gateway URD	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	44,019	44,019	44,019
					R8	Rev.-Other Sources			
911,398	973,523	1,000,000	1,053,843	1,053,843	882-000-49901	Beginning Balance	1,151,000	1,151,000	1,151,000
911,398	973,523	1,000,000	1,053,843	1,053,843		Rev.-Other Sources Totals:	1,151,000	1,151,000	1,151,000
988,473	1,060,369	1,041,600	1,136,466	1,159,143		REVENUES TOTALS:	1,237,619	1,237,619	1,237,619
					882	SDC-STREET IMPR			
					E1	Exp.-Personnel Services			
-	-	-	-	-	882-882-50001	Salaries	-	-	-
-	-	-	-	-	882-882-50003	Fringe Benefits	-	-	-
-	-	-	-	-	882-882-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	882-882-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	882-882-61131	Contract Services (PW)	-	-	-
-	-	-	-	-	882-882-61133	Contract Serv (Eng)	-	-	-
-	2	-	(2)	-	882-882-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	882-882-61243	Operating Exp (PW)	-	-	-
60	18	-	-	-	882-882-61401	Unemploy Ins	-	-	-
60	20	-	(2)	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	1,020,000	-	-	882-882-72300	Improvements	1,170,000	1,170,000	1,170,000
-	-	1,020,000	-	-		Exp.-Capital Outlay Totals:	1,170,000	1,170,000	1,170,000
					E4	Exp.-Transfers Out			
13,563	5,405	6,001	3,501	6,001	882-882-90011	To General Fund-Sal/Ben	6,181	6,181	6,181
1,193	1,102	775	452	775	882-882-90027	To Info System Service	-	-	-
135	-	-	-	-	882-882-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	882-882-90105	To Eqpt Acq & Rep Fund	-	-	-
14,891	6,507	6,776	3,953	6,776		Exp.-Transfers Out Totals:	6,181	6,181	6,181
					E5	Exp.-Contingencies			
-	-	14,824	-	14,824	882-882-80005	Operating Contingency	61,438	61,438	61,438
-	-	-	-	-	882-882-80032	Res - Safeway	-	-	-
-	-	14,824	-	14,824		Exp.-Contingencies Totals:	61,438	61,438	61,438
14,951	6,527	1,041,600	3,951	21,600		EXPENDITURES TOTALS:	1,237,619	1,237,619	1,237,619
988,473	1,060,369	1,041,600	1,136,466	1,159,143		FUND REVENUES	1,237,619	1,237,619	1,237,619
14,951	6,527	1,041,600	3,951	21,600		FUND EXPENSES	1,237,619	1,237,619	1,237,619
973,522	1,053,842	-	1,132,515	1,137,543		SDC-STREET IMPR Totals:	-	-	-

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

Department Description:

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

Important Highlights:

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

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
883 SDC-STREET REIMB									
4,046	9,252	3,000	3,108	3,800	R1	Rev.-Taxes & Assess			
5,219	2,005	4,000	8,152	9,000	883-000-42040	SDC Princ - Assess	3,000	3,000	3,000
					883-000-42045	SDC Principal	4,000	4,000	4,000
9,265	11,257	7,000	11,260	12,800		Rev.-Taxes & Assess Totals:	7,000	7,000	7,000
R6 Rev.-Miscellaneous									
168	920	150	88	90	883-000-42050	SDC Interest	100	100	100
103	50	20	82	85	883-000-48100	Interest On Investment	50	50	50
-	-	-	-	-	883-000-48140	Miscellaneous Revenue	-	-	-
271	970	170	170	175		Rev.-Miscellaneous Totals:	150	150	150
R8 Rev.-Other Sources									
22,307	31,843	36,653	44,070	44,070	883-000-49901	Beginning Balance	24,000	24,000	24,000
22,307	31,843	36,653	44,070	44,070		Rev.-Other Sources Totals:	24,000	24,000	24,000
31,843	44,070	43,823	55,500	57,045		REVENUES TOTALS:	31,150	31,150	31,150
883 SDC-STREET REIMB									
E2 Exp.-Materials & Services									
-	-	-	-	-	883-883-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	883-883-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
E3 Exp.-Capital Outlay									
-	-	36,653	32,000	32,000	883-883-72300	Improvements	21,150	21,150	21,150
-	-	36,653	32,000	32,000		Exp.-Capital Outlay Totals:	21,150	21,150	21,150
E5 Exp.-Contingencies									
-	-	7,170	-	7,170	883-883-80005	Operating Contingency	10,000	10,000	10,000
-	-	7,170	-	7,170		Exp.-Contingencies Totals:	10,000	10,000	10,000
-	-	43,823	32,000	39,170		EXPENDITURES TOTALS:	31,150	31,150	31,150
31,843	44,070	43,823	55,500	57,045		FUND REVENUES	31,150	31,150	31,150
-	-	43,823	32,000	39,170		FUND EXPENSES	31,150	31,150	31,150
31,843	44,070	-	23,500	17,875		SDC-STREET REIMBURSEMENT Total	-	-	-

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

Department Description:

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

Important Highlights:

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

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					892	SDC-WATER IMPR			
					R1	Rev.-Taxes & Assess			
7,026	8,375	4,000	2,842	3,400	892-000-42040	SDC Princ - Assess	4,000	4,000	4,000
13,034	27,054	25,000	25,552	36,000	892-000-42045	SDC Principal	35,000	35,000	35,000
20,060	35,429	29,000	28,394	39,400		Rev.-Taxes & Assess Totals:	39,000	39,000	39,000
					R6	Rev.-Miscellaneous			
506	1,101	400	76	80	892-000-42050	SDC Interest	100	100	100
510	92	50	305	250	892-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	892-000-48140	Miscellaneous Revenue	-	-	-
1,016	1,193	450	381	330		Rev.-Miscellaneous Totals:	100	100	100
					R7	Rev.-Transfers In			
-	-	-	-	-	892-000-49098	From NW Urban Renewal	9,955	9,955	9,955
-	-	-	-	-	892-000-49170	From Cheadle Lake URD	61,230	61,230	61,230
-	-	-	-	-	892-000-49175	From North Gateway URD	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	71,185	71,185	71,185
					R8	Rev.-Other Sources			
204,487	60,612	78,655	90,710	90,710	892-000-49901	Beginning Balance	123,000	123,000	123,000
204,487	60,612	78,655	90,710	90,710		Rev.-Other Sources Totals:	123,000	123,000	123,000
225,563	97,234	108,105	119,485	130,440		REVENUES TOTALS:	233,285	233,285	233,285
					892	SDC-WATER IMPR			
					E1	Exp.-Personnel Services			
-	-	-	-	-	892-892-50001	Salaries	-	-	-
-	-	-	-	-	892-892-50003	Fringe Benefits	-	-	-
-	-	-	-	-	892-892-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	892-892-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	892-892-61131	Contract Services (PW)	-	-	-
-	-	-	-	-	892-892-61133	Contract Serv (Eng)	-	-	-
-	-	-	-	-	892-892-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	892-892-61243	Operating Exp (PW)	-	-	-
-	-	-	-	-	892-892-61250	Dept/Op Supplies	-	-	-
60	18	-	-	-	892-892-61401	Unemploy Ins	-	-	-
60	18	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
150,000	-	90,000	-	-	892-892-72300	Improvements	200,000	200,000	200,000
150,000	-	90,000	-	-		Exp.-Capital Outlay Totals:	200,000	200,000	200,000
					E4	Exp.-Transfers Out			
-	-	-	-	-	892-892-90010	To General Fund	-	-	-
13,563	5,405	6,001	3,501	6,001	892-892-90011	To General Fund-Sal/Ben	6,181	6,181	6,181
-	-	-	-	-	892-892-90017	TO Debt Service	-	-	-
1,193	1,102	775	452	775	892-892-90027	To Info System Service	-	-	-
135	-	-	-	-	892-892-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	892-892-90105	To Eqpt Acq & Rep Fund	-	-	-
14,891	6,507	6,776	3,953	6,776		Exp.-Transfers Out Totals:	6,181	6,181	6,181
					E5	Exp.-Contingencies			
-	-	11,329	-	11,329	892-892-80005	Operating Contingency	27,104	27,104	27,104
-	-	11,329	-	11,329		Exp.-Contingencies Totals:	27,104	27,104	27,104
164,951	6,525	108,105	3,953	18,105		EXPENDITURES TOTALS:	233,285	233,285	233,285
225,563	97,234	108,105	119,485	130,440		FUND REVENUES	233,285	233,285	233,285
164,951	6,525	108,105	3,953	18,105		FUND EXPENSES	233,285	233,285	233,285
60,612	90,709	-	115,532	112,335		SDC-WATER IMPR Totals:	-	-	-

**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.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					893	SDC-WATER REIMB			
					R1	Rev.-Taxes & Assess			
402	87	100	32	40	893-000-42040	SDC Princ - Assess	50	50	50
75	155	500	146	211	893-000-42045	SDC Principal	200	200	200
477	242	600	178	251		Rev.-Taxes & Assess Totals:	250	250	250
					R6	Rev.-Miscellaneous			
40	38	30	-	-	893-000-42050	SDC Interest	-	-	-
190	21	-	73	60	893-000-48100	Interest On Investment	25	25	25
-	-	-	-	-	893-000-48140	Miscellaneous Revenue	-	-	-
230	59	30	73	60		Rev.-Miscellaneous Totals:	25	25	25
					R8	Rev.-Other Sources			
73,512	24,218	24,463	24,519	24,519	893-000-49901	Beginning Balance	24,200	24,200	24,200
73,512	24,218	24,463	24,519	24,519		Rev.-Other Sources Totals:	24,200	24,200	24,200
74,219	24,519	25,093	24,770	24,830		REVENUES TOTALS:	24,475	24,475	24,475
					893	SDC-WATER REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	893-893-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	893-893-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
50,000	-	24,063	-	-	893-893-72300	Improvements	22,475	22,475	22,475
50,000	-	24,063	-	-		Exp.-Capital Outlay Totals:	22,475	22,475	22,475
					E5	Exp.-Contingencies			
-	-	1,030	-	1,030	893-893-80005	Operating Contingency	2,000	2,000	2,000
-	-	1,030	-	1,030		Exp.-Contingencies Totals:	2,000	2,000	2,000
50,000	-	25,093	-	1,030		EXPENDITURES TOTALS:	24,475	24,475	24,475
74,219	24,519	25,093	24,770	24,830		FUND REVENUES	24,475	24,475	24,475
50,000	-	25,093	-	1,030		FUND EXPENSES	24,475	24,475	24,475
24,219	24,519	-	24,770	23,800		SDC-WATER REIMB Totals:	-	-	-



East Linn Workforce Development Center

LBCC Lebanon Center

DHS Community Human Services
Oregon Employment Department

Santiam Canal Industrial Park

Rick Franklin Corporation



**TRUST & AGENCY FUND
BAIL 910**

Department Description:

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

Important Highlights:

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

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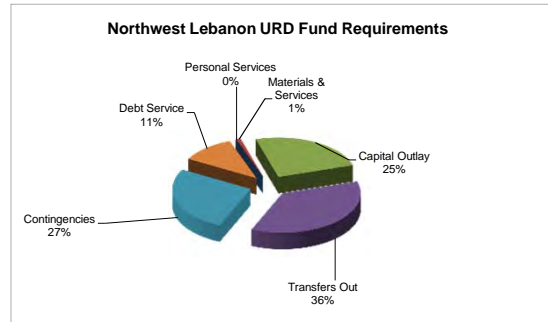
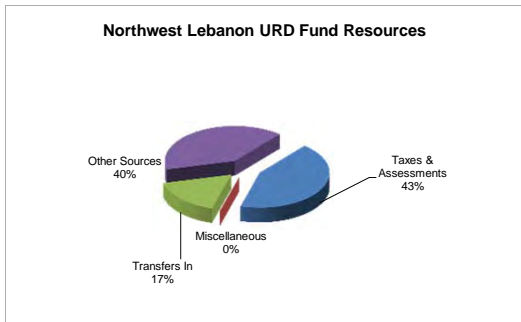
2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					910	BAIL			
					R3	Rev.-Fines & Forfeits			
11,187	7,125	10,598	13,367	30,000	910-000-48240	Suspense-Bail	30,000	30,000	30,000
11,168	5,372	5,844	2,165	4,000	910-000-48241	Susp-Co. Assess.	4,000	4,000	4,000
5,686	2,199	3,824	397	800	910-000-48242	Susp-ODR Alch Assess	800	800	800
5	140	100	2	100	910-000-48243	Susp-Alch Eval	100	100	100
12,009	7,584	14,600	5,762	21,186	910-000-48244	Susp-Ct Appt Attorn	21,186	21,186	21,186
-	-	-	-	-	910-000-48245	Susp-Mj. Assess	-	-	-
2,288	835	1,300	407	800	910-000-48246	Susp-LEMLA	800	800	800
57,324	19,425	89,000	9,958	30,000	910-000-48247	Susp-Unitary Assess	30,000	30,000	30,000
6,691	634	1,052	57	100	910-000-48248	Susp-MHD Alch Assess	100	100	100
-	-	-	2,032	2,032	910-000-48250	Susp-County (2013)	2,000	2,000	2,000
14,906	54,207	56,874	33,811	56,874	910-000-48271	Susp-State Criminal Fines	56,906	56,906	56,906
4,568	1,730	1,868	665	1,200	910-000-48272	Susp-Court Security Assess	1,200	1,200	1,200
125,832	99,251	185,060	68,623	147,092		Rev.-Fines & Forfeits Totals:	147,092	147,092	147,092
					R6	Rev.-Miscellaneous			
-	-	-	-	-	910-000-48249	Susp-Collections	-	-	-
-	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
-	2,326	-	(4,360)	(4,360)	910-000-49901	Beginning Balance	-	-	-
-	2,326	-	(4,360)	(4,360)		Rev.-Other Sources Totals:	-	-	-
125,832	101,577	185,060	64,263	142,732		REVENUES TOTALS:	147,092	147,092	147,092
					910	BAIL			
					E2	Exp.-Materials & Services			
10,867	12,514	10,598	6,609	25,640	910-910-61850	Refunds	30,000	30,000	30,000
-	-	-	-	-	910-910-61950	PSTA	-	-	-
11,168	5,372	5,844	1,719	4,000	910-910-61951	Linn Co. Assess.	4,000	4,000	4,000
5,686	2,199	3,824	385	800	910-910-61952	ODR Alch. Assess.	800	800	800
-	-	100	-	100	910-910-61953	Alcohol Evaluators	100	100	100
10,008	9,078	14,600	3,551	21,186	910-910-61954	Ct. Appoint. Attorn.	21,186	21,186	21,186
-	-	-	-	-	910-910-61955	Marijuana Assess.	-	-	-
2,288	835	1,300	300	800	910-910-61956	LEMLA	800	800	800
57,324	19,425	89,000	7,731	30,000	910-910-61957	Unitary Assess	30,000	30,000	30,000
6,691	634	1,052	40	100	910-910-61958	MHD Alch Assess	100	100	100
-	-	-	-	-	910-910-61959	Collections	-	-	-
-	-	-	-	-	910-910-61960	Mj. Div Fee Surcharge	-	-	-
14,906	54,207	56,874	23,401	56,874	910-910-61961	State Criminal Fines	56,874	56,874	56,874
4,568	1,674	1,868	464	1,200	910-910-61962	Court Security Assess	1,200	1,200	1,200
-	-	-	800	2,032	910-910-61963	County (2013)	2,032	2,032	2,032
123,506	105,938	185,060	45,000	142,732		Exp.-Materials & Services Totals:	147,092	147,092	147,092
					E4	Exp.-Transfers Out			
-	-	-	-	-	910-910-90010	To General Fund	-	-	-
-	-	-	-	-	910-910-90021	To City Facilities Repairs	-	-	-
-	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
123,506	105,938	185,060	45,000	142,732		EXPENDITURES TOTALS:	147,092	147,092	147,092
125,832	101,577	185,060	64,263	142,732		FUND REVENUES	147,092	147,092	147,092
123,506	105,938	185,060	45,000	142,732		FUND EXPENSES	147,092	147,092	147,092
2,326	(4,361)	-	19,263	-		BAIL Totals:	-	-	-



