

City of Lebanon,  
Oregon

2021-2022

Adopted  
Budget





# Budget Committee Members

## LEBANON MAYOR & CITY COUNCIL

Paul R. Aziz  
Wayne Rieskamp  
Gamael Nassar  
Rebecca Grizzle  
Wayne Dykstra  
Jason Bolen  
Michelle Steinhebel

## CITIZENS APPOINTED

Lance Caddy  
Josh Port  
Virginia Cloyd  
Bob Elliott  
Tom Wells  
Kate Lacy  
Vacant

## ADMINISTRATIVE STAFF

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

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May 5, 2021

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

RE: Fiscal Year 2021-2022 Proposed Budget

I am pleased to present the Proposed Budget for FY 21-22. FY 20-21 has been a unique experience as we have lived and worked through the COVID-19 pandemic. As this budget was being developed, the county remains at high risk, and businesses are limited in their operations. Though this continues to impact operations and finances, travel is picking up and visitors are returning to hotels, restaurants are re-opened for some indoor dining and many are making use of sidewalks for outdoor seating, and warmer weather is allowing people to get outside for recreation. This Proposed Budget includes changes in the document and how it is presented and organized; we are hopeful this makes it easier to read and understand.

The budget is balanced in each fund, and all current services are expected to continue at current levels during FY 21-22. However, there are challenges in the future that will require careful consideration and planning for the community and organization to be prepared to address them.

### COVID-19 Impacts

Lebanon has faced challenges during the COVID-19 pandemic, like the rest of the world. We have seen businesses close and lost members of the community. But we have also seen the resiliency of Lebanon. The community switched to curbside, carry-out, and delivery services, for groceries and restaurant meals and many of our local restaurants have remained open. The City worked with the Lebanon Downtown Association to create and implement "Downtown Dining – Curbside" flags to make it easier for customers to access their favorite eateries and many placed tents and awnings in the public right-of-way to allow for outdoor dining.

The City organization has also had to alter business practices. We have developed policies and procedures to address employee illness, implemented mask requirements, and developed office

space cleaning protocols. Because we were required to close offices to the public, we moved many services to on-line or appointment only. Highlights of the work staff has done include:

- IT staff rolled out laptops and technical tools to almost all employees to allow those who could to work remotely and put in place the technology to successfully hold City Council meetings electronically.
- The Library and Senior Center went on-line with Facebook and YouTube video classes. Library staff offered curbside service and Senior Center staff jumped on notifications and assistance to community members with getting appointments for vaccines and used LINX to transport hundreds of people to the Linn County Fairgrounds for vaccine appointments.
- The Economic Development Catalyst worked with partners in both state and local economic development offices to help businesses secure federal loans and grants, and with the Chamber of Commerce to acquire and distribute personal protective equipment to businesses.
- The City Recorder's Office was able to complete scanning the City's minutes, ordinances, and resolutions into the electronic records management system. The files are being tagged to make searching easier, and as a first step in compiling interesting historical data a complete list of Lebanon's Mayors has been added to the Council's web page.
- The City was awarded \$597,518 in funding from the first federal Coronavirus Relief Act which largely helped to cover the added costs the City incurred to make these changes and avoid any layoffs.
- Human Resources staff initiated a monthly organizational training program and began major updates to administrative policies. In addition, a new management training plan has been rolled out with the first two sessions focused on budgeting and ethics.
- The Building Department experienced increased permitting activity throughout the pandemic and provided additional assistance to the development community with online coordination of permits.
- The Maintenance and Operations staff expanded custodial services to the City facilities, public restrooms, and park equipment to meet OSHA and OHA facility cleaning and sanitization requirements.
- The Engineering Department was able to complete the environmental and wetlands studies required to complete design of the West Side Interceptor and submit the plan for final permits from DEQ.

The community and organizational actions clearly reflect the can-do work ethic in Lebanon, and we should not lose sight of this ethic.

## Financial Management Changes

For FY 21-22 the focus on improving our financial management is continuing, and to be consistent with the definitions of funds and fund types set by the Government Accounting Standards Board (GASB). This Proposed Budget includes the following:

- New/re-classified funds:
  - The budget includes a new Administrative Services Fund to collect the costs associated with the central overhead functions of the organization and improve transparency into these department budgets. Costs in this new fund include the City Manager’s Office, Human Resources, City Recorder, City Attorney, and the financial operations of the Finance Department. These costs have been included in prior budgets, but direct costs were budgeted in different funds, making it harder to see total costs for these operational areas. The costs are still allocated to other funds via interfund transfers, using a cost allocation method based on prior year expenses for personnel services and materials and supplies to determine the proportion for each fund to pay.
  - Re-classified the IT Fund as an internal service fund for the same reasons cited above and folded in the GIS Fund. The GIS fund will be closed as of June 30, 2021.
  - Re-classified the Custodial and Maintenance Services fund as an internal service fund for the same reasons cited above.
  - Re-classified the Senior Center Trust, the Library Trust, and the Police Trust Funds as special revenue funds and re-named as donation funds, since there are no third-party trusts involved with these monies. The Snedaker Trust Fund will be closed, and the balance moved to the Library Donation Fund. The Pioneer Cemetery Trust Fund will need more research on its initiation to determine the appropriate classification.
  - Combine the Surface Transportation Plan (STP) Fund and Infrastructure Deferral Funds into the Street Capital Fund. This will combine all capital street services to the same fund.
- This budget includes a new department designation in the General Fund for the Mayor and City Council, pulling those costs out of the City Recorder’s budget so the Council can more fully see what is available for training and technology. This budget also includes memberships for the Oregon Mayor’s Association, Cascades West Council of Governments, and the League of Oregon Cities.
- This budget re-names the Maintenance Operations Department to the Public Works Department to reflect the wider responsibilities now that this group operates the Water and Wastewater Treatment Plants.
- There are also changes to the budget document format. This budget is presented in a portrait format; this has been accomplished, in part, by removing some of the detailed information such as account numbers. There are additional changes that will likely be proposed for the FY 22-23 document to slim down some tables in favor of more graphs.

## Budget Highlights

The FY 21-22 Proposed Budget is balanced, but achieving this balance requires using fund balance remaining from prior years' under-expenditures. This does not meet the definition of a sustainable budget where annual revenue equals or exceeds annual operating expenses, which would allow for addressing facility maintenance issues, or reserving monies for vehicle/equipment replacements. Staff will be working on ideas for how to meet the sustainable budget goal through the fiscal year.

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

- Construction of the West Side Interceptor. This project is carried over from FY 20-21. Engineering staff expects to have final pricing for construction by mid-May 2021. The City has secured a loan for up to \$14 million from the Infrastructure Finance Authority, with additional funding from the Water Fund (for water line replacements) and the Street Fund and Street SDCs for the road work. In addition, the City has submitted a statement of interest for an infrastructure grant from the State of Oregon to use State American Rescue Plan (ARP) monies earmarked for infrastructure. If these grant monies can be accessed, it would provide the opportunity to decrease the amount borrowed, also decreasing the upward pressure on sewer rates.
- The Wastewater Treatment Plant (WWTP) master plan update will begin. This project is expected to take at least two years to complete and obtain approval from the regulatory agencies. It is expected to provide a roadmap for future needs at the WWTP.
- The Community Development Department expects to initiate work later in the fiscal year to update the Comprehensive Plan and to link the community discussion of the Comprehensive Plan with an update to the community's Strategic Plan. This work can't really begin until the restrictions on community gatherings associated with the pandemic are fully lifted.
- The Library has secured funding to expand their Library of Things – useful items such as tools, cake pans, and board games that Library card holders can check out to use for a limited time. Thanks to a generous donation, the Library will be installing permanent placards to locate Story Walk pages. This has been a popular pandemic activity for families, combining reading with outdoor exercise. In addition, the Library has rolled out a seed lending Library for gardeners to access.
- The LINX transit system will be initiating an extension of service to Scio and Brownsville.
- The Economic Development Catalyst will be working with the local business community on a post-COVID-19 recovery plan to ensure business get the help they need to return to normal.
- IT is working with Public Works to implement an asset management plan. This technical tool connects GIS data with infrastructure system data, and ultimately will allow work orders to be created and routed electronically and create preventive maintenance task lists to better manage facilities and IT infrastructure.
- The Police Department will begin upgrading their radios to a multi-frequency style so they can communicate more easily with other public safety entities. Police will also begin to develop cost estimates to upgrade the dispatch consoles.

- Community Development has included \$40,000 to bring in a consultant to look at potential changes to the North Gateway and Downtown urban renewal districts for Council to consider. Expanding the Gateway District to include two blocks of Fifth Street would allow us to use urban renewal funds to repave a four-block extension from Tangent north, and potentially address issues at the intersection of Tangent and Fifth. In addition, there is a potential to expand the project list to include a new City Hall on the Academy Square block. This work will need analysis and discussion with the City Council before it moves forward.
- Salary projections in this Proposed Budget include Cost-of-Living Adjustments (COLAs) and step increases as follows:
  - The American Federation of State, County, and Municipal Employees (AFSCME) have a budgeted COLA of 1.4% in compliance with the collective bargaining agreement (CBA).
  - The Lebanon Police Association (LPA) is currently in negotiations; a COLA of 1.4% has been included in the budget as a placeholder pending resolution of the negotiations.
  - Non-union positions have been budgeted with a 1.4% COLA in line with AFSCME's rate.
  - As noted last year, new non-union pay scales were developed and adopted and remain in place for FY 21-22. Some non-union positions that were placed on the new scale at the lowest amount that paid more than they had been making have been budgeted with multiple step increases (one in July and the second at the employees' anniversary date) to bring them to the step that is appropriate for their tenure in the position.
  - There is one new permanent position included in the Proposed Budget, to add an administrative position in the Public Works Department. With the addition of the WWTP management, there is a need for this department to have dedicated administrative support for procurement, budget management, and customer service for Parks calls. The budget also includes a limited duration position in Human Resources to help address the backlog of work associated with policy and handbook improvements, electronic file management, recruiting and on-boarding. This position will be re-assessed next year.

## Future Challenges

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

- The City's overall fiscal stability is tenuous. As noted above, the General Fund budget is balanced for FY 21-22, but it has been balanced by using funds saved in prior years. This resource cannot be counted on for future years. The limits on property taxes that generally grow at 3% per year, and the increasing demand and need for services to the community that grow at 5% to 7% annually is not a sustainable financial model. Developing revenue alternatives is a challenge since most of these monies would come from the same community already paying most of the City's taxes and fees. It will take a concerted work effort to address this.
- In addition to the General Fund challenges, infrastructure needs, particularly for sewer mains and lateral replacements, additional plant improvements, water main replacements, and

addressing sidewalks and local street repairs are stretching resources beyond what is affordable. Unfortunately, infrastructure costs are only expected to increase as new regulations for wastewater and storm water are being drafted by State agencies. Staff is very sensitive to rates customers pay on their monthly bills already, so attention is being turned to seeking infrastructure grants – from the State ARP monies as well as Federal ARP monies being set aside for infrastructure in low-income communities.

- Operating costs to maintain the parks and the existing trail system are growing, with only the General Fund to fill the gaps. Though Build Lebanon Trails does an amazing job of securing funding to build the trails, the on-going operating and replacement costs fall to the City with no resources added to fund these costs in the future.
- Several actions in case law and pending at the Legislature addressing camping and homelessness are expected to have an impact on the City’s operations, especially for Police, Public Works, and Community Development. The City has no coalition of community groups working to address the current camping; there will need to be some coordination for how to best seek and develop appropriate locations for sheltering unhoused people and providing case management services to help people move into permanent housing. This work is expected to begin shortly after the legislative session by the Illegal Camping Ad Hoc Committee working to amend the city’s current camping code language.
- The City has been notified that the American Rescue Plan will provide funding of \$3.5 Million. This has been included in the Proposed Budget as a placeholder in the General Fund, Non-Departmental budget. The federal legislation has some limits on the use of these funds, but staff is unable to develop a complete list of recommendations for the Council until Treasury comes out with rules on the use of these funds.
- Post COVID-19 “normal” is still undefined, but there are some things we can expect.
  - We will likely continue to see some employees work remotely two to three days a week. Several people have commented that uninterrupted time working at home has allowed them to focus on bigger strategic issues that need a lot of thought and consideration.
  - We are also likely to see hybrid Council meetings for all time. In fact, there is a bill moving in the Oregon Legislature that will require some form of in-person and on-line interaction for official meetings. While some prefer in-person, many government meetings have been better attended by people observing remotely where it is more convenient for them than before the pandemic.

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

## Closing

I have enjoyed working with staff to develop this budget. The COVID-19 pandemic has made some aspects of budget development more difficult, including challenges associated with group meetings for the Directors Team. However, this group has persevered, and I extend my appreciation to all for their participation and assistance. Special acknowledgement must go to

Finance Director Matt Apken and Accounting Manager Casandra Headley who have been working a lot of extra time to implement the many changes reflected in this budget document. The work to implement these changes in the system and make sure everything balances has been extensive, and I extend my deep gratitude to them both.

Respectfully Submitted,



Nancy Brewer  
Interim City Manager

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

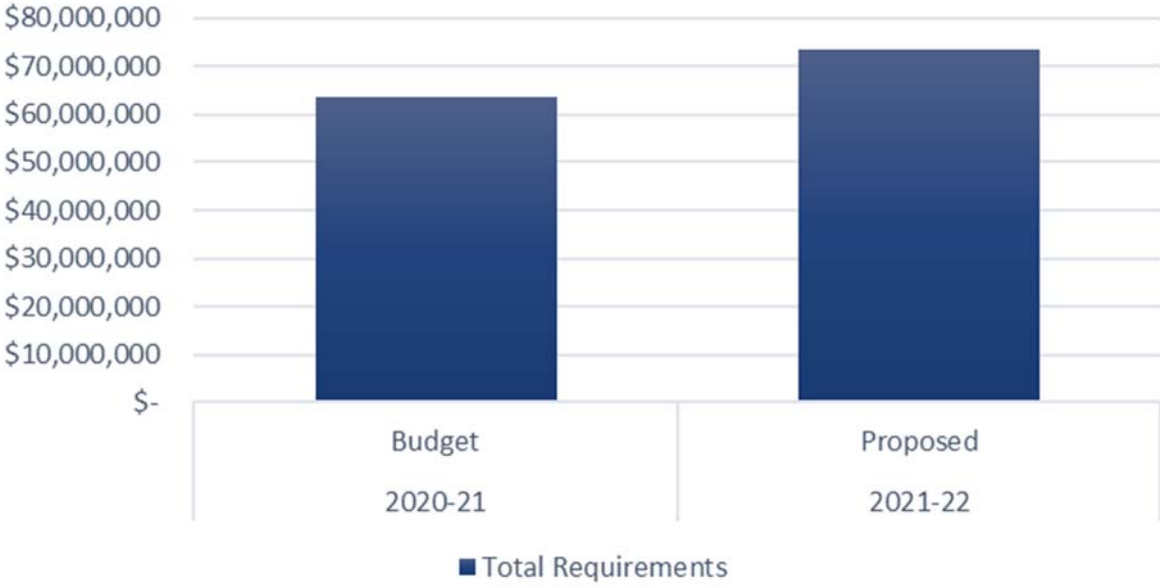
## Planned Purchases over \$150,000

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

Item	Department	Budgeted Amount
Westside Interceptor	Engineering	\$20,000,000
Airport Road/Stoltz Hill Traffic Signal	Engineering	1,001,000
Old Water Plant Demolition	Engineering	500,000
Seventh Street Waterline Replacement	Engineering	283,000
Water Master Plan Update	Engineering	350,000
River Road Reconstruction	Engineering	469,000
Primrose Street Extension	Engineering	420,000
Coat clarifiers #1, #2, and #3 at the WWTP	Public Works	240,000
Solids handling pole barn at the WWTP	Public Works	375,000
Influent manhole rebuilds at the WWTP	Public Works	150,000



