

City of Lebanon,  
Oregon

2022-2023

Adopted  
Budget





# Budget Committee Members

## LEBANON MAYOR & CITY COUNCIL

Paul R. Aziz  
Wayne Dykstra  
Wayne Rieskamp  
Gamael Nassar  
Kim Ullfers  
Jason Bolen  
Michelle Steinhebel

## CITIZENS APPOINTED

Bob Elliott  
Lance Caddy  
Josh Port  
Tom Wells  
Vacant  
Vacant  
Vacant

## ADMINISTRATIVE STAFF

City Manager: Nancy Brewer  
Chief of Police: Frank Stevenson  
City Attorney: Trē Kennedy  
City Recorder: Kim Scheafer  
Community Development Director: Kelly Hart  
Human Resources Director: Angela Solesbee  
Finance Director: Matt Apken  
Information Services Director: Brent Hurst  
Library Services Director: Kendra Antila  
Senior Services Director: Kindra Oliver  
Engineering Services Director: Ron Whitlatch  
Maintenance Division Director: Jason Williams

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June 9, 2022

Honorable Mayor Aziz,  
Members of the City Council,  
Members of the Budget Committee,  
Members of the Lebanon Community

RE: Fiscal Year 2022-2023 Adopted Budget

On June 8 the City Council adopted a budget for FY 22-23 totaling \$87,016,545. This was an increase of \$86,384 from the Proposed Budget the Budget Committee received on May 4. The Budget Committee recommended two changes with no net impact in total appropriations:

- Increasing the grant to the Lebanon Downtown Association in the Motel Tax Fund by \$5,000 and decreasing the Improvements budget in that fund by the same amount; and
- Increasing capital outlay and decreasing contingencies in the Street SDC fund to provide increased funding for a project where bids are higher than expected.

On June 8, the City Council amended and increased the Budget Committee's approved budget to include:

- \$26,384 for opioid settlement monies in the General Fund Non-Departmental budget; and
- \$60,000 for a grant in the General Fund Community Development Department.

No other changes were made through the budget process.

With Respect,

Nancy Brewer  
City Manager



Administration  
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Lebanon Oregon 97355

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May 4, 2022

Honorable Mayor Aziz,  
Members of the City Council,  
Members of the Budget Committee,  
Members of the Lebanon Community

RE: Fiscal Year 2022-2023 Proposed Budget

I am pleased to present the Proposed Budget for FY 22-23. The local economy is rebounding from the pandemic shutdowns and life is beginning to return to normal. The budget is balanced in each fund, and all current services are expected to continue at current levels during FY 22-23. There are several long-awaited projects moving forward during the year that will have an impact on the community. However, there are also challenges in the future that will require careful consideration and planning for the community and organization to be prepared to address them.

## Local Economy

The Lebanon economy remains strong, and business is returning to normal after two long years of pandemic induced restrictions. More people are enjoying the City's parks and shopping downtown, and we are looking forward to the Strawberry Festival being held in its entirety, in person, for the first time in two years. There are a number of new businesses located in the heart of the City for community members to enjoy, and restaurants are busy. The City's third microbrewery opened in mid-April, adding a food pod to the mixture of dining options. Major employers in Lebanon remain strong. The Oregon legislature's investment in workforce development is expected to aid in more investment in trades education, in K-12, and community colleges, enhancing existing programs in Lebanon.

City offices are once again fully open to the public, Summer Reading is gearing up at the Library including a return to in-person story time, and Senior Center programming has returned with congregate meal service back in person as of May 2. The City has made significant progress on implementing recommendations from the housing needs strategy with 128 parcels permitted for single family/duplex development and 519 new apartment units permitted since 2019; 188 of those are designated as affordable housing. Construction is underway or about to begin on a significant amount of the permitted units with 318 housing units becoming available; 120 designated as affordable for FY 22-23.

Even with the good news, the Lebanon community faces the same inflationary pressures and supply chain issues as the rest of the nation. For the City, there are increased costs for goods and services, delays in acquisition of materials needed for construction projects, and cost of living increases for employees. These inflationary costs have increased the total operating budget even as staff held the line as much as possible on increases or adding positions. Balances are being built in reserves in the utilities to be able to address infrastructure projects to be done in FY 23-24 or beyond. This includes holding \$11 million in settlement monies for future Wastewater Treatment Plant projects.

## Budget Highlights

The FY 22-23 Proposed Budget is balanced in all funds. Achieving this balance in the General Fund requires using nearly \$700,000 of beginning fund balance remaining from prior years' under-expenditures. This does not meet the definition of a sustainable budget where annual revenue equals or exceeds annual operating expenses, which would allow for addressing facility maintenance issues, or reserving monies for vehicle/equipment replacements. Staff continues working on ideas for how to meet the sustainable budget goal through the fiscal year.

This Proposed Budget for Lebanon includes plans for major work efforts, including:

- Construction of the West Side Interceptor. The FY 22-23 budget includes costs to continue work on this long-standing project. To date, the project is on schedule and on budget. This project is critical to address problems with the existing sewer line, as well as create capacity for additional development in the southwest part of town.
- Cheadle Lake Park Improvements. State Representative Jami Cate was able to secure \$2.6 million in State of Oregon General Fund monies for accessibility improvements at the park. Through FY 22-23 staff will apply for additional grants and develop a refinement plan for enhancements to include an amphitheater, ball fields, restrooms, paved paths, and ADA accessible parking. Construction is planned to begin after the 2023 Strawberry Festival.
- The Wastewater Treatment Plant (WWTP) master plan update will continue. This project is expected to take at least two years to complete and obtain approval from the regulatory agencies. It is expected to provide a roadmap for future needs at the WWTP.
- The Police Department will upgrade their aging body and vehicle cameras to improve stability of the recordings and provide staff the ability to redact images when necessary.
- Salary projections in this Proposed Budget include Cost-of-Living Adjustments (COLAs) and planned step increases as follows:
  - The American Federation of State, County, and Municipal Employees (AFSCME) have a budgeted COLA of 3.0% in compliance with the collective bargaining agreement (CBA).
  - The Lebanon Police Association members have a budgeted COLA of 4% in compliance with the Teamsters CBA.
  - Non-union positions have been budgeted with a 4.0% COLA in line with the Teamsters rate.

- There is one new permanent position included in the Proposed Budget, to add an Engineer position in the Engineering Department to address the significant increase in development review and inspections of developer constructed infrastructure.

## Future Challenges

Budgets are forward looking planning documents, and always need to identify future issues that are likely to have an impact on the City's operations. For Lebanon, these issues include:

- City staff continues to wait to see what the impact of the Federal Infrastructure Improvement and Jobs Act (IIJA) will be for Lebanon. Infrastructure needs, especially for water, sewer, and storm drainage pipe replacements are significant, with pipes for all three infrastructure systems considerably older than their recommended useful life. In addition, annual funding from State gas taxes for streets and sidewalks is woefully inadequate to address neighborhood street repair and replacement needs. Federal government agencies are expected to provide rules for allocations to States in May; we believe the State will also take some amount of time to write rules for allocations to local governments, leaving timing for when monies will be available tenuous. Until this information is available, staff recommends the last \$270,000 of American Rescue Plan Act (ARPA) monies continue to be held in reserve for Council to consider for critical infrastructure projects not funded by the IIJA.
- The General Fund budget is balanced for FY 22-23, but it has been balanced again by using funds saved in prior years. This resource cannot be counted on for future years. The limits on property taxes that generally grow at 3% per year, and the increasing costs for services to the community that grow at 5% to 7% annually is not a sustainable financial model. It will take a concerted effort to address this.
- Operating costs to maintain the parks and the existing trail system are growing, with only the General Fund to fill the gaps. When Cheadle Lake improvements are made, additional resources for annual park maintenance will be required, increasing the need for General Fund support. Staff will work on cost estimates as park development plans move forward.

Lebanon staff is ready to work on these, and other challenges as they arise.

## Closing

I work with department directors to develop the budget annually. This is an excellent group of people to work with. They bring a lot of in-depth knowledge of the community and their operational areas to allow us to develop a budget that continues to move the City forward. I extend special acknowledgement to Finance Director Matt Apken and Accounting Manager Cassandra Headley for all the work they do to bring the final proposed budget together and ensure it is balanced and meets local budget law requirements.



Respectfully Submitted,



Nancy Brewer  
City Manager

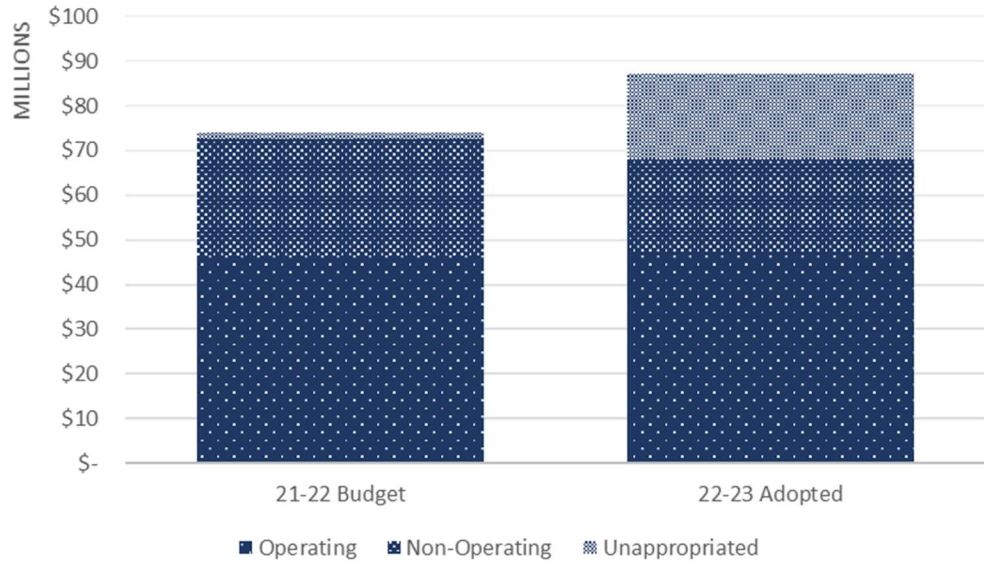
Attachment A: List of planned purchases over \$150,000.

### Planned Purchases over \$150,000

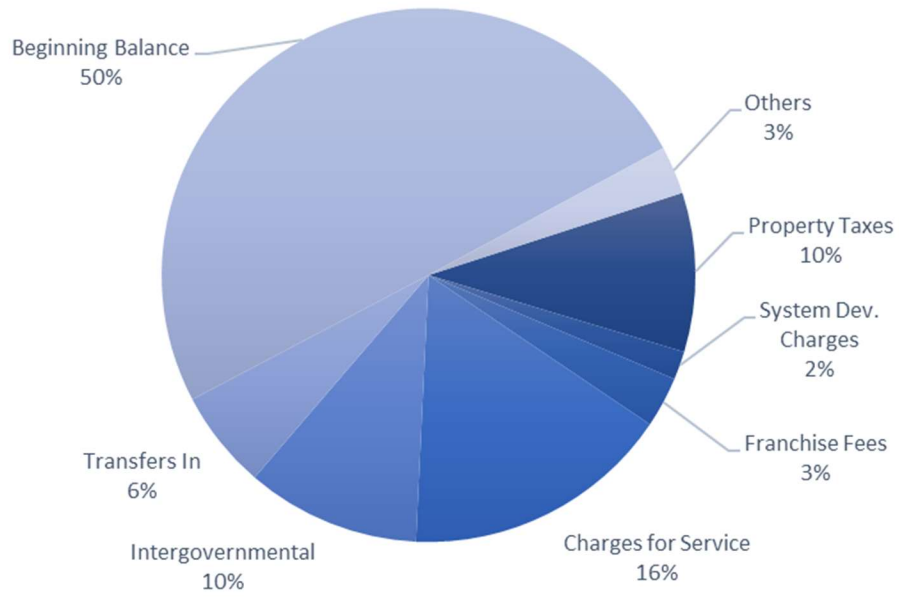
On April 14, 2021 the City Council passed an ordinance modifying the purchasing chapter of the municipal code, to include a list of planned purchases over \$150,000 as part of the budget document. Approval of the budget will authorize staff to initiate the procurement process; actual purchases over \$150,000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

Item	Department	Budgeted Amount
Lupine/Larkspur/Foxglove Pipe Burst Project	Engineering	\$1,250,710
Airport Road/Stoltz Hill Traffic Signal	Engineering	1,436,400
Old Water Plant Demolition	Engineering	600,000
Wastewater Treatment Plant Projects	Engineering	1,100,000
Berlin Road/Grant Street Paving	Engineering	200,000
Park Property Purchase (expand River Park)	Engineering	200,000
Strawberry Lane Sewer Extension	Engineering	200,000
CCTV Van and camera system for sewer inspections	Public Works	250,000
Chlorine generation equipment Water Plant	Public Works	300,000
Weldwood Drive Striping/Channelization Project	Engineering	140,000

## CITY OF LEBANON BUDGET COMPARISON



## Resources FY 22-23



Schedule of 2022-23 Budgeted Interfund Transfers			
Purpose	Description	Revenue	Expense
To provide funding for administrative services including City Manager's Office, Human Resources, City Attorney, City Recorder, and Finance.	Adminstrative Services Fund	2,032,595	
	General Fund		907,370
	Water Fund		304,755
	Storm Drainage Fund		29,905
	Wastewater Fund		518,115
	Building Fund		33,460
	Parks Operations Fund		80,580
	Development Review Fund		14,300
	Streets Fund		98,920
	LINX Fund		45,190
To provide funds for the management and implementation of the computer network and telecommunications systems, including equipment replacement reserve. This also includes the City's GIS system.	Information Technology Fund	1,516,106	
	General Fund		563,820
	Administrative Services Fund		244,010
	Water Fund		230,963
	Storm Drainage Fund		32,120
	Wastewater Fund		288,313
	Building Fund		54,130
	Parks Operations Fund		28,530
	Development Review Fund		2,730
	Streets Fund		39,440
	LINX Fund		32,050
To provide funds for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary supplies and inventory.	Custodial Fund	368,700	
	General Fund		254,190
	Administrative Services Fund		20,610
	Information Technology Fund		9,160
	Water Fund		26,800
	Storm Drainage Fund		3,430
	Wastewater Fund		26,800
	Building Fund		6,870
	Streets Fund		11,680
	LINX Fund		9,160

Schedule of 2022-23 Budgeted Interfund Transfers			
Purpose	Description	Revenue	Expense
To provide funding for PERS bond payment.	Transfer in-PERS Bond	260,100	
	General Fund		123,892
	Administrative Services Fund		25,777
	Information Technology Fund		14,845
	Custodial Fund		4,688
	Water Fund		24,120
	Storm Drainage Fund		2,792
	Wastewater Fund		28,200
	Building Fund		3,241
	Parks Operations Fund		6,019
	Development Review Fund		2,836
	Streets Fund		10,635
LINX Fund		13,055	
To provide funds from the general fund to maintain City parks.	Parks Operations Fund	592,139	
	General Fund		592,139
To provide funds to Street fund street lights	Streets	45,000	
	General Fund		45,000
To set funds aside for equipment acquisition and replacement. In this way, equipment replacement costs are more evenly distributed over future years.	Eqpt Acq & Rep Fund	97,000	
	General Fund		32,000
	Street Fund		65,000
To Repay interfund loan from the Street Improvement SDC fund from the Storm Drain Utility Fund	SDC Streets-Improvements	46,000	
	Storm Drainage Fund		46,000

## CITY OF LEBANON 2022-23 BUDGET PROCESS

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

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

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

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

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

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

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

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

The City of Lebanon and the Lebanon Urban Renewal Agency have a total of 39 funds; the General Fund has five departments. Some departments like Public Works also have multiple divisions. The City of Lebanon budget is very similar to a corporate conglomerate that provides services but also has four major subsidiaries operating, maintaining, upgrading, and expanding infrastructure used by all in the community – streets, water, wastewater, and storm drainage.

## Lebanon Budget Calendar for FY 2022-23 (updated 4/4/2022)

Dec 5	City Recorder's Office reviews Budget Committee terms and advertises accordingly.
Jan 31	Directors send FD and CM any requested personnel changes
Mar 25	Management Team Budget Meeting
Mar 4	Directors input payroll projections to year end and Estimate for next year
Mar 18	Directors input projections for year end and next year estimates for non-payroll numbers
Mar 30	Directors go over estimate for the general fund and discuss any request for 1 time expenses
Apr 8	Each department update written department information in the budget and provided any new pictures or graph changes to FD
Apr 13	City Website - Post 1st notice of Proposed Budget Committee Meetings & Public Hearing on State Shared Revenue. 2nd notice to be published in Albany Democrat Herald 4/20.
Apr 18	CM prepares Budget Message, FD prepares Budget Process. Finance begin to assemble Proposed Budget Document.
Apr 22	FD finalizes Proposed Budget Document for printing in-house. Updated Distribution List should be discussed at a Management Team Level (see City Recorder for information).
Apr 22	Proposed Budgets delivered to Budget Committee Members.
Apr 20	Publication of 2nd notice of Proposed Budget Meetings & Public Hearing on State Shared Revenue published in Albany Democrat Herald 4/20.
May 3	Written or electronic public comments are due by 5:00pm
<b>May 4</b>	<b>Proposed Committee Budget Meeting &amp; Public Hearing @12 p.m. (Santiam Travel Station.)</b>
<b>May 5</b>	<b>2nd Proposed Budget Meeting @ 12 p.m. (Santiam Travel Station.)</b>
May 9	FD makes any budget updates approved by the budget committee.
May 16	FD prepares the Budget Public Hearing Notices and State Rev Sharing hearing notices for meeting on 6/8, notice to be published in ADH by 6/2 on City website and facebook pages.
May 17	FD prepares State Shared Revenue Resolution, Ordinance and memo for June 8 Council Meeting , due by 5pm. Check with City Recorder's Office for property format/templates.
June 1	State Revenue Sharing public hearing notice and the Budget hearing notices are published in the ADH for June 9 Council Meeting (See May 25).
June 7	Last day for the public to submit testimony on proposed uses of State Revenue Sharing Funds to the City Manager.
<b>June 8</b>	<b>Regularly scheduled City Council Meeting. Public Hearing on approved uses of State Revenue Sharing is held. Resolution to accept State Shared Revenue to be adopted by Council.</b>
June 8	Regularly scheduled City Council Meeting. Public hearings include: Approved budget and uses of state shared revenue.
June 13	CM revises budget message to reflect Adopted Budget, FD revises Budget Process.
June 22	FD assemble the Adopted Budget to be written to a PDF document.
June 29	FD will notify departments that Adopted budget document is available on the Website
June 29	FD supplies one complete Adopted Budget to City Recorder
July 15	Last day for FD to submit required budget documents to the Linn County Assessor's Office.
July 20	Certificates to be emailed to State regarding State Revenue Sharing. Deadline for State to receive is July 30.



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# *Budget and Financial Overview*

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## Introduction

This section of the budget provides an overview of the organization as a whole and its total budget. Discussed are the assumptions made about growth or declines in revenues and expenditures. Following the organization-wide discussion will be information about each fund.

## The Local Economy

We have now entered the third year with the coronavirus. Though the State of Emergency has ended, cases continue to occur, and many people have concern that precautionary measures may be implemented again. It is clear we will be learning to live with this virus and possibly others in the future. The impacts of the pandemic have been significant on the local economy. Supply chain challenges and numerous stimulus packages from the federal government that have provided resources to spend have caused inflation to soar to a 40 year high. This has affected personnel costs and large projects the most. In some instances, we have back ordered materials for our projects. We expect this to happen more frequently as the federal infrastructure money becomes available.

The city has maintained financial stability from the onset of the pandemic, belying early concerns about significant government revenue losses. Property tax revenue appeared unaffected while transient lodging tax and the state shared gas tax revenue both decreased significantly. In person conferences turned into digital conferences and the largest hotel in the City closed its doors several times. Gas taxes toward the beginning of the pandemic dropped but have since rebounded.

The effects of COVID-19 are widespread, and we still do not have the full picture of all the effects or how long they will last. What originally appeared to be a short-term annoyance has lasted more than two years and even with the vaccines there is still no clear end in sight.

The following budget overview will identify revenue and expenditure impacts associated with COVID 19 as well as other changes included in the FY 22-23 Adopted Budget.

## Budget Overview

The City's total Budget for FY 22-23 is balanced in each fund, where revenues, combined with reserves or fund balance, equal or exceed planned expenditures. Revenues in all funds combined is estimated to be \$46,098,256, an 13% decrease over the Adopted Budget for FY 21-22.

Operating Revenue – those monies available on an on-going basis to cover on-going operating costs – are projected to total \$40,523,701 which is 4% or a \$1.66 million increase from the FY 21-22 Adopted Budget.

Other source revenue has decreased at the City has received a large amount of the state loan funds for the westside interceptor wastewater project. Beginning balance has increase by 98% to \$40,831,905. This is due to putting money aside for future projects and receiving a settlement for \$11 million that is being held in reserve for future wastewater treatment plant improvements.

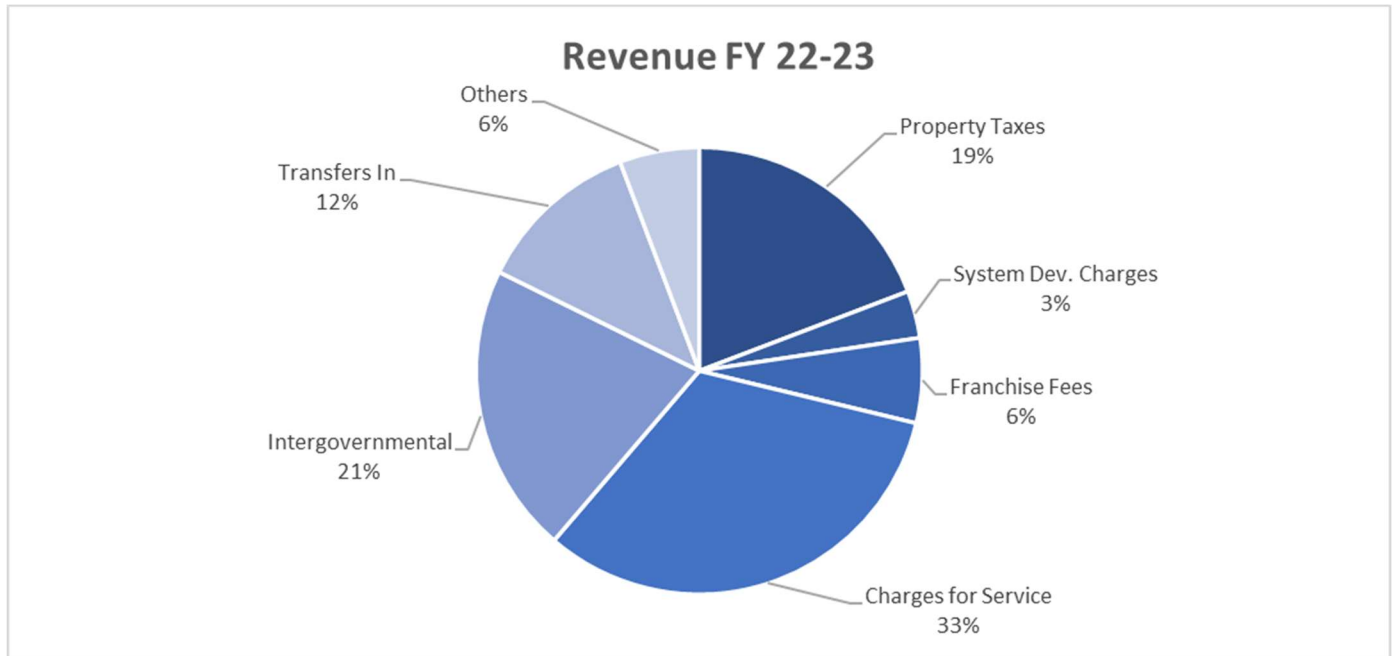
All expenditures are projected to total \$86,930,971, an 18% increase from FY 21-22 Adopted Budget. The operating budget is \$46,831,526 which is \$ 0.35 million more than the FY 21-22 Adopted Budget.

A view of the total budget, with all funds combined:

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted	% Chg From 2021-22 Budget
<b>Resources</b>								
Property Taxes	\$ 6,490,461	\$ 7,726,867	\$ 7,506,960	\$ 7,704,632	\$ 7,908,854	7,908,854	7,908,854	5%
Other Taxes	456,907	443,917	380,000	460,100	483,600	483,600	483,600	27%
System Dev. Charges	1,226,130	2,299,224	849,150	2,184,500	1,403,500	1,403,500	1,403,500	65%
Franchise Fees	2,272,728	2,381,699	2,404,260	2,472,866	2,525,252	2,525,252	2,525,252	5%
Fees	1,112,640	945,432	903,600	1,271,399	669,490	669,490	669,490	-26%
Charges for Services	11,192,465	11,517,687	11,595,000	12,970,129	13,375,000	13,375,000	13,375,000	15%
Intergovernmental	2,350,944	3,787,705	8,956,159	5,805,049	8,584,552	8,584,552	8,644,552	-3%
Grants & Donations	583,048	59,311	55,635	47,603	55,635	55,635	55,635	0%
Fines and Forfeitures	433,911	494,708	340,000	349,906	349,790	349,790	349,790	3%
Interest	445,126	252,857	140,575	155,816	213,886	213,886	213,886	52%
Miscellaneous	253,883	277,800	207,160	99,394	107,500	107,500	133,884	-35%
Transfer In	9,233,099	4,668,479	5,526,870	5,273,839	4,911,642	4,911,642	4,911,642	-11%
Other Sources	-	3,730,000	14,000,000	24,000,000	5,039,555	5,039,555	5,039,555	-64%
Rental	2,020	1,110	-	-	-	-	-	-
Pass-Through	-	-	370,000	463,160	470,000	470,000	470,000	27%
Total Revenue	\$ 36,053,362	\$ 38,586,796	\$ 53,235,369	\$ 63,258,393	\$ 46,098,256	46,098,256	46,184,640	-13%
Beginning Balance	19,254,958	21,880,871	20,644,821	24,874,477	40,831,905	40,831,905	40,831,905	98%
Total Resources	\$ 55,308,320	\$ 60,467,667	\$ 73,880,190	\$ 88,132,870	\$ 86,930,161	\$ 86,930,161	\$ 87,016,545	18%
<b>Requirements</b>								
<b>Operating</b>								
Personnel Services	\$ 11,137,268	\$ 12,011,131	\$ 13,765,780	\$ 13,173,307	\$ 14,586,194	\$ 14,586,194	\$ 14,586,194	6%
Materials & Services	7,385,304	7,488,021	12,540,978	7,049,085	9,316,587	9,321,587	9,407,971	-25%
Capital Outlay	2,665,372	3,048,799	15,698,489	3,506,481	18,114,103	18,128,303	18,128,303	15%
Trans Out- Operating	4,348,856	1,762,353	4,421,127	4,474,250	4,814,642	4,814,642	4,814,642	9%
<b>Non-Operating</b>								
Pass-Through	-	-	370,000	463,160	470,000	470,000	470,000	27%
Capital Projects	29,747	95,137	15,233,902	12,201,500	11,150,000	11,150,000	11,150,000	-27%
Trans Out- Non-Operating	2,568,276	2,037,265	802,620	799,589	97,000	97,000	97,000	-88%
Debt Service Prin	3,359,764	7,496,484	4,111,505	4,111,505	3,674,080	3,674,080	3,674,080	-11%
Debt Service Int	2,136,599	1,569,433	1,391,780	1,391,780	1,253,974	1,253,974	1,253,974	-10%
Contingencies	-	-	4,197,964	-	4,251,091	4,231,891	4,231,891	1%
Unappropriated	-	-	1,292,922	-	19,202,490	19,202,490	19,202,490	1385%
Total Requirements	\$ 33,631,186	\$ 35,508,623	\$ 73,827,067	\$ 47,170,657	\$ 86,930,161	\$ 86,930,161	\$ 87,016,545	18%

## Revenue Highlights

Total operating revenue is projected to increase by 4%. This is the result of increases in property taxes, system development charges, franchise fees and charges for service. The restructured reporting of revenue makes it clearer which revenue types increased or decreased.



### Property Taxes

Total property tax revenue is projected to be 5% higher than the FY 21-22 Adopted Budget. Assessed Value (AV) for FY 21-22 grew 5.77%. The City continues to see significant growth from development.

For FY 22-23 we conservatively plan for AV growth of 3.5 % and have increased the collection rate to 94.5%. The City's general obligation bond is also paid with property taxes. The amount certified to the county varies year to year depending on debt service requirements. This year we are budgeting an increase from last year of about \$37,000.

### Other Taxes

Other taxes include lodging tax and local marijuana tax. Lodging taxes have rebounded since state COVID restrictions have gradually been reduced and we expect revenues to return close to pre-pandemic levels. Local marijuana taxes increased by 12.5% from the FY 20-21 Budget.

## System Development Charges

The City has been reporting System Development Charges (SDC) as assessments. These charges are required when a property develops or when a property connects to the City's utility system. These charges, for the most part, are directly related to development and Lebanon has seen vast amounts of development over the last few years. In the current year, development surpassed our estimates, and we estimate we will have brought in SDC fees of \$1,335,350 over our budgeted amount. This will help with future capacity development of the City's parks, streets and utility systems.

## Franchise Fees

Franchise fees (General Fund) are fees collected for the use of the City's right of way. We expect the fees to increase by 5%.

## Fees

Fees (General Fund) include business license and registration fees, planning development fees, as well as fees related to library, senior center, and police. Also included in the General Fund are fees for towing, tall grass clean-up, title searches and other administrative fees. Other fees including rental income, camping, park fees and RV dump station fees, right of way permits and public improvement application fees. The City expects these fees to decrease by 26% due to large developer payments for street construction in prior years.

## Charges for Service

Most charges for services are in the Utility funds. The total increase for charges for services is 15%. The budget includes an overall 3% rate increase for the utilities. Another factor in the increase is due to reclassification of bulk water and meter sales from miscellaneous revenue to charges for services. There has also been an increase in usage of utilities due to development and occupancy of housing.

## Intergovernmental

Revenue from other governments is expected to decrease 4% for FY 22-23. The major change from the previous budget is a decrease in funds from the state for streets of around \$400,000.

## Fines & Forfeits

These revenues are usually collected through the City's Municipal Court. Due to COVID-19 the court was shut down for several months throughout the year. While court proceedings did not

happen, some payments were still being made electronically and through the drop box at the City's Justice Center.

### Interest

Interest is expected to increase slightly as the City has cash not needed for current operations invested through the Local Government Investment Pool (LGIP) with the State Treasury. Interest rates in the market and the pool are expected to increase as market rates increase. Also included is interest from system development charges and past due property taxes.

### Miscellaneous

Miscellaneous revenue accounts for all revenue that does not fit elsewhere.

### Transfers In

Transfers in is receiving monies from another City fund. See the full list of transfers in and out on pages 8 & 9.

### Other Sources

This revenue class includes proceeds for debt issuance or loans. We anticipate \$5 million in loan proceeds from the State for the West Side Interceptor project as construction continues into FY 2022-2023.

### Pass-Through

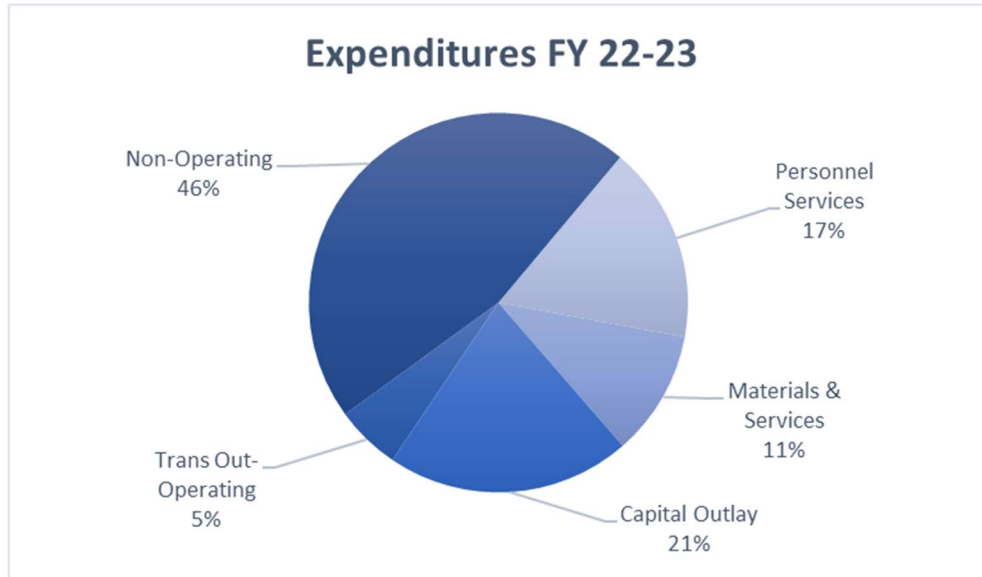
These are revenues that are being collected from our customers for another government body. Currently the City collects the Lebanon Community School District Construction Excise Tax (CET). The City will ended collecting the county lodging tax on December 31, 2021. The Municipal Court has multiple agencies it is required to collect a portion of fines for.

### Beginning Fund Balance

This is where the City records the beginning balance for each fund. The beginning fund balance is considered a resource available for spending.

## Expenditure Highlights

Total expenditures for FY 22-23 have increase by 18% or about \$12.9 million from the FY 21-22 Budget.



The City’s operating expenses have increased by 1% or about half a million dollars. While the total is a relatively small increase, personnel services is increasing around \$0.82 million and capital outlay \$2.4 million. Materials and services are decreasing but that is mainly due to \$3 million in ARPA funds moving out of this category into non-operating capital projects.

### Personnel Services

Our responsibility as a City is to provide service to our community. This makes personnel services one of the largest expenditures the City has; personnel services includes wages and all related benefits. There are numerous factors that go into the increasing costs.

### Cost-of-Living Adjustments (COLAS)

The City has two bargaining units, plus a group of non-union employees which includes part-time and exempt staff. Each labor unit has a collective bargaining agreement (CBA) negotiated within the State legal requirements of the Public Employee Collective Bargaining Act (PECBA). Each CBA specifies the COLA to be budgeted each year, as follows:

- American Federation of State, County and Municipal Employees (AFSCME) – this is the unit for the majority of the City’s general service employees. The current CBA expires June 30, 2024 and calls for a 3.0% COLA effective at the beginning of the fiscal year.

- International Brotherhood of Teamsters (Teamsters) – This is the unit for police personnel. The current CBA expires June 30, 2024 and calls for a 4% COLA effective at the beginning of the fiscal year.
- Non-Union employees do not have a CBA but the City Manager recommends an amount each year. The Budget reflects a 4% increase.

### Public Employee Retirement System (PERS) Rate Increases

The City participates in the State of Oregon PERS system for all employees. The system has three tiers of retirement benefits, dependent on the date of hire for the employee.

The system has an actuarial valuation completed every two years, resulting in employer rate changes at the beginning of the following State biennium. The City's rate increased July 1, 2021, with another rate increase expected in 2023. Rates are always impacted by market gains and losses. Rates for 2021 were determined based on performance of the plan in 2018 and 2019. Performance for 2020 and 2021 will be used to determine the next rate increase. We are hopefully the next increases will be small due to the good investment years of 2020 and 2021.

### Medical and Dental Benefits

The City faces significant costs for employee medical and dental insurance coverage. The City moved to a City County Insurance Services run pooled insurance coverage that helps to control costs in January of 2021. While in recent years the City has received double digit rate increases there is a potential for a slight rate increase for coverage for 2023 when our coverage renews.

### Staffing Levels

Staffing level are mostly staying the same for FY 22-23. The Engineering department will be hiring an additional engineer to assist with the growing list of projects within the City.

### Materials and Services

Materials and services costs are for the consumable goods and contractor/consultant services the City purchases each year. Most of these acquisitions in each department's operating budget are relatively similar from year-to-year, though cost increases and specific projects may change the balances. The variation is larger in the materials and services categories in the department's special projects as these budget items will change significantly from year-to-year.

## Capital Outlay

Capital Outlay purchases are for goods or services that have a longer useful life and cost more than \$5,000.

## Transfers out – Operating

The transfers for operating expenses are setup to cover personnel and material and services expenditures. See the full list of transfers in and out on pages 8 & 9.

## Non-Operating

Overall, the non-operating budget increased by \$2 million or 7%. These can sometimes be ongoing expenditures like transfers for debt service payments. There are also one-time projects included in this area.

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

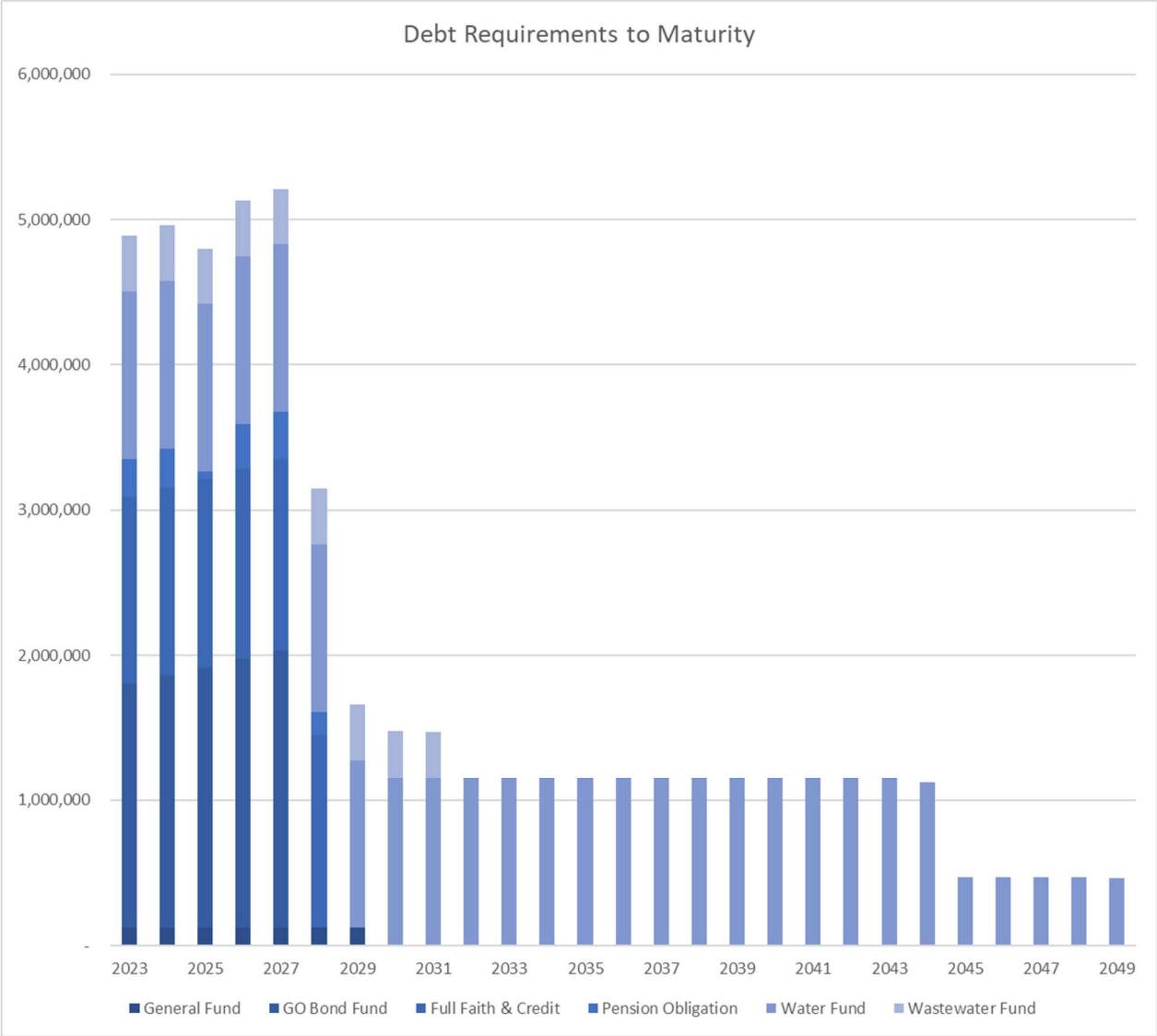
The primary Capital Project this year is the Westside Interceptor Project. This project started last year and is expected to be completed by early fiscal year 2023-2024.

Transfers Out is sending monies to another City fund. See the full list of transfers in and out on pages 8 & 9.

Debt Service Payments will decrease for the year. During FY 20-21 two wastewater debts were refinanced to a lower rate that will save the City money each year. Construction costs for the Westside Interceptor are being funded in part by a loan from the State. Draws on the loan are expected to continue through the upcoming year until the project is done. Debt payments will not be required until the loan proceeds have been fully drawn. For current list of debt requirements see pages 20 & 21. The new sewer loan from the State of Oregon is not included as repayment starts after the completion of the project.



Fiscal Year Ending	General Fund	GO Bond Fund	Full Faith & Credit	Pension Obligation	Water Fund	Wastewater Fund	Total by Year
2023	126,525	1,682,556	1,283,600	260,102	1,153,768	385,497	4,892,048
2024	122,895	1,741,056	1,293,300	267,335	1,153,769	385,499	4,963,854
2025	124,094	1,791,500	1,300,800	48,293	1,153,769	380,427	4,798,883
2026	125,203	1,849,500	1,311,400	308,293	1,153,769	380,356	5,128,521
2027	126,113	1,905,750	1,319,800	325,483	1,153,769	380,211	5,211,126
2028	126,732	-	1,326,000	160,284	1,153,768	379,992	3,146,776
2029	127,159	-	-	-	1,153,769	384,700	1,665,628
2030	-	-	-	-	1,153,769	324,261	1,478,030
2031	-	-	-	-	1,153,769	319,631	1,473,400
2032	-	-	-	-	1,153,768	-	1,153,768
2033	-	-	-	-	1,153,768	-	1,153,768
2034	-	-	-	-	1,153,769	-	1,153,769
2035	-	-	-	-	1,153,768	-	1,153,768
2036	-	-	-	-	1,153,769	-	1,153,769
2037	-	-	-	-	1,153,768	-	1,153,768
2038	-	-	-	-	1,153,769	-	1,153,769
2039	-	-	-	-	1,153,769	-	1,153,769
2040	-	-	-	-	1,153,769	-	1,153,769
2041	-	-	-	-	1,153,769	-	1,153,769
2042	-	-	-	-	1,153,769	-	1,153,769
2043	-	-	-	-	1,153,769	-	1,153,769
2044	-	-	-	-	1,124,105	-	1,124,105
2045	-	-	-	-	467,303	-	467,303
2046	-	-	-	-	467,304	-	467,304
2047	-	-	-	-	467,304	-	467,304
2048	-	-	-	-	467,304	-	467,304
2049	-	-	-	-	463,423	-	463,423
Total debt outstanding	\$878,721	\$8,970,362	\$7,834,900	\$1,369,790	\$27,685,886	\$3,320,572	\$50,060,231

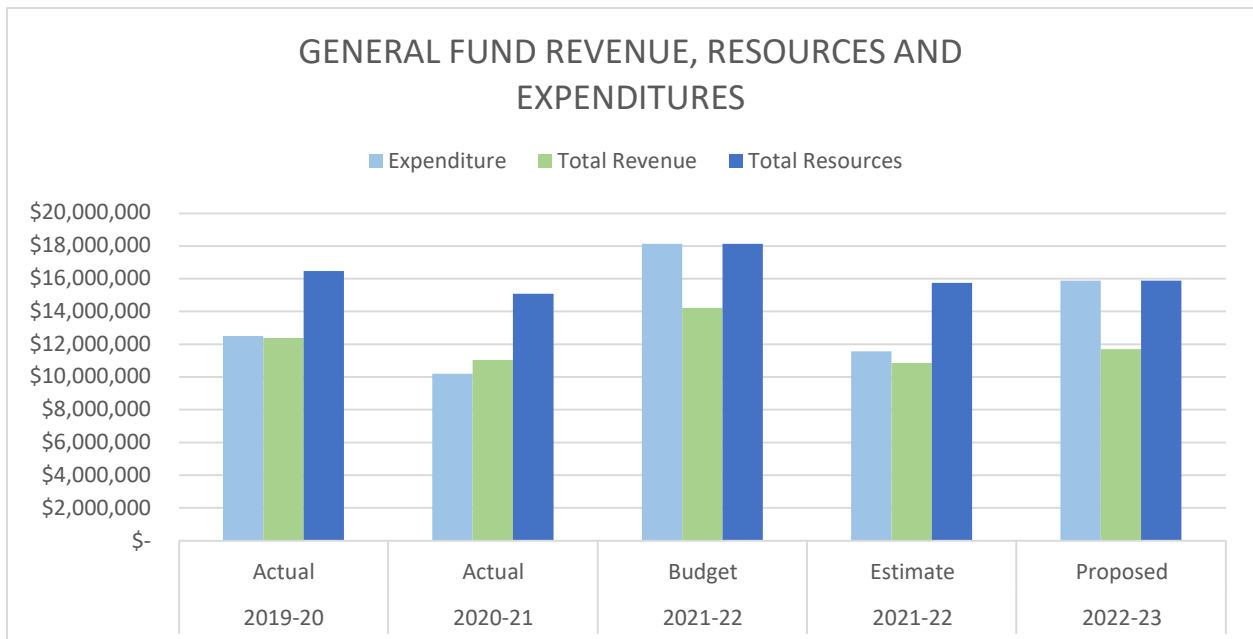


Contingencies are appropriated for emergencies and are rarely used. Council action is required to move the appropriation from the contingency classification to another department appropriation level, if needed. The General Fund contingencies are in line with financial policies.

The Unappropriated budget reflects resources that are reserved for future years. The significant increase in unappropriated resources for FY 22-23 is the result of holding \$11 million in reserve in the Wastewater Fund from the legal settlement; these monies will be used for plant improvements after the Wastewater Treatment Plant master plan is completed.

## General Fund Financial Summary

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
<b>Resources</b>							
Property Taxes	\$ 5,365,129	\$ 5,911,329	\$ 5,975,000	\$ 6,106,741	\$ 6,340,298	6,340,298	6,340,298
Other Taxes	197,946	206,294	180,000	180,000	233,610	233,610	233,610
Franchise Fees	2,272,728	2,381,699	2,404,260	2,472,866	2,525,252	2,525,252	2,525,252
Fees	293,048	84,882	87,600	114,190	97,990	97,990	97,990
Intergovernmental	695,828	1,028,370	4,733,871	1,075,544	1,462,329	1,462,329	1,522,329
Grants & Donations	71,813	35	-	10,747	-	-	-
Fines and Forfeitures	342,263	494,708	340,000	349,906	349,790	349,790	349,790
Interest	98,120	62,284	25,000	30,000	46,000	46,000	46,000
Miscellaneous	59,074	110,280	95,000	59,681	80,000	80,000	106,384
Transfer In	2,985,024	760,493	-	-	-	-	-
Pass-Through	-	-	370,000	463,160	470,000	470,000	470,000
<b>Total Revenue</b>	<b>12,380,973</b>	<b>11,040,374</b>	<b>14,210,731</b>	<b>10,862,835</b>	<b>11,605,269</b>	<b>11,605,269</b>	<b>11,691,653</b>
Beginning Balance	4,088,146	4,041,142	3,917,953	4,879,596	4,183,106	4,183,106	4,183,106
<b>Total Resources</b>	<b>\$ 16,469,119</b>	<b>\$ 15,081,516</b>	<b>\$ 18,128,684</b>	<b>\$ 15,742,431</b>	<b>\$ 15,788,375</b>	<b>\$ 15,788,375</b>	<b>\$ 15,874,759</b>
<b>Requirements</b>							
City Manager's Office	\$ 328,358	\$ 84,837	\$ -	\$ -	\$ -	-	-
Human Resources	152,815	115,353	-	-	-	-	-
City Attorney	205,124	213,250	-	-	-	-	-
Public Works	1,117,142	-	-	-	-	-	-
Mayor & City Council	-	-	112,275	103,417	93,184	93,184	93,184
Parks Operations	577,169	-	-	-	-	-	-
Finance	545,432	195,386	-	-	-	-	-
Finance - Municipal Court	288,931	451,317	427,686	406,726	438,160	438,160	438,160
Legislative	277,020	145,113	-	-	-	-	-
Library	577,961	559,932	631,895	592,762	649,025	649,025	649,025
Community Development	447,104	371,244	724,150	477,770	588,775	588,775	648,775
Police	5,622,217	5,729,311	6,040,400	5,904,317	6,514,420	6,514,420	6,514,420
Senior Services	279,874	222,053	319,750	268,910	306,350	306,350	306,350
Non-Departmental	1,381,547	1,620,935	7,036,600	3,182,728	3,584,772	3,584,772	3,611,156
Non-Operating	693,455	493,191	2,835,928	622,695	3,613,689	3,613,689	3,613,689
<b>Total Requirements</b>	<b>\$ 12,494,149</b>	<b>\$ 10,201,922</b>	<b>\$ 18,128,684</b>	<b>\$ 11,559,325</b>	<b>\$ 15,788,375</b>	<b>15,788,375</b>	<b>15,874,759</b>

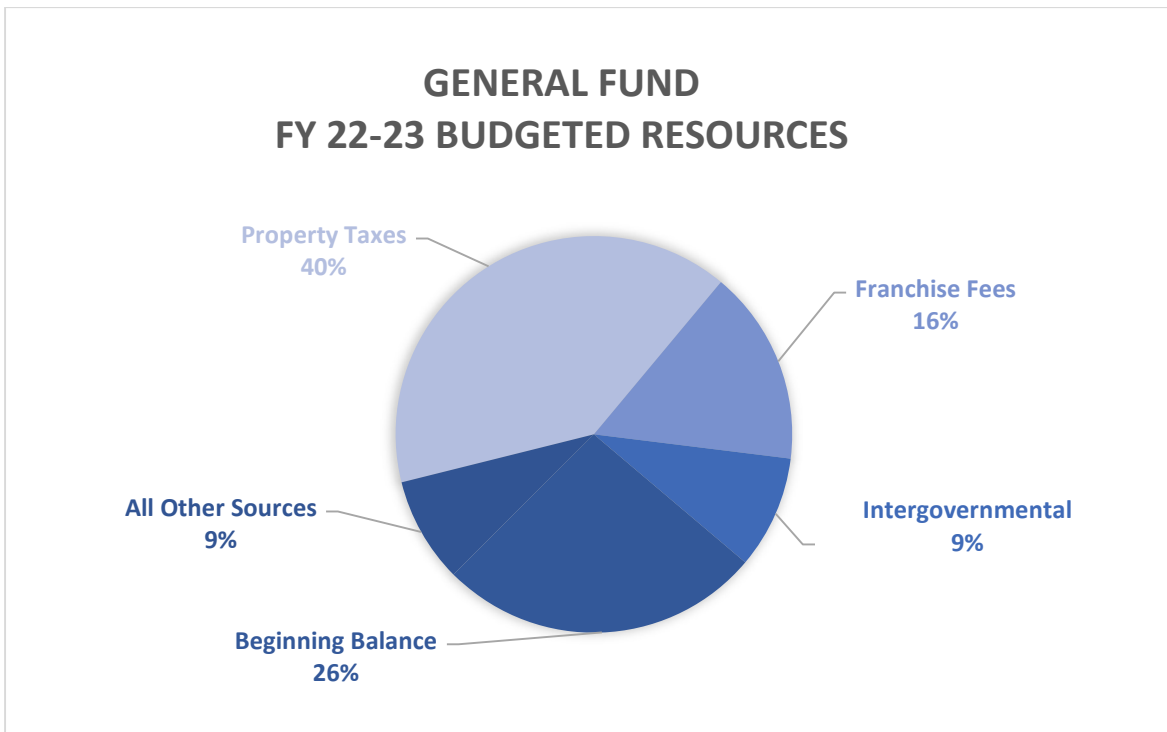


## General Fund

**Purpose of the Fund:** The General Fund, by definition, includes all revenues and expenses that do not more accurately belong in another fund. Among other things, this means the General Fund has the widest array of revenue sources as well as the widest span of services funded.

**Summary of Major Revenue Sources:** Property taxes are the largest single revenue in the General Fund. The taxes are governed by the Oregon Constitution and limits placed into the Constitution by voters in 1990 and 1997. These limits have improved the predictability of tax bills for individual property owners, but they have also led to a number of inequities in the tax system and created a significant challenge for local governments to fund the services their community requests. The City expects to levy its full permanent tax rate of \$5.1364 per \$1,000 AV.