NORTHWEST LEBANON URBAN RENEWAL DISTRICT
Adopted for the Fiscal Year 2014-15

RESOURCES	
Taxes & Assessments	\$ 2,417,889
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	4,200
Transfers In	932,246
Other Sources	2,232,246
Internal Charges	-
Total Resources	\$ 5,586,581

REQUIREMENTS	
Personal Services	\$ -
Materials & Services	50,000
Capital Outlay	1,387,394
Transfers Out	2,027,151
Contingencies	1,491,094
Debt Service	630,942
Unappropriated	-
Total Requirements	\$ 5,586,581



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	\$ -	\$ 50,000	\$ 1,387,394	\$ 1,094,905	\$ 199,463	\$ -	\$ -	2,731,762	48.90%
928-Wetlands Mitigation	-	-	-	932,246	-	-	-	932,246	16.69%
930-NW URD Bonds	-	-	-	-	1,291,631	630,942	-	1,922,573	34.41%
Fund Totals	\$ -	\$ 50,000	\$ 1,387,394	\$ 2,027,151	\$ 1,491,094	\$ 630,942	\$ -	\$ 5,586,581	100.00%
Percent of NW Lebanon URD Fund	0.00%	0.90%	24.83%	36.29%	26.69%	11.29%	0.00%	100.00%	

**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.

Important Highlights:

Projects being funded by the URD in FY15:

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

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
925 NORTHWEST URBAN RENEWAL									
R1 Rev.-Taxes & Assess									
2,756,451	289,006	2,042,764	1,462,463	1,590,000	925-000-47010	Current Property Taxes	1,784,316	1,784,316	1,784,316
42,192	65,649	10,000	21,105	22,000	925-000-47020	Delinquent Prop Taxes	15,000	15,000	15,000
10,501	10,135	-	-	-	925-000-48101	Interest On Taxes	-	-	-
-	-	-	-	-	925-000-48205	Sidewalk Liens	-	-	-
2,809,144	364,790	2,052,764	1,483,568	1,612,000		Rev.-Taxes & Assess Totals:	1,799,316	1,799,316	1,799,316
R4 Rev.-Intergovernmental									
-	-	-	-	-	925-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
R6 Rev.-Miscellaneous									
10,209	907	1,000	9,912	10,000	925-000-48100	Interest On Investment	200	200	200
-	-	-	-	-	925-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-	925-000-48210	Sidewalk Liens - Int	-	-	-
10,209	907	1,000	9,912	10,000		Rev.-Miscellaneous Totals:	200	200	200
R7 Rev.-Transfers In									
-	-	-	-	-	925-000-49165	From NWWetlands Mitigation-928	932,246	932,246	932,246
-	160,286	12,066,629	12,066,629	12,066,629	925-000-49161	From NW Leb URD-929	-	-	-
-	160,286	12,066,629	12,066,629	12,066,629		Rev.-Transfers In Totals:	932,246	932,246	932,246
R8 Rev.-Other Sources									
-	-	-	-	-	925-000-41051	State Loan Funds	-	-	-
-	-	-	-	-	925-000-42030	Bond Sale Proceeds	-	-	-
1,537,076	3,826,938	1,830,454	2,258,844	2,258,844	925-000-49901	Beginning Balance	-	-	-
1,537,076	3,826,938	1,830,454	2,258,844	2,258,844		Rev.-Other Sources Totals:	-	-	-
4,356,429	4,352,921	15,950,847	15,818,953	15,947,473		REVENUES TOTALS:	2,731,762	2,731,762	2,731,762
925 NORTHWEST URBAN RENEWAL									
E1 Exp.-Personnel Services									
-	71,843	-	-	-	925-925-50001	Salaries	-	-	-
-	36,639	-	-	-	925-925-50003	Fringe Benefits	-	-	-
-	-	-	-	-	925-925-51000	Fringe Benefits - Budget	-	-	-
-	858	-	-	-	925-925-51005	Taxes - Federal	-	-	-
-	-	-	-	-	925-925-51010	Taxes - State	-	-	-
-	1,566	-	-	-	925-925-51015	PERS	-	-	-
-	142	-	-	-	925-925-51020	Workers Compensation	-	-	-
-	40	-	-	-	925-925-59000	Group Term Life	-	-	-
-	111,088	-	-	-		Exp.-Personnel Services Totals:	-	-	-
E2 Exp.-Materials & Services									
50	-	-	-	-	925-925-61008	Advertising (Admin)	-	-	-
1,364	-	-	-	-	925-925-61010	Advertising	-	-	-
1,800	-	-	-	-	925-925-61013	Audit Expense	-	-	-
2,511	2,677	-	-	-	925-925-61014	City Attorney	-	-	-
733	-	-	-	-	925-925-61124	Computer Expense	-	-	-
1,454	-	-	-	-	925-925-61126	Computer Exp (Eng)	-	-	-
1,061	10,951	226,629	204,242	220,000	925-925-61130	Contract Services	50,000	150,000	150,000
29,834	-	-	-	-	925-925-61131	Contract Services (Eng)	-	-	-
100	-	-	-	-	925-925-61136	Contract Serv (CD)	-	-	-
313	(122)	-	-	-	925-925-61240	Dept/Operating Expense	-	-	-
345	-	-	-	-	925-925-61245	Operating Exp (CD)	-	-	-
62	-	-	-	-	925-925-61250	Dept/Op Supplies (Eng)	-	-	-
1,433	14	-	-	-	925-925-61290	Dues & Subscriptions	-	-	-
827	-	-	-	-	925-925-61300	Duplication	-	-	-
30	-	-	-	-	925-925-61320	Education & Training (Eng)	-	-	-
718	621	500	975	1,500	925-925-61401	Unemploy Ins	-	-	-
150	-	-	-	-	925-925-61551	Utility & Misc (CD)	-	-	-
532	-	-	-	-	925-925-61560	Maint/Bldg (Gen'l)	-	-	-
28	-	-	-	-	925-925-61561	Maint/Bldg (Eng)	-	-	-
148	-	-	-	-	925-925-61581	Maint/Vehicles (Eng)	-	-	-
8	-	-	-	-	925-925-61600	Meetings & Conferences	-	-	-
555	8	-	-	-	925-925-61700	Office Supplies (Eng)	-	-	-
52	-	-	-	-	925-925-61705	Office Supplies (CD)	-	-	-
478	-	-	-	-	925-925-61820	Postage	-	-	-
1,830	-	-	-	-	925-925-61881	Rent (Eng)	-	-	-
357	-	-	-	-	925-925-61884	Rent (CD)	-	-	-
1,310	-	-	-	-	925-925-61900	Utilities (Gen'l)	-	-	-
48,083	14,149	227,129	205,217	221,500		Exp.-Materials & Services Totals:	50,000	150,000	150,000

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 925-925-72050	Land	-	-	-
-	259,542	12,000,000	10,113,321	12,000,000	925-925-72300	Improvements	1,387,394	1,287,394	1,287,394
18,656	1,467,745	2,510,707	2,165,811	2,510,707	925-925-72301	Improvements (Eng)	-	-	-
-	-	-	-	-	- 925-925-72500	Office Eqpt	-	-	-
-	-	-	-	-	- 925-925-72600	Other Eqpt	-	-	-
18,656	1,727,287	14,510,707	12,279,132	14,510,707		Exp.-Capital Outlay Totals:	1,387,394	1,287,394	1,287,394
					E4	Exp.-Transfers Out			
-	13,031	115,712	67,499	115,712	925-925-90010	To General Fund	15,433	15,433	15,433
386,973	193,589	268,682	156,731	268,682	925-925-90011	To General Fund-Sal/Ben	128,536	128,536	128,536
-	-	-	-	-	- 925-925-90013	To Water-430	39,692	39,692	39,692
-	-	792,764	792,764	792,764	925-925-90017	To Debt Service-317	826,350	826,350	826,350
7,000	-	-	-	-	- 925-925-90025	To GIS	-	-	-
33,595	29,113	32,908	19,196	32,908	925-925-90027	To Info System Service-542	16,515	16,515	16,515
4,015	4,501	2,945	1,718	2,945	925-925-90028	To Custodial & Bldg Maint-545	1,117	1,117	1,117
1,260	1,320	-	-	-	- 925-925-90105	To Eqpt Acq & Rep Fund-820	-	-	-
-	-	-	-	-	- 925-925-90123	To Wastewater	37,697	37,697	37,697
-	-	-	-	-	- 925-925-90145	To SDC-Drainge-852	2,167	2,167	2,167
-	-	-	-	-	- 925-925-90147	To SDC-Parks-862	-	-	-
-	-	-	-	-	- 925-925-90149	To SDC-Wastewater-872	17,443	17,443	17,443
-	-	-	-	-	- 925-925-90151	To SDC-Streets-882	-	-	-
-	-	-	-	-	- 925-925-90152	To SDC-Water-892	9,955	9,955	9,955
432,843	241,554	1,213,011	1,037,908	1,213,011		Exp.-Transfers Out Totals:	1,094,905	1,094,905	1,094,905
					E5	Exp.-Contingencies			
-	-	-	-	-	- 925-925-80005	Operating Contingency	199,463	199,463	199,463
-	-	-	-	-		Exp.-Contingencies Totals:	199,463	199,463	199,463
499,582	2,094,078	15,950,847	13,522,257	15,945,218		EXPENDITURES TOTALS:	2,731,762	2,731,762	2,731,762
4,356,429	4,352,921	15,950,847	15,818,953	15,947,473		FUND REVENUES	2,731,762	2,731,762	2,731,762
499,582	2,094,078	15,950,847	13,522,257	15,945,218		FUND EXPENSES	2,731,762	2,731,762	2,731,762
3,856,847	2,258,843	-	2,296,696	2,255		NORTHWEST URBAN RENEWAL Total	-	-	-



2000

Linn-Benton
COMMUNITY COLLEGE
**Advanced Transportation
Technology Center**

NO PARKING FIRE LANE

NO PARKING

**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 was completed in FY14 through a bond issued by Northwest URD fund 925. The balance in fund 928 is being transferred to fund 925 this year and fund 928 will closed.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					928	WETLANDS MITIGATION			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	928-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
3,234	-	-	2,739	2,700	928-000-48100	Interest On Investment	-	-	-
3,234	-	-	2,739	2,700		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	928-000-49098	From NW Urban Renewal-925	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
926,312	929,546	929,546	929,546	929,546	928-000-49901	Beginning Balance	932,246	932,246	932,246
926,312	929,546	929,546	929,546	929,546		Rev.-Other Sources Totals:	932,246	932,246	932,246
929,546	929,546	929,546	932,285	932,246		REVENUES TOTALS:	932,246	932,246	932,246
					928	WETLANDS MITIGATION			
					E2	Exp.-Materials & Services			
-	-	-	-	-	928-928-61010	Advertising	-	-	-
-	-	-	-	-	928-928-61130	Contract Services	-	-	-
-	-	-	-	-	928-928-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	928-928-72050	Land	-	-	-
-	-	929,546	-	-	928-928-72301	Improvements (Eng)	-	-	-
-	-	929,546	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	928-928-90164	to NW URB Renewal-925	932,246	932,246	932,246
-	-	-	-	-		Exp.-Transfers Out Totals:	932,246	932,246	932,246
-	-	929,546	-	-		EXPENDITURES TOTALS:	932,246	932,246	932,246
929,546	929,546	929,546	932,285	932,246		FUND REVENUES	932,246	932,246	932,246
-	-	929,546	-	-		FUND EXPENSES	932,246	932,246	932,246
929,546	929,546	-	932,285	932,246		WETLANDS MITIGATION Totals:	-	-	-

**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 with over \$200,000 in savings over the remaining life of the bond. The interest rates on the refinanced bonds range from 2.5% to 3.5%. The outstanding balance of bonds as of June 30, 2014 is \$2,100,000 (LebanonURD10). Final maturity for the reissued bonds is in June 2020.

To acquire funding in support of the Lowes Project, the City arranged with the State for SPWF (Special Public Works Funds) funding through the Economic and Community Development Department. The amount borrowed in 2007 was \$3,677,462 with interest rates ranging from 4.00% to 4.375%. Final maturity is in December 2031. The outstanding balance as of June 30, 2014 is \$3,007,838. (B05003).

Important Highlights:

- No significant changes in this fund.