# City of Lebanon Budget Comparison



## CITY OF LEBANON 2020-21 BUDGET PROCESS

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

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

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

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

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

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

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

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

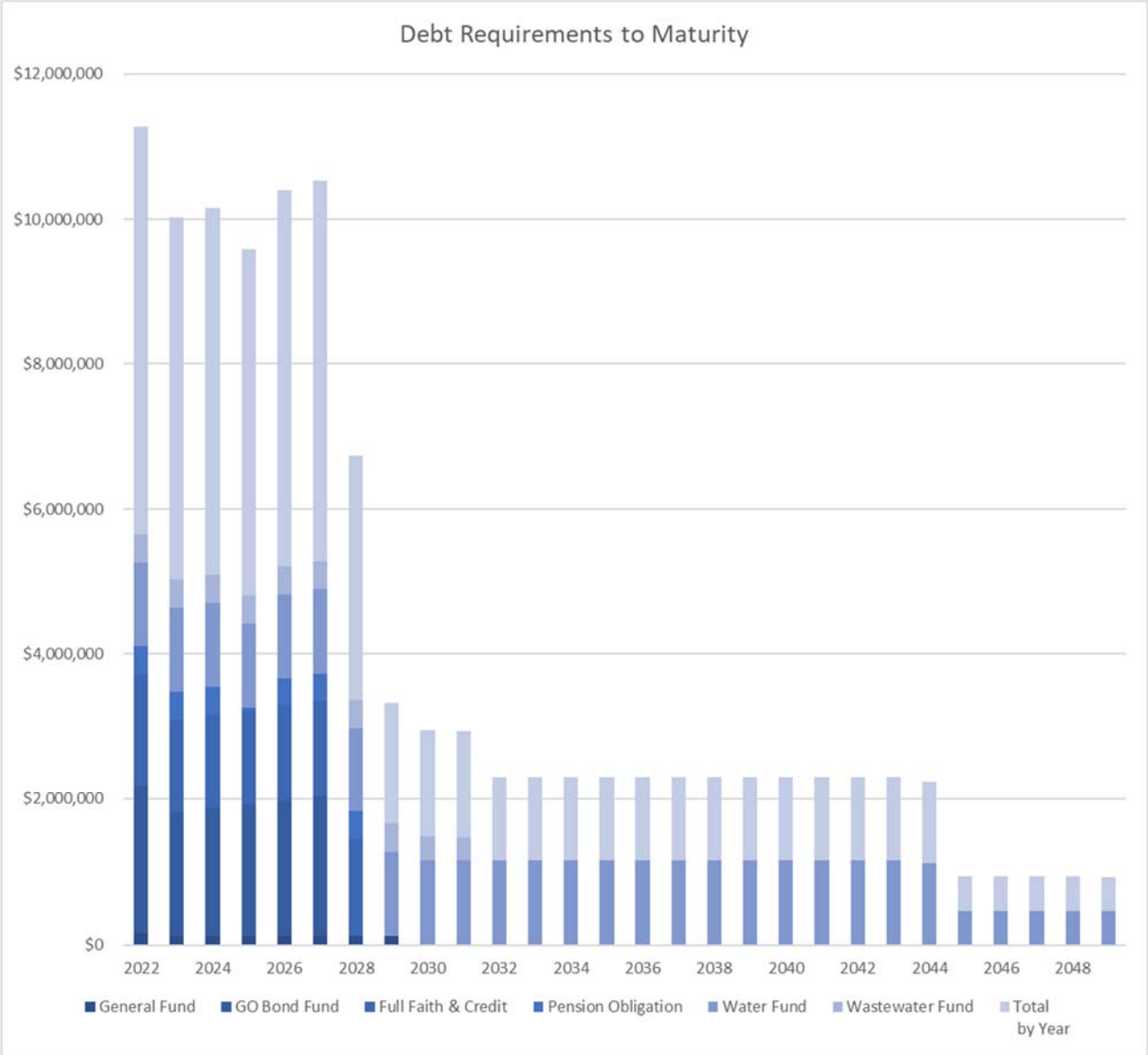
The City of Lebanon and the Lebanon Urban Renewal Agency total 42 funds and the general fund has 11 departments or divisions. Some of departments like the utilities also have multiple divisions. The City of Lebanon budget is very similar to a corporate conglomerate that provides services but also has four major subsidiaries providing utility services and construction projects.

## Lebanon Budget Calendar for FY 2021-22 (updated 1/14/2021)

Dec 5	City Recorder's Office reviews Budget Committee terms and advertises accordingly.
Jan 31	Directors send FD and CM any requested personnel changes
Feb 15	FD input payroll projections to year end. Department Directors input year end projections.
Feb 26	Management Team Budget Meeting
Mar 5	Custodial/Maintenance Services & IT & GIS FY21-22 proposed amounts entered so transfers may be calculated.
Mar 12	FY21-22 Salary Projection prepared and entered in Budget spreadsheet. FD enters major fund revenues for FY21-22
Mar 25	Departments & FD revise Excel budget proposal spreadsheet with revised estimates to FY20-21 year end and updated "Proposed" column for FY21-22 amounts.
Mar 25	Directors notify FD by 5:00 p.m. that they have updated their FY21-22 detail and narratives. FD enters Finance detail & narrative changes for URD budgets.
Mar 31 - Apr 2	Directors have budget meetings with FD & CM. All Directors.
Apr 9	FD enters any changes from budget meetings with City Manager, and rebalances budget.
Apr 15	Departments Narratives & Detail sheets are completed.
Apr 15	All Departments updated charts/graphs due. These should all be saved in the "L:\budget\2021-22\Charts Graphs Misc" Folder. FD updates Budget Comparison, Total Revenue & General fund Expenditures charts.
Apr 15	City Website - Post 1st notice of Proposed Budget Committee Meetings & Public Hearing on State Shared Revenue. 2nd notice to be published in Albany Democrat Herald 4/28.
Apr 19	CM prepares Budget Message, FD prepares Budget Process. Finance begin to assemble Proposed Budget Document.
Apr 23	FD finalizes Proposed Budget Document for printing in-house. Updated Distribution List should be discussed at a Management Team Level (see City Recorder for information).
Apr 23	Proposed Budgets delivered to Budget Committee Members.
Apr 28	Publication of 2nd notice of Proposed Budget Meetings & Public Hearing on State Shared Revenue published in Albany Democrat Herald 4/28.
May 4	Written or electronic public comments are due by 5:00pm
<b>May 5</b>	<b>Proposed Committee Budget Meeting &amp; Public Hearing @12 p.m. (Santiam Travel</b>
<b>May 6</b>	<b>2nd Proposed Budget Meeting @ 12 p.m. (Santiam Travel Station.)</b>
May 14	FD makes any budget updates approved by the budget committee.
May 21	FD prepares the Budget Public Hearing Notices and State Rev Sharing hearing notices for meeting on 6/9/21, notice to be published on City website and facebook pages.
May 25	FD prepares State Shared Revenue Resolution, Ordinance and memo for June 9 Council Meeting, due by 5pm. Check with City Recorder's Office for property format/templates.
June 2	State Revenue Sharing public hearing notice and the Budget hearing notices are published in the ADH for June 9 Council Meeting (See May 25).
June 3	Last day for the public to submit testimony on proposed uses of State Revenue Sharing Funds to the City Manager.
<b>June 9</b>	<b>Regularly scheduled City Council Meeting. Public Hearing on approved uses of State Revenue Sharing is held. Resolution and Ordinance to accept State Shared Revenue to be adopted by Council.</b>
June 9	Regularly scheduled City Council Meeting. Public hearings include: Approved budget and uses of state shared revenue.
June 20	CM revises budget message to reflect Adopted Budget, FD revises Budget Process.
June 22	FD assemble the Adopted Budget to be written to a PDF document.
June 29	FD will notify departments that Adopted budget document is available on the Website
June 29	FD supplies one complete Adopted Budget to City Recorder
July 15	Last day for FD to submit required budget documents to the Linn County Assessor's Office.
July 20	Certificates to be mailed to State regarding State Revenue Sharing. Deadline for State to receive is July 30.

Schedule of 2021-22 Budgeted Interfund Transfers			
Purpose	Description	Revenue	Expense
To provide funding for administrative services including City Manager's Office, Human Resources, City Attorney, City Recorder, and Finance.	Administrative Services Fund	1,933,745	
	General Fund		935,060
	Water Fund		309,765
	Storm Drainage Fund		49,485
	Wastewater Fund		372,485
	Motel Tax Fund		15,930
	Building Fund		32,330
	Parks Operations Fund		72,510
	Development Review Fund		10,590
	Streets Fund		102,290
	LINX Fund		33,300
To provide funds for the management and implementation of the computer network and telecommunications systems, including equipment replacement reserve. This also includes the City's GIS system.	Information Technology Fund	1,290,530	
	General Fund		501,810
	Administrative Services Fund		187,290
	Water Fund		200,020
	Storm Drainage Fund		30,150
	Wastewater Fund		244,450
	Building Fund		47,210
	Parks Operations Fund		22,105
	Development Review Fund		2,110
	Streets Fund		30,555
	LINX Fund		24,830
To provide funds for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary supplies and inventory.	Custodial Fund	373,090	
	General Fund		257,220
	Administrative Services Fund		20,860
	Information Technology Fund		9,270
	Water Fund		27,113
	Storm Drainage Fund		3,476
	Wastewater Fund		27,113
	Building Fund		6,950
	Streets Fund		11,818
		LINX Fund	
To provide funds to pay Full Faith and Credit Bond debt service. (FFC2015)	GO Bond	401,700	
	Wastewater Fund		401,700
To provide funds to pay Full Faith and Credit Bond debt service. (FFC2013)	2013 FF&C Bond	242,050	
	Water Fund		242,050

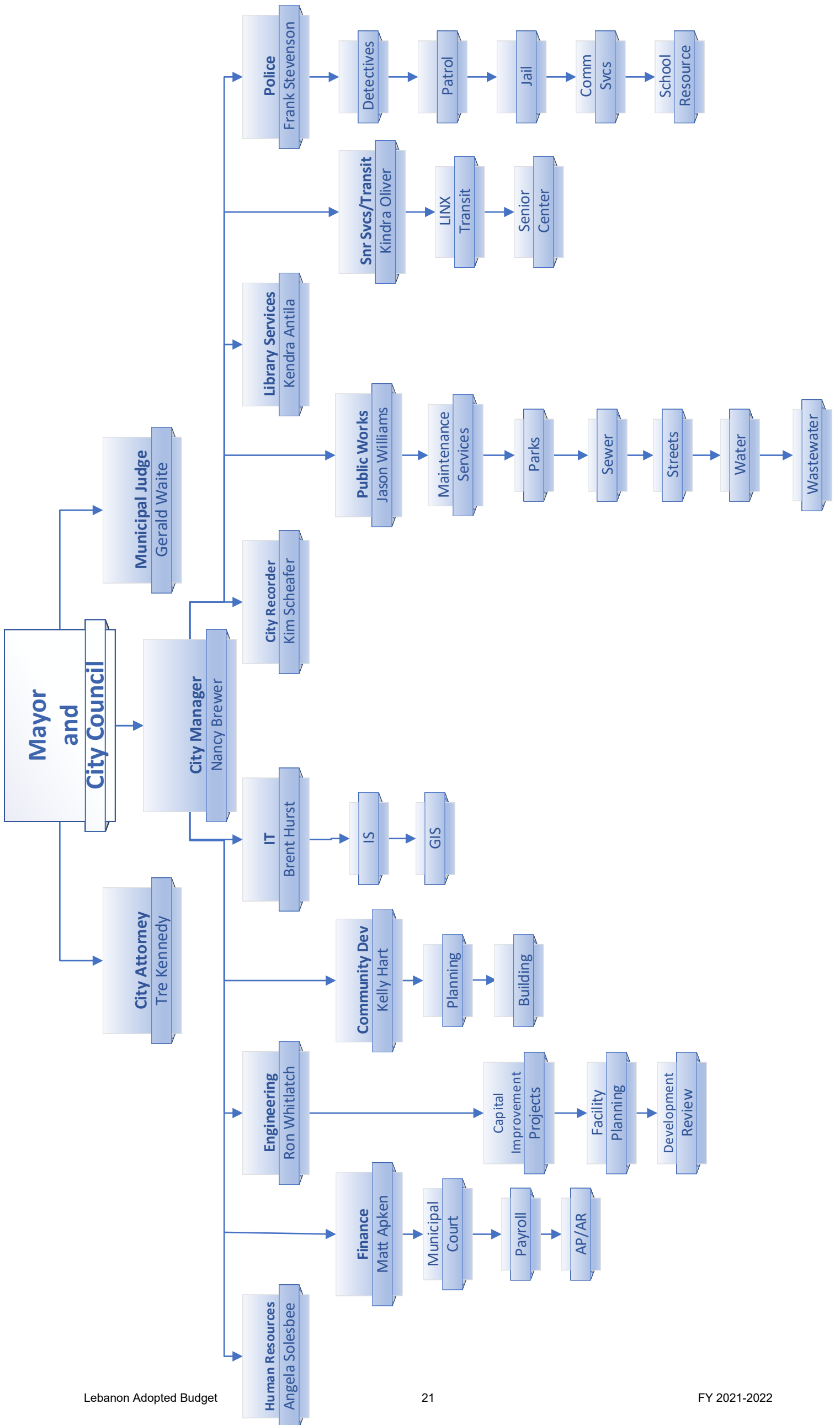
Schedule of 2021-22 Budgeted Interfund Transfers			
Purpose	Description	Revenue	Expense
To provide funding for PERS bond payment.	Transfer in-PERS Bond	245,970	
	General Fund		122,140
	Administrative Services Fund		24,490
	Information Technology Fund		13,490
	Custodial Fund		5,090
	Water Fund		23,360
	Storm Drainage Fund		2,100
	Wastewater Fund		24,310
	Building Fund		3,090
	Parks Operations Fund		5,530
	Development Review Fund		2,250
	Streets Fund		10,750
LINX Fund		9,370	
To provide funds from the general fund to maintain City parks.	Parks Operations Fund	601,845	
	General Fund		601,845
To provide funds to Street fund street lights	Streets	45,000	
	General Fund		45,000
To set funds aside for equipment acquisition and replacement. In this way, equipment replacement costs are more evenly distributed over future years.	Eqpt Acq & Rep Fund	250,000	
	General Fund		250,000
To combine the two library donation funds into one.	Library Donation Fund	22,000	
	Snedaker Trust Fund		22,000
To move Surface Transportation Plan (STP) funds into Streets Capital Projects	Street Capital Projects Fund	26,000	
	STP Fund		26,000
To reimburse SDC fund for Short term loan for Strawberry Plaza	SDC Park-Improvements	48,940	
	Motel Tax Fund		48,940
To Repay interfund loan from the Street Improvement SDC fund from the Storm Drain Utility Fund	SDC Streets-Improvements	46,000	
	Storm Drainage Fund		46,000



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

Fiscal Year Ending	General Fund	GO Bond Fund	Full Faith & Credit	Pension Obligation	Water Fund	Wastewater Fund	Total by Year
2022	\$159,446	\$2,038,656	\$1,516,375	\$385,421	\$1,153,768	\$385,421	\$5,639,087
2023	126,525	1,682,556	1,283,600	385,497	1,153,768	385,497	5,017,442
2024	122,895	1,741,056	1,293,300	385,499	1,153,769	385,499	5,082,017
2025	124,094	1,791,500	1,300,800	48,293	1,153,769	380,427	4,798,883
2026	125,203	1,849,500	1,311,400	380,356	1,153,769	380,356	5,200,583
2027	126,113	1,905,750	1,319,800	380,211	1,153,769	380,211	5,265,853
2028	126,732	-	1,326,000	379,992	1,153,768	379,992	3,366,484
2029	127,159	-	-	-	1,153,769	384,700	1,665,628
2030	-	-	-	-	1,153,769	324,261	1,478,030
2031	-	-	-	-	1,153,769	319,631	1,473,400
2032	-	-	-	-	1,153,768	-	1,153,768
2033	-	-	-	-	1,153,768	-	1,153,768
2034	-	-	-	-	1,153,769	-	1,153,769
2035	-	-	-	-	1,153,768	-	1,153,768
2036	-	-	-	-	1,153,769	-	1,153,769
2037	-	-	-	-	1,153,768	-	1,153,768
2038	-	-	-	-	1,153,769	-	1,153,769
2039	-	-	-	-	1,153,769	-	1,153,769
2040	-	-	-	-	1,153,769	-	1,153,769
2041	-	-	-	-	1,153,769	-	1,153,769
2042	-	-	-	-	1,153,769	-	1,153,769
2043	-	-	-	-	1,153,769	-	1,153,769
2044	-	-	-	-	1,124,105	-	1,124,105
2045	-	-	-	-	467,303	-	467,303
2046	-	-	-	-	467,304	-	467,304
2047	-	-	-	-	467,304	-	467,304
2048	-	-	-	-	467,304	-	467,304
2049	-	-	-	-	463,423	-	463,423
Total debt outstanding	\$1,038,167	\$11,009,018	\$9,351,275	\$2,345,267	\$28,839,654	\$3,705,993	\$56,289,374





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# *Budget and Financial Overview*

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## Introduction

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

## The Local Economy

The City of Lebanon and the world have entered the second year of the Coronavirus Pandemic (COVID-19). There are three vaccinations available in the U.S., but the spread of the virus continues. The impacts of the pandemic have been significant on the local economy. Businesses were forced for close to the public during stay at home orders and have had other restrictions in effect for much of the last year. It is unclear when businesses will be able to operate without restrictions.

Lebanon has been resilient and has strong community support that has put on several activities that have supported local businesses to help weather this storm. The City provided \$5,000 business grants to 36 businesses from its allocation of Coronavirus Relief Funds. There were online auctions and even a drive-in theater.

Last year as the pandemic started City management was unsure how the pandemic would affect the City's finances. We now have more answers. Property tax revenue appeared unaffected while transient lodging tax and the state shared gas tax revenue both decreased significantly. In person conferences turned into digital conferences and the largest hotel in the City closed its doors several times. Gas taxes toward the beginning of the pandemic dropped but have since rebounded.

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

The following budget overview will identify revenue and expenditure impacts associated with COVID 19 as well as other changes included in the FY 21-22 Proposed Budget.

## Budget Overview

The City's total Budget for FY 21-22 is balanced in each fund, where revenues, combined with reserves or fund balance, equal or exceed planned expenditures. Revenues in all funds combined is estimated to be \$73,557,024, a 16% increase over the Adopted Budget for FY 20-21. Operating Revenue – those monies available on an on-going basis to cover on-going operating costs – are projected to total \$38,999,369 which is 25% or nearly \$7.8 million increase from the FY 20-21 Adopted Budget.

