

A RESOLUTION ADOPTING THE CITY)
OF LEBANON'S BUDGET AND MAKING)
APPROPRIATIONS FOR FISCAL YEAR 2003-04)

RESOLUTION NO. 14
FOR 2003

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the City Council of the City of Lebanon hereby adopts the budget for 2003-04, in the sum of \$30,094,709 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for fiscal year beginning July 1, 2003, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Administration & Economic Development	62,592
Human Resources	32,446
City Attorney	49,990
Planning	134,675
Engineering	26,191
Parks	386,570
Finance	85,742
Legislative	23,519
Library	304,890
Municipal Court	221,342
Police	2,443,739
Senior Services	202,365
Non-Departmental	<u>327,002</u>
GENERAL FUND TOTAL	\$4,301,063

DEBT SERVICE FUND

Water Bonds	832,408 ¹
Capital Projects Interim Financing	1,070,000
City Hall Repair Debt Service	49,840 ²
Pension Bond Series 2002	<u>118,280³</u>
DEBT FUND TOTAL	\$2,070,528

¹ Includes \$390,655 unappropriated fund balance not appropriated.

² Includes \$6,394 unappropriated fund balance not appropriated.

³ Includes \$500 unappropriated fund balance not appropriated.

ENTERPRISE FUND

Water	2,861,000
Water Capital Improvement	557,000
Water Bond Debt Service	510,973
Waterline Replacement	453,399
Storm Drainage	45,000
Wastewater	3,375,000 ⁴
Wastewater Capital Improvement	2,488,515
Wastewater Bond Debt Service	1,303,770
Railroad	<u>220</u>
 ENTERPRISE FUND TOTAL	 \$11,594,877

INTERGOVERNMENTAL FUND

City Hall Repairs	20,100
Motel Tax	65,500
Santiam Travel Station	467,000
OTSC Grant	350
Building Inspection	452,008 ⁵
Park Enterprise	21,310
Parks Grant	269,841
Operations & Environmental	1,556,199
Geographic Information Services	387,804
Information Systems Service	584,771
Support Services	22,000
Foot & Bikepath	43,800
Engineering Improvements Permits	163,500
Streets	644,000
Storm Drainage	76,128
Traffic Team	156,098
911 Taxes	56,000
Civil Forfeitures	1,822
School Resource Officer	73,354
Dial-A-Bus	139,030
STP Streets	172,000
Downtown Beautification Grant	644,210
Downtown Beautification CIF Grant	50,000
ODOT TSP	29,000
Parking Enforcement	19,904
83/84 Housing Rehabilitation	119,010
85/86 Housing Rehabilitation – Unrestricted	10,100
Gills Landing	7,400
93 Housing Rehabilitation	57,500

⁴ Includes \$155,000 unappropriated fund balance not appropriated.

⁵ Includes \$84,000 unappropriated fund balance not appropriated.

96 Housing Rehabilitation	31,000
98 Housing Rehabilitation	67,000
2001 Housing Rehabilitation	<u>300,000</u>
 INTERGOVERNMENTAL FUND TOTAL	 \$6,707,739

SPECIAL ASSESSMENT FUND

Bancroft Bond Summary	210
Walker Road LID	900
SCIP LID	73,500 ⁶
Oak Street LID	1,200
Public Improvements	<u>24,000</u>
 SPECIAL ASSESSMENT FUND TOTAL	 \$99,810

CAPITAL IMPROVEMENTS FUND

Equipment Acquisition & Replacement	1,137,660
Historic Resource Commission Trust	120
Pioneer Cemetary	15,800 ⁷
Local Law Enforcement Grant	11,050
DARE Trust	7,800
Police Trust	3,650
Library Trust	56,200
Library/Sr. Center Building Trust	71,500
Senior Services Trust	54,180
Snedaker Trust	65,000 ⁸
Streets Capital Improvement Projects	1,099,332
Streets Capital Improvement (Restricted)	12,500
Direct Costs	692,750
Infrastructure Deferral	276,500
Drainage SDC	124,200
Parks SDC	363,000
Sewer SDC	108,500
Sewer SDC Reimbursement	18,500
Streets SDC	615,000
Water SDC	414,000
Water SDC Reimbursement	<u>15,950</u>
 CAPITAL IMPROVEMENTS FUND TOTAL	 \$5,163,192

⁶ Includes \$60,368 unappropriated fund balance not appropriated.

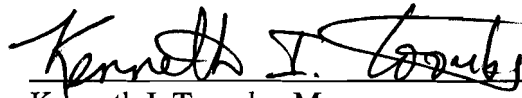
⁷ Includes \$15,400 unappropriated fund balance not appropriated.