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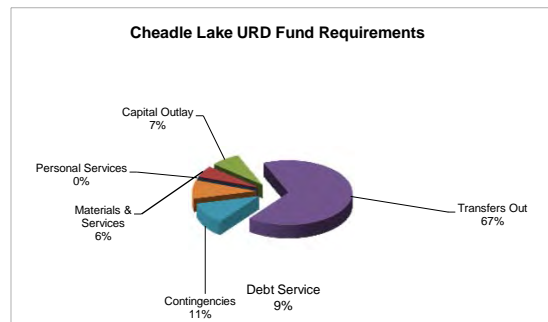
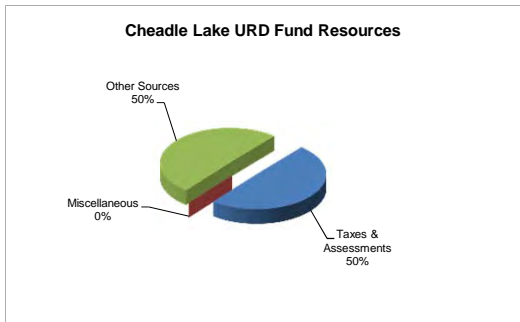
2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					930	NW LEB URD BONDS			
					R1	Rev.-Taxes & Assess			
627,836	1,328,082	739,858	739,858	790,000	930-000-47010	Current Property Taxes	603,573	603,573	603,573
21,729	23,037	8,000	13,820	17,000	930-000-47020	Delinquent Prop Taxes	15,000	15,000	15,000
4,472	4,316	-	-	-	930-000-48101	Interest On Taxes	-	-	-
654,037	1,355,435	747,858	753,678	807,000		Rev.-Taxes & Assess Totals:	618,573	618,573	618,573
					R4	Rev.-Intergovernmental			
-	-	-	-	-	930-000-41050	State Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
2,089	2,335	-	4,591	4,600	930-000-48100	Interest On Investment	4,000	4,000	4,000
-	-	-	-	-	930-000-48140	Miscellaneous Revenue	-	-	-
2,089	2,335	-	4,591	4,600		Rev.-Miscellaneous Totals:	4,000	4,000	4,000
					R7	Rev.-Transfers In			
-	-	-	-	-	930-000-49098	From NW Urban Renewal	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	930-000-41051	State Loan Funds	-	-	-
-	-	-	-	-	930-000-42030	Bond Sale Proceeds	-	-	-
-	-	-	-	-	930-000-42031	Bond Sale Proceeds-Premium	-	-	-
405,841	429,600	700,000	1,155,778	1,155,778	930-000-49901	Beginning Balance	1,300,000	1,300,000	1,300,000
405,841	429,600	700,000	1,155,778	1,155,778		Rev.-Other Sources Totals:	1,300,000	1,300,000	1,300,000
1,061,967	1,787,370	1,447,858	1,914,047	1,967,378		REVENUES TOTALS:	1,922,573	1,922,573	1,922,573
					930	NW LEB URD BONDS			
					E2	Exp.-Materials & Services			
-	-	-	-	-	930-930-61130	Contract Services	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	930-930-80005	Operating Contingency	950,000	950,000	950,000
-	-	341,631	-	341,631	930-930-80026	Res For Debt Service	341,631	341,631	341,631
		341,631	-	341,631		Exp.-Contingencies Totals:	1,291,631	1,291,631	1,291,631
					E6	Exp.-Debt Service			
-	-	400,000	-	-	930-930-95107	New debt prin	-	-	-
-	-	72,236	-	-	930-930-95207	New debt int	-	-	-
295,000	300,000	315,000	-	315,000	930-930-95100	Bond Principal	320,000	320,000	320,000
102,533	108,234	108,963	108,963	108,963	930-930-95108	Principal SPWF Issue	114,722	114,722	114,722
93,915	86,540	77,540	38,770	77,540	930-930-95200	Bond Interest	68,090	68,090	68,090
140,919	136,818	132,488	132,488	132,488	930-930-95208	Interest SPWF Issue	128,130	128,130	128,130
632,367	631,592	1,106,227	280,221	633,991		Exp.-Debt Service Totals:	630,942	630,942	630,942
					E7	Exp.-Unappropriated			
-	-	-	-	-	930-930-92010	Unapprop End Fund Bal	-	-	-
						Exp.-Unappropriated Totals:	-	-	-
632,367	631,592	1,447,858	280,221	975,622		EXPENDITURES TOTALS:	1,922,573	1,922,573	1,922,573
1,061,967	1,787,370	1,447,858	1,914,047	1,967,378		FUND REVENUES	1,922,573	1,922,573	1,922,573
632,367	631,592	1,447,858	280,221	975,622		FUND EXPENSES	1,922,573	1,922,573	1,922,573
429,600	1,155,778	-	1,633,826	991,756		NW LEB URD BONDS Totals:	-	-	-



CHEADLE LAKE URBAN RENEWAL DISTRICT
Adopted for the Fiscal Year 2014-15

RESOURCES	
Taxes & Assessments	\$ 265,600
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	300
Transfers In	-
Other Sources	270,000
Internal Charges	-
Total Resources	\$ 535,900

REQUIREMENTS	
Personal Services	\$ -
Materials & Services	30,000
Capital Outlay	40,000
Transfers Out	357,820
Contingencies	58,080
Debt Service	50,000
Unappropriated	-
Total Requirements	\$ 535,900



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	\$ -	\$ 30,000	\$ 40,000	\$ 357,820	\$ 58,080	\$ 50,000	\$ -	\$ 535,900	100.00%
Fund Totals	\$ -	\$ 30,000	\$ 40,000	\$ 357,820	\$ 58,080	\$ 50,000	\$ -	\$ 535,900	100.00%
Percent of Cheadle Lake URD Fund	0.00%	5.60%	7.46%	66.77%	10.84%	9.33%	0.00%	100.00%	

**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:

- Transfers to SDC funds as reimbursement in full for SDC charges to be paid by the city through the McKinney Apartment economic agreement.

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					935	CHEADLE LAKE URD			
					R1	Rev.-Taxes & Assess			
205,175	267,437	250,000	252,533	260,000	935-000-47010	Current Property Taxes	262,600	262,600	262,600
7,425	7,528	3,500	3,626	3,700	935-000-47020	Delinquent Prop Taxes	3,000	3,000	3,000
1,461	2,405	-	-	-	935-000-48101	Interest On Taxes	-	-	-
214,061	277,370	253,500	256,159	263,700		Rev.-Taxes & Assess Totals:	265,600	265,600	265,600
					R4	Rev.-Intergovernmental			
-	-	-	-	-	935-000-41050	State Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
(123)	355	-	578	600	935-000-48100	Interest On Investment	300	300	300
-	-	-	-	-	935-000-48140	Miscellaneous Revenue	-	-	-
(123)	355	-	578	600		Rev.-Miscellaneous Totals:	300	300	300
						Rev.-Transfers In			
-	-	-	-	-	935-000-49010	From General Fund	-	-	-
-	-	-	-	-	935-000-49120	From SDC-Sewer-872	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	935-000-42030	Bond Sale Proceeds	-	-	-
(74,624)	4,403	95,000	118,401	118,401	935-000-49901	Beginning Balance	270,000	270,000	270,000
(74,624)	4,403	95,000	118,401	118,401		Rev.-Other Sources Totals:	270,000	270,000	270,000
139,314	282,128	348,500	375,138	382,701		REVENUES TOTALS:	535,900	535,900	535,900
					935	CHEADLE LAKE URD			
					E1	Exp.-Personnel Services			
-	24,849	-	-	-	935-935-50001	Salaries	-	-	-
-	12,749	-	-	-	935-935-50003	Fringe Benefits	-	-	-
-	-	-	-	-	935-935-50250	Part Time	-	-	-
-	-	-	-	-	935-935-50600		-	-	-
-	-	-	-	-	935-935-51000	Fringe Benefits - Budget	-	-	-
-	306	-	-	-	935-935-51005	Taxes - Federal	-	-	-
-	-	-	-	-	935-935-51010	Taxes - State	-	-	-
-	442	-	-	-	935-935-51015	PERS	-	-	-
-	68	-	-	-	935-935-51020	Workers Compensation	-	-	-
-	22	-	-	-	935-935-59000	Group Term Life	-	-	-
	38,436	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
324	-	-	-	-	935-935-61008	Advertising (Admin)	-	-	-
128	-	-	-	-	935-935-61010	Advertising	-	-	-
1,750	40	-	20	20	935-935-61013	Audit Expense	-	-	-
4,543	-	-	-	-	935-935-61014	City Attorney	-	-	-
733	-	-	-	-	935-935-61124	Computer Expense	-	-	-
5	5	-	-	-	935-935-61130	Contract Services	30,000	30,000	30,000
217	(122)	-	-	-	935-935-61240	Dept/Operating Expense	-	-	-
89	-	-	-	-	935-935-61245	Operating Exp (CD)	-	-	-
44	14	-	-	-	935-935-61290	Dues & Subscriptions	-	-	-
22	-	-	-	-	935-935-61320	Education & Training	-	-	-
635	549	-	250	600	935-935-61401	Unemploy Ins	-	-	-
5	-	-	-	-	935-935-61551	Utility & Misc (CD)	-	-	-
147	-	-	-	-	935-935-61560	Maint/Bldg (Gen'l)	-	-	-
4	-	-	-	-	935-935-61600	Meetings & Conferences	-	-	-
9	-	-	-	-	935-935-61700	Office Supplies	-	-	-
47	-	-	-	-	935-935-61705	Office Supplies (CD)	-	-	-
-	-	-	-	-	935-935-61820	Postage	-	-	-
341	-	-	-	-	935-935-61884	Rent (CD)	-	-	-
470	-	-	-	-	935-935-61900	Utilities (Gen'l)	-	-	-
9,513	486	-	270	620		Exp.-Materials & Services Totals:	30,000	30,000	30,000
					E3	Exp.-Capital Outlay			
-	-	170,000	1,437	1,437	935-935-72300	Improvements	40,000	40,000	40,000
-	-	-	-	-	935-935-72500	Office Eqpt.	-	-	-
-	-	-	-	-	935-935-72600	Other Eqpt.	-	-	-
		170,000	1,437	1,437		Exp.-Capital Outlay Totals:	40,000	40,000	40,000

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					E4	Exp.-Transfers Out			
109,933	8,051	8,048	4,695	8,048	935-935-90010	To General Fund	8,444	8,444	8,444
-	64,287	86,754	50,607	86,754	935-935-90011	To General Fund-Sal/Ben	44,082	44,082	44,082
-	-	-	-	-	935-935-90017	To Debt Service	-	-	-
10,450	9,900	9,655	5,632	9,655	935-935-90027	To Info System Service-542	5,162	5,162	5,162
1,458	1,136	1,053	614	1,053	935-935-90028	To Custodial & Bldg Maint-545	454	454	454
-	1,430	-	-	-	935-935-90105	To Eqpt Acq & Rep Fund-820	-	-	-
-	-	-	-	-	935-935-90145	To SDC-Drainge-852	7,524	7,524	7,524
-	-	-	-	-	935-935-90147	To SDC-Parks-862	101,040	101,040	101,040
-	-	-	-	-	935-935-90149	To SDC-Wastewater-872	85,865	85,865	85,865
-	40,000	-	-	-	935-935-90151	To SDC-Street-882	44,019	44,019	44,019
-	-	-	-	-	935-935-90152	To SDC-Water-892	61,230	61,230	61,230
121,841	124,804	105,510	61,548	105,510		Exp.-Transfers Out Totals:	357,820	357,820	357,820
					E5	Exp.-Contingencies			
-	-	72,990	-	72,990	935-935-80005	Operating Contingency	58,080	58,080	58,080
-	-	72,990	-	72,990		Exp.-Contingencies Totals:	58,080	58,080	58,080
					E6	Exp.-Debt Service			
-	-	-	-	-	935-935-95501	Loan Princ	50,000	50,000	50,000
-	-	-	-	-	935-935-95601	Loan Int	-	-	-
-	-	-	-	-		Exp.-Debt Service Totals:	50,000	50,000	50,000
131,354	163,726	348,500	63,255	180,467		EXPENDITURES TOTALS:	535,900	535,900	535,900
139,314	282,128	348,500	375,138	382,701		FUND REVENUES	535,900	535,900	535,900
131,354	163,726	348,500	63,255	180,467		FUND EXPENSES	535,900	535,900	535,900
7,960	118,402	-	311,883	202,234		CHEADLE LAKE URD Totals:	-	-	-

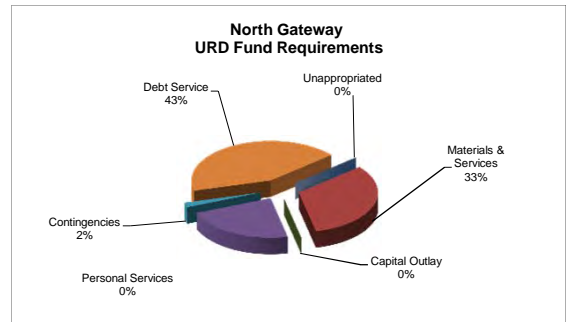
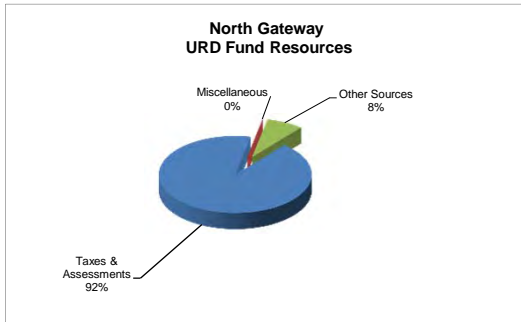
**NORTH GATEWAY URD
Adopted for the Fiscal Year 2014-15**

RESOURCES

Taxes & Assessments	\$ 234,919
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	200
Transfers In	-
Other Sources	20,000
Internal Charges	-
Total Resources	\$ 255,119

REQUIREMENTS

Personal Services	\$ -
Materials & Services	83,283
Capital Outlay	-
Transfers Out	57,033
Contingencies	4,966
Debt Service	109,837
Unappropriated	-
Total Requirements	\$ 255,119



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	\$ -	\$ 83,283	\$ -	\$ 57,033	\$ 4,966	\$ 109,837	\$ -	\$ 255,119	100.00%
Fund Totals	\$ -	\$ 83,283	\$ -	\$ 57,033	\$ 4,966	\$ 109,837	\$ -	\$ 255,119	100.00%
Percent of Lebanon URD Fund	0.00%	32.64%	0.00%	22.36%	1.95%	43.05%	0.00%	100.00%	

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

Department Description:

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

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

Important Highlights:

- Additional infrastructure is expected with the construction of the 80 room hotel and restaurant building which is pending permit issuance to start construction in FY14 and completion in FY15.