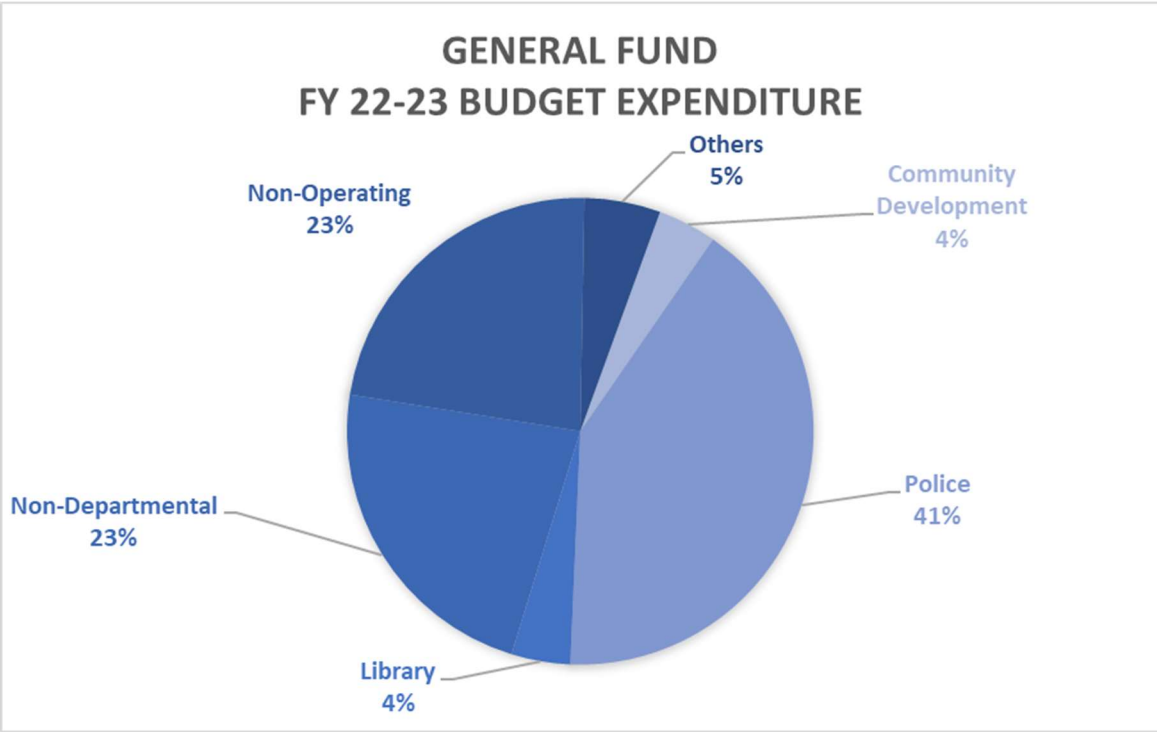
Additional significant revenues are from Licenses & Permits (including Franchise Fees) projected to grow 3%. Intergovernmental revenues are not consistent as grant opportunities vary from year-to-year.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Current Property Taxes	\$ 5,235,097	\$ 5,774,020	\$ 5,875,000	\$ 5,966,741	\$ 6,196,098	\$ 6,196,098	\$ 6,196,098
Delinquent Prop Taxes	130,032	137,309	100,000	140,000	144,200	144,200	144,200
<b>Rev. - Property Tax</b>	<b>\$ 5,365,129</b>	<b>\$ 5,911,329</b>	<b>\$ 5,975,000</b>	<b>\$ 6,106,741</b>	<b>\$ 6,340,298</b>	<b>\$ 6,340,298</b>	<b>\$ 6,340,298</b>
Other Taxes	\$ 197,946	\$ 206,294	\$ 180,000	\$ 180,000	\$ 233,610	\$ 233,610	\$ 233,610
<b>Rev. - Other Taxes</b>	<b>\$ 197,946</b>	<b>\$ 206,294</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 233,610</b>	<b>\$ 233,610</b>	<b>\$ 233,610</b>
Consumer Power, Inc	\$ 104,706	\$ 106,801	\$ 105,000	\$ 105,000	\$ 107,100	\$ 107,100	\$ 107,100
Alb-Leb Sanitation Franchise	217,741	229,279	229,500	229,500	234,090	234,090	234,090
Comcast Franchise	172,421	176,335	167,160	167,160	167,160	167,160	167,160
LS Networks Franchise	656	1,138	500	500	500	500	500
NW Nat Gas Franchise	222,905	215,385	210,000	215,000	219,300	219,300	219,300
CMS Nat Gas Franchise	45,184	50,206	45,000	45,000	45,900	45,900	45,900
PP&L Elect Franchise	925,740	1,012,844	1,050,600	1,050,600	1,071,612	1,071,612	1,071,612
CenturyTel Franchise	25,194	24,407	20,000	22,000	21,340	21,340	21,340
Ringcentral Franchise	95	-	-	-	-	-	-
Water Utility Franchise	258,078	259,036	262,900	307,325	307,350	307,350	307,350
Stromdrain Franchise	24,617	25,085	24,900	26,485	34,450	34,450	34,450
Wastewater Utility Franchise	275,391	281,183	288,700	304,296	316,450	316,450	316,450
<b>Rev. - Franchise Fees</b>	<b>\$ 2,272,728</b>	<b>\$ 2,381,699</b>	<b>\$ 2,404,260</b>	<b>\$ 2,472,866</b>	<b>\$ 2,525,252</b>	<b>\$ 2,525,252</b>	<b>\$ 2,525,252</b>
Title Search Fee	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -
Seat Belt Diversion Fee	4,320	2,740	4,000	4,000	4,000	4,000	4,000
Towing Admin Cost	200	800	500	500	500	500	500
Tall Grass Clean-Up Fee	6,509	-	1,000	1,000	1,000	1,000	1,000
City Fees Assessed	151,867	-	30,000	10,000	10,000	10,000	10,000
Jail Assess Admin Fee	-	-	1,100	-	-	-	-
Library Fees	24,864	-	-	12,420	12,420	12,420	12,420
Senior Center Fees	12,901	-	-	-	-	-	-
Police Fees	32,610	-	-	6,000	6,000	6,000	6,000
Rev From Rented Prop	22,307	16,177	15,000	15,000	15,000	15,000	15,000
Facilities Rent- Senior Center	-	-	-	4,000	4,000	4,000	4,000
Cleaning Fee- Senior Center	-	-	-	270	270	270	270
Business Licenses	6,600	8,615	6,000	4,000	4,000	4,000	4,000
Business Registration Fee	-	175	-	-	-	-	-
Planning Commision Rev	30,870	56,375	30,000	40,000	40,800	40,800	40,800
<b>Rev. - Fees</b>	<b>\$ 293,048</b>	<b>\$ 84,882</b>	<b>\$ 87,600</b>	<b>\$ 114,190</b>	<b>\$ 97,990</b>	<b>\$ 97,990</b>	<b>\$ 97,990</b>
Urban Renewal Admin	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ -	\$ -	\$ -
School Resource Officer	93,631	-	98,960	98,960	103,104	103,104	103,104
St Cigarette Revenue	18,555	16,525	13,175	15,600	14,300	14,300	14,300
State Liquor Revenue	303,109	309,554	320,871	320,871	349,000	349,000	349,000
State Rev Sharing - Marijuana	-	-	22,015	28,572	23,903	23,903	23,903
State Revenue Sharing	225,528	248,610	220,000	250,000	260,000	260,000	260,000
Federal Grant Funds	-	316,710	3,921,175	274,941	580,676	580,676	580,676
State Grant Funds	-	16,500	55,000	-	45,000	45,000	105,000
Local Grant Funds	-	-	-	-	-	-	-
Extra Police Service - IGA	-	-	-	100	-	-	-
State Police IGA	55,005	60,075	71,175	75,000	86,346	86,346	86,346
County IGA	-	-	-	-	-	-	-
Local IGA	-	-	-	-	-	-	-
School District Landscape Main	-	-	-	-	-	-	-
Const. Excise Tax Pass Thru	-	60,396	-	-	-	-	-
<b>Rev.-Intergovernmental</b>	<b>\$ 695,828</b>	<b>\$ 1,028,370</b>	<b>\$ 4,733,871</b>	<b>\$ 1,075,544</b>	<b>\$ 1,462,329</b>	<b>\$ 1,462,329</b>	<b>\$ 1,522,329</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Donations	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Grants	71,813	-	-	10,000	-	-	-
Library Donations	-	-	-	-	-	-	-
Library Grants	-	-	-	747	-	-	-
Police Grants	-	-	-	-	-	-	-
<b>Rev. - Grants and Donations</b>	<b>\$ 71,813</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ 10,747</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Linn Co. Assessments	\$ -	\$ 1,641	\$ -	\$ -	\$ -	-	-
ODR Alcohol Assessments	-	40	-	-	-	-	-
Court Appointed Attorneys	-	21,020	-	-	-	-	-
LEMLA	-	251	-	-	-	-	-
Unitary Assessments	-	4,606	-	-	-	-	-
County (2013)	-	12,268	-	-	-	-	-
State Criminal Fines	-	46,415	-	-	-	-	-
Court Security Assessments	-	432	-	-	-	-	-
City Fees Assessed	-	15,336	-	-	-	-	-
Jail Assess Admin Fee	1,238	1,261	-	-	-	-	-
Mu Crt Collections	89,038	127,921	90,000	98,591	98,590	\$ 98,590	\$ 98,590
Mu Crt Fine & Forfeit	251,987	263,417	250,000	251,200	251,200	251,200	251,200
Peer Court Revenue	-	100	-	115	-	-	-
<b>Rev. - Fines and Forfeitures</b>	<b>\$ 342,263</b>	<b>\$ 494,708</b>	<b>\$ 340,000</b>	<b>\$ 349,906</b>	<b>\$ 349,790</b>	<b>\$ 349,790</b>	<b>\$ 349,790</b>
Interest On Investment	\$ 89,431	\$ 37,972	\$ 20,000	\$ 25,000	\$ 41,000	\$ 41,000	\$ 41,000
Interest On Taxes	8,689	24,312	5,000	5,000	5,000	5,000	5,000
<b>Rev. - Interest</b>	<b>\$ 98,120</b>	<b>\$ 62,284</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>
Miscellaneous Revenue	\$ 59,074	\$ 50,703	\$ 60,000	\$ 42,919	\$ 50,000	\$ 50,000	\$ 50,000
Misc. Revenue-Library	-	20,386	20,000	4,421	15,000	15,000	15,000
Misc. Revenue-Police	-	37,493	10,000	12,341	13,000	13,000	13,000
Misc. Rev-Sr Ctr	-	1,548	5,000	-	2,000	2,000	2,000
Misc. Revenue-Legislative	-	150	-	-	-	-	-
Misc. Opiod Settlement	-	-	-	-	-	-	26,384
Art Commission Revenue	-	-	-	-	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 59,074</b>	<b>\$ 110,280</b>	<b>\$ 95,000</b>	<b>\$ 59,681</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 106,384</b>
Trans In Sal/Ben funding	\$ 2,564,694	\$ 357,119	\$ -	\$ -	\$ -	\$ -	\$ -
Trans In mat exp funding	411,982	403,374	-	-	-	-	-
Transfer In	8,348	-	-	-	-	-	-
From Motel Tax	-	-	-	-	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 2,985,024</b>	<b>\$ 760,493</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Linn Co. Assessments	\$ -	\$ -	\$ 40,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000
ODR Alcohol Assessments	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-
LEMLA	-	-	-	-	-	-	-
Unitary Assessments	-	-	-	-	-	-	-
County (2013)	-	-	-	-	-	-	-
State Criminal Fines	-	-	80,000	50,000	80,000	80,000	80,000
Court Security Assessments	-	-	-	-	-	-	-
County Motel Tax	-	-	150,000	68,160	-	-	-
Const. Excise Tax Pass Thru	-	-	100,000	320,000	350,000	350,000	350,000
<b>Rev. - Pass-Through</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ 463,160</b>	<b>\$ 470,000</b>	<b>\$ 470,000</b>	<b>\$ 470,000</b>
Beginning Balance	\$ 4,088,146	\$ 4,041,142	\$ 3,917,953	\$ 4,879,596	\$ 4,183,106	\$ 4,183,106	\$ 4,183,106
<b>Rev.-Beginning Balance</b>	<b>\$ 4,088,146</b>	<b>\$ 4,041,142</b>	<b>\$ 3,917,953</b>	<b>\$ 4,879,596</b>	<b>\$ 4,183,106</b>	<b>\$ 4,183,106</b>	<b>\$ 4,183,106</b>
<b>REVENUE</b>	<b>\$ 16,469,119</b>	<b>\$ 15,081,516</b>	<b>\$ 18,128,684</b>	<b>\$ 15,742,431</b>	<b>\$ 15,788,375</b>	<b>\$ 15,788,375</b>	<b>\$ 15,874,759</b>

**Summary of Operating Costs:** The General Fund has five departments operating in it with additional Non-Departmental costs and Non-Operating Costs. Each of these will be detailed below. The chart below shows a visual representation of the General Fund expenditures.



### Administrative Costs

Beginning in FY 21-22 organizational administrative costs are budgeted in the Administrative Services Fund with costs assessed to operating funds on a cost allocation basis. Historical General Fund expenditure information is included here for information only.

Description	2019-20 Actual	2020-21 Actual
City Manager's Office	\$328,358	\$84,837
Human Resources	152,815	115,353
City Attorney	205,124	213,250
Finance	545,432	195,386
City Recorder	277,020	145,113

## Mayor and Council Department

**Purpose of the Department:** The Mayor and City Council Department accounts for the expenditures needed to carry out their function. This was a new Department for FY 2022.

**Summary of Major Revenue Sources:** There are no specific revenues associated with the Department.

**Summary of Operating costs:** Operating costs for the Mayor and City Council include stipend compensation, and associated materials and services. The Mayor and City Council Department also includes the training budget for Mayor and Council, iPad data plan, and organization-wide memberships in the League of Oregon Cities and the Cascades West Council of Government.

**Highlights for FY 2023:** Normal operations are expected.

**Summary of Non-Operating Costs:** None of these functions have non-operating costs.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 28,200	\$ 28,200	\$ 28,200	28,200	28,200
P.T. Salary	-	-	-	-	-	-	-
Vehicle Allowance	-	-	-	-	-	-	-
Educational Incentive	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Cash in Comp	-	-	-	-	-	-	-
Fringe Benefits - Budget	-	-	3,200	3,200	3,200	3,200	3,200
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,400</b>	<b>\$ 31,400</b>	<b>\$ 31,400</b>	<b>\$ 31,400</b>	<b>\$ 31,400</b>
FTE	0.00	0.00	0.07	0.07	0.07	0.07	0.07
Advertising	\$ -	\$ -	\$ 400	\$ 200	\$ 400	400	400
Computer Expense	-	-	4,200	4,200	4,200	4,200	4,200
Dept/Operating Expense	-	-	2,400	1,000	2,400	2,400	2,400
Dues & Subscription	-	-	35,520	35,512	35,554	35,554	35,554
Elections	-	-	-	-	250	250	250
City Grants	-	-	30,530	30,530	10,000	10,000	10,000
Maint/Building	-	-	-	-	-	-	-
Meetings & Conferences	-	-	7,575	500	8,730	8,730	8,730
Office Supplies	-	-	250	75	250	250	250
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,875</b>	<b>\$ 72,017</b>	<b>\$ 61,784</b>	<b>\$ 61,784</b>	<b>\$ 61,784</b>
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Other Equipment	-	-	-	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MAYOR &amp; CITY COUNCIL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,275</b>	<b>\$ 103,417</b>	<b>\$ 93,184</b>	<b>\$ 93,184</b>	<b>\$ 93,184</b>



## Finance Department

**Purpose of the Department:** The Municipal Court is located within the Finance Department. This will be the only part of the Finance Department reported in the General Fund going forward.

**Summary of Operating costs:** Operating costs for the Municipal Court are mainly salary and benefits for staff. In addition, there are substantial costs for the Judge and the public defender contracts. The remaining costs allow for normal operating supplies and building costs.

**Highlights for FY 2023:** There are not significant change from the previous year.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 119,875	\$ 175,923	\$ 190,000	\$ 193,500	\$ 207,000	207,000	207,000
Fringe Benefits - Budget	19	-	124,000	119,500	124,500	124,500	124,500
FICA	8,727	12,894	-	-	-	-	-
Taxes - State	-	-	-	-	-	-	-
Unemployment	11,798	240	-	-	-	-	-
PERS	34,524	46,242	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	15	136	-	-	-	-	-
Insurance - Health	17,106	44,463	-	-	-	-	-
Insurance - HRA	9,000	8,500	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	121	187	-	-	-	-	-
Insurance - Disability	347	527	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 201,532</b>	<b>\$ 289,112</b>	<b>\$ 314,000</b>	<b>\$ 313,000</b>	<b>\$ 331,500</b>	<b>\$ 331,500</b>	<b>\$ 331,500</b>
FTE	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Computer Expense	\$ 2,451	\$ 2,451	\$ 4,500	\$ 3,420	\$ 3,500	3,500	3,500
Contract Services	49,520	44,425	51,326	45,600	46,000	46,000	46,000
Outside Attorney Fees	12,355	13,475	25,810	23,825	24,700	24,700	24,700
Dept/Operating Expense	1,666	1,028	5,800	1,551	4,100	4,100	4,100
Dues & Subscription	460	319	550	425	600	600	600
Duplication	-	-	-	960	960	960	960
Elections	-	-	-	-	-	-	-
Education & Training	-	-	100	-	200	200	200
Maint/Building	565	164	1,500	-	1,500	1,500	1,500
Meetings & Conferences	455	-	1,100	150	2,100	2,100	2,100
Office Supplies	828	1,270	2,000	800	2,000	2,000	2,000
Bail Refunds	-	16,150	-	-	-	-	-
Utilities	19,099	17,915	21,000	16,995	21,000	21,000	21,000
Linn Co. Assess.	-	1,641	-	-	-	-	-
ODR Alch. Assess.	-	40	-	-	-	-	-
Ct. Appoint. Attorn.	-	251	-	-	-	-	-
LEMLA	-	4,606	-	-	-	-	-
Unitary Assess	-	46,415	-	-	-	-	-
State Criminal Fines	-	432	-	-	-	-	-
Court Security Assess	-	11,623	-	-	-	-	-
County (2013)	-	-	-	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 87,399</b>	<b>\$ 162,205</b>	<b>\$ 113,686</b>	<b>\$ 93,726</b>	<b>\$ 106,660</b>	<b>\$ 106,660</b>	<b>\$ 106,660</b>
<b>FINANCE - MUNICIPAL COURT</b>	<b>\$ 288,931</b>	<b>\$ 451,317</b>	<b>\$ 427,686</b>	<b>\$ 406,726</b>	<b>\$ 438,160</b>	<b>\$ 438,160</b>	<b>\$ 438,160</b>

## Library

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

### Summary of Operating costs:

- Payroll expenses - the library is staffed by both full-time and part-time employees including the Library Director, three full-time and four part-time Library Assistants (6.2 FTE)
- Public computers and WiFi access
- Technology and equipment support contracts
- Building maintenance
- Books, reference, periodicals, and other media – both print and digital
- Processing supplies – book jackets, labels, locking A/V cases, RFID anti-theft tags, barcodes, borrower's cards
- Contract services – debt collection, courier, merchant card fees
- Programming and events for all ages

**Highlights for FY 2023:** Based on feedback from in-house and online polls, we will be expanding hours of service to offer more evening and weekend hours. Pending Council approval, we hope to go fine free on children's materials in time for the Summer Reading kickoff in June. Now that masking and other COVID-related safety protocols have ended, we look forward to offering in-house programming for all ages. We will continue to seek grant funds and donations to expand our Library of Things and the Seed Library. We plan to create a Spanish-language collection and are seeking volunteers to help translate our informational pamphlets for Spanish speakers. Finally, we hope to begin fundraising for construction of the children's meeting room.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 191,113	\$ 183,234	\$ 252,000	\$ 243,250	\$ 259,000	259,000	259,000
Fringe Benefits	-	-	-	-	-	-	-
PT Salary	83,089	109,478	91,100	87,750	104,000	104,000	104,000
Overtime	-	-	-	-	-	-	-
Group Term Life	-	-	-	-	-	-	-
Part Time	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Fringe Benefits - Budget	86	-	176,000	161,500	172,000	172,000	172,000
Taxes - Federal	20,694	22,200	-	-	-	-	-
PERS	62,747	66,757	-	-	-	-	-
Workers Compensation	40	299	-	-	-	-	-
Unemployment	21,269	427	-	-	-	-	-
Insurance - Health	30,720	51,118	-	-	-	-	-
Insurance - HRA/PISA	18,000	10,200	-	-	-	-	-
Insurance - Life	288	120	-	-	-	-	-
Insurance - Life/LTD	310	307	-	-	-	-	-
Insurance - Disability	623	721	-	-	-	-	-
Group Term Life	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 428,979</b>	<b>\$ 444,861</b>	<b>\$ 519,100</b>	<b>\$ 492,500</b>	<b>\$ 535,000</b>	<b>\$ 535,000</b>	<b>\$ 535,000</b>
FTE	6.57	6.57	6.57	6.57	6.57	6.57	6.57
Advertising	\$ 400	\$ 265	\$ 500	\$ 200	\$ 300	300	300
Communication	1,638	1,638	1,850	1,672	1,850	1,850	1,850
Computer Expense	11,213	19,157	16,500	16,500	15,000	15,000	15,000
Contract Services	49,290	2,236	3,145	2,175	2,925	2,925	2,925
Merchant Card Fees	422	637	600	460	600	600	600
Dept/Operating Expense	979	2,005	2,300	2,300	9,300	9,300	9,300
Dept/Op Supplies	40,273	40,754	45,000	42,500	45,000	45,000	45,000
Dues & Subscriptions	100	100	100	-	100	100	100
Duplication	1,616	1,200	750	1,200	1,600	1,600	1,600
Education & Training	95	-	300	-	300	300	300
Janitorial Supplies	93	146	150	150	150	150	150
Maint/Bldg (Gen'l)	10,070	5,432	8,000	5,500	7,000	7,000	7,000
Maint/Eqpt	2,498	15,795	3,000	80	300	300	300
Meetings & Conferences	-	-	200	125	200	200	200
Office Supplies	1,489	802	1,400	1,400	1,400	1,400	1,400
Utilities (Gen'l)	28,806	24,904	29,000	26,000	28,000	28,000	28,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 148,982</b>	<b>\$ 115,071</b>	<b>\$ 112,795</b>	<b>\$ 100,262</b>	<b>\$ 114,025</b>	<b>\$ 114,025</b>	<b>\$ 114,025</b>
<b>LIBRARY</b>	<b>\$ 577,961</b>	<b>\$ 559,932</b>	<b>\$ 631,895</b>	<b>\$ 592,762</b>	<b>\$ 649,025</b>	<b>\$ 649,025</b>	<b>\$ 649,025</b>

## Community Development Department

**Purpose of the Department:** The purpose of the Community Development Department is to ensure the organized, logical growth of the City, providing a balance of housing types for all segments of the population, and promoting economic development and job creation. This includes implementing the City's Comprehensive Plan, processing development permits, evaluating the proposed location of new land uses to ensure compatibility with the existing and planned land uses, and focusing on business retention and expansion to provide economic opportunity for all residents.

**Summary of Operating costs:** Operating costs for Community Development are primarily for the staff salary and benefits, and associated materials and services. Community Development also includes budget for membership to the Oregon Cascade West Council of Governments Wetland Consortium, the American Planning Association, and the Oregon Economic Development Association.

- Staffing for the Community Development team consists of the Director and two personnel who also assist the Engineering Department and Building Division within the Community Development Department.
- Operating costs for Economic Development are primarily for staff salary and benefits, and associated materials and services. Economic Development also includes budget for contracting services with the Small Business Development Center (SBDC) to provide entrepreneurial and business development assistance, as well as funding for the participation in the Rural Economic Alliance (REAL), an economic development group consisting of nine rural cities in Linn and Benton Counties focused on capacity building for economic development efforts in rural communities.
  - The Economic Development Catalyst works with community partners that receive grant funding from the City's Motel Tax Fund to provide revitalization to the downtown district.
  - Staffing for the Economic Development team consists of the Community Development Director and one personnel.

### Highlights for FY 2023:

- The Development Services team will be focusing on implementing new system updates to the State building permit system, adopting the updated International Building Code standards, and efficiently processing building permits for the significant number of housing units permitted. In addition, the Planning Division will be working with consultants to develop the State required Housing Production Strategy. Upon completion of the Housing Production Strategy, the Planning Commission and City Council will consider an amendment and update to the Comprehensive Plan Housing Chapter.
- The Economic Development team will be working with a consultant to develop an Economic Opportunity Analysis (EOA) for the city to determine the amount of land needed for industrial expansion, opportunities to create additional commercial corridors

in the city and consideration of old mill sites for economic redevelopment. This EOA will also result in an amendment and update to the City’s Comprehensive Plan. In addition, the Economic Development team will continue its work with the Rural Economic Alliance (REAL) to increase capacity for economic opportunities in our region; work with the Cascade West Council of Governments Wetland Consortium; and administer the Downtown Building Restoration Program.

- The Community Development Department will also continue partnering with DevNW to administer a Community Development Block Grant for housing rehabilitation for low-income residents throughout Linn County.
- The Community Development Department will lead work to complete an environmental analysis of a site.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 283,967	\$ 174,322	\$ 159,500	\$ 157,500	\$ 176,500	\$ 176,500	\$ 176,500
Overtime	-	53	-	-	-	-	-
Cash in Comp	-	-	-	-	-	-	-
Fringe Benefits - Budget	38	-	92,000	85,000	91,250	91,250	91,250
FICA	21,507	13,158	-	-	-	-	-
Unemployment	25,143	1,094	-	-	-	-	-
PERS	47,345	37,336	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	142	212	-	-	-	-	-
Insurance - Health	31,192	38,192	-	-	-	-	-
Insurance - HRA	25,468	6,943	-	-	-	-	-
Insurance - Life	1,264	326	-	-	-	-	-
Insurance - Life/LTD	366	237	-	-	-	-	-
Insurance - Disability	861	541	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 437,293</b>	<b>\$ 272,414</b>	<b>\$ 251,500</b>	<b>\$ 242,500</b>	<b>\$ 267,750</b>	<b>\$ 267,750</b>	<b>\$ 267,750</b>
FTE	4.00	1.85	1.92	1.92	1.92	1.92	1.92
Advertising	\$ 3,449	\$ 10,012	\$ 13,500	\$ 12,750	\$ 12,500	\$ 12,500	\$ 12,500
Contract Services	35	78,105	444,000	210,870	291,500	291,500	351,500
Dept/Operating Expense	508	1,715	6,000	4,000	6,000	6,000	6,000
Dues & Subscription	885	1,768	3,050	3,050	3,000	3,000	3,000
Education & Training	1,304	1,071	3,000	1,500	4,000	4,000	4,000
Maint/Building	-	-	-	-	625	625	625
Maint/Equipment	-	-	-	-	-	-	-
Maint/Vehicles	-	-	-	-	-	-	-
Meetings & Conferences	1,532	1,176	3,000	3,000	3,300	3,300	3,300
Office Supplies	98	68	100	100	100	100	100
<b>Exp.-Materials &amp; Services</b>	<b>\$ 7,811</b>	<b>\$ 93,915</b>	<b>\$ 472,650</b>	<b>\$ 235,270</b>	<b>\$ 321,025</b>	<b>\$ 321,025</b>	<b>\$ 381,025</b>
Office Equipment	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ 447,104</b>	<b>\$ 366,329</b>	<b>\$ 724,150</b>	<b>\$ 477,770</b>	<b>\$ 588,775</b>	<b>\$ 588,775</b>	<b>\$ 648,775</b>

## Police

**Purpose of the Department:** The Police Department accounts for the costs to provide essential public safety services through routine police patrols, criminal investigations, crime prevention and other law enforcement activities. The Department also operates the Lebanon Municipal Jail and the associated costs to operate the jail are also part of this department. Working in partnership with state prisons and other local jails to process offenders in our community, activities include everything from supervision and facilitation through the court system for offenders who have committed crimes to programs which benefit the community by facilitating graffiti removal.

### Summary of Operating Costs:

- Operating costs for the Police Department consist of salaries and benefits for the budgeted positions within the department and encompass related materials and services. Positions included within this department are as follows: twenty-nine (29) sworn officer positions (one (1) Chief, one (1) Captain, two (2) Lieutenants, five (5) Sergeants, three (3) Detectives, fourteen (14) Patrol Officers, one (1) Traffic Officer and one (1) School Resource Officer). The non-sworn staff includes one (1) Code Enforcement/Property Officer, seven (7) Communications Specialists (dispatchers), one (1) Community Policing Officer, one (1) Community Service Officer, two (2) Records Clerks and one (1) Administrative Assistant.
- Operating costs also include support for our dedicated volunteer programs (Reserve Officers, Cadets, and civilian volunteers). Volunteers assist full-time personnel with support services and enforcement tasks.
- Operating costs for the Lebanon Municipal Jail consist of salaries and benefits for the budgeted positions within the department and encompass related materials and services. Positions included within this department include one (1) Jail Police Officer. The mixed-custody facility accommodates up to 12 inmates at a time, and the budget encompasses all associated costs when it comes to housing inmates: from their meals to their clothing, bedding, laundry processing costs, and more. It also covers staff's time to do transports between facilities, attend court proceedings, monitor visitations when arranged, and manage/facilitate the work crew program.
- Additional Lebanon Municipal Jail operating costs include fees for a physician to provide consultation services to assigned nurse practitioners in the delivery of care and treatment to inmates in the jail.
- This fund encompasses any required facility maintenance and/or upgrades (cell doors, fire sprinklers, other annually required inspections).

**Highlights for FY 2023:** we do not anticipate any substantial changes as we move into the next fiscal year.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 2,974,505	\$ 3,008,062	\$ 3,029,600	\$ 3,003,011	\$ 3,340,000	\$ 3,340,000	\$ 3,340,000
P.T. Salary	-	-	49,000	33,500	-	-	-
Fringe Benefits	1,350	-	-	-	-	-	-
Def. Comp Match	57,595	53,750	68,400	68,400	68,400	68,400	68,400
Overtime	49,269	95,856	100,000	130,000	100,000	100,000	100,000
Cash In Comp	84,782	99,009	95,000	95,000	95,000	95,000	95,000
Fringe Benefits - Budget	402	-	2,108,000	2,022,406	2,237,000	2,237,000	2,237,000
FICA	237,837	244,904	-	-	-	-	-
Unemployment	32,486	4,238	-	-	-	-	-
PERS	752,466	772,115	-	-	-	-	-
Workers Compensation	5,219	32,582	-	-	-	-	-
Insurance - Health	683,042	710,239	-	-	-	-	-
Insurance - HRA/PSA	79,517	66,961	-	-	-	-	-
Insurance - Life	1,353	748	-	-	-	-	-
Insurance - Life/LTD	4,960	4,741	-	-	-	-	-
Insurance - Disability	7,477	7,834	-	-	-	-	-
Legal Benefit	6,740	6,605	-	-	-	-	-
Group Term Life	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 4,979,000</b>	<b>\$ 5,107,644</b>	<b>\$ 5,450,000</b>	<b>\$ 5,352,317</b>	<b>\$ 5,840,400</b>	<b>\$ 5,840,400</b>	<b>\$ 5,840,400</b>
FTE	42.00	42.00	42.00	42.00	42.00	41.00	41.00
Advertising	\$ 205	\$ 810	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000
Communication (Gen'l)	28,361	34,968	25,000	5,500	25,520	25,520	25,520
Computer Support Expense	133,457	55,044	62,000	60,500	61,100	61,100	61,100
Crime Prevention	1,947	2,369	5,000	4,500	5,000	5,000	5,000
Contract Services	71,363	72,536	62,500	55,000	75,900	75,900	75,900
Dept/Operating Expense	38,372	17,347	50,000	39,500	39,500	39,500	39,500
Operating Equip-Personal	30,693	24,631	27,000	27,000	27,000	27,000	27,000
Dept/Op Supplies	35,901	39,696	32,000	32,000	32,000	32,000	32,000
Equitable Sharing Expenses	11	-	-	-	-	-	-
Dues & Subscriptions	3,077	3,951	5,000	5,000	5,600	5,600	5,600
Duplication	12,692	14,160	15,000	15,800	16,500	16,500	16,500
Education Reimb.	1,089	276	2,500	-	2,500	2,500	2,500
Ins Repair & Deduct	-	3,493	5,000	5,000	5,000	5,000	5,000
Uniform-Buy & Clean	11,413	12,896	14,000	14,000	14,000	14,000	14,000
Maint/Bldg (Gen'l)	5,082	20,004	20,000	22,500	23,000	23,000	23,000
Maint/Eqpt	3,782	2,184	5,000	5,000	5,000	5,000	5,000
Maint/Vehicles	33,969	46,446	35,000	35,500	38,000	38,000	38,000
Meetings & Conferences	1,787	1,672	2,500	2,500	2,500	2,500	2,500
Office Supplies	6,226	5,744	9,000	9,000	9,000	9,000	9,000
Petroleum	39,388	33,651	56,000	56,000	56,000	56,000	56,000
Postage	3,796	5,979	6,000	6,000	6,000	6,000	6,000
Prisoner Medical Costs	1,301	1,245	-	-	-	-	-
Spcl Investigative Exp	5,366	-	6,000	6,000	6,000	6,000	6,000
Training	19,676	15,975	20,000	20,000	20,000	20,000	20,000
Utilities (Gen'l)	42,014	39,548	47,400	47,400	47,400	47,400	47,400
Vehicle Leases	4,320	7,002	6,000	6,000	6,000	6,000	6,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 535,288</b>	<b>\$ 461,627</b>	<b>\$ 518,900</b>	<b>\$ 480,500</b>	<b>\$ 529,520</b>	<b>\$ 529,520</b>	<b>\$ 529,520</b>
Office Eqpt.	\$ 3,288	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Other Eqpt.	5,420	60,618	70,000	70,000	70,000	70,000	70,000
Vehicles	67,221	67,222	-	-	73,000	73,000	73,000
<b>Exp.-Capital Outlay</b>	<b>\$ 75,929</b>	<b>\$ 127,840</b>	<b>\$ 71,500</b>	<b>\$ 71,500</b>	<b>\$ 144,500</b>	<b>\$ 144,500</b>	<b>\$ 144,500</b>
To Eqpt Acq & Rep Fund	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POLICE</b>	<b>\$ 5,622,217</b>	<b>\$ 5,729,111</b>	<b>\$ 6,040,400</b>	<b>\$ 5,904,317</b>	<b>\$ 6,514,420</b>	<b>\$ 6,514,420</b>	<b>\$ 6,514,420</b>





## Senior Center

**Purpose of the Department:** The Senior Center is a central location for providing programming, information, resources, nutrition, social services, recreation, and transportation for adults 50 years and older in the Lebanon area. Our focus is to enhance the lives of older adults by promoting healthy aging, well-being, dignity and maximizing independence. We offer a well-rounded array of programming through seven focus areas, which include: Lifelong Learning, Health & Wellness, Fitness & Exercise, Games & Brain Fitness, Arts & Culture and Music & Theatre.

Senior Center staff provides information and referrals to various community service partners and other local agencies. We are often the first stop for those looking for senior-related support services, community resources, various assistance and housing options.

The Senior Center provides space for the Cascades West Council of Governments to operate the Lebanon meal program for Meals-on-Wheels and a congregate meal site.

The Senior Center hosts space for numerous support groups (Caregivers, Cancer, Living Well with Chronic Conditions, Parkinson's, and more) and other community programs and events. The facility is also available for outside rentals, after hours and on the weekends.

### Summary of Operating costs:

- Payroll expenses - Senior Center staff includes a full-time Director (allocation 75% Senior Center (part for grant match for LINX), 25% LINX Transit), one full-time Senior Center/LINX Coordinator (allocation 50% Senior Center, 50% LINX Transit), one full-time Office Assistant/Dispatcher (allocation 40% Senior Center, 60% LINX Transit) and one part-time Activities Planner (2.15 FTE)
- Building maintenance and facility operating expenses
- Minimal expenses for programming and events for people ages 50 and above and those with disabilities

### Highlights for FY 2023:

- As mask mandates have been lifted and we are fully staffed, we will be adding new classes and programming to the calendar of activities, as well as larger social events.
- Continue to seek funding opportunities for additional and improved programming. Notice received the Senior Center will be awarded \$8,500 in Older Americans Act funds for providing evidence-based exercise programs during FY 2023.
- Continue efforts for developing a Senior Center Business Plan.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 128,363	\$ 115,786	\$ 132,750	\$ 131,000	\$ 142,643	142,643	142,643
P.T. Salary	11,108	-	39,000	8,910	24,000	24,000	24,000
Vehicle Allowance	-	-	-	-	-	-	-
Educational Incentive	-	-	-	-	-	-	-
Overtime	30	15	-	-	-	-	-
Cash in Comp	-	-	-	-	-	-	-
Fringe Benefits - Budget	29	-	101,500	85,000	93,357	93,357	93,357
FICA	10,506	8,616	-	-	-	-	-
Unemployment	10,845	150	-	-	-	-	-
PERS	35,194	29,525	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	174	886	-	-	-	-	-
Insurance - Health	7,499	26,424	-	-	-	-	-
Insurance - HRA	9,000	5,610	-	-	-	-	-
Insurance - Life	516	180	-	-	-	-	-
Insurance - Life/LTD	166	152	-	-	-	-	-
Insurance - Disability	303	364	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 213,733</b>	<b>\$ 187,708</b>	<b>\$ 273,250</b>	<b>\$ 224,910</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>
FTE	2.50	2.50	2.15	2.15	2.15	2.15	2.15
Contract Services	\$ 60	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Dept/Operating Expense	7,679	6,932	8,000	6,500	6,350	6,350	6,350
Dues & Subscription	-	-	1,000	1,000	1,000	1,000	1,000
Education & Training	500	5	1,000	500	1,000	1,000	1,000
Maint/Building	11,893	1,975	5,000	5,000	5,500	5,500	5,500
Maint/Equipment	6	58	-	-	-	-	-
Meetings & Conferences	-	-	1,000	500	1,000	1,000	1,000
Office Supplies	735	1,197	1,500	1,500	1,500	1,500	1,500
Postage	2,370	2,224	2,000	5,000	2,000	2,000	2,000
Utilities	22,584	20,302	23,000	22,000	24,000	24,000	24,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 45,827</b>	<b>\$ 32,715</b>	<b>\$ 42,500</b>	<b>\$ 42,000</b>	<b>\$ 42,350</b>	<b>\$ 42,350</b>	<b>\$ 42,350</b>
Improvements	\$ -	\$ 881	\$ 2,000	\$ -	\$ 2,000	2,000	2,000
Office Equipment	-	-	2,000	2,000	2,000	2,000	2,000
Other Equipment	314	749	-	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 314</b>	<b>\$ 1,630</b>	<b>\$ 4,000</b>	<b>\$ 2,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
To Eqpt Acq & Rep Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	-	-
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SENIOR SERVICES</b>	<b>\$ 279,874</b>	<b>\$ 222,053</b>	<b>\$ 319,750</b>	<b>\$ 268,910</b>	<b>\$ 306,350</b>	<b>\$ 306,350</b>	<b>\$ 306,350</b>

## Non-Departmental

**Purpose of the Department:** Expenses that do not have a single department responsible for administering the costs go into the Non-Departmental section.

**Summary of Operating Costs:** Most of the costs are for liability insurance and utilities at City Hall. Insurance costs continue to increase as society has become increasingly litigious. The City has a placeholder here for ARPA funds outside of what has been spent and what was approved to use on a wastewater project.

**Highlights for FY 2023:** In addition to the normal operating costs the following projects have been budgeted here.

- \$34,000 for replacement of the Fire Alarm system at the Justice Center.
- \$26,384 from the national opioid settlement agreement to be used to reduce the impact of opioids.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Audit Expense	\$ 37,690	\$ 49,450	\$ -	\$ -	\$ -	-	-
Computer Expense	28,602	28,096	-	-	-	-	-
Contract Services	65,083	65,298	4,116,175	423,076	700,206	700,206	700,206
Mowing Expenses	600	-	-	-	-	-	-
Dept/Operating Expense	26,571	4,682	-	-	-	-	26,384
Dues & Subscriptions	15,259	34,374	-	-	-	-	-
Duplication	13,054	6,234	15,000	4,767	15,000	15,000	15,000
City Grants	14,777	193,777	-	-	-	-	-
Insurance	122,235	139,792	155,000	139,500	186,905	186,905	186,905
Maint/Bldg (Gen'l)	7,776	18,454	8,250	8,250	8,250	8,250	8,250
Maint/Eqpt	1,640	1,715	2,000	1,716	2,000	2,000	2,000
Office Supplies	524	436	600	600	300	300	300
Postage	2,966	-	5,500	4,000	5,500	5,500	5,500
Safety Committee Exp	2,584	320	4,000	-	4,000	4,000	4,000
Utilities (Gen'l)	106,048	100,942	125,000	137,744	142,200	142,200	142,200
<b>Exp.-Materials &amp; Services</b>	<b>\$ 445,409</b>	<b>\$ 643,570</b>	<b>\$ 4,431,525</b>	<b>\$ 719,653</b>	<b>\$ 1,064,361</b>	<b>\$ 1,064,361</b>	<b>\$ 1,090,745</b>
Improvements	\$ 55,347	\$ -	\$ 142,000	\$ -	\$ 34,000	34,000	34,000
<b>Exp.-Capital Outlay</b>	<b>\$ 55,347</b>	<b>\$ -</b>	<b>\$ 142,000</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>
To Admin Services	\$ -	\$ -	\$ 935,060	\$ 935,060	\$ 907,370	907,370	907,370
To Park Enterprise	-	495,720	601,845	601,845	592,139	592,139	592,139
To Info System Service	519,696	264,140	501,810	501,810	563,820	563,820	563,820
To Custodial & Bldg Maint	171,922	35,392	257,220	257,220	254,190	254,190	254,190
To PERS Bond -320	144,173	137,113	122,140	122,140	123,892	123,892	123,892
To Streets	45,000	45,000	45,000	45,000	45,000	45,000	45,000
<b>Exp.-Trans Out- Operations</b>	<b>\$ 880,791</b>	<b>\$ 977,365</b>	<b>\$ 2,463,075</b>	<b>\$ 2,463,075</b>	<b>\$ 2,486,411</b>	<b>\$ 2,486,411</b>	<b>\$ 2,486,411</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 1,381,547</b>	<b>\$ 1,620,935</b>	<b>\$ 7,036,600</b>	<b>\$ 3,182,728</b>	<b>\$ 3,584,772</b>	<b>\$ 3,584,772</b>	<b>\$ 3,611,156</b>

## Non-Operating

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
LCSD CET	\$ -	\$ -	\$ 150,000	\$ 320,000	\$ 350,000	\$ 350,000	\$ 350,000
Muni Court Fees	-	-	120,000	75,000	120,000	120,000	120,000
County Transient Tax	-	-	100,000	68,160	-	-	-
<b>Exp.- Pass-Through</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ 463,160</b>	<b>\$ 470,000</b>	<b>\$ 470,000</b>	<b>\$ 470,000</b>
To Eqpt Acq & Rep Fund	567,717	20,000	-	-	32,000	32,000	32,000
To NW URD	-	350,000	-	-	-	-	-
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 567,717</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>
Lease Principal	\$ -	\$ -	\$ 32,125	\$ 32,125	\$ -	\$ -	\$ -
Loan Principal	78,950	79,578	85,200	85,200	90,919	90,919	90,919
<b>Exp.-Debt Service Principal</b>	<b>\$ 78,950</b>	<b>\$ 79,578</b>	<b>\$ 117,325</b>	<b>\$ 117,325</b>	<b>\$ 90,919</b>	<b>\$ 90,919</b>	<b>\$ 90,919</b>
Lease Interest	\$ -	\$ -	\$ 2,410	\$ 2,410	\$ -	\$ -	\$ -
Loan Interest	46,788	43,613	39,800	39,800	25,607	25,607	25,607
<b>Exp.-Debt Service Interest</b>	<b>\$ 46,788</b>	<b>\$ 43,613</b>	<b>\$ 42,210</b>	<b>\$ 42,210</b>	<b>\$ 25,607</b>	<b>\$ 25,607</b>	<b>\$ 25,607</b>
Working Contingency	\$ -	\$ -	\$ 333,482	\$ -	\$ 211,092	\$ 211,092	\$ 211,092
Operating Contingency	-	-	1,972,911	-	1,794,281	1,794,281	1,794,281
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,306,393</b>	<b>\$ -</b>	<b>\$ 2,005,373</b>	<b>\$ 2,005,373</b>	<b>\$ 2,005,373</b>
Reserve for Future Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 989,790	\$ 989,790	\$ 989,790
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 989,790</b>	<b>\$ 989,790</b>	<b>\$ 989,790</b>
<b>NON-OPERATING</b>	<b>\$ 693,455</b>	<b>\$ 493,191</b>	<b>\$ 2,835,928</b>	<b>\$ 622,695</b>	<b>\$ 3,613,689</b>	<b>\$ 3,613,689</b>	<b>\$ 3,613,689</b>
Total Revenue	\$ 16,469,119	\$ 15,081,516	\$ 18,128,684	\$ 15,742,431	\$ 15,788,375	\$ 15,788,375	\$ 15,874,759
Total Expense	\$ 12,494,149	\$ 10,201,922	\$ 18,128,684	\$ 11,559,325	\$ 15,788,375	\$ 15,788,375	\$ 15,874,759
<b>GENERAL FUND</b>	<b>\$ 3,974,970</b>	<b>\$ 4,879,594</b>	<b>\$ -</b>	<b>\$ 4,183,106</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Administrative Services Fund

**Fund Purpose:** The Administrative Services Fund accounts for the costs of general administration (City Manager, City Recorder, Human Resources, City Attorney, and Finance) for the organization. This was a new fund for FY 21-22.

**Summary of Major Revenue Sources:** The primary revenue source is from interfund transfers from all other funds, based on a cost allocation plan using proportions of prior year audited operating expenditures (personnel services and materials and supplies).

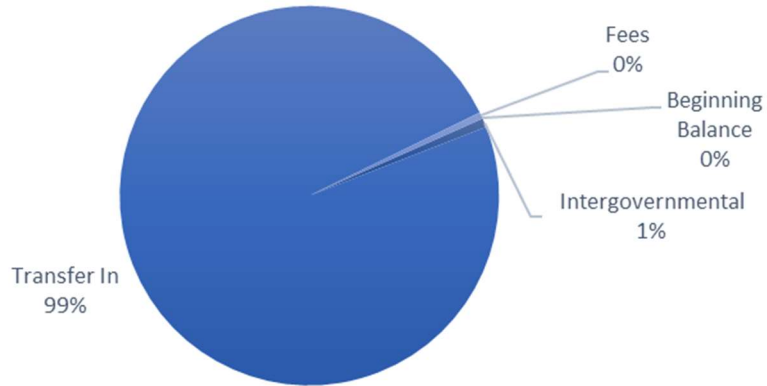
### Summary of Operating Costs:

- Operating costs for the City Manager’s Office are primarily for the City Manager’s salary and benefits, and associated materials and services.
- Operating costs for Human Resources center around services that provide support to all other City departments and are coordinated by the Human Resources Director. Human Resources provides all major employment services; administers a job classification system, oversees compensation practices to ensure compliance with State and Federal regulations; works with collective bargaining units and administers the labor contracts; manages the employee benefits programs and coordinates training and performance management for all employees.
- Operating costs for the City Attorney’s Office are for the Council approved contract along with a small amount (\$25,000) for potential off-retainer or outside counsel work.
- Operating costs for the City Recorder’s Office are for the City Recorder and Deputy City Recorder’s salary and benefits and associated materials and services. This also includes budgeting for codification of the Lebanon Municipal Code, archiving of social media accounts, and archiving of City documents in the Oregon Records Management Solution (ORMS).
- Operating costs for the Finance Department consist of salary and benefit for the five personnel within the department and the related materials and services. Audit services, accounting software, lien services, and bond fees are also included in the Finance budget.

**Highlights for FY 2023:** These central administrative functions support the work of other departments and do not usually have major initiatives.

**Summary of Non-Operating Costs:** Transfers out to other internal service funds and the pension obligation debt service fund.