⁸ Includes \$61,000 unappropriated fund balance not appropriated.

TRUST AND AGENCY FUND


Bail & Trust	<u>157,500</u>
TRUST AND AGENCY FUND TOTAL	\$157,500
CITY BUDGET TOTAL	\$30,094,709

Adopted and appropriated by the Lebanon City Council by a vote of 4 for
and 2 against on this 11th day of June, 2003.



Kenneth I. Toombs, Mayor
Ron Miller, Jr., Council President

ATTEST:



John E. Hitt, City Recorder



CITY OF LEBANON
FINANCE DEPARTMENT
MEMORANDUM

TO: John E. Hitt, City Administrator
FROM: Casey Cole, Finance Director *CC*
SUBJECT: Changes for Budget Adoption 2003-04

DATE: June 5, 2003

I have attached a summary of the changes for adoption from the budget that was approved by the Budget Committee on May 15, 2003. Oregon Budget Law allows the budget to change by up to 10% or \$5,000, whichever is greater in each or any fund. The City budget increased overall by 0.35%, or \$104,686 and no individual fund increased by more than 2%.

In General Fund, reduced expenditures to year end in the current fiscal year resulted in a higher Cash Carryforward. Fringe Benefits had been reduced by an estimated 1.23% of payroll for the PERS rate change. This was added back to the budget in case all rate reductions are reversed as the PERS reforms work their way through the Courts. The transfer out to the Traffic Team was reduced since higher revenue projections for the current fiscal year will result in a reduced need for General Fund support. A transfer to the Streets fund in the amount of \$6,000 was added to enable the Dust Control program to be included in the budget. Contingency was increased by \$48,706 for a total of \$110,593.

In the Enterprise fund, the Water department had an increase in the Cash Carryforward with most of the increase going into Contingency. Water CIP, Wastewater, and Wastewater CIP had a reduction in Cash Carryforward due to work being completed in the current fiscal year and not needing to be included in the budget. Storm Drainage had a decrease in Carryforward due to current year expenses being higher then projected in the Proposed/Approved budget.

Intergovernmental fund had the biggest change in the Information Services budget with the remainder of the new phone system project needing to be carried forward to next fiscal year. Environmental Services had a revised lower projection in current year expenditures increasing the Carryforward. The Street department had the Dust Control program added back in by a \$3,000 increase in Carryforward and \$6,000 transfer from General fund.

The Capital Improvements fund had adjustments relating to changes in the projections to year end for the current fiscal year. The total adjustment is \$29,450. In Direct Costs and Sewer SDC the adjustment went to Contingency, in the others Capital Outlay was adjusted.

There was one adjustment to Materials and Services in the NW Urban Renewal District for \$60. There were no other changes to the Urban Renewal Districts.

Action requested:

Conduct public hearing on the approved budget.
Motion to approve/deny resolution making appropriations.
Motion to approve/deny resolution levying taxes.