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					940	NORTH GATEWAY URD			
					R1	Rev.-Taxes & Assess			
158,774	203,567	230,435	229,613	237,000	940-000-47010	Current Property Taxes	232,919	232,919	232,919
2,540	4,197	1,800	2,382	2,900	940-000-47020	Delinquent Prop Taxes	2,000	2,000	2,000
448	1,831	-	-	-	940-000-48101	Interest On Taxes	-	-	-
161,762	209,595	232,235	231,995	239,900		Rev.-Taxes & Assess Totals:	234,919	234,919	234,919
					R4	Rev.-Intergovernmental			
-	-	-	-	-	940-000-41050	State Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
482	18	-	356	250	940-000-48100	Interest On Investment	200	200	200
-	-	-	-	-	940-000-48140	Miscellaneous Revenue	-	-	-
482	18	-	356	250		Rev.-Miscellaneous Totals:	200	200	200
					R8	Rev.-Other Sources			
-	-	-	-	-	940-000-42030	Bond Sale Proceeds	-	-	-
119,455	166,646	54,000	52,219	52,219	940-000-49901	Beginning Balance	20,000	20,000	20,000
119,455	166,646	54,000	52,219	52,219		Rev.-Other Sources Totals:	20,000	20,000	20,000
281,699	376,259	286,235	284,570	292,369		REVENUES TOTALS:	255,119	255,119	255,119
					940	NORTH GATEWAY URD			
					E1	Exp.-Personnel Services			
-	12,224	-	-	-	940-940-50001	Salaries	-	-	-
-	6,137	-	-	-	940-940-50003	Fringe Benefits	-	-	-
-	-	-	-	-	940-940-51000	Fringe Benefits - Budget	-	-	-
-	162	-	-	-	940-940-51005	Taxes - Federal	-	-	-
-	355	-	-	-	940-940-51015	PERS	-	-	-
-	22	-	-	-	940-940-51020	Workers Compensation	-	-	-
-	15	-	-	-	940-940-59000	Group Term Life	-	-	-
-	18,915	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
128	-	-	-	-	940-940-61010	Advertising	-	-	-
1,640	40	-	-	-	940-940-61013	Audit Expense	-	-	-
733	-	-	-	-	940-940-61124	Computer Expense	-	-	-
9	2	64,000	-	74,648	940-940-61130	Contract Services	83,283	83,283	83,283
-	(122)	-	-	-	940-940-61240	Dept/Operating Expense	-	-	-
155	146	120	238	600	940-940-61401	Unemploy Ins	-	-	-
2,665	66	64,120	238	75,248		Exp.-Materials & Services Totals:	83,283	83,283	83,283
					E3	Exp.-Capital Outlay			
-	-	5,658	-	-	940-940-72300	Improvements	-	-	-
-	-	5,658	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	6,275	5,485	3,200	5,485	940-940-90010	To General Fund	4,682	4,682	4,682
92,606	-	79,383	46,307	79,383	940-940-90011	To General Fund-Sal/Ben	46,088	46,088	46,088
7,000	-	-	-	-	940-940-90025	To GIS	-	-	-
8,988	5,801	12,270	7,158	12,270	940-940-90027	To Info System Service-542	5,831	5,831	5,831
2,013	1,750	2,170	1,266	2,170	940-940-90028	To Custodial & Bldg Maint-545	432	432	432
-	-	-	-	-	940-940-90145	To SDC-Drainge-852	-	-	-
-	-	-	-	-	940-940-90147	To SDC-Parks-862	-	-	-
-	-	-	-	-	940-940-90149	To SDC-Wastewater-872	-	-	-
-	-	-	-	-	940-940-90151	To SDC-Streets-882	-	-	-
-	-	-	-	-	940-940-90152	To SDC-Water-892	-	-	-
110,607	13,826	99,308	57,931	99,308		Exp.-Transfers Out Totals:	57,033	57,033	57,033
					E5	Exp.-Contingencies			
-	-	10,031	-	10,031	940-940-80005	Operating Contingency	4,966	4,966	4,966
-	-	-	-	-	940-940-80026	Reserved for Debt Service	-	-	-
-	-	10,031	-	10,031		Exp.-Contingencies Totals:	4,966	4,966	4,966
					E6	Exp.-Debt Service			
-	140,915	57,902	-	52,019	940-940-95501	Loan Princ	61,718	61,718	61,718
-	150,317	49,216	-	44,451	940-940-95601	Loan Int	48,119	48,119	48,119
-	291,232	107,118	-	96,470		Exp.-Debt Service Totals:	109,837	109,837	109,837
113,272	324,039	286,235	58,169	281,057		EXPENDITURES TOTALS:	255,119	255,119	255,119
281,699	376,259	286,235	284,570	292,369		FUND REVENUES	255,119	255,119	255,119
113,272	324,039	286,235	58,169	281,057		FUND EXPENSES	255,119	255,119	255,119
168,427	52,220	-	226,401	11,312		NORTH GATEWAY URD Totals:	-	-	-



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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					436	WATER BOND DEBT SERV			
					R6	Rev.-Miscellaneous			
144	(29)	-	(94)	(94)	436-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	436-000-48140	Miscellaneous Revenue	-	-	-
144	(29)	-	(94)	(94)		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
248,503	255,373	166,162	166,257	166,257	436-000-49021	From Water - 430	-	-	-
-	-	-	-	-	436-000-49022	From Water Fund-(Debt Reser) 430	-	-	-
248,503	255,373	166,162	166,257	166,257		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
92,240	13,621	16,763	16,762	16,762	436-000-49901	Beginning Balance	-	-	-
92,240	13,621	16,763	16,762	16,762		Rev.-Other Sources Totals:	-	-	-
340,887	268,965	182,925	182,925	182,925		REVENUES TOTALS:	-	-	-
					436	WATER BOND DEBT SERV			
					E2	Exp.-Materials & Services			
-	-	-	-	-	436-436-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E4	Exp.-Transfers Out			
80,000	-	-	-	-	436-436-90120	Transfer out-435	-	-	-
80,000	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	436-436-80026	Res For Debt Service	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
					E6	Exp.-Debt Service			
165,000	175,000	145,680	145,680	145,680	436-436-95100	Bond Principal	-	-	-
82,266	77,203	37,245	37,245	37,245	436-436-95200	Bond Interest	-	-	-
247,266	252,203	182,925	182,925	182,925		Exp.-Debt Service Totals:	-	-	-
					E7	Exp.-Unappropriated			
-	-	-	-	-	436-436-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		Exp.-Unappropriated Totals:	-	-	-
327,266	252,203	182,925	182,925	182,925		EXPENDITURES TOTALS:	-	-	-
340,887	268,965	182,925	182,925	182,925		FUND REVENUES	-	-	-
327,266	252,203	182,925	182,925	182,925		FUND EXPENSES	-	-	-
13,621	16,762	-	-	-		WATER BOND DEBT SERV Totals:	-	-	-

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					477	EFFLUENT DISCHG SYS IMPS			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 477-000-48100	Interest On Investment	-	-	-
						Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 477-000-49026	From W Water CIP	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
7,554	-	-	-	-	- 477-000-49901	Beginning Balance	-	-	-
7,554	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
7,554	-	-	-	-		REVENUES TOTALS:	-	-	-
					477	EFFLUENT DISCHG SYS IMPS			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 477-477-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	- 477-477-61133	Contract Services (Eng)	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
7,554	-	-	-	-	- 477-477-72301	Improvements (Eng)	-	-	-
7,554	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 477-477-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
7,554	-	-	-	-		EXPENDITURES TOTALS:	-	-	-
7,554	-	-	-	-		FUND REVENUES	-	-	-
7,554	-	-	-	-		FUND EXPENSES	-	-	-
-	-	-	-	-		EFFLUENT DISCHG SYS IMPS Totals:	-	-	-

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
478 2011- WASTEWATER BOND PROJECT									
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 478-000-41050	State Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
10,330	1,294	-	-	-	- 478-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 478-000-48140	Misc. Reimbursements	-	-	-
10,330	1,294					Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 478-000-49025	From W Water Fund	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 478-000-41051	State Loan Funds	-	-	-
-	-	-	-	-	- 478-000-42030	Bond Sale Proceeds	-	-	-
4,306,720	435,651	237,578	70	70	478-000-49901	Beginning Balance	-	-	-
4,306,720	435,651	237,578	70	70		Rev.-Other Sources Totals:	-	-	-
4,317,050	436,945	237,578	70	70		REVENUES TOTALS:	-	-	-
478 WASTEWATER UTILITY C.I.P.									
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 478-478-50001	Salaries	-	-	-
-	-	-	-	-	- 478-478-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 478-478-50600	Overtime	-	-	-
-	-	-	-	-	- 478-478-59000	Group Term Life	-	-	-
						Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 478-478-61010	Advertising (Eng)	-	-	-
135,982	5,002	-	-	-	- 478-478-61130	Contract Services	-	-	-
-	-	-	-	-	- 478-478-61133	Contract Services (Eng)	-	-	-
-	-	-	-	-	- 478-478-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 478-478-61401	Unemploy Ins	-	-	-
135,982	5,002					Exp.-Materials & Services Totals:	-	-	-
3,745,418	431,873	237,578	1,862	70	E3	Exp.-Capital Outlay			
					478-478-72300	Improvements	-	-	-
3,745,418	431,873	237,578	1,862	70		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 478-478-90105	To Eqpt Acq & Rep Fund	-	-	-
						Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 478-478-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
					E6	Exp.-Debt Service			
-	-	-	-	-	- 478-478-95501	Loan Princ	-	-	-
-	-	-	-	-	- 478-478-95601	Loan Int	-	-	-
						Exp.-Debt Service Totals:	-	-	-
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 478-478-92010	Unapprop End Fund Bal	-	-	-
						Exp.-Unappropriated Totals:	-	-	-
3,881,400	436,875	237,578	1,862	70		EXPENDITURES TOTALS:	-	-	-
4,317,050	436,945	237,578	70	70		FUND REVENUES	-	-	-
3,881,400	436,875	237,578	1,862	70		FUND EXPENSES	-	-	-
435,650	70	-	(1,792)	-		WASTEWATER UTILITY C.I.P. Totals:	-	-	-

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					559	STORM DRAINAGE			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 559-000-48100	Interest On Investment	-	-	-
						Rev.-Miscellaneous Totals:	-	-	-
						R7			
					- 559-000-49046	From Streets Fund	-	-	-
						Rev.-Transfers In Totals:	-	-	-
						R8			
369	-	-	-	-	- 559-000-49901	Beginning Balance	-	-	-
369						Rev.-Other Sources Totals:	-	-	-
369						REVENUES TOTALS:	-	-	-
					559	STORM DRAINAGE			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 559-559-50001	Salaries	-	-	-
-	-	-	-	-	- 559-559-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 559-559-50600	Overtime	-	-	-
						Exp.-Personnel Services Totals:	-	-	-
						E2			
					- 559-559-61009	Advertising (PW)	-	-	-
					- 559-559-61126	Computer Exp (Eng)	-	-	-
					- 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)	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
						E3			
					- 559-559-72102	Buildings (Maint)	-	-	-
					- 559-559-72300	Improvements	-	-	-
					- 559-559-72501	Office Eqpt (Eng)	-	-	-
					- 559-559-72601	Other Eqpt (Eng)	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
						E4			
					- 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	-	-	-
						Exp.-Transfers Out Totals:	-	-	-
						E5			
					- 559-559-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
						EXPENDITURES TOTALS:	-	-	-
369						FUND REVENUES	-	-	-
						FUND EXPENSES	-	-	-
369						STORM DRAINAGE Totals:	-	-	-

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					563	BYRNE JUSTICE ASSISTANCE GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 563-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
14	-	-	-	-	- 563-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 563-000-48140	Miscellaneous Revenue	-	-	-
14	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
30,538	-	-	-	-	- 563-000-49901	Beginning Balance	-	-	-
30,538	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
30,552	-	-	-	-		REVENUES TOTALS:	-	-	-
					563	BYRNE JUSTICE ASSISTANCE GRANT			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 563-563-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
30,552	-	-	-	-	- 563-563-72600	Other Eqpt.	-	-	-
30,552	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
30,552	-	-	-	-		EXPENDITURES TOTALS:	-	-	-
30,552	-	-	-	-		FUND REVENUES	-	-	-
30,552	-	-	-	-		FUND EXPENSES	-	-	-
-	-	-	-	-		BYRNE JUSTICE ASSISTANCE GRANT	-	-	-

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					565	WALKWAY BIKEWAY GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 565-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 565-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
(44)	-	-	-	-	- 565-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 565-000-48140	Miscellaneous Revenue	-	-	-
(44)	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 565-000-49010	From General Fund	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
14,698	-	-	-	-	- 565-000-49901	Beginning Balance	-	-	-
14,698	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
14,654	-	-	-	-		REVENUES TOTALS:	-	-	-
					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	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					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	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 565-565-72300	Improvements	-	-	-
-	-	-	-	-	- 565-565-72301	Improvements (Eng)	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
14,654	-	-	-	-	- 565-565-90035	Transfer out-550	-	-	-
14,654	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 565-565-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
14,654	-	-	-	-		EXPENDITURES TOTALS:	-	-	-
14,654	-	-	-	-		FUND REVENUES	-	-	-
14,654	-	-	-	-		FUND EXPENSES	-	-	-
-	-	-	-	-		WALKWAY BIKEWAY GRANT Totals:	-	-	-

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					576	DONATIONS-TRAILS			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 576-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 576-000-48052	Donations-North Trails	-	-	-
-	-	-	-	-	- 576-000-48053	Donations-South Trails	-	-	-
-	-	-	-	-	- 576-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 576-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 576-000-49035	From St Foot & Bikepath	-	-	-
-	-	-	-	-	- 576-000-49110	From STP Streets	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
101	102	-	-	-	- 576-000-49901	Beginning Balance	-	-	-
101	102	-	-	-		Rev.-Other Sources Totals:	-	-	-
101	102	-	-	-		REVENUES TOTALS:	-	-	-
					576	DONATIONS-TRAILS			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 576-576-61010	Advertising	-	-	-
-	-	-	-	-	- 576-576-61130	Contract Services	-	-	-
-	-	-	-	-	- 576-576-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	102	-	-	-	- 576-576-72300	Improvements	-	-	-
-	-	-	-	-	- 576-576-72301	Improvements (Eng)	-	-	-
-	102	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
-	102	-	-	-		EXPENDITURES TOTALS:	-	-	-
101	102	-	-	-		FUND REVENUES	-	-	-
-	102	-	-	-		FUND EXPENSES	-	-	-
101	-	-	-	-		DONATIONS-TRAILS Totals:	-	-	-