## Administrative Services FY 22-23 Budgeted Revenue



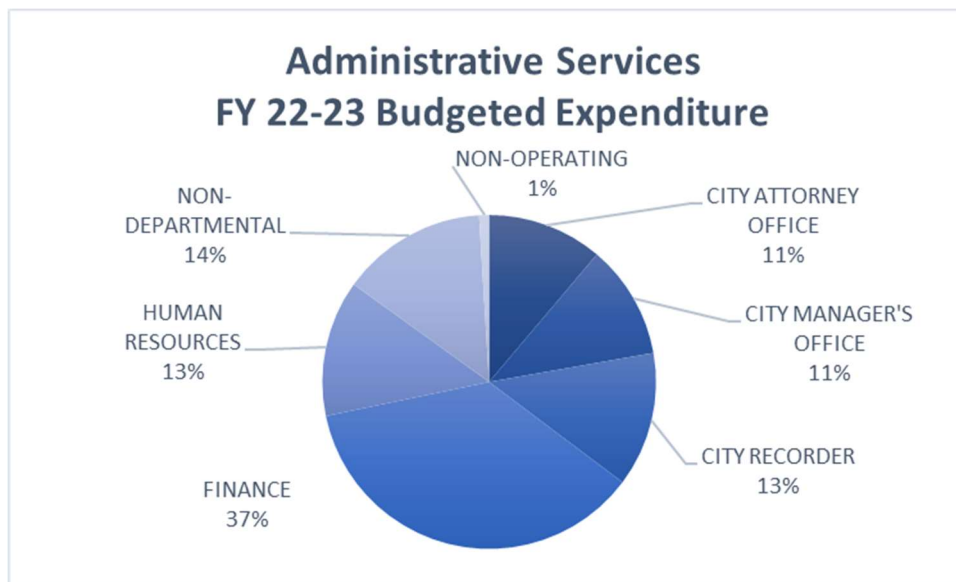
Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Urban Renewal Admin	\$ -	\$ -	\$ 15,140	\$ 15,140	\$ 15,770	\$ 15,770	\$ 15,770
Rev.-Intergovernmental	\$ -	\$ -	\$ 15,140	\$ 15,140	\$ 15,770	\$ 15,770	\$ 15,770
Title Search Fee	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ 11,500
Rev. - Fees	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ 11,500
From General Fund	\$ -	\$ -	\$ 935,060	\$ 935,060	\$ 907,370	\$ 907,370	\$ 907,370
From Water Fund	-	-	309,765	309,765	304,755	304,755	304,755
From W Water Fund	-	-	372,485	372,485	518,115	518,115	518,115
From LINX	-	-	33,300	33,300	45,190	45,190	45,190
From Motel Tax	-	-	15,930	15,930	-	-	-
From Eng Dev Review	-	-	10,590	10,590	14,300	14,300	14,300
From Parks Operations	-	-	72,510	72,510	80,580	80,580	80,580
From Streets Fund	-	-	102,290	102,290	98,920	98,920	98,920
From Storm Drain	-	-	49,485	49,485	29,905	29,905	29,905
From Bldg Inspect	-	-	32,330	32,330	33,460	33,460	33,460
Rev.-Transfers In	\$ -	\$ -	\$ 1,933,745	\$ 1,933,745	\$ 2,032,595	\$ 2,032,595	\$ 2,032,595
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>	\$ -	\$ -	\$ 1,948,885	\$ 1,948,885	\$ 2,059,865	\$ 2,059,865	\$ 2,059,865

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 152,530	\$ 141,630	\$ 153,800	\$ 153,800	\$ 153,800
Fringe Benefits - Budget	-	-	49,750	44,400	48,180	48,180	48,180
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,280</b>	<b>\$ 186,030</b>	<b>\$ 201,980</b>	<b>\$ 201,980</b>	<b>\$ 201,980</b>
FTE	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Advertising	\$ -	\$ -	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
Contract Services	-	-	16,000	10,000	10,500	10,500	10,500
Dept/Operating Expense	-	-	5,000	1,000	4,000	4,000	4,000
Dues & Subscription	-	-	4,010	3,000	4,530	4,530	4,530
Maint/Equipment	-	-	130	100	130	130	130
Meetings & Conferences	-	-	3,000	2,500	3,000	3,000	3,000
Office Supplies	-	-	700	500	700	700	700
Postage	-	-	100	10	100	100	100
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,590</b>	<b>\$ 19,760</b>	<b>\$ 25,610</b>	<b>\$ 25,610</b>	<b>\$ 25,610</b>
<b>CITY MANAGER'S OFFICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 233,870</b>	<b>\$ 205,790</b>	<b>\$ 227,590</b>	<b>\$ 227,590</b>	<b>\$ 227,590</b>
Salaries	\$ -	\$ -	\$ 169,500	\$ 168,000	\$ 182,500	\$ 182,500	\$ 182,500
Fringe Benefits - Budget	-	-	71,000	67,000	71,500	71,500	71,500
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,500</b>	<b>\$ 235,000</b>	<b>\$ 254,000</b>	<b>\$ 254,000</b>	<b>\$ 254,000</b>
FTE	0.00	0.00	2.00	2.00	2.00	2.00	2.00
Advertising	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
Contract Services	-	-	6,000	6,000	6,500	6,500	6,500
Dept/Operating Expense	-	-	1,500	1,500	2,000	2,000	2,000
Dues & Subscription	-	-	1,500	1,500	1,500	1,500	1,500
Education & Training	-	-	5,000	5,500	5,300	5,300	5,300
Meetings & Conferences	-	-	3,000	3,000	2,000	2,000	2,000
Office Supplies	-	-	500	500	750	750	750
Postage	-	-	50	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,050</b>	<b>\$ 18,000</b>	<b>\$ 18,050</b>	<b>\$ 18,050</b>	<b>\$ 18,050</b>
<b>HUMAN RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 258,550</b>	<b>\$ 253,000</b>	<b>\$ 272,050</b>	<b>\$ 272,050</b>	<b>\$ 272,050</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
City Attorney	\$ -	\$ -	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
Outside Attorney's Fees	-	-	25,000	2,000	25,000	25,000	25,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 207,000</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>
<b>CITY ATTORNEY OFFICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 207,000</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>
Salaries	\$ -	\$ -	\$ 154,000	\$ 152,000	\$ 165,500	\$ 165,500	\$ 165,500
Fringe Benefits - Budget	-	-	95,750	82,000	86,500	86,500	86,500
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 249,750</b>	<b>\$ 234,000</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>
FTE	0.00	0.00	2.00	2.00	2.00	2.00	2.00
Computer Expense	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Contract Services	-	-	11,250	13,000	12,390	12,390	12,390
Dues & Subscription	-	-	435	410	435	435	435
Maint/Equipment	-	-	500	100	500	500	500
Meetings & Conferences	-	-	3,000	275	2,050	2,050	2,050
Office Supplies	-	-	1,000	500	1,000	1,000	1,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,435</b>	<b>\$ 14,535</b>	<b>\$ 16,625</b>	<b>\$ 16,625</b>	<b>\$ 16,625</b>
<b>CITY RECORDER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 266,185</b>	<b>\$ 248,535</b>	<b>\$ 268,625</b>	<b>\$ 268,625</b>	<b>\$ 268,625</b>
Salaries	\$ -	\$ -	\$ 386,000	\$ 398,500	\$ 389,000	\$ 389,000	\$ 389,000
Fringe Benefits - Budget	-	-	214,000	208,500	206,018	206,018	206,018
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ 607,000</b>	<b>\$ 595,018</b>	<b>\$ 595,018</b>	<b>\$ 595,018</b>
FTE	0.00	0.00	5.00	5.00	5.00	5.00	5.00
Advertising	\$ -	\$ -	\$ 3,500	\$ 2,500	\$ 3,500	\$ 3,500	\$ 3,500
Contract Services	-	-	114,000	99,990	141,400	141,400	141,400
Dept/Operating Expense	-	-	4,000	2,606	3,000	3,000	3,000
Dues & Subscription	-	-	1,165	851	1,165	1,165	1,165
Duplication	-	-	-	610	620	620	620
Education & Training	-	-	2,375	1,800	2,500	2,500	2,500
Maint/Equipment	-	-	1,100	-	500	500	500
Meetings & Conferences	-	-	1,500	-	3,500	3,500	3,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,640</b>	<b>\$ 108,357</b>	<b>\$ 156,185</b>	<b>\$ 156,185</b>	<b>\$ 156,185</b>
<b>FINANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 727,640</b>	<b>\$ 715,357</b>	<b>\$ 751,203</b>	<b>\$ 751,203</b>	<b>\$ 751,203</b>



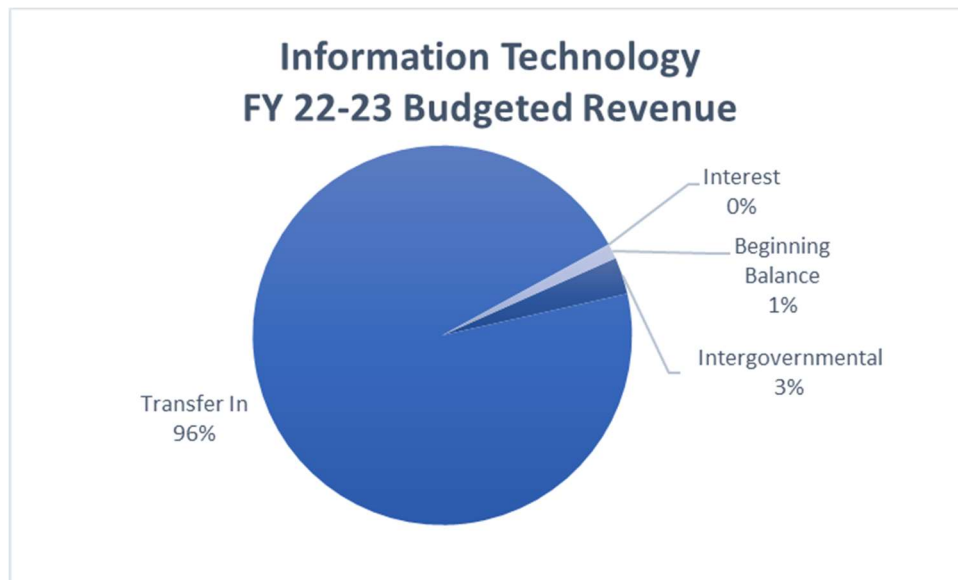
Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
To Info System Service	\$ -	\$ -	\$ 187,290	\$ 187,290	\$ 244,010	\$ 244,010	\$ 244,010
To Custodial & Bldg Maint	-	-	20,860	20,860	20,610	20,610	20,610
To PERS Bond -320	-	-	24,490	24,490	25,777	25,777	25,777
<b>Exp.-Trans Out- Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,640</b>	<b>\$ 232,640</b>	<b>\$ 290,397</b>	<b>\$ 290,397</b>	<b>\$ 290,397</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,640</b>	<b>\$ 232,640</b>	<b>\$ 290,397</b>	<b>\$ 290,397</b>	<b>\$ 290,397</b>
Working Contingency	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
Total Revenue	\$ -	\$ -	\$ 1,948,885	\$ 1,948,885	\$ 2,059,865	\$ 2,059,865	\$ 2,059,865
Total Expense	\$ -	\$ -	\$ 1,948,885	\$ 1,862,322	\$ 2,059,865	\$ 2,059,865	\$ 2,059,865
ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ -	\$ 86,563	\$ -	\$ -	\$ -





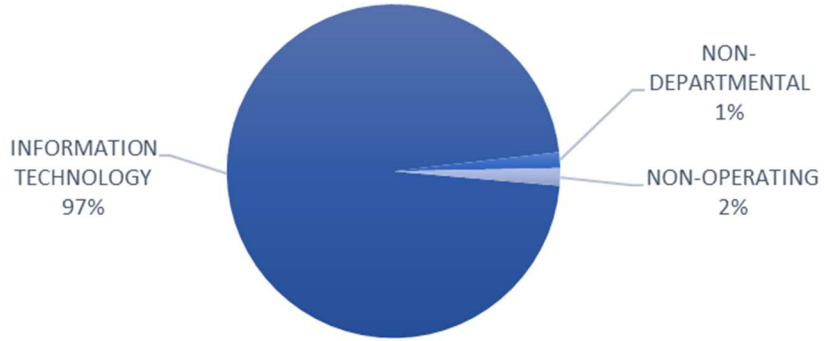


Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Rev From Rented Prop	\$ 45,660	\$ 22,500	\$ 21,000	\$ 2,100	\$ -	\$ -	\$ -
Rev. - Fees	\$ 45,660	\$ 22,500	\$ 21,000	\$ 2,100	\$ -	\$ -	\$ -
Federal Grant Funds	\$ 25,756	\$ 115,248	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Intergovernmental	\$ 25,756	\$ 115,248	\$ -	\$ -	\$ -	\$ -	\$ -
Info System Services	\$ -	\$ 138,789	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000
Rev.-Chgs for Services	\$ -	\$ 138,789	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000
Rev From Rented Prop							
Interest On Investment	4,307	2,507	1,000	400	500	500	500
Miscellaneous Revenue	841	160	160	75	-	-	-
Rev.-Miscellaneous	\$ 5,148	\$ 2,667	\$ 1,160	\$ 475	\$ 500	\$ 500	\$ 500
Trans In Sal/Ben funding	\$ 146,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From General Fund	519,696	264,140	501,810	501,810	563,820	563,820	563,820
From Water Fund	86,719	40,480	200,020	200,020	230,963	230,963	230,963
From W Water Fund	72,000	34,436	244,450	244,450	288,313	288,313	288,313
From LINX	13,387	7,161	24,830	24,830	32,050	32,050	32,050
From Eng Dev Review	4,416	2,686	2,110	2,110	2,730	2,730	2,730
From Parks Operations	-	-	22,105	22,105	28,530	28,530	28,530
From Streets Fund	16,191	7,376	30,555	30,555	39,440	39,440	39,440
From Storm Drain	11,344	5,369	30,150	30,150	32,120	32,120	32,120
From Custodial & Bldg Maint	4,543	-	-	-	-	-	-
From Bldg Inspect	33,609	18,511	47,210	47,210	54,130	54,130	54,130
From Admin Services	-	-	187,290	187,290	244,010	244,010	244,010
Rev.-Transfers In	\$ 908,493	\$ 380,159	\$ 1,290,530	\$ 1,290,530	\$ 1,516,106	\$ 1,516,106	\$ 1,516,106
Beginning Balance	\$ 158,984	\$ 228,160	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Rev.-Other Sources	\$ 158,984	\$ 228,160	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
<b>REVENUE</b>	<b>\$ 1,098,381</b>	<b>\$ 865,023</b>	<b>\$ 1,342,690</b>	<b>\$ 1,321,005</b>	<b>\$ 1,586,606</b>	<b>\$ 1,586,606</b>	<b>\$ 1,586,606</b>



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 304,403	\$ 237,651	\$ 443,000	\$ 451,300	\$ 513,000	\$ 513,000	\$ 513,000
Overtime	-	173	-	-	-	-	-
Fringe Benefits - Budget	38	-	255,750	227,600	261,000	261,000	261,000
FICA	22,883	17,529	-	-	-	-	-
Unemployment	26,174	296	-	-	-	-	-
PERS	61,602	45,535	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	188	674	-	-	-	-	-
Insurance - Health	32,086	46,986	-	-	-	-	-
Insurance - HRA	21,000	8,330	-	-	-	-	-
Insurance - Life	576	168	-	-	-	-	-
Insurance - Life/LTD	299	214	-	-	-	-	-
Insurance - Disability	795	614	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 470,044</b>	<b>\$ 358,170</b>	<b>\$ 698,750</b>	<b>\$ 678,900</b>	<b>\$ 774,000</b>	<b>\$ 774,000</b>	<b>\$ 774,000</b>
FTE	4.00	4.00	5.00	5.00	6.00	6.00	6.00
Communications	\$ 66,065	\$ 73,916	\$ 81,780	\$ 52,500	\$ 82,000	\$ 82,000	\$ 82,000
Computer Expense	5,863	5,126	8,000	20,100	22,500	22,500	22,500
Contract Services	163,416	299,831	341,100	339,000	413,900	413,900	413,900
Dept/Operating Expense	4,492	16,936	3,000	2,500	6,500	6,500	6,500
Dues & Subscription	-	-	100	-	-	-	-
Education & Training	1,752	1,162	13,300	4,000	13,300	13,300	13,300
Maint/Building	9,774	164	9,800	9,800	2,500	2,500	2,500
Maint/Vehicles	139	348	800	100	500	500	500
Meetings & Conferences	2,676	772	3,000	-	8,500	8,500	8,500
Office Supplies	222	470	800	1,300	900	900	900
Petroleum	228	242	500	100	600	600	600
Utilities	19,099	17,915	13,000	25,000	20,000	20,000	20,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 273,726</b>	<b>\$ 416,882</b>	<b>\$ 475,180</b>	<b>\$ 454,400</b>	<b>\$ 571,200</b>	<b>\$ 571,200</b>	<b>\$ 571,200</b>
Other Equipment	60,400	112,566	143,000	103,200	190,500	190,500	190,500
<b>Exp.-Capital Outlay</b>	<b>\$ 60,400</b>	<b>\$ 112,566</b>	<b>\$ 146,000</b>	<b>\$ 103,200</b>	<b>\$ 190,500</b>	<b>\$ 190,500</b>	<b>\$ 190,500</b>
<b>IT</b>	<b>\$ 804,170</b>	<b>\$ 887,618</b>	<b>\$ 1,319,930</b>	<b>\$ 1,236,500</b>	<b>\$ 1,535,700</b>	<b>\$ 1,535,700</b>	<b>\$ 1,535,700</b>
To General Fund-Sal/Ben	\$ 29,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To Custodial & Bldg Maint	3,049	-	9,270	9,270	9,160	9,160	9,160
To PERS Bond -320	9,454	6,955	13,490	13,490	14,845	14,845	14,845
To Eqpt Acq & Rep Fund	65,000	-	-	-	-	-	-
<b>Exp.-Transfers Out</b>	<b>\$ 106,996</b>	<b>\$ 6,955</b>	<b>\$ 22,760</b>	<b>\$ 22,760</b>	<b>\$ 24,005</b>	<b>\$ 24,005</b>	<b>\$ 24,005</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 106,996</b>	<b>\$ 6,955</b>	<b>\$ 22,760</b>	<b>\$ 22,760</b>	<b>\$ 24,005</b>	<b>\$ 24,005</b>	<b>\$ 24,005</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 26,901	\$ 26,901	\$ 26,901
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,901</b>	<b>\$ 26,901</b>	<b>\$ 26,901</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,901</b>	<b>\$ 26,901</b>	<b>\$ 26,901</b>
Total Revenue	\$ 1,098,381	\$ 865,023	\$ 1,342,690	\$ 1,321,005	\$ 1,586,606	\$ 1,586,606	\$ 1,586,606
Total Expense	\$ 911,166	\$ 894,573	\$ 1,342,690	\$ 1,259,260	\$ 1,586,606	\$ 1,586,606	\$ 1,586,606
<b>IT FUND</b>	<b>\$ 187,215</b>	<b>\$ (29,550)</b>	<b>\$ -</b>	<b>\$ 61,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Information Technology FY 22-23 Budgeted Expenditure



## Custodial and Maintenance Services

**Purpose of the Fund:** The Custodial and Maintenance Services section in the Public Works Department is responsible for the cleaning, light maintenance, and electrical needs of all city facilities, as well as coordinating the sanitary and building supplies inventory.

**Summary of Major Revenue Sources:** The primary revenue source is from interfund transfers from all other funds, based on a cost allocation plan using time spent on a weekly basis at each facility.

**Summary of Operating costs:** Operating Costs for the Maintenance Division include a portion of salary and benefits for the three personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions within the fund.

**Summary of Non-Operating Costs:** None of these functions have non-operating costs.

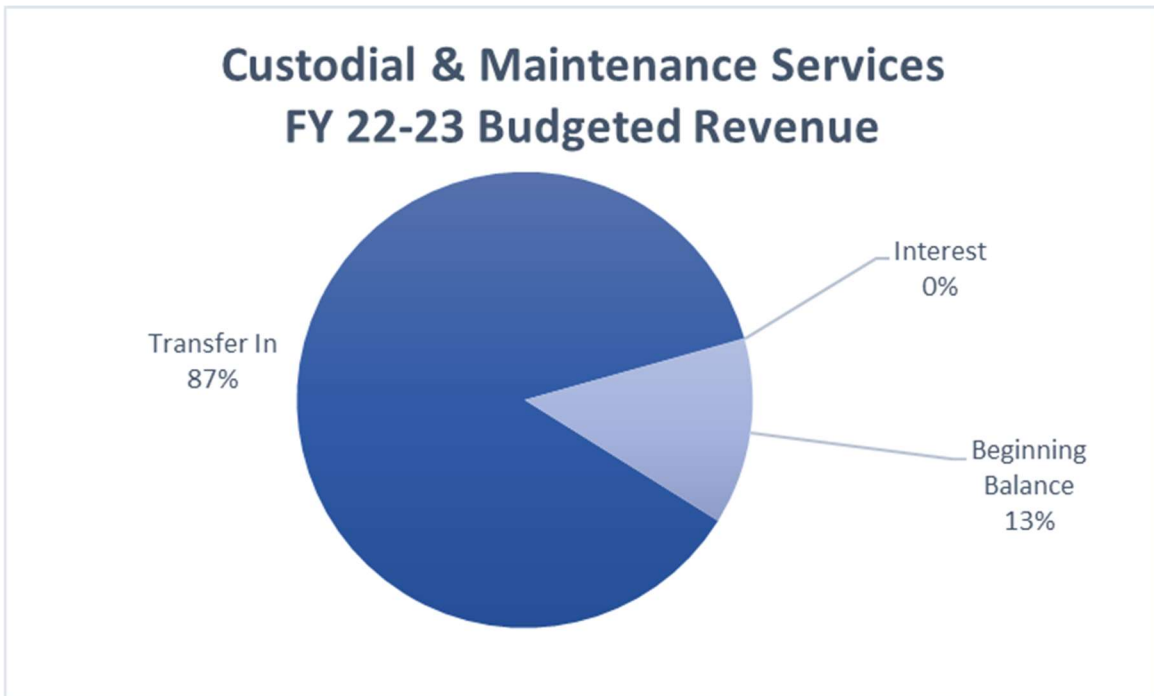
**Highlights for FY 2023:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal, and upgrades will be addressed as needed.







Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ -	\$ 2,606	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Intergovernmental	\$ -	\$ 2,606	\$ -	\$ -	\$ -	\$ -	\$ -
Interest On Investment	\$ 2,533	\$ 1,024	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
Rev. - Interest	\$ 2,533	\$ 1,024	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
Miscellaneous Revenue	\$ 983	\$ 264	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Miscellaneous	\$ 983	\$ 264	\$ -	\$ -	\$ -	\$ -	\$ -
Trans In Sal/Ben funding	\$ 99,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From General Fund	146,989	35,392	257,220	257,220	254,190	254,190	254,190
From Water Fund	10,260	2,773	27,113	27,113	26,800	26,800	26,800
From W Water Fund	8,883	2,249	27,113	27,113	26,800	26,800	26,800
From LINX	4,205	1,129	9,270	9,270	9,160	9,160	9,160
From GIS	991	1,464	-	-	-	-	-
From Eng Dev Review	534	219	-	-	-	-	-
From Info Sys	3,049	-	9,270	9,270	9,160	9,160	9,160
From Streets Fund	3,464	931	11,818	11,818	11,680	11,680	11,680
From Storm Drain	1,677	236	3,476	3,476	3,430	3,430	3,430
From Bldg Inspect	1,706	410	6,950	6,950	6,870	6,870	6,870
From Admin Services	-	-	20,860	20,860	20,610	20,610	20,610
Rev.-Transfers In	\$ 281,490	\$ 44,803	\$ 373,090	\$ 373,090	\$ 368,700	\$ 368,700	\$ 368,700
Beginning Balance	\$ 117,648	\$ 127,510	\$ -	\$ -	\$ 56,150	\$ 56,150	\$ 56,150
Rev.-Beginning Balance	\$ 117,648	\$ 127,510	\$ -	\$ -	\$ 56,150	\$ 56,150	\$ 56,150
<b>REVENUE</b>	<b>\$ 402,654</b>	<b>\$ 176,207</b>	<b>\$ 373,090</b>	<b>\$ 373,240</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 126,200	\$ 75,906	\$ 167,000	\$ 139,500	\$ 162,000	\$ 162,000	\$ 162,000
Overtime	-	989	2,000	-	-	-	-
Fringe Benefits - Budget	19	-	95,500	69,000	78,500	78,500	78,500
FICA	9,538	5,836	-	-	-	-	-
Unemployment	11,801	109	-	-	-	-	-
PERS	25,769	16,830	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	355	1,667	-	-	-	-	-
Insurance - Health	17,106	11,567	-	-	-	-	-
Insurance - HRA	9,000	3,400	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	121	90	-	-	-	-	-
Insurance - Disability	365	252	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 200,274</b>	<b>\$ 116,646</b>	<b>\$ 264,500</b>	<b>\$ 208,500</b>	<b>\$ 240,500</b>	<b>\$ 240,500</b>	<b>\$ 240,500</b>
FTE	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Contract Services	\$ 27,273	\$ 33,388	\$ 18,000	\$ 18,000	\$ 47,510	\$ 47,510	\$ 47,510
Dept/Operating Expense	29,610	12,087	60,000	60,000	105,000	105,000	105,000
Education & Training	1,015	29	1,500	1,500	1,500	1,500	1,500
Maint/Building	1,830	10,076	20,000	20,000	12,000	12,000	12,000
Maint/Vehicles	-	867	1,500	1,500	2,500	2,500	2,500
Petroleum	1,810	872	2,500	2,500	4,000	4,000	4,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 61,538</b>	<b>\$ 57,319</b>	<b>\$ 103,500</b>	<b>\$ 103,500</b>	<b>\$ 172,510</b>	<b>\$ 172,510</b>	<b>\$ 172,510</b>
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>PUBLIC WORKS</b>	<b>\$ 261,812</b>	<b>\$ 173,965</b>	<b>\$ 368,000</b>	<b>\$ 312,000</b>	<b>\$ 418,010</b>	<b>\$ 418,010</b>	<b>\$ 418,010</b>
To General Fund-Sal/Ben	\$ 6,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To Info System Service	4,543	-	-	-	-	-	-
To PERS Bond -320	1,864	2,242	5,090	5,090	4,690	4,690	4,690
<b>Exp.-Trans Out- Operations</b>	<b>\$ 13,333</b>	<b>\$ 2,242</b>	<b>\$ 5,090</b>	<b>\$ 5,090</b>	<b>\$ 4,690</b>	<b>\$ 4,690</b>	<b>\$ 4,690</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 13,333</b>	<b>\$ 2,242</b>	<b>\$ 5,090</b>	<b>\$ 5,090</b>	<b>\$ 4,690</b>	<b>\$ 4,690</b>	<b>\$ 4,690</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ 2,300
Res - Building Maintenance	-	-	-	-	-	-	-
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>
Total Revenue	\$ 402,654	\$ 176,207	\$ 373,090	\$ 373,240	\$ 425,000	\$ 425,000	\$ 425,000
Total Expense	\$ 275,145	\$ 176,207	\$ 373,090	\$ 317,090	\$ 425,000	\$ 425,000	\$ 425,000
<b>CUSTODIAL &amp; MAINTENANCE SERVICES</b>	<b>\$ 127,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Custodial & Maintenance Services FY 22-23 Budgeted Expenditure



## General Obligation Bond Fund

**Purpose of the Fund:** The GO Bond Fund is in place to collect property taxes levied to pay for voter approved bonds and to pay the scheduled debt service.

**Summary of Major Revenue Sources:** Revenue is from property taxes levied in amounts necessary to pay the annual debt service. There is a small amount of interest earnings each year.

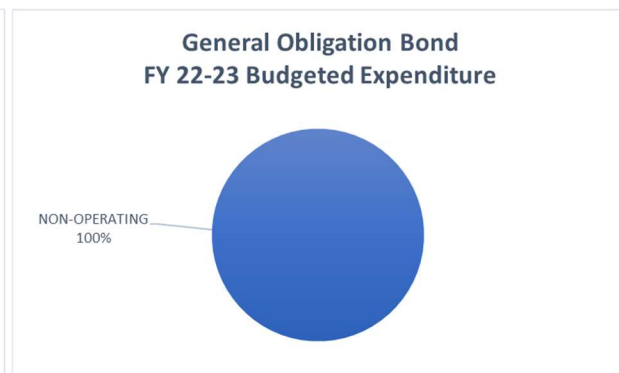
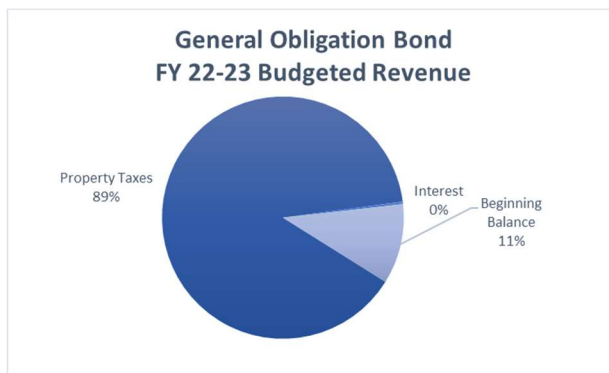
**Summary of Operating Costs:** There are no operating costs in this fund.

**Summary of Non-Operating Costs:**

- Debt Service –
  - The City has only one GO bond issue outstanding, a bond refunding the 2007 bonds issued to construct the Library and Justice Center. Annual costs are for the required principal and interest payments as shown below. There are no other costs in this fund.

2015 GO Bond Refunding Issue Amount \$12,800,000			
Fiscal Year	Principal	Interest	Total
2023	1,330,000	352,556	1,682,556
2024	1,455,000	286,056	1,741,056
2025	1,540,000	251,500	1,791,500
2026	1,675,000	174,500	1,849,500
2027	1,815,000	90,750	1,905,750
	\$7,815,000	\$1,155,362	\$8,970,362

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Current Property Taxes	\$ 1,085,955	\$ 1,781,359	\$ 1,501,960	\$ 1,557,891	\$ 1,538,556	\$ 1,538,556	\$ 1,538,556
Delinquent Prop Taxes	39,377	34,179	30,000	40,000	30,000	30,000	30,000
<b>Rev. - Property Tax</b>	<b>\$ 1,125,332</b>	<b>\$ 1,815,538</b>	<b>\$ 1,531,960</b>	<b>\$ 1,597,891</b>	<b>\$ 1,568,556</b>	<b>\$ 1,568,556</b>	<b>\$ 1,568,556</b>
Interest On Investment	\$ 11,066	\$ 5,682	\$ 4,000	\$ 3,548	\$ 6,000	\$ 6,000	\$ 6,000
Interest On Taxes	1,804	7,495	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 12,870</b>	<b>\$ 13,177</b>	<b>\$ 4,000</b>	<b>\$ 3,548</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
From Wastewater Bonds	\$ 403,775	\$ 401,900	\$ 401,700	\$ 401,700	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 403,775</b>	<b>\$ 401,900</b>	<b>\$ 401,700</b>	<b>\$ 401,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 379,868	\$ (20,134)	\$ 181,000	\$ 223,424	\$ 188,000	\$ 188,000	\$ 188,000
<b>Rev.-Beginning Balance</b>	<b>\$ 379,868</b>	<b>\$ (20,134)</b>	<b>\$ 181,000</b>	<b>\$ 223,424</b>	<b>\$ 188,000</b>	<b>\$ 188,000</b>	<b>\$ 188,000</b>
<b>REVENUE</b>	<b>\$ 1,921,845</b>	<b>\$ 2,210,481</b>	<b>\$ 2,118,660</b>	<b>\$ 2,226,563</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>
Bond Principal	\$ 1,095,000	\$ 1,160,000	\$ 1,235,000	\$ 1,235,000	\$ 1,330,000	\$ 1,330,000	\$ 1,330,000
Bond Principal-FFC-WW	365,000	375,000	390,000	390,000	-	-	-
<b>Exp.-Debt Service Principal</b>	<b>\$ 1,460,000</b>	<b>\$ 1,535,000</b>	<b>\$ 1,625,000</b>	<b>\$ 1,625,000</b>	<b>\$ 1,330,000</b>	<b>\$ 1,330,000</b>	<b>\$ 1,330,000</b>
Bond Interest	\$ 443,224	\$ 425,156	\$ 401,960	\$ 401,960	\$ 352,556	\$ 352,556	\$ 352,556
Bond Interest-FFC-WW	38,755	26,900	11,700	11,700	-	-	-
<b>Exp.-Debt Service Interest</b>	<b>\$ 481,979</b>	<b>\$ 452,056</b>	<b>\$ 413,660</b>	<b>\$ 413,660</b>	<b>\$ 352,556</b>	<b>\$ 352,556</b>	<b>\$ 352,556</b>
Unapprop End Fund Bal	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
<b>NON-OPERATING</b>	<b>\$ 1,941,979</b>	<b>\$ 1,987,056</b>	<b>\$ 2,118,660</b>	<b>\$ 2,038,660</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>
<b>Total Revenue</b>	<b>\$ 1,921,845</b>	<b>\$ 2,210,481</b>	<b>\$ 2,118,660</b>	<b>\$ 2,226,563</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>
<b>Total Expense</b>	<b>\$ 1,941,979</b>	<b>\$ 1,987,056</b>	<b>\$ 2,118,660</b>	<b>\$ 2,038,660</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>	<b>\$ 1,762,556</b>
<b>GO BOND FUND</b>	<b>\$ (20,134)</b>	<b>\$ 223,425</b>	<b>\$ -</b>	<b>\$ 187,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2013 Full Faith and Credit Bond Fund

**Purpose of the Fund:** The 2013 Full Faith and Credit Fund is used to account for the revenue and debt payments owed on the 2013 FF&C Bonds.

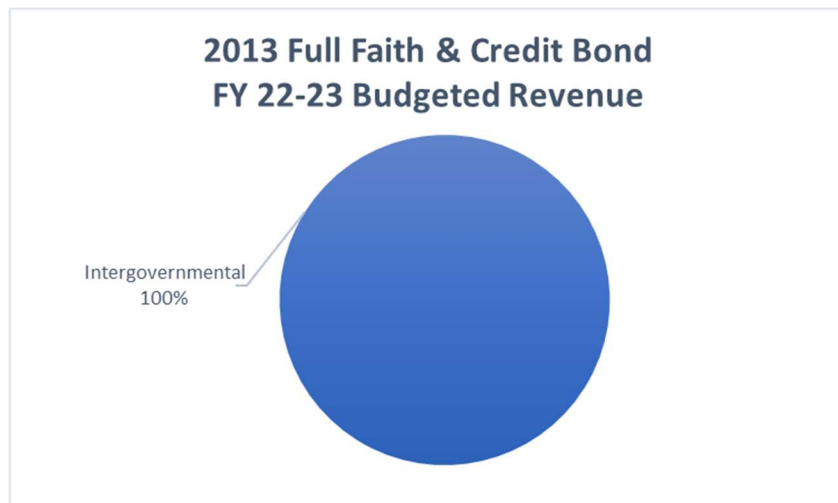
**Summary of Major Revenue Sources:** Revenue is from the Northwest Urban Renewal District for the debt service.

**Summary of Operating Costs:** There are no operating costs in this fund.

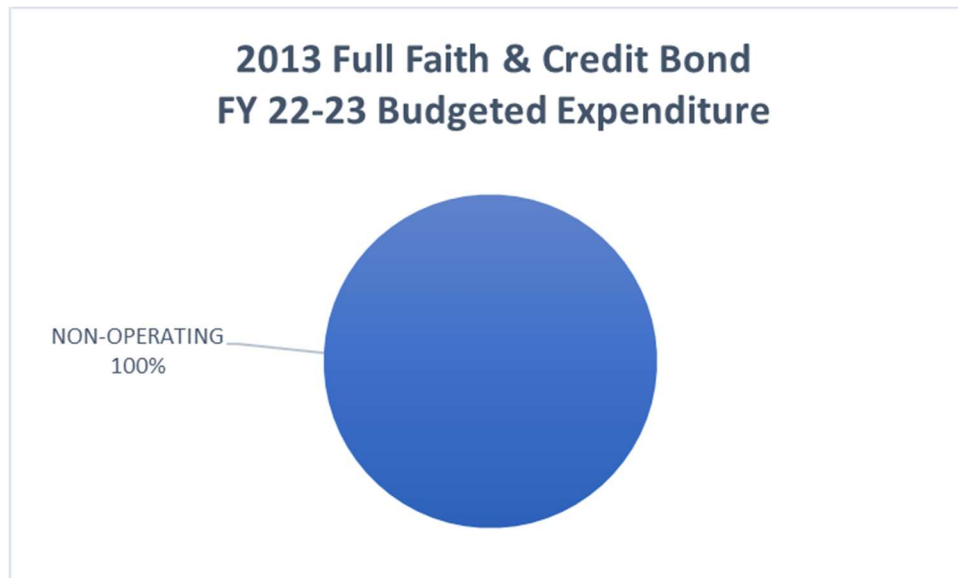
**Summary of Non-Operating Costs:**

- Debt Service – In 2013, the City issued full faith and credit bonds to refund water and wastewater bonds, combined with a new issue to fund a portion of the Lowes agreement. The wastewater portion was retired in 2020; the water portion was retired in 2022. The balance of the debt, for the Northwest Urban Renewal District will be retired in 2028.

2013 Full Faith and Credit - Urban Renewal Portion			
Fiscal Year	Issue Amount \$15,235,000; URD Portion \$11,855,000		
Ending	Principal	Interest	Total
2023	1,010,000	273,600	1,283,600
2024	1,050,000	243,300	1,293,300
2025	1,110,000	190,800	1,300,800
2026	1,165,000	146,400	1,311,400
2027	1,220,000	99,800	1,319,800
2028	1,275,000	51,000	1,326,000
	\$6,830,000	\$1,004,900	\$7,834,900



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Interest On Investment	\$ 1,046	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -
Rev. - Interest	\$ 1,046	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Renewal Debt	\$ -	\$ -	\$ 1,267,225	\$ 1,267,225	\$ 1,283,600	\$ 1,283,600	\$ 1,283,600
Rev.-Intergovernmental	\$ -	\$ -	\$ 1,267,225	\$ 1,267,225	\$ 1,283,600	\$ 1,283,600	\$ 1,283,600
From Water Fund	\$ 244,850	\$ 240,959	\$ 242,050	\$ 242,050	\$ -	\$ -	\$ -
From W Water Fund	275,600	-	-	-	-	-	-
From NW Urban Renewal	865,250	1,267,823	-	-	-	-	-
Rev.-Transfers In	\$ 1,385,700	\$ 1,508,782	\$ 242,050	\$ 242,050	\$ -	\$ -	\$ -
Beginning Balance	\$ 11,805	\$ 12,852	\$ 10,625	\$ 10,625	\$ -	\$ -	\$ -
Rev.-Beginning Balance	\$ 11,805	\$ 12,852	\$ 10,625	\$ 10,625	\$ -	\$ -	\$ -
<b>REVENUE</b>	<b>\$ 1,398,551</b>	<b>\$ 1,521,725</b>	<b>\$ 1,519,900</b>	<b>\$ 1,519,900</b>	<b>\$ 1,283,600</b>	<b>\$ 1,283,600</b>	<b>\$ 1,283,600</b>
Bond Principal	\$ 990,000	\$ 930,000	\$ 975,000	\$ 975,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000
Bond Principal	-	225,000	235,000	235,000	-	-	-
Exp.-Debt Service Principal	\$ 990,000	\$ 1,155,000	\$ 1,210,000	\$ 1,210,000	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000
Bond Interest	\$ 395,700	\$ 340,050	\$ 302,850	\$ 302,850	\$ 273,600	\$ 273,600	\$ 273,600
Bond Interest	-	16,050	7,050	7,050	-	-	-
Exp.-Debt Service Interest	\$ 395,700	\$ 356,100	\$ 309,900	\$ 309,900	\$ 273,600	\$ 273,600	\$ 273,600
<b>NON-OPERATING</b>	<b>\$ 1,385,700</b>	<b>\$ 1,511,100</b>	<b>\$ 1,519,900</b>	<b>\$ 1,519,900</b>	<b>\$ 1,283,600</b>	<b>\$ 1,283,600</b>	<b>\$ 1,283,600</b>
Total Revenue	\$ 1,398,551	\$ 1,521,725	\$ 1,519,900	\$ 1,519,900	\$ 1,283,600	\$ 1,283,600	\$ 1,283,600
Total Expense	\$ 1,385,700	\$ 1,511,100	\$ 1,519,900	\$ 1,519,900	\$ 1,283,600	\$ 1,283,600	\$ 1,283,600
2013 FFC BOND FUND	\$ 12,851	\$ 10,625	\$ -	\$ -	\$ -	\$ -	\$ -



## Pension Obligation Debt Service Fund

**Purpose of the Fund:** The Pension Obligation Debt Service Fund accounts for the revenues and expenses to pay the annual debt service on the City’s pension obligation bonds.

**Summary of Major Revenue Sources:** Revenues are from interfund transfers from the operating funds, with amounts for each fund determined by its proportion of payroll costs.

**Summary of Operating Costs:** There are no operating costs in this fund.

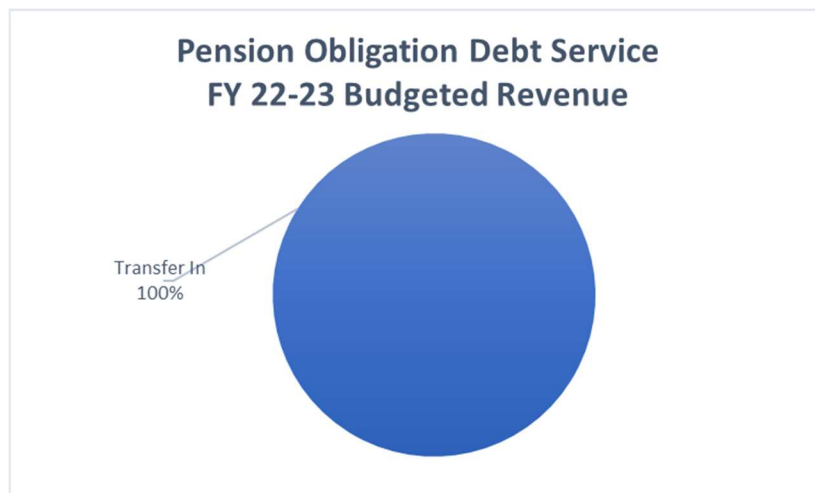
**Summary of Non-Operating Costs:**

- Debt Service – the only costs in this fund are for the payments of principal and interest on the City’s 2002 Pension Obligation Bonds.

Series 2002 Pension Obligation Bonds  
Issue Amount \$2,081,188

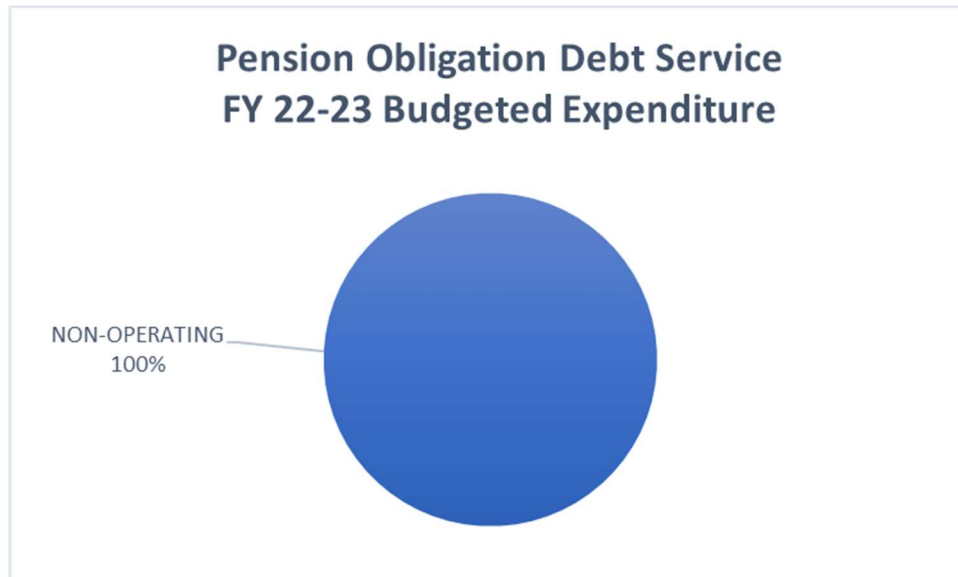
Fiscal Year Ending	Principal	Interest	Total
2023	185,000	75,102	260,102
2024	205,000	62,335	267,335
2025	*	48,293	48,293
2026	260,000	48,293	308,293
2027	295,000	30,483	325,483
2028	150,009	10,275	160,284
	1,095,009	274,781	1,369,790

\* The 2025 principal was callable in 2010 and the City exercised the call.





Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Interest On Investment	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rev. - Interest	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ 221,043	\$ 235,558	\$ 245,970	\$ 245,970	\$ 260,102	\$ 260,102	\$ 260,102
Rev.-Transfers In	\$ 221,043	\$ 235,558	\$ 245,970	\$ 245,970	\$ 260,102	\$ 260,102	\$ 260,102
Beginning Balance	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Beginning Balance	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>	<b>\$ 222,101</b>	<b>\$ 235,558</b>	<b>\$ 245,970</b>	<b>\$ 245,970</b>	<b>\$ 260,102</b>	<b>\$ 260,102</b>	<b>\$ 260,102</b>
Bond Principal	\$ 51,649	\$ 140,000	\$ 160,000	\$ 160,000	\$ 185,000	\$ 185,000	\$ 185,000
Exp.-Debt Service Principal	\$ 51,649	\$ 140,000	\$ 160,000	\$ 160,000	\$ 185,000	\$ 185,000	\$ 185,000
Bond Interest	\$ 170,452	\$ 95,558	\$ 85,970	\$ 85,970	\$ 75,102	\$ 75,102	\$ 75,102
Exp.-Debt Service Interest	\$ 170,452	\$ 95,558	\$ 85,970	\$ 85,970	\$ 75,102	\$ 75,102	\$ 75,102
<b>NON-OPERATING</b>	<b>\$ 222,101</b>	<b>\$ 235,558</b>	<b>\$ 245,970</b>	<b>\$ 245,970</b>	<b>\$ 260,102</b>	<b>\$ 260,102</b>	<b>\$ 260,102</b>
Total Revenue	\$ 222,101	\$ 235,558	\$ 245,970	\$ 245,970	\$ 260,102	\$ 260,102	\$ 260,102
Total Expense	\$ 222,101	\$ 235,558	\$ 245,970	\$ 245,970	\$ 260,102	\$ 260,102	\$ 260,102
<b>PENSION OBLIGATION DEBT SERVICE FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Water Utility Fund

**Fund Purpose:** The purpose of the water utility is three-fold – water acquisition and treatment, water storage/distribution, and capital infrastructure. Depending on the time of year, 1.7 to 3.8 million gallons per day of raw water are drawn from the South Santiam River and treated to comply with all state and federal regulations.

**Summary of Major Revenue Sources:** The primary revenue source is from water use fees (water utility rates).

**Summary of Community Development Department Costs:** Operating Costs for the Community Development Department are primarily portions of staff salary and benefits associated with development plan reviews and planning processes associated with the water system.

**Summary of Public Works Operating costs:**

- Operating Costs for the Maintenance Division includes a portion of salary and benefits for the 4.75 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions of the water distribution system (underground water lines and mains, fire hydrants, meter reading, service, and replacement). The Public Works budget also includes appropriations to pay the Water system Franchise Fees.
- Operating Costs for the Water Treatment Plant include a portion of salary and benefits for the three personnel who operate the plant, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance and operations functions at the plant.

**Summary of Engineering Operating Costs:** Operating Costs for the Engineering Department include a portion of salary and benefits for the 7.0 personnel, which includes one additional Engineering Staff member to help manage the high volume of private development projects. Additional costs for the department include contract services, proprietary software licensing, emergency management expenses, and additional materials and services associated with design and engineering work for construction projects such as water main replacements.

**Summary of Capital Projects:**

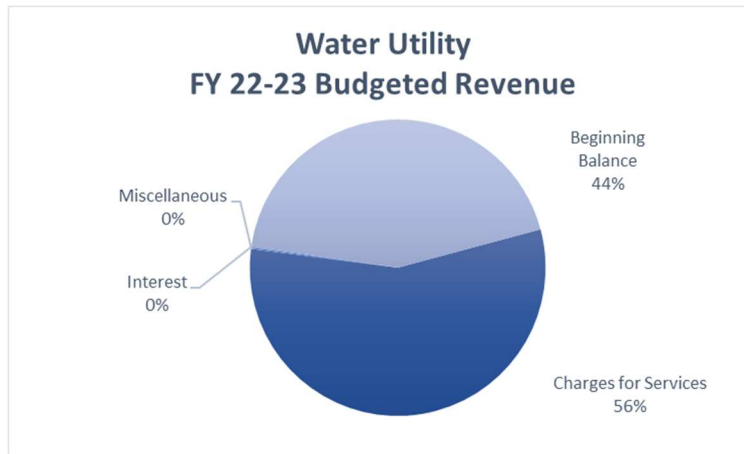
- Capital Projects planned for FY 22/23 include the following:
  - \$800,000 for the Walker Road Waterline Replacement (being done in conjunction with the Westside Interceptor Project).
  - \$200,000 for the Stoltz Hill Water Line Extension (being done in conjunction with the Airport Road/Stoltz Hill Traffic Signal Project).

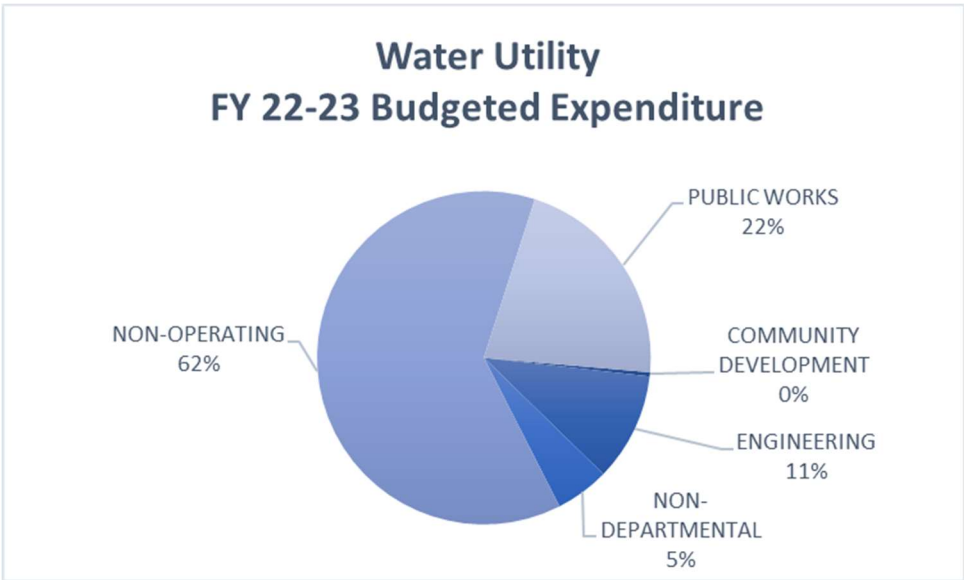
- \$600,000 for demolition of the abandoned Water Plant on Second Street.
- \$900,000 set aside in reserves for the Seventh Street Waterline Replacement and Road Reconstruction Project.
- \$1,406,113 set aside in reserves for the HWY 20 Waterline Replacement (in conjunction with the Dewey Street Realignment Project)
- \$1,000,000 set aside in reserves for the Automatic Meter Read (AMR) Project.