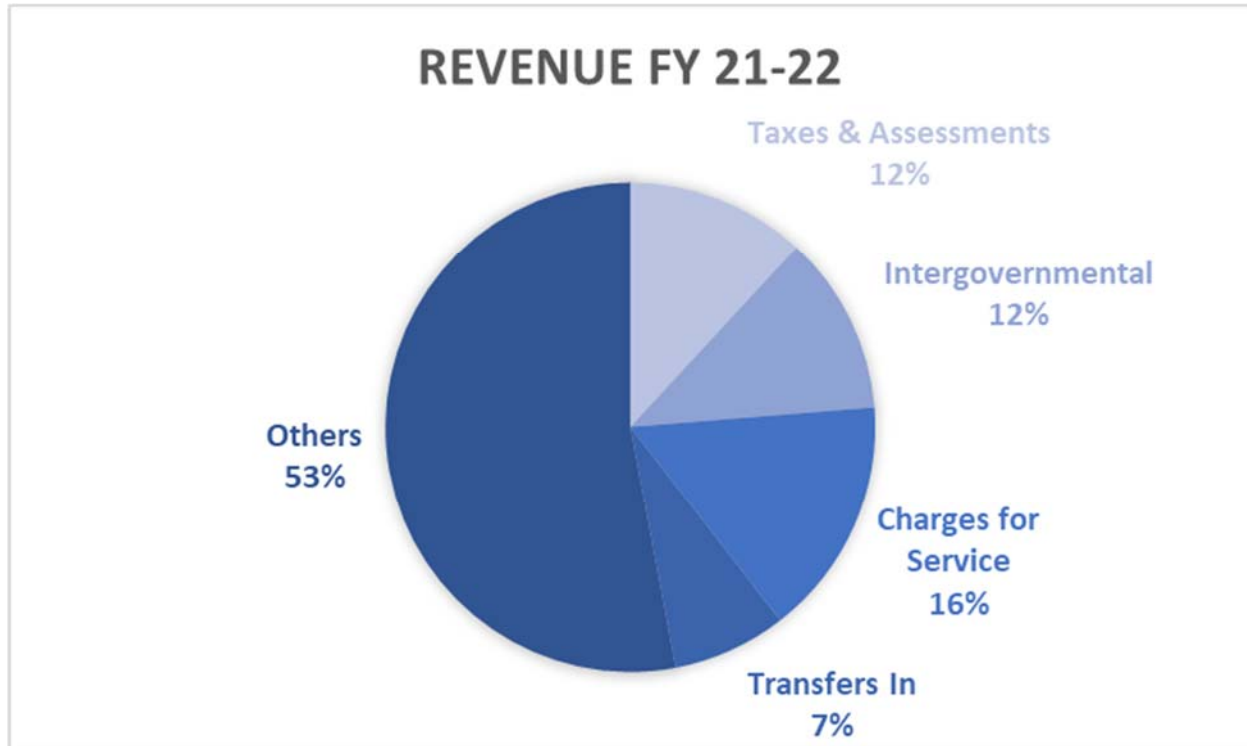
All expenditures are projected to total \$73,557,024, a 16% increase from FY 20-21 Adopted Budget. The Operating Budget is \$41,819,247 which is 25% or \$8.3 million above the FY 20-21 Adopted Budget.

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

Description	2018-19	2019-20	2020-21	2020-21	2021-22	% Chg From
	Actual	Actual	Budget	Estimate	Adopted	2020-21 Budget
<b>Resources</b>						
Taxes & Assessments	\$ 8,008,000	\$ 8,184,029	\$ 8,081,137	\$ 9,558,900	\$ 8,741,110	8%
Licenses & Permits	2,521,609	2,860,887	2,589,080	2,837,100	2,790,260	8%
Fines & Forfeits	512,104	438,231	498,500	409,640	375,100	-25%
Intergovernmental	6,399,039	2,880,100	2,765,686	2,903,499	8,707,159	215%
Charges for Service	11,515,248	11,367,562	11,320,950	11,239,400	11,625,500	3%
Miscellaneous	1,227,127	1,098,296	749,883	773,034	863,370	15%
Transfers In	7,128,410	9,233,099	5,223,834	5,225,160	5,526,870	6%
Pass-Through	-	-	-	50,000	370,000	N/A
Other Sources	22,235,962	19,238,481	32,328,789	24,954,933	34,574,821	7%
<b>Total Revenue</b>	<b>\$ 59,547,499</b>	<b>\$ 55,300,685</b>	<b>\$ 63,557,859</b>	<b>\$ 57,951,666</b>	<b>\$ 73,574,190</b>	<b>16%</b>
<b>Requirements</b>						
Operating						
Personnel Services	\$ 10,265,066	\$ 11,137,267	\$ 12,232,900	\$ 12,322,892	\$ 13,765,780	13%
Materials & Services	7,083,240	7,330,523	8,646,221	7,715,751	12,229,978	41%
Capital Outlay	13,212,865	2,666,569	12,651,361	2,868,817	15,453,489	22%
Non-Operating						
Pass-Through	-	-	-	50,000	370,000	N/A
Capital Projects	57,645	29,747	15,215,000	450,000	15,233,902	0%
Transfers Out	5,786,019	6,917,132	4,357,247	4,358,573	5,526,870	27%
Debt Service Prin	2,944,272	3,359,764	3,844,861	7,511,484	4,111,505	7%
Debt Service Int	1,349,698	2,136,599	1,593,527	1,618,005	1,391,780	-13%
Contingencies	-	-	3,901,362	-	4,197,964	8%
Unappropriated	-	-	1,115,380	-	1,292,922	16%
<b>Total Requirements</b>	<b>\$ 40,698,805</b>	<b>\$ 33,577,601</b>	<b>\$ 63,557,859</b>	<b>\$ 36,895,522</b>	<b>\$ 73,574,190</b>	<b>16%</b>

## Revenue Highlights

Total operating revenue is projected to increase by 24%. Around half of that amount is due to the American Rescue Plan which will provide \$3.5 million. Over the course of this next year we will restructure the City's reporting of revenue to help make it clearer.



### Taxes & Assessments

Total property tax revenue is projected to be 5% higher than the FY 20-21 Adopted Budget. Assessed Value (AV) for FY 20-21 grew 10.25% with the additional underfunding of the NW Lebanon Urban Renewal District (District), otherwise the increase would have been 5.8%. The additional growth not from the District increased revenue by around \$200,000.

In addition to AV growth, when preparing the FY 20-21 Budget the COVID-19 pandemic was just beginning and the assumption was made that collections rates would be down from 94% to 90%. This assumption was due to federal programs that allowed the deferral of mortgage payments for up to a year. We never saw the decrease in property tax collections.

For FY 21-22 we conservatively plan for AV growth of 3 % and have increased the collection rate to 93%. This is an increase of \$500,000 from the FY 20-21 Budget. The City's general obligation bond is also paid with property taxes. The amount certified to the county varies year to year

depending on debt service requirements. This year we are budgeting a decrease from last year of about \$200,000.

Other taxes include lodging tax and local marijuana tax. Lodging taxes are down due to COVID-19. In person conferences have stopped and as of now we are unsure when they will restart. We are expecting an increase of 33% in taxes in FY 21-22 as health restrictions will slowly change. Local marijuana taxes have increased in the current year and we are forecasting they will increase by 12.5% from the FY 20-21 Budget.

The City has been reporting System Development Charges (SDC) as assessments. These charges are required when a property develops or when a property connects to the City's utility system. These charges, for the most part, are directly related to development and Lebanon has seen vast amounts of development over the last few years. In the current year, development surpassed our estimates and we estimate we will have brought in SDC fees of \$880,000 over our budgeted amount. This will help with future development of the City's Utility system.

### Licenses & Permits

Revenue from licenses and permits is projected to increase by 8%. Franchise fees (General Fund) are expected to increase by 6% and permits are expected to increase as well.

### Fines & Forfeits

These revenues are usually collected through the City's Municipal Court. Due to COVID-19 the court was shut down for several months. While court proceedings did not happen, some payments were still being made electronically and through the drop box at the City's Justice Center. Changing in this budget is court fees that are passed to other governments are no longer reported here and will be categorized as pass-through revenue. Due to this revenue has decreased around \$125,000.

### Intergovernmental

Revenue from other governments is expected to increase 215% for FY 21-22. Highlights include:

- American Rescue Plan funds of \$3.5 million.
- Debt payment from Lebanon Urban Renewal Agency (LURA) of \$1.27 million. The City previously recorded as a transfer as it included the LURA budget into the City's budget.
- A State grant for streets in the amount of \$400,000.
- Increase in state and federal funds of \$275,000 for LINX.
- The City allocation of state revenue share for gas taxes is budgeted to increase by \$280,000.

## Charges for Service

Most charges for services are in the Utility funds. Council has approved a 3.1% increase to utility rates starting in July. This will provide around \$350,000 in revenue. The City did not see significant reductions in revenue due to COVID-19.

## Miscellaneous

Miscellaneous revenue accounts for all revenue that does not fit elsewhere. Interest is expected to decrease as the City has all extra cash not needed for current operations invested through the Local Government Investment Pool (LGIP) with the State Treasury. Interest rates in the market and the pool have decreased from recent highest in early 2020.

## Transfers In

Transfers in is receiving monies from another City fund. See the full list of transfers in and out on pages 15 & 16.

## Pass-Through

These are revenues that are being collected from our customers for another government body. Currently we collect the county lodging tax for operations within the City. We have begun collecting the Lebanon Community School District Construction Excise Tax (CET). The Municipal Court has multiple agencies it is required to collect a portion of fines for.

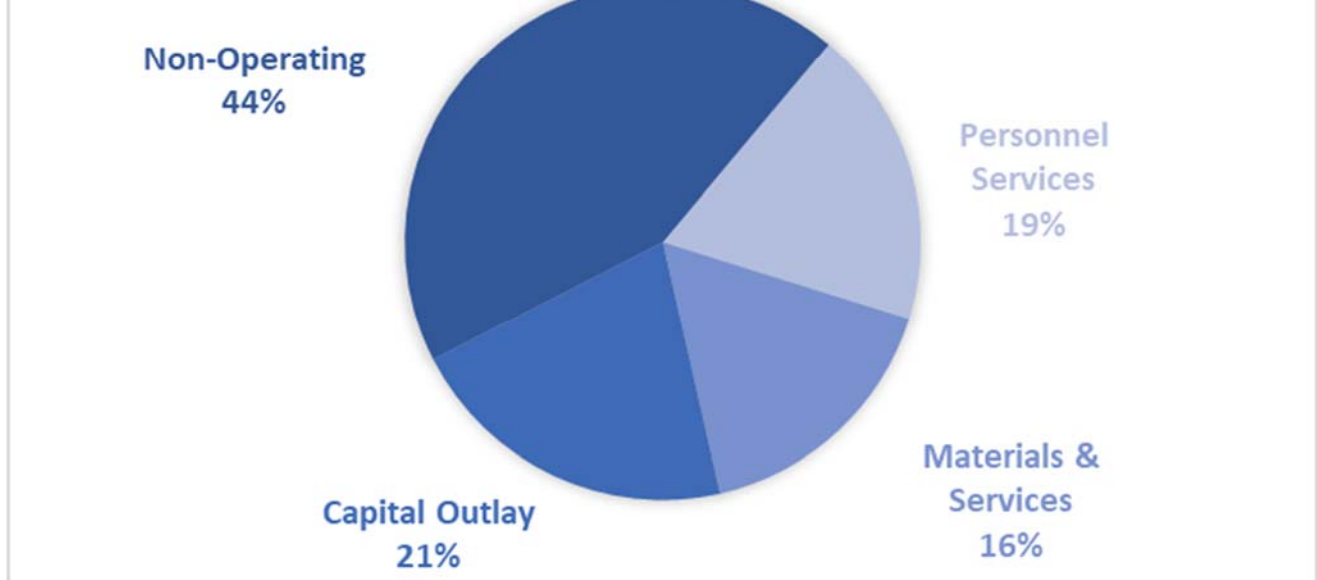
## Other Sources

This is where the City records the beginning balance for each fund as well as proceeds for debt issuance. We anticipate \$14 million in loan proceeds for the State for the West Side Interceptor project.

## Expenditure Highlights

Total expenditures for FY 21-22 have increase by 16% or about \$10 million from the FY 20-21 Budget.

## EXPENDITURES FY 21-22



The City's operating expenses have increased by 24% or \$7.9 million. Of that \$1.5 million is related to increased personnel cost, \$3.6 million for materials and services (\$3.5 million for the ARP monies) and \$2.8 million for capital outlay.

### Compensation

Our responsibilities as a City is to provide service to our community. This makes compensation one of the largest expenditures the City has. There are numerous factors that go into the increasing costs.

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

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

- American Federation of State, County and Municipal Employees (AFSCME) – this is the unit for the majority of the City's general service employees. The current CBA expires June 30, 2024 and calls for a 1.4% COLA effective at the beginning of the fiscal year.



- International Brotherhood of Teamsters (Teamsters) – This is the unit for police personnel. The current CBA expires June 30, 2021 and we are currently in negotiations for a new contract. The City has budgeted the same 1.4% COLA for these employees.
- Non-Union employees do not have a CBA but the City Manager recommends an amount each year. The Budget reflects a 1.4% increase.

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

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

The system has an actuarial valuation completed every two years, resulting in employer rate changes at the beginning of the following State biennium. The City's rate will increase July 1, 2021, with another rate increase expected in 2023. Rates are always impacted by market gains and losses. Rates for 2021 were determined based on performance of the plan in 2018 and 2019. The City's rates starting July 1, 2021 increase for most employees between 10% and 15%. There is a smaller group of employees that will see a slight decrease. Increases appear to be likely in future years as well.

### Medical and Dental Benefits

The City faces significant costs for employee medical and dental insurance coverage. This past year the City moved to a City County Insurance Services run pooled insurance coverage that helps to control costs. While in recent years the City has received double digit rate increases there is no proposed rate increase for coverage for 2022 when our coverage renews.

### Staffing Levels

Staffing level are mostly staying the same for FY 21-22. Public Works will be hiring one position to help with administrative requirements and the LINX transit system will be hiring a few additional part-time drivers as the City expands transit services.

### Materials and Services

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

## Capital Outlay

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

## Non-Operating

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

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

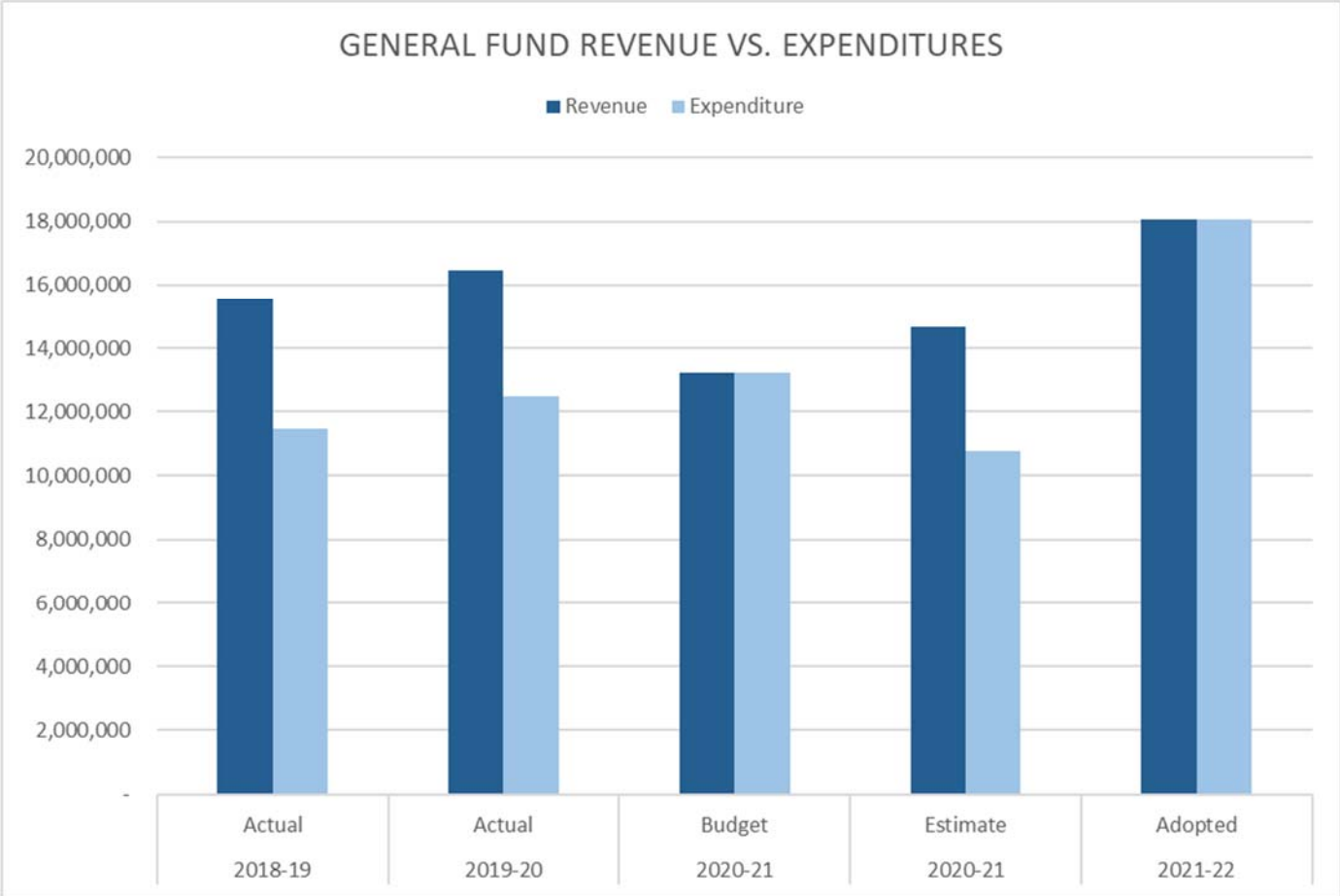
The primary Capital Project this year is the Westside Interceptor Project. It was budgeted last year as well but has had delays getting some of the permits from the state and federal government to start construction.