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					585	83/84 HOUSING REHAB.			
					R6	Rev.-Miscellaneous			
18	-	-	-	-	- 585-000-48100	Interest On Investment	-	-	-
11,439	-	-	-	-	- 585-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	- 585-000-48112	Grant Loan Int Rec	-	-	-
-	-	-	-	-	- 585-000-48140	Miscellaneous Revenue	-	-	-
11,457	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
11,226	-	-	-	-	- 585-000-49027	From 1993 Hsg Rehab-594	-	-	-
8,606	-	-	-	-	- 585-000-49084	From 1996 Hsing Rehab-595	-	-	-
-	-	-	-	-	- 585-000-49085	From Banc Bond Fd	-	-	-
9,516	-	-	-	-	- 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	-	-	-
29,348	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
28,393	-	-	-	-	- 585-000-49901	Beginning Balance	-	-	-
28,393	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
69,198	-	-	-	-		REVENUES TOTALS:	-	-	-
					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)	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 585-585-72300	Improvements	-	-	-
-	-	-	-	-	- 585-585-72350	ADA Improvements	-	-	-
-	-	-	-	-	- 585-585-72500	Office Eqpt.	-	-	-
-	-	-	-	-	- 585-585-72600	Other Eqpt.	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 585-585-90011	To Gen Fund-Loan Repay	-	-	-
-	-	-	-	-	- 585-585-90017	To City Hall Repair D.S.	-	-	-
69,198	-	-	-	-	- 585-585-90021	To City Facilities Repairs-506	-	-	-
69,198	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 585-585-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
69,198	-	-	-	-		EXPENDITURES TOTALS:	-	-	-
69,198	-	-	-	-		FUND REVENUES	-	-	-
69,198	-	-	-	-		FUND EXPENSES	-	-	-
						83/84 HOUSING REHAB. Totals:	-	-	-

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					594	1993 HOUSING REHAB GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 594-000-41050	State Grant Funds	-	-	-
Rev.-Intergovernmental Totals:							-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 594-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 594-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	- 594-000-48112	Grant Loan Int Rec	-	-	-
Rev.-Miscellaneous Totals:							-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 594-000-49028	From 83-84 Hsing Rehab	-	-	-
Rev.-Transfers In Totals:							-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 594-000-48116	Loan From Eq Acq Fd	-	-	-
11,226	-	-	-	-	- 594-000-49901	Beginning Balance	-	-	-
Rev.-Other Sources Totals:							-	-	-
11,226	-	-	-	-	-	REVENUES TOTALS:	-	-	-
					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	-	-	-
Exp.-Materials & Services Totals:							-	-	-
					E4	Exp.-Transfers Out			
11,226	-	-	-	-	- 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	-	-	-
Exp.-Transfers Out Totals:							-	-	-
11,226	-	-	-	-	-	EXPENDITURES TOTALS:	-	-	-
11,226	-	-	-	-	-	FUND REVENUES	-	-	-
11,226	-	-	-	-	-	FUND EXPENSES	-	-	-
-	-	-	-	-	-	1993 HOUSING REHAB GRANT Totals:	-	-	-

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					595	1996 HOUSING REHAB GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 595-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
161	-	-	-	-	- 595-000-48100	Interest On Investment	-	-	-
8,445	-	-	-	-	- 595-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	- 595-000-48112	Grant Loan Int Rec	-	-	-
8,606	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 595-000-49027	From 1993 Hsg Rehab	-	-	-
-	-	-	-	-	- 595-000-49083	From 85-86 Hsg Rehab	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
44,737	44,737	-	-	-	- 595-000-49901	Beginning Balance	-	-	-
44,737	44,737	-	-	-		Rev.-Other Sources Totals:	-	-	-
53,343	44,737	-	-	-		REVENUES TOTALS:	-	-	-
					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	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E4	Exp.-Transfers Out			
8,606	-	-	-	-	- 595-595-90080	To 83-84 Hsing Rehab-585	-	-	-
8,606	-	-	-	-		Exp.-Transfers Out Totals:	-	-	-
8,606	44,737	-	-	-		EXPENDITURES TOTALS:	-	-	-
53,343	44,737	-	-	-		FUND REVENUES	-	-	-
8,606	44,737	-	-	-		FUND EXPENSES	-	-	-
44,737	-	-	-	-		1996 HOUSING REHAB GRANT Totals:	-	-	-

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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					596	1998 HOUSING REHAB GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 596-000-41050	State Grant Funds	-	-	-
-	-	-	-	-	-	Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
40	-	-	-	-	- 596-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 596-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	- 596-000-48112	Grant Loan Int Rec	-	-	-
40	-	-	-	-	-	Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 596-000-49027	From 1993 Hsg Rehab	-	-	-
-	-	-	-	-	- 596-000-49028	From 83-84 Hsing Rehab	-	-	-
-	-	-	-	-	-	Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
20,909	11,433	-	-	-	- 596-000-49901	Beginning Balance	-	-	-
20,909	11,433	-	-	-	-	Rev.-Other Sources Totals:	-	-	-
20,949	11,433	-	-	-	-	REVENUES TOTALS:	-	-	-
					596	1998 HOUSING REHAB GRANT			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 596-596-61130	Contract Services	-	-	-
-	-	-	-	-	- 596-596-61240	Dept/Operating Expense	-	-	-
-	11,433	-	-	-	- 596-596-61350	Grant Loans Made	-	-	-
-	11,433	-	-	-	-	Exp.-Materials & Services Totals:	-	-	-
					E4	Exp.-Transfers Out			
9,516	-	-	-	-	- 596-596-90080	To 83-84 Hsing Rehab-585	-	-	-
9,516	-	-	-	-	-	Exp.-Transfers Out Totals:	-	-	-
9,516	11,433	-	-	-	-	EXPENDITURES TOTALS:	-	-	-
20,949	11,433	-	-	-	-	FUND REVENUES	-	-	-
9,516	11,433	-	-	-	-	FUND EXPENSES	-	-	-
11,433	-	-	-	-	-	1998 HOUSING REHAB GRANT Totals:	-	-	-

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					750	PUB. IMP. - ADMINISTRATION			
					R1	Rev.-Taxes & Assess			
-	-	-	-	-	- 750-000-42060	Unbonded Principal-LID	-	-	-
						Rev.-Taxes & Assess Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 750-000-42070	Unbonded Int-LID	-	-	-
109	-	-	51	-	- 750-000-48100	Interest On Investment	-	-	-
						Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 750-000-49022	From Water Fund	-	-	-
-	-	-	-	-	- 750-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	- 750-000-49046	From Streets Fund	-	-	-
-	-	-	-	-	- 750-000-49047	From Storm Drain	-	-	-
-	-	-	-	-	- 750-000-49105	From Str Cap Proj	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 750-000-42030	Bond Sale Proceeds	-	-	-
31,352	31,462	31,462	31,462	31,462	- 750-000-49901	Beginning Balance	-	-	-
						Rev.-Other Sources Totals:	-	-	-
31,461	31,462	31,462	31,513	31,462		REVENUES TOTALS:	-	-	-
					750	PUB. IMP. - ADMINISTRATION			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 750-750-61130	Contract Services	-	-	-
-	-	-	-	-	- 750-750-61820	Postage	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 750-750-72300	Improvements	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
-	-	31,462	18,353	31,462	750-750-90115	To Street CIP-840	-	-	-
						Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 750-750-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
						EXPENDITURES TOTALS:	-	-	-
31,461	31,462	31,462	31,513	31,462		FUND REVENUES	-	-	-
-	-	31,462	18,353	31,462		FUND EXPENSES	-	-	-
31,461	31,462	-	13,160	-		PUB. IMP. - ADMINISTRATION Totals:	-	-	-

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					805	GRANT STR BRIDGE GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 805-000-41050	State Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
10	-	-	-	-	- 805-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 805-000-48140	Miscellaneous Revenue	-	-	-
10	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 805-000-49022	From Water Fund	-	-	-
-	-	-	-	-	- 805-000-49023	From Water CIP	-	-	-
-	-	-	-	-	- 805-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	- 805-000-49120	From SDC - Sewer	-	-	-
-	-	-	-	-	- 805-000-49122	From SDC - Park	-	-	-
-	-	-	-	-	- 805-000-49130	From SDC - Street	-	-	-
						Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
4,912	4,922	-	-	-	- 805-000-49901	Beginning Balance	-	-	-
4,912	4,922	-	-	-		Rev.-Other Sources Totals:	-	-	-
4,922	4,922	-	-	-		REVENUES TOTALS:	-	-	-
					805	GRANT STR BRIDGE GRANT			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 805-805-50001	Salaries	-	-	-
-	-	-	-	-	- 805-805-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 805-805-50600	Overtime	-	-	-
-	-	-	-	-	- 805-805-59000	Group Term Life	-	-	-
						Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 805-805-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	- 805-805-61121	Communication (Eng)	-	-	-
-	-	-	-	-	- 805-805-61126	Computer Exp (Eng)	-	-	-
-	-	-	-	-	- 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)	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 805-805-72301	Improvements (Eng)	-	-	-
-	-	-	-	-	- 805-805-72601	Other Eqpt (Eng)	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 805-805-90027	To Info System Service	-	-	-
-	-	-	-	-	- 805-805-90028	To Custodial & Bldg Maint	-	-	-
-	4,922	-	-	-	- 805-805-90132	To Fund 571	-	-	-
	4,922	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 805-805-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
	4,922	-	-	-		EXPENDITURES TOTALS:	-	-	-
4,922	4,922	-	-	-		FUND REVENUES	-	-	-
-	4,922	-	-	-		FUND EXPENSES	-	-	-
4,922	-	-	-	-		GRANT STR BRIDGE GRANT Totals:	-	-	-

City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					812	POLICE/COURT/IS & LIBRARY			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 812-000-41020	Federal Grant Funds	-	-	-
						Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 812-000-48100	Interest On Investment	-	-	-
						Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 812-000-42030	Bond Sale Proceeds	-	-	-
952	-	-	-	-	- 812-000-49901	Beginning Balance	-	-	-
						Rev.-Other Sources Totals:	-	-	-
952	-	-	-	-		REVENUES TOTALS:	-	-	-
					812	POLICE/COURT/IS & LIBRARY			
					E2	Exp.-Materials & Services			
952	-	-	-	-	- 812-812-61130	Contract Services	-	-	-
-	-	-	-	-	- 812-812-61240	Dept/Operating Expense	-	-	-
						Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 812-812-72100	Buildings	-	-	-
-	-	-	-	-	- 812-812-72300	Improvements	-	-	-
						Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 812-812-90008	To G.O. Fund Revenue	-	-	-
						Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 812-812-80005	Operating Contingency	-	-	-
						Exp.-Contingencies Totals:	-	-	-
952	-	-	-	-		EXPENDITURES TOTALS:	-	-	-
952	-	-	-	-		FUND REVENUES	-	-	-
952	-	-	-	-		FUND EXPENSES	-	-	-
-	-	-	-	-		POLICE/COURT/IS & LIBRARY Totals:	-	-	-

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					828	LEBANON SKATEPARK			
					R6	Rev.-Miscellaneous			
390	-	-	-	-	- 828-000-48053	Donations	-	-	-
-	-	-	-	-	- 828-000-48100	Interest On Investment	-	-	-
390	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
7,213	-	-	-	-	- 828-000-49901	Beginning Balance	-	-	-
7,213	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
7,603	-	-	-	-		REVENUES TOTALS:	-	-	-
					828	LEBANON SKATEPARK			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 828-828-61010	Advertising	-	-	-
7,603	-	-	-	-	- 828-828-61130	Contract Services	-	-	-
-	-	-	-	-	- 828-828-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 828-828-61250	Dept/Op Supplies	-	-	-
7,603	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 828-828-72300	Improvements	-	-	-
-	-	-	-	-	- 828-828-72600	Other Eqpt.	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 828-828-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
7,603	-	-	-	-		EXPENDITURES TOTALS:	-	-	-
7,603	-	-	-	-		FUND REVENUES	-	-	-
7,603	-	-	-	-		FUND EXPENSES	-	-	-
-	-	-	-	-		LEBANON SKATEPARK Totals:	-	-	-

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					834	SR CENTER BLDG TRUST			
					R6	Rev.-Miscellaneous			
9	1	-	-	-	-	834-000-48100 Interest On Investment	-	-	-
-	-	-	-	-	-	834-000-48120 Trust Fund Donations	-	-	-
-	-	-	-	-	-	834-000-48140 Miscellaneous Revenue	-	-	-
9	1	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	-	834-000-49107 From Libr/Sr Cntr Bldg Trust	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
4,164	1,604	1,604	2	2	2	834-000-49901 Beginning Balance	-	-	-
4,164	1,604	1,604	2	2		Rev.-Other Sources Totals:	-	-	-
4,173	1,605	1,604	2	2		REVENUES TOTALS:	-	-	-
					834	SR CENTER BLDG TRUST			
					E2	Exp.-Materials & Services			
-	-	-	-	-	-	834-834-61010 Advertising	-	-	-
-	-	-	-	-	-	834-834-61130 Contract Services	-	-	-
-	-	1,604	87	2	2	834-834-61240 Dept/Operating Expense	-	-	-
-	-	-	-	-	-	834-834-61250 Dept/Op Supplies	-	-	-
-	-	1,604	87	2		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	-	834-834-72050 Land	-	-	-
-	-	-	-	-	-	834-834-72100 Buildings	-	-	-
2,569	1,604	-	-	-	-	834-834-72300 Improvements	-	-	-
-	-	-	-	-	-	834-834-72600 Other Eqpt.	-	-	-
2,569	1,604	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
2,569	1,604	1,604	87	2		EXPENDITURES TOTALS:	-	-	-
4,173	1,605	1,604	2	2		FUND REVENUES	-	-	-
2,569	1,604	1,604	87	2		FUND EXPENSES	-	-	-
1,604	1	-	(85)	-		SR CENTER BLDG TRUST Totals:	-	-	-

