

75-76

ADOPTED BUDGET  
of the  
CITY OF LEBANON, LINN COUNTY  
OREGON



MAYOR  
Martha Scroggin Gonzales

BUDGET COMMITTEE

Eldon McClain	<u>Councilmen</u>	Betty Collins
Charles D. Zeek	Lyle Winters	Arthur Denker
	Kenneth Swanson	

Robert Adams, Chairman	<u>Lay Members</u>	Jay Pierce
Pat Hendricks	Dick Mudrow	Arthur Springer
	Jack Buchanan	

Robert E. Noren, City Administrator

Zella Laswell, Assistant Recorder

Verla Olson, Finance Officer

Warren C. Gill, City Attorney

John R. Bates, Librarian

Paul Robertson, Fire Chief

Jesse Adams, Chief of Police

Lester Steers, Municipal Court Judge

Larry Madesh, Senior Services Director

Dan McFarland, Building & Planning Officer

Jim Udell, Public Works Director-City Engineer



B U D G E T M E S S A G E \*

Lebanon, Oregon Pop. 8,135  
February 24, 1975

MEMBERS OF THE BUDGET COMMITTEE:

Ladies and Gentlemen:

As provided for by Oregon budget law, the budget of the City of Lebanon for the coming 1975-76 fiscal year is hereby transmitted. The budget is balanced in accordance with conservative budgeting principles, and contains various supplementary tables to provide additional detail.

Having prepared, and/or being responsible for the preparation of annual budgets over the past 14 years, it is my distinct pleasure to express to the budget committee my belief that this budget, above all, has not only been the most significant challenge but is one of the most significant accomplishments. In a time when wages, foods, clothing, automobiles and all other costs are mounting at a ridiculous and unhealthy rate, it is with a great deal of pride in accomplishment, that I submit to you a budget in which the tax levy required to balance the General Fund Operating Account has increased a mere 3.76 per cent above that of last year. I am also pleased to inform the committee that this is the second year in a row that the tax levy for the City's General Fund Operating Account has evidenced a sharp decrease. Between the budgets 1972-73 and 1973-74, the General Fund tax levy evidenced a sharp increase of 13%. In the following year, cost of living increases mounted to near 13%. Salary increases, combined with salary adjustments during that period averaged upwards to a conservative figure of 18%. During this period, the General Fund tax levy increase was limited to 8.8%, while the total budget including Serial levies, Ambulance Fund, General Obligation Bonds, etc., increased a mere 6.36%. Finally, a direct comparison between last year's tax structure and the current proposed tax levy reveal that, as indicated before, the General Fund tax levy proposed in this budget represents



3.76%. Since last year's total tax levy did not include a new Fire Station, a comparison of the total tax levy, minus the Fire Station, reveals a tax increase limited to 4.9%. Even with the Fire Hall levy, the total tax rate increase will be less than 8.97%, i.e., considerably less than this past year's cost of living increases.

Oftentimes a "bare bones budget", as this budget most certainly is, will reflect or lend itself to a reduction in the service delivery package to the citizens. I can assure the committee and the Lebanon taxpayers that this budget, although totally without frills, will not only support a continuation of the present level of service, but, in fact, through the use of match monies, will provide for a significant increase in service so long as the momentum of the employees, the City Council, and the entire City organization is moved ahead through continued satisfying achievements and goal accomplishments.

I am certain that the Budget Committee members are well aware of the fact that a mere hacking away for the sake of hacking is not good financial planning. I believe each member will find that the continued reduction or downward leveling of the tax picture will not evidence within this budget document that any arbitrary, discriminatory or purposeless hackings have been made. Instead, your City staff and the entire City organization has done an outstanding job of turning away from traditional financing and work methods and has put forth concerted efforts towards the various alternatives, thus they have been particularly responsible for the tax reduction indicated. It is, without a doubt, accurate to say that if it were not for the staff's ever increasing desires and successes in seeking out, obtaining and returning to the community the local taxpayer's Federal and State tax dollars, this budget would most assuredly reflect a reverse trend. It is important to recognize that over this past year the City has benefited immensely through highly successful efforts and achievements in bringing to this community Grant program



monies exceeding \$127,000. These successes are to be compared with the previous 10 year period in which the total Grant program funds obtained exceeded this figure by a mere \$3,000.

#### SUMMARY

The coming 1975-76 fiscal year will, of course, be a tight one financially, but with great satisfaction as many new projects are undertaken, and many continuing projects are completed. It has been a pleasure for your City employees to serve the Lebanon community over the past year, and we are looking forward to the coming year.

#### CONCLUSION

I wish to commend the Department and Division heads, as well as their staff, for the manner in which their budgets were prepared and presented, along with the successful efforts put forth to hold the line on costs, while aiming for high increases in services.

Special mention is due Assistant Recorder, Zella Laswell, Finance Officer, Verla Olson, and my secretary, Janet Wills, for carrying the heavy research and work load necessary to present this budget to the Budget Committee. Sincere thanks must also be extended to Mrs. Sherry Brubaker, Lebanon High School Business Instructor, and each of her steno-pro students, who did such a professional job of typing this budget for presentation:

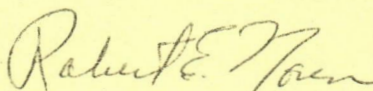
Sue Porfily	Erin Edwards	Barbara Williams	Nancy Schrouder
Anita Gambill	Brenda Edwards	Colleen Culbertson	Mary Bellinger
Charlotte Slack	Marilyn Hodson	Rhonda Kolling	Carol Mastenbrook
Kathy Smith	Sheila Tacy	Marolyn Ray	Helen Otta

Finally, sincere thanks must be extended to Councilwoman, Betty Collins, who for the past several weeks has given full time and invaluable assistance and relief for major portions of the day to day routine work load. This project required



many hours of over-time, in addition to providing continuous attention to routine matters. It would not have been possible to complete the budget, at this time, were it not for the excellent assistance of these ladies, in addition to the many all night hours given by Senior Services Director, Larry Madesh, and my wife, Gerrie.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Robert E. Noren".

Robert E. Noren  
City Administrator

\*NOTE: Views and recommendations discussed in the Budget Message may not be valid for the Adopted Budget due to changes made from the original proposal, i.e. proposed to approved to adopted budget amounts.



1975-76 ANNUAL BUDGET  
CITY OF LEBANON, OREGON

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TAXATION SUMMARY - 4 YEAR COMPARISON

	<u>1972-1973</u>	<u>1973-1974</u>	<u>1974-1975</u>	<u>1975-1976</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved</u>
<u>General Fund</u>				
Requirements	608,715	811,455	970,442	1,185,087
Resources-Except Taxes	(334,397)	(414,796)	(505,376)	(685,933)
Tax Base + 6%	<u>(115,494)</u>	<u>(142,595)</u>	<u>(151,150)</u>	<u>(160,219)</u>
Required to Balance	158,824	254,064	313,916	338,935
Allowance for taxes not received during fiscal year	<u>30,000</u>	<u>42,595</u>	<u>51,156</u>	<u>41,929+</u>
Taxes to levy (outside 6%)	188,824	296,659	365,072	380,864
Valuation - (City)	47,035,068	58,822,694	62,078,207	62,893,098
Annexations	-	-	-	553,450
Building Construction 1974-75	-	-	-	1,735,569
U.S. Plywood (25% of 13,396,244)	<u>-</u>	<u>1,177,974</u>	<u>2,644,866</u>	<u>3,349,061</u>
Total Valuation	47,035,068	60,000,668	64,723,073	68,531,178
<u>Summary of Taxes Levied</u>				
General Fund - Base + 6%	115,494	142,595	151,150	160,219
Outside 6%	<u>188,824</u>	<u>296,659</u>	<u>365,072</u>	<u>380,864</u>
Total General Fund Levy	304,318	439,254	516,222	541,083
Capital Improvement Fund Levy	12,000	12,000	12,000	12,000*
General Obligation Bond Levies (Includes Fire Hall Bonds)	53,513	44,870	43,429	66,901
Ambulance Fund Levy	<u>16,000</u>	<u>12,750</u>	<u>12,750</u>	<u>23,120</u>
Total Summary of Taxes Levied	385,831	508,874	584,401	<u>643,104</u>
<u>Tax Rate per \$1000</u>				
General Fund - Base + 6%	2.46	2.38	2.34	2.338
Outside 6%	<u>4.02</u>	<u>4.95</u>	<u>5.64</u>	<u>5.557</u>
Total General Fund	6.48	7.33	7.98	7.895
(Operational Levy)				
Capital Improvement Fund	.25	.20	.18	.175
General Obligation Bonds	1.13	.75	.67	.976
Ambulance Fund	<u>.34</u>	<u>.21</u>	<u>.20</u>	<u>.337</u>
Total Tax Rate per \$1000	8.20	8.49	9.03	9.38

+Computed at 8.4%

\*Final year of levy



## 1975-76 BUDGET

RECAP OF RESOURCES

<u>HISTORICAL DATA</u>				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	FUNDS	PROPOSED	APPROVED	ADOPTED
426,656	514,383	505,376	General (Operating)	643,762	685,933	685,933
56,316	57,090	52,405	Ambulance	86,651	82,088	82,088
-0-	-0-	*	Sewer Service (Pub.Works)	135,738	145,768	145,768
106,982	128,330	226,515	State Tax & Rd. (P/W-Sts)	246,115	131,913	131,913
10,738	79,651	286,926	Sp.Improv.Dist. (P/W)	374,500	375,050	375,050
-0-	-0-	*	Grant Programs	339,942	339,942	339,942
-0-	-0-	*	Equipment	141,933	122,941	122,941
193,969	246,485	207,800	Bancroft Bonds	240,482	240,482	240,482
56,260	57,911	48,403	General Obligation Bonds	65,407	65,407	65,407
916	456	-0-	Park Improv. (Pub.Works)	-0-	-0-	-0-
8,683	14,338	12,078	Fire Equipment	21,765	21,765	21,765
(9,099)	(4,032)	1,105	Capital Improvements	14,492	14,492	14,492
-0-	379,194	372,317	Revenue Sharing	317,400	303,852	303,852
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
851,421	1,473,806	1,712,935	TOTAL RESOURCES	2,628,187	2,529,633	2,529,633



## 1975-76 BUDGET

RECAP OF REQUIREMENTS

<u>HISTORICAL DATA</u>			<u>1975-76 BUDGET</u>			
<u>ACTUAL</u> 1972-73	<u>ACTUAL</u> 1973-74	<u>BUDGET</u> 1974-75	<u>FUNDS</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>GENERAL FUND</u>						
			Legislative	22,294	18,695	18,695
			Administrative	53,052	50,930	50,930
47,649	55,669	66,176	Finance	14,646	14,646	14,646
9,978	11,627	16,674	Public Property	13,250	12,600	12,600
28,654	41,217	46,249	Library	51,247	49,247	49,247
12,562	17,333	21,664	Municipal Court	24,417	23,240	23,240
-0-	-0-	*	Senior Services	19,739	19,739	19,739
-0-	-0-	26,194	Building & Planning	24,782	24,890	24,890
176,036	212,168	294,996	Police	319,872	314,387	314,387
27,826	30,150	42,319	Communications	41,949	42,486	42,486
98,514	153,198	184,445	Fire	243,378	238,864	238,864
-0-	-0-	*	Public Works-Admin.	91,735	91,480	91,480
14,611	24,007	50,098	Public Works-Parks	42,534	42,534	42,534
30,568	36,788	47,996	Public Works-Sewage Treat.	*	*	*
134,060	177,830	173,631	+Special Expenditures	355,070	+241,349	+241,349
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
539,796	759,987	970,442	Total General Fund	1,317,965	1,185,087	1,185,087
<u>SPECIAL FUNDS</u>						
52,669	54,508	52,405	Ambulance	86,651	82,088	82,088
-0-	-0-	*	Sewer Service (Pub.Works)	135,738	145,768	145,768
107,405	113,964	226,515	St.Tax & Rd. (Pub.Works)	246,115	131,913	131,913
257,556	221,083	286,936	Sp.Improv.Dist. (P/W)	374,500	375,050	375,050
-0-	-0-	*	Grant Programs	339,942	339,942	339,942
-0-	-0-	*	Equipment	141,933	122,941	122,941
193,969	162,700	207,800	Bancroft Bonds	240,482	240,482	240,482
49,433	56,541	48,403	General Obligation Bonds	65,407	65,407	65,407
493	371	-0-	Park Improv. (Pub.Works)	-0-	-0-	-0-
8,683	3,066	12,078	Fire Equipment	21,765	21,765	21,765
13,865	5,136	1,105	Capital Improvement	14,492	14,492	14,492
-0-	326,084	372,317	Revenue Sharing	317,400	303,852	303,852
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684,073	943,003	1,207,559	Total Special Funds	1,984,425	1,843,700	1,843,700
<u>Total Requirements</u>						
1,223,869	1,702,990	2,178,001	All Funds	3,302,390	3,028,787	3,028,787

+See error on detail sheet page 53.



## 1975-76 BUDGET

RESOURCES DETAILS

DEPT: GENERAL GOVERNMENT

DIV:

FUND: GENERAL

HISTORICAL DATA				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
103,551	160,976	80,000	BEGINNING CASH BALANCE	147,000	172,406	172,406
43,725	27,534	30,000	Delinquent Taxes	30,000	30,000	30,000
2,056	2,071	1,900	Misc. Library Receipts	1,900	1,900	1,900
41,483	30,610	40,000	Fines & Forfeits	40,000	40,000	40,000
58,297	65,866	66,000	Franchises	75,000	80,000	80,000
5,500	5,825	5,000	Amusement Machine Tax	6,500	7,525	7,525
3,053	10,349	8,500	Building Permits	17,000	20,000	20,000
2,748	2,525	3,100	Business Licenses	2,800	2,800	2,800
50,916	49,918	52,000	Liquor Tax Apportionment	54,500	56,457	56,457
4,163	2,014	1,600	Vehicle Tax Refund	2,000	2,000	2,000
44	623	1,200	Property Rentals	1,200	1,200	1,200
2,425	5,339	2,000	Misc. Sales & Receipts	3,000	3,000	3,000
15,559	14,636	15,000	Parking Meters	18,000	18,000	18,000
51	848	1,900	Dog License	-0-	-0-	-0-
73,047	114,796	121,756	Rural Fire District	170,652	167,794	167,794
20,038	20,453	21,165	Cigarette Tax Apport.	22,300	21,395	21,395
-0-	-0-	16,550	Trsf. fr. St. Tax & Rd. Fd.	-0-	-0-	-0-
-0-	-0-	13,707	Fed. Funds C.P.O. Program	*	*	*
-0-	-0-	23,998	Sewer Use Fees	*	*	*
-0-	-0-	*	Trsf. from Sewer Use	23,349	34,578	34,578
-0-	-0-	*	Trsf. from Ambulance Fd.	4,061	4,828	4,828
-0-	-0-	*	Trsf. from Sp. Imp. Dist. Fund	24,500	25,050	25,050
			TOTAL RESOURCES EXCEPT			
426,656	514,384	505,376	TAXES TO BE LEVIED	643,762	685,933	685,933
115,494	142,595	151,150	TAX LEVY WITHIN 6% LIMIT	160,219	160,219	160,219
			TOTAL RESOURCES AVAILABLE			
542,150	656,979	656,526	LESS TAXES OUTSIDE 6%	803,981	846,152	846,152



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: LEGISLATIVE

DIV:

FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
			<u>PERSONAL SERVICES</u>			
4,200	4,175	4,200	Salaries: Mayor & Council	4,200	4,200	4,200
			(Salary: City Attorney	9,660	9,660	9,660
6,000	8,400	9,600	(Salaries: City Prosecutor	2,400	-0-	-0-
*	*	*	F.I.C.A. - S.A.I.F.	997	798	798
*	*	*	Retirement	696	696	696
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
10,200	12,575	13,860	Total Personal Services	17,953	15,354	15,354
			<u>MATERIALS &amp; SERVICES</u>			
*	*	*	Telephone	316	316	316
*	*	*	Meetings	2,240	1,240	1,240
285	298	350	Legal Supplies & Services	1,785	1,785	1,785
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
285	298	350	Total Materials & Services	4,341	3,341	3,341
			<u>CAPITAL OUTLAY</u>			
-0-	-0-	-0-	Capital Outlay	-0-	-0-	-0-
-0-	-0-	-0-	Total Capital Outlay	-0-	-0-	-0-
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10,485	12,873	14,210	Total Legislative Department	22,294	18,695	18,695



1975-76 BUDGET

COMMENTARY

DEPT: LEGISLATIVE  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

MAYOR & COUNCIL: Mayor and Council salaries at \$50 per month each.

ATTORNEY: No change has been proposed.

CITY PROSECUTOR: This new position is needed because of the increased court time demand placed on our City Attorney. Actual court hours are now averaging more than 40 hours per year. Preparation time and Circuit Court appeals more than triple the basic time period. NOT APPROVED.

F.I.C.A. - S.A.I.F.: These are normal and ongoing Federal and State required expenses.

RETIREMENT: Retirement benefit cost for one employee (City Attorney) is computed at \$7.20 per \$100 gross salary.

MATERIALS AND SERVICES

TELEPHONE: Telephone costs are being itemized in order to establish a base cost and to more clearly reflect the various operating expenses. Telephone base charge at \$216. \$100, toll calls.

MEETINGS: Provides for meetings and travel expense for all City Councilmen, Mayor, and City Attorney. The anticipated major expenses provide for the following meetings:

Mayor's Prayer Breakfast	- \$275
League of Oregon Cities (for 4)	- \$708
Regional Conferences for Mayor and Councilmen	- \$225
Miscellaneous meetings & local seminars for Mayor and Councilmen	- \$ 32

LEGAL SUPPLIES & SERVICES: Increase expense reflects \$118 per month clerical costs to City Attorney for City services and \$369 charge for supplies, telephone, legal books, and materials.

CAPITAL OUTLAY

CAPITAL OUTLAY: No expense.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: ADMINISTRATIVE

DIV:

FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
11,982	13,596	17,040	Administrator (Rec.Treas.)	18,744	18,744	18,744
7,032	7,560	8,580	Assistant Recorder	9,438	9,438	9,438
6,444	7,236	6,460	Secretary	7,766	7,766	7,766
2,184	2,400	-0-	Clerk	-0-	-0-	-0-
1,218	2,400	2,400	Extra Help (Vac,Sick Leave)	1,850	850	850
2,106	2,700	2,973	F.I.C.A. & S.A.I.F.	3,300	3,000	3,000
2,128	2,158	3,178	Retirement	3,500	3,178	3,178
-0-	-0-	2,160	Insurance Benefits	2,250	2,250	2,250
33,094	38,050	42,791	Total Personal Services	46,848	45,226	45,226
<u>MATERIALS &amp; SERVICES</u>						
-0-	-0-	4,000	Labor Negotiations	1,500	1,000	1,000
638	1,221	2,000	Memberships & Meetings	931	931	931
			{Office Supplies	1,710	1,710	1,710
2,462	3,189	3,000	{Telephone	1,290	1,290	1,290
3,100	4,410	9,000	Total Materials & Supplies	5,431	4,931	4,931
<u>CAPITAL OUTLAY</u>						
970	-0-	-0-	Calculator	-0-	-0-	-0-
-0-	336	-0-	Desk & Chair	-0-	-0-	-0-
-0-	-0-	175	Adding Machine	-0-	-0-	-0-
-0-	-0-	-0-	Typewriter	693	693	693
-0-	-0-	-0-	Secretary Chair	80	80	80
970	336	175	Total Capital Outlay	773	773	773
37,164	42,796	51,966	Total Administrative Dept.	53,052	50,930	50,930



COMMENTARY

DEPT: ADMINISTRATIVE  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

ADMINISTRATOR (RECORDER, TREASURER): Administrative costs were previously combined with the legislative-administrative budgetary account.

ASSISTANT RECORDER: Administrative costs were previously combined with the legislative-administrative budgetary account. Breakout into new budget item will allow for better cost accounting.

SECRETARY: Administrative costs were previously combined with the legislative-administrative budgetary account. Breakout into new budget item will allow for better cost accounting.

CLERK: This position was transferred to the Public Works and Building Inspection Departments at the time those departmental functions were removed from the City Recorder's office.

EXTRA HELP: This account provides for extra help needs resulting from vacation, sick leave, and newly established Fair Labor Standards Act overtime controls. The decrease in expense results from the shifting of finance duties from the Assistant Recorder to the Finance Department, in addition to the transfer of the above Clerk's position to the Public Works and Building Departments. Additional reduction have been brought about through the use of N.Y.C. help and federally funded manpower made available under the various C.E.T.A. program titles.

F.I.C.A.-S.A.I.F.: These are normal and ongoing Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident Insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

LABOR NEGOTIATIONS: This item is being reduced as it is anticipated that the need for full labor negotiation services from an outside professional Labor Negotiator will not be as great this coming year.



1975-76 BUDGET

COMMENTARY

DEPT: ADMINISTRATIVE  
DIV:  
FUND: GENERAL

MEMBERSHIPS & MEETINGS: Provides for meeting and travel expense and includes League of Oregon Cities for two persons, routine driving expenses (2500 miles x .12 = \$300) registration and related fees and memberships \$190, Optimist dues \$60, miscellaneous for Administrator and Assistant Recorder \$31.

OFFICE SUPPLIES: This account provides for basic City Recorder supplies, postage, paper, ordinance updating materials. It also covers administrative supplies, office machine maintenance, etc. Reduction in costs results from breakout of telephone expense below.