Transfers Out is sending monies to another City fund. See the full list of transfers in and out on pages 15 & 16.

Debt Service Payments will increase for the year. During FY 20-21 two wastewater debts were refinanced to a lower rate that will save the City money each year. New debt for the Westside Interceptor is planned to be issued during the year. For current list of debt requirements see pages 17 & 18.

## General Fund Financial Summary

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Adopted
<b>Resources</b>					
Taxes & Assessments	5,470,486	5,571,764	5,575,000	6,015,000	6,160,000
Licenses & Permits	2,218,600	2,279,329	2,282,080	2,339,600	2,410,260
Fines & Forfeits	391,035	346,583	498,500	409,640	375,100
Intergovernmental	668,319	767,641	813,326	957,083	4,672,871
Charges for Service	153,217	150,437	-	400	500
Miscellaneous	347,144	280,196	169,888	168,185	161,000
Transfers In	2,879,926	2,985,024	760,610	760,610	-
Pass Thru	-	-	-	50,000	370,000
Other Sources	3,416,797	4,088,146	3,103,978	3,974,969	3,917,953
<b>Total Revenue</b>	<b>15,545,524</b>	<b>16,469,120</b>	<b>13,203,382</b>	<b>14,675,487</b>	<b>18,067,684</b>
<b>Requirements</b>					
City Manager's Office	398,894	328,358	137,305	92,300	-
Human Resources	160,982	152,815	113,750	114,296	-
City Attorney	179,027	205,124	230,000	210,000	-
Public Works	1,045,652	1,117,142	-	-	-
Mayor & City Council	-	-	-	-	112,275
Parks Operations	669,194	577,169	-	-	-
Finance	603,519	545,432	205,390	192,307	-
Municipal Court	282,707	288,931	547,685	468,625	427,686
Legislative	252,109	277,020	162,850	151,240	-
Library	541,964	577,961	617,095	568,263	631,895
Community Development	376,777	447,104	268,475	260,782	663,150
Police	5,209,123	5,622,217	6,130,900	5,940,622	6,040,400
Senior Services	261,298	279,876	259,750	242,000	319,750
Non-Departmental	558,779	500,756	704,789	636,534	4,323,525
Non-Operating	917,354	1,574,246	3,825,393	1,880,565	5,549,003
<b>Total Requirements</b>	<b>11,457,379</b>	<b>12,494,151</b>	<b>13,203,382</b>	<b>10,757,534</b>	<b>18,067,684</b>



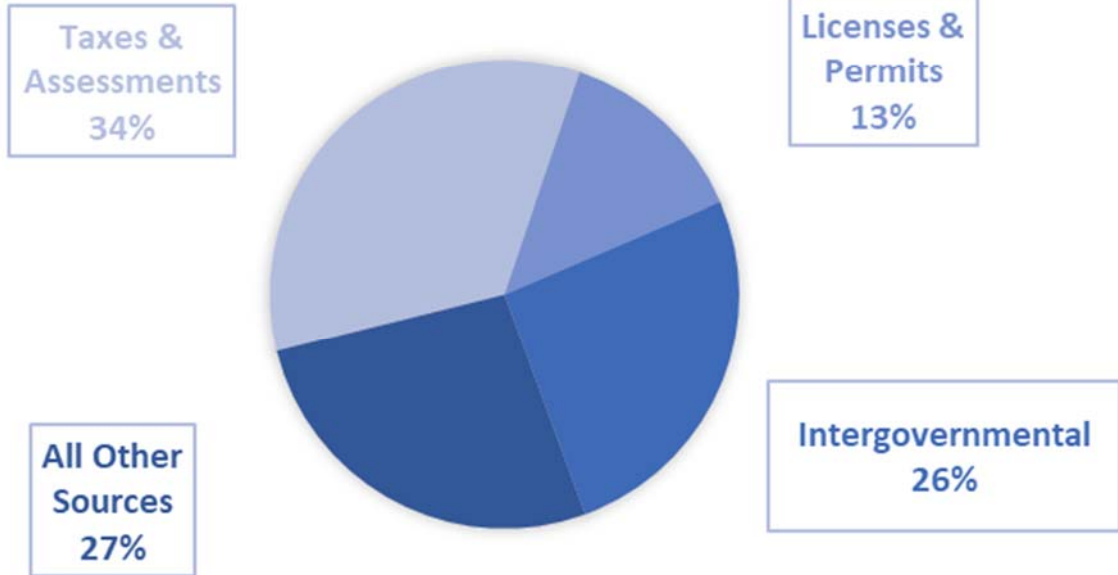
### General Fund

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

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

Additional significant revenues are from Licenses & Permits (including Franchise Fees) projected to grow 3%. Intergovernmental revenues are not consistent as we are expecting a large grant from the Federal government.

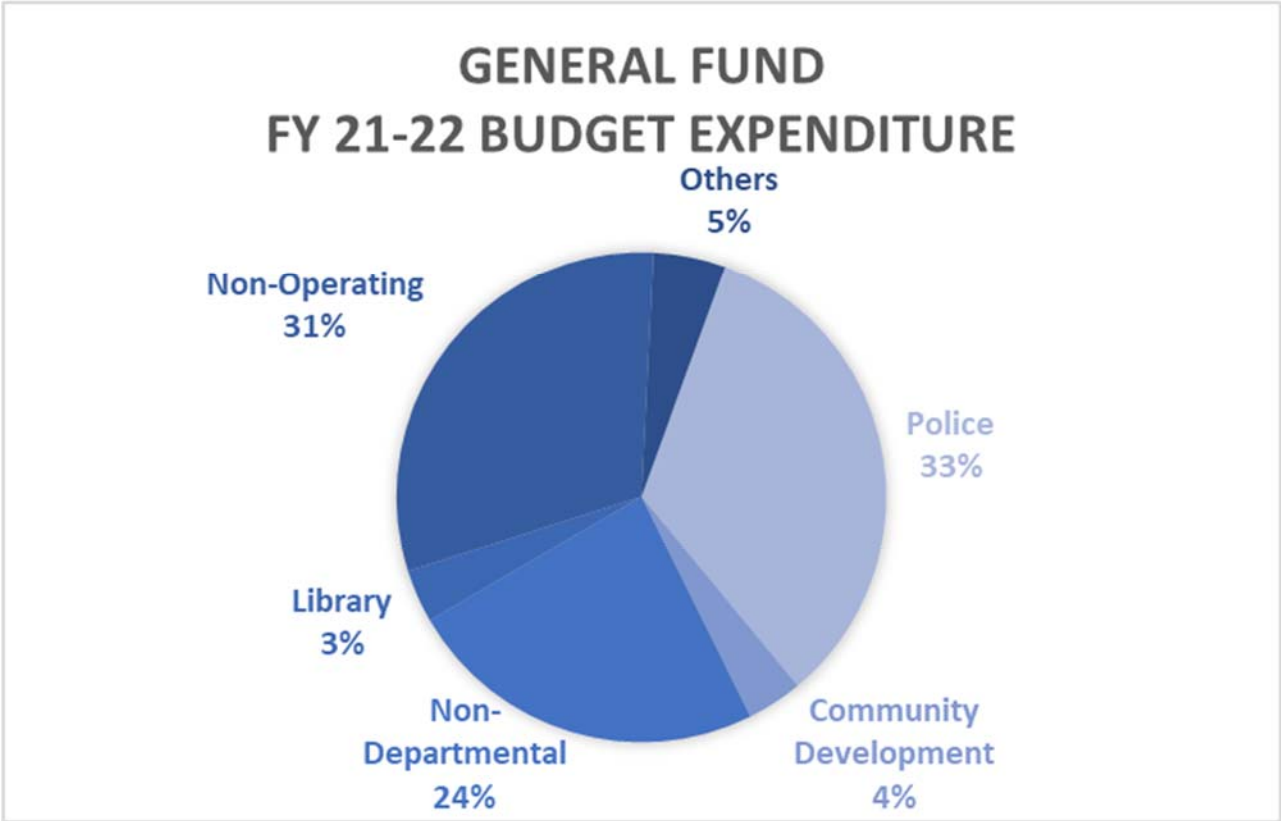
## GENERAL FUND FY 21-22 BUDGETED REVENUE



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Current Property Taxes	\$ 5,063,721	\$ 5,235,097	\$ 5,340,000	\$ 5,725,000	\$ 5,875,000
Delinquent Prop Taxes	222,891	130,032	75,000	110,000	100,000
Other Taxes	159,189	197,946	160,000	180,000	180,000
Interest On Taxes	24,685	8,689	-	-	5,000
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 5,470,486</b>	<b>\$ 5,571,764</b>	<b>\$ 5,575,000</b>	<b>\$ 6,015,000</b>	<b>\$ 6,160,000</b>
Consumer Power, Inc	\$ 92,545	\$ 104,707	\$ 100,000	\$ 100,000	\$ 105,000
Alb-Leb Sanitation Franchise	187,607	217,741	205,000	225,000	229,500
Comcast Franchise	173,558	172,421	155,000	168,000	167,160
LS Networks Franchise	869	656	100	800	500
NW Nat Gas Franchise	201,547	222,905	195,000	195,000	210,000
CMS Nat Gas Franchise	67,979	45,184	50,000	50,000	45,000
PP&L Elect Franchise	904,197	925,740	1,000,000	1,020,000	1,050,600
CenturyTel Franchise	26,065	25,194	20,000	21,000	20,000
Ringcentral Franchise	209	95	-	-	-
Water Utility Franchise	261,991	258,078	255,000	255,000	262,900
Stromdrain Franchise	23,396	24,617	23,750	23,750	24,900
Wastewater Utility Franchise	268,477	275,391	275,000	275,000	288,700
Business Licenses	9,890	6,600	3,230	6,000	6,000
Business Registration Fee	270	-	-	50	-
<b>Rev.-Licenses &amp; Permits</b>	<b>\$ 2,218,600</b>	<b>\$ 2,279,329</b>	<b>\$ 2,282,080</b>	<b>\$ 2,339,600</b>	<b>\$ 2,410,260</b>
Jail Assess Admin Fee	\$ 1,165	\$ 1,238	\$ 1,000	\$ 1,000	\$ 1,100
Mu Crt Collections	103,183	89,038	80,000	90,000	90,000
Mu Crt Fine & Forfeit	281,047	251,987	250,000	238,000	250,000
Seat Belt Diversion Fee	5,640	4,320	4,000	3,000	4,000
Peer Court Revenue	-	-	-	40	-
City Fees Assessed	-	-	65,000	-	30,000
Linn Co. Assessments	-	-	3,000	2,000	-
ODR Alcohol Assessments	-	-	1,000	200	-
Court Appointed Attorneys	-	-	-	12,000	-
LEMLA	-	-	500	400	-
Unitary Assessments	-	-	8,000	5,500	-
County (2013)	-	-	15,000	12,000	-
State Criminal Fines	-	-	70,000	45,000	-
Court Security Assessments	-	-	1,000	500	-
<b>Rev.-Fines &amp; Forfeits</b>	<b>\$ 391,035</b>	<b>\$ 346,583</b>	<b>\$ 498,500</b>	<b>\$ 409,640</b>	<b>\$ 375,100</b>
Federal Grant Funds	\$ -	\$ 71,813	\$ 150,000	\$ 287,083	\$ 3,915,175
St Cigarette Revenue	19,335	18,555	17,000	18,000	13,175
State Liquor Revenue	280,565	303,109	280,000	310,000	320,871
State Police IGA	71,175	55,005	71,175	50,000	71,175
School Resource Officer	88,004	93,631	95,151	-	98,960
State Revenue Sharing	209,240	225,528	200,000	220,000	220,000
State Rev Sharing - Marijuana	-	-	-	72,000	22,015
Urban Renewal Admin	-	-	-	-	11,500
<b>Rev.-Intergovernmental</b>	<b>\$ 668,319</b>	<b>\$ 767,641</b>	<b>\$ 813,326</b>	<b>\$ 957,083</b>	<b>\$ 4,672,871</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Consumer Power, Inc	\$ 92,545	\$ 104,707	\$ 100,000	\$ 100,000	\$ 105,000
Alb-Leb Sanitation Franchise	187,607	217,741	205,000	225,000	229,500
Comcast Franchise	173,558	172,421	155,000	168,000	167,160
LS Networks Franchise	869	656	100	800	500
NW Nat Gas Franchise	201,547	222,905	195,000	195,000	210,000
CMS Nat Gas Franchise	67,979	45,184	50,000	50,000	45,000
PP&L Elect Franchise	904,197	925,740	1,000,000	1,020,000	1,050,600
CenturyTel Franchise	26,065	25,194	20,000	21,000	20,000
Ringcentral Franchise	209	95	-	-	-
Water Utility Franchise	261,991	258,078	255,000	255,000	262,900
Stromdrain Franchise	23,396	24,617	23,750	23,750	24,900
Wastewater Utility Franchise	268,477	275,391	275,000	275,000	288,700
Extra Police Service	\$ 1,817	\$ 237	\$ -	\$ -	\$ -
School District Landscape Main	150,000	150,000	-	-	-
Towing Admin Cost	1,400	200	-	400	500
<b>Rev.-Chgs for Services</b>	<b>\$ 153,217</b>	<b>\$ 150,437</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 500</b>
Rev From Rented Prop	\$ 17,002	\$ 22,307	\$ 12,888	\$ 12,000	\$ 15,000
Donations	-	-	-	35	-
Interest On Investment	96,215	89,431	30,000	30,000	20,000
Miscellaneous Revenue	93,531	59,074	60,000	45,000	60,000
Misc. Revenue-Administration	1	-	-	-	-
Misc. Revenue-Legislative	200	-	-	150	-
Misc. Revenue-Library	35,103	24,864	20,000	20,000	20,000
Misc. Revenue-Police	16,046	32,610	10,000	10,000	10,000
Misc. Rev-Sr Ctr	19,188	12,901	9,500	1,000	5,000
Misc. Rev-Tall Grass	1,126	6,509	1,000	-	1,000
Planning Commision Rev	45,728	30,870	25,000	50,000	30,000
Art Commission Revenue	6,504	1,630	1,500	-	-
Private Grant Funds	16,500	-	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 347,144</b>	<b>\$ 280,196</b>	<b>\$ 169,888</b>	<b>\$ 168,185</b>	<b>\$ 161,000</b>
Trans In Sal/Ben funding	\$ 2,570,503	\$ 2,564,694	\$ 357,248	\$ 357,248	\$ -
Trans In mat exp funding	264,423	411,982	403,362	403,362	-
Transfer In	-	8,348	-	-	-
From Motel Tax	45,000	-	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 2,879,926</b>	<b>\$ 2,985,024</b>	<b>\$ 760,610</b>	<b>\$ 760,610</b>	<b>\$ -</b>
Pass Through Revenues	\$ -	\$ -	\$ -	\$ 50,000	\$ 370,000
<b>Rev. - Pass-Through</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 370,000</b>
Beginning Balance	\$ 3,416,797	\$ 4,088,146	\$ 3,103,978	\$ 3,974,969	\$ 3,917,953
<b>Rev.-Other Sources</b>	<b>\$ 3,416,797</b>	<b>\$ 4,088,146</b>	<b>\$ 3,103,978</b>	<b>\$ 3,974,969</b>	<b>\$ 3,917,953</b>
<b>REVENUE</b>	<b>\$ 15,545,524</b>	<b>\$ 16,469,120</b>	<b>\$ 13,203,382</b>	<b>\$ 14,675,487</b>	<b>\$ 18,067,684</b>