City of Lebanon, OR
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2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
					929	PROJECT CONSTR			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 929-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 929-000-41047	County Grant Funds	-	-	-
-	-	-	-	-	- 929-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		Rev.-Intergovernmental Totals:	-	-	-
					R6	Rev.-Miscellaneous			
120	-	-	-	-	- 929-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 929-000-48140	Miscellaneous Revenue	-	-	-
120	-	-	-	-		Rev.-Miscellaneous Totals:	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 929-000-49098	From NW Urban Renewal-925	-	-	-
-	-	-	-	-	- 929-000-49160	From NW/URD ODOT Grant	-	-	-
-	-	-	-	-		Rev.-Transfers In Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 929-000-41051	State Loan Funds	-	-	-
160,166	160,286	-	-	-	- 929-000-49901	Beginning Balance	-	-	-
160,166	160,286	-	-	-		Rev.-Other Sources Totals:	-	-	-
160,286	160,286	-	-	-		REVENUES TOTALS:	-	-	-
					929	PROJECT CONSTR			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 929-929-50001	Salaries	-	-	-
-	-	-	-	-	- 929-929-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 929-929-50600	Overtime	-	-	-
-	-	-	-	-		Exp.-Personnel Services Totals:	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 929-929-61010	Advertising	-	-	-
-	-	-	-	-	- 929-929-61100	Interim Fin Exp	-	-	-
-	-	-	-	-	- 929-929-61130	Contract Services	-	-	-
-	-	-	-	-	- 929-929-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 929-929-72050	Land	-	-	-
-	-	-	-	-	- 929-929-72300	Improvements	-	-	-
-	-	-	-	-	- 929-929-72500	Office Eqpt	-	-	-
-	-	-	-	-	- 929-929-72600	Other Eqpt	-	-	-
-	-	-	-	-		Exp.-Capital Outlay Totals:	-	-	-
					E4	Exp.-Transfers Out			
-	160,286	-	-	-	- 929-929-90170	To NW Leb URD	-	-	-
-	160,286	-	-	-		Exp.-Transfers Out Totals:	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 929-929-80005	Operating Contingency	-	-	-
-	-	-	-	-		Exp.-Contingencies Totals:	-	-	-
-	160,286	-	-	-		EXPENDITURES TOTALS:	-	-	-
160,286	160,286	-	-	-		FUND REVENUES	-	-	-
-	160,286	-	-	-		FUND EXPENSES	-	-	-
160,286	-	-	-	-		PROJECT CONSTR Totals:	-	-	-



Authorized Personnel Schedule
(Regular, Full-Time and Regular, Part-Time)

Position	2012-2013 Authorized Employees	2013-14 Authorized Employees	2014-15 Adopted Employees
Administrative Services			
City Manager	1.0000	1.0000	1.0000
Assistant City Manager/H R Manager	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	-	-
	-	-	-
Total Administration	6.0000	4.0000	3.0000
Utility & Engineering Services Department			
Engineering			
Utility & Engineering Services Manager	1.0000	-	-
Engineering Services Manager		1.0000	1.0000
Engineering Supervisor		1.0000	1.0000
Office Assistant	1.0000	1.0000	-
Senior Engineer	3.0000	1.0000	1.0000
Principal Engineer	-	1.0000	-
Project Engineer	2.0000	1.0000	1.0000
Eng. Associate	2.0000	2.0000	2.0000
Project Manager	1.0000	1.0000	1.0000
Sub-Total Engineering	10.0000	9.0000	7.0000
Maintenance Services			
Maintenance Division Manager	2.0000	1.0000	1.0000
Parks			
Senior Maint. Worker	2.0000	2.0000	2.0000
Maintenance Worker	1.0000	1.0000	1.0000
Streets			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	2.0000	2.0000	2.0000

Authorized Personnel Schedule
(Regular, Full-Time and Regular, Part-Time)

Position	2012-2013 Authorized Employees	2013-14 Authorized Employees	2014-15 Adopted Employees
Collections (Sewer)			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	1.0000	1.0000	1.0000
Maintenance Worker	1.0000	1.0000	1.0000
Water			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	1.0000	1.0000	1.0000
Maintenance Worker	2.0000	2.0000	2.0000
Custodial			
Custodian II	1.0000	1.0000	1.0000
Custodian I	1.0000	1.0000	-
Sub-Total Maintenance	17.0000	16.0000	15.0000
Total Engineering and Maintenance	27.0000	25.0000	22.0000
CDC/Planning/Building			
Community Development Manager	0.8000	0.8000	0.8000
Building Official	1.0000	-	-
Office Assistant	1.0000	1.0000	1.0000
Total CDC/Planning/Building	2.8000	1.8000	1.8000
Finance Department			
Finance Services			
Finance Manager	1.0000	1.0000	1.0000
Accounting Supervisor	-	1.0000	1.0000
Accounting Specialist	1.0000	-	-
Benefit/Payroll Specialist (moved to Finance 13-14)	-	1.0000	-
Finance Clerk	3.0000	3.0000	3.0000
Court Services-moved to Finance FY14-15			
Court Clerk II	2.0000	2.0000	2.0000
Court Clerk	0.5000	0.5000	-
Total Finance	7.5000	8.5000	7.0000

Authorized Personnel Schedule

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

Position	2012-2013 Authorized Employees	2013-14 Authorized Employees	2014-15 Adopted Employees
Information Services			
IS Manager	1.0000	1.0000	1.0000
IS Analyst	2.0000	2.0000	2.0000
Total Information Services	3.0000	3.0000	3.0000
Library Services			
Library Services Manager	1.0000	1.0000	1.0000
Library Assistant II	3.0000	3.0000	2.0000
Library Assistant I (3ea)	2.3750	2.3750	1.6380
Library Assistant on-call (2ea)	0.2500	0.2500	0.2300
Total Library Services	6.6250	6.6250	4.8680
Senior Services			
Senior Center			
Senior Services Manager	1.0000	1.0000	1.0000
Sr Center Receptionist & Activities Planner	1.0000	1.0000	0.5000
Dial-A Bus (DAB)			
Dial-A-Bus Dispatcher/Reception	1.0000	1.0000	0.8000
Dial-A-Bus Driver	1.0000	1.0000	1.0000
Dial-A-Bus Driver PT	1.4250	1.4250	1.4250
Total Senior Services	5.4250	5.4250	4.7250
Police			
Police Chief	1.0000	1.0000	1.0000
Police Captain	1.0000	1.0000	1.0000
Police Lieutenant	2.0000	1.0000	1.0000
Police Sergeant	5.0000	5.0000	4.0000
Police Officer	20.4750	19.5000	18.5000
Support Services Manager-Changed in FY14/15 to Admin Assit	1.0000	1.0000	1.0000
Communications Specialist	6.0000	7.0000	6.0000
Community Service Coordinator to Community Policing Officer FY14	1.0000	1.0000	1.0000
Records Coordinator/Crime Analyst	1.0000	-	-
Code Enforcement Officer	1.0000	1.0000	1.0000
Records Clerk II	1.0000	2.0000	2.0000
Total Police	40.4750	39.5000	36.5000
Total All Departments			
	98.8250	93.8500	82.8930

Authorized Personnel Schedule
(Regular, Full-Time and Regular, Part-Time)

Position	2012-2013 Authorized Employees	2013-14 Authorized Employees	2014-15 Adopted Employees
Proposed Totals	Current	+/-	Total
Administration	4.000	(1.000)	3.000
Engineering	9.000	(2.000)	7.000
Community Development	1.800	-	1.800
Finance	8.500	(1.500)	7.000
Information Services	3.000	-	3.000
Library	6.625	(1.757)	4.868
Maintenance	16.000	(1.000)	15.000
Senior Center	5.425	(0.700)	4.725
Police	39.500	(3.000)	36.500
Sub-Total	93.850	-10.957	82.893
Council	7.000		7.000
Total	100.850	-10.957	89.893
Items in YELLOW were changed in the 2014-15 Budget			

SALARY SCHEDULE
PART-TIME REGULAR POSITIONS

3% Increase - July 1, 2013

(Police employees no longer coincide with union positions.)

	BASE	STEP A	STEP B	STEP C	STEP D
--	------	--------	--------	--------	--------

1	Landscape Maintenance Worker	\$11.33	\$11.95	\$12.57	\$13.24	\$13.91
2	Dial-A-Bus Driver Library Assistant 1	\$13.39	\$13.91	\$14.63	\$15.45	\$16.22
3	Records Clerk Court Clerk	\$13.91	\$14.73	\$15.66	\$16.74	\$18.28
4	Communications Specialist Communications Specialist On Call Maintenance Worker	\$14.94	\$15.71	\$16.48	\$18.28	\$19.31
5	No Salary Established for Level 5					
6	Police Officer	\$19.57	\$21.63	\$22.66	\$24.72	\$27.30
7	Sergeant	\$21.63	\$24.72	\$26.27	\$28.07	\$30.39

Effective Date: July 1, 2013

Approved By:

APPENDIX A: AFSCME SALARY SCHEDULE

Salary ranges for the period July 1, 2013 through June 30, 2014 (represents 3% increase)

POSITION	LGPI Grade	BASE	STEP A	STEP B	STEP C	STEP D	STEP E
Level Project Engineer Project Manager	8	4885	5131	5388	5657	5940	6178
Level Engineering Associate Info. Services Analyst	7	4325	4539	4769	5006	5255	5464
Level Accounting Specialist Crew Chief GIS Specialist	6	3826	4020	4217	4429	4651	4837
Level Court Clerk II Office Assistant Senior Maintenance Worker	5	3343	3509	3683	3869	4060	4222
Level Custodian II Finance Clerk Library Assistant II Maintenance Worker	4	2816	2954	3102	3256	3422	3559
Level Custodian I Dial-A-Bus Dispatcher/ Reception Dial-A-Bus Driver Support Services Secretary	3	2591	2720	2855	2998	3151	3277

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

Rev. March 12, 2013

just

July 1, 2013 thru June 30, 2014					
This schedule only applies when the employee is at the top step of their grade					
POSITION	LGPI	STEP	1.00%	2.00%	3.00%
			10	15	20
			YEARS	YEARS	YEARS
	Grade	E	MONTH 120	MONTH 181	MONTH 241
Project Engineer Project Manager	8	6178	6240	6302	6362
Salary includes additional amount			62	124	184
Engineering Associate Info. Services Analyst	7	5464	5519	5573	5628
Salary includes additional amount			55	109	164
Accounting Specialist Crew Chief GIS Specialist	6	4837	4885	4934	4982
Salary includes additional amount			48	97	145
Court Clerk II Office Assistant Senior Maintenance Worker	5	4222	4264	4306	4350
Salary includes additional amount			42	84	128
Custodian II Finance Clerk Library Assistant II Maintenance Worker	4	3559	3594	3630	3666
Salary includes additional amount			35	71	107
Custodian I Dial-A-Bus Dispatcher/ Reception Dial-A-Bus Driver Support Services Secretary	3	3277	3310	3343	3376
Salary includes additional amount			33	66	99

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
Sergeants – Monthly Base Salary	4713	5044	5498	5940
<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 Recognitic Beginning at the 229th month of service	141	151	165	178

Officers – Monthly Base Salary	3927	4203	4581	4950
<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 Recognitic Beginning at the 229th month of service				149

Code Enforcement Officer - Monthly Base Salary (LGPI Grade 5)	3434	3682	3940	4221
<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

Records System Coordinator/Crime Analyst - Monthly Base Salary (LGPI Gr:	3434	3682	3940	4221
<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

Communications Supervisor - Monthly Base Salary (LGPI Grade 6)	3930	4244	4585	4951
<i>Potential Additions to Monthly Base Salary:</i>				
2.5% Intermediate Certification		106	115	124
3.5% Advanced Certification		149	160	173
3% 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

Communications Specialists – Monthly Base Salary (LGPI Grade 4)	2891	3122	3372	3641
<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% 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

Community Services Coordinator – Monthly Base Salary (LGPI Grade 5)	3434	3682	3940	4221
<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

Police Records Clerk - Monthly Base Salary (LGPI Grade 3)	2674	2888	3119	3369
<i>Potential Additions to Monthly Base Salary:</i>				
3% 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