TELEPHONE: Telephone costs are being itemized in order to establish a base cost and to more clearly reflect the various operating expenses. Telephone base charge for 4 units equals \$840, toll calls (average 25 calls per month) equal \$450.

CAPITAL OUTLAY

TYPEWRITER: This will provide for the purchase of a new typewriter with 15½" carriage to replace the current 12 year old typewriter. The purchase will be made under a state contract and the old typewriter will be transferred to the Finance Department for continued use.

SECRETARY CHAIR: This provides for a secretarial chair needed for additional C.E.T.A. and N.Y.C. program personnel.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: FINANCE  
 DIV:  
 FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
			<u>PERSONAL SERVICES</u>			
*	*	*	Salary: Finance officer	10,098	10,098	10,098
*	*	*	F.I.C.A.-S.A.I.F.	629	629	629
*	*	*	Retirement	727	727	727
*	*	*	Insurance Benefits	900	900	900
*	*	*	Total Personal Services	12,354	12,354	12,354
			<u>MATERIALS &amp; SERVICES</u>			
*	*	*	Office supplies & forms	700	700	700
-0-	-0-	-0-	Burroughs Maintenance Contract (one-third year)	267	267	267
*	*	*	Telephone	240	240	240
			Total Materials & Services	1,207	1,207	1,207
			<u>CAPITAL OUTLAY</u>			
-0-	-0-	-0-	Printing calculator	405	405	405
-0-	-0-	-0-	Secretarial chair	80	80	80
-0-	-0-	-0-	Four drawer Lateral file	200	200	200
-0-	-0-	-0-	Electric postage Meter Base	400	400	400
-0-	-0-	-0-	Total Capital Outlay	1,085	1,085	1,085
			Total Finance Department	14,646	14,646	14,646



1975-76 BUDGET

COMMENTARY

DEPT: FINANCE  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

SALARY: This new budgetary item provides for the Finance-Accounting Officer's salary.

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously handled in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

OFFICE SUPPLIES & FORMS: This item provides \$700 for forms and materials to add additional financial accounting programs to our present system in order to facilitate line department needs.

BURROUGHS MAINTENANCE CONTRACT: This item provides for one-third of a year maintenance and equipment service contract needs on the accounting equipment. The contract will be needed commencing in June 1976 when our present guarantee expires.

TELEPHONE: Telephone costs are being itemized in order to establish a base cost and to more clearly reflect the various operating expenses. Telephone base charge for 1 unit equals \$216; toll calls equal \$24.

CAPITAL OUTLAY

PRINTING CALCULATOR: This item will permit the purchase of a departmental calculator and allow return (for necessary use) of the Engineering calculator to the Public Works Department.

SECRETARIAL CHAIR: This item will permit the purchase of a proper secretarial chair for the Finance-Accounting Officer.

FOUR-DRAWER LATERAL FILE: This item will permit the purchase of a filing unit which is properly designed to accommodate the records and files used in our new finance and accounting system.



COMMENTARY

DEPT: FINANCE  
DIV:  
FUND: GENERAL

ELECTRIC POSTAGE METER BASE: This item will permit the purchase of an automatic unit to handle our postage needs. At present, this office services over 10,800 mailings per year for the departments. At less than 1¼ cents per letter, this unit would pay for itself in three years.

Notation for Cost Accounting

Since cost accounting needs necessitate the distribution of certain appropriate charges and expenses to various departments and funds, the following break-down of the Finance Department chargeable time-costs has been determined as follows:

Sewer Use Program	25%
Improvement District Program	5%
Ambulance Billing Program	10%
Payroll Program	25%
General Accounting	35%
Total	<u>100%</u>



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: GENERAL GOVERNMENT  
 DIV : PUBLIC PROPERTY  
 FUND: GENERAL

<u>HISTORICAL DATA</u>				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
<u>CONTRACTUAL SERVICE</u>						
4,620	4,944	4,944	Janitor: City Hall offices & library	5,400	5,400	5,400
4,620	4,944	4,944	Total Contractual Serv.	5,400	5,400	5,400
<u>MATERIALS &amp; SERVICES</u>						
177	256	200	Janitorial Supplies	200	200	200
1,576	2,179	2,000	Bldg. Supplies & Maint.	2,000	2,000	2,000
1,882	2,166	2,000	Utilities: Elect. & Water	2,400	2,400	2,400
1,078	2,082	1,500	Utilities: Heating Fuel	2,300	2,300	2,300
4,713	6,683	5,700	Total Materials & Serv.	6,900	6,900	6,900
<u>CAPITAL OUTLAY</u>						
-0-	-0-	650	Partial Library reroofing	300	300	300
645	-0-	-0-	Plumbing & Police Sign	-0-	-0-	-0-
-0-	-0-	3,000	Roof repair-City Hall	-0-	-0-	-0-
-0-	-0-	1,500	Metal Jail Toilet	-0-	-0-	-0-
-0-	-0-	880	Paint Outside & Insulate Library	-0-	-0-	-0-
-0-	-0-	-0-	Paint exterior City Hall	650	-0-	-0-
645	-0-	6,030	Total Capital Outlay	950	300	300
9,978	11,627	16,674	Total Public Property	13,250	12,600	12,600



1975-76 BUDGET

COMMENTARY

DEPT: GENERAL GOVERNMENT  
DIV: PUBLIC PROPERTY  
FUND: GENERAL

CONTRACTUAL SERVICES

JANITOR SERVICE CITY HALL AND LIBRARY: This account provides for the contractual custodial services for both the City Hall and the Library building. Nine percent cost increase has been anticipated.

MATERIALS & SERVICES

JANITORIAL SUPPLIES: This item provides for small janitorial supplies such as papers, mops, brooms, waxes, dust clothes, etc. No increase in expense is anticipated due to changing purchasing policies and practices.

BUILDING SUPPLIES AND MAINTENANCE: This account provides for supplies and maintenance needs that are not categorized as capital outlay, but which have an improvement or minor repair characteristic and/or are supplies which have a useful life of six months to a year and are worn out through use rather than being depleted. No increase in expense is anticipated due to changing purchasing policies and practices.

UTILITIES-ELECTRICITY AND WATER-CITY HALL: Increase reflected in this account item is due to a slight increase in building use in addition to anticipated rate increases.

UTILITIES-HEATING FUEL: This account provides for City Hall heating oil. The increase shown reflects the continuing hikes in fuel oil costs.

CAPITAL OUTLAY

PARTIAL LIBRARY REROOFING: This expenditure provides for continued major patching and partial reroofing of the City Library building.

PAINT AND REPAIR CITY HALL EXTERIOR: This expenditure provides for the needed patching, minor repair and painting of the outside of our City Hall building. The expense reflects material costs only and the use of Trustee, Volunteer and Force-account labor. (Paint-\$450; Scaffolding \$200.) NCT APPROVED.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: LIBRARY  
 DIV:  
 FUND: GENERAL

HISTORICAL DATA				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
6,309	7,500	9,480	Salary: Librarian	10,428	10,428	10,428
10,493	12,582	15,360	Salaries: Asst. Librarian (2)	16,896	16,896	16,896
-0-	1,779	2,200	Part-time Employee	2,420	2,420	2,420
1,013	1,420	1,739	F.I.C.A. - S.A.I.F.	1,913	1,913	1,913
929	1,311	1,790	Retirement	1,969	1,969	1,969
-0-	*	2,160	Insurance Benefits	2,376	2,376	2,376
-0-	-0-	100	Volunteers Insurance	50	50	50
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
18,744	24,592	32,829	Total Personal Services	36,052	36,052	36,052
<u>MATERIALS &amp; SERVICES</u>						
189	240	180	Memberships & Meetings	435	250	250
686	1,657	1,500	Library Supplies & Maintenance	1,790	1,550	1,550
134	195	280	Postage	320	320	320
-0-	206	60	Book Binding	250	150	150
1,406	1,763	2,300	Fuel, Electricity, & Telephone	2,500	2,100	2,100
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
2,415	4,061	4,320	Total Materials & Services	5,295	4,370	4,370
<u>CAPITAL OUTLAY</u>						
7,495	9,801	8,500	Books & Periodicals	9,900	8,825	8,825
-0-	-0-	600	Furniture & Equipment	-0-	-0-	-0-
-0-	2,963	-0-	Remedial Books	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
7,495	12,764	9,100	Total Capital Outlay	9,900	8,825	8,825
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
28,654	41,417	46,249	Total Library Department	51,247	49,247	49,247



COMMENTARY

DEPT: LIBRARY  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

LIBRARIAN: This account provides for the annual salary of the City Librarian.

ASSISTANT LIBRARIAN: This account provides for the salaries of two Assistant Librarians.

PART-TIME EMPLOYEE: This item provides for the part-time library page salary and the temporary help needs of the library (sick leave and vacation periods).

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

VOLUNTEER INSURANCE: This expenditure provides for insurance coverage for volunteer library help.

MATERIALS & SERVICES

MEMBERSHIP AND MEETINGS: This item provides for membership in American Library Association, Pacific Northwest Library Association, Oregon Library Association, travel expenses to library convention, and League of Oregon Cities annual meeting.

LIBRARY SUPPLIES & MAINTENANCE: This item provides for book processing, repairing books, circulation supplies, copying, and other general supplies and services (e.g., typewriter maintenance). Included is \$160 for continuation of the re-cataloging program.

POSTAGE: Postage rates continue to rise; as library circulation rises, postage is increased by having to send out more overdue notices, even though the percentage of notices per thousand books circulated remains constant.

BOOK BINDING: This item provides for an increase in the program to repair old books and to put on new bindings.



COMMENTARY

DEPT: LIBRARY  
DIV:  
FUND: GENERAL

FUEL, ELECTRICITY, & TELEPHONE: This item increase reflects only anticipated utility increases and present increase in heating oil. The modest increase anticipates a savings in heating expense resulting, from insulating the library building.

BOOKS AND PERIODICALS: Book prices and periodical subscriptions have risen about 20% during the past year. This amount restores the cut last year, and provides a 10% increase to meet some of these costs. Further, the wholesaler formerly paid shipping for most of the books we received, but we must now bear this cost.

FURNITURE AND EQUIPMENT: No replacement of equipment is planned for this year, since there are no required items. It is anticipated that revenue sharing money will be available for desired, but un-required items.

REMEDIAL BOOKS: No remedial books are needed for this year.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: MUNICIPAL COURT  
 DIV: VIOLATION BUREAU  
 FUND: GENERAL

<u>HISTORICAL DATA</u>				<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> 1972-73	<u>ACTUAL</u> 1973-74	<u>BUDGET</u> 1974-75	<u>DESCRIPTION</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
<u>PERSONAL SERVICES</u>						
3,984	6,000	6,960	Salary: Municipal Judge	7,656	7,656	7,656
275	120	300	Salary: Judge Pro-tem	300	300	300
5,913	6,924	8,220	Salary: Court Clerk	9,042	9,042	9,042
-0-	-0-	-0-	Overtime	500	200	200
-0-	838	1,270	(Part Time Help (Vac. and (Sick Leave)	1,500	900	900
587	851	1,012	F.I.C.A. & S.A.I.F.	1,165	1,100	1,100
383	523	592	Retirement	687	675	675
-0-	-0-	720	Insurance Benefits	792	792	792
<u>11,142</u>	<u>15,256</u>	<u>19,074</u>	<u>Total Personal Services</u>	<u>21,642</u>	<u>20,665</u>	<u>20,665</u>
<u>MATERIALS &amp; SERVICES</u>						
453	498	600	Materials & Supplies	600	600	600
175	212	200	Telephone	225	225	225
77	164	275	Memberships & Meetings	275	275	275
130	11	175	Filing & Certificate Fees	175	175	175
585	703	1,200	Legal Costs-Indigents	1,300	1,300	1,300
<u>1,420</u>	<u>1,588</u>	<u>2,450</u>	<u>Total Materials &amp; Services</u>	<u>2,575</u>	<u>2,575</u>	<u>2,575</u>
<u>CAPITAL OUTLAY</u>						
-0-	489	-0-	Bookcase, Desk & Chairs	-0-	-0-	-0-
-0-	-0-	140	Ten-key Adding Machine	-0-	-0-	-0-
-0-	-0-	-0-	Coat Rack & Chairs	200	-0-	-0-
<u>-0-</u>	<u>489</u>	<u>140</u>	<u>Total Capital Outlay</u>	<u>200</u>	<u>-0-</u>	<u>-0-</u>
<u>12,562</u>	<u>17,333</u>	<u>21,664</u>	<u>Total Municipal Court</u>	<u>24,417</u>	<u>23,240</u>	<u>23,240</u>



COMMENTARY

DEPT: MUNICIPAL COURT  
DIV: VIOLATION BUREAU  
FUND: GENERAL

PERSONAL SERVICES

MUNICIPAL JUDGE: This account provides for the salary of the Municipal Court Judge.

MUNICIPAL JUDGE PRO-TEM: This account provides for the routine expense where the Judge Pro-Tem is required and to permit the Municipal Judge vacation time without Court interruption. No expense increase is anticipated.

COURT CLERK: This expense item provides for the salary of the Violation Bureau Court Clerk.

OVERTIME: This new item is necessitated because of the newly established Federal Regulations of the Fair Labor Standards Act which restricts the accumulation of "comp-time".

PART-TIME HELP: This item provides for the Part-time help needs resulting from Vacation and sick leave use.

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident Insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

MATERIALS & SUPPLIES: This item provides for the routine office supplies and materials. No increase is anticipated.

TELEPHONE: This item provides for normal telephone service and use costs. The increase as indicated is due to an increase in the Court calendar.

MEMBERSHIPS AND MEETINGS: This item includes allowances for the League of Oregon Cities annual seminar \$150 . Local Judicial Court Seminars \$15 and Court Clerk travel expense \$50 in addition to various training programs and Seminars for the Court Clerk \$60.



COMMENTARY

DEPT: MUNICIPAL COURT  
DIV: VIOLATIONS BUREAU  
FUND: GENERAL

FILING & CERTIFICATE FEES: This item provides for the required fees involving drivers license suspensions and acquisition of birth certificate copies, etc. The item has previously been labled "Reimbursed Expense".

LEGAL COSTS-INDIGENTS: This item provides for routine legal expenses of the Court, including witness fees, jury fees (avg. \$5 per juror) and attorney fees for indigents (avg. \$50 per indigent case).

CAPITAL OUTLAY

COAT RACK & CHAIRS: This item provides for purchase of a coat rack & two chairs for the Judges' chamber. NOT APPROVED.



## 1975-76 BUDGET

REQUIREMENTS DETAILS

DEPT: SENIOR SERVICES

DIV:

FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
			<u>PERSONAL SERVICES</u>			
-0-	-0-	*	Salary: Director	9,240	9,240	9,240
-0-	-0-	*	F.I.C.A.-S.A.I.F.	624	624	624
-0-	-0-	*	Retirement	666	666	666
-0-	-0-	*	Insurance Benefits	693	693	693
-0-	-0-	*	TOTAL PERSONAL SERVICES	11,223	11,223	11,223
			<u>MATERIALS &amp; SERVICES</u>			
-0-	-0-	*	Office Supplies & Publications	308	308	308
-0-	-0-	*	(Fuel Oil	2,800	2,800	2,800
-0-	-0-	*	(Electricity & Water	900	900	900
-0-	-0-	*	Telephone	468	468	468
-0-	-0-	*	Building Supplies & Maintenance	725	725	725
-0-	-0-	*	Bus Maintenance & Service	610	610	610
-0-	-0-	*	Membership, Meetings & Travel	257	257	257
-0-	-0-	*	Program Supplies	471	471	471
-0-	-0-	*	Insurance	953	953	953
-0-	-0-	*	Rent	-0-	-0-	-0-
-0-	-0-	*	Miscellaneous	-0-	-0-	-0-
-0-	-0-	*	TOTAL MATERIALS & SERVICES	7,492	7,492	7,492
			<u>CAPITAL OUTLAY</u>			
-0-	-0-	-0-	Table Materials	224	224	224
-0-	-0-	-0-	Chairs (40 @ 20.00)	800	800	800
-0-	-0-	*	TOTAL CAPITAL OUTLAY	1,024	1,024	1,024
-0-	-0-	*	TOTAL SENIOR SERVICES DEPT.	19,739	19,739	19,739



COMMENTARY

DEPT: SENIOR SERVICES  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

SALARY: This item provides for the annual salary of the Senior Services Director.

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident Insurances, Term Disability, Dental Insurance and various other employee benefits. It being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

OFFICE SUPPLIES & PUBLICATIONS: This item provides for the following expenses: postage \$75, monthly news letter \$100, advertisements and flyers \$75, general supplies, including pens, folders, paper, envelopes, copying, mimeograph forms and Dial-A-Bus records \$58.

FUEL OIL: This item provides for the annual use and purchase costs of heating fuel oil (avg \$233 per month).

ELECTRICITY & WATER: This item provides for water and electrical utility costs averaging approximately \$75 per month.

TELEPHONE: This item provides for telephone expense covering the base, with two lines \$246 and toll calls \$222.

BUILDING SUPPLIES & MAINTENANCE: This item provides for purchase of maintenance supplies for: Floor maintenance (cleaning/waxing \$100), furnace maintenance (cleaning & repair \$75), lighting (light bulbs, fixture repair \$50), sanitary supplies (toilet tissue, & towels, soaps, deodorizers, disinfectants \$400) and unanticipated maintenance & operational expenses, water damage, plumbing, electrical, kitchen equipment \$100.

BUS MAINTENANCE & SERVICE: This item provides for Dial-A-Bus gasoline (based on 25 miles per day, 5.75 days per week, 8 miles per gallon at 48¢ per gallon \$460) servicing & bus maintenance (oil, lube, tune-ups, parts \$150).



COMMENTARY

DEPT: SENIOR SERVICES  
DIV:  
FUND: GENERAL

MEMBERSHIP MEETINGS & TRAVEL: This item provides for routine travel expenses for training and meetings (Area Agency on Aging, State program on Aging, League of Oregon Cities, LBCC, etc.).

PROGRAMS SUPPLIES: This item provides for expenses to cover game materials (cribbage boards, checkers, chess, cards \$20), decoration materials (Thanksgiving, Christmas, special events \$40) excursions (State Fair, public events, sports events \$50), refreshments (coffee, tea, punch, cookies \$240), materials for construction of easels, (arts & crafts classes and display \$96), Miscellaneous \$25.

INSURANCE: This item provides for building insurance covering liability, fire, glass \$433, vehicle insurance for Dial-A-Bus, which covers liability, collision, comprehensive \$420 and volunteer help insurance \$100.

CAPITAL OUTLAY

TABLE MATERIALS: This item provides for the cost of materials to construct 8 tables (approx.\$28 each).

CHAIRS: This item provides for the purchase of 40 chairs at a approximate cost of \$20 each.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: BUILDING &amp; PLANNING

DIV:

FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
-0-	-0-	6,000	Salary: Building-planning			
-0-	-0-	8,000	Official	13,200	13,200	13,200
-0-	-0-	2,076	Salary: Engineer	-0-	-0-	-0-
-0-	-0-		Salary: Clerical (55%)	4,646	4,646	4,646
-0-	-0-	600	Vacation, Sick Leave			
-0-	-0-	2,294	(Part-time)	660	660	660
-0-	-0-	419	F.I.C.A. & S.A.I.F.	1,441	1,441	1,441
-0-	-0-	1,140	Retirement	1,332	1,332	1,332
-0-	-0-		Insurance Benefits	1,098	1,098	1,098
-0-	-0-	20,529	Total Personal Services	22,377	22,377	22,377
<u>MATERIALS &amp; SERVICES</u>						
-0-	-0-	600	Printing & Postage	200	200	200
-0-	-0-	200	Telephone	200	456	456
-0-	-0-	315	Memberships & Meetings	415	415	415
-0-	-0-	600	Automobile	600	600	600
-0-	-0-	3,500	Planning Consultant	500	500	500
-0-	-0-	-0-	Supplies & Maintenance	60	60	60
-0-	-0-	5,215	Total Materials & Services	1,975	2,231	2,231
<u>CAPITAL OUTLAY</u>						
-0-	-0-	-0-	Plan Review Table	130	-0-	-0-
-0-	-0-	100	Four Drawer File Cabinet	100	100	100
-0-	-0-	-0-	Two 5"X8" Files	50	50	50
-0-	-0-	-0-	Permit Numbering Stamp	100	100	100
-0-	-0-	350	Desk & Chair	-0-	-0-	-0-
-0-	-0-	-0-	Hand Calculator	50	32	32
-0-	-0-	450	Total Capital Outlay	430	282	282
-0-	-0-	26,194	Total Building & Planning Dept.	24,782	24,890	24,890



COMMENTARY

DEPT: BUILDING & PLANNING  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

SALARY- BUILDING AND PLANNING OFFICIAL: This item provides for the annual salary of the Building & Planning officer. Salary expenses are off-set by revenues from the various building, plumbing, heat & air conditioning and other permits.

SALARY-CLERICAL: This item provides for approximately 55% of a Clerk-Intermediate salary. Clerical costs and activities were previously charged against the Administrator's budget.

VACATION, SICK LEAVE: This item provides for vacation and sick leave expense to cover clerical activities.

F.I.C.A. - S.A.I.F.: These are normal, on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

PRINTING & POSTAGE: This item provides for the printing expenses to cover building, electrical, plumbing, heating & air conditioning permit forms; variances, conditional use and zone change permits, job inspection cards and related forms, applications and permits. This item also provides for Planning Commission and routine postage expenses.