**Summary of Public Works Highlights FY 2023:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ -	\$ 37,071	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant Funds #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ 37,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Water Fees	\$ 4,993,373	\$ 5,216,266	\$ 5,258,000	\$ 6,146,500	\$ 6,147,000	\$ 6,147,000	\$ 6,147,000
Water Penalties	29,189	7,336	20,000	55,000	55,000	55,000	55,000
Water Meter Sales/Service	-	-	-	35,000	35,000	35,000	35,000
Water - Bulk Water Service	-	-	-	75,000	75,000	75,000	75,000
<b>Rev.-Chgs for Services</b>	<b>\$ 5,022,562</b>	<b>\$ 5,223,602</b>	<b>\$ 5,278,000</b>	<b>\$ 6,311,500</b>	<b>\$ 6,312,000</b>	<b>\$ 6,312,000</b>	<b>\$ 6,312,000</b>
Interest On Investment	\$ 50,820	\$ 22,377	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Rev. - Interest</b>	<b>\$ 50,820</b>	<b>\$ 22,377</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
Miscellaneous Revenue	\$ 161,156	\$ 149,831	\$ 100,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
<b>Rev.-Miscellaneous</b>	<b>\$ 161,156</b>	<b>\$ 149,831</b>	<b>\$ 100,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
Trans In Sal/Ben funding	\$ 4,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Eqpt Acq & Rep Fund - 820	\$ 433,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From North Gateway URD	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 441,103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 2,016,839	\$ 3,443,272	\$ 2,550,900	\$ 3,216,360	\$ 4,889,212	\$ 4,889,212	\$ 4,889,212
<b>Rev.-Beginning Balance</b>	<b>\$ 2,016,839</b>	<b>\$ 3,443,272</b>	<b>\$ 2,550,900</b>	<b>\$ 3,216,360</b>	<b>\$ 4,889,212</b>	<b>\$ 4,889,212</b>	<b>\$ 4,889,212</b>
<b>REVENUE</b>	<b>\$ 7,692,480</b>	<b>\$ 8,876,153</b>	<b>\$ 7,943,900</b>	<b>\$ 9,552,860</b>	<b>\$ 11,236,212</b>	<b>\$ 11,236,212</b>	<b>\$ 11,236,212</b>





Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 26,500	\$ 23,500	\$ 28,000	\$ 28,000	\$ 28,000
Fringe Benefits - Budget	-	-	14,250	13,500	16,000	16,000	16,000
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,750</b>	<b>\$ 37,000</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>
FTE	0.00	0.00	0.41	0.41	0.41	0.41	0.41
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,750</b>	<b>\$ 37,000</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>

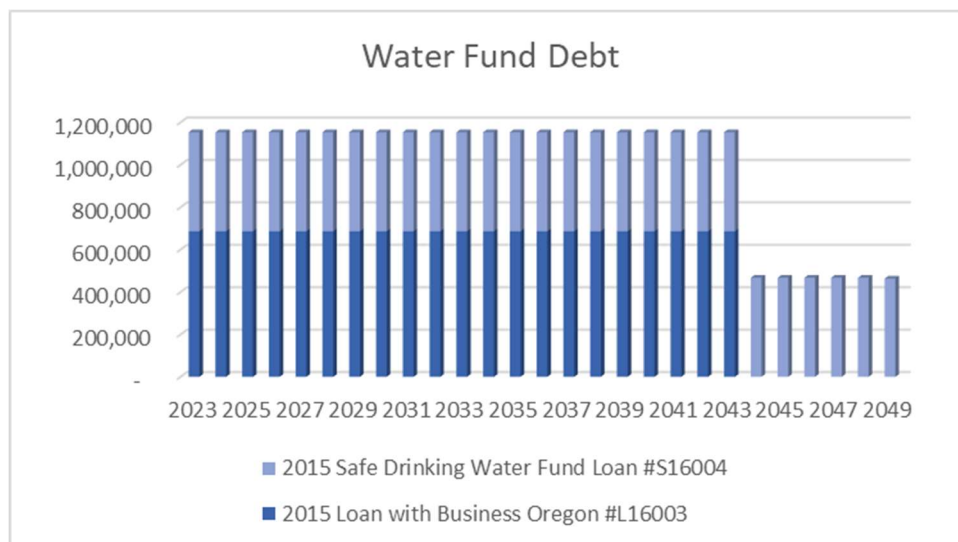
Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 208,500	\$ 219,000	\$ 254,500	\$ 254,500	\$ 254,500
Overtime	-	-	-	-	5,000	5,000	5,000
Fringe Benefits - Budget	-	-	128,000	120,000	142,000	142,000	142,000
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 336,500</b>	<b>\$ 339,000</b>	<b>\$ 401,500</b>	<b>\$ 401,500</b>	<b>\$ 401,500</b>
FTE	0.00	0.00	2.40	2.40	2.65	2.65	2.65
Advertising	\$ -	\$ 1,770	\$ 5,000	\$ 125	\$ 2,500	\$ 2,500	\$ 2,500
Computer Expense	-	-	15,000	15,000	15,000	15,000	15,000
Contract Services	67,987	23,247	875,000	100,000	715,000	715,000	715,000
Dept/Operating Expense	-	-	25,000	2,000	23,100	23,100	23,100
Dues & Subscription	-	-	4,000	4,000	4,550	4,550	4,550
Education & Training	-	-	3,500	2,000	4,000	4,000	4,000
Uniform	-	-	800	800	800	800	800
Maint/Equipment	-	-	500	500	500	500	500
Maint/Vehicles	-	-	2,500	2,500	2,500	2,500	2,500
Meetings & Conferences	-	-	4,250	2,500	4,000	4,000	4,000
Office Supplies	-	-	800	500	800	800	800
Petroleum	-	-	1,800	2,200	3,000	3,000	3,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 67,987</b>	<b>\$ 25,017</b>	<b>\$ 938,150</b>	<b>\$ 132,125</b>	<b>\$ 775,750</b>	<b>\$ 775,750</b>	<b>\$ 775,750</b>
Improvements	\$ 166,536	\$ 290,288	\$ 325,000	\$ 140,000	\$ -	\$ -	\$ -
Office Equipment	8,115	-	3,500	2,500	3,500	3,500	3,500
<b>Exp.-Capital Outlay</b>	<b>\$ 174,651</b>	<b>\$ 290,288</b>	<b>\$ 328,500</b>	<b>\$ 142,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>ENGINEERING</b>	<b>\$ 242,638</b>	<b>\$ 315,305</b>	<b>\$ 1,603,150</b>	<b>\$ 613,625</b>	<b>\$ 1,180,750</b>	<b>\$ 1,180,750</b>	<b>\$ 1,180,750</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 431,681	\$ 885,342	\$ 546,500	\$ 527,000	\$ 569,500	\$ 569,500	\$ 569,500
Overtime	3,837	17,751	6,000	-	12,000	12,000	12,000
Cash In Comp	-	1,215	-	-	-	-	-
Fringe Benefits - Budget	48	-	347,500	294,500	313,000	313,000	313,000
FICA	32,751	67,891	-	-	-	-	-
Unemployment	43,842	1,236	-	-	-	-	-
PERS	99,640	204,236	-	-	-	-	-
Workers Compensation	1,014	10,164	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
Insurance - Health	67,463	187,511	-	-	-	-	-
Insurance - HR/PSA	37,600	38,454	-	-	-	-	-
Insurance - Life	288	423	-	-	-	-	-
Insurance - Life/LTD	481	961	-	-	-	-	-
Insurance - Disability	1,183	2,435	-	-	-	-	-
Legal Benefit	-	38	-	-	-	-	-
Group Term Life	-	126	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 719,828</b>	<b>\$ 1,417,783</b>	<b>\$ 900,000</b>	<b>\$ 821,500</b>	<b>\$ 894,500</b>	<b>\$ 894,500</b>	<b>\$ 894,500</b>
FTE	7.00	12.76	7.95	7.95	7.95	7.95	7.95
Advertising	\$ -	\$ 4,969	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Communication	8,453	7,808	-	-	-	-	-
Computer Exp	7,916	24,596	-	-	-	-	-
Contract Services	166,954	85,567	80,000	80,000	113,000	113,000	113,000
Merchant Card Fees	33,689	39,367	40,000	40,000	40,000	40,000	40,000
Dept/Operating Expense	297,984	284,218	302,000	302,000	226,720	226,720	226,720
Operating Exp	86,393	102,908	-	-	-	-	-
Op Supplies	1,481	6,625	-	-	-	-	-
Dues & Subs	5,184	5,055	3,000	3,000	3,000	3,000	3,000
Duplication	24,565	23,776	25,000	25,000	25,000	25,000	25,000
Education & Training	6,154	8,898	8,000	8,000	8,000	8,000	8,000
Insurance	79,341	74,643	82,500	82,500	94,370	94,370	94,370
Uniforms	2,436	3,327	6,000	6,000	6,500	6,500	6,500
Utility Franchise Fee	258,078	259,036	262,900	307,325	307,350	307,350	307,350
Maint/Bldg	1,531	8,690	11,000	11,000	11,900	11,900	11,900
Maint/Eqpt	2,478	230	7,900	7,900	9,000	9,000	9,000
Maint/Vehicles	15,939	11,032	16,800	16,800	18,800	18,800	18,800
Mtgs & Conf	4,648	1,472	5,300	5,300	5,800	5,800	5,800
Off Supplies	1,352	1,035	2,400	2,400	2,500	2,500	2,500
Petroleum	8,653	10,809	12,200	14,700	42,000	42,000	42,000
Postage	1,942	1,424	-	-	-	-	-
Utilities	3,306	3,283	189,500	189,500	221,500	221,500	221,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ 1,018,477</b>	<b>\$ 968,768</b>	<b>\$ 1,057,500</b>	<b>\$ 1,106,425</b>	<b>\$ 1,140,440</b>	<b>\$ 1,140,440</b>	<b>\$ 1,140,440</b>
Improvements	\$ 40,011	\$ 48,231	\$ 177,500	\$ 102,500	\$ 350,000	\$ 350,000	\$ 350,000
Office Eqpt	2,385	718	-	-	-	-	-
Other Eqpt	105,609	5,995	25,000	25,000	25,000	25,000	25,000
Vehicles	-	225,269	-	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 148,005</b>	<b>\$ 280,213</b>	<b>\$ 202,500</b>	<b>\$ 127,500</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>
<b>PUBLIC WORKS</b>	<b>\$ 1,886,310</b>	<b>\$ 2,666,764</b>	<b>\$ 2,160,000</b>	<b>\$ 2,055,425</b>	<b>\$ 2,409,940</b>	<b>\$ 2,409,940</b>	<b>\$ 2,409,940</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
To General Fund	\$ 145,967	\$ 136,118	\$ -	\$ -	\$ -	-	-
To General Fund-Sal/Ben	757,397	-	-	-	-	-	-
To GIS	64,249	69,442	-	-	-	-	-
To Info System Service	86,719	40,480	200,020	200,020	230,963	230,963	230,963
To Custodial & Bldg Maint	10,260	2,773	27,113	27,113	26,800	26,800	26,800
To PERS Bond	28,483	29,610	23,360	23,360	24,120	24,120	24,120
To Cust/Maint-Sal/Ben	24,933	-	-	-	-	-	-
To Streets Sal/Ben 558	26,819	-	-	-	-	-	-
To Admin Services	-	-	309,765	309,765	304,755	304,755	304,755
<b>Exp.-Trans Out- Operations</b>	<b>\$ 1,144,827</b>	<b>\$ 278,423</b>	<b>\$ 560,258</b>	<b>\$ 560,258</b>	<b>\$ 586,638</b>	<b>\$ 586,638</b>	<b>\$ 586,638</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 1,144,827</b>	<b>\$ 278,423</b>	<b>\$ 560,258</b>	<b>\$ 560,258</b>	<b>\$ 586,638</b>	<b>\$ 586,638</b>	<b>\$ 586,638</b>
Improvements	\$ -	\$ -	\$ 1,033,902	\$ 1,500	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Improvements (maint)	-	81,212	-	-	-	-	-
<b>Exp.-Capital Projects</b>	<b>\$ -</b>	<b>\$ 81,212</b>	<b>\$ 1,033,902</b>	<b>\$ 1,500</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
To Debt Service	244,850	240,959	242,050	242,050	-	-	-
To Eqpt Acq & Rep Fund	-	-	-	-	-	-	-
To NW URD	-	500,000	-	-	-	-	-
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 244,850</b>	<b>\$ 740,959</b>	<b>\$ 242,050</b>	<b>\$ 242,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Loan Principal	\$ 274,577	\$ 638,054	\$ 664,180	\$ 664,180	\$ 678,606	678,606	678,606
<b>Exp.-Debt Service Principal</b>	<b>\$ 274,577</b>	<b>\$ 638,054</b>	<b>\$ 664,180</b>	<b>\$ 664,180</b>	<b>\$ 678,606</b>	<b>\$ 678,606</b>	<b>\$ 678,606</b>
Loan Interest	\$ 879,192	\$ 515,714	\$ 489,610	\$ 489,610	\$ 475,165	475,165	475,165
<b>Exp.-Debt Service Interest</b>	<b>\$ 879,192</b>	<b>\$ 515,714</b>	<b>\$ 489,610</b>	<b>\$ 489,610</b>	<b>\$ 475,165</b>	<b>\$ 475,165</b>	<b>\$ 475,165</b>
Operating Contingency	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	250,000	250,000
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
Reserve for Equipment Replace	\$ -	\$ -	\$ 900,000	\$ -	\$ 1,305,000	1,305,000	1,305,000
Reserve for Capital Project	-	-	-	-	3,306,113	3,306,113	3,306,113
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ 4,611,113</b>	<b>\$ 4,611,113</b>	<b>\$ 4,611,113</b>
<b>NON-OPERATING</b>	<b>\$ 1,398,619</b>	<b>\$ 1,975,939</b>	<b>\$ 3,579,742</b>	<b>\$ 1,397,340</b>	<b>\$ 7,014,884</b>	<b>\$ 7,014,884</b>	<b>\$ 7,014,884</b>
<b>Total Revenue</b>	<b>\$ 7,692,480</b>	<b>\$ 8,876,153</b>	<b>\$ 7,943,900</b>	<b>\$ 9,552,860</b>	<b>\$ 11,236,212</b>	<b>\$ 11,236,212</b>	<b>\$ 11,236,212</b>
<b>Total Expense</b>	<b>\$ 4,672,575</b>	<b>\$ 5,236,431</b>	<b>\$ 7,943,900</b>	<b>\$ 4,663,648</b>	<b>\$ 11,236,212</b>	<b>\$ 11,236,212</b>	<b>\$ 11,236,212</b>
<b>WATER UTILITY</b>	<b>\$ 3,019,905</b>	<b>\$ 3,639,722</b>	<b>\$ -</b>	<b>\$ 4,889,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



<b>Total Water Fund Debt</b>				2015 Loan with Business Oregon #L16003 Issue Amount \$11,000,000			2015 Safe Drinking Water Fund Loan #S16004 Issue Amount \$11,985,000		
Fiscal Year Ending	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	678,604	475,164	1,153,768	321,366	365,099	686,465	357,238	110,065	467,303
2024	693,457	460,312	1,153,769	332,646	353,819	686,465	360,811	106,493	467,304
2025	708,741	445,028	1,153,769	344,322	342,143	686,465	364,419	102,885	467,304
2026	724,471	429,298	1,153,769	356,408	330,057	686,465	368,063	99,241	467,304
2027	740,662	413,107	1,153,769	368,918	317,547	686,465	371,744	95,560	467,304
2028	757,328	396,440	1,153,768	381,867	304,598	686,465	375,461	91,842	467,303
2029	774,486	379,283	1,153,769	395,270	291,195	686,465	379,216	88,088	467,304
2030	792,152	361,617	1,153,769	409,144	277,321	686,465	383,008	84,296	467,304
2031	810,343	343,426	1,153,769	423,505	262,960	686,465	386,838	80,466	467,304
2032	829,076	324,692	1,153,768	438,370	248,095	686,465	390,706	76,597	467,303
2033	848,370	305,398	1,153,768	453,757	232,708	686,465	394,613	72,690	467,303
2034	868,244	285,525	1,153,769	469,684	216,781	686,465	398,560	68,744	467,304
2035	888,715	265,053	1,153,768	486,170	200,295	686,465	402,545	64,758	467,303
2036	909,805	243,964	1,153,769	503,234	183,231	686,465	406,571	60,733	467,304
2037	931,534	222,234	1,153,768	520,898	165,567	686,465	410,636	56,667	467,303
2038	953,924	199,845	1,153,769	539,181	147,284	686,465	414,743	52,561	467,304
2039	976,997	176,772	1,153,769	558,107	128,358	686,465	418,890	48,414	467,304
2040	1,000,775	152,994	1,153,769	577,696	108,769	686,465	423,079	44,225	467,304
2041	1,025,283	128,486	1,153,769	597,973	88,492	686,465	427,310	39,994	467,304
2042	1,050,545	103,224	1,153,769	618,962	67,503	686,465	431,583	35,721	467,304
2043	1,076,587	77,182	1,153,769	640,688	45,777	686,465	435,899	31,405	467,304
2044	1,073,770	50,335	1,124,105	633,512	23,289	656,801	440,258	27,046	467,304
2045	444,660	22,643	467,303	-	-	-	444,660	22,643	467,303
2046	449,107	18,197	467,304	-	-	-	449,107	18,197	467,304
2047	453,598	13,706	467,304	-	-	-	453,598	13,706	467,304
2048	458,134	9,170	467,304	-	-	-	458,134	9,170	467,304
2049	458,835	4,588	463,423	-	-	-	458,835	4,588	463,423
	<b>\$21,378,203</b>	<b>\$6,307,683</b>	<b>\$27,685,886</b>	<b>\$10,371,678</b>	<b>\$4,700,888</b>	<b>\$15,072,566</b>	<b>\$11,006,525</b>	<b>\$1,606,795</b>	<b>\$12,613,320</b>



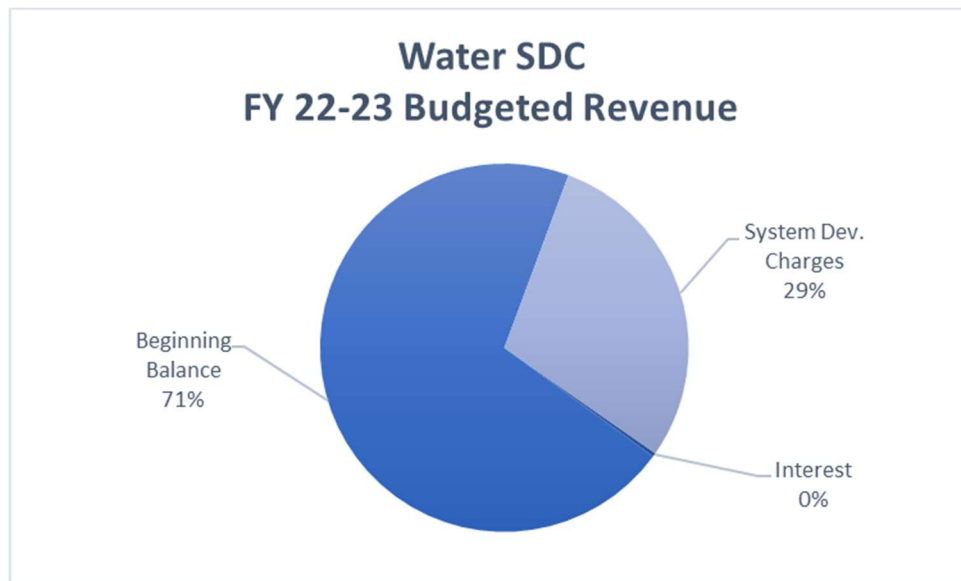
## SDC – Water Improvements and Reimbursement Funds

**Fund Purpose:** The purpose of this fund is to account for the revenues and expenses for Water Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Water SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Water SDC Plan. After completion of the New Water plant, Staff is proposing to update the Water Master Plan within the next couple of years. Upon completion, a Water Systems SDC Update will follow.

**Summary of Operating Costs:** Due to SDC legal requirements, there is a minimal amount of operating costs that could occur; the City has chosen not to incur those costs in order to maximize resources for projects..

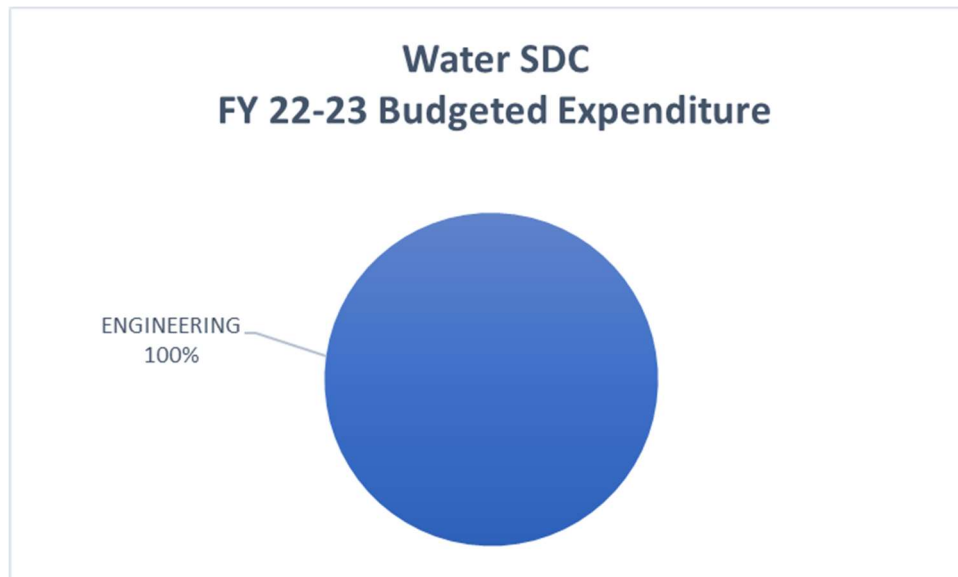
**Summary of Non-Operating Costs:** Capital Projects planned for FY 22/23 include the following:

- \$951,398 available for approved Water SDC Eligible Projects



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 79,694	\$ 44,955	\$ 35,000	\$ -	\$ -	\$ -	\$ -
SDC Principal	106,785	264,752	85,000	350,000	275,000	275,000	275,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 186,479</b>	<b>\$ 309,707</b>	<b>\$ 120,000</b>	<b>\$ 350,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>
SDC Interest	\$ 3,572	\$ 6,693	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Interest On Investment	-	1,061	1,000	-	1,000	1,000	1,000
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 3,572</b>	<b>\$ 7,754</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
From North Gateway URD	\$ 14,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 14,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 205,209	\$ (8,972)	\$ 247,629	\$ 308,489	\$ 648,489	\$ 648,489	\$ 648,489
<b>Rev.-Beginning Balance</b>	<b>\$ 205,209</b>	<b>\$ (8,972)</b>	<b>\$ 247,629</b>	<b>\$ 308,489</b>	<b>\$ 648,489</b>	<b>\$ 648,489</b>	<b>\$ 648,489</b>
<b>REVENUE</b>	<b>\$ 410,130</b>	<b>\$ 308,489</b>	<b>\$ 370,629</b>	<b>\$ 658,489</b>	<b>\$ 926,489</b>	<b>\$ 926,489</b>	<b>\$ 926,489</b>
Improvements	\$ -	\$ -	\$ 370,629	\$ 10,000	\$ 926,489	\$ 926,489	\$ 926,489
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,629</b>	<b>\$ 10,000</b>	<b>\$ 926,489</b>	<b>\$ 926,489</b>	<b>\$ 926,489</b>
To General Fund-Sal/Ben	\$ 8,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Trans Out- Operations</b>	<b>\$ 8,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 8,684</b>	<b>\$ -</b>	<b>\$ 370,629</b>	<b>\$ 10,000</b>	<b>\$ 926,489</b>	<b>\$ 926,489</b>	<b>\$ 926,489</b>
Total Revenue	\$ 410,130	\$ 308,489	\$ 370,629	\$ 658,489	\$ 926,489	\$ 926,489	\$ 926,489
Total Expense	\$ 8,684	\$ -	\$ 370,629	\$ 10,000	\$ 926,489	\$ 926,489	\$ 926,489
<b>SDC-WATER IMPR</b>	<b>\$ 401,446</b>	<b>\$ 308,489</b>	<b>\$ -</b>	<b>\$ 648,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 457	\$ 258	\$ 100	\$ -	\$ -	\$ -	\$ -
SDC Principal	612	1,518	550	2,500	1,500	1,500	1,500
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 1,069</b>	<b>\$ 1,776</b>	<b>\$ 650</b>	<b>\$ 2,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
SDC Interest	\$ 36	\$ 38	\$ 30	\$ -	\$ 30	\$ 30	\$ 30
Interest On Investment	352	150	100	-	100	100	100
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 388</b>	<b>\$ 188</b>	<b>\$ 130</b>	<b>\$ -</b>	<b>\$ 130</b>	<b>\$ 130</b>	<b>\$ 130</b>
From North Gateway URD	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 17,462	\$ 19,004	\$ 20,779	\$ 20,968	\$ 23,468	\$ 23,468	\$ 23,468
<b>Rev.-Beginning Balance</b>	<b>\$ 17,462</b>	<b>\$ 19,004</b>	<b>\$ 20,779</b>	<b>\$ 20,968</b>	<b>\$ 23,468</b>	<b>\$ 23,468</b>	<b>\$ 23,468</b>
<b>REVENUE</b>	<b>\$ 19,004</b>	<b>\$ 20,968</b>	<b>\$ 21,559</b>	<b>\$ 23,468</b>	<b>\$ 25,098</b>	<b>\$ 25,098</b>	<b>\$ 25,098</b>
Improvements	\$ -	\$ -	\$ 21,559	\$ -	\$ 25,098	\$ 25,098	\$ 25,098
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,559</b>	<b>\$ -</b>	<b>\$ 25,098</b>	<b>\$ 25,098</b>	<b>\$ 25,098</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,559</b>	<b>\$ -</b>	<b>\$ 25,098</b>	<b>\$ 25,098</b>	<b>\$ 25,098</b>
Total Revenue	\$ 19,004	\$ 20,968	\$ 21,559	\$ 23,468	\$ 25,098	\$ 25,098	\$ 25,098
Total Expense	\$ -	\$ -	\$ 21,559	\$ -	\$ 25,098	\$ 25,098	\$ 25,098
<b>SDC-WATER REIMB</b>	<b>\$ 19,004</b>	<b>\$ 20,968</b>	<b>\$ -</b>	<b>\$ 23,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Storm Drainage Utility Fund

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

The Storm 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.

**Summary of Major Revenue Sources:** The primary revenue source is from drainage user fees (Storm Drainage utility rates).

**Summary of Public Works Operating costs:** Operating costs for the Public Works Department include a portion of salary and benefits for the 1.3 personnel, contract services for outside engineering, and additional materials and services associated with storm drainage.

**Summary of Engineering Operating Costs:** Operating costs for the Engineering Department include a portion of salary and benefits for the 7.0 personnel (which is one additional staff member from FY 22), contract services for outside Engineering, and additional materials and services associated with Engineering functions within the fund.

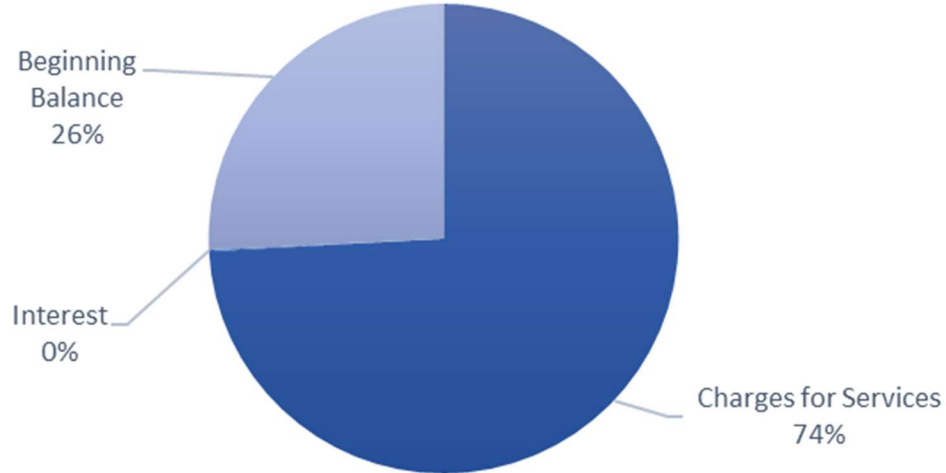
**Summary of Capital Projects:** Capital Projects planned for FY 22/23 include the following:

- Storm Drainage Master Plan Update. This project will be completed in July 2022. The updated master plan will have a Capital Projects component to it that will likely recommend multiple drainage system improvements throughout the City.
- \$30,000 for final grading and aggregate resurfacing of the parking lot disturbed by the Industrial Way Drainage Improvements Project.
- \$40,000 for Leonard Street Storm Drainage Improvements
- \$279,782 set aside in reserves for the Seventh Street Reconstruction Project.

**Summary of Non-Operating Budget:** The Storm Drainage Fund transfers are for administrative overhead and the fund's share of the pension obligation bonds.

**Summary of Highlights FY 2023:** We do not anticipate any substantial changes as we move into the next fiscal year; operations will continue as normal.

## Storm Drainage Utility FY 22-23 Budgeted Revenue



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ -	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Intergovernmental	\$ -	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drain Fees	\$ 504,218	\$ 511,925	\$ 498,000	\$ 529,700	\$ 689,000	\$ 689,000	\$ 689,000
Rev.-Chgs for Services	\$ 504,218	\$ 511,925	\$ 498,000	\$ 529,700	\$ 689,000	\$ 689,000	\$ 689,000
Interest On Investment	\$ 3,590	\$ 2,156	\$ 1,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ 1,000
Rev. - Interest	\$ 3,590	\$ 2,156	\$ 1,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous Revenue	-	472	-	-	-	-	-
Rev.-Miscellaneous	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -
From SDC Fund 862	-	-	-	-	-	-	-
From Eqpt Acq & Rep Fund-820	\$ 120,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Transfers In	\$ 120,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 151,510	\$ 285,139	\$ 353,955	\$ 420,642	\$ 239,396	\$ 239,396	\$ 239,396
Rev.-Beginning Balance	\$ 151,510	\$ 285,139	\$ 353,955	\$ 420,642	\$ 239,396	\$ 239,396	\$ 239,396
<b>REVENUE</b>	<b>\$ 780,303</b>	<b>\$ 799,849</b>	<b>\$ 852,955</b>	<b>\$ 951,642</b>	<b>\$ 929,396</b>	<b>\$ 929,396</b>	<b>\$ 929,396</b>

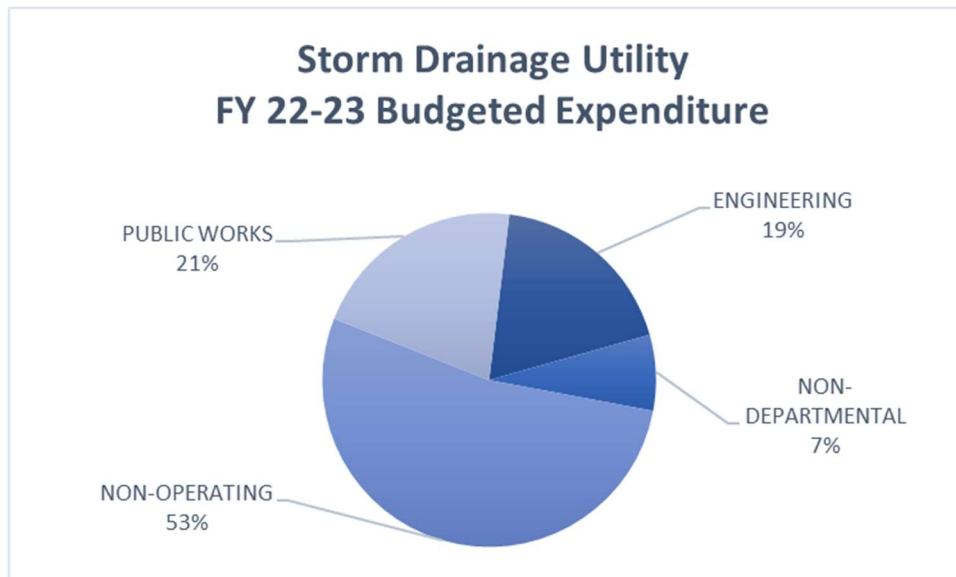
Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ 79,529	\$ 64,500	\$ 58,900	\$ 66,000	\$ 66,000	\$ 66,000
Overtime	-	286	-	-	-	-	-
Cash In Comp	-	300	-	-	-	-	-
Fringe Benefits - Budget	-	-	32,500	40,500	43,000	43,000	43,000
FICA	-	6,139	-	-	-	-	-
Unemployment	-	110	-	-	-	-	-
PERS	-	18,201	-	-	-	-	-
Workers Compensation	-	2,226	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
Insurance - Health	-	14,047	-	-	-	-	-
Insurance - HRA/PSA	-	2,958	-	-	-	-	-
Insurance - Life	-	32	-	-	-	-	-
Insurance - Life/LTD	-	95	-	-	-	-	-
Insurance - Disability	-	232	-	-	-	-	-
401a Special Pay Benefit	-	-	-	-	-	-	-
Legal Benefit	-	2	-	-	-	-	-
Group Term Life	-	13	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ 124,170</b>	<b>\$ 97,000</b>	<b>\$ 99,400</b>	<b>\$ 109,000</b>	<b>\$ 109,000</b>	<b>\$ 109,000</b>
FTE	0.00	1.26	1.08	1.08	1.08	1.08	1.08
Contract Services	\$ 12,580	\$ 527	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Merchant Card Fees	1,683	-	3,000	3,000	3,000	3,000	3,000
Operating Exp (Eng)	3,888	6,564	-	-	-	-	-
Operating Exp (Maint)	6,011	4,027	12,500	12,500	11,600	11,600	11,600
Op Supplies (Maint)	115	73	-	-	-	-	-
Dues & Subs (Maint)	-	-	150	150	150	150	150
Duplication	494	480	-	-	-	-	-
Ed & Trng ( Maint)	-	-	250	250	250	250	250
Uniforms (Maint)	1,038	1,043	2,500	2,500	2,500	2,500	2,500
Utility Franchise Fee	24,617	25,085	24,900	26,485	34,450	34,450	34,450
Maint/Bldg (Maint)	381	2,767	3,000	3,000	3,000	3,000	3,000
Maint/Eqpt (Maint)	1,212	28	1,500	1,500	1,500	1,500	1,500
Maint/Vehicles (Maint)	5,491	949	6,000	6,000	7,500	7,500	7,500
Mtgs & Conf (Maint)	54	68	500	500	250	250	250
Petroleum (Maint)	5,462	7,351	6,500	6,500	6,500	6,500	6,500
Postage	45	29	-	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 63,071</b>	<b>\$ 48,991</b>	<b>\$ 75,800</b>	<b>\$ 77,385</b>	<b>\$ 85,700</b>	<b>\$ 85,700</b>	<b>\$ 85,700</b>
Improvements (Eng)	\$ 42,056	\$ 124,768	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles (Maint)	92,849	-	15,000	15,000	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 134,905</b>	<b>\$ 124,768</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	<b>\$ 197,976</b>	<b>\$ 297,929</b>	<b>\$ 187,800</b>	<b>\$ 191,785</b>	<b>\$ 194,700</b>	<b>\$ 194,700</b>	<b>\$ 194,700</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ 30,000	\$ 30,000	\$ 30,000
P.T. Salary	-	-	-	-	-	-	-
Vehicle Allowance	-	-	-	-	-	-	-
Educational Incentive	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-
Cash in Comp	-	-	-	-	-	-	-
Fringe Benefits - Budget	-	-	7,000	6,500	17,500	17,500	17,500
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 18,000</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>
FTE	0.00	0.00	0.10	0.10	0.30	0.30	0.30
Advertising	\$ -	\$ -	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Computer Expense	-	-	2,500	-	2,500	2,500	2,500
Dept/Operating Expense	-	-	18,000	12,000	16,000	16,000	16,000
Education & Training	-	-	250	-	250	250	250
Maint/Vehicles	-	-	500	500	500	500	500
Petroleum	-	-	250	250	250	250	250
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,300</b>	<b>\$ 14,250</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>
Improvements	\$ -	\$ -	\$ 375,978	\$ 357,000	\$ 105,000	\$ 105,000	\$ 105,000
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,978</b>	<b>\$ 357,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 416,778</b>	<b>\$ 389,250</b>	<b>\$ 173,500</b>	<b>\$ 173,500</b>	<b>\$ 173,500</b>





Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
To General Fund	\$ 17,179	\$ 5,222	\$ -	\$ -	\$ -	\$ -	\$ -
To General Fund-Sal/Ben	142,007	-	-	-	-	-	-
To GIS	20,299	21,892	-	-	-	-	-
To Info System Service	11,344	5,369	30,150	30,150	32,120	32,120	32,120
To Custodial & Bldg Maint	1,677	236	3,476	3,476	3,430	3,430	3,430
To PERS Bond	-	2,559	2,100	2,100	2,792	2,792	2,792
To Wastewater-Sal/Ben	56,622	-	-	-	-	-	-
To Admin Services	-	-	49,485	49,485	29,905	29,905	29,905
<b>Exp.-Trans Out- Operations</b>	<b>\$ 249,128</b>	<b>\$ 35,278</b>	<b>\$ 85,211</b>	<b>\$ 85,211</b>	<b>\$ 68,247</b>	<b>\$ 68,247</b>	<b>\$ 68,247</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 249,128</b>	<b>\$ 35,278</b>	<b>\$ 85,211</b>	<b>\$ 85,211</b>	<b>\$ 68,247</b>	<b>\$ 68,247</b>	<b>\$ 68,247</b>
To Street Impro SDC Fund - 882	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ -	\$ -	\$ -
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interfund Loan Principal	\$ -	\$ -	\$ -	\$ -	\$ 39,555	\$ 39,555	\$ 39,555
<b>Exp.-Debt Service Principal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,555</b>	<b>\$ 39,555</b>	<b>\$ 39,555</b>
Interfund Loan Interest	\$ -	\$ -	\$ -	\$ -	\$ 6,446	\$ 6,446	\$ 6,446
<b>Exp.-Debt Service Interest</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,446</b>	<b>\$ 6,446</b>	<b>\$ 6,446</b>
Operating Contingency	\$ -	\$ -	\$ 42,166	\$ -	\$ 42,166	\$ 42,166	\$ 42,166
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,166</b>	<b>\$ -</b>	<b>\$ 42,166</b>	<b>\$ 42,166</b>	<b>\$ 42,166</b>
Reserve for Equipment Replace	\$ -	\$ -	\$ 75,000	\$ -	\$ 125,000	\$ 125,000	\$ 125,000
Reserve for Capital Project	-	-	-	-	279,782	279,782	279,782
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 404,782</b>	<b>\$ 404,782</b>	<b>\$ 404,782</b>
<b>NON-OPERATING</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 163,166</b>	<b>\$ 46,000</b>	<b>\$ 492,949</b>	<b>\$ 492,949</b>	<b>\$ 492,949</b>
<b>Total Revenue</b>	<b>\$ 780,303</b>	<b>\$ 799,849</b>	<b>\$ 852,955</b>	<b>\$ 951,642</b>	<b>\$ 929,396</b>	<b>\$ 929,396</b>	<b>\$ 929,396</b>
<b>Total Expense</b>	<b>\$ 493,104</b>	<b>\$ 379,207</b>	<b>\$ 852,955</b>	<b>\$ 712,246</b>	<b>\$ 929,396</b>	<b>\$ 929,396</b>	<b>\$ 929,396</b>
<b>STORM DRAIN UTILITY</b>	<b>\$ 287,199</b>	<b>\$ 420,642</b>	<b>\$ -</b>	<b>\$ 239,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## SDC – Storm Drainage Improvements and Reimbursement Funds

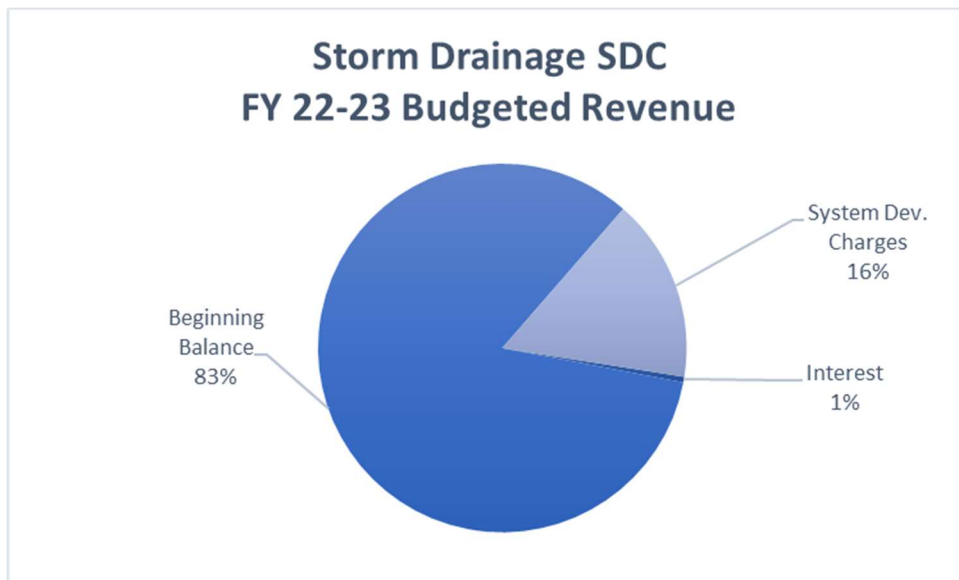
**Fund Purpose:** The purpose of these funds is to account for the revenues and expenses for Storm Drainage Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Storm Drainage SDC methodology report and resolution was adopted which set revised rates.

The objective is to fund SDC eligible improvements as indicated in the Storm Drainage SDC Plan and Storm Drainage Master Plan such as elimination of underground injection control systems and new or extensions to storm drain lines. Staff will be going through the process to update the SDC project list and methodology later this year upon completion of the Storm Drainage Master Plan.

**Summary of Operating Costs:** Due to SDC legal requirements, there is a minimal amount of operating costs that could occur; the City has chosen not to incur those costs in order to maximize resources for projects.

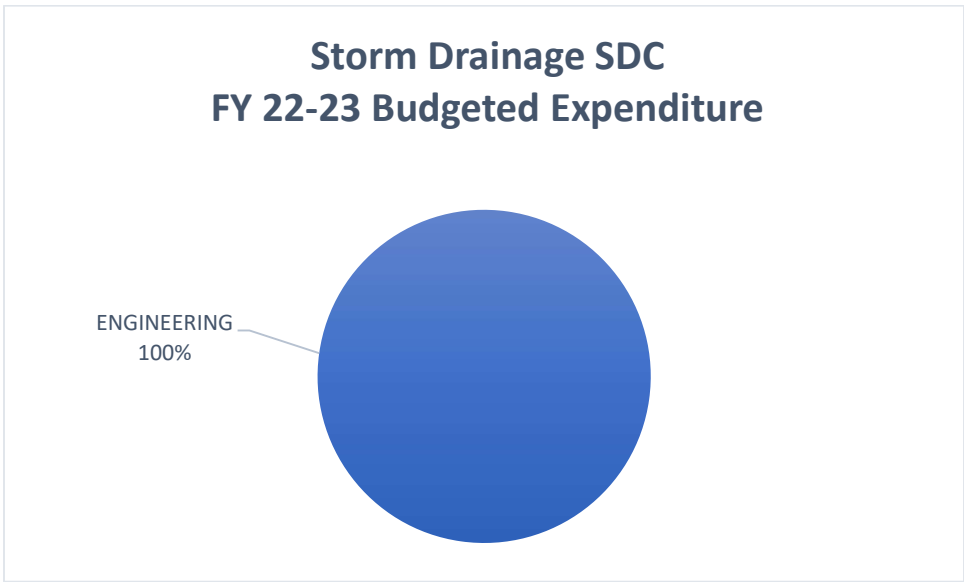
**Summary of Non-Operating Costs:** Capital Projects planned for FY 22/23 include the following:

- \$60,000 SDC Update
- \$227,028 Drainage Improvements identified in the Master Plan/SDC Plan



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 37,553	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
SDC Principal	9,732	21,550	10,000	45,000	45,000	45,000	45,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 47,285</b>	<b>\$ 21,550</b>	<b>\$ 15,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
SDC Interest	\$ 1,301	\$ 918	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Interest On Investment	3,025	1,326	1,000	1,000	1,000	1,000	1,000
<b>Rev. - Interest</b>	<b>\$ 4,326</b>	<b>\$ 2,244</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>
From North Gateway URD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 133,821	\$ 176,747	\$ 198,334	\$ 194,228	\$ 240,628	\$ 240,628	\$ 240,628
<b>Rev.-Beginning Balance</b>	<b>\$ 133,821</b>	<b>\$ 176,747</b>	<b>\$ 198,334</b>	<b>\$ 194,228</b>	<b>\$ 240,628</b>	<b>\$ 240,628</b>	<b>\$ 240,628</b>
<b>REVENUE</b>	<b>\$ 185,432</b>	<b>\$ 200,541</b>	<b>\$ 214,734</b>	<b>\$ 240,628</b>	<b>\$ 287,028</b>	<b>\$ 287,028</b>	<b>\$ 287,028</b>
Improvements	\$ -	\$ -	\$ 214,734	\$ -	\$ 287,028	\$ 287,028	\$ 287,028
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 214,734</b>	<b>\$ -</b>	<b>\$ 287,028</b>	<b>\$ 287,028</b>	<b>\$ 287,028</b>
To General Fund-Sal/Ben	\$ 8,685	\$ 6,312	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Trans Out- Operations</b>	<b>\$ 8,685</b>	<b>\$ 6,312</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 8,685</b>	<b>\$ 6,312</b>	<b>\$ 214,734</b>	<b>\$ -</b>	<b>\$ 287,028</b>	<b>\$ 287,028</b>	<b>\$ 287,028</b>
Total Revenue	\$ 185,432	\$ 200,541	\$ 214,734	\$ 240,628	\$ 287,028	\$ 287,028	\$ 287,028
Total Expense	\$ 8,685	\$ 6,312	\$ 214,734	\$ -	\$ 287,028	\$ 287,028	\$ 287,028
<b>SDC-DRAINAGE IMPR</b>	<b>\$ 176,747</b>	<b>\$ 194,229</b>	<b>\$ -</b>	<b>\$ 240,628</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 4,758	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
SDC Principal	14,532	4,438	2,500	7,000	7,000	7,000	7,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 19,290</b>	<b>\$ 4,438</b>	<b>\$ 3,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
SDC Interest	\$ 165	\$ 158	\$ 25	\$ -	\$ 25	\$ 25	\$ 25
Interest On Investment	400	286	150	-	150	150	150
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 565</b>	<b>\$ 444</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ 175</b>	<b>\$ 175</b>	<b>\$ 175</b>
Beginning Balance	\$ 16,981	\$ 36,834	\$ 42,634	\$ 41,715	\$ 28,715	\$ 28,715	\$ 28,715
<b>Rev.-Beginning Balance</b>	<b>\$ 16,981</b>	<b>\$ 36,834</b>	<b>\$ 42,634</b>	<b>\$ 41,715</b>	<b>\$ 28,715</b>	<b>\$ 28,715</b>	<b>\$ 28,715</b>
<b>REVENUE</b>	<b>\$ 36,836</b>	<b>\$ 41,716</b>	<b>\$ 45,809</b>	<b>\$ 48,715</b>	<b>\$ 35,890</b>	<b>\$ 35,890</b>	<b>\$ 35,890</b>
Improvements	\$ -	\$ -	\$ 45,809	\$ 20,000	\$ 35,890	\$ 35,890	\$ 35,890
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,809</b>	<b>\$ 20,000</b>	<b>\$ 35,890</b>	<b>\$ 35,890</b>	<b>\$ 35,890</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,809</b>	<b>\$ 20,000</b>	<b>\$ 35,890</b>	<b>\$ 35,890</b>	<b>\$ 35,890</b>
Total Revenue	\$ 36,836	\$ 41,716	\$ 45,809	\$ 48,715	\$ 35,890	\$ 35,890	\$ 35,890
Total Expense	\$ -	\$ -	\$ 45,809	\$ 20,000	\$ 35,890	\$ 35,890	\$ 35,890
<b>SDC-DRAINAGE REIMB</b>	<b>\$ 36,836</b>	<b>\$ 41,716</b>	<b>\$ -</b>	<b>\$ 28,715</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Wastewater Utility Fund

**Fund Purpose:** The purpose of the Wastewater Utility is three-fold – the collection of wastewater, the treatment of wastewater complying with all regulatory requirements, and constructing capital infrastructure projects. Depending on the time of year, 2.1 to 15.0 million gallons per day of raw sewage are treated to comply with all state and federal regulations. This utility also funds the operation, maintenance, and engineering required for 64 miles of sewer collection pipe.

**Summary of Major Revenue Sources:** The primary revenue source is from wastewater user fees (Wastewater utility rates).

**Summary of Community Development Department Costs:** Operating costs for the Community Development Department are primarily portions of staff salary and benefits for the planning and development review work they do with this infrastructure system.

**Summary of Public Works Operating costs:**

- Operating costs for the Maintenance Division include a portion of salary and benefits for the 3.7 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions within the fund.
- Operating costs for the Wastewater Treatment Plant include a portion of salary and benefits for the 7 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions within the fund.

**Summary of Engineering Operating Costs:** Operating costs for the Engineering Department include a portion of salary and benefits for the 7.0, which includes one additional Engineering Staff member to help manage the high volume of private development projects. Also included are contract services for consulting, proprietary software licensing, emergency management expenses, and additional materials and services associated with Engineering functions within the fund.

**Summary of Capital Projects:** Capital Projects planned for FY 22/23 include the following:

- \$8,200,000 for the Westside Sewer Interceptor Project (\$5,000,000 which is the remainder of the \$14,000,000 loan provided by Oregon DEQ, \$3,000,000 American Rescue Plan Act, and \$200,000 from Sewer Utility Rates)
- \$1,050,000 for Small Sewer and Lateral Replacement Program. Staff is continuing to see a rise in failed sewer mains and laterals throughout the City. This is due to the age of the pipes in the ground.
- \$200,000 for Strawberry Lane Sewer Extension Project

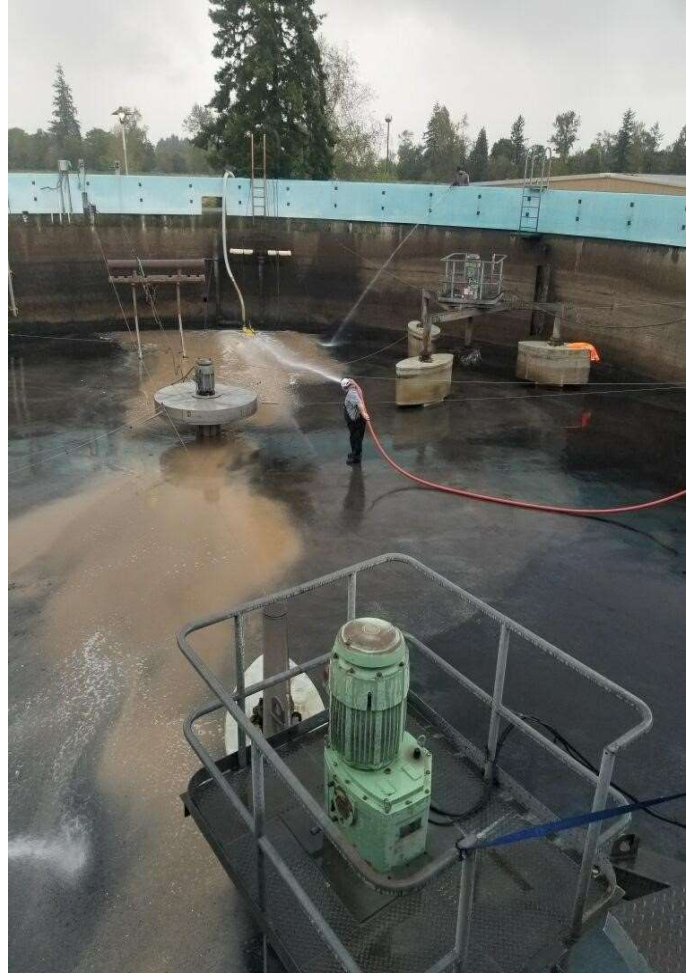
- \$100,000 for Stoltz Hill Sewer Extension Project
- \$400,000 for continued work on the Wastewater Facility Master Plan Update. The Master Plan will help guide the decision making for needed/required facility improvements over the next several years.
- NPDES Discharge Permit Renewal. Oregon DEQ has informed City Staff that the City of Lebanon is in the queue for permit renewal within the next two years. The City’s current permit expired in the early 2000’s. The new permit is likely to bring more stringent discharge requirements which will likely lead to additional capital investment required at the Wastewater Treatment Plant. The Facility Master Plan Update will parallel the permit update in an effort to capture required improvements within the document.
- \$750,000 for projects at the Wastewater Treatment plant
- \$11,621,329 set aside in reserves for Wastewater Treatment Plant Projects and Seventh Street Sewer Replacement.

**Summary of Non-Operating Budget:** The Wastewater Fund transfers are for administrative overhead and the fund’s share of the pension obligation bonds.

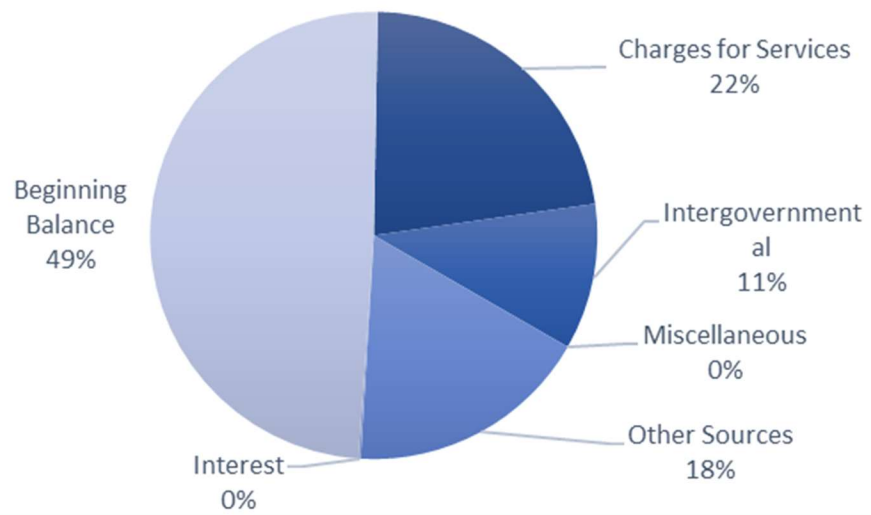
Debt Service is from the 2020 refunding as shown below. The Council has approved the estimated \$14 million loan for the Westside Interceptor project, but there is no re-payment defined until the final drawdown on the loan.