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





## City Manager's Office

FY 21-22 costs are budgeted in the Administrative Services Fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 222,461	\$ 228,089	\$ 70,000	\$ 59,000	\$ -
Vehicle Allowance	6,588	1,098	-	-	-
Def. Comp Match	6,000	1,000	-	-	-
Fringe Benefits - Budget	97	19	32,000	17,300	-
Taxes - Federal	14,880	11,353	-	-	-
Taxes - State	6	181	-	-	-
PERS	35,879	15,022	-	-	-
Workers Compensation	420	33	-	-	-
Unemployment	483	3,773	-	-	-
Insurance - Health	38,620	8,403	-	-	-
Insurance - HRA/PSA	6,124	6,000	-	-	-
Insurance - Life	864	240	-	-	-
Insurance - Life/LTD	248	88	-	-	-
Insurance - Disability	551	128	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 333,221</b>	<b>\$ 275,427</b>	<b>\$ 102,000</b>	<b>\$ 76,300</b>	<b>\$ -</b>
FTE	2.00	2.00	0.44	0.44	0.00
Advertising (Admin)	\$ 2,510	\$ 1,400	\$ 2,650	\$ 2,400	\$ -
Community Outreach	19,422	2,884	5,000	-	-
Contract Services	11,371	31,695	11,000	1,500	-
Dept/Operating Expense	13,496	9,711	5,000	2,500	-
Dept/Op Supplies	1,017	36	700	150	-
Dues & Subscript (Admin)	3,478	946	4,630	4,630	-
Education & Training	-	-	1,500	-	-
Maint/Eqpt (Admin)	-	-	125	120	-
Meetings & Conferences	9,789	3,596	3,000	3,000	-
Office Supplies	55	9	200	200	-
Office Supplies (Admin)	220	19	-	-	-
Art Commission	4,315	2,635	1,500	1,500	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 65,673</b>	<b>\$ 52,931</b>	<b>\$ 35,305</b>	<b>\$ 16,000</b>	<b>\$ -</b>
<b>CITY MANAGER'S OFFICE</b>	<b>\$ 398,894</b>	<b>\$ 328,358</b>	<b>\$ 137,305</b>	<b>\$ 92,300</b>	<b>\$ -</b>

## Human Resources

FY 21-22 costs are budgeted in the Administrative Services Fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 93,495	\$ 80,626	\$ 61,000	\$ 69,100	\$ -
Part Time	979	-	-	-	-
Fringe Benefits - Budget	49	10	35,000	35,000	-
Taxes - Federal	6,182	6,116	-	-	-
Taxes - State	3	77	-	-	-
PERS	19,183	15,863	-	-	-
Workers Compensation	98	15	-	-	-
Unemployment	158	6,134	-	-	-
Insurance - Health	18,544	6,924	-	-	-
Insurance - HRA/PSA	2,600	6,587	-	-	-
Insurance - Life	312	456	-	-	-
Insurance - Life/LTD	134	108	-	-	-
Insurance - Disability	247	274	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 141,984</b>	<b>\$ 123,190</b>	<b>\$ 96,000</b>	<b>\$ 104,100</b>	<b>\$ -</b>
FTE	1.00	1.00	0.68	0.68	0.00
Contract Services	\$ 25	\$ 6,861	\$ -	\$ -	\$ -
Contract Serv (HR)	8,798	18,318	5,500	6,696	-
Operating Exp (HR)	8,345	698	3,550	250	-
Op Supplies (HR)	260	150	-	400	-
Dues & Subscript (HR)	249	801	700	350	-
Education & Trng (HR)	328	1,500	4,000	2,000	-
Mtgs & Conf (HR)	691	939	3,500	-	-
Office Supplies (HR)	302	358	500	500	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 18,998</b>	<b>\$ 29,625</b>	<b>\$ 17,750</b>	<b>\$ 10,196</b>	<b>\$ -</b>
<b>HUMAN RESOURCES</b>	<b>\$ 160,982</b>	<b>\$ 152,815</b>	<b>\$ 113,750</b>	<b>\$ 114,296</b>	<b>\$ -</b>

## City Attorney

FY 21-22 costs are budgeted in the Administrative Services Fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
City Attorney	\$ 157,450	\$ 161,150	\$ 205,000	\$ 205,000	\$ -
Contract Services	15,000	-	-	-	-
Outside Attorney's Fees	6,577	43,974	25,000	5,000	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 179,027</b>	<b>\$ 205,124</b>	<b>\$ 230,000</b>	<b>\$ 210,000</b>	<b>\$ -</b>
<b>CITY ATTORNEY Office</b>	<b>\$ 179,027</b>	<b>\$ 205,124</b>	<b>\$ 230,000</b>	<b>\$ 210,000</b>	<b>\$ -</b>

## Mayor and Council Department

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

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

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

**Highlights for FY 2022:** Normal operations are expected to resume late in 2021.

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

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 28,200
Fringe Benefits - Budget	-	-	-	-	3,200
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Def. Comp Match	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,400</b>
FTE	0.00	0.00	0.00	0.00	0.07
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 400
Computer Expense	-	-	-	-	4,200
Dept/Operating Expense	-	-	-	-	2,400
Dues & Subscription	-	-	-	-	35,520
City Grants	-	-	-	-	30,530
Meetings & Conferences	-	-	-	-	7,575
Office Supplies	-	-	-	-	250
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,875</b>
<b>MAYOR &amp; CITY COUNCIL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,275</b>

## Finance Department

FY 21-22 costs are budgeted in the Administrative Services Fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 383,102	\$ 341,323	\$ 119,000	\$ 116,440	\$ -
Overtime	-	-	2,000	-	-
Fringe Benefits - Budget	292	58	65,000	63,102	-
Taxes - Federal	28,803	25,775	-	-	-
Taxes - State	14	318	-	-	-
PERS	69,653	63,517	-	-	-
Workers Compensation	442	47	-	-	-
Unemployment	715	27,236	-	-	-
Insurance - Health	74,433	41,572	-	-	-
Insurance - HRA/PSA	30,931	32,900	-	-	-
Insurance - Life	576	456	-	-	-
Insurance - Life/LTD	499	408	-	-	-
Insurance - Disability	1,283	948	-	-	-
Group Term Life	1,000	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 591,743</b>	<b>\$ 534,558</b>	<b>\$ 186,000</b>	<b>\$ 179,542</b>	<b>\$ -</b>
FTE	6.00	6.00	1.55	1.55	0.00
Advertising	\$ 1,962	\$ 379	\$ 3,500	\$ 2,000	\$ -
Contract Services	160	5,634	1,500	3,010	-
Dept/Operating Expense	2,431	762	3,000	500	-
Dues & Subscriptions	776	760	1,155	1,155	-
Education & Training	1,099	606	2,000	1,200	-
Maint/Eqpt	840	569	1,735	3,900	-
Meetings & Conferences	3,514	20	3,000	-	-
Office Supplies	994	1,009	2,000	1,000	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 11,776</b>	<b>\$ 9,739</b>	<b>\$ 17,890</b>	<b>\$ 12,765</b>	<b>\$ -</b>
Office Eqpt.	\$ -	\$ 1,135	\$ 1,500	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,135</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FINANCE</b>	<b>\$ 603,519</b>	<b>\$ 545,432</b>	<b>\$ 205,390</b>	<b>\$ 192,307</b>	<b>\$ -</b>

## Finance Department - Municipal Court

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

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

**Highlights for FY 2022:** Pass-through costs are reported separately.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 117,224	\$ 119,875	\$ 176,000	\$ 176,900	\$ 190,000
Overtime	-	-	2,600	-	-
Fringe Benefits - Budget	97	19	117,000	115,000	124,000
FICA	8,518	8,727	-	-	-
Unemployment	262	11,798	-	-	-
PERS	29,017	34,524	-	-	-
Workers Compensation	141	15	-	-	-
Insurance - Health	31,461	17,106	-	-	-
Insurance - HRA	12,538	9,000	-	-	-
Insurance - Life/LTD	128	121	-	-	-
Insurance - Disability	389	347	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 199,775</b>	<b>\$ 201,532</b>	<b>\$ 295,600</b>	<b>\$ 291,900</b>	<b>\$ 314,000</b>
FTE	2.00	2.00	3.00	3.00	3.00
Computer Expense	\$ 2,052	\$ 2,451	\$ 2,900	\$ 2,800	\$ 4,500
Contract Services	48,661	49,520	51,260	46,000	51,326
Outside Attorney Fees	-	12,355	22,700	22,700	25,810
Dept/Operating Expense	5,083	1,666	5,300	1,500	5,800
Dues & Subscription	155	460	425	425	550
Education & Training	188	-	1,000	-	100
Maint/Building	1,052	565	1,500	300	1,500
Meetings & Conferences	375	455	1,100	-	1,100
Office Supplies	1,308	828	1,400	1,400	2,000
Utilities	17,113	19,099	21,000	19,000	21,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 75,987</b>	<b>\$ 87,399</b>	<b>\$ 252,085</b>	<b>\$ 176,725</b>	<b>\$ 113,686</b>
Improvements	\$ 15	\$ -	\$ -	\$ -	\$ -
Office Equipment	6,930	-	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 6,945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MUNICIPAL COURT</b>	<b>\$ 282,707</b>	<b>\$ 288,931</b>	<b>\$ 547,685</b>	<b>\$ 468,625</b>	<b>\$ 427,686</b>

## City Recorder's Department

FY 21-22 costs are budgeted in the Administrative Services Fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 165,977	\$ 162,145	\$ 91,000	\$ 92,100	\$ -
Fringe Benefits - Budget	90	19	43,000	42,850	-
Taxes - Federal	12,133	12,299	-	-	-
Taxes - State	6	155	-	-	-
PERS	25,440	35,495	-	-	-
Workers Compensation	305	33	-	-	-
Unemployment	253	10,606	-	-	-
Insurance - Health	6,936	10,749	-	-	-
Insurance - HRA/PSA	22,943	13,762	-	-	-
Insurance - Life	600	888	-	-	-
Insurance - Life/LTD	134	245	-	-	-
Insurance - Disability	236	466	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 235,053</b>	<b>\$ 246,862</b>	<b>\$ 134,000</b>	<b>\$ 134,950</b>	<b>\$ -</b>
FTE	1.63	2.00	0.88	0.88	0.00
Advertising (Admin)	\$ 200	\$ 257	\$ 400	\$ 191	\$ -
Codification (Admin)	3,061	3,692	4,050	2,500	-
Computer & Copier Exp (Admin)	138	16,905	250	4,081	-
Contract Services	7,077	462	7,200	6,214	-
Dept/Operating Expense	1,682	461	2,150	800	-
Dues & Subscript (Admin)	688	783	775	618	-
Elections	41	125	500	186	-
Education & Training	701	-	3,450	500	-
Maint/Eqpt (Admin)	182	2,752	2,200	-	-
CC Meetings & Trainings	3,141	2,984	6,875	1,200	-
Office Supplies (Admin)	145	306	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 17,056</b>	<b>\$ 28,727</b>	<b>\$ 27,850</b>	<b>\$ 16,290</b>	<b>\$ -</b>
Office Eqpt.	\$ -	\$ 1,431	\$ 1,000	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,431</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CITY RECORDER</b>	<b>\$ 252,109</b>	<b>\$ 277,020</b>	<b>\$ 162,850</b>	<b>\$ 151,240</b>	<b>\$ -</b>

## Library

**Purpose of the Department:** The Library offers materials and services to the residents of Lebanon and the surrounding rural areas. The library features a collection of more than 128,000 items in a variety of print and electronic formats. The collection circulates locally and throughout Linn County via membership in the Linn Library Consortium. Library operations focus on the processing, handling and circulation of books, magazines, DVDs and other library materials, collection development, reader's advisory, research support, and the delivery of programs and other content.

### **Summary of Operating costs:**

- Payroll expenses - the library is staffed by both full-time and part-time employees including the Library Director, three full-time and four part-time Library Assistants (6.57 FTE)
- Technology and equipment support contracts
- Building maintenance
- Books, reference, periodicals, and other media – both print and digital
- Processing supplies – book jackets, labels, locking A/V cases, RFID anti-theft tags
- Contract services – debt collection, courier
- Programming and events for all ages

**Highlights for FY 2022:** We were recently awarded a \$5,000 grant that will allow us to expand our Library of Things even further with several STEAM/STEM items for all ages. A second \$2,000 grant will allow us to create a permanent StoryWalk installation outside. Our temporary StoryWalk installed during COVID-19 was well received by families, combining reading with light exercise. With Council approval, we will also begin offering a limited-use student library card for school-aged children who reside outside city limits. We believe this card will promote equity in education by giving all school-aged children equal access to necessary reading material.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 213,132	\$ 191,113	\$ 229,000	\$ 230,700	\$ 252,000
PT Salary	67,829	83,089	87,000	74,000	91,100
Overtime	-	-	2,000	-	-
Fringe Benefits - Budget	384	86	164,000	159,000	176,000
Taxes - Federal	21,319	20,694	-	-	-
Taxes - State	16	309	-	-	-
PERS	47,876	62,747	-	-	-
Workers Compensation	330	40	-	-	-
Unemployment	592	20,960	-	-	-
Insurance - Health	48,514	30,720	-	-	-
Insurance - HRA/PSA	21,138	18,000	-	-	-
Insurance - Life	288	288	-	-	-
Insurance - Life/LTD	316	310	-	-	-
Insurance - Disability	730	623	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 422,464</b>	<b>\$ 428,979</b>	<b>\$ 482,000</b>	<b>\$ 463,700</b>	<b>\$ 519,100</b>
FTE	6.28	6.57	6.57	6.57	6.57
Advertising	\$ 1,003	\$ 400	\$ 500	\$ 300	\$ 500
Communication	1,578	1,638	1,850	1,638	1,850
Computer Expense	13,622	11,213	27,000	15,000	16,500
Contract Services	17,591	49,290	3,145	2,225	3,145
Merchant Card Fees	272	422	600	400	600
Dept/Operating Expense	2,363	979	2,300	1,850	2,300
Dept/Op Supplies	40,824	40,273	45,000	38,000	45,000
Dues & Subscriptions	100	100	100	100	100
Duplication	2,353	1,616	1,200	1,200	750
Education & Training	227	95	300	-	300
Janitorial Supplies	115	93	150	150	150
Maint/Bldg (Gen'l)	6,903	10,070	8,000	4,200	8,000
Maint/Eqpt	2,858	2,498	13,300	13,300	3,000
Meetings & Conferences	85	-	250	-	200
Office Supplies	1,494	1,489	1,400	1,200	1,400
Utilities (Gen'l)	28,112	28,806	30,000	25,000	29,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 119,500</b>	<b>\$ 148,982</b>	<b>\$ 135,095</b>	<b>\$ 104,563</b>	<b>\$ 112,795</b>
<b>LIBRARY</b>	<b>\$ 541,964</b>	<b>\$ 577,961</b>	<b>\$ 617,095</b>	<b>\$ 568,263</b>	<b>\$ 631,895</b>



## Community Development Department

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

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

- Staffing for the Community Development team consists of the Director and two personnel who also assist the Engineering and Public Works Departments and Building Division within the Community Development Department.
- Operating costs for Economic Development are primarily for staff salary and benefits, and associated materials and services. Economic Development also includes budget for membership to the Oregon Economic Development Association (OEDA), the Small Business Development Center (SBDC), and a contract for RAIN to provide entrepreneurial development assistance.
  - The Economic Development Catalyst works with community partners that receive grant funding from the City's Motel Tax Fund.
  - Staffing for the Economic Development team consists of the Community Development Director and one personnel.

### Highlights for FY 2022:

- The Development Services team will be focusing on implementing new code amendments in compliance with new State legislation, starting the review process to update the City's Comprehensive Plan, and processing development and land use applications. In addition, the Development Services team will be participating in the update of the City's Parks and Trails Master Plan.
- The Economic Development team is focused on the economic recovery and resiliency planning process to assist the local business community recover from the pandemic economy. In addition, the ED team will be supporting grant applications to bring back the Downtown Restoration Program.
- The Community Development Department will also be partnering with DevNW to administer a Community Development Block Grant for housing rehabilitation for low-income residents throughout Linn County.

<b>Description</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Estimate</b>	<b>2021-22 Proposed/Approved/ Adopted</b>
Salaries	\$ 230,772	\$ 283,967	\$ 153,000	\$ 153,000	\$ 159,500
Overtime	229	-	1,500	-	-
Fringe Benefits - Budget	171	38	89,000	88,000	92,000
FICA	17,388	21,507	-	-	-
Unemployment	417	25,143	-	-	-
PERS	35,757	47,345	-	-	-
Workers Compensation	1,062	142	-	-	-
Insurance - Health	50,972	31,192	-	-	-
Insurance - HRA	17,853	25,468	-	-	-
Insurance - Life	528	1,264	-	-	-
Insurance - Life/LTD	311	366	-	-	-
Insurance - Disability	702	861	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 356,162</b>	<b>\$ 437,293</b>	<b>\$ 243,500</b>	<b>\$ 241,000</b>	<b>\$ 251,500</b>
FTE	3.80	4.00	1.85	1.85	0.92
Advertising	\$ 6,036	\$ 3,449	\$ 6,000	\$ 9,882	\$ 13,500
Contract Services	7,578	35	-	2,000	383,000
Dept/Operating Expense	2,644	508	6,000	2,250	6,000
Dues & Subscription	250	885	5,200	2,500	3,050
Education & Training	1,175	1,304	3,000	1,500	3,000
Maint/Building	-	-	625	400	-
Meetings & Conferences	1,721	1,532	3,900	1,000	3,000
Office Supplies	8	98	250	250	100
<b>Exp.-Materials &amp; Services</b>	<b>\$ 19,412</b>	<b>\$ 7,811</b>	<b>\$ 24,975</b>	<b>\$ 19,782</b>	<b>\$ 411,650</b>
Office Equipment	1,203	2,000	-	-	-
<b>Exp.-Capital Outlay</b>	<b>\$ 1,203</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ 376,777</b>	<b>\$ 447,104</b>	<b>\$ 268,475</b>	<b>\$ 260,782</b>	<b>\$ 663,150</b>

## Police

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

### Summary of Operating Costs:

- Operating costs for the Police Department consist of salaries and benefits for the budgeted positions within the department and encompass related materials and services. Positions included within this department are as follows: twenty-nine (29) sworn officer positions (one (1) Chief, one (1) Captain, two (2) Lieutenants, five (5) Sergeants, three (3) Detectives, fourteen (14) Patrol Officers, one (1) Traffic Officer and one (1) School Resource Officer). The non-sworn staff includes one (1) Code Enforcement/Property Officer, seven (7) Communications Specialists (dispatchers), one (1) Community Policing Officer, one (1) Community Service Officer, two (2) Records Clerks and one (1) Administrative Assistant).
- Operating costs also include support for our dedicated volunteer programs (Reserve Officers, Cadets, and civilian volunteers). Volunteers assist full-time personnel with support services and enforcement tasks.
- Operating costs for the Lebanon Municipal Jail consist of salaries and benefits for the budgeted positions within the department and encompass related materials and services. Positions included within this department include one (1) Jail Police Officer, and at present, funding for a 30 hour/week (temporary) position. The mixed-custody facility accommodates up to 12 inmates at a time, and the budget encompasses all associated costs when it comes to housing inmates: from their meals to their clothing, bedding, laundry processing costs, and more. It also covers staff's time to do transports between facilities, attend court proceedings, and monitor visitations when arranged.
- Additional Lebanon Municipal Jail operating costs include fees for a physician to provide consultation services to assigned nurse practitioners in the delivery of care and treatment to inmates in the jail.
- This fund encompasses any required facility maintenance and/or upgrades (cell doors, fire sprinklers, other annually required inspections).