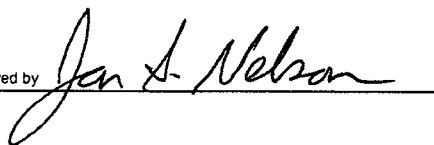
City of Lebanon

Management/Administrative Salary Schedule

Effective 01/01/2013

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

Approved by

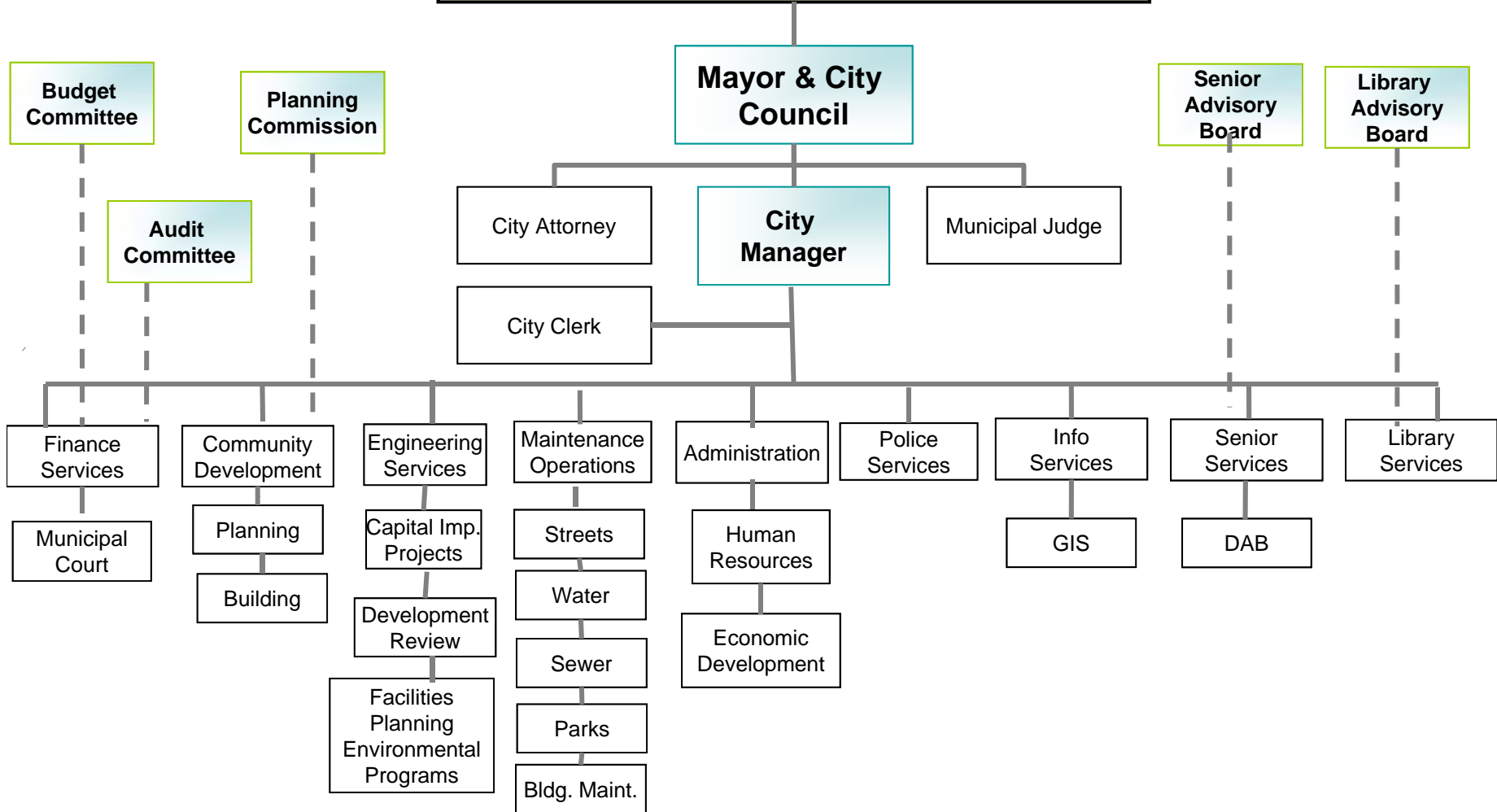


Revised 5/9/2013

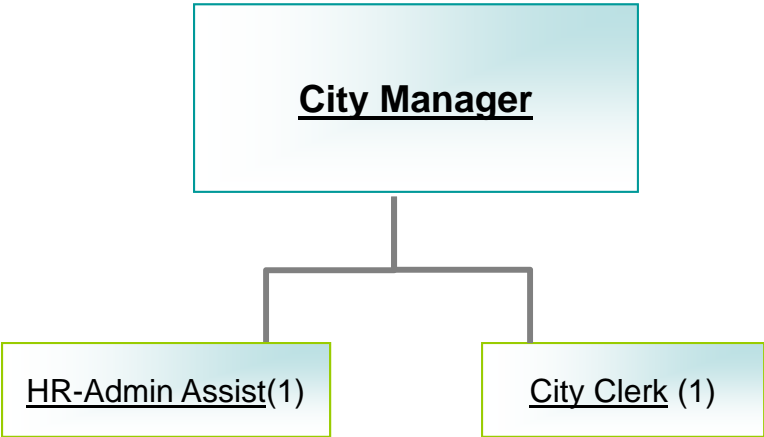
Title Changes 2/1/13

Includes 3% increase

Citizens of Lebanon



Administration



Community
Development
Department

Community Development
Manager (.8)

Office Assistant (1)

**Contract
Building Official (1)**

Finance Department

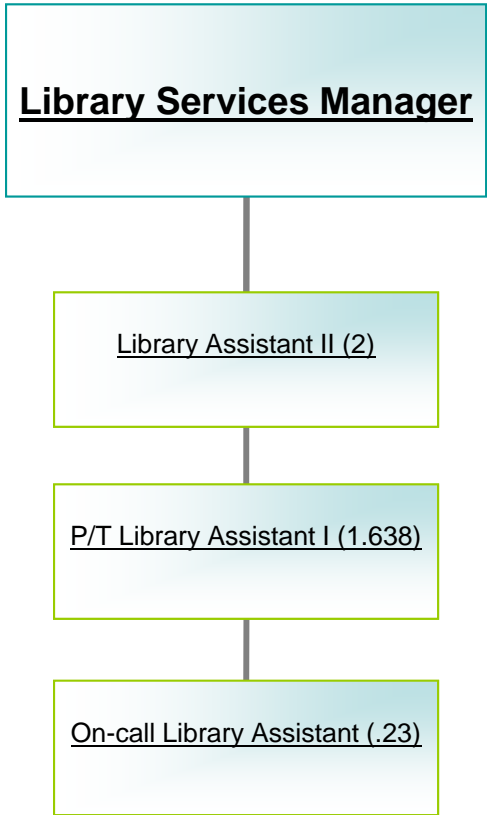
Finance Manager

Accounting Supervisor (1)

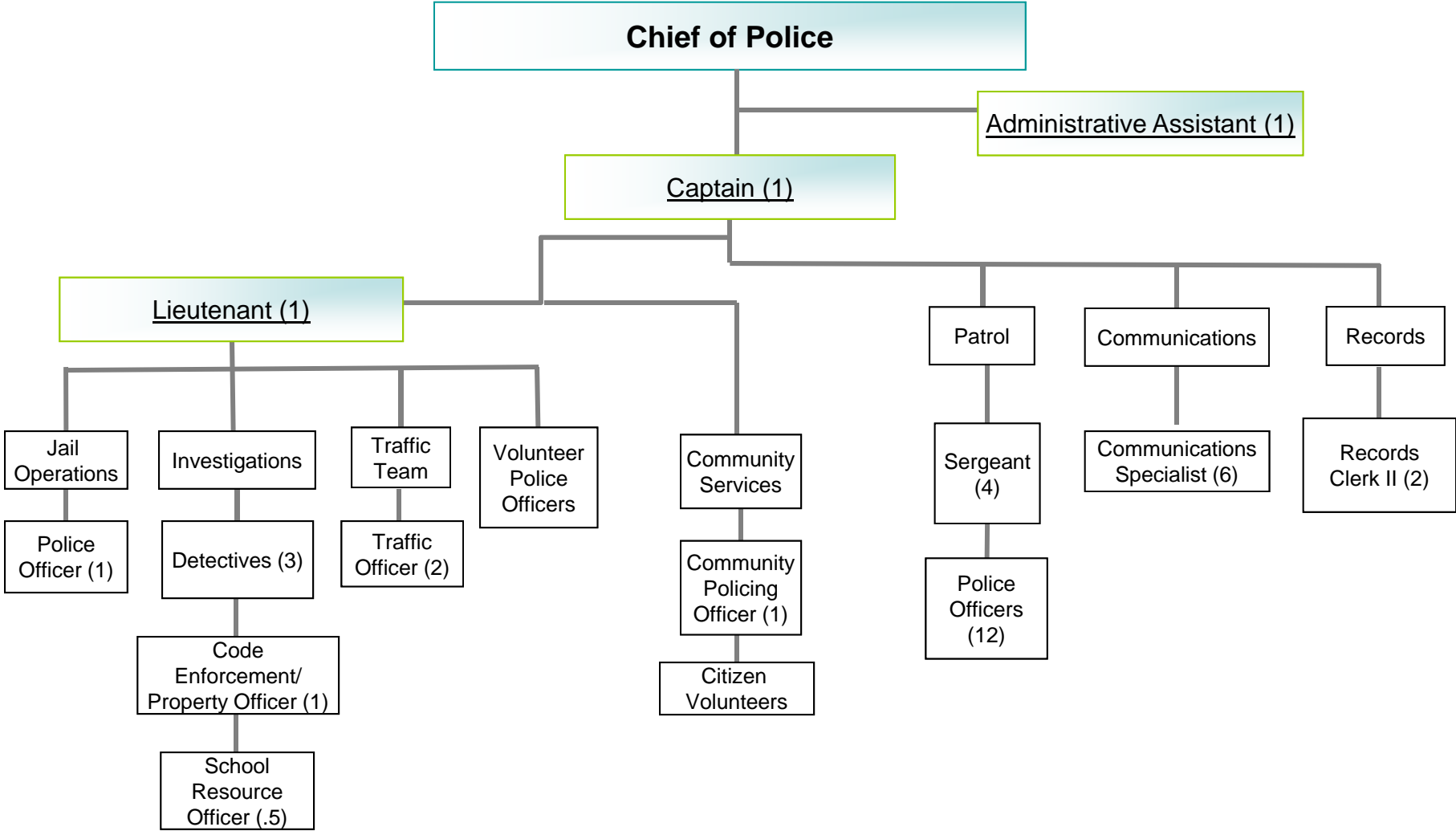
Court Clerk (2)

Finance Clerk (3)