TELEPHONE: This account provides for normal telephone service and use (1½ units \$360, and an average of 8 toll calls per month).

MEMBERSHIP & MEETINGS: This item provides for the following minimal membership and meeting fees and costs:

International Conference of Building Officials  
Plumbing and Mechanical Inspectors  
Electrical Inspector Association  
Heating & Air Conditioning Inspector Association

Meetings include the League of Oregon Cities and Linn-Benton Inspection coordinating meetings.

AUTOMOBILE: This account provides for use of personal vehicle for inspections (rate - 12¢ per mile - 5,000 miles per year = \$600).



1975-76 BUDGET

COMMENTARY

DEPT: BUILDING & PLANNING  
DIV:  
FUND: GENERAL

PLANNING CONSULTANT: This item provides for the continuation, at a reduced level, of the present program employing a Planning Consultant to assist the Planning Commission.

SUPPLIES AND MAINTENANCE: This item provides for the purchase of normal office supplies e.g., file folders, envelopes, etc., and supplies to expand the filing system.

CAPITAL OUTLAY

PLAN REVIEW TABLE: This item provides for the purchase of a 30" x 72" plan table to be used for reviewing construction plans submitted for plan check. NOT APPROVED.

4 DRAWER FILE CABINET: This item provides for the purchase of a single file cabinet to house building, planning and zoning records and plans.

TWO 5" x 8" FILES: This item provides for the purchase of two metal file boxes to facilitate the establishment of a job record file.

PERMIT NUMBERING STAMP: This item provides for the purchase of a specialized numbering stamp (required for audit procedures) to facilitate an updating and streamlining of the present Building Permit issuance procedures. This item will permit a more positive and efficient procedure and will reduce contractor, as well as clerical counter time.

HAND CALCULATOR: This item provides for the purchase of a small portable calculator to be used for routine Engineering and plan check computations and to facilitate plan check analysis and activities.

NOTE: 1976-77 Budget to provide for line item Legal Advertisement expenses.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: POLICE  
 DIV:  
 FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
11,496	12,648	14,520	Police Chief (90%)	14,375	14,375	14,375
19,672	26,690	37,080	Sergeants (4)	54,384	54,384	54,384
10,032	10,788	12,360	Detectives (0)	-0-	-0-	-0-
8,424	2,680	-0-	Meter Technicians	-0-	-0-	-0-
6,056	6,600	7,680	Administrative Clerk	8,448	8,448	8,448
67,224	83,354	103,300	Patrolmen (10)	112,640	112,640	112,640
-0-	5,070	6,240	Meter Maid	6,369	6,369	6,369
-0-	-0-	5,935	Holiday Pay	6,270	6,270	6,270
8,948	11,910	9,200	Overtime, Spec. & Extra Police	14,385	9,385	9,385
10,704	14,148	19,514	F.I.C.A. - S.A.I.F.	24,232	23,747	23,747
8,369	9,753	14,135	Retirement	15,581	15,581	15,581
-0-	-0-	12,240	Insurance	16,190	16,190	16,190
-0-	-0-	-0-	Extra Retirement Unit (One Patrolman)	36	36	36
150,925	183,641	242,204	Total Personal Services	272,910	267,425	267,425
<u>MATERIALS &amp; SERVICES</u>						
872	845	1,000	Technical Supplies	1,050	1,050	1,050
3,280	3,428	3,815	Office Supplies	2,000	2,000	2,000
300	300	2,500	Investigation	1,500	1,500	1,500
869	1,880	2,700	Uniform Replacement	3,000	3,000	3,000
930	1,113	1,100	Uniform Cleaning & Repair	1,600	1,600	1,600
1,396	2,050	2,950	Jail Operation (City)	3,100	3,100	3,100
-0-	-0-	-0-	County Jail Expense	3,600	3,600	3,600
1,036	1,838	2,193	Training & Meetings	2,323	2,323	2,323
7,902	9,224	11,800	Police Car Operations	14,565	14,565	14,565
*	*	*	Equipment Maintenance Contracts	4,490	4,490	4,490
926	924	850	(Miscellaneous Equipment Maintenance)	550	550	550
1,482	1,543	1,504	Teletype Machine	*	*	*
-0-	-0-	15,230	Local Match for C.P.O.	*	*	*
18,993	23,145	45,642	Total Materials & Services	37,778	37,778	37,778



## 1975-76 BUDGET

REQUIREMENTS DETAILS

DEPT: POLICE  
 DIV:  
 FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
			<u>CAPITAL OUTLAY</u>			
4,997	4,338	5,500	Patrol Car Replacement	7,600	7,600	7,600
-0-	171	450	File Cabinet	-0-	-0-	-0-
269	387	700	Miscellaneous Equipment	250	250	250
-0-	486	-0-	Radio Equipment	-0-	-0-	-0-
-0-	-0-	500	Equip. Reserve	-0-	-0-	-0-
5,266	5,382	6,650	Total Capital Outlay	7,850	7,850	7,850
			Transfer to Equipment Replace-			
-0-	-0-	-0-	ment Fund	1,334	1,334	1,334
175,184	212,168	294,996	Total Police Department	319,872	314,387	314,387



COMMENTARY

DEPT: POLICE  
DIV:  
FUND: GENERAL

PERSONAL SERVICES

POLICE CHIEF: This item provides for 90% of the annual salary of the Police Chief. The 10% salary balance is included in the Communications Division.

SERGEANTS (4): This item reflects a redesignation and not an increase in the number of personnel. The new sergeant represents the reorganization and reclassification of the Investigation division. This item reflects the annual salaries for these positions.

CLERK: This item provides for the annual salary of the Police Administrative Clerk.

PATROLMEN (10): This item provides for the annual salaries of the present 10 patrolmen positions.

METER MAID: This item provides for the annual salary of the Parking Enforcement Officer (Meter Maid).

HOLIDAY PAY: This item provides for the holiday pay requirements established under Union contract. In past years holiday earnings have been lumped with the overtime account. In part, holiday pay includes salary payments to officers when a holiday falls on a regular day off. In addition, time and one-half payment is required over and above the regular salary when an officer is required to work on a holiday. The computed amount will cover the required expenses.

OVERTIME, SPECIAL & EXTRA POLICE: Overtime requirements include court testimony, special functions, e.g., Strawberry Fair, parades, labor and union problems, court hearings, and certain criminal investigation categories, illnesses and vacations. The anticipated cost leveling will result from establishing a Volunteer Police Reserve unit to handle functions now being performed by regular officers.

F.I.C.A. - S.A.I.F.: These are normal, on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental insurance, mandatory Life, and various other employee benefits. It is being itemized summarily, within the Departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.



## 1975-76 BUDGET

COMMENTARY

DEPT: POLICE  
 DIV:  
 FUND: GENERAL

EXTRA RETIREMENT UNIT (ONE PATROLMAN): This item reflects the City share of one police officer's voluntarily elected contribution to the Public Employees Retirement Fund for purchase of increased benefits to be given between the date of the employee's retirement and age 65. The City's match requirements amounts to 75% of the employee's contribution. The match is mandatory, while the increased contribution, however, is optional for the employee (O.R.S. 237.071, 12).

MATERIALS AND SERVICES

TECHNICAL SUPPLIES: Slight increase requested. This account provides for the following:

Camera film flashbulbs, processing supplies	315
1 case 38 special ammunition	155
Flashlight batteries, bulbs	115
Evidence bags, tags, gathering material	105
Breathalyzer ampules	90
2 gr. fuses	85
Towing	80
Fingerprint powder and supplies	53
Miscellaneous supplies	52
TOTAL	1,050

OFFICE SUPPLIES: Increase due to increase of supplies costs. This account provides for the following:

Teletype paper and mimeo paper	175
Printed forms, crime numbers, death forms, master cards, etc.	685
Carbon paper, pens and ribbons and related small supplies	325
Copy machine paper	315
Traffic citations, Misdemeanor citations, warning forms	185
O.R.S. Annotations	55
Notebooks, envelopes, scratch paper, file guides	105
Notary Public Renewal	50
Misc. office supplies expenses	105
TOTAL	2,000

INVESTIGATION: This expense covers purchase of narcotics or dangerous drugs, investigations, such as illegal gambling and evidence in liquor violations. It reflects a decrease as Federal funds are available in relief.



## 1975-76 BUDGET

COMMENTARY

DEPT: POLICE  
 DIV:  
 FUND: GENERAL

UNIFORM REPLACEMENT: This item provides for the replacement of uniforms and equipment for 15 persons. It is computed at the rate of \$200 per man per year. Some officers will need the full replacement, while others are somewhat easier on the clothing and do not need the entire amount. The increase anticipates the uniform needs for one new officer.

UNIFORM CLEANING AND REPAIR: This item provides for the regular dry cleaning for 16 persons. The proposed increase in cleaning expenses is in anticipation of a cleaning rate increase (approx. \$100/person).

JAIL OPERATION (CITY): This item provides for the routine jail operation and is estimated for the following:

Meals	1,865
Jail Laundry	420
Prisoner Medical Care	525
Soap, cleaning and toilet exp.	105
Bath towels & coveralls	80
Replacement of bunk pads & spoons	105
TOTAL	3,100

COUNTY JAIL EXPENSE: This new item covers the expense now charged by the Linn County Sheriff's Office for prisoners arrested by Lebanon Police and remanded to county facilities (\$10 per day x 360 one-man prisoner days).

TRAINING AND MEETINGS: This item is itemized for the first time as follows:

Dues: Lebanon Lions	150
Oregon Peace Officers Association 22 @ 5.00	110
Linn County Police Pistol & Rifle Club	
17 @ 4.00	68
Int'l Association Chief of Police	25
Oregon Association Chief of Police	25
Oregon-Washington Lawmans Association	5
TOTAL	383

Conference Meetings:

Firearms practice ammo & range supplies.	
15,000 rounds wadcutters @ 160/M	500
Travel to Shoots	200
TOTAL	700



1975-76 BUDGET

COMMENTARY

DEPT: POLICE  
DIV:  
FUND: GENERAL

TRAINING AND MEETINGS (CONTINUED):

Conference Meetings:	
Oregon Association Chief of Police	300
Western States Crime Conference	150
League of Oregon Cities	150
Oregon Peace Officers Conference (2)	300
TOTAL	900
Physical for new officers is additional personnel request and personnel turn-over (60 per man)	240
Total of Training & Meeting Expense	2,323

POLICE CAR OPERATION: Increase is due to near doubling of fuel costs. Vehicle operating expenses are anticipated as follows:

Miles driven - 120,000 @ 6 MPG = 20,000 gallons @ .50¢	10,000
Oil & lube every 2,000 miles	600
Transmission serviced every 15,000 miles	265
Brake re-lining @ 30,000 miles	485
Muffler & shock absorber replacement @ 40,000 miles	475
Tires at 15,000 miles	1,120
Tune-up at 10,000 miles	380
Front end alignment every 8,000 miles	150
Wiper blades, head light & bulb replacement, fan belts etc. Repair of exhaust, replace fuel pump, repair alternator and regulator, fuses, batteries, cables, etc.	840
Miscellaneous body repair	250
TOTAL	14,565

EQUIPMENT MAINTENANCE CONTRACTS: This item is itemized separately for the first time. It reflects all the contractual services used by the Police Department and extracts them from other line items.

Telephone	1,515
Typewriter Maintenance	160
Copy machine Maintenance	175
Dictation Machine Maintenance	165
Teletype	1,500
Radio Maintenance	975
TOTAL	4,490



# 1975-76 BUDGET

## COMMENTARY

DEPT: POLICE  
DIV:  
FUND: GENERAL

MISCELLANEOUS EQUIPMENT MAINTENANCE: Expenses anticipated are as follows:

Radar repair	300
Repair of leather work	50
Repair and upkeep on weapons	50
Repair of Breathalyzer	50
Other equipment replacement (chair castors, keys, etc.)	50
Repair of heaters and fans	50
TOTAL	550

## CAPITAL OUTLAY

PATROL CAR REPLACEMENT: This item provides for the replacement of 2 patrol units. It is anticipated that replacement costs will be \$4500 per unit with a trade-in allowance of \$700.

Cost of 2 patrol units	9,000
Less trade-in for old unit	1,400
TOTAL	7,600

MISCELLANEOUS EQUIPMENT: This expense will provide for the purchase of 1 complete set of leather and weapons for new officers (\$250).

## TRANSFERS

TRANSFER TO EQUIPMENT REPLACEMENT FUND: This item transfers funds to the Equipment Reserve Fund for the replacement of larger pieces of equipment. Such items include future replacement of the radar set and typewriter replacement.

1974-75 ending reserve balance	500
Reserve for radar replacement (1978 @ 20% per year - \$2,500)	600
Reserve for typewriter replacement (33% per year - \$500)	234
TOTAL	1,334



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: POLICE  
 DIV: COMMUNICATIONS  
 FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
-0-	-0-	-0-	Chief of Police (10% \$15,972)	1,597	1,597	1,597
21,550	23,074	27,480	Communication Clerks (4)	28,248	28,248	28,248
-0-	-0-	2,450	Part-time Help	2,695	3,201	3,201
645	1,120	500	Overtime	550	550	550
1,268	1,510	1,801	F.I.C.A.-S.A.I.F.	2,111	2,142	2,142
1,389	1,385	2,108	Retirement	2,383	2,383	2,383
-0-		2,880	Insurance Benefits	3,690	3,690	3,690
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
24,852	27,089	39,019	TOTAL PERSONAL SERVICES	41,274	41,811	41,811
<u>MATERIALS &amp; SERVICES</u>						
595	599	600	Office & Uniform Expense	675	675	675
2,378	2,462	2,700	Radio Maint. & Repair	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
2,973	3,061	3,300	TOTAL MATERIALS & SERVICES	675	675	675
<u>CAPITAL OUTLAY</u>						
-0-	-0-	-0-	None	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	TOTAL CAPITAL OUTLAY	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
27,825	30,150	42,319	TOTAL COMMUNICATION DIV.	41,949	42,486	42,486



1975-76 BUDGET

COMMENTARY

DEPT: POLICE  
DIV: COMMUNICATIONS  
FUND: GENERAL

PERSONAL SERVICES

CHIEF OF POLICE: This item provides for a percentage for the Chief of Police salary to cover normal administration of the communications division. This break out and charge is necessary in order to properly reflect communications costs which are partly funded by residents of the Rural Fire Protection District.

COMMUNICATION CLERKS: This item provides for the salaries of the four full time communications clerks. Since the Fire Department and Police Department share the communications expenses and further the Rural Fire Protection District shares in the Fire Department expenses, upwards to 25% of the account costs are borne by the Rural Fire Protection District.

PART TIME HELP: This item provides for routine use of vacation, sick leave and relief help.

OVERTIME: This item provides for overtime needs in those cases where relief help is not immediately available.

F.I.C.A. - S.A.I.F: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident Insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

OFFICE & UNIFORM EXPENSE: This account provides for the normal and routine uniform replacement, cleaning and repair costs. Cost increase reflects increase in cleaning charges.

CAPITAL OUTLAY

No Expense Anticipated.



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
11,496	12,648	14,520	Fire Chief 3/4	11,979	11,979	11,979
-0-	10,908	13,080	Fire Marshall	14,388	14,388	14,388
28,800	31,072	31,464	Captains (3)	40,788	40,788	40,788
17,592	26,404	56,526	Firefighters/Engineers	71,498	71,498	71,498
-0-	16,544	-0-	Firemen	-0-	-0-	-0-
4,885	10,872	12,000	Overtime (Extra Help)	13,200	12,000	12,000
6,609	11,093	13,627	F.I.C.A.-S.A.I.F.	13,617	12,478	12,478
4,251	6,720	8,032	Retirement	10,933	10,933	10,933
( *	( *	(	(Insurance Benefits	8,993	8,993	8,993
( *	( *	( 6,987	(Mandatory Insurance	864	864	864
-0-	-0-	-0-	Extra Retirement Units	1,853	1,853	1,853
<hr/>						
73,633	126,261	155,645	Total Personal Service	188,113	185,774	185,774
 <u>MATERIALS &amp; SERVICES</u>						
885	1,274	1,000	Training & Meeting Expense	1,500	1,500	1,500
3,070	4,529	6,000	Equipment Maintenance & Repair	7,000	7,000	7,000
2,943	4,116	4,000	Other Supplies	5,000	5,000	5,000
2,119	-0-	-0-	Fire Hose Replacement	1,500	1,500	1,500
272	702	1,000	Tires	1,200	1,200	1,200
334	861	1,000	Uniform & Cleaning	1,450	1,450	1,450
-0-	-0-	-0-	Protective Clothing	2,500	2,500	2,500
1,020	1,140	-0-	Storage Fire & C.O. Vehicle	-0-	-0-	-0-
275	64	-0-	Heat for storage	-0-	-0-	-0-
<hr/>						
10,918	12,686	13,000	Sub-total Materials & Service	20,150	20,150	20,150

(continued)



REQUIREMENT DETAILS

DEPT: FIRE  
 DIV: PREVENTION & SUPPRESSION  
 FUND: GENERAL

<u>HISTORICAL DATA</u>			1975-76 BUDGET			
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
			<u>MATERIALS &amp; SERVICE</u>			
			<u>(NEW BUILDING-3/4 COST)</u>			
-0-	-0-	-0-	Electricity	3,900	3,900	3,900
-0-	-0-	-0-	(Gasoline, Diesel Fuel,			
-0-	-0-	-0-	Lube & Oil	1,987	1,987	1,987
-0-	-0-	-0-	Radio Maint. Contract	1,725	1,725	1,725
-0-	-0-	-0-	Fire Insurance	866	866	866
-0-	-0-	-0-	Water Service	300	300	300
-0-	-0-	-0-	Bldg. Maint. & Supplies	750	750	750
-0-	-0-	-0-	Telephone	735	735	735
-0-	-0-	-0-	Copy Machine Lease	427	427	427
-0-	-0-	-0-	Sub-Total (Material & Supplies-New Bldg.)	10,690	10,690	10,690
10,918	12,686	13,000	Total Materials & Service	30,840	30,840	30,840
			<u>SERVICES-VOLUNTEER SECTION</u>			
200	200	200	Secretary	300	300	300
3,852	3,384	5,400	Drills & Meetings	7,000	7,000	7,000
1,200	1,200	1,200	Hall Opr. (Food-Fire & Drills)	1,200	1,200	1,200
7,594	4,890	8,000	City & Rural Calls (Salaries)	9,000	9,000	9,000
761	761	1,000	Disability Insurance	1,000	1,000	1,000
-0-	-0-	-0-	Plectron Maintenance	600	600	600
13,607	10,435	15,800	Total Services (Volunteers)	19,100	19,100	19,100
			<u>CAPITAL OUTLAY</u>			
356	-0-	-0-	Furn.-Drapes, Filing Cab.	1,875	900	900
			Tone Activated Radio Recvs. (15 Plectron Units)	2,250	2,250	2,250
-0-	1,603	-0-	5 Watt Portable Radios	-0-	-0-	-0-
-0-	1,299	-0-	Breathing Masks	-0-	-0-	-0-
-0-	914	-0-	1,000 G.P.M. Deluge Gun	1,200	-0-	-0-
356	3,816	-0-	Total Capital Outlay	5,325	3,150	3,150
98,514	153,198	184,445	Total Fire Department (continued)	243,378	238,864	238,864



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>RECAP FOR RFPD PARTICIPATION (BUDGETED)</u>						
14,487	16,364	21,160	Communication Div. Share (45%)	18,877	19,119	19,119
105,592	174,963	184,445	Fire Dept. Budget	243,378	238,864	238,864
-0-	-0-	-0-	Administrative Costing	17,552	16,999	16,999
-0-	-0-	-0-	1974-75 Salary Deficit	1,607	1,607	1,607
-0-	-0-	-0-	1975-76 Salary Contingency	6,703	6,703	6,703
120,079	191,327	205,605	Total for RFPD Part.	288,117	283,292	283,292
RFPD Requirements (Share 59.23% of 283,292)				<u>170,652</u>	<u>167,794</u>	<u>167,794</u>

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Historical - RFPD

1971-72	RFPD	Participation Ratio = 60	% of Budgeted Amount = 62,432
1972-73	"	" =	" = 72,047
1973-74	"	" =	" = 114,796
1974-75	"	" =	" = 125,207
1975-76	"	" = 59.23	" = 167,794



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

PERSONAL SERVICES

FIRE CHIEF: This item provides for 75% of the annual salary of the Fire Chief. The remaining 25% salary balance is listed in the Ambulance Division budget.

FIRE MARSHALL: This item provides for the annual salary of the Fire Marshall.

FIRE CAPTAINS (3): This item provides for the annual salary of 3 Captains.

FIREFIGHTERS/ENGINEERS: This item provides for the annual salary of the 6 departmental firefighters/engineers.

OVERTIME (EXTRA HELP): This item provides for time and one-half overtime payment for drills and meetings and emergency call back time for fire calls. This item also provides for overtime pay for holidays, vacations and illness. It is anticipated that this figure will cover the requirements of the Fair Labor Standards Act as the act restricts the accumulation of and use of compensatory time.

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MANDATORY INSURANCE: This item is a normal and on-going state required expense.