**Highlights for FY 2022:** we do not anticipate any substantial changes as we move into the next fiscal year.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 2,729,712	\$ 2,974,505	\$ 3,139,700	\$ 3,020,000	\$ 3,029,600
P.T. Salary	-	-	-	-	49,000
Fringe Benefits	-	1,350	-	-	-
Def. Comp Match	56,139	57,595	68,400	55,000	68,400
Overtime	68,233	49,269	95,000	95,000	100,000
Cash In Comp	84,541	84,782	96,900	85,000	95,000
Fringe Benefits - Budget	2,051	402	2,050,000	2,015,000	2,108,000
FICA	220,675	237,837	-	-	-
Unemployment	6,234	32,486	-	-	-
PERS	580,528	752,466	-	-	-
Workers Compensation	44,914	5,219	-	-	-
Insurance - Health	647,483	683,042	-	-	-
Insurance - HRA/PSA	76,281	79,517	-	-	-
Insurance - Life	1,367	1,353	-	-	-
Insurance - Life/LTD	4,937	4,960	-	-	-
Insurance - Disability	8,054	7,477	-	-	-
Legal Benefit	6,299	6,740	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 4,537,448</b>	<b>\$ 4,979,000</b>	<b>\$ 5,450,000</b>	<b>\$ 5,270,000</b>	<b>\$ 5,450,000</b>
FTE	41.00	42.00	42.00	42.00	42.00
Advertising	\$ 857	\$ 205	\$ 1,000	\$ 1,000	\$ 1,000
Communication (Gen'l)	22,982	28,361	25,000	25,000	25,000
Computer Support Expense	76,714	133,457	62,000	62,000	62,000
Crime Prevention	8,233	1,947	5,000	5,000	5,000
Contract Services	49,428	71,363	62,500	62,500	62,500
Dept/Operating Expense	22,007	38,372	23,000	23,000	46,000
Operating Equip-Personal	25,925	30,693	27,000	27,000	27,000
Dept/Op Supplies	54,234	35,901	55,000	45,000	32,000
Equitable Sharing Expenses	-	11	-	-	-
Dues & Subscriptions	2,517	3,077	3,000	3,000	5,000
Duplication	14,230	12,692	15,000	15,000	15,000
Education Reimb.	1,293	1,089	2,500	2,500	2,500
Ins Repair & Deduct	19,611	-	1,500	1,500	5,000
Uniform-Buy & Clean	12,267	11,413	14,000	14,000	14,000
Maint/Bldg (Gen'l)	7,005	5,082	13,000	15,000	20,000
Maint/Eqpt	2,394	3,782	5,000	5,000	5,000
Maint/Vehicles	26,120	33,969	35,000	35,000	35,000
Meetings & Conferences	1,740	1,787	2,500	2,500	2,500
Office Supplies	8,465	6,226	9,000	9,000	9,000
Petroleum	45,522	39,388	56,000	56,000	56,000
Postage	3,310	3,796	6,000	6,000	6,000
Prisoner Medical Costs	1,547	1,301	4,000	4,000	4,000
Spcl Investigative Exp	6,000	5,366	6,000	6,000	6,000
Training	21,888	19,676	20,000	20,000	20,000
Utilities (Gen'l)	35,593	42,014	47,400	47,400	47,400
Vehicle Leases	123,000	4,320	4,000	7,500	6,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 592,882</b>	<b>\$ 535,288</b>	<b>\$ 504,400</b>	<b>\$ 499,900</b>	<b>\$ 518,900</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Office Eqpt.	\$ 1,440	\$ 3,288	\$ 1,500	\$ 1,500	\$ 1,500
Other Eqpt.	5,000	5,420	70,000	70,000	70,000
Vehicles	40,353	67,221	73,000	67,222	-
<b>Exp.-Capital Outlay</b>	<b>\$ 46,793</b>	<b>\$ 75,929</b>	<b>\$ 144,500</b>	<b>\$ 138,722</b>	<b>\$ 71,500</b>
To Eqpt Acq & Rep Fund	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	-
<b>Exp.-Transfers Out</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>-</b>
<b>POLICE</b>	<b>\$ 5,209,123</b>	<b>\$ 5,622,217</b>	<b>\$ 6,130,900</b>	<b>\$ 5,940,622</b>	<b>\$ 6,040,400</b>



## Senior Center

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

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

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

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

### Summary of Operating costs:

- Payroll expenses - Senior Center staff includes a full-time Director, one full-time Activities Coordinator and one part-time Office Assistant (2.5 FTE)
- Building maintenance and facility operating expenses
- Minimal expenses for programming and events for people ages 50 and above and those with disabilities

### Highlights for FY 2022:

- Develop a safe and responsible re-opening plan for the Senior Center. We are waiting for Oregon Health Authority (OHA) to finalize and publish rules specific to Senior Centers.
- Senior Center staff outreach to enhance partnerships for increased collaborative efforts to provide programming and opportunities for seniors and those with disabilities.
- Identify and apply for various grants and funding opportunities for additional and improved programming (i.e., evidence-based programming).
- Start discussions and the framework for developing a Senior Center Business Plan.



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ 126,535	\$ 128,363	\$ 114,000	\$ 116,250	\$ 132,750
P.T. Salary	11,010	11,108	16,000	4,000	39,000
Overtime	-	30	-	-	-
Fringe Benefits - Budget	136	29	80,000	78,700	101,500
FICA	10,396	10,506	-	-	-
Unemployment	270	10,845	-	-	-
PERS	28,260	35,194	-	-	-
Workers Compensation	1,655	174	-	-	-
Insurance - Health	9,132	7,499	-	-	-
Insurance - HRA	25,469	9,000	-	-	-
Insurance - Life	576	516	-	-	-
Insurance - Life/LTD	188	166	-	-	-
Insurance - Disability	364	303	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 213,991</b>	<b>\$ 213,733</b>	<b>\$ 210,000</b>	<b>\$ 198,950</b>	<b>\$ 273,250</b>
FTE	2.50	2.50	2.15	2.15	2.75
Advertising	\$ 993	\$ -	\$ -	\$ -	\$ -
Contract Services	746	60	1,000	200	-
Dept/Operating Expense	7,829	7,681	8,000	7,000	8,000
Dues & Subscription	-	-	-	-	1,000
Education & Training	90	500	500	250	1,000
Maint/Building	8,625	11,893	12,000	8,000	5,000
Maint/Equipment	488	6	300	150	-
Meetings & Conferences	200	-	1,000	500	1,000
Office Supplies	1,094	735	1,200	1,200	1,500
Postage	1,799	2,370	1,750	1,750	2,000
Utilities	18,443	22,584	21,000	21,000	23,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 40,307</b>	<b>\$ 45,829</b>	<b>\$ 46,750</b>	<b>\$ 40,050</b>	<b>\$ 42,500</b>
Improvements	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 2,000
Office Equipment	-	-	-	-	2,000
Other Equipment	7,000	314	1,500	1,500	-
<b>Exp.-Capital Outlay</b>	<b>\$ 7,000</b>	<b>\$ 314</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 4,000</b>
To Eqpt Acq & Rep Fund	\$ -	\$ 20,000	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SENIOR SERVICES</b>	<b>\$ 261,298</b>	<b>\$ 279,876</b>	<b>\$ 259,750</b>	<b>\$ 242,000</b>	<b>\$ 319,750</b>



## Non-Departmental

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

**Summary of Operating Costs:** Most of the costs are for liability insurance and utilities at City Hall. In addition, this is where the placeholder for the \$3.5 Million of American Rescue Plan grant is located. The City is waiting to get guidance from the United States Treasury for how these funds can be spent.

**Highlights for FY 2022:** In addition to the normal operating costs the following projects have been budgeted here.

- \$32,000 for City Hall exterior maintenance
- \$100,000 for a Fuel Station at the City Public Works Yard
- \$10,000 to replace the Fiber communication line into City Hall

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Audit Expense	\$ 39,890	\$ 37,690	\$ 38,000	\$ 34,750	\$ -
Computer Expense	29,132	28,602	30,000	26,910	-
Contract Services	181,881	65,083	176,000	50,000	3,866,175
Mowing Expenses	300	600	5,000	500	-
Dept/Operating Expense	441	26,571	50,000	5,000	-
Dues & Subscriptions	33,321	15,259	36,214	36,214	-
Duplication	13,031	13,054	15,000	8,000	15,000
City Grants	18,842	14,777	29,775	214,775	-
Insurance	106,149	122,235	150,000	130,000	155,000
Insurance Deductible	-	-	25,000	-	-
Maint/Bldg (Gen'l)	6,763	7,776	8,250	20,000	8,250
Maint/Eqpt	2,170	1,640	3,400	1,715	2,000
Office Supplies	1,018	524	3,000	350	600
Petroleum	118	-	200	-	-
Postage	5,032	2,966	5,500	3,000	5,500
Property Taxes	-	-	450	-	-
Safety Committee Exp	4,316	2,584	4,000	320	4,000
Utilities (Gen'l)	116,375	106,048	125,000	105,000	125,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 558,779</b>	<b>\$ 445,409</b>	<b>\$ 704,789</b>	<b>\$ 636,534</b>	<b>\$ 4,181,525</b>
Improvements	\$ -	\$ 55,347	\$ -	\$ -	\$ 142,000
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ 55,347</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,000</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 558,779</b>	<b>\$ 500,756</b>	<b>\$ 704,789</b>	<b>\$ 636,534</b>	<b>\$ 4,323,525</b>



## Non-Operating

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
LCSD CET	\$ -	\$ -	\$ -	\$ 50,000	\$ 150,000
Muni Court Fees	-	-	-	-	120,000
Linn County Transient Tax	-	-	-	-	100,000
<b>Exp.- Pass-Through</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 370,000</b>
To Admin Services	\$ -	\$ -	\$ -	\$ -	935,060
To Park Enterprise	-	-	495,722	495,722	601,845
To Info System Service	429,155	519,696	510,010	510,010	501,810
To Custodial & Bldg Maint	134,003	171,922	149,224	149,224	257,220
To PERS Bond -320	136,670	144,173	136,690	137,418	122,140
To Eqpt Acq & Rep Fund	47,717	567,717	20,000	20,000	250,000
To NW URD	-	-	350,000	350,000	-
To Streets	45,000	45,000	45,000	45,000	45,000
<b>Exp.-Transfers Out</b>	<b>\$ 792,545</b>	<b>\$ 1,448,508</b>	<b>\$ 1,706,646</b>	<b>\$ 1,707,374</b>	<b>\$ 2,713,075</b>
Lease Principal	\$ -	\$ -	\$ -	\$ -	32,125
Loan Principal	88,381	78,950	79,578	79,578	85,200
<b>Exp.-Debt Service Principal</b>	<b>\$ 88,381</b>	<b>\$ 78,950</b>	<b>\$ 79,578</b>	<b>\$ 79,578</b>	<b>\$ 117,325</b>
Lease Interest	\$ -	\$ -	\$ -	\$ -	2,410
Loan Interest	36,428	46,788	43,613	43,613	39,800
<b>Exp.-Debt Service Interest</b>	<b>\$ 36,428</b>	<b>\$ 46,788</b>	<b>\$ 43,613</b>	<b>\$ 43,613</b>	<b>\$ 42,210</b>
Working Contingency	\$ -	\$ -	\$ 245,031	\$ -	\$ 333,482
Operating Contingency	-	-	1,750,525	-	1,972,911
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,995,556</b>	<b>\$ -</b>	<b>\$ 2,306,393</b>
<b>NON-OPERATING</b>	<b>\$ 917,354</b>	<b>\$ 1,574,246</b>	<b>\$ 3,825,393</b>	<b>\$ 1,880,565</b>	<b>\$ 5,549,003</b>
<b>Total Revenue</b>	<b>\$ 15,545,524</b>	<b>\$ 16,469,120</b>	<b>\$ 13,203,382</b>	<b>\$ 14,675,487</b>	<b>\$ 18,067,684</b>
<b>Total Expense</b>	<b>\$ 11,457,379</b>	<b>\$ 12,494,151</b>	<b>\$ 13,203,382</b>	<b>\$ 10,757,534</b>	<b>\$ 18,067,684</b>
<b>GENERAL FUND</b>	<b>\$ 4,088,145</b>	<b>\$ 3,974,969</b>	<b>\$ -</b>	<b>\$ 3,917,953</b>	<b>\$ -</b>

## Administrative Services Fund

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

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

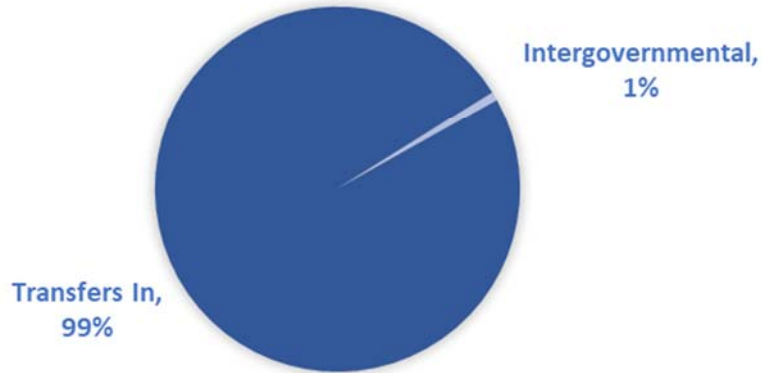
### Summary of Operating Costs:

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

**Highlights for FY 2022:** These central administrative functions support the work of other departments and do not usually have major initiatives.