Series 2020 Refunding Issue Amount \$3,730,000			
Fiscal Year			
Ending	Principal	Interest	Total
2022	\$335,000	\$50,421	\$385,421
2023	340,000	45,497	385,497
2024	345,000	40,499	385,499
2025	345,000	35,427	380,427
2026	350,000	30,356	380,356
2027	355,000	25,211	380,211
2028	360,000	19,992	379,992
2029	370,000	14,700	384,700
2030	315,000	9,261	324,261
2031	315,000	4,631	319,631
	\$3,430,000	\$275,993	\$3,705,993

**Summary of Public Works Highlights FY 2023:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.



## Wastewater Utility FY 22-23 Budgeted Revenue



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ -	\$ 20,082	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Rev.-Intergovernmental	\$ -	\$ 20,082	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Sewer Penalties	\$ 29,189	\$ 7,336	\$ 20,000	\$ 43,000	\$ 20,000	\$ 20,000	\$ 20,000
Sewer Fees-Current	5,612,083	5,747,346	5,774,000	6,085,929	6,329,000	6,329,000	6,329,000
Sewer Use Fees	24,413	27,478	25,000	-	25,000	25,000	25,000
Rev.-Chgs for Services	\$ 5,665,685	\$ 5,782,160	\$ 5,819,000	\$ 6,128,929	\$ 6,374,000	\$ 6,374,000	\$ 6,374,000
Interest On Investment	\$ 60,715	\$ 12,537	\$ 10,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000
Interest On Taxes	\$ 38	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -
Rev. - Interest	\$ 60,753	\$ 12,650	\$ 10,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous Revenue	\$ 15,021	\$ 2,854	\$ 3,000	\$ 15,000	\$ 3,000	\$ 3,000	\$ 3,000
Rev.-Miscellaneous	\$ 15,021	\$ 2,854	\$ 3,000	\$ 15,000	\$ 3,000	\$ 3,000	\$ 3,000
Trans In Sal/Ben funding	\$ 56,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Eqpt Acq & Rep Fund-820	276,540	-	-	-	-	-	-
Rev.-Transfers In	\$ 333,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Loan Funds	\$ -	\$ -	\$ 14,000,000	\$ 12,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Bond Sale Proceeds	-	3,730,000	-	-	-	-	-
Settlement Revenue	-	-	-	12,000,000	-	-	-
Rev.-Other Sources	\$ -	\$ 3,730,000	\$ 14,000,000	\$ 24,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Beginning Balance	\$ 2,868,346	\$ 2,797,616	\$ 1,092,997	\$ 1,757,295	\$ 13,960,060	\$ 13,960,060	\$ 13,960,060
Rev.-Beginning Balance	\$ 2,868,346	\$ 2,797,616	\$ 1,092,997	\$ 1,757,295	\$ 13,960,060	\$ 13,960,060	\$ 13,960,060
REVENUE	\$ 8,942,967	\$ 12,345,362	\$ 20,924,997	\$ 31,941,224	\$ 28,387,060	\$ 28,387,060	\$ 28,387,060

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 26,500	\$ 23,500	\$ 28,000	\$ 28,000	\$ 28,000
Fringe Benefits - Budget	-	-	14,500	13,500	16,000	16,000	16,000
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
Exp.-Personal Services	\$ -	\$ -	\$ 41,000	\$ 37,000	\$ 44,000	\$ 44,000	\$ 44,000
FTE	0.00	0.00	0.41	0.41	0.41	0.41	0.41
COMMUNITY DEVELOPMENT	\$ -	\$ -	\$ 41,000	\$ 37,000	\$ 44,000	\$ 44,000	\$ 44,000

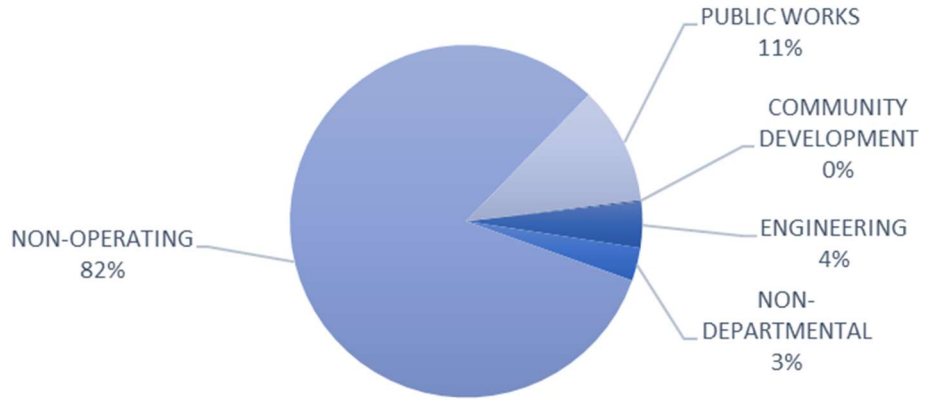


Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 157,854	\$ 915,428	\$ 641,500	\$ 589,000	\$ 672,500	\$ 672,500	\$ 672,500
Overtime	434	19,355	28,000	28,000	28,000	28,000	28,000
Cash In Comp	-	899	-	-	-	-	-
Fringe Benefits - Budget	19	-	441,500	397,000	418,000	418,000	418,000
FICA	11,920	69,867	-	-	-	-	-
Unemployment	13,577	1,271	-	-	-	-	-
PERS	38,106	168,947	-	-	-	-	-
Workers Compensation	324	10,493	-	-	-	-	-
Insurance - Health	18,383	215,445	-	-	-	-	-
Insurance - HRA/PSA	15,000	84,569	-	-	-	-	-
Insurance - Life	-	358	-	-	-	-	-
Insurance - Life/LTD	172	1,021	-	-	-	-	-
Insurance - Disability	420	2,631	-	-	-	-	-
401a Special Pay Benefit	-	-	-	-	-	-	-
Legal Benefit	-	51	-	-	-	-	-
Group Term Life	-	113	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 256,209</b>	<b>\$ 1,490,448</b>	<b>\$ 1,111,000</b>	<b>\$ 1,014,000</b>	<b>\$ 1,118,500</b>	<b>\$ 1,118,500</b>	<b>\$ 1,118,500</b>
FTE	3.00	3.00	8.39	14.22	10.10	10.10	10.10
Advertising	\$ 1,750	\$ 1,412	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Communication	-	-	-	6,000	1,000	1,000	1,000
Computer Exp	5,731	11,661	-	-	-	-	-
Contract Services	1,333,630	602,209	250,000	125,000	169,000	169,000	169,000
Merchant Card Fees	33,689	38,801	40,000	40,000	40,000	40,000	40,000
Dept/Operating Expense	178,434	268,290	222,500	441,750	342,550	342,550	342,550
Operating Exp	34,041	26,873	-	-	-	-	-
Op Supplies	542	357	-	-	-	-	-
Dues & Subs	1,646	1,490	600	-	600	600	600
Duplication	24,565	23,776	25,000	25,000	25,000	25,000	25,000
Education & Training	506	6,276	8,500	3,000	8,500	8,500	8,500
Insurance	59,171	75,620	83,000	81,317	94,895	94,895	94,895
Ins Repair & Deduct	12	-	-	-	-	-	-
Uniforms (Eng)							
Uniforms	1,595	2,978	6,400	2,400	4,900	4,900	4,900
Utility Franchise Fee	275,391	281,183	288,700	304,296	316,450	316,450	316,450
Maint/Bldg	1,579	4,634	39,500	4,500	40,000	40,000	40,000
Maint/Eqpt	1,589	1,231	6,000	1,500	6,000	6,000	6,000
Maint/Vehicles	21,866	14,342	27,500	35,000	27,500	27,500	27,500
Meetings & Conferences	76	302	4,500	2,200	4,500	4,500	4,500
Off Supplies	780	681	2,700	900	2,700	2,700	2,700
Petroleum (Eng)							
Petroleum	5,484	6,927	11,500	11,500	22,000	22,000	22,000
Postage	1,942	1,424	-	-	-	-	-
Utilities	3,799	3,464	3,500	208,904	301,145	301,145	301,145
<b>Exp.-Materials &amp; Services</b>	<b>\$ 1,987,818</b>	<b>\$ 1,373,931</b>	<b>\$ 1,021,900</b>	<b>\$ 1,295,267</b>	<b>\$ 1,408,740</b>	<b>\$ 1,408,740</b>	<b>\$ 1,408,740</b>
Improvements	\$ 202,830	\$ 993,386	\$ 1,233,559	\$ 998,559	\$ 240,000	\$ 240,000	\$ 240,000
Office Eqpt	2,385	-	-	-	-	-	-
Other Eqpt	-	-	10,000	-	10,000	10,000	10,000
Vehicles	66,137	225,269	80,000	45,000	285,000	285,000	285,000
<b>Exp.-Capital Outlay</b>	<b>\$ 271,352</b>	<b>\$ 1,218,655</b>	<b>\$ 1,323,559</b>	<b>\$ 1,043,559</b>	<b>\$ 535,000</b>	<b>\$ 535,000</b>	<b>\$ 535,000</b>
<b>PUBLIC WORKS</b>	<b>\$ 2,515,379</b>	<b>\$ 4,083,034</b>	<b>\$ 3,456,459</b>	<b>\$ 3,352,826</b>	<b>\$ 3,062,240</b>	<b>\$ 3,062,240</b>	<b>\$ 3,062,240</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 217,000	\$ 220,500	\$ 284,500	\$ 284,500	\$ 284,500
Overtime	-	-	-	-	15,000	15,000	15,000
Fringe Benefits - Budget	-	-	133,500	125,500	164,000	164,000	164,000
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,500</b>	<b>\$ 346,000</b>	<b>\$ 463,500</b>	<b>\$ 463,500</b>	<b>\$ 463,500</b>
FTE	0.00	0.00	2.50	2.50	3.05		
Advertising	\$ -	\$ -	\$ 2,500	\$ 250	\$ 5,000	\$ 5,000	\$ 5,000
Communications	-	-	250	800	250	250	250
Computer Expense	-	-	12,000	8,000	12,000	12,000	12,000
Contract Services	871,588	1,533,380	1,125,000	315,000	675,000	675,000	675,000
Dept/Operating Expense	-	-	19,500	6,000	19,500	19,500	19,500
Dues & Subscription	-	-	1,500	1,500	1,500	1,500	1,500
Education & Training	-	-	3,000	2,000	3,000	3,000	3,000
Uniform	-	-	500	500	500	500	500
Maint/Equipment	-	-	500	500	500	500	500
Maint/Vehicles	-	-	2,000	2,000	2,000	2,000	2,000
Meetings & Conferences	-	-	3,500	1,500	3,000	3,000	3,000
Office Supplies	-	-	500	300	500	500	500
Petroleum	-	-	1,800	2,500	3,000	3,000	3,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 871,588</b>	<b>\$ 1,533,380</b>	<b>\$ 1,172,550</b>	<b>\$ 340,850</b>	<b>\$ 725,750</b>	<b>\$ 725,750</b>	<b>\$ 725,750</b>
Improvements	\$ 452,428	\$ 145,830	\$ 240,000	\$ 240,000	\$ -	\$ -	\$ -
Office Equipment	-	-	1,500	1,500	1,500	1,500	1,500
Other Equipment	-	-	7,500	7,500	5,000	5,000	5,000
Vehicles	-	-	-	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 452,428</b>	<b>\$ 145,830</b>	<b>\$ 249,000</b>	<b>\$ 249,000</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
<b>ENGINEERING</b>	<b>\$ 1,324,016</b>	<b>\$ 1,679,210</b>	<b>\$ 1,772,050</b>	<b>\$ 935,850</b>	<b>\$ 1,195,750</b>	<b>\$ 1,195,750</b>	<b>\$ 1,195,750</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
To General Fund	\$ 143,170	\$ 150,727	\$ -	\$ -	\$ -	\$ -	\$ -
To General Fund-Sal/Ben	719,484	-	-	-	-	-	-
To GIS	81,041	87,417	-	-	-	-	-
To Info System Service	72,000	34,436	244,450	244,450	288,313	288,313	288,313
To Custodial & Bldg Maint	8,883	2,249	27,113	27,113	26,800	26,800	26,800
To PERS Bond	22,225	20,625	24,310	24,310	28,200	28,200	28,200
To Water Sal/Ben	4,994	-	-	-	-	-	-
To Cust/Maint-Sal/Ben	24,933	-	-	-	-	-	-
To Streets Sal/Ben 558	26,819	-	-	-	-	-	-
To Admin Services	-	-	372,485	372,485	518,115	518,115	518,115
Exp.-Trans Out- Operations	\$ 1,103,549	\$ 295,454	\$ 668,358	\$ 668,358	\$ 861,428	\$ 861,428	\$ 861,428
<b>NON-DEPARTMENTAL</b>	\$ 1,103,549	\$ 295,454	\$ 668,358	\$ 668,358	\$ 861,428	\$ 861,428	\$ 861,428
Improvements	\$ 29,747	\$ 13,925	\$ 14,200,000	\$ 12,200,000	\$ 10,150,000	\$ 10,150,000	\$ 10,150,000
Exp.-Capital Projects	\$ 29,747	\$ 13,925	\$ 14,200,000	\$ 12,200,000	\$ 10,150,000	\$ 10,150,000	\$ 10,150,000
To Debt Service	\$ 679,375	\$ 401,900	\$ 401,700	\$ 401,700	\$ -	\$ -	\$ -
Exp.-Trans Out- Non-Operations	\$ 679,375	\$ 401,900	\$ 401,700	\$ 401,700	\$ -	\$ -	\$ -
Bond Principal	\$ 44,588	\$ 778,852	\$ 335,000	\$ 335,000	\$ 340,000	\$ 340,000	\$ 340,000
Prin-2000 Issue	460,000	3,170,000	-	-	-	-	-
Exp.-Debt Service Principal	\$ 504,588	\$ 3,948,852	\$ 335,000	\$ 335,000	\$ 340,000	\$ 340,000	\$ 340,000
Bond Interest	\$ 18,838	\$ 31,590	\$ 50,430	\$ 50,430	\$ 45,498	\$ 45,498	\$ 45,498
Int-2000 Issue	143,650	74,802	-	-	-	-	-
Exp.-Debt Service Interest	\$ 162,488	\$ 106,392	\$ 50,430	\$ 50,430	\$ 45,498	\$ 45,498	\$ 45,498
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Exp.-Contingencies	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Reserve for Equipment Replace	\$ -	\$ -	\$ -	\$ -	\$ 362,042	\$ 362,042	\$ 362,042
Reserve for Capital Project	-	-	-	-	11,795,120	11,795,120	11,795,120
Res For Debt Service	-	-	-	-	280,982	280,982	280,982
Exp.-Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ 12,438,144	\$ 12,438,144	\$ 12,438,144
<b>NON-OPERATING</b>	\$ 1,376,198	\$ 4,471,069	\$ 14,987,130	\$ 12,987,130	\$ 23,223,642	\$ 23,223,642	\$ 23,223,642
Total Revenue	\$ 8,942,967	\$ 12,345,362	\$ 20,924,997	\$ 31,941,224	\$ 28,387,060	\$ 28,387,060	\$ 28,387,060
Total Expense	\$ 6,319,142	\$ 10,528,767	\$ 20,924,997	\$ 17,981,164	\$ 28,387,060	\$ 28,387,060	\$ 28,387,060
<b>WASTEWATER UTILITY</b>	\$ 2,623,825	\$ 1,816,595	\$ -	\$ 13,960,060	\$ -	\$ -	\$ -

## Wastewater Utility FY 22-23 Budgeted Expenditure



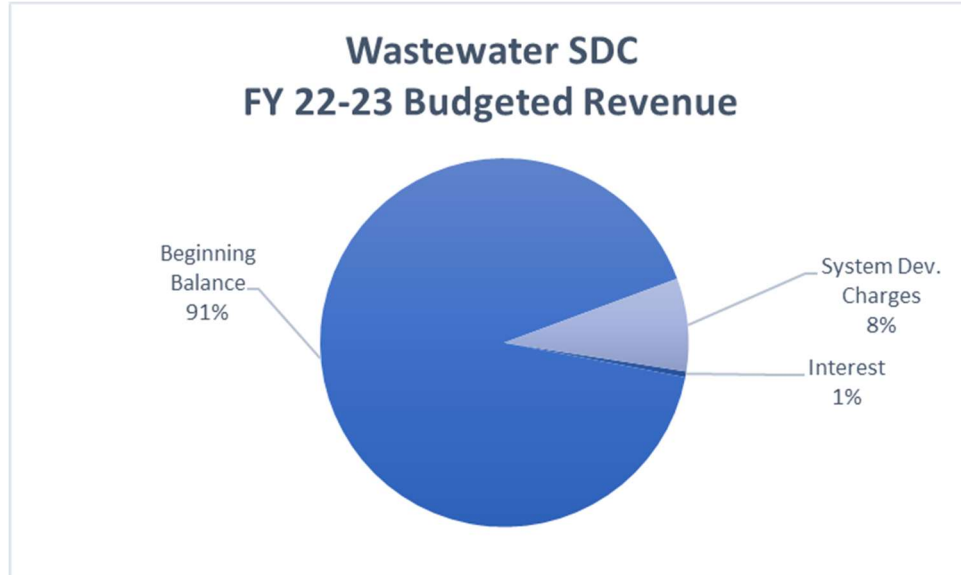
## SDC – Wastewater Improvements and Reimbursement Funds

**Fund Purpose:** This budget accounts for the Wastewater Systems Development Charges (SDC) Improvement and Reimbursement fee portions 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. Wastewater SDC's will be updated in the couple of years following the Wastewater Facility Plan Update. All available funds have been allocated to the next phase of the Westside Interceptor Project.

**Summary of Operating Costs:** Due to SDC legal requirements, there is a minimal amount of operating costs that could occur; the City has chosen not to incur those costs in order to maximize resources for projects..

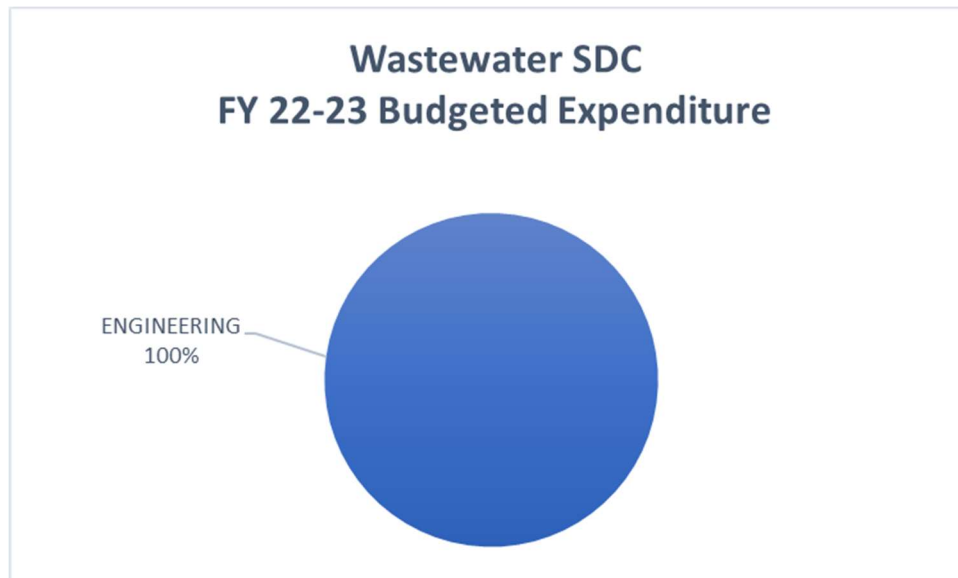
**Summary of Non-Operating Costs:** Capital Projects planned for FY 22/23 include the following:

- \$3,640,000 Westside Interceptor Project
- \$200,000 Wastewater Treatment Plant (WWTP) Projects
- \$154,018 Eligible Wastewater SDC Projects



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 114,669	\$ 75,751	\$ 40,000	\$ -	\$ -	\$ -	\$ -
SDC Principal	140,773	319,979	100,000	400,000	275,000	275,000	275,000
Rev. - Sys Dev Chrg	\$ 255,442	\$ 395,730	\$ 140,000	\$ 400,000	\$ 275,000	\$ 275,000	\$ 275,000
SDC Interest	\$ 5,050	\$ 10,063	\$ 5,000	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000
Interest On Investment	38,881	17,873	12,500	15,000	12,500	12,500	12,500
Miscellaneous Revenue	-	-	-	-	-	-	-
Rev. - Interest	\$ 43,931	\$ 27,936	\$ 17,500	\$ 23,000	\$ 17,500	\$ 17,500	\$ 17,500
From North Gateway URD	\$ 17,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Transfers In	\$ 17,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 1,886,465	\$ 2,195,063	\$ 2,504,216	\$ 2,609,883	\$ 3,032,883	\$ 3,032,883	\$ 3,032,883
Rev.-Beginning Balance	\$ 1,886,465	\$ 2,195,063	\$ 2,504,216	\$ 2,609,883	\$ 3,032,883	\$ 3,032,883	\$ 3,032,883
<b>REVENUE</b>	<b>\$ 2,203,749</b>	<b>\$ 2,618,729</b>	<b>\$ 2,661,716</b>	<b>\$ 3,032,883</b>	<b>\$ 3,325,383</b>	<b>\$ 3,325,383</b>	<b>\$ 3,325,383</b>
Improvements	\$ -	\$ 2,535	\$ 2,661,716	\$ -	\$ 3,325,383	\$ 3,325,383	\$ 3,325,383
Exp.-Capital Outlay	\$ -	\$ 2,535	\$ 2,661,716	\$ -	\$ 3,325,383	\$ 3,325,383	\$ 3,325,383
To General Fund-Sal/Ben	\$ 8,685	\$ 6,312	\$ -	\$ -	\$ -	\$ -	\$ -
Exp.-Trans Out- Operations	\$ 8,685	\$ 6,312	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exp.-Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENGINEERING</b>	<b>\$ 8,685</b>	<b>\$ 8,847</b>	<b>\$ 2,661,716</b>	<b>\$ -</b>	<b>\$ 3,325,383</b>	<b>\$ 3,325,383</b>	<b>\$ 3,325,383</b>
Total Revenue	\$ 2,203,749	\$ 2,618,729	\$ 2,661,716	\$ 3,032,883	\$ 3,325,383	\$ 3,325,383	\$ 3,325,383
Total Expense	\$ 8,685	\$ 8,847	\$ 2,661,716	\$ -	\$ 3,325,383	\$ 3,325,383	\$ 3,325,383
SDC-WASTEWATER IMPR	\$ 2,195,064	\$ 2,609,882	\$ -	\$ 3,032,883	\$ -	\$ -	\$ -

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 20,172	\$ 13,324	\$ 6,000	\$ -	\$ -	\$ -	\$ -
SDC Principal	24,764	56,290	30,000	75,000	50,000	50,000	50,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 44,936</b>	<b>\$ 69,614</b>	<b>\$ 36,000</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
SDC Interest	\$ 888	\$ 1,770	\$ 800	\$ -	\$ 800	\$ 800	\$ 800
Interest On Investment	8,361	3,753	2,000	-	2,000	2,000	2,000
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 9,249</b>	<b>\$ 5,523</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
From North Gateway URD	\$ 3,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 3,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 408,362	\$ 465,699	\$ 531,998	\$ 540,835	\$ 615,835	\$ 615,835	\$ 615,835
<b>Rev.-Beginning Balance</b>	<b>\$ 408,362</b>	<b>\$ 465,699</b>	<b>\$ 531,998</b>	<b>\$ 540,835</b>	<b>\$ 615,835</b>	<b>\$ 615,835</b>	<b>\$ 615,835</b>
<b>REVENUE</b>	<b>\$ 465,698</b>	<b>\$ 540,836</b>	<b>\$ 570,798</b>	<b>\$ 615,835</b>	<b>\$ 668,635</b>	<b>\$ 668,635</b>	<b>\$ 668,635</b>
Improvements	\$ -	\$ -	\$ 570,798	\$ -	\$ 668,635	\$ 668,635	\$ 668,635
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570,798</b>	<b>\$ -</b>	<b>\$ 668,635</b>	<b>\$ 668,635</b>	<b>\$ 668,635</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570,798</b>	<b>\$ -</b>	<b>\$ 668,635</b>	<b>\$ 668,635</b>	<b>\$ 668,635</b>
Total Revenue	\$ 465,698	\$ 540,836	\$ 570,798	\$ 615,835	\$ 668,635	\$ 668,635	\$ 668,635
Total Expense	\$ -	\$ -	\$ 570,798	\$ -	\$ 668,635	\$ 668,635	\$ 668,635
<b>SDC-WASTEWATER REIMB</b>	<b>\$ 465,698</b>	<b>\$ 540,836</b>	<b>\$ -</b>	<b>\$ 615,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Motel Tax Fund

**Purpose of the Fund:** The Motel Tax Fund is used to collect transient lodging taxes for the City and spend those revenues on Council approved tourism activities.

**Summary of Major Revenue Sources:** Revenue is from collection of transient room tax from all local hotels, motels and other overnight lodging establishments including the City owned RV park.

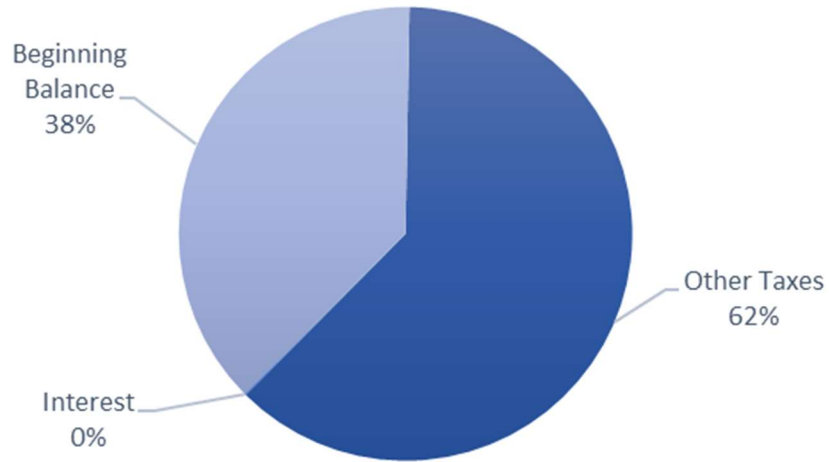
**Summary of Operating Costs:** The City has a contract with the Lebanon Chamber of Commerce which supports operations of the chamber in addition to administering a tourism grant program on behalf of the City. In recent years it has also provided funding for the Lebanon Downtown Association and provided funds for the downtown restoration program which is represented by pictures below. The City intends to make improvements to parks to help facilitate additional events to be held in the city.

**Summary of Non-Operating Costs:** The City began receipting in the allowable portion of the lodging taxes directly into the general fund for administrative support. Also last year was the final payment of the interfund loan.

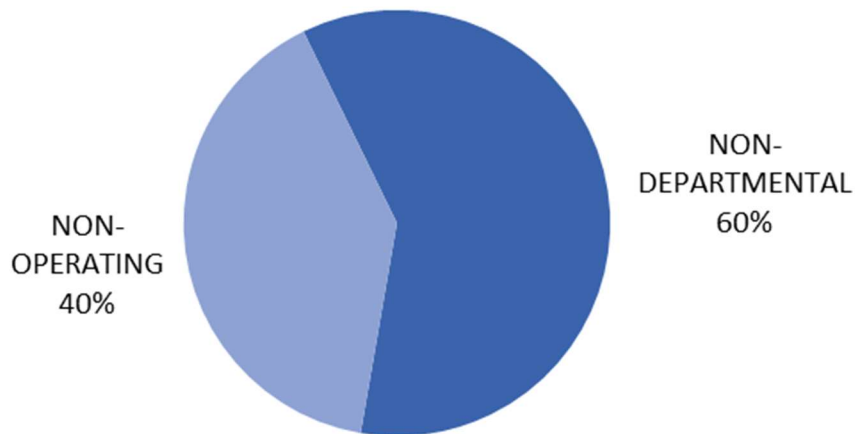




### Motel Tax FY 22-23 Budgeted Revenue



### MOTEL TAX FY 21-22 BUDGETED EXPENDITURE



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Motel Room Tax	\$ 258,364	\$ 197,254	\$ 200,000	\$ 280,000	\$ 249,990	\$ 249,990	\$ 249,990
County Motel Room Tax	-	40,366	-	-	-	-	-
<b>Rev. - Other Taxes</b>	<b>\$ 258,364</b>	<b>\$ 237,620</b>	<b>\$ 200,000</b>	<b>\$ 280,000</b>	<b>\$ 249,990</b>	<b>\$ 249,990</b>	<b>\$ 249,990</b>
Interest On Investment	\$ 1,619	\$ 637	\$ 500	\$ 300	\$ 500	\$ 500	\$ 500
<b>Rev. - Interest</b>	<b>\$ 1,619</b>	<b>\$ 637</b>	<b>\$ 500</b>	<b>\$ 300</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
Miscellaneous Revenue	\$ 353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ 353</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 128,826	\$ 39,169	\$ 66,419	\$ 96,346	\$ 151,776	\$ 151,776	\$ 151,776
<b>Rev.-Beginning Balance</b>	<b>\$ 128,826</b>	<b>\$ 39,169</b>	<b>\$ 66,419</b>	<b>\$ 96,346</b>	<b>\$ 151,776</b>	<b>\$ 151,776</b>	<b>\$ 151,776</b>
<b>REVENUE</b>	<b>\$ 389,162</b>	<b>\$ 277,426</b>	<b>\$ 266,919</b>	<b>\$ 376,646</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>
Contract Services	\$ 88,750	\$ 63,750	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Dept/Operating Expense	68,461	55,330	-	-	5,000	5,000	5,000
City Grants	-	-	75,000	75,000	75,000	80,000	80,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 157,211</b>	<b>\$ 119,080</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 165,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>
Improvements	\$ 130,781	\$ -	\$ -	\$ -	\$ 237,266	\$ 232,266	\$ 232,266
<b>Exp.-Capital Outlay</b>	<b>\$ 130,781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,266</b>	<b>\$ 232,266</b>	<b>\$ 232,266</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 287,992</b>	<b>\$ 119,080</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>
To SDC-Parks	\$ 62,000	\$ 62,000	\$ 48,940	\$ 48,940	\$ -	\$ -	\$ -
To General Fund	-	-	-	-	-	-	-
To Admin Services	-	-	15,930	15,930	-	-	-
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 64,870</b>	<b>\$ 64,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ 42,049	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 106,919</b>	<b>\$ 64,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 389,162</b>	<b>\$ 277,426</b>	<b>\$ 266,919</b>	<b>\$ 376,646</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>
<b>Total Expense</b>	<b>\$ 349,992</b>	<b>\$ 181,080</b>	<b>\$ 266,919</b>	<b>\$ 224,870</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>	<b>\$ 402,266</b>
<b>MOTEL TAX</b>	<b>\$ 39,170</b>	<b>\$ 96,346</b>	<b>\$ -</b>	<b>\$ 151,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Building Fund

**Purpose of the Fund:** The Building Fund accounts for the costs of Building Contract Services budgeted in the Community Development Department and development permit processing for the organization.

**Summary of Major Revenue Sources:** The primary revenue source for Building Services is application fees associated with building permits in the City.

### Summary of Operating Costs:

- Operating costs for Building Services are primarily for the staff salary and benefits, Building Official contract services, and associated materials and services.
  - Staffing for the Building Services team consists of the Community Development Director, a Building Official contracted through Northwest Code Professionals, and two personnel who also assist the Engineering Department.

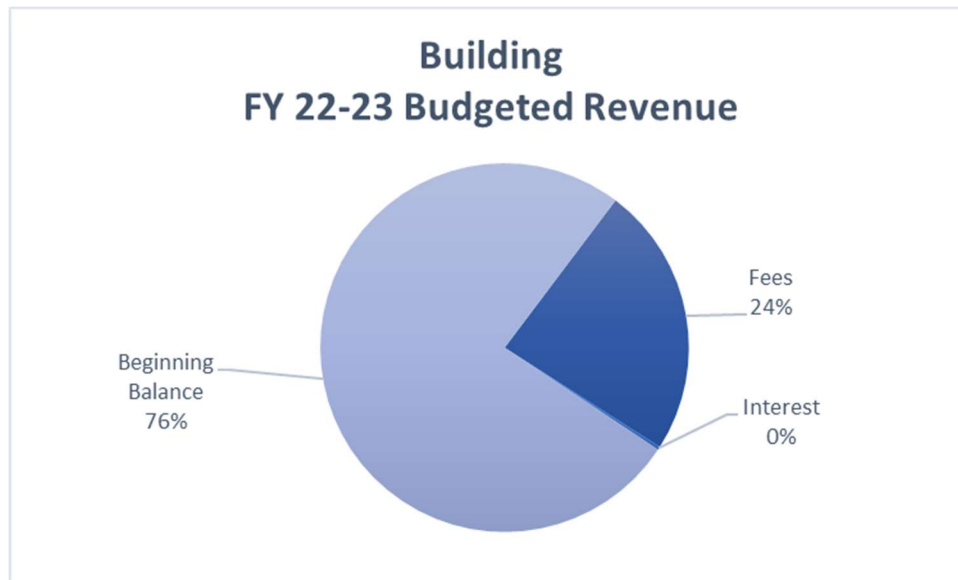
### Highlights for FY 2023:

- The Building Services team will be focusing on processing the large volume of building permit request for new development within the City. The Building Services team will also be working on the adoption process for the latest update to the International Building Code standards.

**Summary of Non-Operating Costs:** The cost are transfers to the internal services fund and pension bond fund.

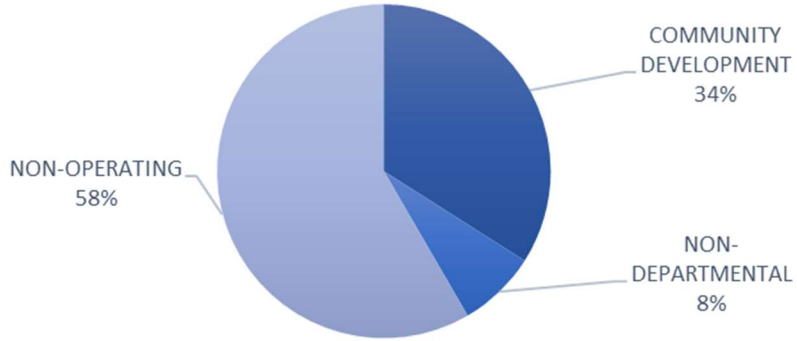


Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Bldg Permits & Fees	\$ 469,723	\$ 568,586	\$ 300,000	\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000
CET Admin Fee	-	2,416	-	10,000	5,000	5,000	5,000
<b>Rev. - Fees</b>	<b>\$ 469,723</b>	<b>\$ 571,002</b>	<b>\$ 300,000</b>	<b>\$ 610,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>
Federal Grant Funds	\$ -	\$ 6,178	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ 6,178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interest On Investment	\$ 10,894	\$ 7,091	\$ 3,500	\$ 10,000	\$ 3,500	\$ 3,500	\$ 3,500
<b>Rev. - Interest</b>	<b>\$ 10,894</b>	<b>\$ 7,091</b>	<b>\$ 3,500</b>	<b>\$ 10,000</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
Miscellaneous Revenue	\$ -	\$ 12	\$ -	\$ 1,700	\$ -	\$ -	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ -</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ 1,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
From North Gateway URD	\$ 28,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 28,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 494,376	\$ 593,236	\$ 594,801	\$ 800,106	\$ 973,626	\$ 973,626	\$ 973,626
<b>Rev.-Beginning Balance</b>	<b>\$ 494,376</b>	<b>\$ 593,236</b>	<b>\$ 594,801</b>	<b>\$ 800,106</b>	<b>\$ 973,626</b>	<b>\$ 973,626</b>	<b>\$ 973,626</b>
<b>REVENUE</b>	<b>\$ 1,003,836</b>	<b>\$ 1,177,519</b>	<b>\$ 898,301</b>	<b>\$ 1,421,806</b>	<b>\$ 1,282,126</b>	<b>\$ 1,282,126</b>	<b>\$ 1,282,126</b>



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ 99,779	\$ 101,500	\$ 99,000	\$ 112,000	\$ 112,000	\$ 112,000
Overtime	-	150	-	-	-	-	-
Fringe Benefits - Budget	-	5	54,000	49,600	55,500	55,500	55,500
FICA	-	7,551	-	-	-	-	-
Unemployment	-	130	-	-	-	-	-
PERS	-	22,829	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	65	-	-	-	-	-
Insurance - Health	-	15,176	-	-	-	-	-
Insurance - HRA	-	3,077	-	-	-	-	-
Insurance - Life	-	53	-	-	-	-	-
Insurance - Life/LTD	-	105	-	-	-	-	-
Insurance - Disability	-	283	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ 149,203</b>	<b>\$ 155,500</b>	<b>\$ 148,600</b>	<b>\$ 167,500</b>	<b>\$ 167,500</b>	<b>\$ 167,500</b>
FTE	0.00	1.34	1.26	1.26	1.26	1.26	1.26
Contract Services	\$ 99,576	\$ 114,529	\$ 120,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Merchant Card Fees	5,359	15,217	20,000	30,000	50,000	50,000	50,000
Dept/Operating Expense	36,439	41,716	35,000	52,000	67,000	67,000	67,000
Education & Training	40	-	1,500	1,500	1,500	1,500	1,500
Meetings & Conferences	-	-	1,000	-	-	-	-
Office Supplies	-	-	2,000	1,500	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 141,414</b>	<b>\$ 171,462</b>	<b>\$ 179,500</b>	<b>\$ 210,000</b>	<b>\$ 268,500</b>	<b>\$ 268,500</b>	<b>\$ 268,500</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ 141,414</b>	<b>\$ 320,665</b>	<b>\$ 335,000</b>	<b>\$ 358,600</b>	<b>\$ 436,000</b>	<b>\$ 436,000</b>	<b>\$ 436,000</b>
To General Fund	\$ 39,771	\$ 20,702	\$ -	\$ -	\$ -	\$ -	\$ -
GF Salary/Benefits	177,543	-	-	-	-	-	-
To Admin Services	-	-	32,330	32,330	33,460	33,460	33,460
To Info System Service	48,294	34,361	47,210	47,210	54,130	54,130	54,130
To Custodial & Bldg Maint	1,706	409	6,950	6,950	6,870	6,870	6,870
To PERS Bond	-	3,147	3,090	3,090	3,241	3,241	3,241
<b>Exp.-Trans Out- Operations</b>	<b>\$ 267,314</b>	<b>\$ 58,619</b>	<b>\$ 89,580</b>	<b>\$ 89,580</b>	<b>\$ 97,701</b>	<b>\$ 97,701</b>	<b>\$ 97,701</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 267,314</b>	<b>\$ 58,619</b>	<b>\$ 89,580</b>	<b>\$ 89,580</b>	<b>\$ 97,701</b>	<b>\$ 97,701</b>	<b>\$ 97,701</b>
Operating Contingency	\$ -	\$ -	\$ 473,721	\$ -	\$ 748,425	\$ 748,425	\$ 748,425
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473,721</b>	<b>\$ -</b>	<b>\$ 748,425</b>	<b>\$ 748,425</b>	<b>\$ 748,425</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473,721</b>	<b>\$ -</b>	<b>\$ 748,425</b>	<b>\$ 748,425</b>	<b>\$ 748,425</b>
Total Revenue	\$ 1,003,836	\$ 1,177,519	\$ 898,301	\$ 1,421,806	\$ 1,282,126	\$ 1,282,126	\$ 1,282,126
Total Expense	\$ 408,728	\$ 379,284	\$ 898,301	\$ 448,180	\$ 1,282,126	\$ 1,282,126	\$ 1,282,126
<b>BUILDING INSPECTION</b>	<b>\$ 595,108</b>	<b>\$ 798,235</b>	<b>\$ -</b>	<b>\$ 973,626</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Building FY 22-23 Budgeted Expenditure



## Park Operations Fund

**Purpose of the Fund:** The Park Operations Fund provides budget authority to support the maintenance of approximately 269 acres of undeveloped parkland, 83 acres of developed parkland, 50 miles of trails, and 150 acres of Lebanon School District property. Routine maintenance and repairs are made to playground equipment, athletic fields, basketball courts, tennis courts, skateboard facilities, shelters, fencing, trails, foot bridges, buildings, and parking lots. The Division of Public Works also performs tree, turf and landscape maintenance at City buildings, and park sites; completes annual city-wide tree trimming services, City entrance sign maintenance, downtown flower watering, and conducts regular inspections of all facilities and areas to identify maintenance needs. Support services are also provided for events and other City departments as needed.

**Summary of Major Revenue Sources:** Revenue is generated from the reservation of park shelters and camping fees for the maintenance and improvements of those facilities. An intergovernmental agreement with the School District also provides for the work done for school district facilities. The General Fund supplements revenue through a transfer.

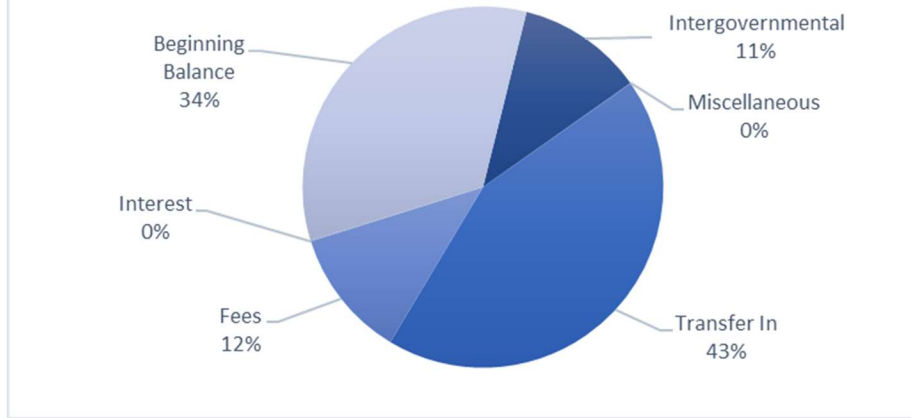
**Summary of Operating Costs:** Operating Costs for the Public Works Department include a portion of salary and benefits for the 4.3 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions within the fund.

**Summary of Non-Operating Costs:** The cost are transfers to the internal services fund and pension bond fund.

**Highlights for FY 2023:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.



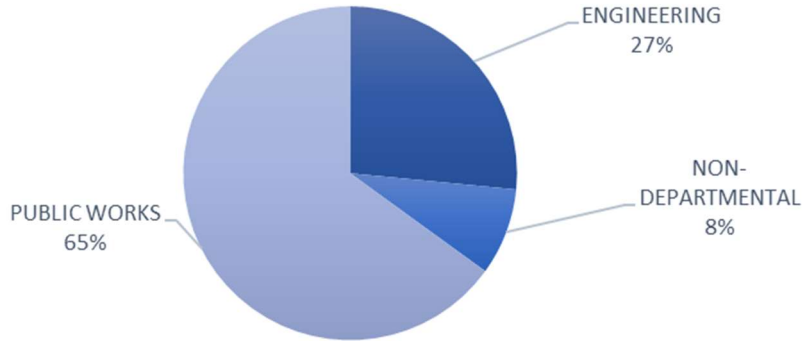
## Park Operations FY 22-23 Budgeted Revenue



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
State Tourism Tax	\$ 597	\$ 3	\$ -	\$ 100	\$ -	\$ -	\$ -
<b>Rev. - Other Taxes</b>	<b>\$ 597</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Federal Grant Funds	\$ -	\$ 4,834	\$ -	\$ -	\$ -	\$ -	\$ -
School Dst. Landscape Maint.	-	150,000	155,000	155,000	155,000	155,000	155,000
State Grant Funds	-	-	-	325,000	-	-	-
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ 154,834</b>	<b>\$ 155,000</b>	<b>\$ 480,000</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>
Cheadle Lake Park Fees	\$ -	\$ 7,755	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Camping Fees - Monthly	17,739	3,200	30,000	90,000	30,000	30,000	30,000
Camping Fees	48,687	107,822	60,000	40,000	60,000	60,000	60,000
Shelter Rental Fees	5,898	8,603	9,000	3,000	9,000	9,000	9,000
Donations	100,010	-	-	-	38,000	38,000	38,000
Dump Station Fees	12,755	15,053	11,000	15,000	11,000	11,000	11,000
<b>Rev. - Fees</b>	<b>\$ 185,089</b>	<b>\$ 142,433</b>	<b>\$ 120,000</b>	<b>\$ 148,000</b>	<b>\$ 158,000</b>	<b>\$ 158,000</b>	<b>\$ 158,000</b>
Interest On Investment	\$ 2,821	\$ 1,154	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>Rev. - Interest</b>	<b>\$ 2,821</b>	<b>\$ 1,154</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
Miscellaneous Revenue	\$ 216	\$ 1,385	\$ -	\$ 4,500	\$ 500	\$ 500	\$ 500
Rental Deposits	-	-	-	-	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 216</b>	<b>\$ 1,385</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
From General Fund	\$ -	\$ 495,720	\$ 601,845	\$ 601,845	\$ 592,139	\$ 592,139	\$ 592,139
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ 495,720</b>	<b>\$ 601,845</b>	<b>\$ 601,845</b>	<b>\$ 592,139</b>	<b>\$ 592,139</b>	<b>\$ 592,139</b>
Beginning Balance	\$ 112,876	\$ 119,171	70,540	\$ 140,017	\$ 460,180	\$ 460,180	\$ 460,180
<b>Rev.-Beginning Balance</b>	<b>\$ 112,876</b>	<b>\$ 119,171</b>	<b>\$ 70,540</b>	<b>\$ 140,017</b>	<b>\$ 460,180</b>	<b>\$ 460,180</b>	<b>\$ 460,180</b>
<b>REVENUE</b>	<b>\$ 301,599</b>	<b>\$ 914,700</b>	<b>\$ 948,385</b>	<b>\$ 1,374,462</b>	<b>\$ 1,366,819</b>	<b>\$ 1,366,819</b>	<b>\$ 1,366,819</b>



## Park Operations FY 22-23 Budgeted Expenditure



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ 177,674	\$ 195,500	\$ 179,000	\$ 208,000	\$ 208,000	\$ 208,000
Overtime	-	739	2,000	-	2,000	2,000	2,000
Cash in Comp	-	-	-	-	-	-	-
Fringe Benefits - Budget	-	-	136,500	115,000	127,000	127,000	127,000
FICA	-	13,327	-	-	-	-	-
Unemployment	-	268	-	-	-	-	-
PERS	-	27,247	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	2,163	-	-	-	-	-
Insurance - Health	-	69,847	-	-	-	-	-
Insurance - HRA	-	11,407	-	-	-	-	-
Insurance - Life	-	10	-	-	-	-	-
Insurance - Life/LTD	-	235	-	-	-	-	-
Insurance - Disability	-	565	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ 303,482</b>	<b>\$ 334,000</b>	<b>\$ 294,000</b>	<b>\$ 337,000</b>	<b>\$ 337,000</b>	<b>\$ 337,000</b>
FTE	0.00	0.00	1.34	1.34	1.26	1.26	1.26
Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Contract Services	97,675	118,215	65,000	65,000	68,800	68,800	68,800
Dept/Operating Expense	39,132	49,606	91,000	91,000	92,700	92,700	92,700
Dues & Subscription	-	-	750	750	750	750	750
Education & Training	-	2,922	2,500	2,500	2,250	2,250	2,250
Uniform	-	3,594	-	-	-	-	-
Maint/Building	1,939	42,847	29,000	29,000	29,000	29,000	29,000
Maint/Equipment	-	749	8,500	8,500	8,500	8,500	8,500
Maint/Vehicles	-	17,487	15,000	15,000	17,000	17,000	17,000
Petroleum	-	17,799	1,990	1,990	15,000	15,000	15,000
Utilities	19,445	215,886	265,000	270,900	286,900	286,900	286,900
<b>Exp.-Materials &amp; Services</b>	<b>\$ 158,191</b>	<b>\$ 469,105</b>	<b>\$ 479,240</b>	<b>\$ 485,140</b>	<b>\$ 521,400</b>	<b>\$ 521,400</b>	<b>\$ 521,400</b>
Improvements	\$ 5,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	-	-	35,000	35,000	30,290	30,290	30,290
<b>Exp.-Capital Outlay</b>	<b>\$ 5,405</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 30,290</b>	<b>\$ 30,290</b>	<b>\$ 30,290</b>
<b>PUBLIC WORKS</b>	<b>\$ 163,596</b>	<b>\$ 772,587</b>	<b>\$ 848,240</b>	<b>\$ 814,140</b>	<b>\$ 888,690</b>	<b>\$ 888,690</b>	<b>\$ 888,690</b>

Improvements	\$	-	\$	-	\$	-	\$	-	\$	363,000	\$	363,000	\$	363,000
Exp.-Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	363,000	\$	363,000	\$	363,000
<b>ENGINEERING</b>	\$	-	\$	-	\$	-	\$	-	\$	363,000	\$	363,000	\$	363,000
To PERS Bond - 320	\$	-	\$	5,926	\$	-	\$	-	\$	-	\$	-	\$	-
To Eqpt Acq & Rep Fund		15,000		-		-		-		-		-		-
To Info System Service		-		-		22,105		22,105		28,530		28,530		28,530
To Admin Services		-		-		72,510		72,510		80,580		80,580		80,580
To PERS Bond - 320		-		-		5,530		5,530		6,019		6,019		6,019
Exp.-Trans Out- Operations	\$	15,000	\$	5,926	\$	100,145	\$	100,145	\$	115,129	\$	115,129	\$	115,129
<b>NON-DEPARTMENTAL</b>	\$	15,000	\$	5,926	\$	100,145	\$	100,145	\$	115,129	\$	115,129	\$	115,129
Total Revenue	\$	301,599	\$	914,700	\$	948,385	\$	1,374,462	\$	1,366,819	\$	1,366,819	\$	1,366,819
Total Expense	\$	178,596	\$	778,513	\$	948,385	\$	914,285	\$	1,366,819	\$	1,366,819	\$	1,366,819
<b>PARK OPERATIONS</b>	\$	123,003	\$	136,187	\$	-	\$	460,177	\$	-	\$	-	\$	-



## State Foot and Bike Path Fund

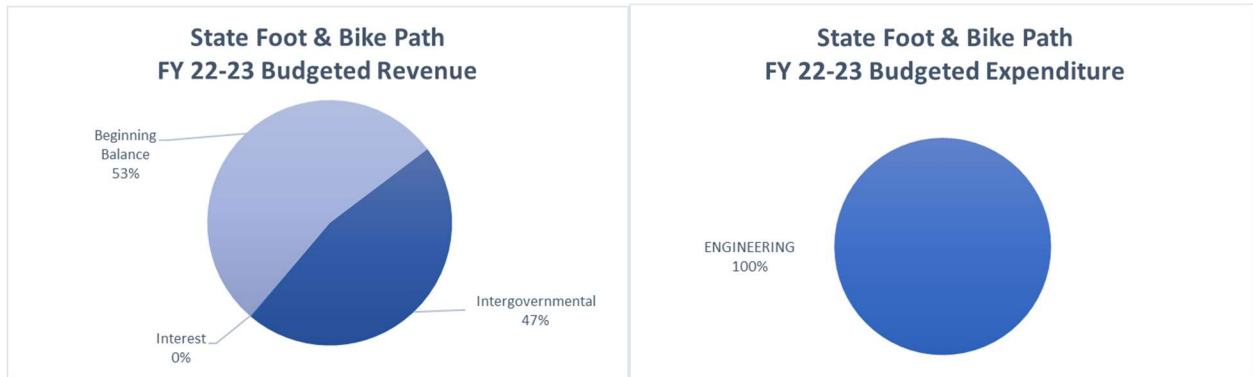
**Purpose of the Fund:** The purpose of the fund is to administer state gas tax revenues restricted for foot and bike path projects, including sidewalk access ramp installation and replacement.

**Summary of Major Revenue Sources:** The revenue source is state revenue share of the gas tax.

**Summary of the Fund:** No staff time is allocated to this fund due to the very small revenue stream. Funds received will continue to go towards sidewalk, access ramp, and bike facility projects.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
State Highway Revenue	\$ 8,971	\$ 12,125	\$ 12,998	\$ 12,907	\$ 14,613	\$ 14,613	\$ 14,613
Rev.-Intergovernmental	\$ 8,971	\$ 12,125	\$ 12,998	\$ 12,907	\$ 14,613	\$ 14,613	\$ 14,613
Unbonded Int-LID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest On Investment	\$ 923	\$ 45	\$ 20	\$ 35	\$ 35	\$ 35	\$ 35
Rev. - Interest	\$ 923	\$ 45	\$ 20	\$ 35	\$ 35	\$ 35	\$ 35
Beginning Balance	\$ 41,819	\$ 1,791	\$ 10,311	\$ 13,870	\$ 16,812	\$ 16,812	\$ 16,812
Rev.-Beginning Balance	\$ 41,819	\$ 1,791	\$ 10,311	\$ 13,870	\$ 16,812	\$ 16,812	\$ 16,812
<b>REVENUE</b>	\$ 51,713	\$ 13,961	\$ 23,329	\$ 26,812	\$ 31,460	\$ 31,460	\$ 31,460
Improvements (Eng)	\$ 49,922	\$ 91	\$ 23,329	\$ 10,000	\$ 31,460	\$ 31,460	\$ 31,460
Exp.-Capital Outlay	\$ 49,922	\$ 91	\$ 23,329	\$ 10,000	\$ 31,460	\$ 31,460	\$ 31,460
<b>ENGINEERING</b>	\$ 49,922	\$ 91	\$ 23,329	\$ 10,000	\$ 31,460	\$ 31,460	\$ 31,460
Total Revenue	\$ 51,713	\$ 13,961	\$ 23,329	\$ 26,812	\$ 31,460	\$ 31,460	\$ 31,460
Total Expense	\$ 49,922	\$ 91	\$ 23,329	\$ 10,000	\$ 31,460	\$ 31,460	\$ 31,460
STATE FOOT & BIKE PATH	\$ 1,791	\$ 13,870	\$ -	\$ 16,812	\$ -	\$ -	\$ -



## Engineering Development Review Fund

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

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

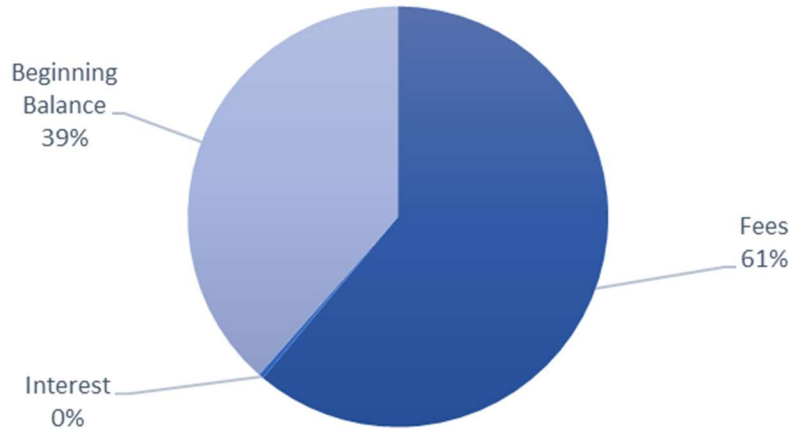
**Summary of Major Revenue Sources:** Revenue for this fund is from fees paid by developers for public infrastructure plan review.

**Summary of Operating Costs:** Operating Costs include a portion of salary and benefits for the personnel assigned to Development Review, contract services, and additional materials and services associated with Engineering functions within the fund. This year’s adopted budget includes one additional Engineering Staff member (partially salary funded in this fund) to help with the high volume of private development projects.