EXTRA RETIREMENT UNITS (LAYTON ARNOLD): This item reflects the City's share of contributions made by ex employee, Layton Arnold, to the Public Employees Retirement Fund for purchase of increased benefits to be given between the date of the mandatory retirement age and age 65. The City's match requirements amount to 75% of the employee's contribution. The match is mandatory, while the contribution, however, is optional for the employee (O.R.S. 237.071, 12). This ex employee purchased 8 extra retirement units prior to termination of employment.



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

MATERIALS AND SERVICES

TRAINING AND MEETING EXPENSE: This item provides for registration fees at training school including degree oriented college programs. In addition to the college degree course work all personnel are registered at Linn-Benton Community College in the following typical courses: Fundamental of Fire Prevention, Fire Fighting Skills I & II, Hazardous Materials, Fire Apparatus and Equipment, and similar subjects. The expense account covers all tuition, books, registration fees and travel costs. 50% increase is due to the increased cost of maintaining the level of training.

EQUIPMENT MAINTENANCE AND REPAIR: This item provides for all repair, maintenance and upkeep needs for 14 pieces of fire apparatus, portable pumps, generators, and the like. Increase in cost is due to the increase of equipment at the two rural sub-stations, etc.

OTHER SUPPLIES: This item provides for all office supplies, small tools, repairs to small station equipment and cleaning supplies. The anticipated 25% increase is due to overall supply cost increases.

FIRE HOSE REPLACEMENT: This item provides for the replacement of damaged hose and hose no longer serviceable due to aging. In addition to the normal hose replacement, purchasing is increased in order to maintain compliance with the Insurance Services Office of Oregon.

TIRES: This item provides for the replacement of wornout, damaged or otherwise unsafe tires. The increase in this item is due to departmental need increases resulting from the construction of two new rural sub-stations.

UNIFORM & CLEANING: This item provides for routine uniform cleaning and replacement needs. The anticipated 45% expense increase is due to the proposed acquisition of a new, more durable and fire resistant type uniform. These uniforms are provided under union contract terms.

PROTECTIVE CLOTHING: This is a new item which provides for purchase of protective clothing for volunteers and replacement clothing for the departmental firefighters. There is an additional need for protective clothing for the new volunteer firefighters at the Lcomb and Fairview sub-stations. This protective clothing includes helmets, coats, pants, boots and gloves.

MATERIALS & SERVICES (NEW BUILDING 75% OF 9 MONTHS USE).

ELECTRICITY: This item provides for the electrical heat and lights at the fire station.



## 1975-76 BUDGET

### COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

GASOLINE, DIESEL FUEL, LUB. OIL: This item provides for fuel for the fire and ambulance vehicles and required engine oil.

RADIO MAINTENANCE CONTRACT: This item provides for the maintenance of approximately 20 pieces of radio equipment for the fire and ambulance vehicles. This contract is currently with Clackamas Communications.

FIRE INSURANCE: This item provides for fire insurance for the new fire station.

WATER SERVICE: This item provides for water service for the new fire station.

BUILDING MAINTENANCE AND SUPPLIES: This item provides for the cleaning and supply needs at the new fire station (inside and out) and regular maintenance of the building.

TELEPHONE: This item provides for telephone service at the new fire station and includes leased lines back to City Hall for inter-com and radio inter-tie with the Police Department.

COPY MACHINE LEASE: This item provides for the partial lease of a copy machine needed for fire reports, etc.

### SERVICES-VOLUNTEER SECTION

SECRETARY: This item provides for the annual amount paid to the Volunteer fire unit secretary for mailing notices, writing letters, scheduling meetings, recording payroll time for volunteers and taking minutes of meetings. The 50% increase results from increasing the number of volunteers.

DRILLS AND MEETINGS: This item provides for payment to volunteer firefighters for regular participation in departmental drills, meetings and training programs. The anticipated expense increase is due to an increase in volunteer firefighters for the sub-stations and, an increase in scheduled training sessions.

HALL OPERATION: No increase is anticipated. This item provides for the purchase of foodstuffs and utensils for the Volunteer firefighters both at fires and drills.

CITY AND RURAL CALLS: This item provides for the salary to volunteer firefighters for fire calls. The anticipated expense increase is to cover the cost of increasing fire calls resulting from population and fire incident increases and the increased number of volunteers to man the Lcomb and Fairview sub-stations.

DISABILITY INSURANCE: This item provides for up to \$100 per week disability insurance, medical insurance and \$10,000 life insurance coverage for volunteer firefighters. Since the coverage is a group policy, all regular firefighter personnel also receive full benefit therefrom.



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

PLECTRON MAINTENANCE: This new item provides for the maintenance and upkeep of the tone activated radio receivers maintained in the homes of the volunteers. Some of these units are ten years old and the need for repairs is becoming more frequent.

CAPITAL OUTLAY

FURNITURE-DRAPES & FILING CABINETS: This item provides for partial purchase expense for desks, chairs, draperies, filing cabinets, etc., which will be needed for the new fire station.

TONE ACTIVATED RADIO RECEIVERS: This item provides for the purchase of 15 new plectron units. Most of these units will be assigned to the new volunteer fire-fighters that will man the sub-stations. (7 @ Lacombe, 5 at Fairview and 3 in town).

1,000 G.P.M. DELUGE GUN: This item provides for replacement of a nozzle that has been damaged. This item is needed to keep up with the Oregon Insurance offices requirements for maintaining heavy stream appliances. NOT APPROVED.

SEE PAGES 43-45 FOR EXPLANATION OF COST ACCOUNTING BASIS AND DEVELOPMENT FOR CHARGE AGAINST CITY FIRE DEPARTMENT OPERATION AND R.F.P.D. PARTICIPATION.



# 1975-76 BUDGET

## COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

### RECAP FOR RFPD PARTICIPATION

COMMUNICATION DIVISION SHARE: This item lists the 45% share of the Communications Division Operating Budget which is to be financed in part by the Rural Fire Protection District.

FIRE DEPARTMENT BUDGET: This item lists the total Fire Department operating budget which is to be financed in part by the Rural Fire Department District.

ADMINISTRATIVE COSTING: This item provides for the identification and listing of administrative overhead and other service costs to be shared in Rural Fire Protection District. The establishment and distribution of these costs by item, department, percentage and individual amount is set forth below. The basis for distribution development is in direct relation to, and a function of, the total dollar appropriation for each department and the appropriate divisions thereof.

### DISTRIBUTION FORMULATION 1974-75 BUDGET AMOUNTS

<u>1974-75 BUDGET</u>	<u>DEPARTMENT OR DIVISION</u>	<u>% OF TOTAL EXP.</u>
66,176	Legislative-Administrative (finance) (TOTAL 5.48%)	
	*Legislative	1.26
	*Administrative	3.29
	*Finance	.93
16,674	Public Property	1.38
46,249	Library	3.83
21,664	Municipal Court	1.79
26,194	Building and Planning	2.17
294,996	Police	24.44
N/A	Communication (equals direct charge for service)	N/A
184,445	Fire	15.28
50,098	Parks	4.15
47,996	Sewage Treatment	3.98
173,631	Special Expenditures	14.39
226,515	Streets (State Tax and Roads)	18.77
52,405	Ambulance	4.34
<u>1,207,043</u>	<u>TOTALS</u>	<u>100.00%</u>

\*percentages developed from 1975-76  
budgetary breakout (see next page)



# 1975-76 BUDGET

## COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

1975-76 Budget Estimate	Department	% of Combined Appropriation for the 3 Departments	% Developed for 1974-75 Distribution
19,695	Legislative	23 x 5.48	1.26
50,930	Administrative	60 x 5.48	3.29
14,646	Finance	17 x 5.48	.93
85,271	TOTALS		5.48

### CHARGEABLE COSTS (GROSS AMOUNTS):

Labor Negotiations 1974	4,000
Finance Department Budget (60% of 14,646 for Payroll & Account)	8,788
Accounting equipment, forms & design	
Equipmental charge (60% of 18,589 total)	11,154
Forms & design (exclude Special programs sewer use, improvement district and ambulance billing)	8,181
Audit Report 1974-75 estimate	5,000
Budget Program Revision (estimate Auditors charge)	3,500
Administrative Budget (1975-76)	50,930
Legislative Budget (1975-76)	19,695
TOTAL	111,248

### ADMINISTRATIVE COSTING & OVERHEAD FOR FIRE DEPT. (NET AMTS)

Labor Negotiation Expense	*15.28 x 4,000	611.20
Finance Dept. Budget (60%)	*15.28 x 8,788	1,342.81
Accounting equipment forms & design	*15.28 x 19,335	2,954.39
Audit Report (1974-75 estimate)	*15.28 x 5,000	764.00
Budget Program Revision	*15.28 x 3,500	534.80
Administrative Budget (1975-76)	*15.28 x 50,930	7,782.10
Legislative Budget (1975-76)	*15.28 x 19,695	3,009.40
Total Administrative overhead etc., charge to Fire Dept.		16,998.70
Budget for RFPD participation		

\*(See P.43 for development of City Fire Dept. Budget percentage)

1974-75 SALARY DEFICIT: This item lists the salary increase given Fire Department personnel after the rural protection district tax levy was certified. The deficit amount listed will be partially funded by the Rural Fire Protection District this year.



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: PREVENTION & SUPPRESSION  
FUND: GENERAL

1975-76 SALARY CONTINGENCY: This item provides for an employee salary contingency for use following the completion of labor negotiations. This amount will be partially funded by the Rural Fire Protection District.

RFPD REQUIREMENTS: This item lists the Rural Fire Protection District share of the total city fire department operational expenses. The RFPD share for 1975-76 is set in accordance with contract provisions, at 59.23%. (City share 40.77%).



1975-76 BUDGET

REQUIREMENTS DETAILS

DEPT: PUBLIC WORKS  
DIV: ADMINISTRATIVE  
FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET PROPOSED	APPROVED	ADOPTED
			<u>PERSONAL SERVICES</u>			
*	*	*	Engineer	16,500	16,500	16,500
*	*	*	Superintendent	15,972	15,972	15,972
*	*	*	Forman	13,596	13,596	13,596
*	*	*	Clerk (Improvement District)	6,996	6,996	6,996
*	*	*	Vacation, Sick Leave & overtime	2,200	2,200	2,200
*	*	*	F.I.C.A.-S.A.I.F.	6,226	6,226	6,226
*	*	*	Retirement	4,094	4,094	4,094
*	*	*	Reclassification Adjustments	-0-	-0-	-0-
*	*	*	Insurance Benefits	4,500	4,500	4,500
*	*	*	Intermediate Clerk (45%)	3,801	3,801	3,801
<hr/>						
*	*	*	TOTAL PERSONAL SERVICES	73,885	73,885	73,885
			<u>MATERIALS &amp; SERVICES</u>			
*	*	*	Office & Engineering Supplies	700	700	700
*	*	*	Memberships & Meetings	1,500	770	770
*	*	*	Vehicle Repair	600	600	600
*	*	*	Telephone	700	700	700
*	*	*	Vehicle, Gas, Oil & Lube	1,000	1,000	1,000
*	*	*	Contractual Engineering	10,000	10,000	10,000
*	*	*	Bancroft Bond Sale	2,500	2,500	2,500
<hr/>						
*	*	*	TOTAL MATERIALS & SERVICES	17,000	16,270	16,270
			<u>CAPITAL OUTLAY</u>			
*	*	*	Desk & Chairs	400	400	400
*	*	*	File Cabinets	300	300	300
*	*	*	Portable Calculator	150	75	75
-0-	-0-	-0-	Typewriter (Imp't.Dist.)	-0-	550	550
<hr/>						
*	*	*	TOTAL PUBLIC WORKS	850	1,325	1,325
<hr/>						
*	*	*	ADMINISTRATION	91,735	91,480	91,480



## 1975-76 BUDGET

### COMMENTARY

DEPT: PUBLIC WORKS  
DIV: ADMINISTRATIVE  
FUND: GENERAL

#### PERSONAL SERVICES

ENGINEER: This item provides for the City Engineer-Director Public Works annual salary. Work load distributions for purposes of special fund charges have been determined as follows: 35% streets, 35% sewer treatment, 20% improvement fund, 10% parks. The overall work load activities reflect 40% Director Public Works and 60% City Engineer.

SUPERINTENDENT: This item provides for the annual salary of the Public Works Superintendant. Work load activities and salary distributions are determined as follows: 50% streets, 25% sewer use and 25% parks.

FOREMAN: This item provides for the annual salary of the Public Works foreman. Work load activities and salary distributions are determined as follows: 50% streets, 25% sewer use and 25% parks.

CLERK (IMPROVEMENT DISTRICT): This new position is necessary because of the increasing volume of Bancroft Improvement projects and to facilitate the reduction of the enormous interest costs on warrants by shortening the time it takes to process assessments for bonding. The cost of this position will be a charge against the improvement fund at the time of bond sales and will be substantially less than the interest costs now incurred because of delays in bonding.

VACATION, SICK LEAVE & OVERTIME: This item provides for overtime and extra help needs resulting from use of vacation and sick leave benefits.

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

INTERMEDIATE CLERK: This item provides for 45% of the Intermediate Clerk annual salary. The remaining 55% salary balance is reflected in the Building and Planning Department budget. The 45% charge against the Public Works, Administrative budget may be broken down by percentage into the following activities: 50% streets, 15% parks, 35% sewer treatment program.



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: ADMINISTRATIVE  
FUND: GENERAL

MATERIALS & SERVICES

OFFICE & ENGINEERING SUPPLIES: This item provides for the purchase of necessary supplies for the Administrative division and Engineering supplies for the Street division.

MEMBERSHIPS & MEETINGS: This item provides for membership in work related associations, seminars, schooling and training for all departmental administrative and supervisory personnel. City Engineer: DPW; Kiwanis dues \$150, East Linn Coordinating Council \$46; Oregon Coordinating Council \$24; Santiam Valley PMA \$71; Public Work AA \$50. Public Works Superintendent, foreman and supervisors; seminars \$300, training meetings and miscellaneous seminars \$200.(770).

VEHICLE REPAIR: This item provides for the maintenance of 3 administrative vehicles transferred from other divisions (2 from street division, 1 from police department).

TELEPHONE: This item provides for 2½ departmental phones at \$15 each per month and toll calls amounting to \$250.

VEHICLE GAS, OIL & LUBE: This item provides for the appropriate expenses for administrative division vehicles

CONTRACTUAL ENGINEERING: This item provides for Bancroft Project assessment spread. It also includes engineering and related time requirements which cannot be directly attributed to a particular project, i.e. overhead costs.

BANCROFT BOND SALE: This item reflects the cost for Bancroft Bond sales. (See Special Improvement Districts Fund for reimbursements.)

CAPITAL OUTLAY

DESK AND CHAIRS: This item provides for the purchase of a desk and chairs for the administrative division of the Public Works Department.

FILE CABINETS: This item provides for purchase of several file cabinets, including map files.

PORTABLE CALCULATOR: This item provides for the purchase of a portable calculator with engineering and trig functions.

TYPEWRITER: This item provides for the purchase of a typewriter to service Improvement District Fund programs and accounts.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: PUBLIC WORKS  
 DIV: PARKS  
 FUND: GENERAL

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
			(Salary - Leadman	12,804	12,804	12,804
8,424	9,710	22,740	(Salary - Maintenance Man	10,186	10,186	10,186
786	2,160	200	Extra Help - overtime	440	440	440
-	-	-	(F.I.C.A.	1,371	1,371	1,371
821	1,132	2,941	(S.A.I.F.	1,246	1,246	1,246
544	707	1,652	Retirement	1,687	1,687	1,687
-0-	-0-	1,440	Insurance Benefits	1,800	1,800	1,800
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
10,575	13,709	28,973	Total Personal Services	29,534	29,534	29,534
<u>MATERIALS &amp; SERVICES</u>						
2,128	2,178	3,500	Maintenance & Repair	4,000	4,000	4,000
1,908	2,289	4,000	Electricity & Water	5,000	5,000	5,000
-0-	1,128	2,000	Weed Killer & Fertilizer	3,000	3,000	3,000
-0-	-0-	-0-	Training & Meetings	500	500	500
-0-	-0-	-0-	Fuel & Oil	500	500	500
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
4,036	5,595	9,500	Total Materials & Services	13,000	13,000	13,000
<u>CAPITAL OUTLAY</u>						
-0-	-0-	1,700	Tractor Mower	-0-	-0-	-0-
-0-	700	-0-	Side Mount Mower	-0-	-0-	-0-
			Weldwood Park			
-0-	4,003	4,000	Improvement Match	-0-	-0-	-0-
-0-	-0-	575	Reroof Century Park Shelter	-0-	-0-	-0-
-0-	-0-	3,650	3/4 Ton pick up	-0-	-0-	-0-
-0-	-0-	700	Rewire River Park Shelter	-0-	-0-	-0-
-0-	-0-	1,000	Equipment Replacement Fund	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
-0-	4,703	11,625	Total Capital Outlay	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
14,611	24,007	50,098	Total Park Department	42,534	42,534	42,534



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: PARKS  
FUND: GENERAL

PERSONAL SERVICES

SALARY -LEADMAN: This item provides for the annual salary of the Leadman.

SALARY -MAINTENANCE MAN: This item provides for the annual salary of the Maintenance Man.

EXTRA HELP - OVERTIME: This item provides for funds necessary to comply with Federal Fair Labor Standards Act requirements which now restrict the use and accumulation of "comp time".

F.I.C.A.: This a normal and on-going Federal required expense.

S.A.I.F.: This is a normal and on-going State required expense.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the budget.

MATERIALS & SERVICES

MAINTENANCE & REPAIR: This item and the anticipated increase provides for the following: Replacement of damaged and worn park plumbing fixtures and play equipment, minor building repairs, fence repairs, lights, paint, etc. The anticipated increase is due to the overall increase in park lands and the increase in facility maintenance and repair need increases due to aging. Additional expenses will be incurred with development and utilization of Weldwood Park.

ELECTRICITY AND WATER: This item provides for the park utility expenses. Expense increase is due to the overall increases in developed park land, increased water use for Weldwood Park (\$300 per month for 4 months) and anticipated utility rate increases.

WEED KILLER AND FERTILIZER: Increases in this item are a direct result of material cost. The increase in material usage is minor.



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: PARKS  
FUND: GENERAL

TRAINING & MEETINGS: This item provides for expenses anticipated in training and education of park employees to qualify for the skill necessary to meet the demands of a growing park system and certain requirements designated by State law.

FUEL & OIL: This item was previously lumped under street division maintenance and is now listed separately to more accurately reflect unit costing.

CAPITAL OUTLAY

No expenses anticipated.



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: GENERAL GOVERNMENT  
 DIV: SPECIAL EXPENDITURES  
 FUND: GENERAL

<u>HISTORICAL DATA</u>			<u>DESCRIPTION</u>	<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> 1972-73	<u>ACTUAL</u> 1973-74	<u>BUDGET</u> 1974-75		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
			<u>SPECIAL PAYMENTS</u>			
5,255	5,098	4,913	Off-Street Parking-Bonds and Interest Coupons	4,748	4,748	4,748
2,470	3,999	7,078	Transfer to Fire Equipment Fund (Bal. of 73-74 Fire Budget)	21,765	21,765	21,765
1,068	1,094	1,100	Dues: League of Oregon Cities	1,220	1,709	1,709
-0-	-0-	200	Dues: Local Gov't. Pers. Inst.	200	200	200
400	400	410	Dues: Chamber of Commerce	480	480	480
995	1,145	1,990	Dues: D4 Council-Governments	2,034	2,034	2,034
15,842	29,379	3,768	Transfer to State Tax & Road	90,955	12,745	12,745
-0-	-0-	1,241	Transfer to Improvement Fund	-0-	-0-	-0-
26,030	41,115	20,700	Total Special Payments	121,402	43,681	43,681
			<u>SPECIAL OPERATING EXPENSE</u>			
32,376	33,047	40,261	Street Lights & Hydrants	44,000	44,000	44,000
378	379	500	Misc. Advertising	500	500	500
1,953	1,762	3,600	Elections	4,000	2,000	2,000
3,168	5,585	3,500	Audit	3,000	3,000	3,000
11,290	14,514	15,000	Insurance, Fidelity Bonds	15,000	15,000	15,000
1,036	918	1,000	Interest for Operational Loan	-0-	1,000	1,000
491	202	*	Parking Meter Repairs	*	*	*
387	4,240	*	Planning Commission and Consultant	*	*	*
2,500	-0-	-0-	Federal Gov't. 701 Planning	*	*	*
-0-	-0-	-0-	Mandatory Insurance	*	*	*
-0-	736	*	Fire, Police, Ambulance	*	*	*
-0-	16,321	*	Optional Employee Insurance	*	*	*
-0-	-0-	4,930	Senior Citizen Proposal	*	*	*
3,741	4,721	30,140	Operating Contingency	43,207	43,207	43,207
8,850	12,400	*	Medical-Hospital-Life Ins.	*	*	*
66,170	94,855	98,931	Total Special Operating Expense	109,707	108,707	108,707

(continued)



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: GENERAL GOVERNMENT  
 DIV: SPECIAL EXPENDITURES  
 FUND: GENERAL

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75		PROPOSED	APPROVED	ADOPTED
PROGRAM MATCH						
Transfer to Grant Fund:						
-0-	-0-	-0-	C.P.O. Match	3,048	3,048	3,048
-0-	-0-	-0-	Narcotics Program	413	413	413
Public Works;						
-0-	-0-	-0-	Topics, Highways & St.	31,000	31,000	31,000
-0-	-0-	-0-	Weldwood Park Imp.	14,500	14,500	14,500
-0-	-0-	-0-	Total Program Match	48,961	48,961	48,961
CAPITAL OUTLAY						
1,860	1,860	*	New Parking Meters	-0-	-0-	-0-
1,860	1,860	-0-	Total Capital Outlay	-0-	-0-	-0-
40,000	40,000	54,000	Total Cash Working Funds	75,000	45,000	45,000
134,060	177,830	173,631	Total Special Expenditures	355,070	241,349+	241,349+

+NOTE: Error in adding sub-totals. Total should be \$5,000 higher i.e., \$246,349.  
 City Council mid-year adjustment may be necessary.