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

## ADMINISTRATIVE SERVICES FY 21-22 BUDGETED REVENUE



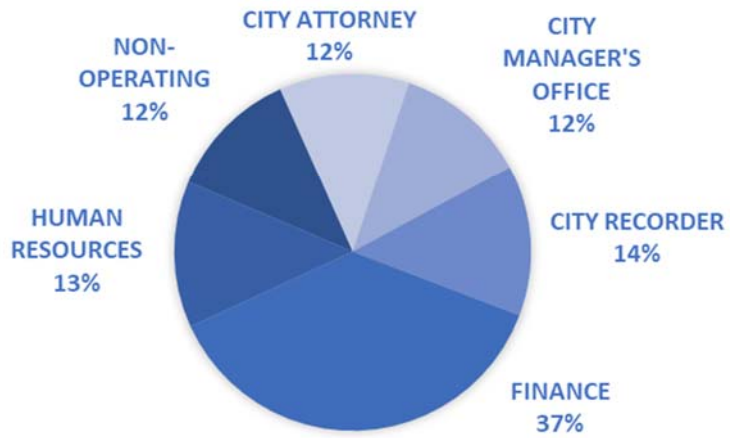
Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Urban Renewal Admin	\$ -	\$ -	\$ -	\$ -	15,140
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>15,140</b>
From General Fund	\$ -	\$ -	\$ -	\$ -	935,060
From Water Fund	-	-	-	-	309,765
From W Water Fund	-	-	-	-	372,485
From Dial-A-Bus	-	-	-	-	33,300
From Motel Tax	-	-	-	-	15,930
From Eng Dev Review	-	-	-	-	10,590
From Parks Operations	-	-	-	-	72,510
From Streets Fund	-	-	-	-	102,290
From Storm Drain	-	-	-	-	49,485
From Bldg Inspect	-	-	-	-	32,330
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,933,745</b>
Beginning Balance	\$ -	\$ -	\$ -	\$ -	-
<b>Rev.-Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,948,885</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 152,530
Fringe Benefits - Budget	-	-	-	-	49,750
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,280</b>
FTE	0.00	0.00	0.00	0.00	1.00
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 2,650
Contract Services	-	-	-	-	16,000
Dept/Operating Expense	-	-	-	-	5,000
Dues & Subscription	-	-	-	-	4,010
Maint/Equipment	-	-	-	-	130
Meetings & Conferences	-	-	-	-	3,000
Office Supplies	-	-	-	-	700
Postage	-	-	-	-	100
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,590</b>
<b>CITY MANAGER'S OFFICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 233,870</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 169,500
Fringe Benefits - Budget	-	-	-	-	71,000
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,500</b>
FTE	0.00	0.00	0.00	0.00	2.00
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 500
Contract Services	-	-	-	-	6,000
Dept/Operating Expense	-	-	-	-	1,500
Dues & Subscription	-	-	-	-	1,500
Education & Training	-	-	-	-	5,000
Meetings & Conferences	-	-	-	-	3,000
Office Supplies	-	-	-	-	500
Postage	-	-	-	-	50
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,050</b>
<b>HUMAN RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 258,550</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/ Adopted
City Attorney	\$ -	\$ -	\$ -	\$ -	205,000
Outside Attorney's Fees	-	-	-	-	25,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>230,000</b>
<b>CITY ATTORNEY OFFICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>230,000</b>
Salaries	\$ -	\$ -	\$ -	\$ -	154,000
Fringe Benefits - Budget	-	-	-	-	95,750
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>249,750</b>
FTE	0.00	0.00	0.00	0.00	2.00
Computer Expense	\$ -	\$ -	\$ -	\$ -	250
Contract Services	-	-	-	-	11,250
Dues & Subscription	-	-	-	-	435
Maint/Equipment	-	-	-	-	500
Meetings & Conferences	-	-	-	-	3,000
Office Supplies	-	-	-	-	1,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>16,435</b>
<b>CITY RECORDER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>266,185</b>

<b>Description</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Estimate</b>	<b>2021-22 Proposed/Approved/ Adopted</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 386,000
Fringe Benefits - Budget	-	-	-	-	214,000
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>
FTE	0.00	0.00	0.00	0.00	5.00
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Contract Services	-	-	-	-	114,000
Dept/Operating Expense	-	-	-	-	4,000
Dues & Subscription	-	-	-	-	1,165
Education & Training	-	-	-	-	2,375
Maint/Equipment	-	-	-	-	1,100
Meetings & Conferences	-	-	-	-	1,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,640</b>
<b>FINANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 727,640</b>
To Info System Service	\$ -	\$ -	\$ -	\$ -	\$ 187,290
To Custodial & Bldg Maint	-	-	-	-	20,860
To PERS Bond -320	-	-	-	-	24,490
<b>Exp.-Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,640</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232,640</b>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,948,885</b>
<b>Total Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,948,885</b>
<b>ADMINISTRATIVE SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## ADMINISTRATIVE SERVICES FY 21-22 BUDGETED EXPENDITURE







- An implementation of Dude Solutions for the Public Works Department is underway to allow the City to better account for its capital assets and the maintenance costs associated with their upkeep and replacement.
- In 2022 planning will take place to implement updated radio and phone systems for the City.

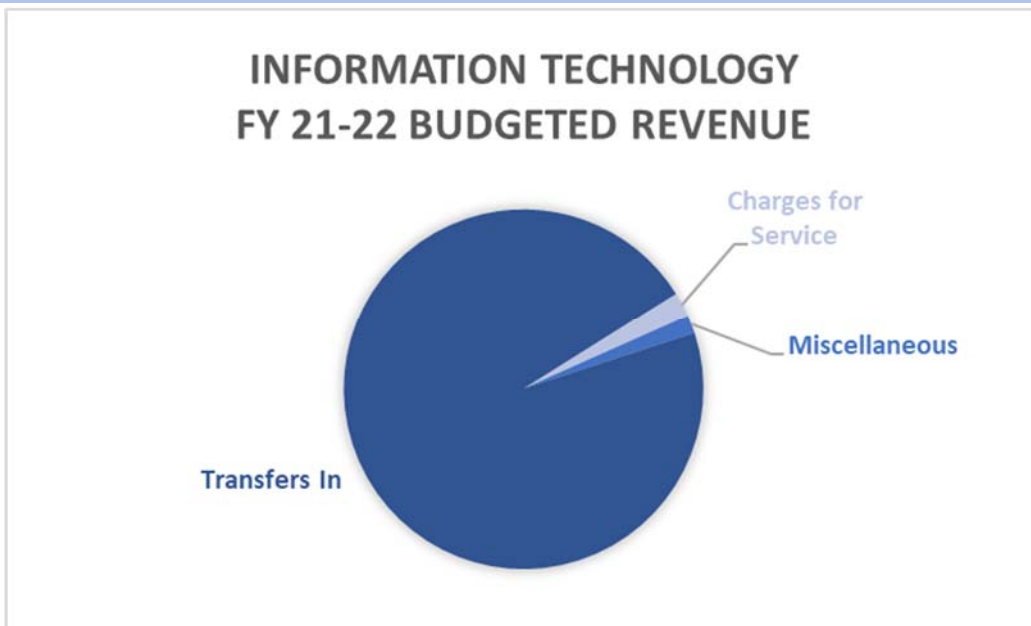


- Additional fiber construction is planned to enhance City communications and SCADA operations.





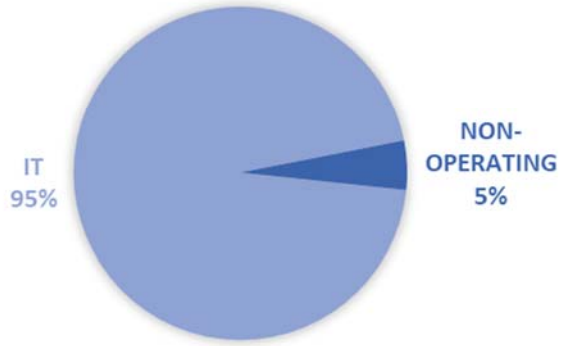
Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/Adopted
Federal Grant Funds	\$ -	\$ 25,756	\$ 100,000	\$ 100,000	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ 25,756</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>
Info System Services	\$ 26,390	\$ 24,660	\$ 22,950	\$ 25,000	\$ 30,000
<b>Rev.-Chgs for Services</b>	<b>\$ 26,390</b>	<b>\$ 24,660</b>	<b>\$ 22,950</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>
Rev From Rented Prop	\$ 19,325	\$ 21,000	\$ -	\$ 21,000	\$ 21,000
Interest On Investment	5,210	4,307	-	1,700	1,000
Miscellaneous Revenue	9,272	841	-	160	160
<b>Rev.-Miscellaneous</b>	<b>\$ 33,807</b>	<b>\$ 26,148</b>	<b>\$ -</b>	<b>\$ 22,860</b>	<b>\$ 22,160</b>
Trans In Sal/Ben funding	\$ 120,046	\$ 146,588	\$ -	\$ -	\$ -
From General Fund	429,155	519,696	510,010	510,010	501,810
From Water Fund	76,338	86,719	78,150	78,150	200,020
From W Water Fund	59,374	72,000	66,493	66,493	244,450
From LINX	3,855	13,387	13,820	13,820	24,830
From Eng Dev Review	5,089	4,416	5,181	5,181	2,110
From Parks Operations	-	-	-	-	22,105
From Streets Fund	18,660	16,191	14,247	14,247	30,555
From Storm Drain	10,178	11,344	10,369	10,369	30,150
From Custodial & Bldg Maint	3,801	4,543	-	-	-
From Bldg Inspect	27,175	33,609	35,730	35,730	47,210
From Admin Services	-	-	-	-	187,290
<b>Rev.-Transfers In</b>	<b>\$ 753,671</b>	<b>\$ 908,493</b>	<b>\$ 734,000</b>	<b>\$ 734,000</b>	<b>\$ 1,290,530</b>
Beginning Balance	\$ 154,046	\$ 158,984	\$ 88,559	\$ 232,873	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 154,046</b>	<b>\$ 158,984</b>	<b>\$ 88,559</b>	<b>\$ 232,873</b>	<b>\$ -</b>
<b>REVENUE</b>	<b>\$ 967,914</b>	<b>\$ 1,144,041</b>	<b>\$ 945,509</b>	<b>\$ 1,114,733</b>	<b>\$ 1,342,690</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved/Adopted
Salaries	\$ 270,464	\$ 304,403	\$ 229,000	\$ 232,700	\$ 443,000
Overtime	-	-	2,500	-	-
Fringe Benefits - Budget	175	38	124,000	122,500	255,750
FICA	20,895	22,883	-	-	-
Unemployment	513	26,173	-	-	-
PERS	37,243	61,602	-	-	-
Workers Compensation	1,706	188	-	-	-
Insurance - Health	52,314	32,086	-	-	-
Insurance - HRA	19,888	21,000	-	-	-
Insurance - Life	576	576	-	-	-
Insurance - Life/LTD	304	299	-	-	-
Insurance - Disability	854	795	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 404,932</b>	<b>\$ 470,043</b>	<b>\$ 355,500</b>	<b>\$ 355,200</b>	<b>\$ 698,750</b>
FTE	4.00	4.00	2.70	2.70	3.95
Communications	\$ 72,172	\$ 66,065	\$ 82,000	\$ 78,000	\$ 81,780
Computer Expense	401	5,863	7,000	6,000	8,000
Contract Services	162,856	163,416	385,400	200,000	341,100
Dept/Operating Expense	9,052	4,492	2,500	6,000	3,000
Dues & Subscription	-	-	-	-	100
Education & Training	6,284	1,752	4,000	500	13,300
Maint/Building	1,729	9,774	9,000	300	9,800
Maint/Vehicles	2,858	139	500	400	800
Meetings & Conferences	3,740	2,676	6,000	50	3,000
Office Supplies	64	222	50	250	800
Petroleum	471	228	475	200	500
Utilities	16,199	19,099	24,346	12,000	13,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 275,826</b>	<b>\$ 273,726</b>	<b>\$ 521,271</b>	<b>\$ 303,700</b>	<b>\$ 475,180</b>
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Other Equipment	89,707	60,400	60,000	90,000	143,000
<b>Exp.-Capital Outlay</b>	<b>\$ 89,707</b>	<b>\$ 60,400</b>	<b>\$ 60,000</b>	<b>\$ 90,000</b>	<b>\$ 146,000</b>
<b>IT</b>	<b>\$ 770,465</b>	<b>\$ 804,169</b>	<b>\$ 936,771</b>	<b>\$ 748,900</b>	<b>\$ 1,319,930</b>
To General Fund-Sal/Ben	\$ 28,098	\$ 29,493	\$ -	\$ -	\$ -
To Custodial & Bldg Maint	2,292	3,049	-	-	9,270
To PERS Bond -320	8,076	9,454	6,934	6,934	13,490
To Eqpt Acq & Rep Fund	-	65,000	-	-	-
<b>Exp.-Transfers Out</b>	<b>\$ 38,466</b>	<b>\$ 106,996</b>	<b>\$ 6,934</b>	<b>\$ 6,934</b>	<b>\$ 22,760</b>
Operating Contingency	\$ -	\$ -	\$ 1,804	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,804</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING</b>	<b>\$ 38,466</b>	<b>\$ 106,996</b>	<b>\$ 8,738</b>	<b>\$ 6,934</b>	<b>\$ 22,760</b>
Total Revenue	\$ 967,914	\$ 1,144,041	\$ 945,509	\$ 1,114,733	\$ 1,342,690
Total Expense	\$ 808,931	\$ 911,165	\$ 945,509	\$ 755,834	\$ 1,342,690
<b>IT FUND</b>	<b>\$ 158,983</b>	<b>\$ 232,876</b>	<b>\$ -</b>	<b>\$ 358,899</b>	<b>\$ -</b>



**INFORMATION TECHNOLOGY  
FY 21-22 BUDGETED EXPENDITURE**



## Custodial and Maintenance Services

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

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

**Summary of Operating costs:** Operating Costs for the Maintenance Division include a portion of salary and benefits for the 1.2 personnel, contract services for temporary Employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions within the fund.

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

**Highlights for FY 2022:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal, and upgrades will be addressed as needed.

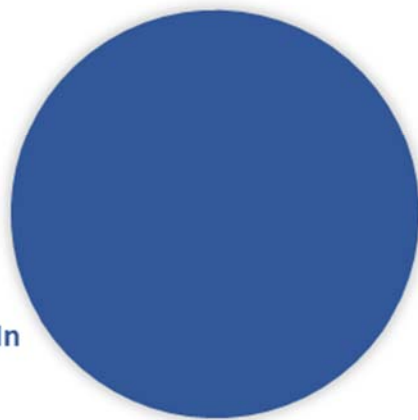




Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 1,108	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,108</b>	<b>\$ -</b>
Interest On Investment	\$ 3,315	\$ 2,533	\$ -	\$ 750	\$ -
Miscellaneous Revenue	693	983	-	300	-
<b>Rev.-Miscellaneous</b>	<b>\$ 4,008</b>	<b>\$ 3,516</b>	<b>\$ -</b>	<b>\$ 1,050</b>	<b>\$ -</b>
Trans In Sal/Ben funding	\$ 93,975	\$ 99,732	\$ -	\$ -	\$ -
From General Fund	110,509	146,989	149,224	149,224	257,220
From Water Fund	7,714	10,260	11,634	11,634	27,113
From W Water Fund	6,680	8,883	9,440	9,440	27,113
From LINX	3,162	4,205	4,738	4,738	9,270
From GIS	745	991	1,468	1,468	-
From Eng Dev Review	402	534	941	941	-
From Info Sys	2,292	3,049	-	-	9,270
From Streets Fund	2,604	3,464	3,927	3,927	11,818
From Storm Drain	1,260	1,677	982	982	3,476
From Bldg Inspect	1,282	1,706	1,699	1,699	6,950
From Admin Services	-	-	-	-	20,860
<b>Rev.-Transfers In</b>	<b>\$ 230,625</b>	<b>\$ 281,490</b>	<b>\$ 184,053</b>	<b>\$ 184,053</b>	<b>\$ 373,090</b>
Beginning Balance	\$ 158,548	\$ 117,648	\$ 79,506	\$ 127,510	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 158,548</b>	<b>\$ 117,648</b>	<b>\$ 79,506</b>	<b>\$ 127,510</b>	<b>\$ -</b>
<b>REVENUE</b>	<b>\$ 393,181</b>	<b>\$ 402,654</b>	<b>\$ 263,559</b>	<b>\$ 313,721</b>	<b>\$ 373,090</b>

## CUSTODIAL & MAINTENANCE SERVICES FY 21-22 BUDGETED REVENUE

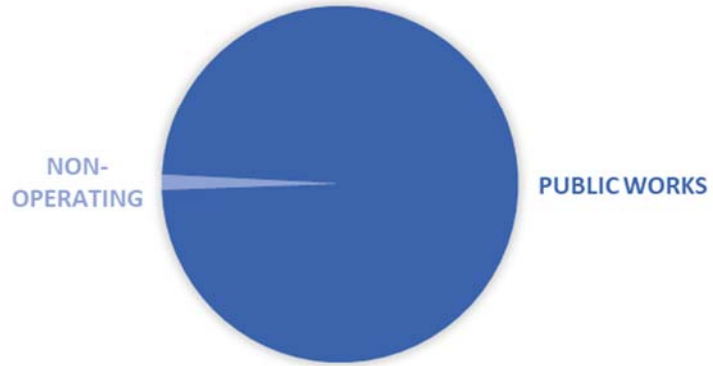
Transfers In  
100%





Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ 121,614	\$ 126,200	\$ 77,000	\$ 68,800	\$ 167,000
Overtime	288	-	2,000	1,500	2,000
Fringe Benefits - Budget	97	19	39,000	34,000	95,500
FICA	9,210	9,538	-	-	-
Unemployment	232	11,800	-	-	-
PERS	19,450	25,769	-	-	-
Workers Compensation	3,097	355	-	-	-
Insurance - Health	28,728	17,106	-	-	-
Insurance - HRA	12,538	9,000	-	-	-
Insurance - Life/LTD	128	121	-	-	-
Insurance - Disability	408	365	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 195,790</b>	<b>\$ 200,273</b>	<b>\$ 118,000</b>	<b>\$ 104,300</b>	<b>\$ 264,500</b>
FTE	0.00	0.00	0.00	0.00	3.00
Contract Services	\$ 27,359	\$ 27,273	\$ 46,000	\$ 46,000	\$ 18,000
Dept/Operating Expense	20,925	29,610	55,000	55,000	60,000
Education & Training	1,040	1,015	1,500	1,500	1,500
Maint/Building	13,594	1,830	15,000	15,000	20,000
Maint/Vehicles	2,481	-	2,500	2,500	1,500
Petroleum	1,719	1,811	2,500	2,500	2,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ 67,118</b>	<b>\$ 61,539</b>	<b>\$ 122,500</b>	<b>\$ 122,500</b>	<b>\$ 103,500</b>
<b>PUBLIC WORKS</b>	<b>\$ 262,908</b>	<b>\$ 261,812</b>	<b>\$ 240,500</b>	<b>\$ 226,800</b>	<b>\$ 368,000</b>
To General Fund-Sal/Ben	\$ 7,048	\$ 6,926	\$ -		
To Info System Service	\$ 3,801	\$ 4,543	\$ -		
To PERS Bond -320	\$ 1,775	\$ 1,864	\$ 2,235	\$ 2,235	\$ 5,090
<b>Exp.-Transfers Out</b>	<b>\$ 12,624</b>	<b>\$ 13,333</b>	<b>\$ 2,235</b>	<b>\$ 2,235</b>	<b>\$ 5,090</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Res - Building Maintenance	\$ -	\$ -	\$ 20,824	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,824</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING</b>	<b>\$ 12,624</b>	<b>\$ 13,333</b>	<b>\$ 23,059</b>	<b>\$ 2,235</b>	<b>\$ 5,090</b>
Total Revenue	\$ 393,181	\$ 402,654	\$ 263,559	\$ 313,721	\$ 373,090
Total Expense	\$ 275,532	\$ 275,145	\$ 263,559	\$ 229,035	\$ 373,090
<b>CUSTODIAL &amp; MAINTENANCE SERVICES</b>	<b>\$ 117,649</b>	<b>\$ 127,509</b>	<b>\$ -</b>	<b>\$ 84,686</b>	<b>\$ -</b>

**CUSTODIAL & MAINTENANCE SERVICES  
FY 21-22 BUDGETED EXPENDITURE**



## General Obligation Bond Fund

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

**Summary of Major Revenue Sources:** Revenue is from property taxes levied in amounts necessary to pay the annual debt service. There is an interfund transfer from the Wastewater Fund to pay the debt service on the 2015 bonds which refunded the debt for the Siemens agreement. There is a small amount of interest earnings each year.