**CITY OF LEBANON
2003-04 SUMMARY OF BUDGET CHANGES**

	Approved Total Expenditures	Adopted Total Expenditures	Increase (Decrease)	Percent Change	Comments
<u>GENERAL FUND</u>					
Administration & Economic Dev 110	\$ 62,266	\$ 62,592	\$ 326	0.52%	Add back reduction taken for possible PERS rate change
Human Resources 116	32,232	32,446	214	0.66%	PERS rate change
City attorney 120	49,990	49,990	-	0.00%	
Planning 126	133,294	134,675	1,381	1.04%	PERS rate change \$827, move Comm Dev costs from Public Works and Parks \$554.
Public Works 130	26,563	26,191	(372)	-1.40%	PERS rate change, move Comm Dev costs to Planning
Parks 133	385,665	386,570	905	0.23%	PERS rate change, move Comm Dev costs to Planning
Finance 140	84,839	85,742	903	1.06%	PERS rate change, incr to Materials & Services \$300
Legislative 160	23,441	23,519	78	0.33%	PERS rate change
Library 165	303,294	304,890	1,596	0.53%	PERS rate change
Municipal Court 170	220,495	221,342	847	0.38%	PERS rate change
Police 180	2,421,970	2,443,739	21,769	0.90%	PERS rate change
Senior Services 190	201,718	202,365	647	0.32%	PERS rate change
Non-Departmental 195	293,296	327,002	33,706	11.49%	incr contingency for add'l carryforward, decr Traffic Team transfer, add trans to Streets
Subtotal General Fund	\$ 4,239,063	\$ 4,301,063	\$ 62,000	1.46%	
Tax Anticipation Note	-	-	-	0.00%	
Total General Fund Budget	\$ 4,239,063	\$ 4,301,063	\$ 62,000	1.46%	
<u>DEBT SERVICE FUND</u>					
Water Bonds 317	\$ 832,408	\$ 832,408	\$ -	0.00%	
Cap Proj Interim Financing	1,070,000	1,070,000	-	0.00%	
City Hall Repair Debt Service 319	49,840	49,840	-	0.00%	
Pension Bond Series 2002	118,280	118,280	-	0.00%	
Total Debt Service Fund	\$ 2,070,528	\$ 2,070,528	\$ -	0.00%	
<u>ENTERPRISE FUND</u>					
Water 430	\$ 2,815,000	\$ 2,861,000	\$ 46,000	1.63%	\$520 incr in M & S, increase in Cash Carryforward
Water CIP 435	579,000	557,000	(22,000)	-3.80%	Reduce Cash Carryforward, work completed in FY02-03
Water Bond Debt Svc 436	510,973	510,973	-	0.00%	
Waterline Repl. 437	453,399	453,399	-	0.00%	
Storm Drainage 450	81,000	45,000	(16,000)	-26.23%	Reduce Cash Carryforward, actual expenses higher then projected in approved budget
Wastewater 470	3,455,000	3,375,000	(80,000)	-2.32%	Reduce Cash Carryforward, work completed in FY02-03
Wastewater CIP 475	2,515,914	2,488,515	(27,399)	-1.09%	Reduce Cash Carryforward, work completed in FY02-03
Wastewater Bond D.S. 476	1,303,770	1,303,770	-	0.00%	
Railroad 480	220	220	-	0.00%	
Total Enterprise Fund	\$ 11,694,276	\$ 11,594,877	\$ (99,399)	-0.85%	
<u>INTERGOVERNMENTAL FUND</u>					
City Facilities Repairs 506	\$ 20,100	\$ 20,100	\$ -	0.00%	
Motel Tax 510	65,500	65,500	-	0.00%	
Santiam Trav Station 515	467,000	487,000	-	0.00%	
OTSC Grant 520	350	350	-	0.00%	
Blding Inspection 527	452,008	452,008	-	0.00%	
Park Enterprise 533	21,310	21,310	-	0.00%	
Parks Grant Fund 535	269,841	269,841	-	0.00%	
Environ Services 537	1,524,199	1,556,199	32,000	2.10%	\$8,000 incr in M&S, \$24,000 incr in Contingency from additional Cash Carryforward
Geographic Infor Svcs 540	377,804	387,804	10,000	2.85%	Incr in Contingency from additional Cash Carryforward
Information Services 542	537,771	584,771	47,000	8.74%	Phone project carried forward
Support Services 544	22,000	22,000	-	0.00%	
Foot & Bike 550	43,800	43,800	-	0.00%	
Eng Improve Permits 555	163,500	163,500	-	0.00%	
Streets 558	635,000	644,000	9,000	1.42%	Incr in M & S for dust control
Storm Drainage 559	76,128	76,128	-	0.00%	
Traffic Team 560	151,098	156,098	5,000	3.31%	FY02-03 revenue higher then projected, additional Cash Carryforward
911 Taxes 562	56,000	56,000	-	0.00%	
Civil Forfeitures 563	1,822	1,822	-	0.00%	
School Resource Officer 564	73,354	73,354	-	0.00%	
Dial a bus 569	132,895	139,030	6,135	4.62%	Incr in Contingency from higher revenue projections
STP Streets 571	195,000	172,000	(23,000)	0.00%	Reduce Cash Carryforward, work completed in FY02-03
Downtown Beautification 575	634,210	644,210	10,000	0.00%	Project expenses carried forward
D.T. Beaut. CIF Grant 578	50,000	50,000	-	0.00%	
ODOT Grant/TSP 581	29,000	29,000	-	0.00%	
Parking Eforcement 582	19,904	19,904	-	0.00%	
83/84 Housing Rehab 585	119,010	119,010	-	0.00%	
85/86 Housing Rehab Unrestricted 591	10,100	10,100	-	0.00%	
Gills Landing 593	7,400	7,400	-	0.00%	
93 Housing Rehab 594	41,000	57,500	16,500	40.24%	FY02-03 revenue higher then projected, program revenue owed to LCAH
96 Housing Rehab 595	31,000	31,000	-	0.00%	
98 Housing Rehab 596	87,000	87,000	-	0.00%	
2001 Housing Rehab 597	300,000	300,000	-	0.00%	
Total Intergovernmental Fund	\$ 6,595,104	\$ 6,707,739	\$ 112,635	1.71%	