1975-76 BUDGET

COMMENTARY

DEPT: GENERAL GOVERNMENT  
DIV: SPECIAL EXPENDITURES  
FUND: GENERAL

SPECIAL PAYMENTS

\* OFF STREET PARKING BONDS AND INTEREST COUPONS: This item provides for the funds necessary to redeem principal and interest coupons on bonds issued to acquire the Vine & Grant Street parking lots. The revenue source in the General Fund Resources account that is designated as support for this item is from Downtown Parking Meter monies.

TRANSFER TO FIRE EQUIPMENT FUND (BALANCE 1973-74 FIRE BUDGET): This item reflects the 1973-74 fiscal year end unexpended balance of the City Fire Department budget as a transfer to the Fire Department Equipment Reserve Fund.

DUES

\*\* LEAGUE OF OREGON CITIES: The statistical data, support information and resource assistance furnished, far exceeds the city's annual dues cost (21¢ per capita).

LOCAL GOVERNMENT PERSONNEL INSTITUTE: This item provides for dues assessment from this organization. Until last year the local Government Personnel Institute financing had been through the League of Oregon Cities. As a result of increased State legislation in the area of employee-employer relations and the increasing labor union growth in local governments, the LGPI staff services for local government have exceeded the League of Oregon Cities funding capabilities. The principle function of this organization is to act as a state wide resource agency for local governments in all matters dealing with personnel, personnel administration and practices.

CHAMBER OF COMMERCE: This item provides for the City's annual dues contribution to the Lebanon area Chamber of Commerce to offset Chamber costs to annually erect, maintain and then remove the community Christmas lighting.

DISTRICT 4 COUNCIL OF GOVERNMENTS: This item provides for the City of Lebanon dues to support the District 4 Council of Government operations. In addition to serving as the Federally required Regional Planning Advisory Agency to process and give initial approval to all Federal Grant applications, this agency functions as an invaluable information resource base for member cities. Dues assessments are now 25¢ per capita. (Confirmed 7-1-75 at \$2,033.75 i.e., \$.25 x 8,135 population.)

TRANSFER TO STATE TAX & ROAD FUND: This item provides for the transfer of monies to the State Tax and Road Fund for the purpose of balancing that fund.



COMMENTARY

DEPT: GENERAL GOVERNMENT  
DIV: SPECIAL EXPENDITURES  
FUND: GENERAL

SPECIAL OPERATING EXPENSE

STREET LIGHTS & HYDRANTS: This item provides for the cost of existing street lights and fire hydrants in addition to anticipated additional lights and hydrants gained through annexations and new subdivision developments. (57.20=lites=25,080 Bal.=hydrants.)

MISCELLANEOUS ADVERTISING: This item provides for legal advertising of zone changes, bid notices, general plan hearings and similar publications of public notices. No expense increase is anticipated.

ELECTIONS: This item provides for printing, publications and salary expenses for city elections. The item includes legal advertisements, printing of voter pamphlets, sample ballots and legal ballots for the 1976-77 budget, in addition to election board salaries and the mailing of voter pamphlets. The decrease reflected anticipates a single budget election for 1976-77 rather than several.

AUDIT: This item provides for the annual financial audit expense. A decrease is anticipated as a result of the installation of new finance equipment and systems.

INSURANCE, FIDELITY BONDS: This item provides for the various Insurance Fidelity Bonds and Fire and Liability Insurance. Respective bonds and insurance policies cover such items as buildings, equipment, vehicles, sewage treatment plant facilities and boilers, library books, Notary Bond, Mayor, City Administrator-Recorder. No expense increase is anticipated.

INTEREST FOR OPERATIONAL LOAN: This item provides for interest payments on commercial loan to operate City during months of January thru October i.e., until property tax revenues and other resources are available.

OPERATING CONTINGENCY: This item amount is established to cover and provide for emergency and other expenses that could not be foreseen at the time the budget was prepared. The full amount is seldom expended and the year end balance becomes a part of the cash carry over as part of the beginning balance for the succeeding year. The increase in this item provides for negotiated and other salary modifications in addition to greater protection against emergency expense requirements. Note: A City Council resolution is required to utilize operating contingency funds and to transfer funds to line items in other departments and divisions.

PROGRAM MATCH

TRANSFER TO PROGRAM GRANT FUND

C.P.O. MATCH: This item provides for a transfer to the (newly established) Program Fund, the City's match requirement for the federally funded Crime Prevention Officer program. This budgetary procedure has been established to facilitate the accounting needs for the various Grant Programs.



COMMENTARY

DEPT: GENERAL GOVERNMENT  
DIV: SPECIAL EXPENDITURES  
FUND: GENERAL

TRANSFER TO PROGRAM GRANT FUND (Continued):

NARCOTICS PROGRAM: This item provides for a transfer to the (newly established) Grant Program Fund, the City's match requirement for the federally funded Narcotics Program. This budgetary procedure has been established to facilitate the accounting needs for the various Grant Programs.

PUBLIC WORKS

TOPICS, HIGHWAYS & STREETS: This item provides for the transfer of funds to the Grant Program Fund to establish and insure availability of match monies for various Public Works Grant programs.

WELDWOOD PARK IMPROVEMENT: This item provides for the transfer of funds to the Grant Program Fund, as the City's match requirements for the construction of Weldwood Park. The balancing resources will be obtained from B.O.R. as Grant Funds.

TOTAL CASH WORKING FUNDS: This item establishes a contingency for use as a beginning balance for the succeeding budget year. Funds may be used to operate the City during the period prior to receiving necessary and anticipated resources. The amount appropriated will cover approximately one month of salary requirements.

\* For bond schedules and payoff dates see Appendix A, page I. (Note: in future years the budget may show this item as a transfer to an established revenue bond account in the amount of the bonds and coupon payments due.)

\*\* League of Oregon Cities dues amount was confirmed on 7-1-75 at \$1,708.35, \$13.00 of which covers 13 issues of Western Cities magazine.



1975-76 BUDGET

SUMMARY OF GENERAL FUND  
BUDGETARY DEPARTMENTAL ACCOUNTS

<u>HISTORICAL DATA</u>			<u>DESCRIPTION</u>	<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> <u>1972-73</u>	<u>ACTUAL</u> <u>1973-74</u>	<u>BUDGET</u> <u>1974-75</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
			Legislative	22,294	18,695	18,695
			Administrative	53,052	50,930	50,930
47,649	55,669	66,176	Finance	14,646	14,646	14,646
9,978	11,627	16,674	Public Property	13,250	12,600	12,600
28,654	41,217	46,249	Library	51,247	49,247	49,247
12,562	17,333	21,664	Municipal Court	24,417	23,240	23,240
-0-	-0-	*	Senior Services	19,739	19,739	19,739
-0-	-0-	26,194	Building & Planning	24,782	24,890	24,890
176,036	212,168	294,996	Police	319,872	314,387	314,387
27,826	30,150	42,319	Communication	41,949	42,486	42,486
98,514	153,198	184,445	Fire	243,378	238,864	238,864
*	*	*	Public Works Admin.	91,735	91,480	91,480
14,611	24,007	50,098	Public Works - Parks	42,534	42,534	42,534
30,568	36,788	47,996	Public Works - Sewage Treat.	*	*	*
134,060	177,830	173,631	Special Expenditures	355,070	241,349+	241,349+
<hr/>				<hr/>	<hr/>	<hr/>
580,458	759,987	970,442	Total General Fund	1,317,965	1,185,087	1,185,087

+ See error on detail sheet page 53.



## 1975-76 BUDGET

RESOURCES DETAILS

DEPT: FIRE  
 DIV: AMBULANCE  
 FUND: AMBULANCE

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
2,086	4,813	2,562	BEGINING CASH BALANCE	4,393	4,393	4,393
1,111	1,215	500	Delinquent Taxes	900	900	900
10,000	12,750	12,750	Rural District for Operation	25,500	23,120	23,120
9,005	11,309	12,750	City Levy for Operation	25,500	23,120	23,120
			Allowance for taxes anticipated			
(1,400)	(1,441)	(1,657)	but not received in fiscal year	(2,142)*	(1,944)*	(1,944)*
5,406	-0-	-0-	Special levy for Ambulance	-0-	-0-	-0-
6,000	-0-	-0-	Rural District for Ambulance	-0-	-0-	-0-
24,108	28,444	25,500	Service Charges	32,500	32,500	32,500
<hr/> 56,316	<hr/> 57,090	<hr/> 52,405	Total Ambulance Resources	<hr/> 86,651	<hr/> 82,088	<hr/> 82,088

\* Computed @ 8.4%



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: FIRE  
 DIV: AMBULANCE  
 FUND: AMBULANCE

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL	ACTUAL	BUDGET		PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
			PERSONAL SERVICES			
*	*	*	Fire Chief (25%)	3,993	3,993	3,993
			(Senior E.M.T.	13,002	13,002	13,002
25,355	27,897	28,800	(E.M.T.	24,420	24,420	24,420
4,956	5,775	6,200	Volunteer Attendants	6,820	6,820	6,820
2,290	2,319	1,000	Vacation, Sick Leave	1,100	1,100	1,100
2,960	3,674	4,000	F.I.C.A. - S.A.I.F.	4,878	4,878	4,878
1,861	2,235	3,000	Retirement	3,061	3,061	3,061
-0-	-0-	1,790	Insurance Benefits	2,925	2,925	2,925
-0-	-0-	-0-	Mandatory Life Ins.	102	102	102
-0-	-0-	-0-	Salary Adjustment Contingency	2,518	2,518	2,518
37,422	41,900	44,790	Total Personal Service	62,819	62,819	62,819
			MATERIALS AND SERVICE			
1,006	2,386	3,200	Vehicle Operation and Maint.	3,600	3,600	3,600
1,767	2,728	2,300	Ambulance Supplies	3,500	3,500	3,500
81	366	350	Memberships and Meeting	350	350	350
-0-	-0-	-0-	Emergency Med. Tech. (School)	550	550	550
-0-	-0-	-0-	E.M.T. School Instructor	150	150	150
-0-	-0-	400	Volunteer Train. and Meeting	400	400	400
-0-	-0-	250	Billing-Collection Expense	1,478	1,478	1,478
-0-	-0-	765	Training Mannequin	-0-	-0-	-0-
326	709	350	Uniforms and Cleaning	550	550	550
3,180	6,189	7,615	Sub Total-Materials & Service	10,578	10,578	10,578

(continued)



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: FIRE  
DIV: AMBULANCE  
FUND: AMBULANCE

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
			<u>FIRE STATION EXPENSE (25%)</u>			
-0-	-0-	-0-	Electricity (Heat & Lights)	1,300	1,300	1,300
-0-	-0-	-0-	Gasoline, Diesel, Lube & Oil	663	663	663
-0-	-0-	-0-	Radio Maint. (Contract)	575	575	575
-0-	-0-	-0-	Fire Insurance	289	289	289
-0-	-0-	-0-	Water Service	100	100	100
-0-	-0-	-0-	Building Maint. & Supplies	250	250	250
-0-	-0-	-0-	Telephone	243	243	243
-0-	-0-	-0-	Fire Station Furnishings	625	-0-	-0-
-0-	-0-	-0-	Copy Machine Lease	143	143	143
-0-	-0-	-0-	Sub-Total Fire Station Exp.	4,188	3,563	3,563
3,180	6,189	7,615	Total Materials and Service	14,766	14,141	14,141
			<u>CAPITAL OUTLAY</u>			
12,067	-0-	-0-	Ambulance Equip.	-0-	-0-	-0-
-0-	275	-0-	Porta Power Generator	-0-	-0-	-0-
-0-	105	-0-	Traction Splint	-0-	-0-	-0-
-0-	5,589	-0-	Ambulance-Hospital Radio	-0-	-0-	-0-
-0-	-0-	-0-	Come Along	80	-0-	-0-
-0-	-0-	-0-	Portable Air Chisel & Reg.	75	-0-	-0-
-0-	-0-	-0-	Defibrillator-Cardioscope	4,000	-0-	-0-
-0-	-0-	-0-	Fire Station Furnishings	625	300	300
12,067	5,569	-0-	Total Capital Outlay	5,005	300	300
-0-	-0-	-0-	Transfer to G.F. for Admin. Costs	4,061	4,828	4,828
52,669	54,058	52,405	Total Ambulance Dept.	86,651	82,088	82,088



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: AMBULANCE  
FUND: AMBULANCE

PERSONNEL SERVICES

FIRE CHIEF: This item provides for 25% of the annual salary of the Fire Chief. The remaining salary balance is reflected in the Fire Dept., General Fund Budget.

SENIOR E.M.T.: This item provides for the annual salary of the Senior Emergency Medical Technician (Sr. E.M.T.).

E.M.T.(2): This item provides for the annual salaries for (2) Emergency Medical Technicians (E.M.T.).

VOLUNTEER ATTENDANTS: This item provides for payment of the volunteer ambulance attendants.

VACATION AND SICK LEAVE: This item provides for time and one-half overtime payment for drills and meetings and emergency call back time for fire calls. It is anticipated that this figure will cover the requirements of the Fair Labor Standards Act.

F.I.C.A. - S.A.I.F.: These are normal and on-going Federal and State required expenses.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident Insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the General Fund.

MANDATORY LIFE INSURANCE: This item is an on-going state required expense.

SALARY ADJUSTMENT CONTINGENCY: This item provides contingency funds for use in the event salary increases are negotiated.

MATERIALS & SERVICES

VEHICLE OPERATION AND MAINTENANCE: This item provides for the repairs, tuneups, fuel and tire needs for three ambulances. A slight increase in costs is anticipated.

AMBULANCE SUPPLIES: This item provides for the following items: Telephone and pager use service charge, routine first aid and care supplies, laundry and sanitation supplies, bedding supply replacements, oxygen, etc. The increase



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: AMBULANCE  
FUND: AMBULANCE

is due to the over all increase in cost of these items. The Ambulance people are administering I.V.'s and other required injections (under direct supervision of a doctor) and new supplies are needed to replenish stock.

MEMBERSHIPS AND MEETINGS: No change is anticipated.

EMERGENCY MEDICAL TECHNICIAN: (schooling) This item provides for the highly specialized schooling that is needed to keep our EMT's properly trained.

EMT SCHOOL INSTRUCTOR: This item provides for payment of professional people to conduct in house EMT TRAINING PROGRAMS.

VOLUNTEER TRAINING AND MEETING: This item provides for regular monthly drill and training sessions for the volunteer ambulance attendants.

BILLING COLLECTION EXPENSE: This item provides for expenses that have been incurred by the Recorder's office. The specific amount covers postage, invoice printing, record book refills, paper and other billing supplies, including program forms and system design for machine processing.

UNIFORMS & CLEANING: This item provides for routine uniform cleaning and replacement needs in accordance with union contract terms.

FIRE STATION EXPENSE (New building 25% of nine months use.)

ELECTRICITY: This item provides for the electric heat and lights at the fire station (25%).

GASOLINE, DIESEL, LUB. OIL: This item provides for fuel for the fire and ambulance vehicles in addition to required engine oil & lube (25%).

RADIO MAINTENANCE (CONTRACT): This item provides for 25% share of the maintenance for approximately 20 pieces of radio equipment for the fire and ambulance vehicles. The maintenance contract is with Clackamas Communications.

FIRE INSURANCE: This item provides for 25% of the fire insurance expense for the fire station.

WATER SERVICE: This item provides for 25% of the water service expense for the fire station.

BUILDING MAINTENANCE AND SUPPLIES: This item provides for 25% of the cleaning supplies for the fire station (inside and out) and regular maintenance of the building.

TELEPHONE: This item provides for telephone service at the fire station which includes two (2) leased lines back to city hall for inter-com and radio tie with



# 1975-76 BUDGET

## COMMENTARY

DEPT: FIRE  
DIV: AMBULANCE  
FUND: AMBULANCE

police department.

FIRE STATION FURNISHINGS: This item has been duplicated in the Capital Outlay section, thus, should be deleted and totals reduced accordingly.

COPY MACHINE LEASE: This item provides for 25% of lease expense for a copy machine needed for fire reports, etc.

### CAPITAL OUTLAY

PORTA-POWER-GENERATOR: This item provides one more ambulance with minimum rescue equipment (2 ton porta-power-generator) to facilitate removal of patients pinned in vehicles. NOT APPROVED.

COME-ALONG: This item provides for the purchase of a come-along used to pull brake petals off legs and remove other parts of vehicles that can pin an accident victim in their vehicle. NOT APPROVED.

PORTABLE AIR CHISEL AND REGULATOR: This device item provides for purchase of an air chisel to be used to cut into a vehicle much like a can opener. This device has the advantage of producing little or no sparks. NOT APPROVED.

DEFIBRILLATOR-CARDIOSCOPE: This item is to provide one more ambulance with life saving heart monitoring equipment. Two ambulances will then be equipped with life-saving defibrillator and cardioscope units. NOT APPROVED.

FIRE STATION FURNISHINGS: This item provides 25% of the purchase expense for desks, chairs, draperies, filing cabinets and other furnishings needed at the new fire station.

TRANSFER TO GENERAL FUND FOR ADMINISTRATIVE COSTS: This item provides for a transfer to the General Fund, administrative, finance, legislative and other related service costs. Costing details and percentages are reflected in the commentary section of the Fire Dept. General Fund budget. Cost extensions from these details are extended to the Ambulance Fund and are itemized below:

<u>ADMINISTRATIVE COSTING &amp; OVERHEAD FOR AMBULANCE FUND</u>		
Labor Negotiation Expense	4.34 x 4,000	173.60
Finance Dept. Budget (60%)	4.34 x 8,788	381.40
Accounting equipment forms & design	4.34 x 19,335	839.14
Audit Report (1974-75 estimate)	4.34 x 5,000	217.00
Budget Program Revision	4.34 x 3,500	151.90
Administrative Budget (1975-76)	4.34 x 50,930	2,210.36
Legislative Budget (1975-76)	4.34 x 19,695	854.76
Total Administrative overhead etc., charge to Ambulance Fund.		4,828.16



## 1975-76 BUDGET

RESOURCES DETAILS

DEPT: PUBLIC WORKS  
 DIV: SEWAGE TREATMENT  
 FUND: SEWER SERVICE

<u>HISTORICAL DATA</u>				<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> <u>1972-73</u>	<u>ACTUAL</u> <u>1973-74</u>	<u>BUDGET</u> <u>1974-75</u>	<u>DESCRIPTION</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
-0-	-0-	-0-	BEGINNING CASH BALANCE	*	10,000	10,000
	-0-	*	Sewer Use Fees	135,768	135,768	135,768
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
-0-	-0-	*	TOTAL SEWAGE TREAT. RES.	135,768	145,768	145,768



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: PUBLIC WORKS  
DIV: SEWAGE TREATMENT  
FUND: SEWER SERVICE

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL	ACTUAL	BUDGET		PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
<u>PERSONAL SERVICES</u>						
8,796	10,176	11,640	Treatment Plant Operator	12,804	12,804	12,804
8,052	9,322	11,100	Maintenance Man III	12,210	12,210	12,210
-0-	-0-	200	Overtime, Vacation & Sick Leave	220	220	220
			(F.I.C.A.	1,476	1,476	1,476
661	2,088	2,874	(S.A.I.F.	1,395	1,395	1,395
1,063	1,404	1,652	Retirement	1,817	1,817	1,817
-0-	*	1,440	Insurance Benefits	1,800	1,800	1,800
<hr/>						
19,572	22,990	28,906	Total Personal Service	31,722	31,722	31,722
 <u>MATERIALS &amp; SERVICES</u>						
5,111	6,688	6,150	Electricity	6,200	6,200	6,200
32	9	100	Training & Meetings	300	300	300
1,730	1,263	5,000	Maintenance & Repair	5,000	5,000	5,000
1,255	2,240	2,340	Fuel Oils	2,500	2,500	2,500
2,256	2,652	3,000	Chemicals	4,000	4,000	4,000
612	610	2,000	Sewer Maintenance	2,000	2,000	2,000
-0-	336	500	Sewer Rods	1,000	1,000	1,000
-0-	-0-	-0-	Contractual Testing	2,000	2,000	2,000
-0-	-0-	-0-	Truck Maintenance & Repair	150	150	150
-0-	-0-	-0-	Gas, Oil, & Lube	200	200	200
<hr/>						
10,996	13,798	19,090	Total Materials & Supplies	23,350	23,350	23,350
 <u>CAPITAL OUTLAY</u>						
-0-	-0-	-0-	Calculator	110	110	110
<hr/>						
-0-	-0-	-0-	Total Capital Outlay	110	110	110
 <u>Transfer to General Fund for Administrative cost</u>						
-0-	-0-	-0-		23,349	34,578	34,578
<hr/>						
-0-	-0-	-0-	Operating Contingency	57,237	56,008	56,008
<hr/>						
30,568	36,788	47,996	Total Sewage Treatment	135,768	145,768	145,768



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: SEWAGE TREATMENT  
FUND: SEWER SERVICE

PERSONAL SERVICES

TREATMENT PLANT OPERATOR: This item provides for the annual salary expense for the treatment plant operator.