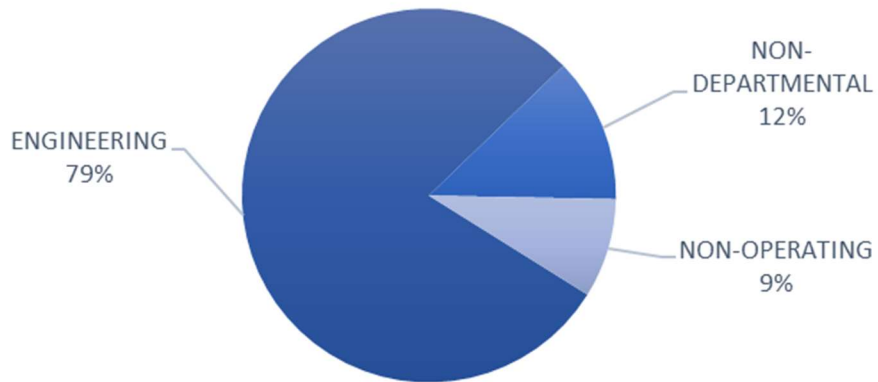
**Summary of Non-Operating Costs:** The cost are transfers to the internal services fund and pension bond fund.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Development Review Fee	\$ 31,819	\$ 19,980	\$ 15,000	\$ 17,000	\$ 20,000	\$ 20,000	\$ 20,000
Public Imp Apps Fees	73,010	84,550	60,000	75,000	70,000	70,000	70,000
Right Of Way Permits	7,006	10,385	5,000	5,500	7,000	7,000	7,000
<b>Rev. - Fees</b>	<b>\$ 111,835</b>	<b>\$ 114,915</b>	<b>\$ 80,000</b>	<b>\$ 97,500</b>	<b>\$ 97,000</b>	<b>\$ 97,000</b>	<b>\$ 97,000</b>
Interest On Investment	\$ 2,401	\$ 1,016	\$ 600	\$ 750	\$ 600	\$ 600	\$ 600
<b>Rev. - Interest</b>	<b>\$ 2,401</b>	<b>\$ 1,016</b>	<b>\$ 600</b>	<b>\$ 750</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>
Miscellaneous Revenue	\$ -	\$ 4,447	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ -</b>	<b>\$ 4,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 115,257	\$ 118,624	\$ 77,938	\$ 98,348	\$ 61,148	\$ 61,148	\$ 61,148
<b>Rev.-Beginning Balance</b>	<b>\$ 115,257</b>	<b>\$ 118,624</b>	<b>\$ 77,938</b>	<b>\$ 98,348</b>	<b>\$ 61,148</b>	<b>\$ 61,148</b>	<b>\$ 61,148</b>
<b>REVENUE</b>	<b>\$ 229,493</b>	<b>\$ 239,002</b>	<b>\$ 158,538</b>	<b>\$ 196,598</b>	<b>\$ 158,748</b>	<b>\$ 158,748</b>	<b>\$ 158,748</b>

### Engineering Development Review FY 22-23 Budgeted Revenue



### Engineering Development Review FY 22-23 Budgeted Expenditure



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ 70,507	\$ 74,000	\$ 71,500	\$ 64,500	\$ 64,500	\$ 64,500
Cash in Comp	-	-	-	-	-	-	-
Fringe Benefits - Budget	-	-	45,000	41,000	36,500	36,500	36,500
FICA	-	5,301	-	-	-	-	-
Unemployment	-	88	-	-	-	-	-
PERS	-	15,232	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	392	-	-	-	-	-
Insurance - Health	-	16,525	-	-	-	-	-
Insurance - HRA	-	2,737	-	-	-	-	-
Insurance - Life	-	26	-	-	-	-	-
Insurance - Life/LTD	-	62	-	-	-	-	-
Insurance - Disability	-	180	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ 111,050</b>	<b>\$ 119,000</b>	<b>\$ 112,500</b>	<b>\$ 101,000</b>	<b>\$ 101,000</b>	<b>\$ 101,000</b>
FTE	0.00	0.81	1.26	1.26	0.70	0.70	0.70
Advertising	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
Contract Services	6,278	23,732	15,000	5,000	15,000	15,000	15,000
Dept/Operating Expense	21,807	2,159	8,000	2,500	8,000	8,000	8,000
Education & Training	-	-	250	-	250	250	250
Office Supplies	-	-	100	100	100	100	100
Petroleum	-	-	400	400	400	400	400
<b>Exp.-Materials &amp; Services</b>	<b>\$ 28,085</b>	<b>\$ 25,891</b>	<b>\$ 24,250</b>	<b>\$ 8,000</b>	<b>\$ 24,250</b>	<b>\$ 24,250</b>	<b>\$ 24,250</b>
<b>ENGINEERING</b>	<b>\$ 28,085</b>	<b>\$ 136,941</b>	<b>\$ 143,250</b>	<b>\$ 120,500</b>	<b>\$ 125,250</b>	<b>\$ 125,250</b>	<b>\$ 125,250</b>
To General Fund-Sal/Ben	\$ 76,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To Custodial & Bldg Maint	534	219	-	-	-	-	-
To Admin Services	-	-	10,590	10,590	14,300	14,300	14,300
To Info System Service	4,416	2,686	2,110	2,110	2,730	2,730	2,730
To PERS Bond	-	-	2,250	2,250	2,836	2,836	2,836
<b>Exp.-Trans Out- Operations</b>	<b>\$ 81,322</b>	<b>\$ 2,905</b>	<b>\$ 14,950</b>	<b>\$ 14,950</b>	<b>\$ 19,866</b>	<b>\$ 19,866</b>	<b>\$ 19,866</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 81,322</b>	<b>\$ 2,905</b>	<b>\$ 14,950</b>	<b>\$ 14,950</b>	<b>\$ 19,866</b>	<b>\$ 19,866</b>	<b>\$ 19,866</b>
Operating Contingency	\$ -	\$ -	\$ 338	\$ -	\$ 13,632	\$ 13,632	\$ 13,632
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338</b>	<b>\$ -</b>	<b>\$ 13,632</b>	<b>\$ 13,632</b>	<b>\$ 13,632</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338</b>	<b>\$ -</b>	<b>\$ 13,632</b>	<b>\$ 13,632</b>	<b>\$ 13,632</b>
Total Revenue	\$ 229,493	\$ 239,002	\$ 158,538	\$ 196,598	\$ 158,748	\$ 158,748	\$ 158,748
Total Expense	\$ 109,407	\$ 139,846	\$ 158,538	\$ 135,450	\$ 158,748	\$ 158,748	\$ 158,748
<b>ENG DEVELOPMENT REVIEW</b>	<b>\$ 120,086</b>	<b>\$ 99,156</b>	<b>\$ -</b>	<b>\$ 61,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Streets Fund

**Purpose of the Fund:** The Streets Fund primary functions include operations and maintenance of the City's transportation system of all types. Pavement management and street restoration include graveling and grading of streets and alleys, street and curb repair and patching, sidewalk repairs, and in some cases replacement. The Street section of the Public Works Department is also responsible for repair and maintenance of all traffic signing and striping, which includes painting 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 Streets staff also mows along many City rights-of-way, picks up trash throughout the City (including dead animals), cleans streets by sweeping and flushing, trims and removes trees in the right-of-way, and builds and maintains facilities and buildings throughout the City. Engineering staff have responsibility to design and oversee street improvement projects.

**Summary of Major Revenue Sources:** Revenue for this fund is from state revenue share of gas tax. The General Fund also contributes toward the cost of streetlights.

### Summary of Operating Costs:

- Operating costs for the Public Works Department include a portion of salary and benefits for 4.96 FTE personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with Public Works functions within the fund.
- Operating costs for the Engineering Department include an allocation of salary and benefits for staff and for contracts for larger projects.

**Summary of Non-Operating Costs:** The cost are transfers to the internal services fund and pension bond fund.

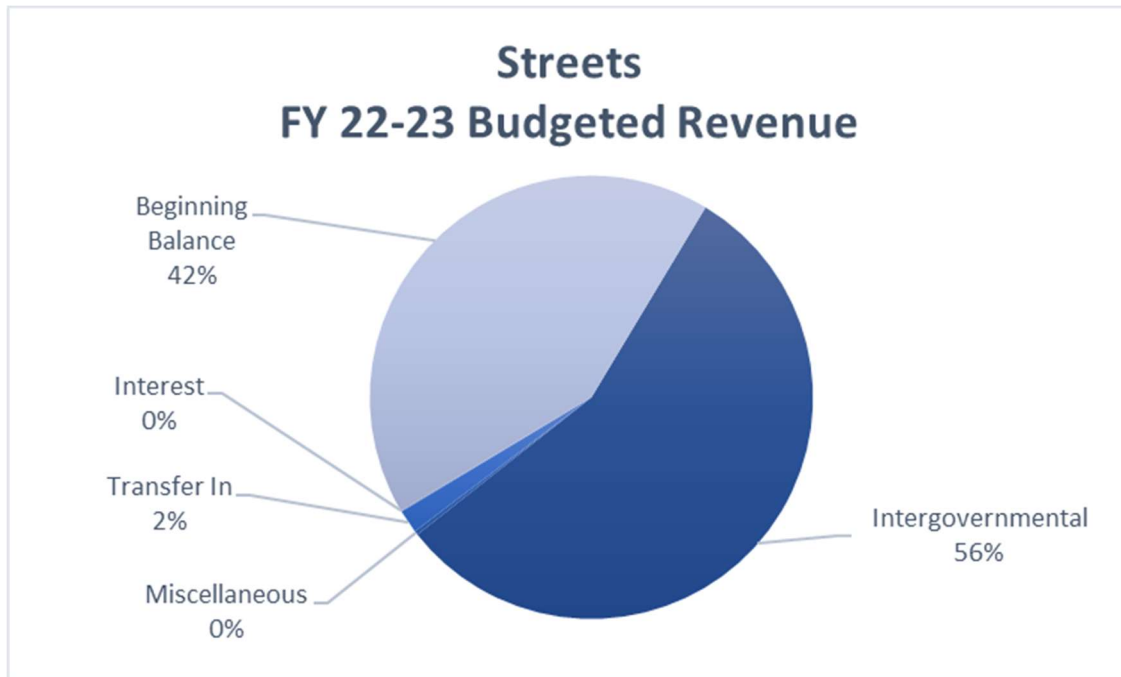
**Summary of Capital Projects:** Capital Projects planned for FY 22/23 include the following:

- \$220,000 for street overlay on Larkspur/Lupine in conjunction with the sewer replacement project.
- \$250,000 for Airport Road/Stoltz Hill Signal Project
- \$200,000 Berlin Road/Grant Street Paving Project
- \$50,000 Rapid Flashing Pedestrian Crossing – Beaton Lane/Tennessee Road
- \$451,343 set aside in reserves for Seventh Street Reconstruction Project

**Highlights for FY 2023:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.



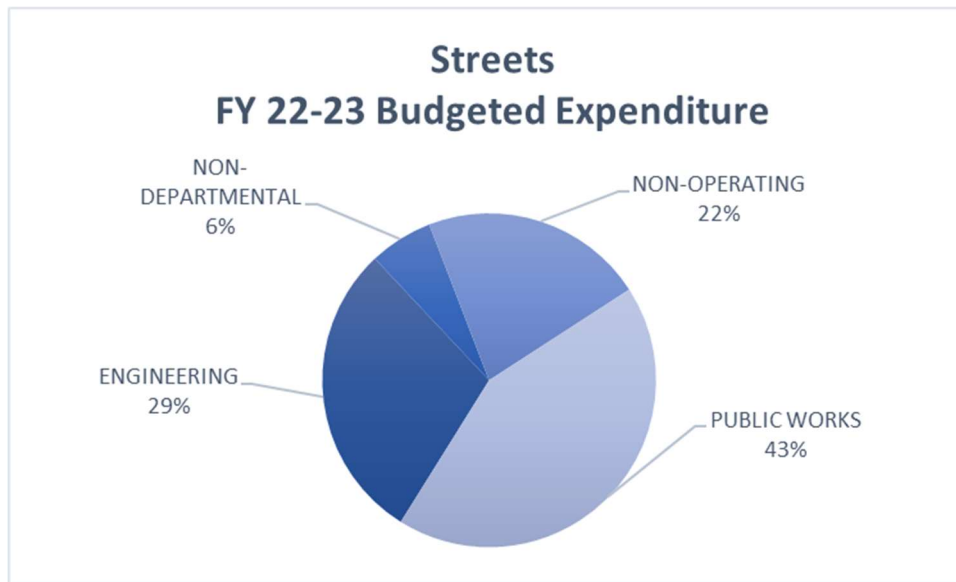
Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Street Maint. Fees - Other	\$ 1,150	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -
Rev From Rented Prop	7,285	9,700	-	9,600	-	-	-
<b>Rev. - Fees</b>	<b>\$ 7,285</b>	<b>\$ 9,700</b>	<b>\$ -</b>	<b>\$ 9,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Federal Grant Funds	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -
Street Sweeping	-	8,400	-	8,400	8,400	8,400	8,400
St Dept Of Trans	1,156,341	1,528,239	1,286,775	1,437,539	1,446,690	1,446,690	1,446,690
<b>Rev.-Intergovernmental</b>	<b>\$ 1,156,341</b>	<b>\$ 1,536,730</b>	<b>\$ 1,286,775</b>	<b>\$ 1,445,939</b>	<b>\$ 1,455,090</b>	<b>\$ 1,455,090</b>	<b>\$ 1,455,090</b>
Interest On Investment	\$ 4,420	\$ 2,241	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>Rev. - Interest</b>	<b>\$ 4,420</b>	<b>\$ 2,241</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
Miscellaneous Revenue	\$ 7,518	\$ 2,206	\$ 7,500	\$ 150	\$ 7,500	\$ 7,500	\$ 7,500
<b>Rev.-Miscellaneous</b>	<b>\$ 7,518</b>	<b>\$ 2,206</b>	<b>\$ 7,500</b>	<b>\$ 150</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
Trans In Sal/Ben funding	\$ 7,747	\$ 1,980	\$ -	\$ -	\$ -	\$ -	\$ -
From General Fund	45,000	45,000	45,000	45,000	45,000	45,000	45,000
From 430/470 Sal/Ben	53,638	-	-	-	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 106,385</b>	<b>\$ 46,980</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
Beginning Balance	\$ 474,152	\$ 234,840	\$ 282,314	\$ 778,987	\$ 1,099,863	\$ 1,099,863	\$ 1,099,863
<b>Rev.-Beginning Balance</b>	<b>\$ 474,152</b>	<b>\$ 234,840</b>	<b>\$ 282,314</b>	<b>\$ 778,987</b>	<b>\$ 1,099,863</b>	<b>\$ 1,099,863</b>	<b>\$ 1,099,863</b>
<b>REVENUE</b>	<b>\$ 1,756,101</b>	<b>\$ 1,832,697</b>	<b>\$ 1,622,589</b>	<b>\$ 2,281,676</b>	<b>\$ 2,609,453</b>	<b>\$ 2,609,453</b>	<b>\$ 2,609,453</b>



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ -	\$ -	\$ 19,500	\$ 22,750	\$ 26,500	\$ 26,500	\$ 26,500
Fringe Benefits - Budget	-	-	11,250	10,300	13,000	13,000	13,000
FICA	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Insurance - Health	-	-	-	-	-	-	-
Insurance - HRA	-	-	-	-	-	-	-
Insurance - Life	-	-	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-	-	-
Insurance - Disability	-	-	-	-	-	-	-
Legal Benefit	-	-	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,750</b>	<b>\$ 33,050</b>	<b>\$ 39,500</b>	<b>\$ 39,500</b>	<b>\$ 39,500</b>
FTE	0.00	0.00	0.20	0.20	0.25	0.25	0.25
Improvements	\$ -	\$ -	\$ 342,676	\$ 40,000	\$ 720,000	\$ 720,000	\$ 720,000
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,676</b>	<b>\$ 40,000</b>	<b>\$ 720,000</b>	<b>\$ 720,000</b>	<b>\$ 720,000</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,426</b>	<b>\$ 73,050</b>	<b>\$ 759,500</b>	<b>\$ 759,500</b>	<b>\$ 759,500</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	\$ 246,537	\$ 369,590	\$ 341,000	\$ 315,500	\$ 341,000	\$ 341,000	\$ 341,000
Overtime	547	1,417	-	-	-	-	-
Cash in Comp	-	749	-	-	-	-	-
Fringe Benefits - Budget	29	-	228,250	198,500	208,000	208,000	208,000
FICA	18,606	27,838	-	-	-	-	-
Unemployment	29,953	493	-	-	-	-	-
PERS	55,267	78,948	-	-	-	-	-
Def. Comp Match	-	-	-	-	-	-	-
Workers Compensation	1,537	9,033	-	-	-	-	-
Insurance - Health	43,607	91,402	-	-	-	-	-
Insurance - HRA	24,000	17,374	-	-	-	-	-
Insurance - Life	-	84	-	-	-	-	-
Insurance - Life/LTD	242	373	-	-	-	-	-
Insurance - Disability	712	1,029	-	-	-	-	-
Legal Benefit	-	13	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 421,037</b>	<b>\$ 598,343</b>	<b>\$ 569,250</b>	<b>\$ 514,000</b>	<b>\$ 549,000</b>	<b>\$ 549,000</b>	<b>\$ 549,000</b>
FTE	4.00	5.57	4.96	4.96	4.85	4.85	4.85
Advertising	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Contract Services	55,563	35,778	65,000	65,000	73,515	73,515	73,515
Dept/Operating Expense	24,508	32,762	59,000	59,000	59,000	59,000	59,000
Education & Training	551	1,085	2,500	2,500	2,500	2,500	2,500
Street Lights	189,903	158,820	135,000	135,000	200,000	200,000	200,000
Insurance	58,671	74,643	82,500	82,500	94,370	94,370	94,370
Uniform	1,750	2,782	2,700	2,750	2,750	2,750	2,750
Maint/Building	724	6,751	4,500	4,500	4,500	4,500	4,500
Maint/Equipment	2,866	539	5,500	5,500	5,500	5,500	5,500
Maint/Vehicles	15,202	15,659	18,000	19,500	22,000	22,000	22,000
Meetings & Conferences	-	189	1,500	400	1,500	1,500	1,500
Office Supplies	212	644	800	800	800	800	800
Petroleum	20,256	17,471	25,000	25,000	35,000	35,000	35,000
Utilities	3,059	2,931	15,000	-	15,000	15,000	15,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 373,265</b>	<b>\$ 350,054</b>	<b>\$ 418,000</b>	<b>\$ 402,450</b>	<b>\$ 517,435</b>	<b>\$ 517,435</b>	<b>\$ 517,435</b>
Improvements	385,733	\$ 385,733	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Vehicles	16,111	-	21,500	1,900	21,500	21,500	21,500
<b>Exp.-Capital Outlay</b>	<b>\$ 401,844</b>	<b>\$ 385,733</b>	<b>\$ 56,500</b>	<b>\$ 36,900</b>	<b>\$ 56,500</b>	<b>\$ 56,500</b>	<b>\$ 56,500</b>
<b>PUBLIC WORKS</b>	<b>\$ 1,196,146</b>	<b>\$ 1,334,130</b>	<b>\$ 1,043,750</b>	<b>\$ 953,350</b>	<b>\$ 1,122,935</b>	<b>\$ 1,122,935</b>	<b>\$ 1,122,935</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
To General Fund	\$ 8,868	\$ 27,476	\$ -	\$ -	\$ -	\$ -	\$ -
To General Fund-Sal/Ben	190,017	-	-	-	-	-	-
To Info System Service	16,191	7,376	-	30,555	39,440	39,440	39,440
To Custodial & Bldg Maint	3,464	931	-	11,818	11,680	11,680	11,680
To PERS Bond	10,597	12,874	-	10,750	10,635	10,635	10,635
To Cust/Maint-Sal/Ben	24,933	-	-	-	-	-	-
To Admin Services	-	-	102,290	102,290	98,920	98,920	98,920
<b>Exp.-Trans Out- Operations</b>	<b>\$ 254,070</b>	<b>\$ 48,657</b>	<b>\$ 102,290</b>	<b>\$ 155,413</b>	<b>\$ 160,675</b>	<b>\$ 160,675</b>	<b>\$ 160,675</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 254,070</b>	<b>\$ 48,657</b>	<b>\$ 102,290</b>	<b>\$ 155,413</b>	<b>\$ 160,675</b>	<b>\$ 160,675</b>	<b>\$ 160,675</b>
To Eqpt Acq & Rep Fund	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
Operating Contingency	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
Reserve for Capital Project	\$ -	\$ -	\$ -	\$ -	\$ 451,343	\$ 451,343	\$ 451,343
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 451,343</b>	<b>\$ 451,343</b>	<b>\$ 451,343</b>
<b>NON-OPERATING</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 566,343</b>	<b>\$ 566,343</b>	<b>\$ 566,343</b>
Total Revenue	\$ 1,756,101	\$ 1,832,697	\$ 1,622,589	\$ 2,281,676	\$ 2,609,453	\$ 2,609,453	\$ 2,609,453
Total Expense	\$ 1,515,216	\$ 1,447,787	\$ 1,569,466	\$ 1,181,813	\$ 2,609,453	\$ 2,609,453	\$ 2,609,453
<b>STREETS</b>	<b>\$ 240,885</b>	<b>\$ 384,910</b>	<b>\$ 53,123</b>	<b>\$ 1,099,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## LINX Transit

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

Other responsibilities of the department include assuring compliance with all FTA (Federal Transit Administration) and ODOT (Oregon Department of Transportation) regulations, monitoring operations for safe and efficient service, participating in local and regional transportation planning efforts, procuring equipment, pursuing and tracking grant funds, and managing a balance between the need for service and available resources.

### Summary of Major Revenue Sources:

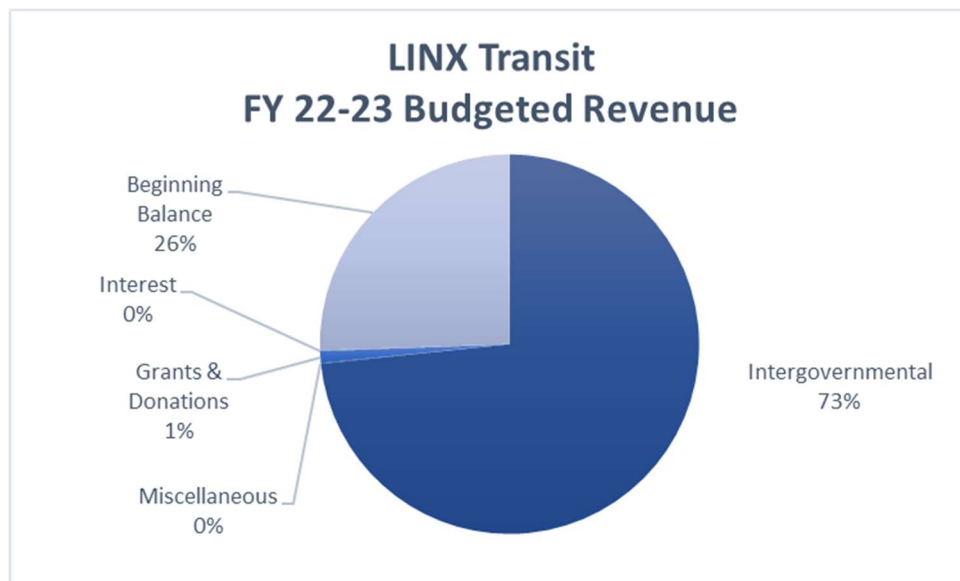
- \$523,000 budgeted in STIF (Statewide Transportation Improvement Fund) for operating costs for the LOOP deviated fixed route, enhanced demand-response service, service up to five miles outside city limits, transportation for high school and college students and new pilot service to Brownsville.
- \$140,000 budgeted in STIF for new vehicle.
- \$200,000 budgeted for the 5311 federal grant for rural transportation and CARES Act funding (balance for 2021-23 biennium)
- \$45,000 in revenue for STF (Special Transportation Fund), through Linn County
- \$12,000 budgeted for preventative maintenance through the 5310 federal grant

### Summary of Operating costs:

- Payroll expenses – LINX Transit staff includes a full-time LINX/Senior Center Coordinator (split 50/50), 1.6 FTE LINX Dispatcher (one full-time and one full-time position split with Senior Center (60 LINX Transit/40 Senior Center)), three full-time drivers and seven part-time drivers; also includes a 25% allocation for LINX & Senior Center Director directly in the LINX Transit Fund, as well as up to 50% more allocated in the General Fund to match for 5311 grant and reimbursement through STIF grant. (8.35 FTE)
- Vehicle maintenance for LINX fleet, fuel, vehicle insurance, uniforms, and marketing materials
- Miscellaneous operating supplies and expenses, including PPE for COVID-19 related expenses

**Highlights for FY 2023:**

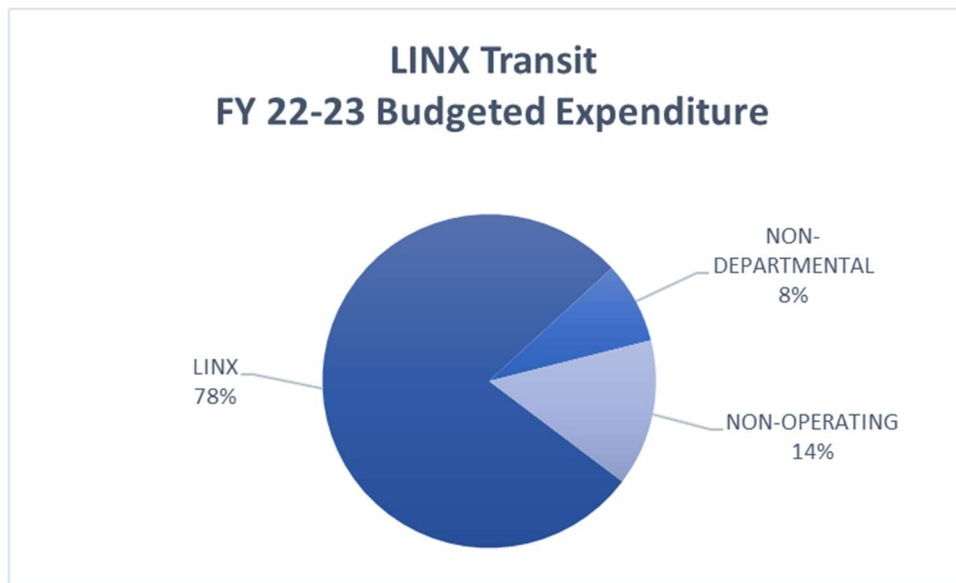
- Implement transit service to the Brownsville area, two times a week. The new pilot project service is funded through STIF (Statewide Transportation Improvement Funding).
- Participate in a Technology Assessment Project with select other public transportation providers and Oregon Department of Transportation.
- Review LINX fare structure and consider reinstating the second or third quarter of FY2022-23
- Develop a phased service enhancement plan for future transit expansion in compliance with revised STF/STIF consolidated rules and in alignment with revised LINX short and long-term goal assessment, as outlined in the Transit Development Plan (TDP) to meet growing community needs



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ -	\$ 204,165	\$ 230,000	\$ 330,000	\$ 200,000	\$ 200,000	\$ 200,000
ODOT Discr Grant Fds	-	9,177	12,000	25,000	12,000	12,000	12,000
State Grant Funds	-	43,826	43,000	45,000	45,000	45,000	45,000
State Transit Tax	256,362	254,072	540,000	526,000	663,000	663,000	663,000
IGA Contract Revenue	20,140	1,500	3,000		3,000	3,000	3,000
<b>Rev.-Intergovernmental</b>	<b>\$ 276,502</b>	<b>\$ 512,740</b>	<b>\$ 828,000</b>	<b>\$ 926,000</b>	<b>\$ 923,000</b>	<b>\$ 923,000</b>	<b>\$ 923,000</b>
LINX Donations	\$ 460,101	\$ 2,197	\$ 12,500	\$ 2,500	\$ 12,500	\$ 12,500	\$ 12,500
<b>Rev. - Grants and Donations</b>	<b>\$ 460,101</b>	<b>\$ 2,197</b>	<b>\$ 12,500</b>	<b>\$ 2,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
Interest On Investment	\$ 1,305	\$ 1,454	\$ 1,000	\$ 650	\$ 1,000	\$ 1,000	\$ 1,000
<b>Rev. - Interest</b>	<b>\$ 1,305</b>	<b>\$ 1,454</b>	<b>\$ 1,000</b>	<b>\$ 650</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
Miscellaneous Revenue	\$ 2,519	\$ 457	\$ 1,000	\$ 650	\$ 1,000	\$ 1,000	\$ 1,000
<b>Rev.-Miscellaneous</b>	<b>\$ 2,519</b>	<b>\$ 457</b>	<b>\$ 1,000</b>	<b>\$ 650</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
Beginning Balance	\$ 27,653	\$ 272,609	\$ 264,124	\$ 341,397	\$ 320,938	\$ 320,938	\$ 320,938
<b>Rev.-Beginning Balance</b>	<b>\$ 27,653</b>	<b>\$ 272,609</b>	<b>\$ 264,124</b>	<b>\$ 341,397</b>	<b>\$ 320,938</b>	<b>\$ 320,938</b>	<b>\$ 320,938</b>
<b>REVENUE</b>	<b>\$ 768,080</b>	<b>\$ 789,457</b>	<b>\$ 1,106,624</b>	<b>\$ 1,271,197</b>	<b>\$ 1,258,438</b>	<b>\$ 1,258,438</b>	<b>\$ 1,258,438</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Salaries	111,490	170,186	\$ 233,000	\$ 250,700	\$ 278,000	\$ 278,000	\$ 278,000
PT Salary	67,866	80,845	153,000	102,500	173,146	173,146	173,146
Overtime	976	2,008	1,500		5,000	5,000	5,000
Fringe Benefits - Budget	20	-	179,500	200,000	230,000	230,000	230,000
FICA	13,706	19,090	-	-	-	-	-
Unemployment	9,958	10,103	-	-	-	-	-
PERS	24,978	54,153	-	-	-	-	-
Workers Compensation	259	2,476	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-
Insurance - Health	13,915	32,207	-	-	-	-	-
Insurance - HRA/PSA	13,000	7,990	-	-	-	-	-
Insurance - Life	60	60	-	-	-	-	-
Insurance - Life/LTD	184	207	-	-	-	-	-
Insurance - Disability	376	469	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 256,788</b>	<b>\$ 379,794</b>	<b>\$ 567,000</b>	<b>\$ 553,200</b>	<b>\$ 686,146</b>	<b>\$ 686,146</b>	<b>\$ 686,146</b>
FTE	3.34	5.34	7.85	7.85	8.35		
Advertising	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Communication	-	-	-	3,800	4,500	4,500	4,500
Contract Services	9,824	3,189	16,000	6,000	16,000	16,000	16,000
Dept/Operating Expense	13,176	7,022	17,000	8,000	17,000	17,000	17,000
Dept/Op Supplies	5,335	7,952	12,000	6,000	12,000	12,000	12,000
Education & Training	536	772	2,500	2,500	2,500	2,500	2,500
Insurance	-	9,912	12,989	12,989	13,011	13,011	13,011
Maint/Bldg (Gen'l)	10,000	-	5,000	500	2,500	2,500	2,500
Maint/Vehicles	3,638	12,976	12,000	12,000	12,000	12,000	12,000
Petroleum	19,566	20,375	40,000	40,000	50,000	50,000	50,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 62,075</b>	<b>\$ 62,198</b>	<b>\$ 118,989</b>	<b>\$ 91,789</b>	<b>\$ 131,011</b>	<b>\$ 131,011</b>	<b>\$ 131,011</b>
Office Eqpt.	\$ -	\$ -	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
Other Eqpt.	6,804	952	3,000	16,000	20,000	20,000	20,000
Vehicles	132,139	-	210,000	210,000	140,000	140,000	140,000
<b>Exp.-Capital Outlay</b>	<b>\$ 138,943</b>	<b>\$ 952</b>	<b>\$ 216,000</b>	<b>\$ 228,500</b>	<b>\$ 163,000</b>	<b>\$ 163,000</b>	<b>\$ 163,000</b>
LINX	\$ 457,806	\$ 442,944	\$ 901,989	\$ 873,489	\$ 980,157	\$ 980,157	\$ 980,157

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
To Admin Services	\$ -	\$ -	\$ 33,300	\$ 33,300	\$ 45,190	\$ 45,190	\$ 45,190
To General Fund	2,379	1,430	-	-	-	-	-
To General Fund-Sal/Ben	9,559	-	-	-	-	-	-
To Info System Service	13,387	7,161	24,830	24,830	32,050	32,050	32,050
To Custodial & Bldg Maint	4,205	1,129	9,270	9,270	9,160	9,160	9,160
To PERS Bond	4,247	9,082	9,370	9,370	13,055	13,055	13,055
<b>Exp.-Trans Out- Operations</b>	<b>\$ 33,777</b>	<b>\$ 18,802</b>	<b>\$ 76,770</b>	<b>\$ 76,770</b>	<b>\$ 99,455</b>	<b>\$ 99,455</b>	<b>\$ 99,455</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 33,777</b>	<b>\$ 18,802</b>	<b>\$ 76,770</b>	<b>\$ 76,770</b>	<b>\$ 99,455</b>	<b>\$ 99,455</b>	<b>\$ 99,455</b>
Operating Contingency	\$ -	\$ -	\$ 127,865	\$ -	\$ 178,826	\$ 178,826	\$ 178,826
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,865</b>	<b>\$ -</b>	<b>\$ 178,826</b>	<b>\$ 178,826</b>	<b>\$ 178,826</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,865</b>	<b>\$ -</b>	<b>\$ 178,826</b>	<b>\$ 178,826</b>	<b>\$ 178,826</b>
Total Revenue	\$ 768,080	\$ 789,457	\$ 1,106,624	\$ 1,271,197	\$ 1,258,438	\$ 1,258,438	\$ 1,258,438
Total Expense	\$ 491,583	\$ 461,746	\$ 1,106,624	\$ 950,259	\$ 1,258,438	\$ 1,258,438	\$ 1,258,438
<b>LINX</b>	<b>\$ 276,497</b>	<b>\$ 327,711</b>	<b>\$ -</b>	<b>\$ 320,938</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



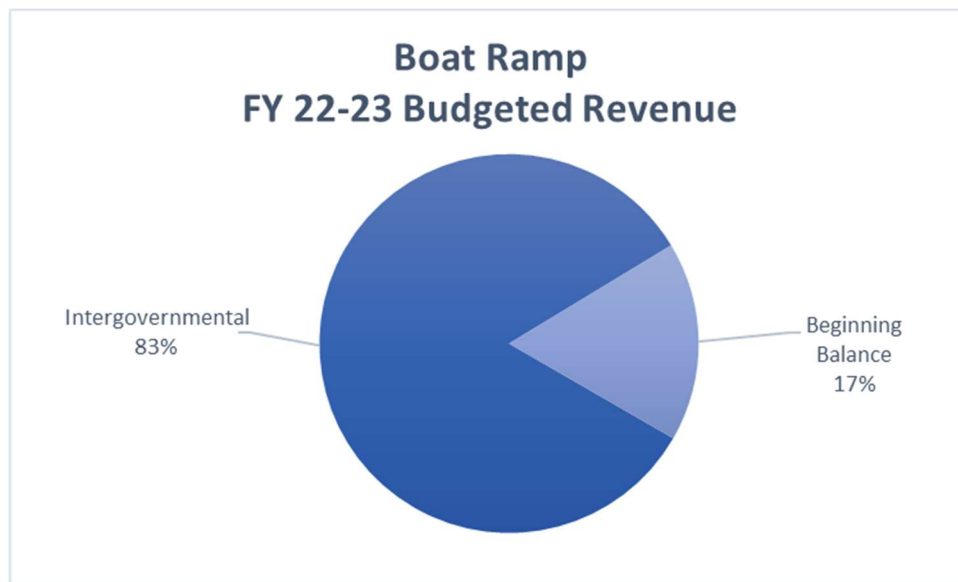
## Boat Ramp Fund

**Purpose of this Fund:** The state provides a grant to support the operations of the Gills Landing and Cheadle Lake Boat ramps. This fund accounts for the grant monies.

**Major Sources of Revenue:** State Maintenance Assistance Program (MAP) and at time federal grants.

**Summary of Operating Costs:** Costs include maintenance of parking areas and restroom facilities in addition to garbage removal and vegetation maintenance. This year the dock will be replaced at Gills Landing, funded by a FEMA grant, as the old dock washed away in a storm.

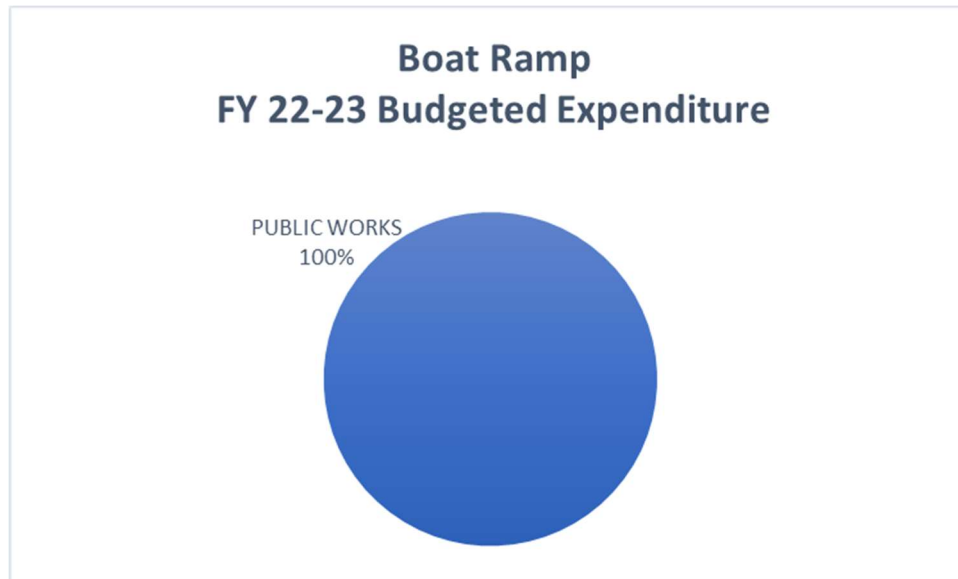
**Summary of Non-Operating Costs:** None at this time.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ 17,849	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -
State Grant Funds	8,000	8,000	8,000	-	8,000	8,000	8,000
<b>Rev.-Intergovernmental</b>	<b>\$ 25,849</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 75,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
Interest On Investment	\$ 262	\$ 394	\$ -	\$ 180	\$ -	\$ -	\$ -
<b>Rev. - Interest</b>	<b>\$ 262</b>	<b>\$ 394</b>	<b>\$ -</b>	<b>\$ 180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 10,111	\$ 29,323	\$ 97,943	\$ 27,959	\$ 1,639	\$ 1,639	\$ 1,639
<b>Rev.-Beginning Balance</b>	<b>\$ 10,111</b>	<b>\$ 29,323</b>	<b>\$ 97,943</b>	<b>\$ 27,959</b>	<b>\$ 1,639</b>	<b>\$ 1,639</b>	<b>\$ 1,639</b>
<b>REVENUE</b>	<b>\$ 36,222</b>	<b>\$ 37,717</b>	<b>\$ 105,943</b>	<b>\$ 103,139</b>	<b>\$ 9,639</b>	<b>\$ 9,639</b>	<b>\$ 9,639</b>



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Dept/Operating Expense-Gills	\$ 4,865	\$ 7,259	\$ 4,000	\$ 4,000	\$ 7,139	\$ 7,139	\$ 7,139
Operating Exp -Cheadle ramp	2,032	2,500	2,500	2,500	2,500	2,500	2,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ 6,897</b>	<b>\$ 9,759</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 9,639</b>	<b>\$ 9,639</b>	<b>\$ 9,639</b>
Improvements	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	<b>\$ 6,897</b>	<b>\$ 9,759</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ 9,639</b>	<b>\$ 9,639</b>	<b>\$ 9,639</b>
Operating Contingency	\$ -	\$ -	\$ 4,443	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 36,222	\$ 37,717	\$ 105,943	\$ 103,139	\$ 9,639	\$ 9,639	\$ 9,639
Total Expense	\$ 6,897	\$ 9,759	\$ 105,943	\$ 101,500	\$ 9,639	\$ 9,639	\$ 9,639
<b>BOAT RAMP</b>	<b>\$ 29,325</b>	<b>\$ 27,958</b>	<b>\$ -</b>	<b>\$ 1,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Equipment Acquisition and Replacement Fund

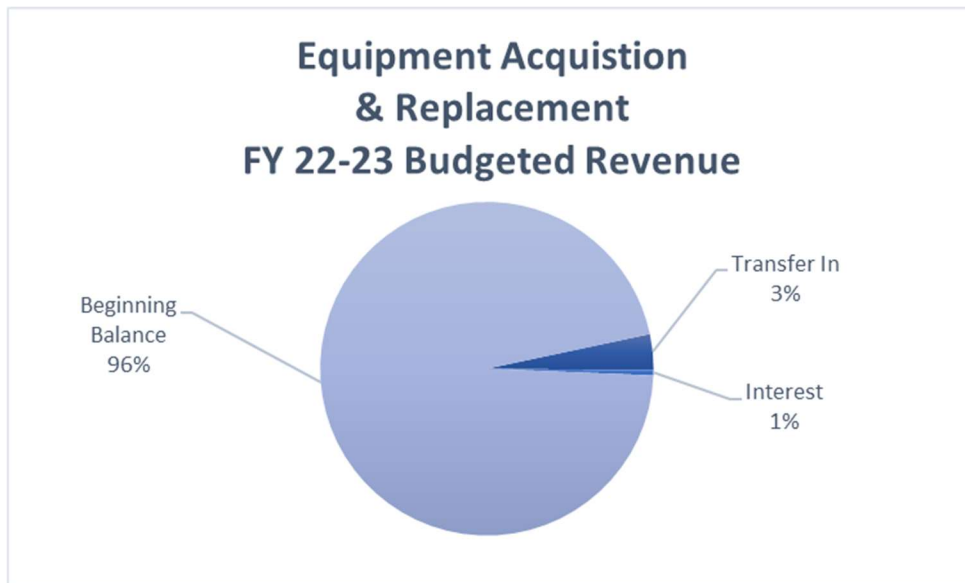
**Purpose of this Fund:** This Fund is used to save to replace equipment, buildings, and software.

**Major Sources of Revenue:** Transfers in from funds.

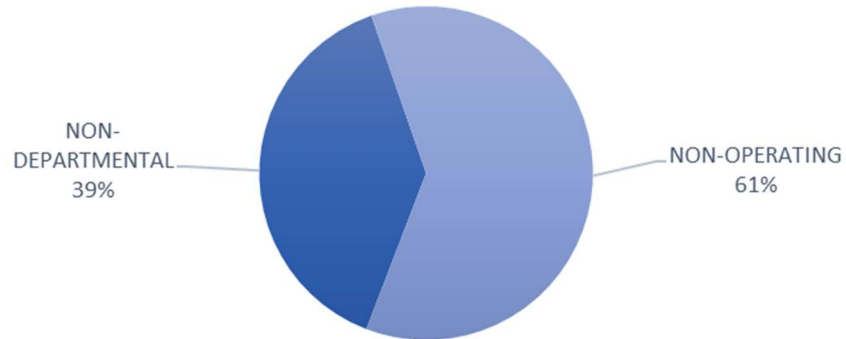
**Summary of Operating Costs:** There are no operating expenses in this fund.

**Summary of Non-Operating Costs:** This year amounts will be spent on software training, police body camera and radio replacement, and IT network infrastructure.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Interest On Investment	\$ 25,493	\$ 8,276	\$ 4,500	\$ 3,000	\$ 4,500	\$ 4,500	\$ 4,500
<b>Rev. - Interest</b>	<b>\$ 25,493</b>	<b>\$ 8,276</b>	<b>\$ 4,500</b>	<b>\$ 3,000</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
Miscellaneous Revenue	\$ 5,850	\$ 5,188	\$ -	\$ 7,138	\$ -	\$ -	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ 5,850</b>	<b>\$ 5,188</b>	<b>\$ -</b>	<b>\$ 7,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
From General Fund	\$ 639,717	\$ 52,000	\$ 250,000	\$ -	\$ 32,000	\$ 32,000	\$ 32,000
From Info Sys	65,000	-	-	-	-	-	-
From Park Enterprise	15,000	-	-	-	-	-	-
From Streets Fund	65,000	65,000	-	-	65,000	65,000	65,000
<b>Rev.-Transfers In</b>	<b>\$ 784,717</b>	<b>\$ 117,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 97,000</b>	<b>\$ 97,000</b>	<b>\$ 97,000</b>
Beginning Balance	\$ 1,652,660	\$ 1,251,413	\$ 906,473	\$ 893,628	\$ 883,766	\$ 883,766	\$ 883,766
<b>Rev.-Beginning Balance</b>	<b>\$ 1,652,660</b>	<b>\$ 1,251,413</b>	<b>\$ 906,473</b>	<b>\$ 893,628</b>	<b>\$ 883,766</b>	<b>\$ 883,766</b>	<b>\$ 883,766</b>
<b>REVENUE</b>	<b>\$ 2,468,720</b>	<b>\$ 1,381,877</b>	<b>\$ 1,160,973</b>	<b>\$ 903,766</b>	<b>\$ 985,266</b>	<b>\$ 985,266</b>	<b>\$ 985,266</b>



## Equipment Acquisition & Replacement FY 22-23 Budgeted Expenditure



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Land	\$ -	\$ -	\$ 153,294	\$ -	\$ 153,185	\$ 153,185	\$ 153,185
Improvements (Maint)	-	3,406	-	-	-	-	-
Improvements (Parks)	206,548	62,154	-	-	-	-	-
Office Eqpt.	-	-	50,000	20,000	40,000	40,000	40,000
Other Eqpt (IT)	-	56,905	40,000	-	76,680	76,680	76,680
Other Eqpt (Police)	28,447	11,743	77,523	-	112,766	112,766	112,766
Other Eqpt (SC)	93,249	-	-	-	-	-	-
Vehicles (Maint)	57,730	95,472	-	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 385,974</b>	<b>\$ 229,680</b>	<b>\$ 320,817</b>	<b>\$ 20,000</b>	<b>\$ 382,631</b>	<b>\$ 382,631</b>	<b>\$ 382,631</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 385,974</b>	<b>\$ 229,680</b>	<b>\$ 320,817</b>	<b>\$ 20,000</b>	<b>\$ 382,631</b>	<b>\$ 382,631</b>	<b>\$ 382,631</b>
To Water 430	\$ 433,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To Storm Drainage	120,985	-	-	-	-	-	-
To Wastewater 470	276,540	-	-	-	-	-	-
To NW Lebanon URD	-	258,568	-	-	-	-	-
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ 831,334</b>	<b>\$ 258,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Res - Eq Rep (Senior Center)	\$ -	\$ -	20,691	\$ -	20,847	20,847	20,847
Res - Eq Rep (PW/Eng Maint-Eq)	-	-	257,603	-	329,161	329,161	329,161
Res - Eq Rep (Library)	-	-	10,233	-	10,310	10,310	10,310
Res - Eq Rep (Bldg Maint-Eq)	-	-	11,411	-	11,496	11,496	11,496
Res - Eq Rep (IS)	-	-	58,712	-	-	-	-
Res - City Hall Project	-	-	251,784	-	1,797	1,797	1,797
Res - Finance Software	-	-	219,629	-	211,666	211,666	211,666
Res - LINX	-	-	10,093	-	17,358	17,358	17,358
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840,156</b>	<b>\$ -</b>	<b>\$ 602,635</b>	<b>\$ 602,635</b>	<b>\$ 602,635</b>
<b>NON-OPERATING</b>	<b>\$ 831,334</b>	<b>\$ 258,568</b>	<b>\$ 840,156</b>	<b>\$ -</b>	<b>\$ 602,635</b>	<b>\$ 602,635</b>	<b>\$ 602,635</b>
Total Revenue	\$ 2,468,720	\$ 1,381,877	\$ 1,160,973	\$ 903,766	\$ 985,266	\$ 985,266	\$ 985,266
Total Expense	\$ 1,217,308	\$ 488,248	\$ 1,160,973	\$ 20,000	\$ 985,266	\$ 985,266	\$ 985,266
<b>EQUIPMENT ACQ. &amp; REPLACEM</b>	<b>\$ 1,251,412</b>	<b>\$ 893,629</b>	<b>\$ -</b>	<b>\$ 883,766</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Pioneer Cemetery Fund

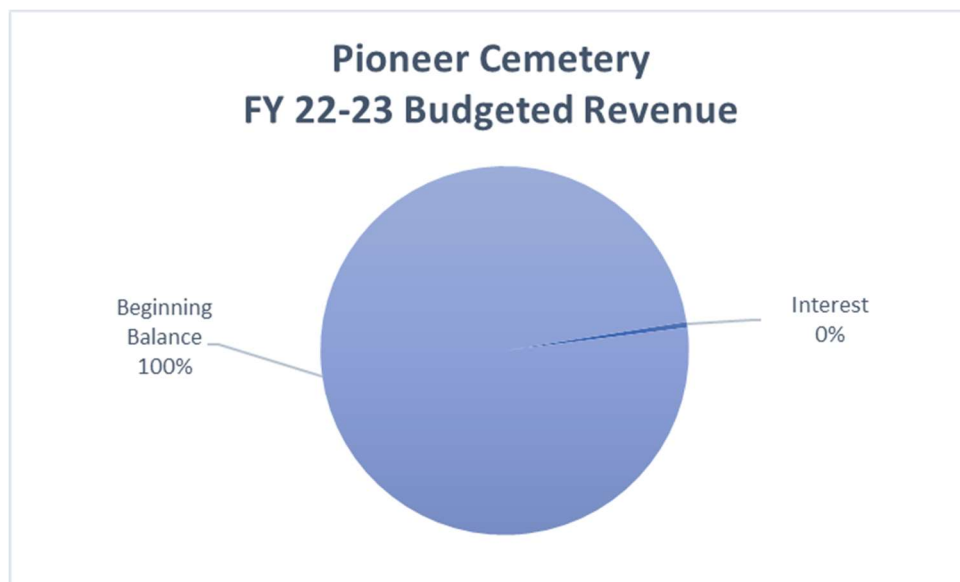
**Purpose of this Fund:** This fund provides resources for maintaining the Pioneer Cemetery.

**Major Sources of Revenue:** Revenues for this fund include interest and donations

**Summary of Operating Costs:** Funds are budgeted for routine maintenance.

**Summary of Non-Operating Costs:** There are no non-operating costs in this fund.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Interest On Investment	\$ 195	\$ 76	50	\$ 55	\$ 50	\$ 50	\$ 50
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 195</b>	<b>\$ 76</b>	<b>\$ 50</b>	<b>\$ 55</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>
Beginning Balance	\$ 9,876	\$ 10,147	10,125	\$ 10,147	\$ 10,202	\$ 10,202	\$ 10,202
<b>Rev.-Beginning Balance</b>	<b>\$ 9,876</b>	<b>\$ 10,147</b>	<b>\$ 10,125</b>	<b>\$ 10,147</b>	<b>\$ 10,202</b>	<b>\$ 10,202</b>	<b>\$ 10,202</b>
<b>REVENUE</b>	<b>\$ 10,071</b>	<b>\$ 10,223</b>	<b>\$ 10,175</b>	<b>\$ 10,202</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>
Improvements	\$ -	\$ -	10,175	\$ -	\$ 10,252	\$ 10,252	\$ 10,252
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,175</b>	<b>\$ -</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>
<b>PUBLIC WORKS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,175</b>	<b>\$ -</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>
Total Revenue	\$ 10,071	\$ 10,223	\$ 10,175	\$ 10,202	\$ 10,252	\$ 10,252	\$ 10,252
Total Expense	\$ -	\$ -	\$ 10,175	\$ -	\$ 10,252	\$ 10,252	\$ 10,252
<b>PIONEER CEMETERY</b>	<b>\$ 10,071</b>	<b>\$ 10,223</b>	<b>\$ -</b>	<b>\$ 10,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Police Donations Fund

**Purpose of this Fund:** The purpose of the fund is to account for donations for community programs and outreach (National Night Out, Shop-With-A-Cop, Turn Lebanon Blue, etc.). Donations are received from community members and local businesses.

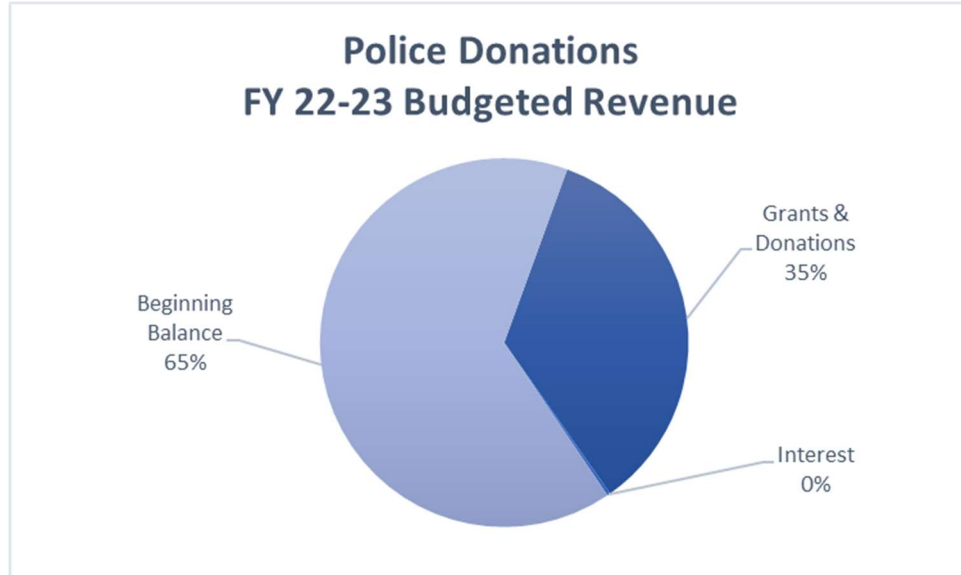
Donations to the Lebanon Police Department are received as revenue in the Police Donations Fund, received for restricted spending; expenditures are restricted to their respective programs (if the donation does not have a specific program or project identified, the donation is used for miscellaneous community policing.)

**Summary of Major Revenue Sources:** Community donations

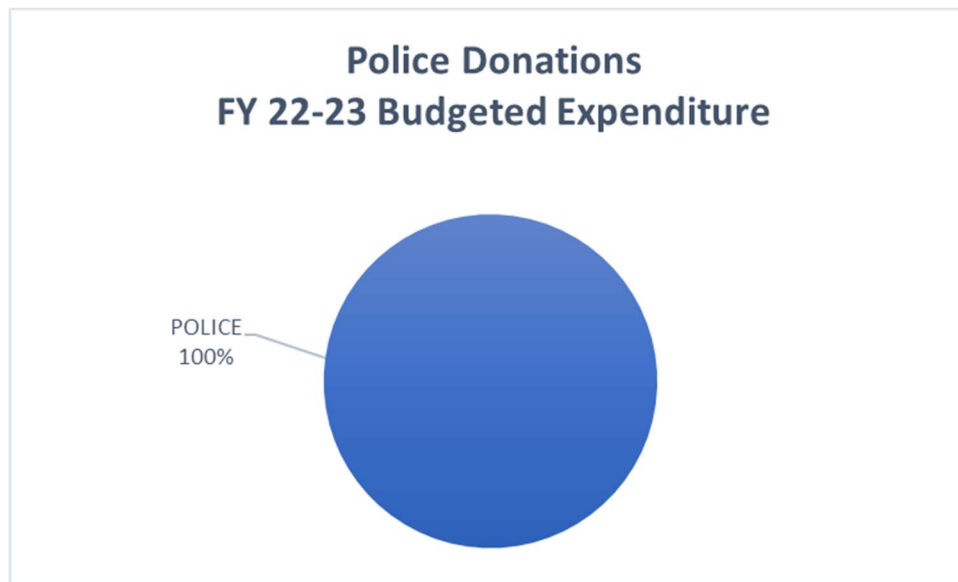
**Summary of Operating Costs:** Funds are used specifically to support programs and services as directed by the funding donor.