**CITY OF LEBANON
2003-04 SUMMARY OF BUDGET CHANGES**

	Approved Total Expenditures	Adopted Total Expenditures	Increase (Decrease)	Percent Change	Comments
<u>SPECIAL ASSESSMENT FUND</u>					
Bancroft Bond Summary 720	\$ 210	\$ 210	-	0.00%	
Walker Road LID 721	900	900	-	0.00%	
SCIP LID 722	73,500	73,500	-	0.00%	
Oak St. LID 723	1,200	1,200	-	0.00%	
Public Improvements 750	24,000	24,000	-	0.00%	
Total Bancroft Bond Fund	\$ 99,810	\$ 99,810	-	0.00%	
<u>CAPITAL IMPROVEMENTS FUND</u>					
Equipment Acq. & Replacement 820	\$ 1,137,660	\$ 1,137,660	-	0.00%	
Historic Resources Trust 824	120	120	-	0.00%	
Pioneer Cemetery 825	15,800	15,800	-	0.00%	
Local Law Enf Blk Grant '827	10,050	11,050	1,000	9.95%	Equipment purchase carried forward
Dare Trust 828	9,250	7,800	(1,450)	-15.88%	Reduced Cash Carryforward, reduced Capital Outlay
Police Trust 829	3,050	3,650	600	19.67%	Additional Cash Carryforward, incr M & S
Library Trust 830	56,200	56,200	-	0.00%	
Libr/Sr Cntr Bldg 832	71,500	71,500	-	0.00%	
Senior Services Trust 835	54,180	54,180	-	0.00%	
Snedaker Trust 838	65,000	65,000	-	0.00%	
Streets Cap Proj 840	1,099,332	1,099,332	-	0.00%	
Streets Cap Restr 841	12,500	12,500	-	0.00%	
Direct costs 842	682,750	692,750	10,000	1.46%	Additional Cash Carryforward, incr Contingency
Infrastructure Deferral 845	276,500	276,500	-	0.00%	
Drainage SDC 852	124,200	124,200	-	0.00%	
Parks SDC 862	371,000	363,000	(8,000)	-2.16%	Reduced Cash Carryforward, reduced Capital Outlay
Sewer SDC 872	105,500	108,500	3,000	2.84%	Additional Cash Carryforward, incr Contingency
Sewer SDC 873	6,200	18,500	12,300	198.39%	Additional Cash Carryforward, incr Capital Outlay
Streets SDC 882	590,000	615,000	25,000	4.24%	Additional Cash Carryforward, incr Capital Outlay
Water SDC 882	427,000	414,000	(13,000)	-3.04%	Reduced Cash Carryforward, reduced Capital Outlay
Water SDC 883	15,950	15,950	-	0.00%	
Total Capital Improvements Fund	\$ 5,133,742	\$ 5,163,192	\$ 29,450	0.57%	
Ball	\$ 157,500	\$ 157,500	-	0.00%	
Total City Budget	\$ 29,990,023	\$ 30,094,709	\$ 104,686	0.35%	
<u>URBAN RENEWAL</u>					
Lebanon Urban Renewal 920	\$ 430,944	\$ 430,944	-	0.00%	
Lebanon URD Debt Service 921	116,710	116,710	-	0.00%	
Leb URD Bonds 923	603,800	603,600	-	0.00%	
Leb URD 99 Bond Constr 924	165,000	165,000	-	0.00%	
Subtotal Lebanon URD	\$ 1,316,254	\$ 1,316,254	-	0.00%	
Northwest URD 925	\$ 648,209	\$ 648,269	60	0.01%	Additional Cash Carryforward, incr M & S
ODOT 927	7,757	7,757	-	0.00%	
NW Leb URD Bonds 930	929,450	929,450	-	0.00%	
NW Leb URD 2000 Bond Constr 931	576,670	576,670	-	0.00%	
Subtotal Northwest URD	\$ 2,162,086	\$ 2,162,146	60	0.00%	
Cheadle Lake URD 935	\$ 66,050	\$ 66,050	-	0.00%	
Cheadle Lake URD Debt Service 936	56,200	56,200	-	0.00%	
Subtotal Cheadle Lake URD	\$ 122,250	\$ 122,250	-	0.00%	
Total Urban Renewal Funds	\$ 3,600,590	\$ 3,600,650	60	0.00%	
Total of all budgets	\$ 33,590,613	\$ 33,695,359	\$ 104,746	0.31%	
Total per budget report	33,590,613	33,695,359			
Difference					