MAINTENANCE MAN III: This item provides for the annual salary expense for the Maintenance Man III employee who assists the plant operator.

OVERTIME: This item results from the Federal requirements of the Fair Labor Standards Act limiting the accumulation of "comp" time. The item also provides for expenses resulting from vacation and sick leave use.

F.I.C.A.: This is a normal and on-going Federal required expense.

S.A.I.F.: This is a normal and on-going State required expense.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident Insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures" division of the General Fund.

MATERIALS & SERVICES

ELECTRICITY: This item provides for the electrical energy costs to operate all sewage treatment plant facilities. This item provides for anticipated rate increases.

TRAINING & MEETINGS: This item provides for the increased training needs resulting from the scheduled plant expansion and the proposed increase in operator duties and responsibilities.

MAINTENANCE & REPAIR: This item provides for anticipated motor repairs as a result of near 20 year continuous use, increased program responsibilities which now include the lift station and the high water pump station.

FUEL OIL: No change in fuel use is contemplated, however, fuel oil costs continue to increase thus accounting for the expense increase.



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: SEWAGE TREATMENT  
FUND: SEWER SERVICE

CHEMICALS: No increase in use is contemplated, however, chlorine and other chemical cost increases have caused the budgetary increase.

SEWER MAINTENANCE: No expense increase anticipated.

SEWER RODS: This item provides for increased replacement of worn and broken sewer rods.

CONTRACTUAL TESTING: This new cost provides for testing required by the Department of Environmental Quality (DEQ). This cost will remain until new sewer treatment facilities are constructed with proper testing equipment.

TRUCK MAINTENANCE & REPAIR: This item covers the Maintenance and repair costs for a pickup transferred from the Street Department to the Sewage Treatment unit.

GAS, OIL, & LUBE: This item covers the related costs for the above referenced pickup truck.

CALCULATOR: This item provides for the purchase of a small portable calculator to facilitate testing and report keeping, as required at the Sewage Treatment plant facilities.

TRANSFERS

TRANSFER TO GENERAL FUND: This new item provides for the transfer of funds to the city General Fund. Fund transfers total administrative overhead costs, including Public Works, administration and supervision, Finance and records management, Administrative and Legislative, departmental expenses, etc.

CONTINGENCY

OPERATING CONTINGENCY: This item, as indicated, provides for funds to meet unanticipated departmental operating, capital and other expenses.



## 1975-76 BUDGET

RESOURCES DETAILS

DEPT: PUBLIC WORKS  
 DIV: STREETS  
 FUND: STATE TAX AND ROAD

<u>HISTORICAL DATA</u>				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
(381)	1,947	900	BEGINNING CASH BALANCE	57,560	3,384	3,384
90,606	97,004	144,772	Street Maint. & Safety	96,624	96,624	96,624
915	-0-	1,415	Bike Paths	976	976	976
15,842	29,379	3,768	Transfer from General Fund	90,955	12,745	12,745
			Transfer from Revenue			
-0-	-0-	55,660	Sharing (Equip. Reserve)	-0-	-0-	-0-
			Transfer from Revenue			
-0-	-0-	20,000	Sharing (St. Maint.)	-0-	-0-	-0-
			Transfer from Revenue			
-0-	-0-	-0-	Sharing (Mat'l & Serv.)	-0-	18,184	18,184
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
107,744	128,330	226,515	TOTAL RESOURCES	246,115	131,913	131,913



# 1975-76 BUDGET

## REQUIREMENT DETAILS

DEPT: PUBLIC WORKS  
DIV: STREETS  
FUND: STATE TAX AND ROAD

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL	ACTUAL	BUDGET		PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
<u>PERSONAL SERVICES</u>						
11,496	12,514	14,520	Superintendent	-0-	-0-	-0-
10,032	10,709	12,360	Forman	-0-	-0-	-0-
32,422	47,599	42,160	Salaries Five Maint. Men	60,720	60,720	60,720
-0-	-0-	2,100	Parking Meter Maint. Man	2,772	2,772	2,772
		( 576	Part Time Help	2,288	2,288	2,288
1,994	3,941	(2,400	Overtime, Sick Leave, Vac.	5,280	5,280	5,280
		(F.I.C.A.		4,157	4,157	4,157
5,429	7,907	9,136	(S.A.I.F.	4,200	4,200	4,200
3,659	5,007	5,300	Retirement	5,116	5,116	5,116
-0-		5,760	Insurance Benefits	5,400	5,400	5,400
<hr/>						
65,482	87,677	94,312	Total Personal Services	89,933	89,933	89,933
 <u>MATERIALS &amp; SERVICES</u>						
Memberships, Meetings &						
46	121	250	Training	1,000	1,000	1,000
62	106	200	Bridge Repairs	200	200	200
805	186	2,000	Storm Sewer Maintenance	3,500	3,500	3,500
2,304	3,355	4,000	Truck Repair & Operation	4,000	4,000	4,000
3,950	5,244	6,000	Grader, Sweeper, Loader Maint.	5,000	5,000	5,000
16,400	*	25,878	Street Maint., & Repairs	30,000	6,000	6,000
		(5,000	Traffic safety & Control	6,050	6,050	6,050
5,221	4,937	( 900	Shop operations, Repair & Maint.	1,700	1,700	1,700
2,072	2,786	2,300	Traffic Lights, Elect., & Maint.	2,500	2,500	2,500
-0-	*	500	Parking Meter Maint.& Repair	700	700	700
-0-	*	1,300	Street Tree Maint.	2,100	2,100	2,100
-0-	*	500	Safety Clothing & Equip.	750	750	750
-0-	-0-	-0-	Fuel & Oil	2,000	2,000	2,000
-0-	-0-	-0-	Radio Repair	354	354	354
509	497	500	Engineering Supply & Exp.	*	*	*
<hr/>						
31,369	17,232	49,328	Total Materials & Services	59,854	35,854	35,854

(continued)



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: PUBLIC WORKS  
 DIV: STREETS  
 FUND: STATE TAX AND ROAD

HISTORICAL DATA				1975-76 BUDGET		
ACTUAL	ACTUAL	BUDGET	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
<u>CAPITAL OUTLAY</u>						
-0-	-0-	-0-	Hoist	15,000	*	*
-0-	-0-	-0-	City Share Side Walk Imp.	2,000	2,000	2,000
3,268	3,268	-0-	Ten yard dump	-0-	-0-	-0-
-0-	-0-	3,300	Curb, Gutter, Sidewalk, (C.Hall)	-0-	-0-	-0-
892	427	1,415	Bike Paths	976	976	976
-0-	-0-	2,000	Parking Meter replace	2,700	2,150	2,150
-0-	-0-	1,750	Double Nozzle Pt. Machine	-0-	-0-	-0-
-0-	-0-	1,900	Motrac two-way radios (2)	-0-	-0-	-0-
-0-	-0-	300	Gas Pump Replacement	-0-	-0-	-0-
-0-	-0-	-0-	Cement Mixer	1,000	1,000	1,000
-0-	-0-	55,660	Prior year (equip.) deficiency	-0-	-0-	-0-
4,520	4,055	66,325	Total Capital Outlay	21,676	6,126	6,126
<u>SPECIAL EXPENDITURES</u>						
4,000	5,000	-0-	Transfer to Imp. Fund	-0-	-0-	-0-
1,000	-0-	-0-	Operating Contingencies	-0-	-0-	-0-
-0-	-0-	16,550	Transfer to General Fund for Police Dept. Exp.	-0-	-0-	-0-
-0-	-0-	-0-	Transfer (1974-75) to Equip. Replac. Fund	55,660	-0-	-0-
-0-	-0-	-0-	Transfer to Equip.Repl.Fund	18,992	-0-	-0-
5,000	5,000	16,550	Total Special Expenditures	74,652	-0-	-0-
102,739	113,964	226,515	Total State Tax & Road	246,115	131,913	131,913



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: STREETS  
FUND: STATE TAX AND ROAD

PERSONAL SERVICES

SALARIES, (5) MAINTENANCE MEN: This item provides for the annual salaries for the (5) departmental personnel.

PARKING METER MAINTENANCE MAN: This item provides for the annual salary for the part-time Parking Meter Maintenance Man.

PART-TIME HELP: This item provides for the expense to employ a part-time draftsman to up-date plans and files on street improvements and facilities.

OVERTIME, SICK LEAVE, VACATION: This item provides for overtime payment and expenses incurred as a result of vacation and sick leave benefit use. Increase results from federal Fair Labor Standards Act requirements restricting the use and benefit of "comp-time" accumulations.

F.I.C.A: This is a normal and on-going Federal required expense.

S.A.I.F: This is a normal and on-going State required expense.

RETIREMENT: Retirement cost for employees is computed at \$7.20 per \$100 gross salary.

INSURANCE BENEFITS: The insurance benefit account includes Hospitalization, Life and Accident insurances, Term Disability, Dental Insurance and various other employee benefits. It is being itemized summarily, within the departmental units, in order to more accurately reflect the true departmental operating costs. This account has been previously shown in the "Special Expenditures".

MATERIALS AND SERVICES

MEMBERSHIPS, MEETINGS & TRAINING: This item provides for an increase in training activities to assist department personnel in meeting the increasing City service needs.

BRIDGE REPAIRS: This item provides for minor repairs to bridge approaches and the painting and/or replacement of damaged rails.

STORM SEWER MAINTENANCE: This item provides for the replacement and repair of storm drain grates, replacement repair of culverts, and purchase of chemicals to control vegetation growth in drainage ditches. The expense increase is due to both the program increase and an increase in material costs.



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: STREETS  
FUND: STATE TAX AND ROAD

TRUCK REPAIR AND OPERATION: This item provides for repair, maintenance requirements, fuel costs, tires, etc. for 3 pickup trucks, 2 dump trucks and 1 tank truck. No expense increase is anticipated.

GRADER, SWEEPER, LOADER MAINTENANCE: This item provides for the repair and operating expenses for the road grader, street sweeper the tractor and loaders. Expense decrease is due mainly from anticipated acquisition of a new street sweeper.

STREET MAINTENANCE AND REPAIR: This account provides for resurfacing and similar reconstruction. The account also includes materials for street patching, preventive maintenance and normal repairs. No major resurfacing to be done this year.

TRAFFIC SAFETY AND CONTROL: This item provides for routine traffic safety and control expenses including street signs, posts, equipment and concrete, traffic paint and striping, sand and salt for icing, street tree trimming, etc.

SHOP OPERATION, REPAIR & MAINTENANCE: This item provides for the routine repair and maintenance expenses, including telephone use & service, utilities (gas, water, electricity), welding supplies, cleaning supplies, paint & small tools.

SHOP OPERATION, REPAIR AND MAINTENANCE: This item provides for the routine repair and maintenance expenses including supplies, paint and small tools.

TRAFFIC LIGHTS, ELECTRICITY & MAINTENANCE: This item provides for the maintenance and repair of traffic control units and system (some 270 lights). Service costs include maintenance of timing switches, relays and other controls. An increase in utility rates and new construction will result in budgetary increase.

PARKING METER MAINTENANCE AND REPAIR: This item provides for routine maintenance & repair expenses for parking meters.

STREET TREE MAINTENANCE: This item provides for the Street Tree Program maintenance expense such as stump removal services and purchase of tree trimming tools and equipment.

SAFETY CLOTHING & EQUIPMENT: This item provides for purchase of required safety clothing, equipment and protective gear for department employees. Purchase needs include rain-clothes and boots, hard hats, safety goggles, gloves, etc.

FUEL AND OIL: This item provides for purchase of fuel and oil needs for division equipment.

RADIO REPAIR: This item provides for routine repairs to mobile radio units.



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: STREETS  
FUND: STATE TAX AND ROAD

CAPITAL OUTLAY

HOIST: This item allows for the purchase of a ladder truck that is required by OSHA for all of our overhead work. We presently have a lease option on a truck for \$5,000.00 but at this time it does not seem to meet minimum safety standard set by OSHA. The hoist truck will allow faster and more efficient tree trimming progress and receive much use. Purchase approved from "Equipment Fund".

CITY SHARE OF SIDEWALK IMPROVEMENT: This item provides for the expense of engineering sidewalks under private contract & the City's share for improving sidewalks within the street right-of-way.

BIKE PATHS: This item provides for the on-going construction of the Bike Path system. The amount specified equals 1% of the total estimated State Tax & Road Fund resources(required for use on bike paths).

PARKING METER REPLACEMENT: This item provides for continuous replacement of non-repairable parking meters which were purchased some 11 years ago.

CEMENT MIXER: This item allows for the purchase of a small portable cement mixer, so that we may manufacture our own street marker and stop sign posts that are more durable and economical.

SPECIAL EXPENDITURES

TRANSFER (1974-75) TO EQUIPMENT FUND: This item provides for the transfer 1974-75 year-end equipment replacement reserves to the newly established Equipment Fund.  
TRANSFERRED BY RESOLUTION 3-11-75.

TRANSFER TO EQUIPMENT FUND: This secondary transfer to the Equipment Fund provides the minimum resource necessary to meet the annual needs of the Fund. NOT APPROVED.



1975-76 BUDGET

RESOURCES DETAILS

DEPT:  
DIV:  
FUND: GRANT PROGRAM

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL	ACTUAL	BUDGET		PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
<u>NARCOTICS PROGRAM</u>						
-0-	-0-	-0-	Transfer from Special Exp.-G.F.	413	413	413
-0-	-0-	-0-	Federal Funds	6,247	6,247	6,247
-0-	-0-	-0-	State Funds	281	281	281
-0-	-0-	-0-	Total Narcotics Funds	6,941	6,941	6,941
<u>CRIME PREVENTION</u>						
		*	Transfer from Special Exp.-G.F.	3,048	3,048	3,048
-0-	-0-	*	Federal Funds	20,226	20,226	20,226
-0-	-0-	*	State Funds	909	909	909
-0-	-0-	*	Total Crime Prevention Funds	24,183	24,183	24,183
<u>HIGHWAYS &amp; STREETS</u>						
-0-	-0-	-0-	Transer from Special Exp.-G.F.	31,000	31,000	31,000
-0-	-0-	-0-	Federal & State Funds	250,818	250,818	250,818
-0-	-0-	-0-	Total Highway & Street Funds	281,818	281,818	281,818
<u>WELDWOOD PARK MATCH</u>						
-0-	*	*	Transfer from Special Exp.-G.F.	14,500	14,500	14,500
-0-	*	*	B.O.R. Funds	12,500	12,500	12,500
-0-	*	*	Total Weldwood Park Funds	27,000	27,000	27,000
<u>TOTAL GRANT PROGRAM FUNDS</u>						
*	*	*		339,942	339,942	330.042

Foot Note (See notation bottom of page 75):

Total grant fund 339,942  
Less: city match 48,961 = 14.4%  
Net return to city 290,981 = 85.6%



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:  
DIV:  
FUND: GRANT PROGRAM

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75		PROPOSED	APPROVED	ADOPTED
-0-	-0-	-0-	Narcotics Program	6,941	6,941	6,941
-0-	-0-	-0-	Crime Prevention	24,183	24,183	24,183
-0-	-0-	-0-	Highways & Streets	281,818	281,818	281,818
-0-	-0-	-0-	Weldwood Park	27,000	27,000	27,000
-0-	-0-	-0-	Total Grant Program	*339,942	*339,942	*339,942

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\*See Foot Note Page 74 for ratio of City match to Grant Resources.



1975-76 BUDGET

RESOURCES DETAILS

DEPT:  
DIV:  
FUND: EQUIPMENT

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	Description	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
			<u>POLICE DEPT.</u>			
			Transfer from General Fund:			
			(1974-75 ending balance, \$500;			
-0-	-0-	*	1975-76 \$834)	1,334	1,334	1,334
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
-0-	-0-	*	Total Police Dept.	1,334	1,334	1,334
			<u>PUBLIC WORKS DEPT.</u>			
			(STREET DIVISION EQUIPT.)			
-0-	-0-	-0-	BEGINNING CASH BALANCE	-0-	55,660	55,660
			Transfer from State Tax and			
			Road Fund:			
-0-	-0-	-0-	1974-75 ending balance	55,660	-0-	-0-
-0-	-0-	-0-	Current year funding	18,992	-0-	-0-
-0-	-0-	-0-	Transfer from Revenue Sharing			
			Fund (Prior year deficiency)	65,947	65,947	65,947
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	Total Public Works (Street			
			Equipment)	140,599	121,607	121,607
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
-0-	-0-	*	Total Equipment Fund Resources	141,933	122,941	122,941



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:  
DIV:  
FUND: EQUIPMENT

HISTORICAL DATA				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
-0-	-0-	*	Police Department	1,334	1,334	1,334
-0-	-0-	-0-	Public Works Dept. (Street Division Equip	140,599	121,607	121,607
-0-	-0-	*	Total Equip.Fund Requirement	141,933	122,941	122,941



1975-76 BUDGET

COMMENTARY

DEPT:

DIV:

FUND: EQUIPMENT

The following equipment replacement and purchase schedule reflects equipment needs for the Public Works Street Division and the Police Department for the current year as well as anticipated equipment replacement scheduling through and including the year 1994. All replacement costs are shown as current year replacement estimates, consequently replacement cost estimates must be updated each year. Since fund resources will include interest earnings of the reserve funds, the impact from spiraling cost of living will be modified significantly, thus, the annual resource requirement will be fairly constant (See Page 79).



CITY OF LEBANON EQUIPMENT REPLACEMENT & ACQUISITION SCHEDULE 1975-76

PUBLIC WORKS DEPT. EQUIPMENT  
Street Division

DESCRIPTION	YEAR PUR	COST	NORMAL LIFE	REPL. YEAR	1975-76 CURRENT REPL. COST	ANN. Res. NEED REPL.	TOTAL RESERVE FUNDS REQUIRED 1975-76
1975 Hoist-Truck	1975	*	*	*	*	*	\$15,000
1971 GMC 10-Yd. Dump Truck	1971	\$16,665	10	1981-82	\$22,000	\$2,200	6,600
1972 Ford Flusher Truck	1972	14,096	12	1984-85	18,000	1,500	3,000
1971 Chev. ½ Ton Pickup	1971	2,707	10	1981-82	4,400	440	880
1968 Cushman Scooter	1968	1,878	10	1978-79	3,200	320	2,240
1967 Chev. ½ Ton Pickup	1967	1,637	10	1977-78	4,400	440	3,080
1965 GMC ½ Ton Pickup	1965	1,670	11	1976-77	4,400	400	3,600
1963 GMC 5 Yd. Dump Truck	1963	4,286	14	1977-78	11,000	790	8,690
1952 Chev. 1 Ton Cump 1½-2 Yd.	1952	1,730	26	1977-78	6,000	235	5,170
1967 Wayne Sweeper	1967	11,800	7	1974-75	30,000	3,750	30,000
1968 Trojan 2 Yd. Front End Loader (134-A)	1968	19,380	12	1980-81	38,000	3,167	19,002
1960 Massey Ferguson 1-Yd. Front End Loader	1960	8,541	17	1977-78	23,200	1,365	19,110
1960 Massey Ferguson Roller 3-5 Ton	1960	-	25	1985-86	13,000	520	7,280
1965 Ford 3000 Tractor W/60" Rotary Mower	1965	550	13	1978-79	8,000	615	4,305
1973 Gallon Grader 160 C	1973	38,811	20	1993-94	55,000	2,750	2,750
1955 Paint Striping Machine	1955		25	1980-81	2,400	100	1,900
1964 GMC ½ Ton Pickup	1964	1,699	11	1975-76	4,400	400	4,000
<b>TOTAL</b>	<b>RESOURCES &amp; RESERVE NEEDS - STREET DIVISION</b>				<b>\$247,400</b>	<b>\$18,992</b>	<b>136,607</b>

POLICE DEPT. EQUIPMENT

Typewriter	1974	506	3	1977-78	\$ 500	\$234	\$ 334
Radar	1968	1,350	10	1978-79	2,500	600	1,000
<b>TOTAL</b>	<b>RESOURCES &amp; RESERVE NEEDS - POLICE DEPARTMENT</b>				<b>\$3,000</b>	<b>\$834</b>	<b>\$1,334</b>

Total Replacement Funds Required

\$137,941

\*Hoist-truck approved for purchase (\$15,000 est.)-See Page 73 for commentary.



1975-76 BUDGET

FIRE EQUIPMENT RESERVE FUND

SUMMARY OF FUND RESOURCES

DEPT: FIRE  
DIV: EQUIPMENT RESERVE  
FUND: FIRE EQUIPMENT

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
4,892	6,735	5,000	Available Cash on Hand	-0-	-0-	-0-
1,470	3,999	7,078	Transfer from General Fund	21,765	21,765	21,765
-0-	-0-	-0-	Rural Fire District	-0-	-0-	-0-
-0-	-0-	-0-	Tax Levy	-0-	-0-	-0-
1,233	211	-0-	Delinquent Taxes	-0-	-0-	-0-
1,088	3,393	-0-	Miscellaneous Receipts	-0-	-0-	-0-
-0-	-0-	-0-	Less Taxes not Received	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
8,683	14,338	12,078	Total Resources	21,765	21,765	21,765



1975-76 BUDGET

FIRE EQUIPMENT RESERVE FUND

SUMMARY OF FUND REQUIREMENTS

DEPT: FIRE  
DIV: EQUIPMENT RESERVE  
FUND: FIRE EQUIPMENT

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
8,683	3,066	12,078	Fire Equipment	21,765	21,765	21,765
-0-	-0-	-0-	Transfer to General Fund	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
8,683	3,066	12,078	Total Requirements	21,765	21,765	21,765



1975-76 BUDGET

COMMENTARY

DEPT: FIRE  
DIV: EQUIPMENT RESERVE  
FUND: FIRE EQUIPMENT

FIRE EQUIPMENT RESERVE FUND RESOURCES & REQUIREMENTS

RESOURCES

AVAILABLE CASH ON HAND: This item reflects the available cash on hand at the beginning of the fiscal year.