**Summary of Non-Operating Costs:** There are no non-operating costs associated with this fund.

**Highlights for FY 2023:** No significant changes are expected in the coming fiscal year.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Donations	\$ -	\$ 5,000	500	\$ -	\$ 500	\$ 500	\$ 500
Donations-Warming Shelter	-	-	-	-	-	-	-
Donations - Shop-With-A-Cop	650	9,300	7,400	2,041	7,400	7,400	7,400
Donations - National Night Out	600	1,500	1,100	-	1,100	1,100	1,100
Donations - Turn Lebanon Blue	-	-	1,135	-	1,135	1,135	1,135
Donations - Misc Community Pol	-	500	2,500	-	2,500	2,500	2,500
<b>Rev. - Grants and Donations</b>	<b>\$ 1,250</b>	<b>\$ 16,300</b>	<b>\$ 12,635</b>	<b>\$ 2,041</b>	<b>\$ 12,635</b>	<b>\$ 12,635</b>	<b>\$ 12,635</b>
Interest On Investment	\$ 288	\$ 160	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
<b>Rev. - Interest</b>	<b>\$ 288</b>	<b>\$ 160</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
Beginning Balance	\$ 17,432	\$ 13,362	22,588	\$ 21,965	\$ 23,682	\$ 23,682	\$ 23,682
<b>Rev.-Beginning Balance</b>	<b>\$ 17,432</b>	<b>\$ 13,362</b>	<b>\$ 22,588</b>	<b>\$ 21,965</b>	<b>\$ 23,682</b>	<b>\$ 23,682</b>	<b>\$ 23,682</b>
<b>REVENUE</b>	<b>\$ 18,970</b>	<b>\$ 29,822</b>	<b>\$ 35,323</b>	<b>\$ 24,006</b>	<b>\$ 36,417</b>	<b>\$ 36,417</b>	<b>\$ 36,417</b>
Dept/Operating Expense	\$ 5,608	\$ 7,856	\$ 35,323	\$ 324	\$ 36,417	\$ 36,417	\$ 36,417
<b>Exp.-Materials &amp; Services</b>	<b>\$ 5,608</b>	<b>\$ 7,856</b>	<b>\$ 35,323</b>	<b>\$ 324</b>	<b>\$ 36,417</b>	<b>\$ 36,417</b>	<b>\$ 36,417</b>
<b>POLICE</b>	<b>\$ 5,608</b>	<b>\$ 7,856</b>	<b>\$ 35,323</b>	<b>\$ 324</b>	<b>\$ 36,417</b>	<b>\$ 36,417</b>	<b>\$ 36,417</b>
Total Revenue	\$ 18,970	\$ 29,822	\$ 35,323	\$ 24,006	\$ 36,417	\$ 36,417	\$ 36,417
Total Expense	\$ 5,608	\$ 7,856	\$ 35,323	\$ 324	\$ 36,417	\$ 36,417	\$ 36,417
<b>POLICE DONATIONS</b>	<b>\$ 13,362</b>	<b>\$ 21,966</b>	<b>\$ -</b>	<b>\$ 23,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Library Donation Fund

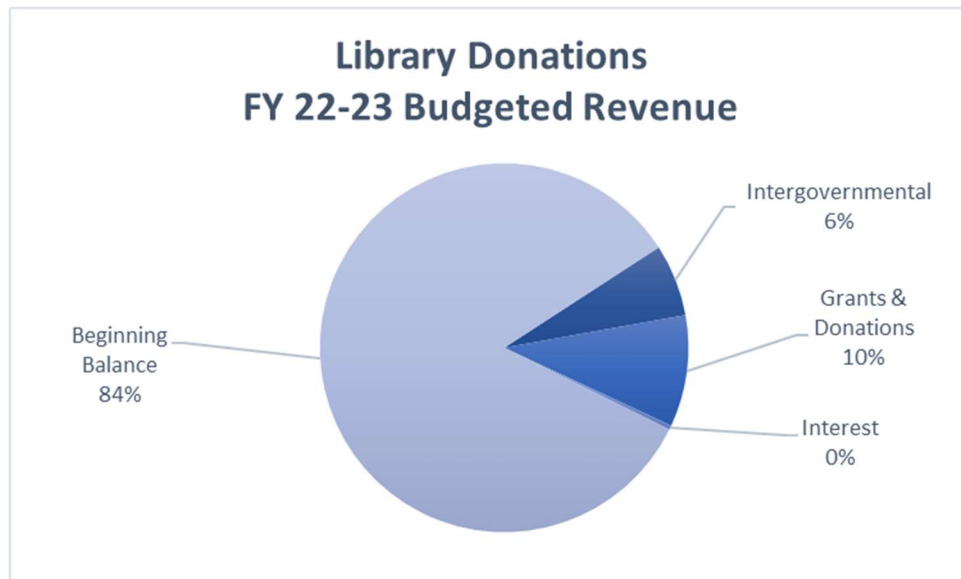
**Fund Purpose:** The Library Donation Fund is comprised of the former Library Trust and Snedaker Trust. The Library Donation Fund provides budgetary authority to support special purchases, projects and programs of the Library, including purchasing children’s and reference materials using the Snedaker donation earmarked for that purpose.

**Summary of Major Revenue Sources:** The Library Donation Fund receives an annual contribution of 27% net income from the Alta Ballew Charitable Trust, donations from the public, and payment for lost or damaged library materials. The Snedaker donation was established in January 2000. The Library received \$57,000 from the estate of Florence C. Snedaker. The estate stipulates that these funds must be used to purchase children’s and reference materials.

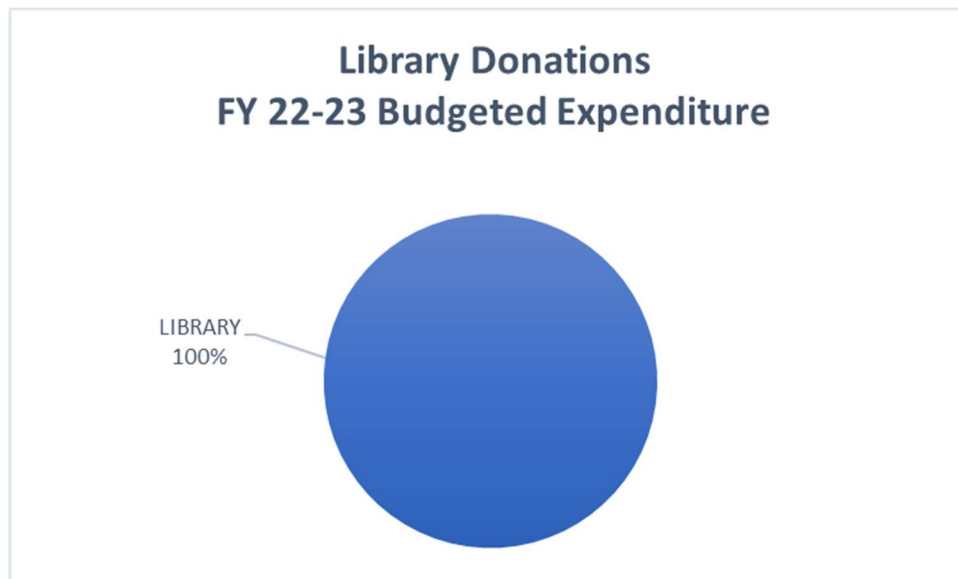
**Summary of Operating Costs:** There are no regular Library operating costs associated with these funds; all costs are for special purposes.

**Summary of Non-Operating Costs:** There are no non-operating costs in this fund.

**Highlights for FY 2023:** Funding from Library Donations provides for special collection purchases, programs and projects associated with the mission of the Lebanon Public Library, and replacement purchases of lost or damaged library materials. Some donations are designated for specific purchases or programs, while other undesignated gifts are available to be used at the discretion of the Library Director. The Snedaker donation, with additional funding from the Lebanon Genealogical Society, provides for annual subscription costs to online reference resource Ancestry. At the current rate, the Snedaker Trust will be depleted in approximately 10 years.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Gift of Literacy	\$ -	\$ 1,444	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
Trust Management	-	-	10,000	-	10,000	10,000	10,000
Ready to Read Grant	-	2,519	2,650	2,894	2,650	2,650	2,650
Rev.-Intergovernmental	\$ -	\$ 3,963	\$ 17,150	\$ 2,894	\$ 17,150	\$ 17,150	\$ 17,150
Trust Fund Donations	\$ 46,398	\$ 38,545	\$ 26,500	\$ 28,315	\$ 26,500	\$ 26,500	\$ 26,500
Rev. - Grants and Donations	\$ 46,398	\$ 38,545	\$ 26,500	\$ 28,315	\$ 26,500	\$ 26,500	\$ 26,500
Interest On Investment	\$ 3,626	\$ 1,528	\$ 1,000	\$ 1,048	\$ 1,000	\$ 1,000	\$ 1,000
Rev. - Interest	\$ 3,626	\$ 1,528	\$ 1,000	\$ 1,048	\$ 1,000	\$ 1,000	\$ 1,000
Trans In Snedaker Trust	\$ -	\$ -	\$ 22,000	\$ 20,172	\$ -	\$ -	\$ -
Rev.-Transfers In	\$ -	\$ -	\$ 22,000	\$ 20,172	\$ -	\$ -	\$ -
Beginning Balance	\$ 175,254	\$ 196,492	\$ 214,922	\$ 217,689	\$ 226,318	\$ 226,318	\$ 226,318
Rev.-Beginning Balance	\$ 175,254	\$ 196,492	\$ 214,922	\$ 217,689	\$ 226,318	\$ 226,318	\$ 226,318
<b>REVENUE</b>	<b>\$ 225,278</b>	<b>\$ 240,528</b>	<b>\$ 281,572</b>	<b>\$ 270,118</b>	<b>\$ 270,968</b>	<b>\$ 270,968</b>	<b>\$ 270,968</b>
Dept/Operating Expense	\$ 28,787	\$ -	\$ 43,650	\$ 43,800	\$ 43,650	\$ 43,650	\$ 43,650
Exp.-Materials & Services	\$ 28,787	\$ -	\$ 43,650	\$ 43,800	\$ 43,650	\$ 43,650	\$ 43,650
<b>LIBRARY</b>	<b>\$ 28,787</b>	<b>\$ -</b>	<b>\$ 43,650</b>	<b>\$ 43,800</b>	<b>\$ 43,650</b>	<b>\$ 43,650</b>	<b>\$ 43,650</b>
Unapprop Fund Balance	\$ -	\$ -	\$ 237,922	\$ -	\$ 227,318	\$ 227,318	\$ 227,318
Exp.-Unappropriated	\$ -	\$ -	\$ 237,922	\$ -	\$ 227,318	\$ 227,318	\$ 227,318
Unappropriated Fund Balance	\$ -	\$ -	\$ 237,922	\$ -	\$ 227,318	\$ 227,318	\$ 227,318
Total Revenue	\$ 225,278	\$ 240,528	\$ 281,572	\$ 270,118	\$ 270,968	\$ 270,968	\$ 270,968
Total Expense	\$ 28,787	\$ -	\$ 281,572	\$ 43,800	\$ 270,968	\$ 270,968	\$ 270,968
<b>LIBRARY DONATIONS</b>	<b>\$ 196,491</b>	<b>\$ 240,528</b>	<b>\$ -</b>	<b>\$ 226,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





## Snedaker Fund

This fund will be closed in FY 21-22, with the balance transferred to the Library Donation Fund.

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Interest On Investment	\$ 409	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev. - Interest</b>	<b>\$ 409</b>	<b>\$ 154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 21,286	\$ 20,695	\$ 22,000	\$ 20,172	\$ -	\$ -	\$ -
<b>Rev.-Beginning Balance</b>	<b>\$ 21,286</b>	<b>\$ 20,695</b>	<b>\$ 22,000</b>	<b>\$ 20,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>	<b>\$ 21,695</b>	<b>\$ 20,849</b>	<b>\$ 22,000</b>	<b>\$ 20,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Op Supplies	\$ 1,000	\$ 676	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 1,000</b>	<b>\$ 676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIBRARY</b>	<b>\$ 1,000</b>	<b>\$ 676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Trans to Library SRF	\$ -	\$ -	\$ 22,000	\$ 20,172	\$ -	\$ -	\$ -
<b>Exp.-Trans Out- Non-Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 20,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 20,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 21,695	\$ 20,849	\$ 22,000	\$ 20,172	\$ -	\$ -	\$ -
Total Expense	\$ 1,000	\$ 676	\$ 22,000	\$ 20,172	\$ -	\$ -	\$ -
<b>SNEDAKER TRUST</b>	<b>\$ 20,695</b>	<b>\$ 20,173</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Senior Center Donations Fund

**Purpose of this Fund:** The purpose of the fund is to account for donations to the Senior Center.

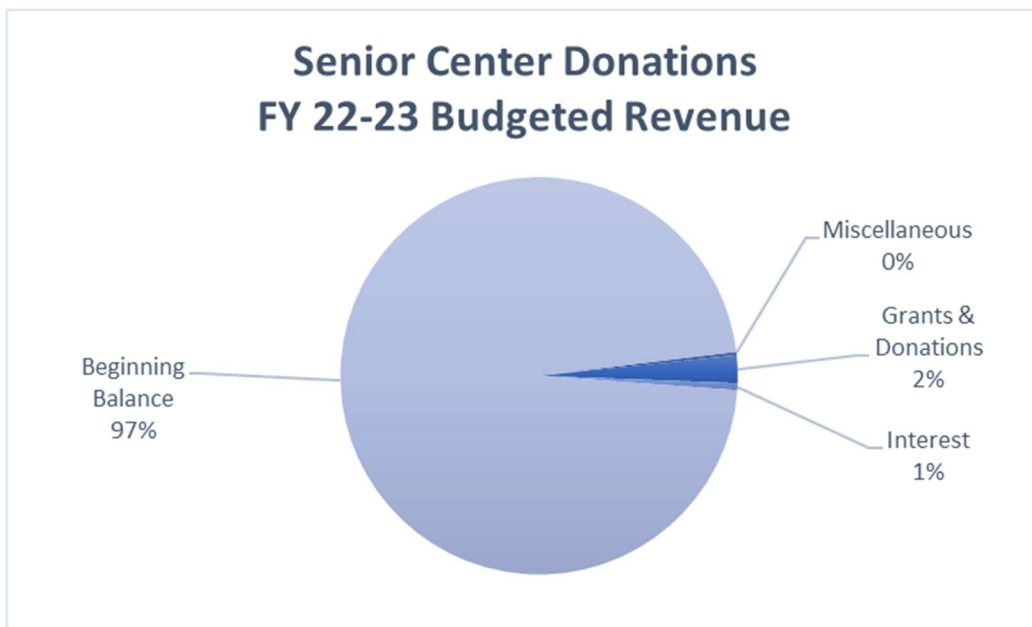
Donations are receipted as revenue in the Senior Center Donations Fund. Some donations may be made with restrictions on the use of the funds.

**Summary of Major Revenue Sources:** Community donations

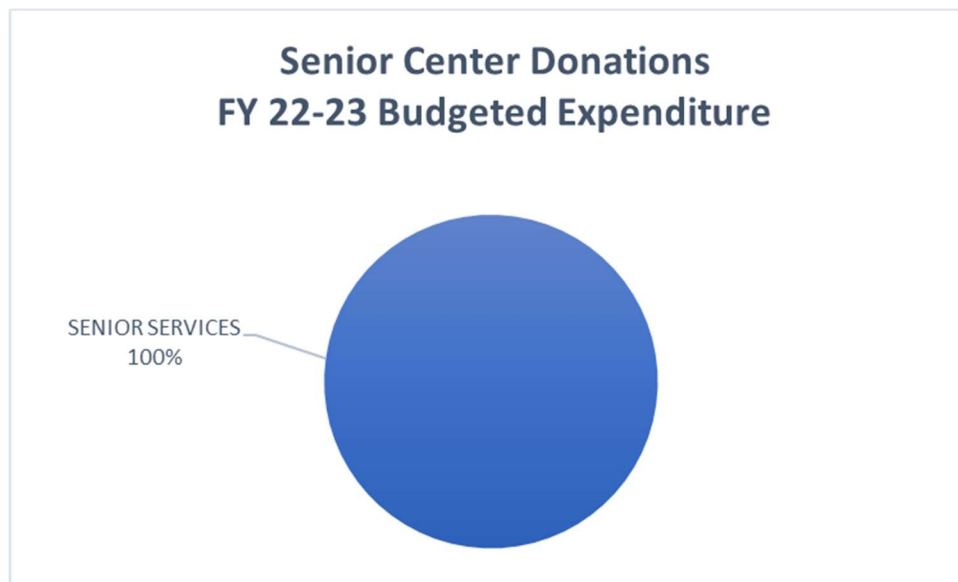
**Summary of Operating Costs:** Funds are used specifically to support programs and services as directed by the funding donor.

**Summary of Non-Operating Costs:** There are no non-operating costs associated with this fund.

**Highlights for FY 2023:** No significant changes are expected in the coming fiscal year.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
Federal Grant Funds	\$ -	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -
Rev.-Intergovernmental	\$ -	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -
Trust Fund Donations	\$ 3,486	\$ 2,234	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Rev. - Grants and Donations	\$ 3,486	\$ 2,234	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Rev From Rented Prop	\$ 370	\$ 1,110	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Cleaning Fee	580	-	600	-	-	-	-
Rental Deposits	1,070	-	1,200	-	-	-	-
Rev.-Rental	\$ 2,020	\$ 1,110	\$ 1,800	\$ -	\$ -	\$ -	\$ -
Interest On Investment	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Rev. - Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous Revenue	\$ 352	\$ 192	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Rev.-Miscellaneous	\$ 352	\$ 192	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Beginning Balance	\$ 170,640	\$ 171,768	\$ 172,198	\$ 172,774	\$ 172,474	\$ 172,474	\$ 172,474
Rev.-Beginning Balance	\$ 170,640	\$ 171,768	\$ 172,198	\$ 172,774	\$ 172,474	\$ 172,474	\$ 172,474
<b>REVENUE</b>	<b>\$ 176,498</b>	<b>\$ 176,144</b>	<b>\$ 179,498</b>	<b>\$ 178,274</b>	<b>\$ 177,974</b>	<b>\$ 177,974</b>	<b>\$ 177,974</b>
Contract Services	-	-	-	-	-	-	-
Dept/Operating Expense	\$ 8,103	\$ 4,667	\$ 12,000	\$ 5,800	\$ 12,000	\$ 12,000	\$ 12,000
Exp.-Materials & Services	\$ 8,103	\$ 4,667	\$ 12,000	\$ 5,800	\$ 12,000	\$ 12,000	\$ 12,000
Improvements	\$ -	\$ -	\$ 162,498	\$ -	\$ 160,974	\$ 160,974	\$ 160,974
Office Eqpt.	-	-	5,000	-	5,000	5,000	5,000
Exp.-Capital Outlay	\$ -	\$ -	\$ 167,498	\$ -	\$ 165,974	\$ 165,974	\$ 165,974
<b>SENIOR SERVICES</b>	<b>\$ 8,103</b>	<b>\$ 4,667</b>	<b>\$ 179,498</b>	<b>\$ 5,800</b>	<b>\$ 177,974</b>	<b>\$ 177,974</b>	<b>\$ 177,974</b>
Total Revenue	\$ 176,498	\$ 176,144	\$ 179,498	\$ 178,274	\$ 177,974	\$ 177,974	\$ 177,974
Total Expense	\$ 8,103	\$ 4,667	\$ 179,498	\$ 5,800	\$ 177,974	\$ 177,974	\$ 177,974
<b>SENIOR CENTER DONATIONS</b>	<b>\$ 168,395</b>	<b>\$ 171,477</b>	<b>\$ -</b>	<b>\$ 172,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Street Capital Projects Fund

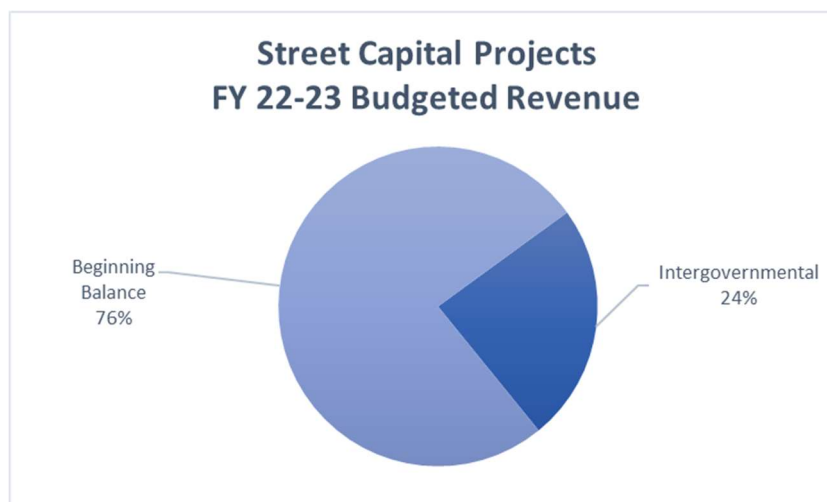
**Fund Purpose:** The Street Capital Projects Fund was established to receive funds designated for street improvements. The Street Preservation Program provides maintenance type projects including overlays, slurry seals, and crack sealing to city streets on a priority basis. The intent of the program is to preserve the existing city street system as well as complete street reconstruction projects for failed roadways and prevent costly street reconstruction. This fund 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 in conjunction with the Westside Interceptor Project.

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

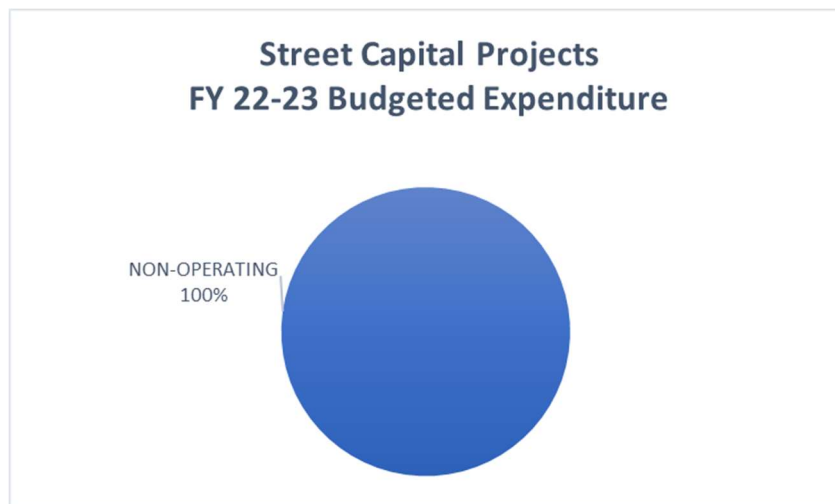
**Summary of Operating Costs:** Due to the limited amount of funds that are set aside each year, there are no personnel or materials and services charges to this fund.

**Summary of Non-Operating Costs:** Capital Projects planned for FY 22/23 include the following:

- \$485,000 for the Airport Road/Stoltz Hill Traffic Signal Project. Funding breakdown is as follows:
  - \$191,000 City Funds (2020 Surface Transportation Funds)
  - \$95,000 Applegate Landing Developer Contribution
  - \$199,000 Linn County Road Department Funds per IGA with City of Lebanon.
- \$183,000 Seventh Street Reconstruction Project (2021 Surface Transportation Funds)
- \$99,000 for the Lupine Overlay in conjunction with the sewer replacement project.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
County Grant Funds	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
State Grants	66,035	209,972	402,000	474,400	-	-	-
<b>Rev.-Intergovernmental</b>	<b>\$ 66,035</b>	<b>\$ 209,972</b>	<b>\$ 602,000</b>	<b>\$ 474,400</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
Inra. Ext. Deposit	\$ -	\$ -	\$ 295,000	\$ 290,009	\$ -	\$ -	\$ -
<b>Rev. - Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295,000</b>	<b>\$ 290,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interest On Investment	\$ 6,593	\$ 3,183	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev. - Interest</b>	<b>\$ 6,593</b>	<b>\$ 3,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
From General Fund	-	-	-	-	-	-	-
From Infra. Deferral	\$ -	\$ 60,838	\$ -	\$ -	\$ -	\$ -	\$ -
Trans In STP Street Fund	-	-	26,000	26,000	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ 60,838</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 340,962	\$ 338,245	\$ 394,077	\$ 603,156	\$ 628,743	\$ 628,743	\$ 628,743
<b>Rev.-Beginning Balance</b>	<b>\$ 340,962</b>	<b>\$ 338,245</b>	<b>\$ 394,077</b>	<b>\$ 603,156</b>	<b>\$ 628,743</b>	<b>\$ 628,743</b>	<b>\$ 628,743</b>
<b>REVENUE</b>	<b>\$ 413,590</b>	<b>\$ 612,238</b>	<b>\$ 1,317,077</b>	<b>\$ 1,393,565</b>	<b>\$ 828,743</b>	<b>\$ 828,743</b>	<b>\$ 828,743</b>
Contract Services	-	-	-	-	-	-	-
Contract Serv (Eng)	\$ 41,652	\$ 9,080	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 41,652</b>	<b>\$ 9,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 41,652</b>	<b>\$ 9,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Improvements	\$ 11,052	\$ -	\$ 1,256,244	\$ 764,822	\$ 766,707	\$ 785,907	\$ 785,907
Improvements (Eng)	22,642	-	-	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 33,694</b>	<b>\$ -</b>	<b>\$ 1,256,244</b>	<b>\$ 764,822</b>	<b>\$ 766,707</b>	<b>\$ 785,907</b>	<b>\$ 785,907</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Res - Airway	-	-	-	-	-	-	-
Res - Infra Deferral	\$ -	\$ -	\$ 60,833	\$ -	\$ 60,833	\$ 41,633	\$ 41,633
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,833</b>	<b>\$ -</b>	<b>\$ 60,833</b>	<b>\$ 41,633</b>	<b>\$ 41,633</b>
<b>NON-OPERATING</b>	<b>\$ 33,694</b>	<b>\$ -</b>	<b>\$ 1,317,077</b>	<b>\$ 764,822</b>	<b>\$ 827,540</b>	<b>\$ 827,540</b>	<b>\$ 827,540</b>
Total Revenue	\$ 413,590	\$ 612,238	\$ 1,317,077	\$ 1,393,565	\$ 828,743	\$ 828,743	\$ 828,743
Total Expense	\$ 75,346	\$ 9,080	\$ 1,317,077	\$ 764,822	\$ 827,540	\$ 827,540	\$ 827,540
<b>STREET CAPITAL PROJECTS</b>	<b>\$ 338,244</b>	<b>\$ 603,158</b>	<b>\$ -</b>	<b>\$ 628,743</b>	<b>\$ 1,203</b>	<b>\$ 1,203</b>	<b>\$ 1,203</b>



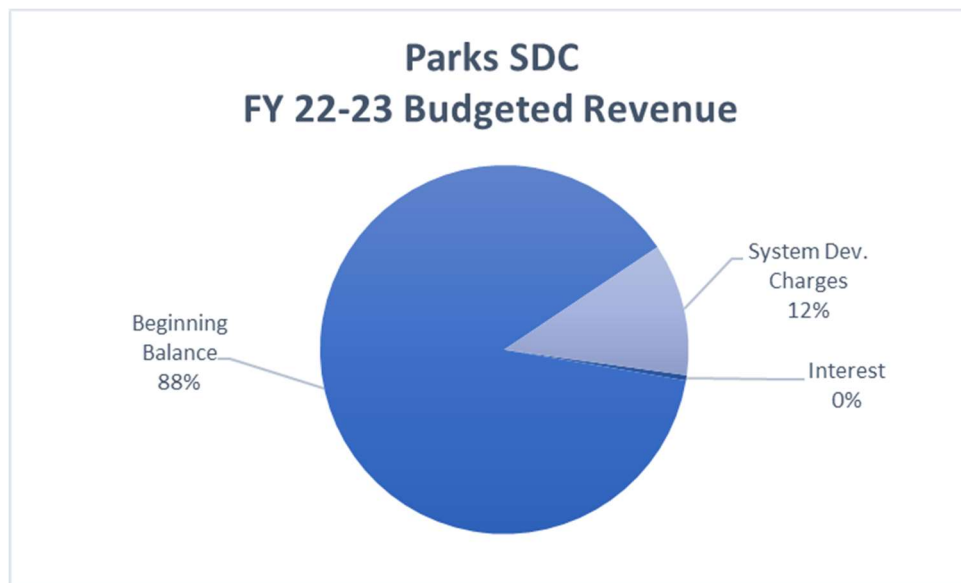
## SDC – Parks Improvements and Reimbursement Funds

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

The objective is to fund approved park projects as indicated in the Parks Master Plan and Parks SDC Plan. Staff is proposing to update the Parks Master Plan and Master Trail Plan beginning this fiscal year. Upon completion, an update to the Parks SDC's will be completed.

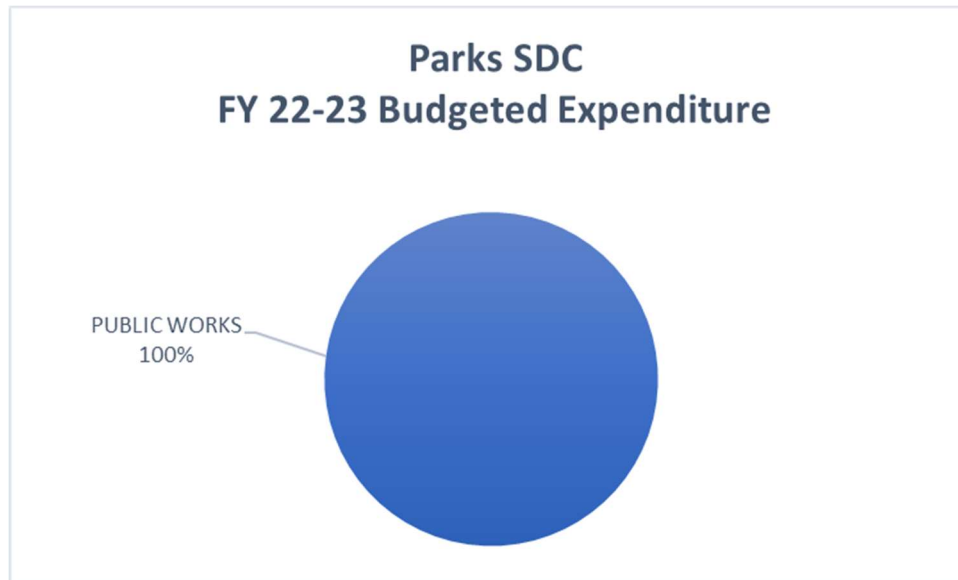
**Summary of Operating Costs:** Due to SDC legal requirements, there is a minimal amount of operating costs that could occur; the City has chosen not to incur those costs in order to maximize resources for projects. .

**Summary of Non-Operating Costs:** All current available SDC Funds are being reserved to purchase property at Cheadle Lake to fully develop the Cheadle Lake Regional Park.



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 159,415	\$ 171,376	\$ 15,000	\$ -	\$ -	\$ -	\$ -
SDC Principal	322,261	606,620	275,000	900,000	450,000	450,000	450,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 481,676</b>	<b>\$ 777,996</b>	<b>\$ 290,000</b>	<b>\$ 900,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
SDC Interest	\$ 9,670	\$ 14,079	\$ 7,000	\$ 9,000	\$ 7,000	\$ 7,000	\$ 7,000
Interest On Investment	20,252	14,799	11,000	13,000	11,000	11,000	11,000
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 29,922</b>	<b>\$ 28,878</b>	<b>\$ 18,000</b>	<b>\$ 22,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>
From Motel Tax	\$ 62,000	\$ 62,000	\$ 48,940	\$ 48,940	\$ -	\$ -	\$ -
From SDC-Park	-	-	-	-	-	-	-
From North Gateway URD	439,545	-	-	-	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 501,545</b>	<b>\$ 62,000</b>	<b>\$ 48,940</b>	<b>\$ 48,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 604,480	\$ 1,585,794	\$ 2,133,981	\$ 2,445,365	\$ 3,406,305	\$ 3,406,305	\$ 3,406,305
<b>Rev.-Beginning Balance</b>	<b>\$ 604,480</b>	<b>\$ 1,585,794</b>	<b>\$ 2,133,981</b>	<b>\$ 2,445,365</b>	<b>\$ 3,406,305</b>	<b>\$ 3,406,305</b>	<b>\$ 3,406,305</b>
<b>REVENUE</b>	<b>\$ 1,617,623</b>	<b>\$ 2,454,668</b>	<b>\$ 2,490,921</b>	<b>\$ 3,416,305</b>	<b>\$ 3,874,305</b>	<b>\$ 3,874,305</b>	<b>\$ 3,874,305</b>
Contract Services (Maint)	\$ 1,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 1,575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Improvements	\$ 21,569	\$ 3,001	\$ 2,490,921	\$ 10,000	\$ 3,874,305	\$ 3,874,305	\$ 3,874,305
<b>Exp.-Capital Outlay</b>	<b>\$ 21,569</b>	<b>\$ 3,001</b>	<b>\$ 2,490,921</b>	<b>\$ 10,000</b>	<b>\$ 3,874,305</b>	<b>\$ 3,874,305</b>	<b>\$ 3,874,305</b>
To General Fund-Sal/Ben	\$ 8,685	\$ 6,312	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Trans Out- Operations</b>	<b>\$ 8,685</b>	<b>\$ 6,312</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	<b>\$ 31,829</b>	<b>\$ 9,313</b>	<b>\$ 2,490,921</b>	<b>\$ 10,000</b>	<b>\$ 3,874,305</b>	<b>\$ 3,874,305</b>	<b>\$ 3,874,305</b>
Total Revenue	\$ 1,617,623	\$ 2,454,668	\$ 2,490,921	\$ 3,416,305	\$ 3,874,305	\$ 3,874,305	\$ 3,874,305
Total Expense	\$ 31,829	\$ 9,313	\$ 2,490,921	\$ 10,000	\$ 3,874,305	\$ 3,874,305	\$ 3,874,305
SDC-PARKS IMPR	\$ 1,585,794	\$ 2,445,355	\$ -	\$ 3,406,305	\$ -	\$ -	\$ -

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	-	-	-	-	-	-	-
SDC Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rev. - Sys Dev Chrg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest On Investment	\$ 4	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
Rev. - Interest	\$ 4	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 430	\$ 434	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437
Rev.-Beginning Balance	\$ 430	\$ 434	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437
<b>REVENUE</b>	\$ 434	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437
Improvements	\$ -	\$ -	\$ 437	\$ -	\$ 437	\$ 437	\$ 437
Exp.-Capital Outlay	\$ -	\$ -	\$ 437	\$ -	\$ 437	\$ 437	\$ 437
<b>PUBLIC WORKS</b>	\$ -	\$ -	\$ 437	\$ -	\$ 437	\$ 437	\$ 437
Total Revenue	\$ 434	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437	\$ 437
Total Expense	\$ -	\$ -	\$ 437	\$ -	\$ 437	\$ 437	\$ 437
SDC-PARKS REIMB	\$ 434	\$ 437	\$ -	\$ 437	\$ -	\$ -	\$ -





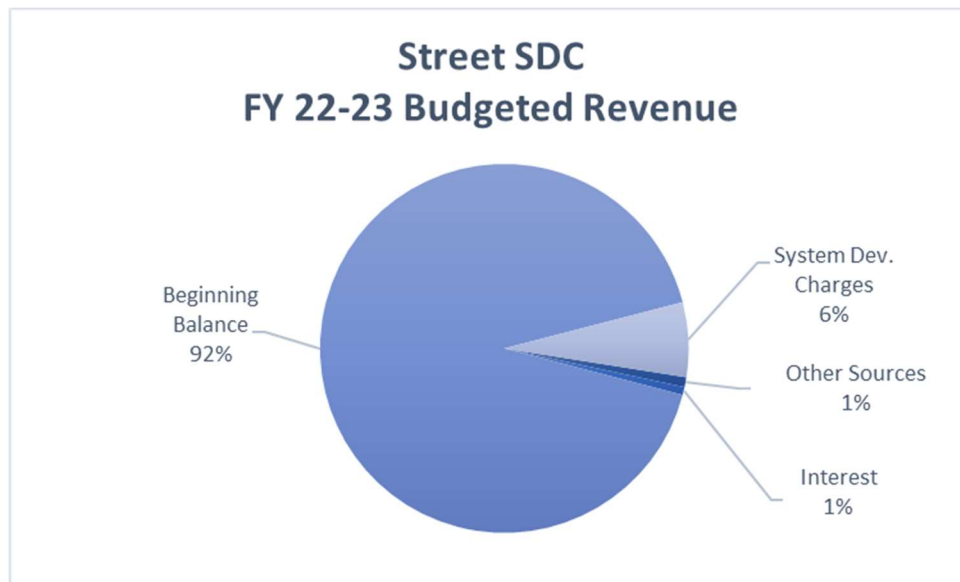
## SDC – Street Improvements and Reimbursement Funds

**Fund Purpose:** The purpose of these funds is to account for the revenues and expenses for Street Systems Development Charges (SDC). In 2020, the City hired a consulting firm to begin the process of updating the Street SDC's. The update was completed and implemented beginning January 1, 2022. Part of the new Street SDC fee reimburses the City for specific completed qualifying extra-capacity street projects that were funded without SDC's. As the City continues to grow, the Street SDC's will be used more frequently.

**Summary of Operating Costs:** Due to SDC legal requirements, there is a minimal amount of operating costs that could occur; the City has chosen not to incur those costs in order to maximize resources for projects..

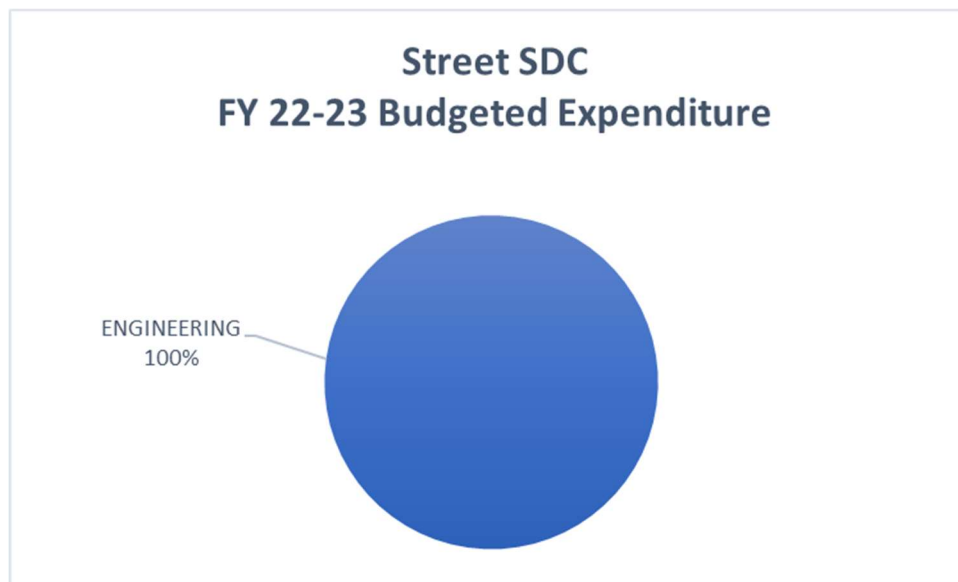
**Summary of Non-Operating Costs:** Capital Projects planned for FY 22/23 include the following:

- \$400,000 Airport Road Stoltz Hill Traffic Signal
- \$450,000 Dewey/HWY 20 Realignment Project
- \$140,000 Weldwood Drive Striping/Channelization Project
- \$3,582,577 available for approved Street SDC Eligible Projects



Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 78,829	\$ 169,144	\$ 70,000	\$ -	\$ -	\$ -	\$ -
SDC Principal	96,791	456,526	150,000	350,000	250,000	250,000	250,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 175,620</b>	<b>\$ 625,670</b>	<b>\$ 220,000</b>	<b>\$ 350,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
SDC Interest	\$ 4,504	\$ 8,795	\$ 7,000	\$ -	\$ 7,000	7,000	7,000
Interest On Investment	49,922	24,935	17,000	-	17,000	17,000	17,000
Interest on Interfund Loan	-	-	-	-	6,446	6,446	6,446
<b>Rev. - Interest</b>	<b>\$ 54,426</b>	<b>\$ 33,730</b>	<b>\$ 24,000</b>	<b>\$ -</b>	<b>\$ 30,446</b>	<b>\$ 30,446</b>	<b>\$ 30,446</b>
Transfer in from 882 Capita	\$ -	\$ 46,000	\$ 46,000	\$ 46,000	\$ -	-	-
From North Gateway URD	508,375	313,645	-	-	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 508,375</b>	<b>\$ 359,645</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interfund Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ 39,555	39,555	39,555
<b>Rev.-Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,555</b>	<b>\$ 39,555</b>	<b>\$ 39,555</b>
Beginning Balance	\$ 2,176,731	\$ 2,906,468	\$ 3,509,801	\$ 3,806,268	\$ 4,147,268	4,147,268	4,147,268
<b>Rev.-Beginning Balance</b>	<b>\$ 2,176,731</b>	<b>\$ 2,906,468</b>	<b>\$ 3,509,801</b>	<b>\$ 3,806,268</b>	<b>\$ 4,147,268</b>	<b>\$ 4,147,268</b>	<b>\$ 4,147,268</b>
<b>REVENUE</b>	<b>\$ 2,915,152</b>	<b>\$ 3,925,513</b>	<b>\$ 3,799,801</b>	<b>\$ 4,202,268</b>	<b>\$ 4,467,269</b>	<b>\$ 4,467,269</b>	<b>\$ 4,467,269</b>
Improvements	\$ -	\$ 112,934	\$ 3,799,801	\$ 55,000	\$ 4,467,269	4,467,269	4,467,269
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ 112,934</b>	<b>\$ 3,799,801</b>	<b>\$ 55,000</b>	<b>\$ 4,467,269</b>	<b>\$ 4,467,269</b>	<b>\$ 4,467,269</b>
To General Fund-Sal/Ben	\$ 8,684	\$ 6,312	\$ -	\$ -	\$ -	-	-
To Storm Utility Fund	-	-	-	-	-	-	-
<b>Exp.-Trans Out- Operations</b>	<b>\$ 8,684</b>	<b>\$ 6,312</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 8,684</b>	<b>\$ 119,246</b>	<b>\$ 3,799,801</b>	<b>\$ 55,000</b>	<b>\$ 4,467,269</b>	<b>\$ 4,467,269</b>	<b>\$ 4,467,269</b>
Total Revenue	\$ 2,915,152	\$ 3,925,513	\$ 3,799,801	\$ 4,202,268	\$ 4,467,269	4,467,269	4,467,269
Total Expense	\$ 8,684	\$ 119,246	\$ 3,799,801	\$ 55,000	\$ 4,467,269	4,467,269	4,467,269
SDC-STREET IMPR	\$ 2,906,468	\$ 3,806,267	\$ -	\$ 4,147,268	\$ -	-	-

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
SDC Princ - Assess	\$ 480	\$ 27,406	\$ 9,500	\$ -	\$ -	\$ -	\$ -
SDC Principal	13,853	65,337	15,000	55,000	50,000	50,000	50,000
<b>Rev. - Sys Dev Chrg</b>	<b>\$ 14,333</b>	<b>\$ 92,743</b>	<b>\$ 24,500</b>	<b>\$ 55,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
SDC Interest	\$ -	\$ 1,255	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Interest On Investment	967	631	500	-	500	500	500
Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Rev. - Interest</b>	<b>\$ 967</b>	<b>\$ 1,886</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
From North Gateway URD	\$ 6,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ 6,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 44,392	\$ 42,359	\$ 114,809	\$ 136,989	\$ 121,989	\$ 121,989	\$ 121,989
<b>Rev.-Beginning Balance</b>	<b>\$ 44,392</b>	<b>\$ 42,359</b>	<b>\$ 114,809</b>	<b>\$ 136,989</b>	<b>\$ 121,989</b>	<b>\$ 121,989</b>	<b>\$ 121,989</b>
<b>REVENUE</b>	<b>\$ 65,860</b>	<b>\$ 136,988</b>	<b>\$ 140,809</b>	<b>\$ 191,989</b>	<b>\$ 173,489</b>	<b>\$ 173,489</b>	<b>\$ 173,489</b>
Improvements	\$ 23,500	\$ -	\$ 140,809	\$ 70,000	\$ 173,489	\$ 173,489	\$ 173,489
<b>Exp.-Capital Outlay</b>	<b>\$ 23,500</b>	<b>\$ -</b>	<b>\$ 140,809</b>	<b>\$ 70,000</b>	<b>\$ 173,489</b>	<b>\$ 173,489</b>	<b>\$ 173,489</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 23,500</b>	<b>\$ -</b>	<b>\$ 140,809</b>	<b>\$ 70,000</b>	<b>\$ 173,489</b>	<b>\$ 173,489</b>	<b>\$ 173,489</b>
Total Revenue	\$ 65,860	\$ 136,988	\$ 140,809	\$ 191,989	\$ 173,489	\$ 173,489	\$ 173,489
Total Expense	\$ 23,500	\$ -	\$ 140,809	\$ 70,000	\$ 173,489	\$ 173,489	\$ 173,489
<b>SDC-STREET REIMB</b>	<b>\$ 42,360</b>	<b>\$ 136,988</b>	<b>\$ -</b>	<b>\$ 121,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Closed Departments and Funds

### General Fund closed departments

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed
Salaries	\$ 228,089	\$ 63,765	\$ -	\$ -	\$ -
Vehicle Allowance	1,098	-	-	-	-
Def. Comp Match	1,000	-	-	-	-
Fringe Benefits - Budget	19	-	-	-	-
Taxes - Federal	11,353	4,682	-	-	-
PERS	15,022	10,430	-	-	-
Workers Compensation	33	30	-	-	-
Unemployment	3,954	74	-	-	-
Insurance - Health	8,403	802	-	-	-
Insurance - HRA/PSA	6,000	748	-	-	-
Insurance - Life	240	-	-	-	-
Insurance - Life/LTD	88	13	-	-	-
Insurance - Disability	128	22	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 275,427</b>	<b>\$ 80,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	2.00	0.44	0.00	0.00	0.00
Advertising (Admin)	\$ 1,400	\$ 1,399	\$ -	\$ -	\$ -
Community Outreach	2,884	-	-	-	-
Contract Services	31,695	289	-	-	-
Dept/Operating Expense	9,711	-	-	-	-
Dept/Op Supplies	36	464	-	-	-
Dues & Subscript (Admin)	946	1,928	-	-	-
Education & Training	-	79	-	-	-
Meetings & Conferences	3,596	-	-	-	-
Office Supplies	9	8	-	-	-
Office Supplies (Admin)	19	-	-	-	-
Art Commission	2,635	104	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 52,931</b>	<b>\$ 4,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CITY MANAGER'S OFFICE</b>	<b>\$ 328,358</b>	<b>\$ 84,837</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Description</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Estimate</b>	<b>2022-23 Proposed</b>
Salaries	\$ 80,626	\$ 78,531	\$ -	\$ -	\$ -
Fringe Benefits - Budget	10	-	-	-	-
Taxes - Federal	6,116	5,834	-	-	-
PERS	15,863	12,531	-	-	-
Workers Compensation	15	46	-	-	-
Unemployment	6,211	97	-	-	-
Insurance - Health	6,924	6,624	-	-	-
Insurance - HRA/PSA	6,587	1,088	-	-	-
Insurance - Life	456	154	-	-	-
Insurance - Life/LTD	108	75	-	-	-
Insurance - Disability	274	194	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 123,190</b>	<b>\$ 105,174</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	1.00	0.68	0.00	0.00	0.00
Contract Services	\$ 6,861	\$ -	\$ -	\$ -	\$ -
Contract Serv (HR)	18,318	6,636	-	-	-
Operating Exp (HR)	698	468	-	-	-
Op Supplies (HR)	150	314	-	-	-
Dues & Subscript (HR)	801	1,020	-	-	-
Education & Trng (HR)	1,500	1,169	-	-	-
Mtgs & Conf (HR)	939	-	-	-	-
Office Supplies (HR)	358	572	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 29,625</b>	<b>\$ 10,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HUMAN RESOURCES</b>	<b>\$ 152,815</b>	<b>\$ 115,353</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Description</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Estimate</b>	<b>2022-23 Proposed</b>
City Attorney	\$ 161,150	\$ 204,000	\$ -	\$ -	\$ -
Outside Attorney's Fees	43,974	9,250	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 205,124</b>	<b>\$ 213,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CITY ATTORNEY Office</b>	<b>\$ 205,124</b>	<b>\$ 213,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Description</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Estimate</b>	<b>2022-23 Proposed</b>
Salaries	\$ 699,113	\$ -	\$ -	\$ -	\$ -
Cash in Comp	20	-	-	-	-
Fringe Benefits - Budget	77	-	-	-	-
Taxes - Federal	52,188	-	-	-	-
PERS	180,822	-	-	-	-
Workers Compensation	1,558	-	-	-	-
Unemployment	54,457	-	-	-	-
Health Insurance	80,316	-	-	-	-
Health-HRAPSA	45,000	-	-	-	-
Insurance - Life	1,128	-	-	-	-
Insurance - Life/LTD	673	-	-	-	-
Insurance - Disability	1,646	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 1,116,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	8.00	0.00	0.00	0.00	0.00
Contract Services	\$ 144	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 1,117,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Proposed
Salaries	\$ 147,412	\$ -	\$ -	\$ -	\$ -
Cash in Comp	10	-	-	-	-
Fringe Benefits - Budget	38	-	-	-	-
Taxes - Federal	11,108	-	-	-	-
PERS	22,571	-	-	-	-
Workers Compensation	497	-	-	-	-
Unemployment	16,046	-	-	-	-
Insurance - Health	27,031	-	-	-	-
Insurance - HRA/PSA	30,200	-	-	-	-
Insurance - Life/LTD	182	-	-	-	-
Insurance - Disability	421	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 255,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	4.00	0.00	0.00	0.00	0.00
Contract Serv (Maint)	\$ 52,319	\$ -	\$ -	\$ -	\$ -
Operating Exp (Maint)	29,826	-	-	-	-
Op Supplies (Maint)	1,765	-	-	-	-
Ed & Trng (Maint)	158	-	-	-	-
Uniforms (Maint)	1,929	-	-	-	-
Maint/Bldg (Maint)	8,933	-	-	-	-
Maint/Eqpt (Maint)	3,106	-	-	-	-
Maint/Vehicles (Maint)	16,087	-	-	-	-
Off Supplies (Maint)	500	-	-	-	-
Petroleum (Maint)	13,182	-	-	-	-
Utilities (Maint)	173,848	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 301,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Exp.-Transfers Out					
To Eqpt Acq & Rep Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARKS - PUBLIC WORKS</b>	<b>\$ 577,169</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Description</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Estimate</b>	<b>2022-23 Proposed</b>
Salaries	\$ 341,323	\$ 123,707	\$ -	\$ -	\$ -
Overtime	-	7	-	-	-
Fringe Benefits - Budget	58	-	-	-	-
Taxes - Federal	25,775	8,956	-	-	-
PERS	63,517	21,042	-	-	-
Workers Compensation	47	104	-	-	-
Unemployment	27,554	154	-	-	-
Insurance - Health	41,572	25,904	-	-	-
Insurance - HRAPSA	32,900	4,760	-	-	-
Insurance - Life	456	96	-	-	-
Insurance - Life/LTD	408	152	-	-	-
Insurance - Disability	948	362	-	-	-
Legal Benefit	-	72	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 534,558</b>	<b>\$ 185,316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	6.00	1.55	0.00	0.00	0.00
Advertising	\$ 379	\$ 2,306	\$ -	\$ -	\$ -
Contract Services	5,634	1,655	-	-	-
Dept/Operating Expense	762	1,169	-	-	-
Dues & Subscriptions	760	695	-	-	-
Education & Training	606	1,048	-	-	-
Maint/Eqpt	569	2,532	-	-	-
Meetings & Conferences	20	-	-	-	-
Office Supplies	1,009	665	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 9,739</b>	<b>\$ 10,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Office Eqpt.	\$ 1,135	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ 1,135</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FINANCE</b>	<b>\$ 545,432</b>	<b>\$ 195,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