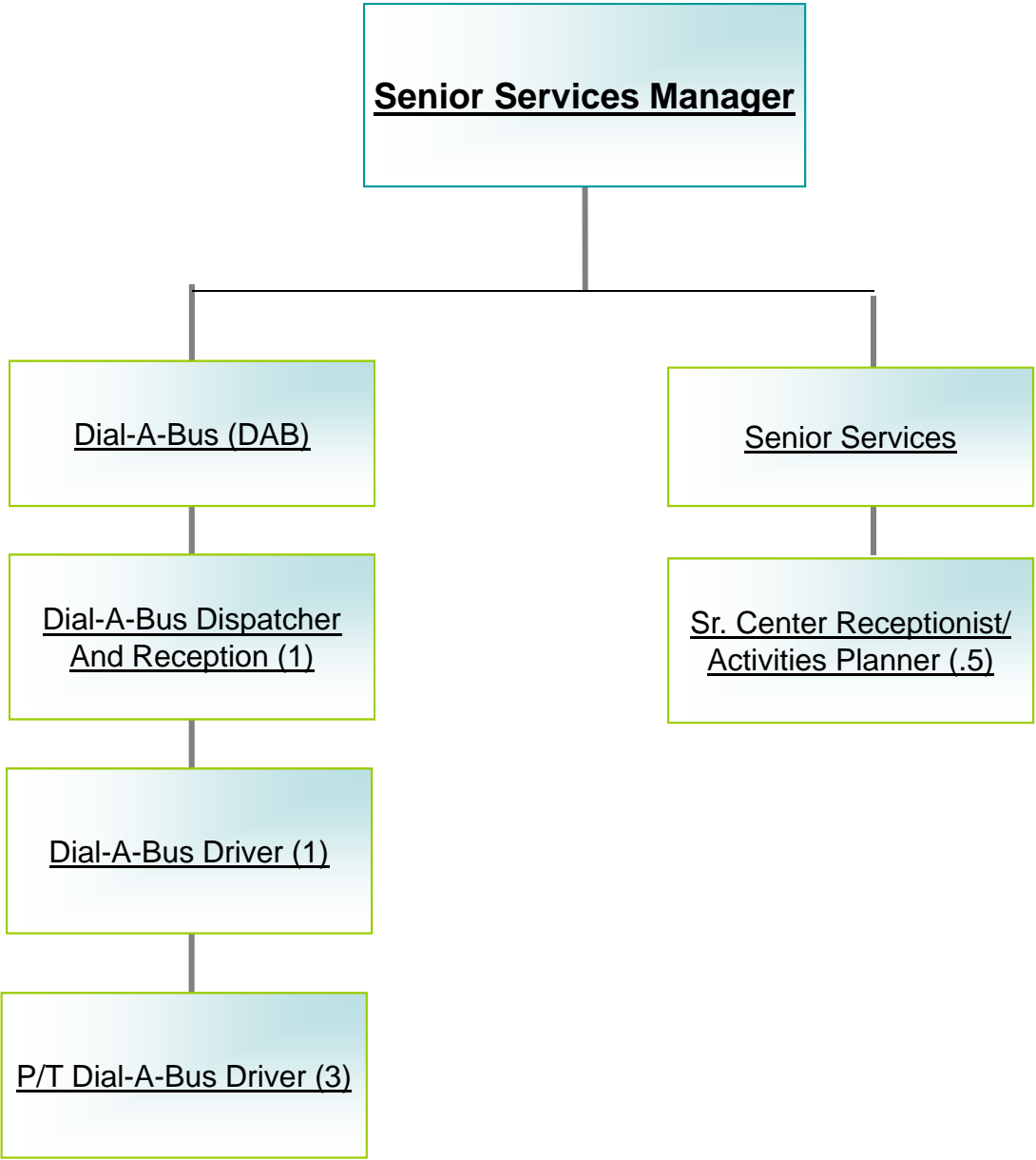
Library Services



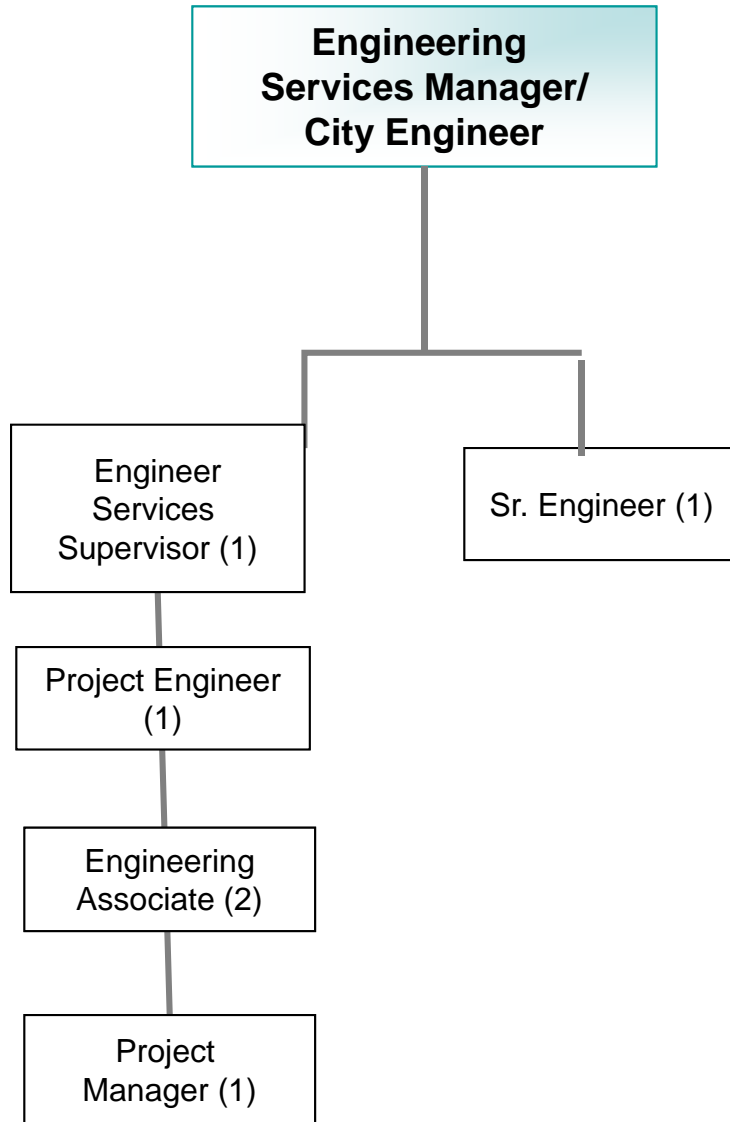
Police Services



Senior Services

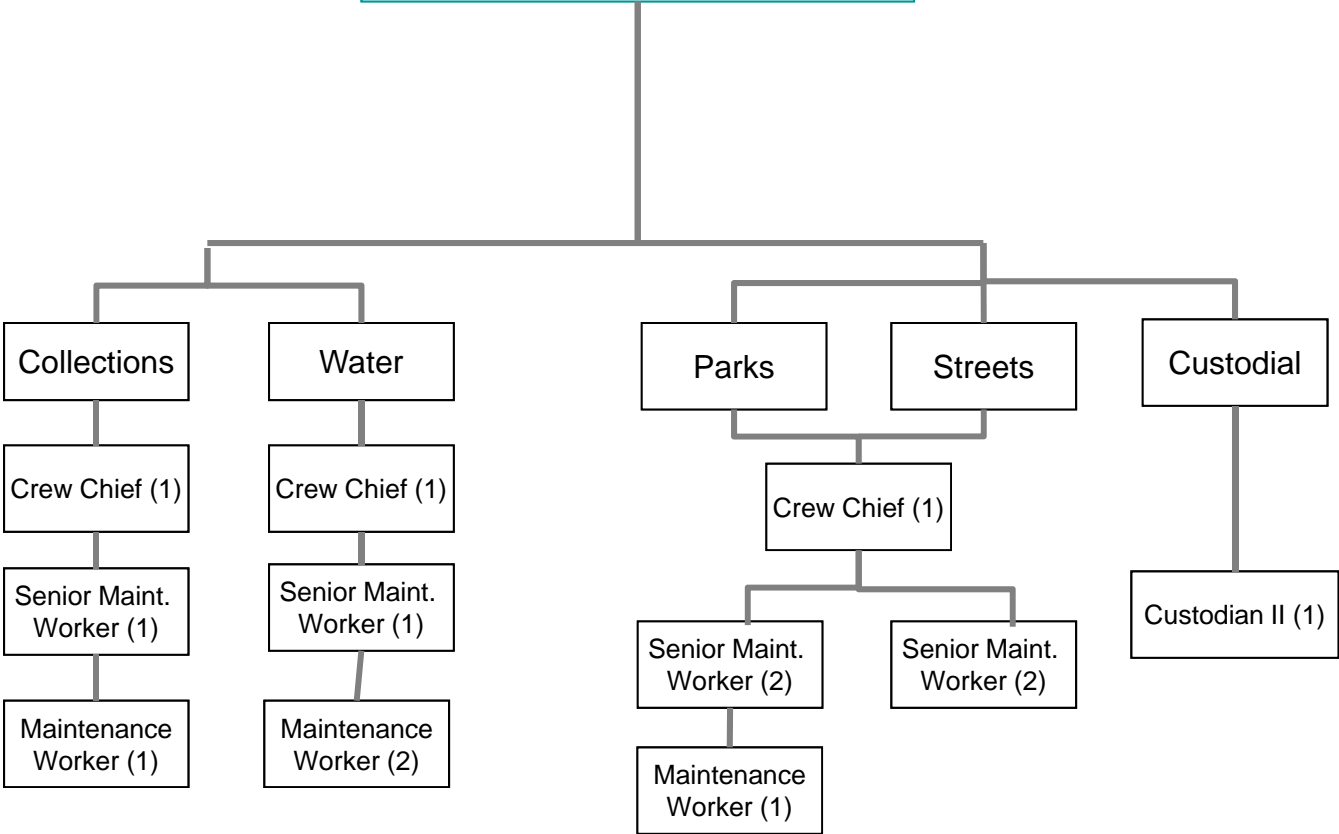


Utility & Engineering Services



Maintenance/ Operations

Maintenance Division Manager



Information Services

IS Manager

IS Analyst (1)

IS Analyst/GIS(1)

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

RESOLUTION NO. 2014-22

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 and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor
Bob Elliott, Council President

ATTEST:



Linda Kaser, City Clerk/Recorder

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

)
)
)

ORDINANCE BILL NO. 2014-5

ORDINANCE NO. 2853

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 2014-15.

Section 2. A public hearing before the Budget Committee was held on May 12, 2014 and a public hearing before the City Council was held on June 11, 2014, giving citizens an opportunity to comment on use of State Revenue Sharing.

Passed by the Lebanon City Council and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor

Bob Elliott, Council President

ATTEST:



Linda Kaser, City Clerk/Recorder

A RESOLUTION ADOPTING THE CITY OF)
 LEBANON'S BUDGET AND MAKING) RESOLUTION NO. 2014-23
 APPROPRIATIONS FOR FISCAL YEAR 2014-15)

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the City Council of the City of Lebanon hereby adopts the budget for 2014-15, in the sum of \$41,076,284 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, 2014, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Administration & Economic Development	\$251,119
Human Resources	93,763
City Attorney	175,050
Community Development	204,516
Engineering	977,897
Parks	496,066
Finance	484,978
Legislative	156,386
Library	473,986
Municipal Court	271,477
Police	4,603,088
Senior Services	191,091
Non-Departmental	<u>1,002,857</u>

GENERAL FUND TOTAL **\$9,382,274**

DEBT SERVICE FUND TOTAL **\$2,975,620¹**

ENTERPRISE FUND

Water	\$8,856,917
Storm Drainage	810,000
Wastewater	8,351,156
Wastewater Bond Debt Service	<u>1,158,324</u>

ENTERPRISE FUND TOTAL **\$19,176,397**

¹ Includes \$40,000 unappropriated fund balance not appropriated.

SPECIAL REVENUE FUND TOTAL	\$4,252,104
CAPITAL PROJECTS FUND TOTAL	\$5,365,797
TRUST AND AGENCY FUND TOTAL	\$147,092
CITY BUDGET TOTAL	<u>\$41,299,284</u>

Section 2. This resolution is effective July 1, 2014.

Passed by the Lebanon City Council and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

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 2014-15)

RESOLUTION NO. 2014-24

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

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


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

	<u>Subject to the General Governmental Limitation</u>	<u>Excluded from the Limitation</u>
General Fund	\$5.1364/\$1,000	
Debt Service Fund		\$1,516,304
Delinquent Sewer Charges		\$XX,XXX.XX
Delinquent Storm Drain Charges		\$XX,XXX.XX

Section 2. This resolution is effective July 1, 2014.

Passed by the Lebanon City Council and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor
Bob Elliott, Council President

ATTEST:



Linda Kaser, City Clerk/Recorder

A RESOLUTION AMENDING SECTION 1 OF) RESOLUTION NO. 2014-32
 RESOLUTION NO. 24 (2014 – Levying Taxes)
 FY 2014-15) 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 24 approved by the Lebanon City Council on June 11, 2014, is amended to include the following:

	<u>Subject to the General Governmental Limitation</u>	<u>Excluded from the Limitation</u>
Delinquent Sewer Charges		\$ 76,632.83
Delinquent Storm Drain Charges		\$ 8,361.54

Section 2: All other provisions of Resolution No. 24-14 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 4 for and 0 against on this 9th day of July 2014.



 Paul R. Aziz, Mayor
 Bob Elliott, Council President

ATTEST:



 Linda Kaser, City Clerk/Recorder

**A RESOLUTION ADOPTING THE NW LEBANON) RESOLUTION NO. 2014-25
 URBAN RENEWAL DISTRICT BUDGET AND MAKING)
 APPROPRIATIONS FOR FISCAL YEAR 2014-15)**

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 2014-15, in the sum of \$5,586,581 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, 2014 and for the purposes shown below, are hereby appropriated as follows:

NORTHWEST LEBANON URBAN RENEWAL DISTRICT (URD)

NW Lebanon Urban Renewal District	3,664,008
NW Lebanon Urban Renewal Bonds	<u>1,922,573</u> ²
TOTAL APPROPRIATIONS	\$5,586,581

Section 2. This resolution is effective July 1, 2014.

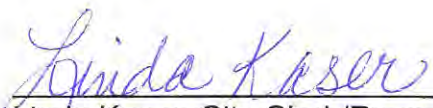
Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



 Paul R. Aziz, Mayor
 Bob Elliott, Council President

ATTEST:



 Linda Kaser, City Clerk/Recorder

² Includes \$000 unappropriated fund balance not appropriated.

RESOLUTION LEVYING TAXES FOR THE CITY OF) RESOLUTION NO. 2014-26
LEBANON'S NORTHWEST URBAN RENEWAL)
DISTRICT BUDGET FOR FISCAL YEAR 2014-15)

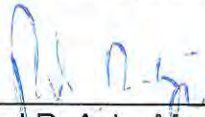
BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

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, 2014.

Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



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

ATTEST:



Linda Kaser, City Clerk/Recorder

A RESOLUTION ADOPTING THE CHEADLE LAKE) RESOLUTION NO. 2014-29
URBAN RENEWAL DISTRICT BUDGET AND MAKING)
APPROPRIATIONS FOR FISCAL YEAR 2014-15)

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 2014-15, in the sum of \$535,900 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, 2014 and for the purposes shown below, are hereby appropriated as follows:

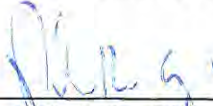
CHEADLE LAKE URBAN RENEWAL DISTRICT (URD)

Cheadle Lake Urban Renewal District	<u>535,900</u>
TOTAL APPROPRIATIONS	\$535,900

Section 2. This resolution is effective July 1, 2014.

Passed by the Lebanon City Council and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



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

ATTEST:



Linda Kaser, City Clerk/Recorder

A RESOLUTION LEVYING TAXES FOR THE CITY OF) RESOLUTION NO. 2014-30
LEBANON'S CHEADLE LAKE URBAN RENEWAL)
DISTRICT BUDGET FOR FISCAL YEAR 2014-15)


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, 2014.

Passed by the Lebanon City Council and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



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

ATTEST:



Linda Kaser, City Clerk/Recorder

**A RESOLUTION ADOPTING THE NORTH GATEWAY) RESOLUTION NO. 2014-27
URBAN RENEWAL DISTRICT BUDGET AND MAKING)
APPROPRIATIONS FOR FISCAL YEAR 2014-15)**

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 2014-15, in the sum of \$255,119 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, 2014 and for the purposes shown below, are hereby appropriated as follows:

NORTH GATEWAY URBAN RENEWAL DISTRICT (URD)

North Gateway Urban Renewal District	<u>255,119</u>
TOTAL APPROPRIATIONS	\$255,119

Section 2. This resolution is effective July 1, 2014.


Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor
Bob Elliott, Council President

ATTEST:



Linda Kaser, City Clerk/Recorder

A RESOLUTION LEVYING TAXES FOR THE CITY OF) RESOLUTION NO. 2014-28
LEBANON'S NORTH GATEWAY URBAN RENEWAL)
DISTRICT BUDGET FOR FISCAL YEAR 2014-15)


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, 2014.

Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 11th day of June, 2014 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor
Bob Elliott, Council President

ATTEST:



Linda Kaser, City Clerk/Recorder



City of Lebanon, OR
Budget Report FY 2014-15

2012 Actual	2013 Actual	2014 Budget	1/31/2014 2014 Year to Date	2014 Estimated	Account	Description	2015 Proposed	2015 Approved	2015 Adopted
47,568,581	46,000,634	73,140,514	61,520,030	72,702,335		REPORT REVENUES	47,453,884	47,953,884	47,676,884
32,859,205	31,696,232	73,140,514	43,457,185	64,089,495		REPORT EXPENSES	47,453,884	47,953,884	47,676,884
14,709,376	14,304,402	-	18,062,845	8,612,840		REPORT TOTALS:	-	-	-
SUMMARY									
REVENUE:									
8,857,078	8,042,010	8,783,868	7,707,558	8,357,754		Rev.-Taxes & Assess	8,352,129	8,352,129	8,352,129
2,108,960	2,318,072	2,148,000	1,066,891	2,168,150		Rev.-Licenses & Permits	2,192,650	2,192,650	2,192,650
554,017	520,457	731,060	283,744	579,592		Rev.-Fines & Forfeits	579,592	579,592	579,592
1,655,777	1,584,543	2,394,054	726,837	1,923,844		Rev.-Intergovernmental	2,501,925	3,001,925	3,001,925
8,348,656	9,445,489	9,228,050	5,628,206	9,478,044		Rev.-Chgs for Services	9,620,020	9,620,020	9,620,020
595,668	661,585	1,199,010	368,138	500,174		Rev.-Miscellaneous	519,415	519,415	519,415
8,707,440	8,675,834	23,451,620	19,368,230	23,323,798		Rev.-Transfers In	12,214,142	12,214,142	12,214,142
16,588,874	14,590,324	25,204,852	26,370,979	26,370,979		Rev.-Other Sources	11,474,011	11,474,011	11,197,011
152,111	162,320	-	-	-		Rev.-Internal Chrgs	-	-	-
47,568,581	46,000,634	73,140,514	61,520,583	72,702,335		TOTAL FOR REVENUE	47,453,884	47,953,884	47,676,884
EXPENSE:									
8,081,776	8,572,510	8,808,587	4,112,906	8,497,463		Exp.-Personnel Services	8,170,375	8,170,375	8,170,375
5,329,533	5,714,671	7,694,744	3,825,681	6,684,809		Exp.-Materials & Services	6,849,317	6,799,317	6,799,317
6,720,142	4,368,481	24,892,087	14,578,453	18,006,816		Exp.-Capital Outlay	10,801,267	11,351,267	11,074,267
8,707,440	8,675,834	23,451,620	19,378,277	23,280,703		Exp.-Transfers Out	12,214,142	12,214,142	12,214,142
17,782	710	2,963,822	-	2,773,231		Exp.-Contingencies	4,424,452	4,424,452	4,424,452
4,002,532	4,364,026	5,289,357	1,561,868	4,806,473		Exp.-Debt Service	4,954,331	4,954,331	4,954,331
-	-	40,297	-	40,000		Exp.-Unappropriated	40,000	40,000	40,000
-	-	-	-	-		Exp.-Other Financing Use	-	-	-
32,859,205	31,696,232	73,140,514	43,457,185	64,089,495		TOTAL FOR EXPENSE	47,453,884	47,953,884	47,676,884