TRANSFER FROM GENERAL FUND: This item is the 1972-73 Fire Department year end unexpended budget funds which, when reconciled, are transferred from the General Fund to this fund to be used to purchase departmental equipment. Since a percentage of the resources were generated by the Rural Fire Protection District, the actual amount must be transferred, thus, this transfer will always be two budget years behind i.e., after audit.

DELINQUENT TAXES: No funds are expected as there have been no recent tax levies for this fund.

REQUIREMENTS

FIRE EQUIPMENT: This item reflects the funds available, at the beginning of the budget year for replacement of fire equipment i.e., the beginning cash balance.

TRANSFER TO GENERAL FUND: This item is unfunded, however, it has been used in the past to reimburse the General Fund where money has been advanced therefrom.



1975-76 BUDGET

PUBLIC WORKS - PARK IMPROVEMENT

SUMMARY OF FUND RESOURCES

DEPT: PUBLIC WORKS  
DIV: PARK IMPROVEMENT  
FUND: PARK IMPROVEMENT

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
916	423	-0-	BEGINNING CASH BALANCE	-0-	-0-	-0-
-0-	33	-0-	Misc. Resources	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
916*	456*	-0-*		-0-*	-0-*	-0-*

\*NOTE: Fund balances were not properly carried forward in time for reprinting and publication of Budget. Corrections to be made in 1976-77 document.



1975-76 BUDGET

PUBLIC WORKS - PARK IMPROVEMENT

SUMMARY OF FUND REQUIREMENTS

DEPT: PUBLIC WORKS  
DIV: PARK IMPROVEMENT  
FUND: PARK IMPROVEMENT

<u>HISTORICAL DATA</u>				<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> <u>1972-73</u>	<u>ACTUAL</u> <u>1973-74</u>	<u>BUDGET</u> <u>1974-75</u>	<u>DESCRIPTION</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
493	371	-0-	Park Improvement	-0-	-0-	-0-
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
493*	371*	-0-*	Total Requirements	-0-*	-0-*	-0-*

\*NOTE: Fund balances were not properly carried forward in time for reprinting and publication of Budget. Corrections to be made in 1976-77 document.



1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
DIV: PARK IMPROVEMENT  
FUND: PARK IMPROVEMENT

PARK IMPROVEMENT FUND RESOURCES & REQUIREMENTS

EXPLANATION This fund was established to provide for Park improvements such as play ground equipment, barbeque stove, etc. Over the past few years the fund has realized a declining use. Instead, continuing park improvements have been funded directly from other budgetary resource accounts. It is proposed at this time that the Park Improvement Fund be maintained for the purpose intended, however, principle use may be made as a Fund for Park donations, memorials, park improvement bonds, etc.



1975-76 BUDGET

RESOURCES DETAILS

DEPT: PUBLIC WORKS  
DIV: SPECIAL IMPROVEMENT DISTRICTS  
FUND: SPECIAL IMPROVEMENT DISTRICTS

<u>HISTORICAL DATA</u>				<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> 1972-73	<u>ACTUAL</u> 1973-74	<u>BUDGET</u> 1974-75	<u>DESCRIPTION</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
(128,053)	(249,482)	-0-	BEGINNING CASH BALANCE	76,000	76,000	76,000
 <u>OTHER RESOURCES</u>						
Non Bonded Assessments:						
61,544	129,665	60,395	Principal	48,500	48,500	48,500
2,153	517	300	Interest	-0-	-0-	-0-
71,094	117,571	225,000	Bancroft Bond Sale	250,000	250,550	250,550
4,000	5,000	-0-	Transfer from State	-0-	-0-	-0-
		1,241	Tax & Road Fund			
			Transfer from General Fund			
			Miscellaneous Resources			
			(D.E.Q. & State Grants to			
-0-	76,380	-0-	Reimburse Sewer Construction)	-0-	-0-	-0-
<hr/> 10,738	<hr/> 79,651	<hr/> 286,936		<hr/> 374,500	<hr/> 375,050	<hr/> 375,050



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT: PUBLIC WORKS  
 DIV: SPECIAL IMPROVEMENT DISTRICTS  
 FUND: SPECIAL IMPROVEMENT DISTRICTS

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75		PROPOSED	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
3,000	3,600	4,920	Clerical	-0-	-0-	-0-
361	) 460	) 302	F.I.C.A. - S.A.I.F.	-0-	-0-	-0-
	)	) 354	Retirement	-0-	-0-	-0-
*	*	460	Insurance Benefit	-0-	-0-	-0-
<hr/>						
3,361	4,060	6,036	Total Personal Service	-0-	-0-	-0-
<u>MATERIAL &amp; SERVICES</u>						
3,003	-0-	10,000	Interest on Warrants	-0-	-0-	-0-
194	200	400	Collection Expense	-0-	-0-	-0-
-0-	-0-	2,500	Bancroft Bond Sale Exp.	-0-	-0-	-0-
<hr/>						
3,197	200	12,900	Total Materials & Services	-0-	-0-	-0-
<u>CAPITAL OUTLAY</u>						
70,134	120,271		(Street Improvements)			
86,327	87,449		(Sewer Improvements )			
93,433	1,294	268,000	(Drainage Districts )	350,000	350,000	350,000
1,054	7,809		(Miscellaneous )			
-0-	-0-		(Sidewalks )			
<hr/>						
250,948	216,823	268,000		350,000	350,000	350,000
<hr/>						
-0-	-0-	-0-	Transfer to General Fund			
			Administrative Costs	24,500	25,050	25,050
<hr/>						
257,506	221,083	286,936	Total Spec. Improv. Dist.	374,500	375,050	375,050



## 1975-76 BUDGET

COMMENTARY

DEPT: PUBLIC WORKS  
 DIV: SPECIAL IMPROVEMENT DISTRICTS  
 FUND: SPECIAL IMPROVEMENT DISTRICTS

COMMENTARY: Due to concern of Auditors and staff, this division will no longer make any expenditures that cannot be directly charged to an Improvement project. Charges that will be made are:

1. Contractual Engineering for design and staking
2. Interest on warrants
3. Contractors bid price
4. Miscellaneous charges directly chargeable to fund

CAPITAL OUTLAY: This item provides for the following anticipated street and/or Drainage Improvement Projects (or other similar type projects).

1. Mary Street, 3rd to end
2. 3rd Street, Oak to Rose
3. Carolina 10th to 11th
4. Isabella 10th to 11th
5. 11th Vine to Tangent
6. Cedar Drive, South Main to Rose Drive

Sub-Total	\$200,000
Drainage Projects: Milton Street - Sanitary Sewer	100,000
11th Street	<u>50,000</u>
Total	\$350,000

TRANSFER TO GENERAL FUND (ADMINISTRATIVE COSTS): Transfer @ 7.16% of assessed billing. Transfer to be made upon receipt of revenue, i.e., bond sales, payments other than bond paybacks. The funds to be covered in the transfer include:

- |   |          |
|---|----------|
| 1. 20% of engineering for lead time & setup of programs | \$ 3,716 |
| 2. Improvement district clerk                           | 7,496    |
| 3. Billing expenses, forms, postage, etc.               | 600      |
| 4. Finance officer 5% of time                           | 500      |
| 6. Contractual Engineer for assessment                  | 9,688    |
| 6. Bond sales expense                                   | 2,500    |
| 7. Typewriter for Imp't District clerk                  | 550      |

Total Spread	<u>\$25,050</u>
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1975-76 BUDGET

RESOURCES DETAILS

DEPT:  
DIV: GENERAL OBLIGATION BONDS  
FUND: GENERAL BOND

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75		PROPOSED	APPROVED	ADOPTED
7,745	12,828	7,000	BEGINNING CASH BALANCE	2,500	2,500	2,500
9,086	5,113	2,627	Delinquent Taxes	1,500	1,500	1,500
16,831	17,941	9,627	Resources except taxes to be levied	4,000	4,000	4,000
(6,000)	(4,900)	(4,653)	Less taxes not received during fiscal year	*(5,494)	*(5,494)	*(5,494)
45,429	44,870	43,429	Taxes necessary to redeem Bonds and interest	66,901	66,901	66,901
56,260	57,911	48,403	Total Resources	65,407	65,407	65,407

\* Taxes not to be received scheduled for 8.4%; computed amount = 8.95%



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:

DIV: GENERAL OBLIGATION BOND

FUND: GENERAL BOND

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
<u>BOND PRINCIPAL TO PAY</u>						
3,000	8,000	8,000	Issue 9-1-63 Sewer Const.	-0-	-0-	-0-
13,000	13,000	13,000	Issue 5-1-65 Sewer Const.	13,000*	13,000*	13,000*
15,000	15,000	15,000	Issue 9-1-67 Sewer Const.	15,000	15,000	15,000
-0-	3,000	5,000	Issue 11-1-71 Capital	5,000	5,000	5,000
-0-	-0-	-0-	Issue 7-1-74 Fire Hall Improv.	10,345	10,345	10,345
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
31,000	39,000	41,000	Total Principal To Pay	43,345	43,345	43,345
 <u>BOND INTEREST TO PAY</u>						
390	130	-0-	Issue 9-1-63 Sewer Const.	-0-	-0-	-0-
1,268	845	423	Issue 5-1-65 Sewer Const.	-0-	-0-	-0-
6,420	5,820	5,220	Issue 9-1-67 Sewer Const.	4,613	4,613	4,613
2,355	2,175	1,950	Issue 11-1-71 Capital Improv.	1,725	1,725	1,725
-0-	-0-	7,948	Issue 7-1-74 Fire Hall & Equip.	15,724	15,724	15,724
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
10,433	8,970	15,541	Total Interest To Pay	22,062	22,062	22,062
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
41,433	47,970	56,541	Total Requirements	65,407	64,407**	64,407**

\* Due to reporting error at time budget was prepared, it has been determined that amount shown is excess of need.

\*\* Error in addition. Total amount should have been \$1,000 higher i.e., \$65,407. Since tax levy is in the correct amount, Council will need a \$1,000 mid-year appropriations increase.



1975-76 BUDGET

COMMENTARY

DEPT:

DIV: GENERAL OBLIGATION BONDS

FUND: GENERAL BOND

GENERAL (OBLIGATION) BOND RESOURCES & REQUIREMENTS:

INFORMATION. Taxes are levied each year in an amount estimated to be sufficient to retire the General Obligation Bonds and interest payments that were authorized by the voters when the Bond Issue was approved.

The General Bond Fund is an accounting tool and summary of the various General Obligation Bond Issues. Current issues are for sewer collector and trunk line construction and a multipurpose Capital improvement issue which included (11-1-71 issue) Weldwood Park Match funds, TOPICS Match funds, Street flusher acquisition, generator building for a sewer lift station, bridge construction and 701 Planning Grant Match fund. The most recent issue was 7-1-74 for construction of a new Fire Hall facility and purchase of equipment.

See General Obligation Bond Redemption schedule summary at the back of this document.

NOTE: See Appendix B, pages II and III, for bond schedules and payoff dates.



1975-76 BUDGET

RESOURCES DETAILS

DEPT:

DIV: BANCROFT BOND REDEMPTION

FUND: BANCROFT BOND

<u>HISTORICAL DATA</u>				<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> <u>1972-73</u>	<u>ACTUAL</u> <u>1973-74</u>	<u>BUDGET</u> <u>1974-75</u>	<u>DESCRIPTION</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
121,806	148,599	140,000	BEGINNING CASH BALANCE	162,791	162,791	
			<u>BONDED ASSESSMENTS</u>			
56,878	77,438	50,000	Principal Payments	63,000	63,000	
12,911	16,707	15,000	Interest Payments	10,691	10,691	
2,374	3,741	2,800	Time Deposit Interest	4,000	4,000	
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
193,969	246,485	207,800	Total Resources	240,482	240,482	



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:

DIV: BANCROFT BOND REQUIREMENTS

FUND: BANCROFT BOND

HISTORICAL DATA			DESCRIPTION	1975-76	BUDGET	
ACTUAL	ACTUAL	BUDGET		PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
BOND PRINCIPAL TO PAY						
4,000	4,000	4,000	Issue dated: 10-1-65	4,000	4,000	4,000
4,000	4,000	4,000	Issue dated: 6-1-67	4,000	4,000	4,000
10,000	10,000	10,000	Issue dated: 6-1-70	10,000	10,000	10,000
11,786	20,000	20,000	Issue dated: 10-1-71	20,000	20,000	20,000
-0-	5,993	5,000	Issue dated: 4-1-73	5,000	5,000	5,000
-0-	-0-	12,152	Issue dated: 5-1-74	10,000	10,000	10,000
-0-	-0-	-0-	Issue dated: 4-1-75	10,000	10,000	10,000
29,786	43,993	55,152	Total Principal to Pay	63,000	63,000	63,000
BOND INTEREST TO PAY						
490	350	210	Issue dated: 10-1-65	70	70	70
840	680	520	Issue dated: 6-1-67	360	360	360
6,290	5,490	4,890	Issue dated: 6-1-70	4,290	4,290	4,290
8,510	7,755	6,830	Issue dated: 10-1-71	5,930	5,930	5,930
-0-	3,645	3,285	Issue dated: 4-1-73	2,985	2,985	2,985
-0-	-0-	7,050	Issue dated: 5-1-74	6,056	6,056	6,056
-0-	-0-	-0-	Issue dated: 4-1-75	6,000	6,000	6,000
16,130	17,920	22,785	Total Interest to Pay	25,691	25,691	25,691
MISCELLANEOUS REQUIREMENTS						
302	-0-	-0-	Postage & Office Supplies	-0-	-0-	-0-
-0-	-0-	-0-	Clerical	-0-	-0-	-0-
-0-	-0-	-0-	Soc. Sec. & State Comp. Ins. & Retirement	-0-	-0-	-0-
147,751	100,787	129,863	Operational Contingency for Future Bond Redemptions	150,441	150,441	150,441
-0-	-0-	-0-	Operational Contingency for Coupon Redemption	1,350	1,350	1,350
148,053	100,787	129,863		151,791	151,791	151,791
193,969	162,700	207,800	Total Requirements	240,482	240,482	240,482



1975-76 BUDGET

COMMENTARY

DEPT:

DIV: BANCROFT BOND REDEMPTION

FUND: BANCROFT BOND

GENERAL EXPLANATION-RESOURCES & REQUIREMENTS: This fund is the accounting tool for recording the resources (payments of principal and interest) and requirements (redemption of bonds and interest coupons) for which bonds are sold (at the request of the property owners) to pay assessment liens in various Improvement Districts.

RESOURCES

BONDED ASSESSMENTS

PRINCIPAL AND INTEREST: Due this fiscal year.

INTEREST FROM TIME DEPOSITS: Normal interest earnings from bank deposits.

REQUIREMENTS

BOND ISSUE PROJECT SUMMARY RECORDS: Issues dated 7-1-61 through issue dated 4-1-73. No detailed explanation provided. Issue dated 5-1-74. New and latest Bancroft Improvement projects. This issue covers paving, curb, gutter and sanitary sewer improvements for: Pletzer Green, 10th Street Drainage District, Kees Street drainage district, Market Street sewer extension, Hansard Avenue sewer extension, Hall's Addition, paving and sewer, Nichol's Addition paving.

MISCELLANEOUS REQUIEMENTS

OPERATIONAL CONTINGENCY FOR FUTURE BOND REDEMPTION: Funds received for specific future payments.

OPERATIONAL CONTINGENCY FOR COUPON REDEMPTION: This item provides funds for payment on coupons not yet turned in but payable (e.g., forgotten in Safety Deposit boxes, in estates, misplaced, etc.).

NOTE: See Appendix C, pages IV, V and VI for bond schedules and payoff dates.



1975-76 BUDGET

SERIAL LEVY - CAPITAL IMPROVEMENT

SUMMARY OF FUND RESOURCES

DEPT:  
DIV: SERIAL LEVY  
FUND: CAPITAL IMPROVEMENT

HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
(20,060)	(14,283)	(9,835)	BEGINNING CASH BALANCE	3,000	3,000	3,000
10,808	10,644	12,000	Levy for Brudge Construction	12,000	12,000	12,000
1,833	1,107	500	Delinquent Taxes	500	500	500
			Allowance for anticipated taxes not received during fiscal year			
(1,500)	(1,500)	(1,560)		(1,008)*	(1,008)*	(1,008)*
(8,919)	(4,032)	1,105	Total Resources	14,492	14,492	14,492

\* Computed at 8.4%



1975-76 BUDGET

SERIAL LEVY - CAPITAL IMPROVEMENT

SUMMARY OF FUND REQUIREMENTS

DEPT:  
DIV: SERIAL LEVY  
FUND: CAPITAL IMPROVEMENT

<u>HISTORICAL DATA</u>				<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> <u>1972-73</u>	<u>ACTUAL</u> <u>1973-74</u>	<u>BUDGET</u> <u>1974-75</u>	<u>DESCRIPTION</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
4,656	5,136	1,105	Bridge Construction	14,492	14,492	14,492
4,656	5,136	1,105	Total Requirements	14,492	14,492	14,492



1975-76 BUDGET

COMMENTARY

DEPT:  
DIV: SERIAL LEVY  
FUND: CAPITAL IMPROVEMENT

CAPITAL IMPROVEMENT FUND RESOURCES AND REQUIREMENTS.

GENERAL INFORMATION. Fund resources consist of a 12,000 per year levy for bridge construction commencing July 1, 1970 and running for a period of 6 years, to rebuild the Hiatt Street Bridge and replace the Ash and Grove Street Bridges with permanent concrete and steel structures. The levy was approved at a Special election on December 5, 1969.

A \$53,000 General Obligation Bond Issue was approved to provide funds for the purchase of a new street flusher, construction of a generator building at the Sewage pump station and matching funds for Federal Grant purposes.

It is noted that following the approval of the special tax levy for bridge reconstruction that insufficient funds were generated to meet the reconstruction needs. Therefore, as a part of the \$53,000 General Obligation Bond Issue, \$15,000 was designated for bridge reconstruction assistance.

See General Obligation Redemption Schedule summary at the back of this document for additional information on the November 1, 1971 General Obligation Bond issue. See also General Obligation Bond Fund details.



# 1975-76 BUDGET

## RESOURCES DETAILS

DEPT:

DIV:

FUND: REVENUE SHARING

### HISTORICAL DATA

ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	1975-76 BUDGET		
				PROPOSED	APPROVED	ADOPTED
-0-	191,438	181,069	Beginning Cash Balance	126,152	112,604	112,604
-0-	7,131	6,000	Time Deposit Interest	6,000	6,000	6,000
-0-	180,625	185,248	1974-75 Federal Allotments	185,248	185,248	185,248
-0-	379,194	372,317	Total Resources	317,400	303,852	303,852



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:  
DIV:  
FUND: REVENUE SHARING

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75		PROPOSED	APPROVED	ADOPTED
-0-	740	14,000	(Finance Office Equip.)			
-0-	5,945	-0-	( and ) (Administration )	-0-	-0-	-0-
-0-	-0-	1,800	Copy Machine	-0-	-0-	-0-
-0-	-0-	5,000	Elec. Serv.-City Hall	-0-	-0-	-0-
-0-	8,658	6,000	Sewer Treatment Plant Study	-0-	-0-	-0-
-0-	10,000	2,500	(Tennis Court and ) (Basketball lights ) (Century Park )	-0-	-0-	-0-
-0-	1,807	2,000	Library Capital Expenditures	2,000	2,000	2,000
-0-	2,195	-0-	Engineering Equipment	-0-	-0-	-0-
-0-	2,420	3,000	Cox Creek Drainage Study (Park Way)	2,000	-0-	-0-
-0-	-0-	10,000	Cox Creek Const. (Park Way)	30,000	30,000	30,000
-0-	2,000	-0-	Baseball Lights	-0-	-0-	-0-
-0-	43,000	-0-	Grove St. Bridge	-0-	-0-	-0-
-0-	-0-	50,000	(Kees & 10 <sup>th</sup> St. ) (Drain. Dist.'s Credits)	-0-	-0-	-0-
-0-	37,759	20,000	(Street Resurfacing: ) (Transfer to State Tax & ) (Road Fund )	-0-	-0-	-0-
-0-	31,500	44,474	Street Resurfacing and Seal	50,000	49,000	49,000
-0-	-0-	55,660	(Equipment Reserve: ) (Transfer to State Tax & ) (Road Fund )	-0-	-0-	-0-

(continued)



1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:  
DIV:  
FUND: REVENUE SHARING

HISTORICAL DATA				1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
-0-	-0-	-0-	Transfer to Equipment Fund	65,947	65,947	65,947
-0-	5,000	-0-	Right-of-way Acquisition	5,000	5,000	5,000
-0-	-0-	13,100	City Share of Anticipated Imp. Projects	25,000	22,000	22,000
-0-	6,200	-0-	Police Car and Equip.	-0-	-0-	-0-
-0-	10,056	-0-	(Fire Stat. Plan and) (Site option )	-0-	-0-	-0-
-0-	-0-	5,000	(Senior Citizen Center) (Plan. Committee )	-0-	-0-	-0-
-0-	-0-	2,000	W.V.R.C. toward 24 Pass. Bus	-0-	-0-	-0-
-0-	-0-	2,000	Munc. Court. Capital Exp.	-0-	-0-	-0-
-0-	-0-	20,000	City Complex Property Acq.	28,454	28,454	28,454
-0-	-0-	-0-	Civic Center Site Planning	10,000	10,000	-0-
-0-	-0-	7,000	Curbing in River Park	-0-	-0-	-0-
-0-	-0-	-0-	Sidewalk Const. & Assistance Program	10,000	10,000	-0-
-0-	-0-	-0-	Bike Path Const/Study Match	970	5,000	-0-
-0-	-0-	-0-	12 <sup>th</sup> St. Const. per sales Agreement	30,000	25,000	25,000
-0-	-0-	-0-	Police Radar Unit	2,500	2,500	2,500
-0-	-0-	-0-	Body Armor (Police Dept.)	1,600	1,600	1,600
-0-	-0-	-0-	Police Reserve Program	5,456	5,456	5,456

(continued)



## 1975-76 BUDGET

REQUIREMENT DETAILS

DEPT:

DIV:

FUND: REVENUE SHARING

<u>HISTORICAL DATA</u>			<u>DESCRIPTION</u>	<u>1975-76 BUDGET</u>		
<u>ACTUAL</u> <u>1972-73</u>	<u>ACTUAL</u> <u>1973-74</u>	<u>BUDGET</u> <u>1974-75</u>		<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
-0-	-0-	-0-	Transfer to State Tax & Road Fund for "Material and Supplies"	-0-	18,184	18,184
-0-	-0-	-0-	Council Chamber repairs & General Improv.	-0-	2,500	2,500
-0-	-0-	-0-	City Hall Remodel (Police Department facilities)	-0-	10,000	10,000
-0-	-0-	-0-	Curb Ramps (Architectual Barriers Program)	-0-	2,000	2,000
-0-	160,800	108,783	Operating Contingency	38,473	9,211	34,211
-0-	326,080	372,317	TOTAL REVENUE SHARING REQ.	317,400	303,852	303,852



# 1975-76 BUDGET

## COMMENTARY

DEPT:  
DIV:  
FUND: REVENUE SHARING

### LINE ITEM DESCRIPTIONS

LIBRARY CAPITAL EXPENDITURES: This item provides for continued allotment to the library for updating and improving library equipment facilities and services.