<b>Description</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Estimate</b>	<b>2022-23 Proposed</b>
Salaries	\$ 162,145	\$ 91,045	\$ -	\$ -	\$ -
Fringe Benefits - Budget	19	-	-	-	-
Taxes - Federal	12,299	6,660	-	-	-
PERS	35,495	16,541	-	-	-
Workers Compensation	33	82	-	-	-
Unemployment	10,761	86	-	-	-
Insurance - Health	10,749	11,763	-	-	-
Insurance - HRA/PSA	13,762	2,992	-	-	-
Insurance - Life	888	158	-	-	-
Insurance - Life/LTD	245	104	-	-	-
Insurance - Disability	466	200	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 246,862</b>	<b>\$ 129,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	2.00	0.88	0.00	0.00	0.00
Advertising (Admin)	\$ 257	\$ 191	\$ -	\$ -	\$ -
Codification (Admin)	3,692	2,093	-	-	-
Computer & Copier Exp (Admin)	16,905	4,082	-	-	-
Contract Services	462	5,938	-	-	-
Dept/Operating Expense	461	951	-	-	-
Dues & Subscript (Admin)	783	748	-	-	-
Elections	125	186	-	-	-
Education & Training	-	222	-	-	-
Maint/Eqpt (Admin)	2,752	-	-	-	-
CC Meetings & Trainings	2,984	1,071	-	-	-
Office Supplies (Admin)	306	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 28,727</b>	<b>\$ 15,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Office Eqpt.	\$ 1,431	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ 1,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CITY RECORDER</b>	<b>\$ 277,020</b>	<b>\$ 145,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

State Highway Signal Maintenance Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
Interest On Investment	\$ 112	\$ 7	\$ -	\$ -	\$ -
Rev. - Interest	\$ 112	\$ 7	\$ -	\$ -	\$ -
Beginning Balance	\$ 9,491	\$ 1,856	\$ -	\$ -	\$ -
Rev.-Beginning Balance	\$ 9,491	\$ 1,856	\$ -	\$ -	\$ -
<b>REVENUE</b>	<b>\$ 9,603</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Contract Serv (Maint)	\$ -	\$ -	\$ -	\$ -	\$ -
Exp.-Materials & Services	\$ -	\$ -	\$ -	\$ -	\$ -
To Streets-Sal/Ben	\$ 7,747	\$ 1,863	\$ -	\$ -	\$ -
Exp.-Trans Out- Operations	\$ 7,747	\$ 1,863	\$ -	\$ -	\$ -
<b>PUBLIC WORKS</b>	<b>\$ 7,747</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 9,603</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expense</b>	<b>\$ 7,747</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STATE HWY SIGNAL MAINT</b>	<b>\$ 1,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Infrastructure Deferral Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
Interest On Investment	\$ 1,175	\$ 5	\$ -	\$ -	\$ -
Rev. - Interest	\$ 1,175	\$ 5	\$ -	\$ -	\$ -
Beginning Balance	\$ 59,658	\$ 60,833	\$ -	\$ -	\$ -
Rev.-Beginning Balance	\$ 59,658	\$ 60,833	\$ -	\$ -	\$ -
<b>REVENUE</b>	<b>\$ 60,833</b>	<b>\$ 60,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Improvements (Eng)	\$ -	\$ -	\$ -	\$ -	\$ -
To Street Capital Proj	\$ -	\$ -	\$ -	\$ -	\$ -
Exp.-Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
To Street Capital Proj.	\$ -	\$ 60,838	\$ -	\$ -	\$ -
Exp.-Trans Out- Non-Operatio	\$ -	\$ 60,838	\$ -	\$ -	\$ -
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ 60,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 60,833	\$ 60,838	\$ -	\$ -	\$ -
Total Expense	\$ -	\$ 60,838	\$ -	\$ -	\$ -
<b>INFRA DEFERRAL</b>	<b>\$ 60,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Bail Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
Suspense-Bail	\$ 10,833	\$ -	\$ -	\$ -	\$ -
Susp-Co. Assess.	1,549	-	-	-	-
Susp-ODR Alch Assess	105	-	-	-	-
Susp-Alch Eval	-	-	-	-	-
Susp-Ct Appt Attorn	13,628	-	-	-	-
Susp-Mj. Assess	-	-	-	-	-
Susp-LEMLA	309	-	-	-	-
Susp-Unitary Assess	4,748	-	-	-	-
Susp-County (2013)	11,065	-	-	-	-
Susp-Mj. Div Fee Surcharge	-	-	-	-	-
State Criminal Fines	48,729	-	-	-	-
Susp-Court Security Assess	682	-	-	-	-
<b>Rev. - Fines and Forfeitures</b>	<b>\$ 91,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interest On Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Susp-Collections	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 14,374	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Beginning Balance</b>	<b>\$ 14,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>	<b>\$ 106,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Refunds	\$ 14,500	\$ -	\$ -	\$ -	\$ -
Linn Co. Assess.	1,549	-	-	-	-
ODR Alch. Assess.	105	-	-	-	-
Ct. Appoint. Attorn.	-	-	-	-	-
LEMLA	301	-	-	-	-
Unitary Assess	4,370	-	-	-	-
State Criminal Fines	44,728	-	-	-	-
Court Security Assess	656	-	-	-	-
County (2013)	11,065	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 77,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BAIL</b>	<b>\$ 77,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 106,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expense</b>	<b>\$ 77,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BAIL</b>	<b>\$ 28,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Youth Court Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
Donations	\$ 940	\$ -	\$ -	\$ -	\$ -
Interest On Investment	5	-	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 151	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE SHEET/REV</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ 717	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
To General Fund	\$ 379	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ 379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>YOUTH COURT</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 1,096	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 1,096	\$ -	\$ -	\$ -	\$ -
<b>YOUTH COURT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Police Reserve Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
Donations	\$ 250	\$ -	\$ -	\$ -	\$ -
Interest On Investment	92	-	-	-	-
Rev.-Miscellaneous	\$ 342	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 4,953	\$ -	\$ -	\$ -	\$ -
Rev.-Other Sources	\$ 4,953	\$ -	\$ -	\$ -	\$ -
<b>BALANCE SHEET/REV</b>	<b>\$ 5,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ 1,113	\$ -	\$ -	\$ -	\$ -
Exp.-Materials & Services	\$ 1,113	\$ -	\$ -	\$ -	\$ -
To General Fund	\$ 4,182	\$ -	\$ -	\$ -	\$ -
Exp.-Transfers Out	\$ 4,182	\$ -	\$ -	\$ -	\$ -
<b>POLICE RESERVES</b>	<b>\$ 5,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 5,295	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 5,295	\$ -	\$ -	\$ -	\$ -
<b>POLICE RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Equitable Sharing Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Interest On Investment	73	-	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 3,714	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 3,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE SHEET/REV</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
To General Fund	\$ 3,787	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EQUITABLE SHARING</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expense</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EQUITABLE SHARING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Parks Grant Fund

Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimate	2022-23 Adopted
State Grant Funds	\$ 115,771	\$ -	\$ -	\$ -	\$ -
Rev.-Intergovernmental	\$ 115,771	\$ -	\$ -	\$ -	\$ -
Donations	\$ 4,870	\$ -	\$ -	\$ -	\$ -
Interest On Investment	(2,673)	-	-	-	-
Rev.-Miscellaneous	\$ 2,197	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ (71,968)	\$ -	\$ -	\$ -	\$ -
Rev.-Other Sources	\$ (71,968)	\$ -	\$ -	\$ -	\$ -
<b>BALANCE SHEET/REV</b>	<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Improvements	\$ 46,000	\$ -	\$ -	\$ -	\$ -
Exp.-capital Outlay	\$ 46,000	\$ -	\$ -	\$ -	\$ -
<b>PARKS GRANT FUND</b>	<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 46,000	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 46,000	\$ -	\$ -	\$ -	\$ -
<b>PARKS GRANT FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Authorized Personnel Schedule

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

Position	2020-21 Adopted Employees	2021-22 Adopted Employees	2022-23 Adopted Employees
<b>Administrative Services</b>			
City Manager	1.00	1.00	1.00
<b>Total Administration</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Human Resources</b>			
HR Director	1.00	1.00	1.00
HR Specialist	0.00	1.00	1.00
<b>Total Human Resources</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
<b>City Recorder</b>			
City Recorder	1.00	1.00	1.00
Deputy City Recorder	1.00	1.00	1.00
<b>Total City Recorder</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Community Development</b>			
Community Development Director	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00
Development Services Technician	1.00	1.00	1.00
<b>Total Community Development</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Engineering</b>			
Engineering Services Director	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00
Project Engineer	1.00	0.00	0.00
Engineering Associate	2.00	2.00	3.00
Project Manager	1.00	2.00	2.00
<b>Total Engineering</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>
<b>Finance Services</b>			
Finance Director	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Finance Clerk	2.00	2.00	2.00
<b>Court Services</b>			
Court Clerk II	2.00	2.00	2.00
Court Clerk	1.00	1.00	1.00
<b>Total Finance</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## Authorized Personnel Schedule

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

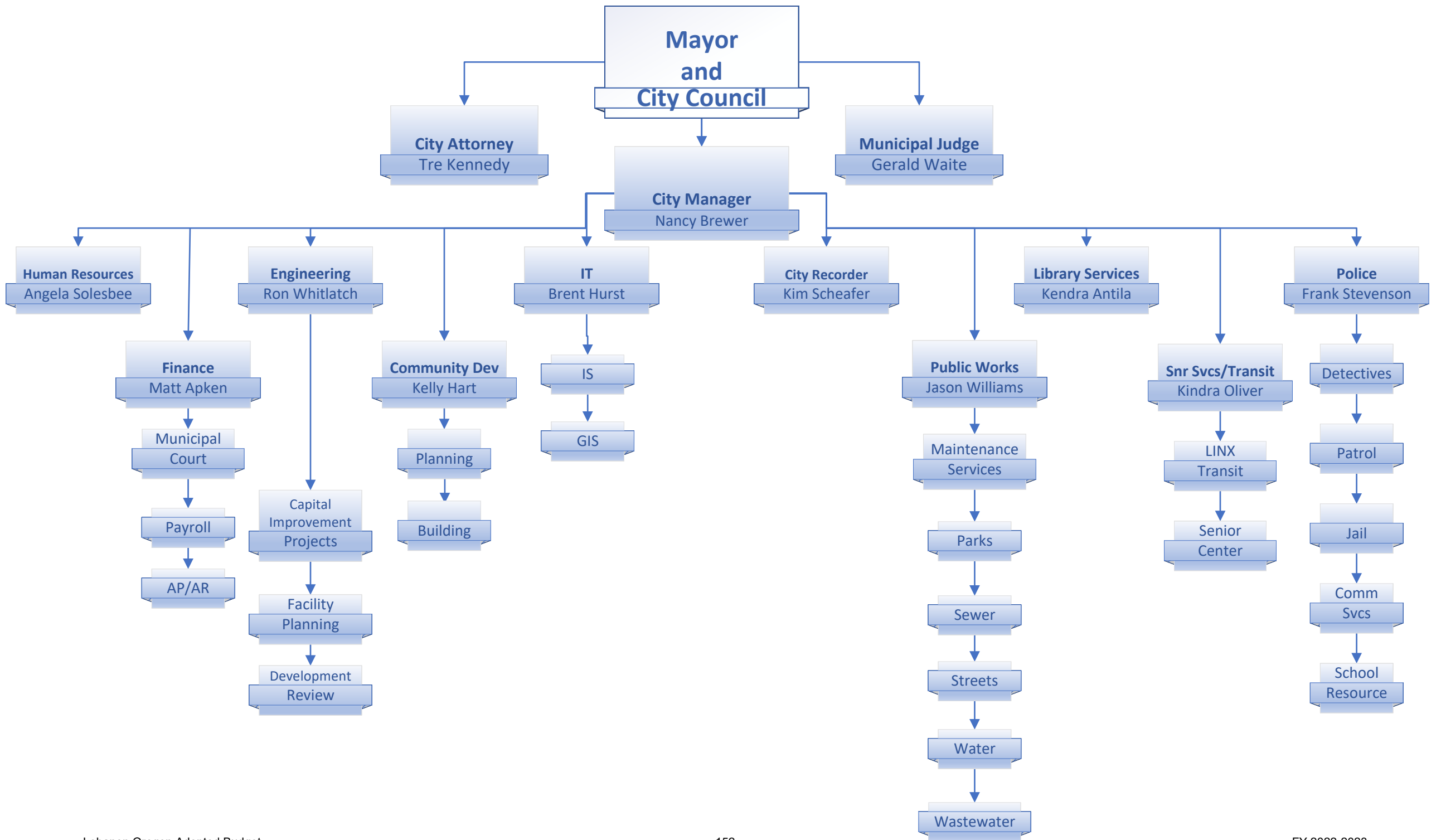
Position	2020-21 Adopted Employees	2021-22 Adopted Employees	2022-23 Adopted Employees
<b>Public Works</b>			
Public Works Director	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00
Public Works Office Assistant	0.00	1.00	1.00
<b>Parks</b>			
Crew Chief	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
<b>Streets</b>			
Crew Chief	1.00	1.00	1.00
Senior Maintenance Worker	3.00	3.00	3.00
<b>Custodial/Maintance</b>			
Senior Maintenance Worker-Grounds/Maintenance	1.00	1.00	1.00
Custodian	0.00	1.00	1.00
Building Maintenance Technician	1.00	1.00	1.00
<b>Collections (Sewer)</b>			
Crew Chief	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00
<b>Water</b>			
Crew Chief	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
<b>Water Treatment Plant</b>			
Supervisor	1.00	1.00	1.00
Plant Operator III	1.00	1.00	1.00
Plant Operator II	1.00	1.00	1.00
<b>Wastewater Treatment Plant</b>			
Supervisor	1.00	1.00	1.00
Plant Operator II	2.00	2.00	2.00
Plant Operator I	3.00	3.00	3.00
Lab Technician	1.00	1.00	1.00
<b>Total Public Works</b>	<b>29.00</b>	<b>31.00</b>	<b>31.00</b>
<b>Information Technology Services</b>			
IT Director	1.00	1.00	1.00
IT/GIS System Coordinator	1.00	1.00	1.00
Senior Network Engineer	1.00	1.00	1.00
Systems Engineer	1.00	1.00	1.00
IT Help Desk Support	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00
GIS Assistant (Temporary)	0.00	0.10	0.00
<b>Total Information Services</b>	<b>4.00</b>	<b>5.10</b>	<b>6.00</b>

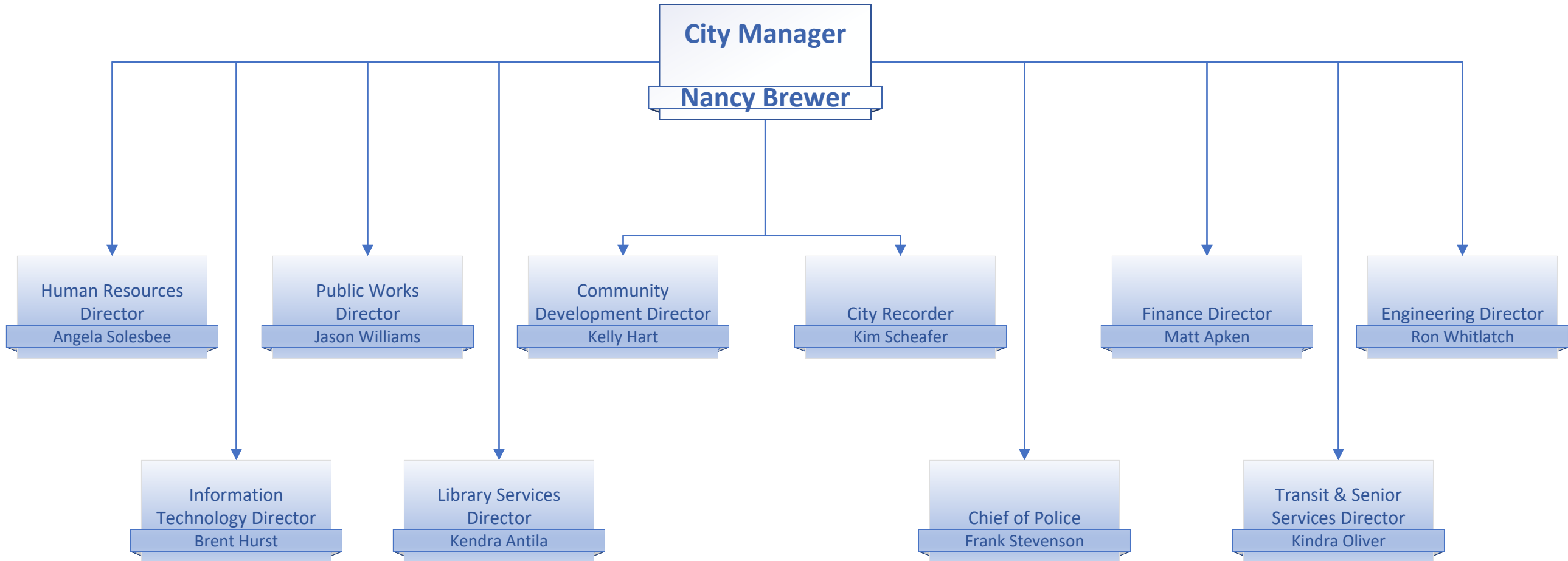
## Authorized Personnel Schedule

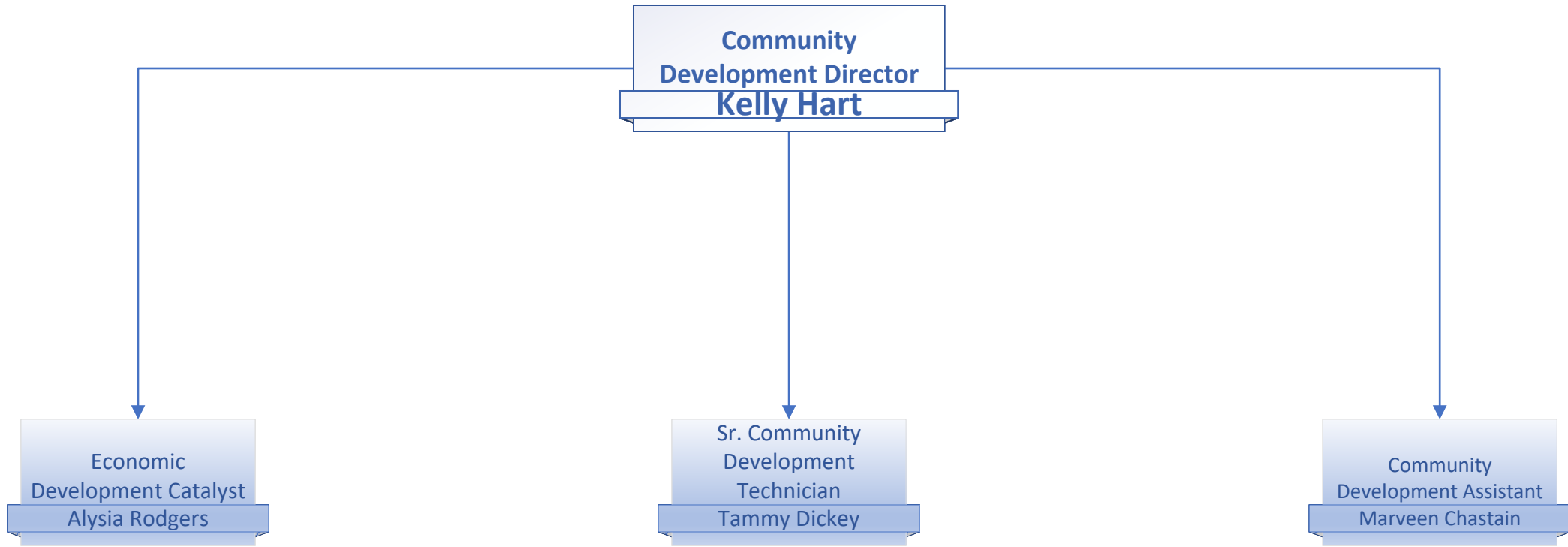
*(Regular, Full-Time and Regular, Part-Time)*

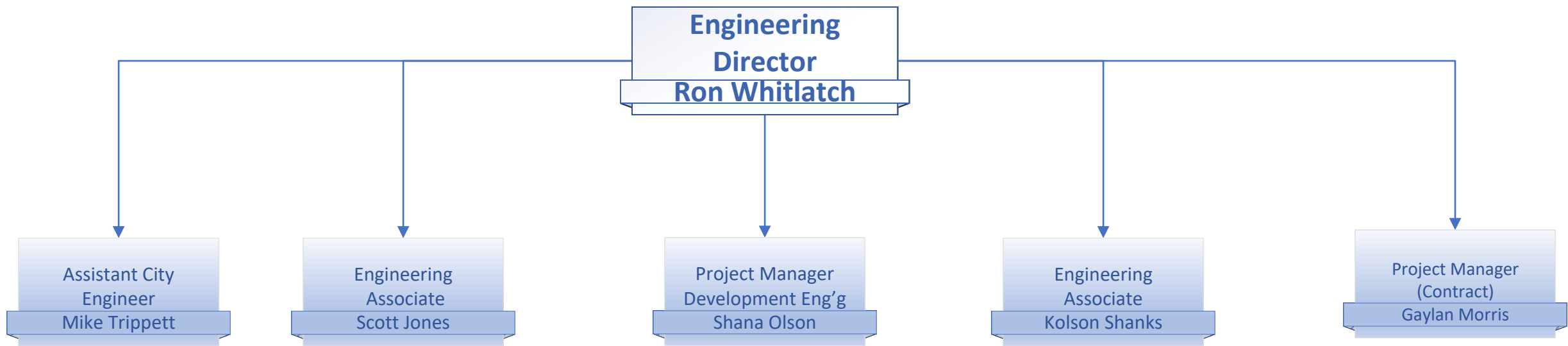
Position	2020-21 Adopted Employees	2021-22 Adopted Employees	2022-23 Adopted Employees
<b>Library Services</b>			
Library Services Director	1.00	1.00	1.00
Library Assistant II	3.00	3.00	3.00
Library Assistant I (4 PT)	2.28	2.28	2.28
Library Assistant on-call	0.29	0.29	0.29
<b>Total Library Services</b>	<b>6.57</b>	<b>6.57</b>	<b>6.57</b>
<b>Senior Services</b>			
<b>Senior Center</b>			
Senior Services Director	1.00	1.00	1.00
Senior Center Receptionist & Activities Planner	1.00	1.00	0.00
Activities Planner	0.00	0.00	0.50
LINX Transit & Senior Center Lead	0.00	0.00	1.00
Receptionist	0.50	0.50	0.00
<b>LINX</b>			
LINX Dispatcher/Reception	1.00	1.00	1.00
LINX Supervisor	1.00	1.00	0.00
LINX Dispatcher	0.00	0.00	1.00
LINX Driver	2.00	2.00	3.00
LINX Driver PT	2.00	3.50	3.00
<b>Total Senior Services</b>	<b>8.50</b>	<b>10.00</b>	<b>10.50</b>
<b>Police Department</b>			
Police Chief	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00
Police Officer	20.00	20.00	20.00
Administrative Assistant	1.00	1.00	1.00
Communications Specialist	7.00	7.00	7.00
Community Policing Officer	1.00	1.00	1.00
Community Service Officer (CSO)	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Records Clerk II	2.00	2.00	2.00
<b>Total Police</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>
<b>Total All Departments</b>			
	<b>112.13</b>	<b>117.77</b>	<b>120.07</b>

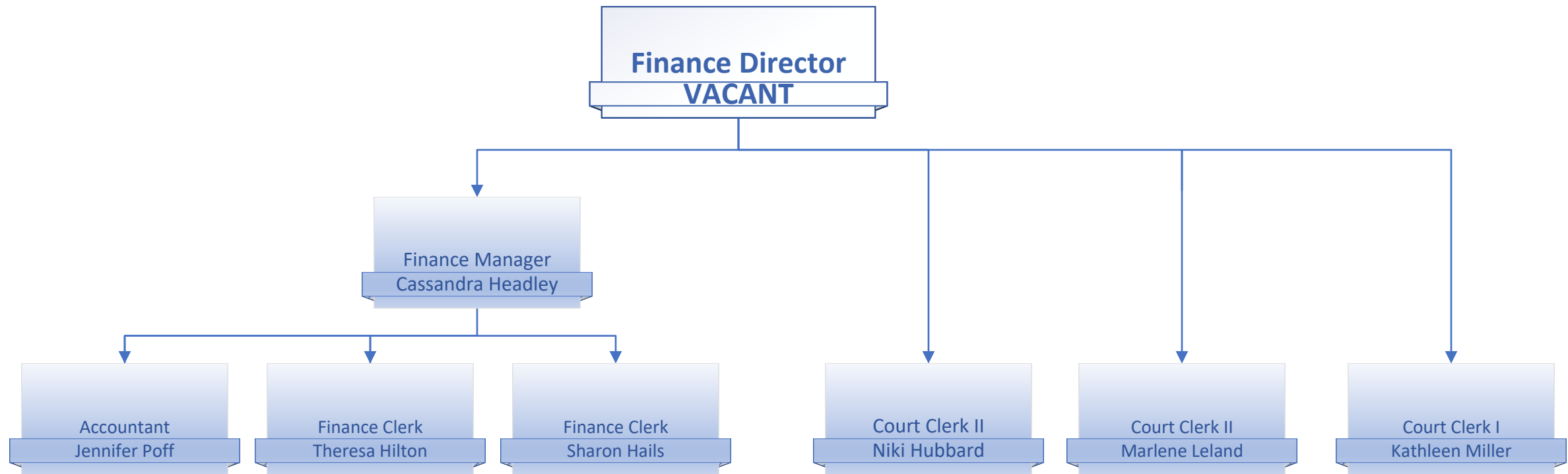
Salary Schedules are available on the City website









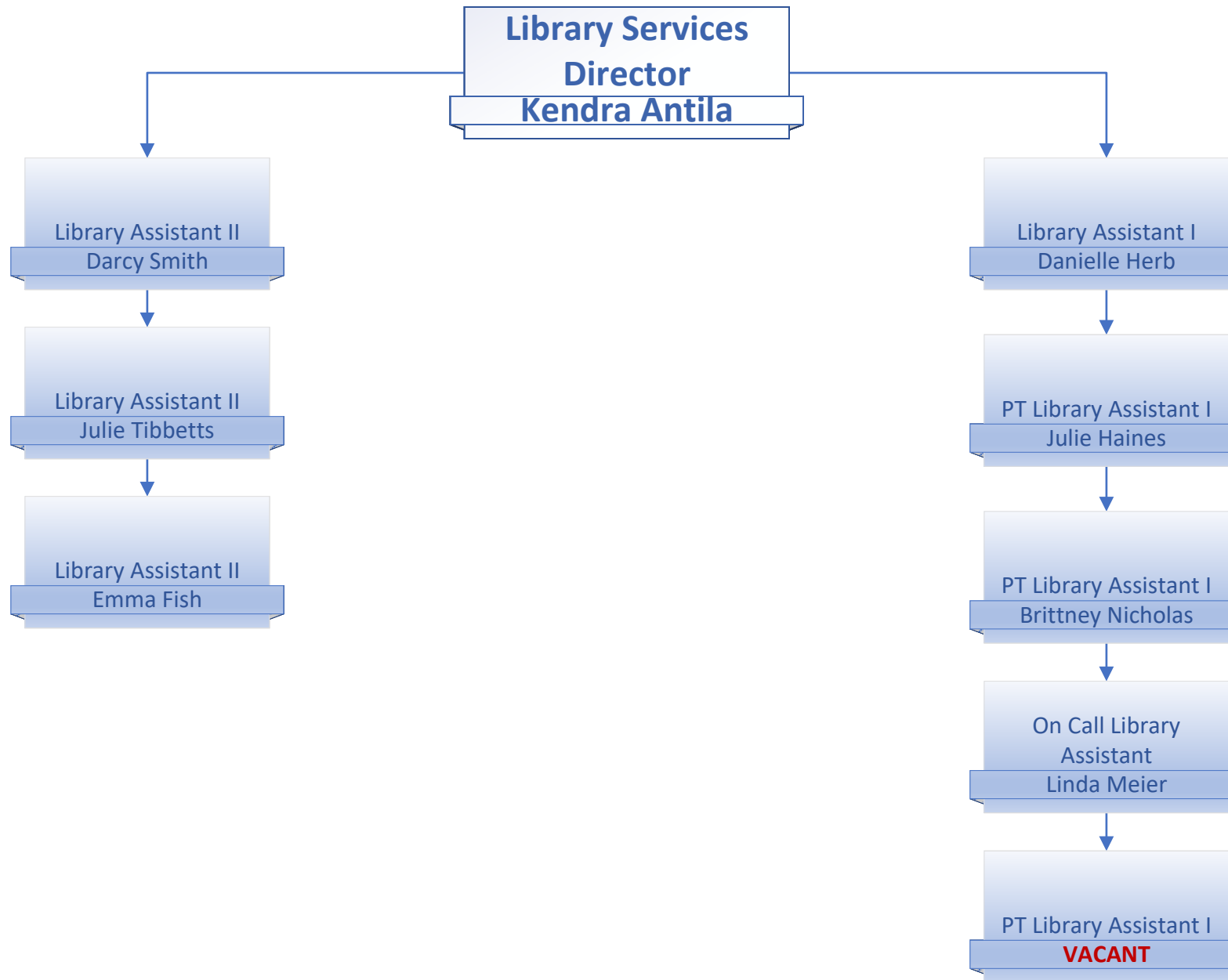


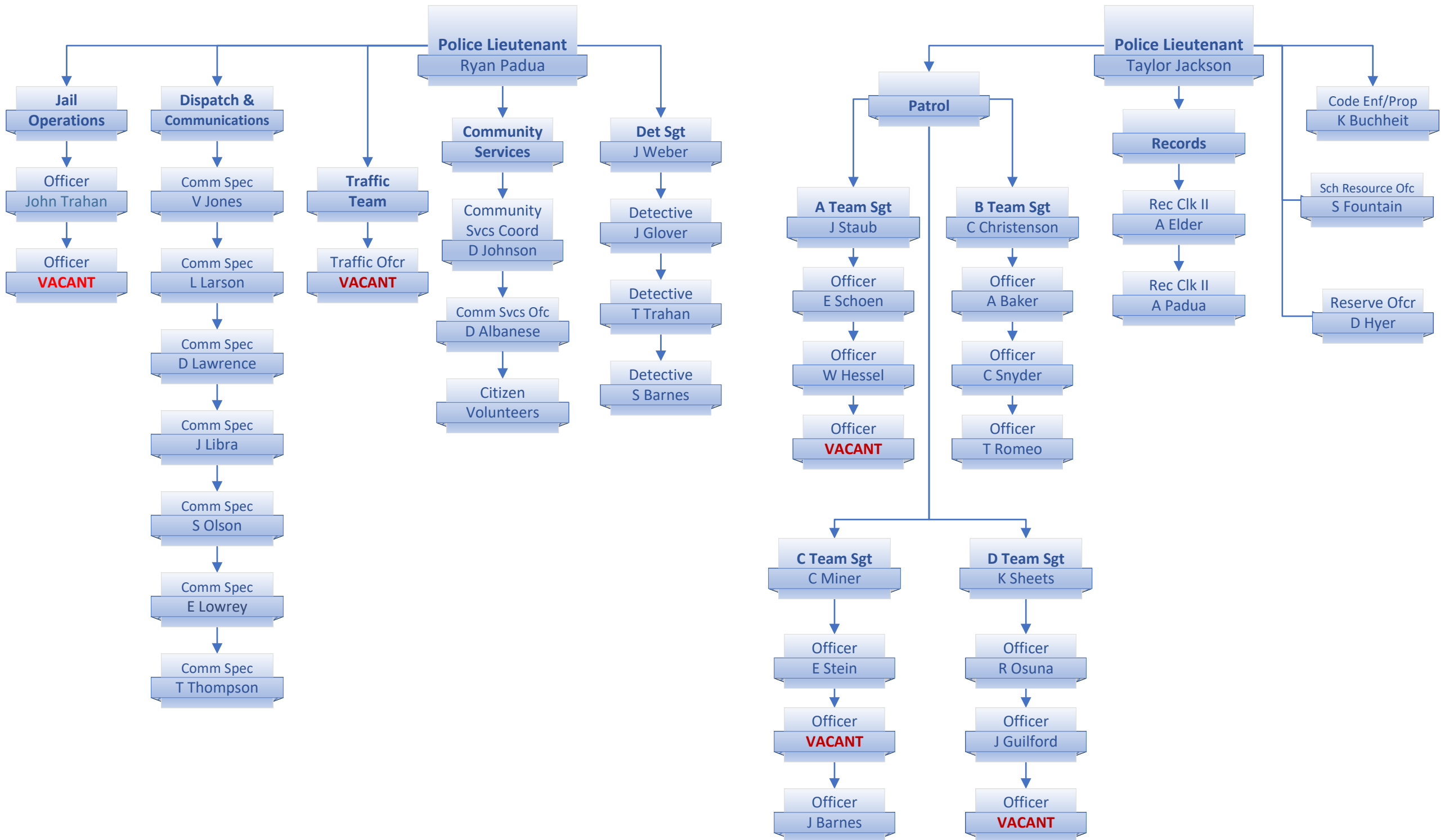


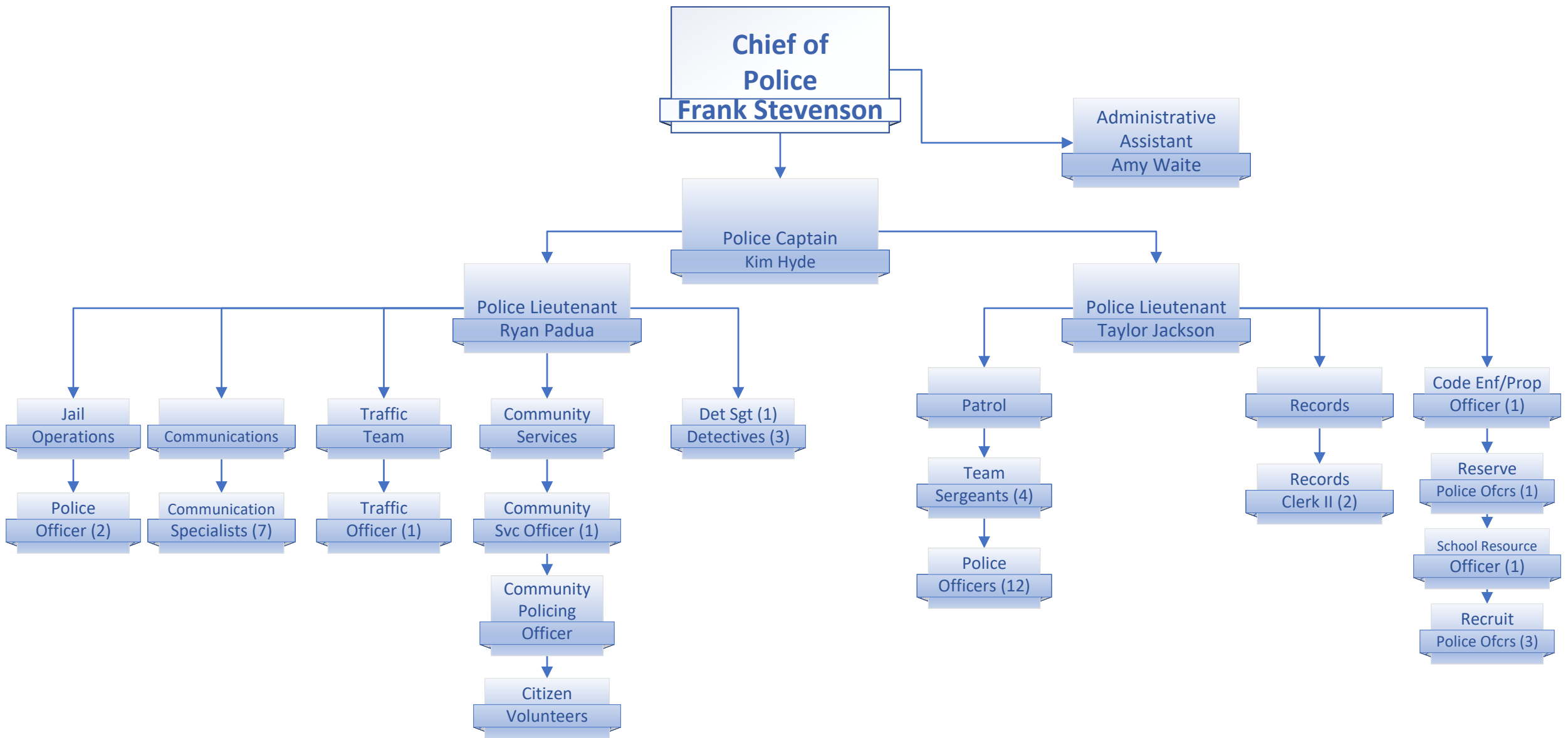
Human  
Resources Director  
**Angela Solesbee**

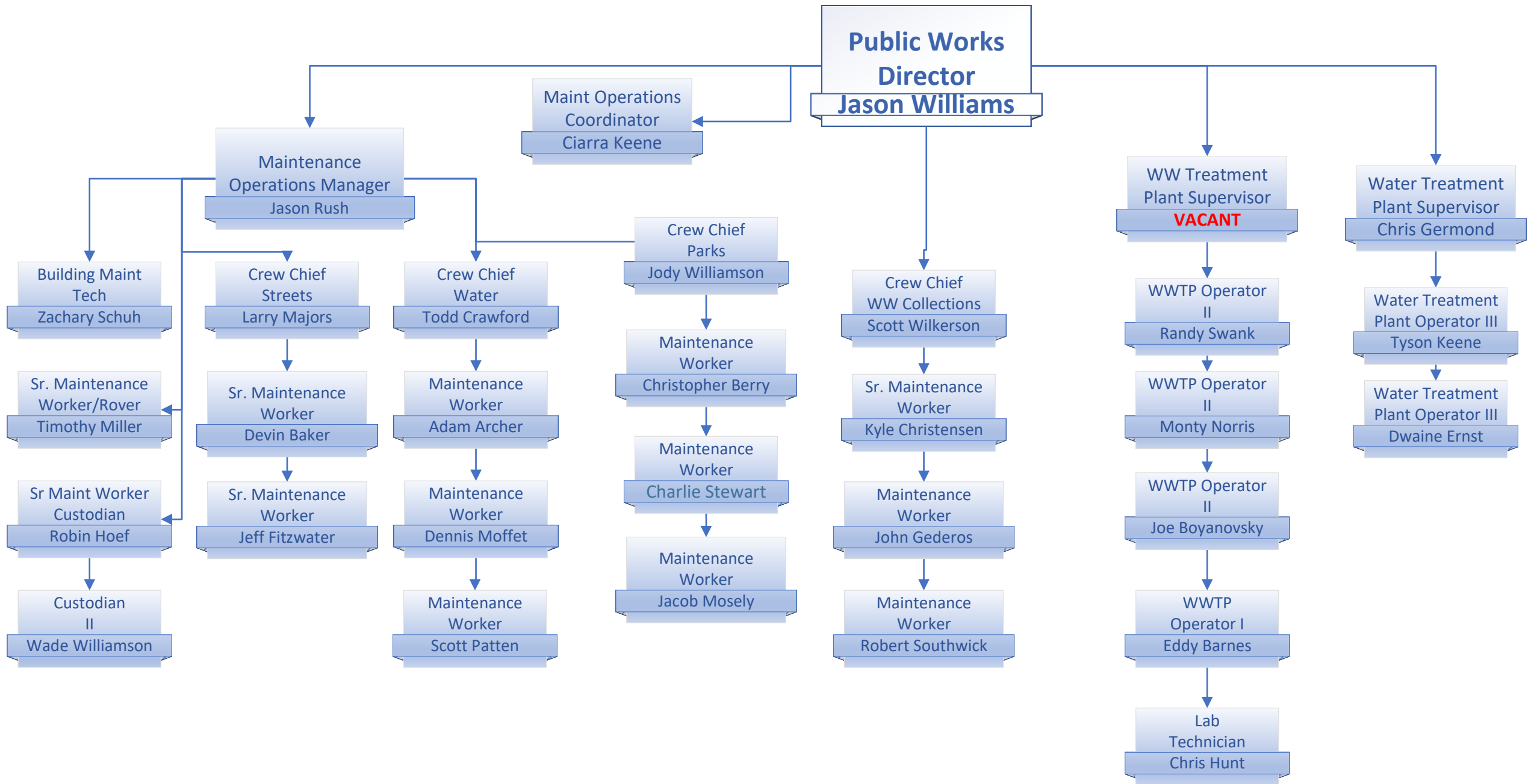


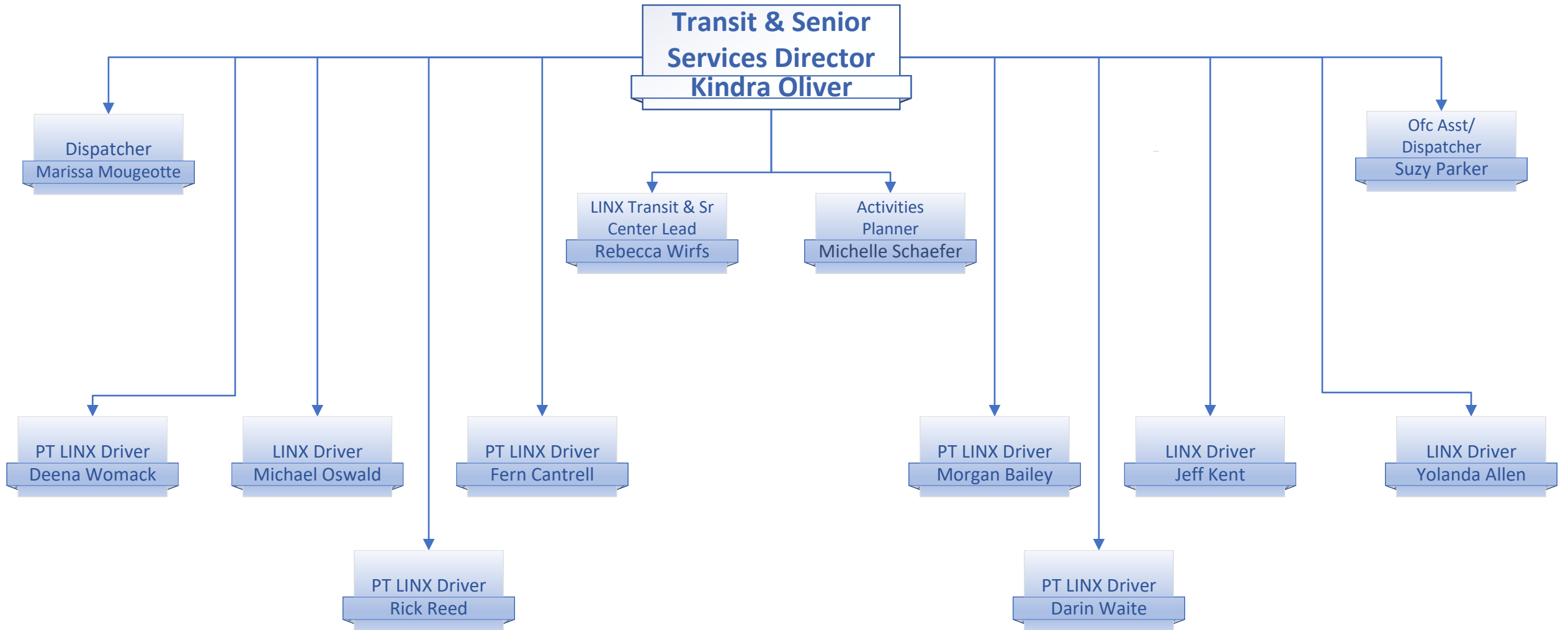
Human  
Resources Specialist  
Karen Chambers











RESOLUTION LEVYING TAXES FOR  
THE CITY OF LEBANON'S BUDGET FOR  
FISCAL YEAR 2022-2023

) RESOLUTION NO. 2022-10  
)  
)

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 \$1,636,762 for voter approved 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>
Permanent Rate	\$5.1364/\$1,000	
General Obligation Bond Debt		\$1,636,762
Delinquent Sewer Charges		\$XX,XXX.XX
Delinquent Storm Drain Charges		\$XX,XXX.XX

**Section 2.** This resolution is effective July 1, 2022.


Passed by the Lebanon City Council and executed by the Mayor on this 8th day of June 2022 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor   
Michelle Steinhebel, Council President

ATTESTED BY:

  
Kim Scheafer, MMC, City Recorder

**A RESOLUTION ADOPTING THE CITY OF )  
 LEBANON’S BUDGET AND MAKING )  
 APPROPRIATIONS FOR FISCAL YEAR 2022- )  
 2023**

**RESOLUTION NO. 2022-11**

RESOLUTION ADOPTING A BUDGET

**BE IT RESOLVED** that the City Council of the City of Lebanon hereby adopts the budget for 2022-23, in the sum of \$86,930,161 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, 2022, and for the purposes shown below, are hereby appropriated as follows:

<u><b>GENERAL FUND</b></u>	
Mayor & City Council	\$ 93,184
Community Development	648,775
Finance	438,160
Library	649,025
Police	6,514,420
Senior Services	306,350
Non-Departmental	
Materials & Services	1,090,745
Capital Outlay	34,000
Interfund Transfers	2,486,411
Non-Operating	
Pass-Through	470,000
Interfund Transfers	32,000
Contingency	2,005,373
Debt Service Principal	90,919
Debt Service Interest	25,607
<b>General Fund Total</b>	<b>\$ 14,884,969</b>



**INTERNAL SERVICE FUNDS**

**Administrative Services Fund**

City Manager's Office	\$ 227,590
Human Resources	272,050
City Attorney	230,000
City Recorder	268,625
Finance	751,203
Non-Operating	
Interfund Transfers	290,397
Contingency	20,000
	<u>20,000</u>
	<b>\$ 2,059,865</b>

**Information Technology Fund**

Information Technology	\$ 1,535,700
Non-Operating	
Interfund Transfers	24,005
Contingency	26,901
	<u>26,901</u>
	<b>\$ 1,586,606</b>

**Custodial & Maintenance Services Fund**

Public Works	\$ 418,010
Non-Operating	
Interfund Transfers	4,690
Contingency	2,300
	<u>2,300</u>
	<b>\$ 425,000</b>

**DEBT SERVICE FUNDS**

**GO/Full Faith & Credit Bond Fund**

Debt Service Principal	\$ 1,330,000
Debt Service Interest	352,556
<b>Total GO/Full Faith &amp; Credit Bond Fund</b>	<b>\$ 1,682,556</b>

**2013 Full Faith & Credit Bond**

Debt Service Principal	\$ 1,010,000
Debt Service Interest	273,600
<b>Total 2013 Full Faith &amp; Credit Bond</b>	<b>\$ 1,283,600</b>

**Pension Bond**

Debt Service Principal	\$ 185,000
Debt Service Interest	75,102
<b>Total Pension Bond</b>	<b>\$ 260,102</b>

## ENTERPRISE FUNDS

### Water Fund

Community Development	\$ 44,000
Public Works	2,409,940
Engineering	1,180,750
Non-Departmental	
Interfund Transfers	586,638
Non-Operating	
Capital Projects	1,000,000
Debt Service Principal	678,606
Debt Service Interest	475,165
Contingency	250,000
<b>Total Water Fund</b>	<b>\$ 6,625,099</b>

### SDC - Water Improvements Fund

Engineering	\$ 926,489
<b>Total SDC - Water Improvements Fund</b>	<b>\$ 926,489</b>

### SDC - Water Reimbursements Fund

Engineering	\$ 25,098
<b>Total SDC - Water Reimbursements Fund</b>	<b>\$ 25,098</b>

### Storm Drainage Fund

Public Works	\$ 194,700
Engineering	173,500
Non-Departmental	
Interfund Transfers	68,247
Non-Operating	
Interfund Loan Principal	39,555
Interfund Loan Interest	6,446
Contingency	42,166
<b>Total Storm Drainage Fund</b>	<b>\$ 524,614</b>

### SDC - Storm Drainage Improvements Fund

Engineering	\$ 287,028
<b>Total SDC - Storm Drainage Improvements Fund</b>	<b>\$ 287,028</b>

### SDC - Storm Drainage Reimbursements Fund

Engineering	\$ 35,890
<b>Total SDC - Storm Drainage Reimbursements Fund</b>	<b>\$ 35,890</b>

**Wastewater Fund**

Community Development	\$ 44,000
Public Works	3,062,240
Engineering	1,195,750
Non-Departmental	
Interfund Transfers	861,428
Non-Operating	
Capital Projects	10,150,000
Debt Service Principal	340,000
Debt Service Interest	45,498
Contingency	250,000
<b>Total Wastewater Fund</b>	<b>\$ 15,948,916</b>

**SDC - Wastewater Improvements Fund**

Engineering	\$ 3,325,383
<b>Total SDC - Wastewater Improvements Fund</b>	<b>\$ 3,325,383</b>

**SDC - Wastewater Reimbursements Fund**

Engineering	\$ 668,635
<b>Total SDC - Wastewater Reimbursements Fund</b>	<b>\$ 668,635</b>

**SPECIAL REVENUE FUNDS**

**Motel Tax Fund**

Non-Departmental	
Materials & Services	\$ 170,000
Capital Outlay	232,266
<b>Total Motel Tax Fund</b>	<b>\$ 402,266</b>

**Building Inspection Fund**

Community Development	\$ 436,000
Non-Departmental	
Interfund Transfers	97,701
Non-Operating	
Contingency	748,425
<b>Total Building Inspection Fund</b>	<b>\$ 1,282,126</b>

**Parks Fund**

Public Works	\$ 888,690
Engineering	363,000
Non-Departmental	
Interfund Transfers	115,129
<b>Total Parks Fund</b>	<b>\$ 1,366,819</b>

**Foot & Bike Fund**

Engineering	\$ 31,460
<b>Total Foot &amp; Bike Fund</b>	<b>\$ 31,460</b>

**Engineering Development Review Fund**

Engineering	\$ 125,250
Non-Departmental	
Interfund Transfers	19,866
Non-Operating	
Contingency	13,632
<b>Total Engineering Development Review Fund</b>	<b>\$ 158,748</b>

**Streets Fund**

Public Works	\$ 1,122,935
Engineering	759,500
Non-Departmental	
Interfund Transfers	160,675
Non-Operating	
Interfund Transfers	65,000
Contingency	50,000
<b>Total Streets Fund</b>	<b>\$ 2,158,110</b>

**LINX Fund**

LINX	\$ 980,157
Non-Departmental	
Interfund Transfers	99,455
Non-Operating	
Contingency	178,826
<b>Total LINX Fund</b>	<b>\$ 1,258,438</b>

**Boat Ramp Maintenance Assistance Fund**

Public Works	\$ 9,639
<b>Total Boat Ramp Maintenance Assistance Fund</b>	<b>\$ 9,639</b>

**Police Donations Fund**

Police	\$ 36,417
<b>Total Police Donations Fund</b>	<b>\$ 36,417</b>

**Library Donation Fund**

Library	\$ 43,650
<b>Total Library Donation Fund</b>	<b>\$ 43,650</b>

**Senior Center Donations Fund**

Senior Center	\$ 177,974
<b>Total Senior Center Donations Fund</b>	<b>\$ 177,974</b>

**Pioneer Cemetary Fund**

Public Works	\$ 10,252
<b>Total Pioneer Cemetary Fund</b>	<b>\$ 10,252</b>

**CAPITAL PROJECT FUNDS**

**Equipment Acquisition and Replacement Fund**

Non-Departmental	
Capital Outlay	\$ 382,631
Non-Operating	
Contingency	602,635
<b>Total Equipment Acquisition and Replacement Fund</b>	<b>\$ 985,266</b>

**Street Capital Projects Fund**

Non-Operating	
Capital Outlay	\$ 785,907
Contingency	41,633
<b>Total Street Capital Projects Fund</b>	<b>\$ 827,540</b>

**SDC - Parks Improvements Fund**

Public Works	\$ 3,874,305
<b>Total SDC - Parks Improvements Fund</b>	<b>\$ 3,874,305</b>

**SDC - Parks Reimbursements Fund**

Public Works	\$ 437
<b>Total SDC - Parks Reimbursements Fund</b>	<b>\$ 437</b>

**SDC - Streets Improvements Fund**

Engineering	\$ 4,467,269
<b>Total SDC - Streets Improvements Fund</b>	<b>\$ 4,467,269</b>

**SDC - Streets Reimbursements Fund**

Engineering	\$ 173,489
<b>Total SDC - Streets Reimbursements Fund</b>	<b>\$ 173,489</b>

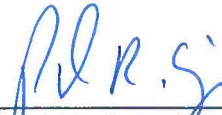
**City Budget Total** **\$ 67,814,055**

Unappropriated \$ 19,202,490

**Section 2.** This resolution is effective July 1, 2022.

Passed by the Lebanon City Council and executed by the Mayor on this 8th day of June 2022 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor   
Michelle Steinhebel, Council President

ATTESTED BY:

  
\_\_\_\_\_  
Kim Scheafer, MMC, City Recorder