COX CREEK DRAINAGE STUDY (PARKWAY): This item provides for additional drainage study funds to complete necessary study. NOT APPROVED.

COX CREEK CONSTRUCTION (PARKWAY): This item provides funds to continue with construction of segments of the Cox Creek Drainage Parkway. Improvements will continue in the Southwest part of Lebanon and will include right-of-way purchase and ditch improvements from 200 feet north of "F" Street to Airport Road.

STREET RESURFACING AND SEAL: This item provides funds for resurfacing the following list of streets:

6th Street from Rose to Tangent- 1100 lin. ft.	4,950
Rose from 3rd to Fifth - 600 lin. ft.	2,700
Vine from Fifth to 7th - 750 lin. ft.	3,375
7th from Oak to E St. - 1500 lin. ft.	6,750
Ash from Williams to Park - 700 lin. ft.	3,150
Sherman St. from Cleveland East to End - 800 lin. ft.	3,600
Vine East of Cleveland - 200 lin. ft.	900
Hiatt from Elmore to Grant - 1300 lin. ft.	5,850
Elmore - Hwy. 20 to Williams - 750 lin. ft.	3,375
Berry from Hwy. 20 - 1500 lin. ft.	6,750
Pine St. from Hwy. 20 to Carroll St. - 930 lin. ft.	4,185
Binshadler St. from Park End to End - 820 lin. ft.	<u>3,690</u>

10,950 lin. ft. (2.1 miles) \$49,275

TRANSFER TO EQUIPMENT REPLACEMENT FUND: This item provides funds to re-establish an adequate replacement fund for purchase and replacement of Public Works, Street division equipment.

RIGHT-OF-WAY ACQUISITION: This item provides funds to meet unanticipated right-of-way acquisition needs.

CITY SHARE OF ANTICIPATED IMPROVEMENT PROJECTS: This item provides for the City's share of various street improvement projects to be undertaken during the 1975-76 fiscal year. City Charter provisions require the City to pay various intersection development costs, thus funds must be available, otherwise improvement district and/or other capital street programs would have to be curtailed.



1975-76 BUDGET

COMMENTARY

DEPT:

DIV:

FUND: REVENUE SHARING

CITY COMPLEX PROPERTY ACQUISITION: This item provides funds for 1975-76 mortgage payments on property acquired for future Civic Center development (Ralston Square, etc.).

CIVIC CENTER SITE PLANNING: This item provides for the preparation of a long range capital improvement plan for the Civic Center (Ralston Square) site. NOT ADOPTED

SIDEWALK CONSTRUCTION AND ASSISTANCE PROGRAM: This item provides for the financial needs to implement an effective sidewalk construction program. Program aims are to increase the installation along City properties. NOT ADOPTED

BIKE PATH CONSTRUCTION/STUDY MATCH: This item provides additional fundings to match the bicycle path construction monies allocated by the State (see State Tax and Road Fund for State monies). NOT ADOPTED

12th STREET CONSTRUCTION PER SALES AGREEMENT: This item provides for the construction of 12th Street south from Oak Street to "F" Street, per the terms of the Fire Hall site purchase agreement.

POLICE RADAR UNIT: This item provides for the purchase of a second radar unit for the police department.

BODY ARMOR: This item provides for the purchase of protective vests (body armor) to be issued to and worn by uniformed officers.

POLICE RESERVE PROGRAM: This item provides for the establishment of a police reserve unit.

TRANSFER TO STATE TAX & ROAD FUND: This item provides for a transfer of funds for the Materials and Supplies section of the State Tax & Road Fund.

COUNCIL CHAMBER REPAIRS & GENERAL IMPROVEMENT: This item provides funds to make general improvements to the City Council Chambers.

CITY HALL REMODEL: This item provides funds to improve and expand the Police Department quarters.

CURB RAMPS (ARCHITECTURAL BARRIERS PROGRAM): This item provides funds to facilitate the modification of curb corners (and sidewalk) so as to remove the current architectural barrier to handicapped and elderly pedestrians.

OPERATING CONTINGENCY: This item provides for an operating contingency to facilitate the various unanticipated capital, program, equipmental and other critical needs which may and do arise during the course of most every fiscal year.



**APPENDICES**



## CITY OF LEBANON

GENERAL REVENUE BOND SCHEDULE  
(REVENUE BOND FUND)1966 OFF STREET PARKING LOT - GRANT STREET & MAIN  
BOND ISSUE

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	2,552.50	2,000	552.50
1975-1976	2,467.50	2,000	467.50
1976-1977	2,382.50	2,000	382.50
1977-1978	2,297.50	2,000	297.50
1978-1979	2,212.50	2,000	212.50
1979-1980	2,127.50	2,000	127.50
1980-1981	<u>2,042.50</u>	<u>2,000</u>	<u>42.50</u>
Totals	16,082.50	14,000	2,082.50

Bonds Due Aug. 1

Coupons Due Aug. 1, Feb. 1

1967 OFF STREET PARKING LOT - VINE STREET  
BOND ISSUE

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	2,360	2,000	360
1975-1976	2,270	2,000	270
1976-1977	2,180	2,000	180
1977-1978	<u>2,090</u>	<u>2,000</u>	<u>90</u>
Totals	8,900	8,000	900

Bonds Due Feb. 1

Coupons Due Feb. 1, Aug. 1

TOTAL OFF STREET PARKING  
BOND REQUIREMENTS

REVENUE BOND FUND	24,982.50	22,000	2,982.50
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## CITY OF LEBANON

GENERAL OBLIGATION BOND SCHEDULE  
(GENERAL BOND FUND)1967 SEWER BONDS

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	20,220.00	15,000	5,220.00
1975-1976	19,612.50	15,000	4,612.50
1976-1977	18,997.50	15,000	3,997.50
1977-1978	18,382.50	15,000	3,382.50
1978-1979	17,767.50	15,000	2,767.50
1979-1980	17,152.50	15,000	2,152.50
1980-1981	16,537.50	15,000	1,537.50
1981-1982	15,992.50	15,000	922.50
1982-1983	<u>15,307.50</u>	<u>15,000</u>	<u>307.50</u>
Totals	159,900.00	135,000	24,900.00

Bonds Due Sept. 1  
Coupons Due Sept. 1  
Mar. 1

1971 CAPITAL IMPROVEMENT

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	6,950.00	5,000	1,950.00
1975-1976	6,725.00	5,000	1,725.00
1976-1977	6,500.00	5,000	1,500.00
1977-1978	6,275.00	5,000	1,275.00
1978-1979	6,060.00	5,000	1,050.00
1979-1980	5,825.00	5,000	825.00
1980-1981	5,597.50	5,000	597.50
1981-1982	5,363.75	5,000	363.75
1982-1983	<u>5,122.50</u>	<u>5,000</u>	<u>122.50</u>
Totals	54,408.75	45,000	9,408.75

Bonds Due Nov. 1  
Coupons Due Nov. 1  
May 1



## CITY OF LEBANON

GENERAL OBLIGATION BOND SCHEDULE  
(GENERAL BOND FUND)1974 FIRE HALL BONDS

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	7,947.85		7,947.85
1975-1976	25,930.35	10,345	15,585.35
1976-1977	39,525.00	25,000	14,525.00
1977-1978	38,025.00	25,000	13,025.00
1978-1979	36,525.00	25,000	11,525.00
1979-1980	35,025.00	25,000	10,025.00
1980-1981	33,512.50	25,000	8,512.50
1981-1982	31,987.50	25,000	6,987.50
1982-1983	30,450.00	25,000	5,450.00
1983-1984	28,900.00	25,000	3,900.00
1984-1985	27,343.75	25,000	2,343.75
1985-1986	<u>25,781.25</u>	<u>25,000</u>	<u>781.25</u>
Totals	360,953.20	260,345	100,608.20

Bonds Due July 1  
Coupons Due July 1  
January 1



## CITY OF LEBANON

BANCROFT BOND SCHEDULES1965-A Improvement

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	4,210	4,000	210
1975-1976	<u>4,070</u>	<u>4,000</u>	<u>70</u>
Totals	8,280	8,000	280

Bonds Due Oct. 1  
Coupons Due Oct. 1  
Apr. 1

1967-A Improvement

1974-1975	4,520	4,000	520
1975-1976	4,360	4,000	360
1976-1977	<u>4,200</u>	<u>4,000</u>	<u>200</u>
Totals	13,080	12,000	1,080

Bonds Due June 1  
Coupons Due June 1  
Dec. 1

1970-A Improvements

1974-1975	14,890	10,000	4,890
1975-1976	14,290	10,000	4,290
1976-1977	18,690	15,000	3,690
1977-1978	17,790	15,000	2,790
1978-1979	16,875	15,000	1,875
1979-1980	<u>15,945</u>	<u>15,000</u>	<u>945</u>
Totals	98,480	80,000	18,480

Bonds Due June 1  
Coupons Due June 1  
Dec. 1



CITY OF LEBANON

BANCROFT BOND SCHEDULES

1971-A Improvements

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	25,830	20,000	6,830
1975-1976	25,930	20,000	5,930
1976-1977	25,030	20,000	5,030
1977-1978	24,150	20,000	4,150
1978-1979	23,270	20,000	3,270
1979-1980	22,360	20,000	2,360
1980-1981	21,430	20,000	1,430
1981-1982	<u>20,480</u>	<u>20,000</u>	<u>480</u>
Totals	188,480	160,000	29,480

Bonds Due Oct.1  
Coupons Due Oct.1  
Apr.1

1973-A Improvements

1974-1975	8,285	5,000	3,285
1975-1976	7,985	5,000	2,985
1976-1977	7,710	5,000	2,710
1977-1978	7,435	5,000	2,435
1978-1979	7,160	5,000	2,160
1979-1980	11,930	10,000	1,930
1980-1981	11,460	10,000	1,460
1981-1982	10,980	10,000	980
1982-1983	<u>10,490</u>	<u>10,000</u>	<u>490</u>
Totals	83,435	65,000	18,435



## CITY OF LEBANON

BANCROFT BOND SCHEDULES1974-A Improvements

<u>FISCAL YEAR</u>	<u>TOTAL REQUIREMENTS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1974-1975	18,936.98	12,151.50	6,785.48
1975-1976	16,056.38	10,000.00	6,056.38
1976-1977	15,456.38	10,000.00	5,456.38
1977-1978	14,856.38	10,000.00	4,856.38
1978-1979	14,256.38	10,000.00	4,256.38
1979-1980	13,656.38	10,000.00	3,656.38
1980-1981	13,093.86	10,000.00	3,093.86
1981-1982	17,531.34	15,000.00	2,531.34
1982-1983	16,687.56	15,000.00	1,687.56
1983-1984	<u>15,843.78</u>	<u>15,000.00</u>	<u>843.78</u>
Totals	156,375.42	117,151.50	39,223.92

Bonds Due May 1  
Coupons Due May 1  
Nov.1

1975-A Improvements (Partial Schedule)\*

1975-1976	8,096.00
1976-1977	10,000.00
1977-1978	10,000.00
1978-1979	10,000.00
1979-1980	10,000.00
1980-1981	10,000.00
1981-1982	10,000.00
1982-1983	15,000.00
1983-1984	15,000.00
1984-1985	<u>15,000.00</u>
Totals	113,096.00

Bonds Due May 1  
Coupons Due May 1  
Nov 1

\* Bond Schedule not complete at time of Budget printing.



## 1975-76 BUDGET

## PERSONNEL &amp; PROGRAM ADDITIONS FOR CONSIDERATION WITH 1975-76 BUDGET

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL	ACTUAL	BUDGET		PROPOSED	APPROVED	ADOPTED
1972-73	1973-74	1974-75				
			<u>LEGISLATIVE DEPARTMENT*</u>			
-0-	-0-	-0-	Secretary to Mayor	6,996	2,332	-0-
-0-	-0-	-0-	F.I.C.A.	409	135	-0-
-0-	-0-	-0-	S.A.I.F.	27	8	-0-
-0-	-0-	-0-	Retirement ½ year	252	83	-0-
-0-	-0-	-0-	Insurance Benefits	900	300	-0-
-0-	-0-	-0-	Legislative Salary Increase	8,584	2,858	-0-
			<u>LIBRARY DEPARTMENT*</u>			
-0-	-0-	-0-	Clerk	6,402	6,402	-0-
-0-	-0-	-0-	F.I.C.A.	375	375	-0-
-0-	-0-	-0-	S.A.I.F.	43	43	-0-
-0-	-0-	-0-	Retirement ½ year	230	230	-0-
-0-	-0-	-0-	Insurance Benefits	900	900	-0-
-0-	-0-	-0-	Library Salary Increase	7,950	7,950	-0-
			<u>POLICE DEPARTMENT*</u>			
-0-	-0-	-0-	½ comm. - ½ Police Dept.	3,201	3,201	-0-
-0-	-0-	-0-	F.I.C.A.	187	187	-0-
-0-	-0-	-0-	S.A.I.F.	12	12	-0-
-0-	-0-	-0-	Retirement	230	230	-0-
-0-	-0-	-0-	SUB-TOTAL	3,630	3,630	-0-
-0-	-0-	-0-	Administrative Sgt.	13,134	14,454	-0-
-0-	-0-	-0-	F.I.C.A.	768	851	-0-
-0-	-0-	-0-	S.A.I.F.	697	783	-0-
-0-	-0-	-0-	Retirement	946	1,041	-0-
-0-	-0-	-0-	Insurance Benefits	900	900	-0-
-0-	-0-	-0-	Mandatory Insurance	10	11	-0-
-0-	-0-	-0-	Sub-Total	16,455	18,040	-0-
-0-	-0-	-0-	Police Salary Increase	20,085	21,670	-0-

(continued)



1975-76 BUDGET

PERSONNEL & PROGRAM ADDITIONS FOR CONSIDERATION WITH 1975-76 BUDGET

HISTORICAL DATA			DESCRIPTION	1975-76 BUDGET		
ACTUAL 1972-73	ACTUAL 1973-74	BUDGET 1974-75		PROPOSED	APPROVED	ADOPTED
			<u>FIRE DEPT.*</u>			
-0-	-0-	-0-	Office Mgr. (clerk)	6,402	6,402	-0-
-0-	-0-	-0-	F.I.C.A.	375	375	-0-
-0-	-0-	-0-	S.A.I.F.	24	24	-0-
-0-	-0-	-0-	Retirement	230	230	-0-
-0-	-0-	-0-	Insurance Benefits	900	900	-0-
<hr/>				<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	Fire Salary Increase	7,931	7,931	-0-
<hr/>				<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	Total Personnel & Program Additions	44,550	40,409	-0-

\* All items were submitted as ballot measures at the April 29, 1975 Special Budget Election and were defeated.



## Circulation Figures

1973-74

74,404

74-75

90,007

75-76

(projected from 1st 7 mos.)

121,956

all statistics up 35%

all clerical tasks up 35%

overdue notices

~~all~~

paper

shelving, shipping

reference questions up 45%

Good business sense: product  
(in this case service) is being  
used  $\frac{1}{3}$  more, then staff  
and materials must be increased  
accordingly.



Furniture and equipment--the library would purchase only a portion of the new shelving needed in the children's department. The chair would be replaced in the office.



## REQUIREMENT DETAILS

DEPT: LIBRARY  
DIV:  
FUND: GENERAL

## HISTORICAL DATA

## 1976-77 BUDGET

ACTUAL 1973-74 ACTUAL 1974-75 BUDGET 1975-76 DESCRIPTION PROPOSED APPROVED ADOPTED

## PERSONAL SERVICES

7,500	9,480	10,428	Salary: Librarian	11,280
12,582	15,242	16,896	Salaries: Asst. Librarian two (2)	18,432
1,779	2,198	2,420	Library Clerk	2,420
1,420	1,848	1,913	Part-time Emp.	2,037.41
			F.I.C.A.	247.64
			S.A.I.F.	228.13
*	1,281	2,376	Insurance Benefits: Health	3,000
			Dental	504
			Life	212
			LTD	246
-0-	-0-	50	Volunteers Insurance	100
1,311	1,780	1,969	Retirement	2,154.48
24,592	31,829	36,052	Total Personal Services	40,633.53

## MATERIALS &amp; SUPPLIES

240	189	250	Meetings	210
			Memberships	75
1,657	1,421	1,550	Library Supplies & Maint.	1750
195	351	320	Postage	416
206	64	150	Bookbinding	170
1,763	1,814	2,100	Utilities: Fuel	416
			Electricity	833
			Telephone	260
			Water	100
4,061	3,839	4,370	Total Materials & Supplies	4230

## CAPITAL OUTLAY

9,801	8,637	8,825	Books & Subscriptions	9928
-0-	613	-0-	Furniture & Equipment	500
2,963	-0-	-0-	Remedial Books	400
12,764	9,250	8,825	Total Capital Outlay	10,828

41,417 44,918 49,247 Total Library Department 55,691.53

6444.53 increase

5345

13% increase

10%

55,003

6448.53

54965

35483

6445  
900

5345

49247

5345.00

49247

42030



## 1976-77 BUDGET

REQUIREMENT DETAILS

DEPT: LIBRARY  
DIV:  
FUND: GENERAL

HISTORICAL DATA

## 1976-77 BUDGET

ACTUAL 1973-74	ACTUAL 1974-75	BUDGET 1975-76	DESCRIPTION	PROPOSED 1976-77 BUDGET	APPROVED	ADOPTED
<u>PERSONAL SERVICES</u>						
7,500	9,480	10,428	Salary: Librarian	11,280		
12,582	15,242	16,896	Salaries: Asst. Librarian two (2)	18,432		
			Library Clerk			
1,779	2,198	2,420	Part-time Emp.	2,420		
1,420	1,848	1,913	F.I.C.A.	2,037.41		
			S.A.I.F.	247.64		
*	1,281	2,376	Insurance Benefits: Health	3,000		
			Dental	504		
			Life	212		
			LTD	246		
-0-	-0-	50	Volunteers Insurance	100		
1,311	1,780	1,969	Retirement	2,154.48		
24,592	31,829	36,052	Total Personal Services	40,633.53		
				40,000.00		
<u>MATERIALS &amp; SUPPLIES</u>						
240	189	250	Meetings	210		
			Memberships	75		
1,657	1,421	1,550	Library Supplies & Maint.	1750		
195	351	320	Postage	416		
206	64	150	Bookbinding	170		
1,763	1,814	2,100	Utilities: Fuel	416		
			Electricity	833		
			Telephone	260		
			Water	100		
4,061	3,839	4,370	Total Materials & Supplies	4230		
<u>CAPITAL OUTLAY</u>						
9,801	8,637	8,825	Books & Subscriptions	9928	10,600	
-0-	613	-0-	Furniture & Equipment	500	100	
2,963	-0-	-0-	Remedial Books	400	100	
12,764	9,250	8,825	Total Capital Outlay	10,828		
41,417	44,918	49,247	Total Library Department	55,691.53		
				6444.53 increase		
				13% increase		