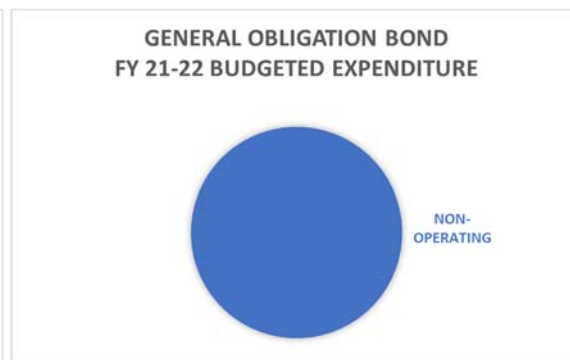
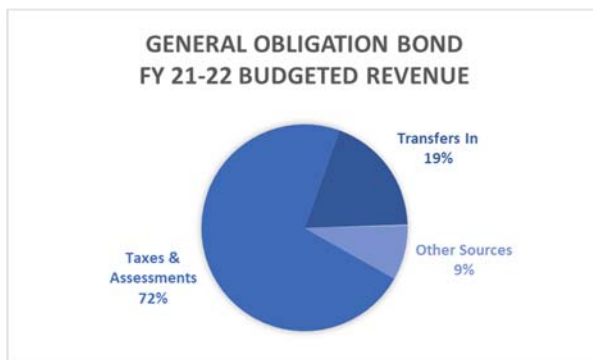
**Summary of Operating Costs:** There are no operating costs in this fund.

**Summary of Non-Operating Costs:**

- Debt Service –
  - Fiscal Year 21-22 will mark the final year of payments for the 2015 refunding issue.
  - The City has only one GO bond issue outstanding, a bond refunding the 2007 bonds issued to construct the Library and Justice Center. Annual costs are for the required principal and interest payments as shown below. There are no other costs in this fund.

Fiscal Year Ending	2015 Full Faith and Credit Issue Amount \$2,385,000			2015 GO Bond Refunding Issue Amount \$12,800,000		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$390,000	\$11,700	\$401,700	\$1,235,000	\$401,956	\$1,636,956
2023	-	-	-	1,330,000	352,556	1,682,556
2024	-	-	-	1,455,000	286,056	1,741,056
2025	-	-	-	1,540,000	251,500	1,791,500
2026	-	-	-	1,675,000	174,500	1,849,500
2027	-	-	-	1,815,000	90,750	1,905,750
	<u>\$390,000</u>	<u>\$11,700</u>	<u>\$401,700</u>	<u>\$9,050,000</u>	<u>\$1,557,318</u>	<u>\$10,607,318</u>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Current Property Taxes	\$ 1,508,468	\$ 1,085,955	\$ 1,700,156	\$ 1,757,300	\$ 1,501,960
Delinquent Prop Taxes	78,945	39,377	20,000	30,000	30,000
Interest On Taxes	7,354	1,804	-	-	-
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 1,594,767</b>	<b>\$ 1,127,136</b>	<b>\$ 1,720,156</b>	<b>\$ 1,787,300</b>	<b>\$ 1,531,960</b>
Interest On Investment	\$ 23,516	\$ 11,066	\$ 1,000	\$ 3,000	\$ 4,000
<b>Rev.-Miscellaneous</b>	<b>\$ 23,516</b>	<b>\$ 11,066</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>	<b>\$ 4,000</b>
From Wastewater Bonds	\$ 401,900	\$ 403,775	\$ 402,000	\$ 402,000	\$ 401,700
<b>Rev.-Transfers In</b>	<b>\$ 401,900</b>	<b>\$ 403,775</b>	<b>\$ 402,000</b>	<b>\$ 402,000</b>	<b>\$ 401,700</b>
Beginning Balance	\$ 262,908	\$ 379,868	\$ (51,828)	\$ (20,134)	\$ 181,000
<b>Rev.-Other Sources</b>	<b>\$ 262,908</b>	<b>\$ 379,868</b>	<b>\$ (51,828)</b>	<b>\$ (20,134)</b>	<b>\$ 181,000</b>
<b>REVENUE</b>	<b>\$ 2,283,091</b>	<b>\$ 1,921,845</b>	<b>\$ 2,071,328</b>	<b>\$ 2,172,166</b>	<b>\$ 2,118,660</b>
Bond Principal	\$ 1,030,000	\$ 1,095,000	\$ 1,160,000	\$ 1,160,000	\$ 1,235,000
Bond Principal-FFC-WW	355,000	365,000	390,000	390,000	390,000
<b>Exp.-Debt Service Principal</b>	<b>\$ 1,385,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,550,000</b>	<b>\$ 1,550,000</b>	<b>\$ 1,625,000</b>
Bond Interest	\$ 471,324	\$ 443,224	\$ 429,328	\$ 429,328	\$ 401,960
Bond Interest-FFC-WW	46,900	38,755	12,000	12,000	11,700
<b>Exp.-Debt Service Interest</b>	<b>\$ 518,224</b>	<b>\$ 481,979</b>	<b>\$ 441,328</b>	<b>\$ 441,328</b>	<b>\$ 413,660</b>
Unapprop End Fund Bal	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>NON-OPERATING</b>	<b>\$ 1,903,224</b>	<b>\$ 1,941,979</b>	<b>\$ 2,071,328</b>	<b>\$ 1,991,328</b>	<b>\$ 2,118,660</b>
<b>Total Revenue</b>	<b>\$ 2,283,091</b>	<b>\$ 1,921,845</b>	<b>\$ 2,071,328</b>	<b>\$ 2,172,166</b>	<b>\$ 2,118,660</b>
<b>Total Expense</b>	<b>\$ 1,903,224</b>	<b>\$ 1,941,979</b>	<b>\$ 2,071,328</b>	<b>\$ 1,991,328</b>	<b>\$ 2,118,660</b>
<b>GO BOND FUND</b>	<b>\$ 379,867</b>	<b>\$ (20,134)</b>	<b>\$ -</b>	<b>\$ 180,838</b>	<b>\$ -</b>



## 2013 Full Faith and Credit Bond Fund

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

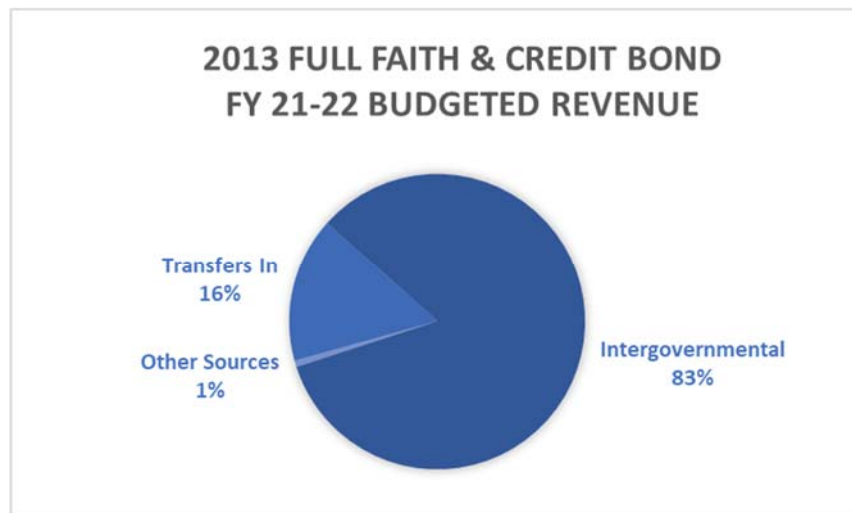
**Summary of Major Revenue Sources:** Revenue is from interfund transfers from the Water Fund and the Northwest Urban Renewal District for their respective shares of the debt service.

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

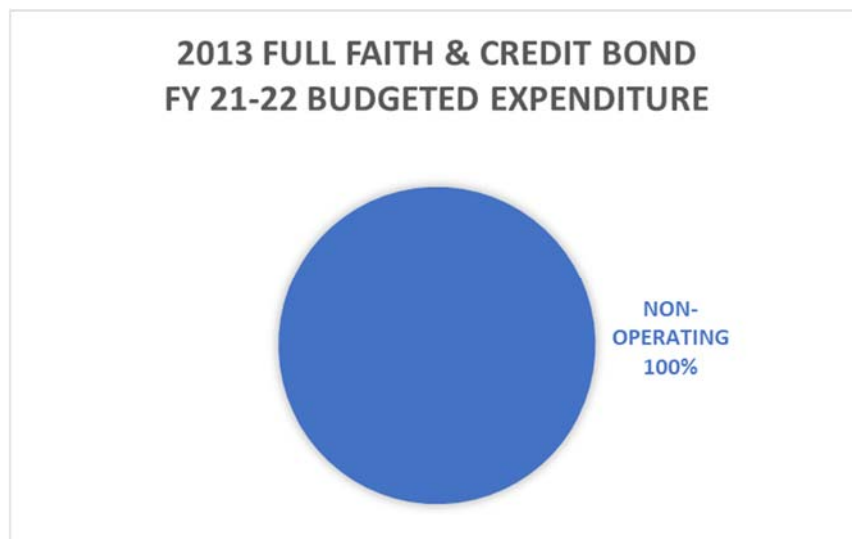
**Summary of Non-Operating Costs:**

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

Fiscal Year Ending	2013 Full Faith and Credit Issue Amount \$15,235,000 \$1,168,000 for water			2013 Full Faith and Credit - Urban Renewal Portion Issue Amount \$15,235,000; URD Portion \$11,855,000		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$235,000	\$3,525	\$238,525	\$975,000	\$302,850	\$1,277,850
2023	-	-	-	1,010,000	273,600	1,283,600
2024	-	-	-	1,050,000	243,300	1,293,300
2025	-	-	-	1,110,000	190,800	1,300,800
2026	-	-	-	1,165,000	146,400	1,311,400
2027	-	-	-	1,220,000	99,800	1,319,800
2028	-	-	-	1,275,000	51,000	1,326,000
	<u>\$235,000</u>	<u>\$3,525</u>	<u>\$238,525</u>	<u>\$7,805,000</u>	<u>\$1,307,750</u>	<u>\$9,112,750</u>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Investment	\$ 2,195	\$ 1,046	\$ -	\$ -	\$ -
Rev.-Miscellaneous	\$ 2,195	\$ 1,046	\$ -	\$ -	\$ -
Urban Renewal Debt	\$ -	\$ -	\$ -	\$ -	1,267,225
Rev.-Intergovernmental	\$ -	\$ -	\$ -	\$ -	1,267,225
From Water Fund	\$ 248,450	\$ 244,850	\$ 241,050	\$ 241,050	\$ 242,050
From W Water Fund	275,800	275,600	-	-	-
From NW Urban Renewal	859,450	865,250	1,267,823	1,267,823	-
Rev.-Transfers In	\$ 1,383,700	\$ 1,385,700	\$ 1,508,873	\$ 1,508,873	\$ 242,050
Beginning Balance	\$ 9,610	\$ 11,805	\$ 2,227	\$ 12,852	\$ 10,625
Rev.-Other Sources	\$ 9,610	\$ 11,805	\$ 2,227	\$ 12,852	\$ 10,625
<b>REVENUE</b>	<b>\$ 1,395,505</b>	<b>\$ 1,398,551</b>	<b>\$ 1,511,100</b>	<b>\$ 1,521,725</b>	<b>\$ 1,519,900</b>
Bond Principal	\$ 950,000	\$ 990,000	\$ 930,000	\$ 930,000	\$ 975,000
Bond Principal	-	-	225,000	225,000	235,000
Exp.-Debt Service Principal	\$ 950,000	\$ 990,000	\$ 1,155,000	\$ 1,155,000	\$ 1,210,000
Bond Interest	\$ 433,700	\$ 395,700	\$ 340,050	\$ 340,050	\$ 302,850
Bond Interest	-	-	16,050	16,050	7,050
Exp.-Debt Service Interest	\$ 433,700	\$ 395,700	\$ 356,100	\$ 356,100	\$ 309,900
<b>NON-OPERATING</b>	<b>\$ 1,383,700</b>	<b>\$ 1,385,700</b>	<b>\$ 1,511,100</b>	<b>\$ 1,511,100</b>	<b>\$ 1,519,900</b>
Total Revenue	\$ 1,395,505	\$ 1,398,551	\$ 1,511,100	\$ 1,521,725	\$ 1,519,900
Total Expense	\$ 1,383,700	\$ 1,385,700	\$ 1,511,100	\$ 1,511,100	\$ 1,519,900
2013 FFC BOND FUND	\$ 11,805	\$ 12,851	\$ -	\$ 10,625	\$ -



## Pension Obligation Debt Service Fund

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

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

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

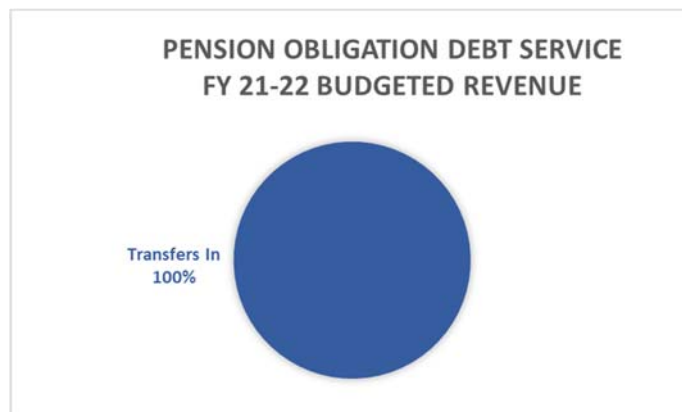
**Summary of Non-Operating Costs:**

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

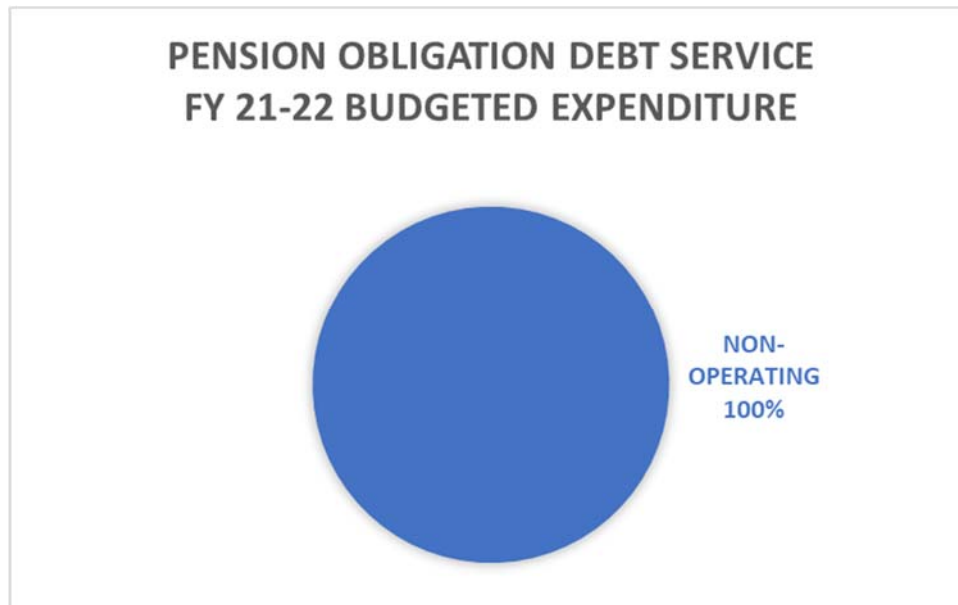
Series 2002 Pension Obligation Bonds  
Issue Amount \$2,081,188

Fiscal Year Ending	Principal	Interest	Total
2022	\$160,000	\$85,968	\$385,421
2023	185,000	75,008	385,497
2024	205,000	62,335	385,499
2025	*	48,293	48,293
2026	260,000	48,293	380,356
2027	295,000	30,483	380,211
2028	150,009	10,275	379,992
	<u>\$1,255,009</u>	<u>\$360,655</u>	<u>\$2,345,267</u>

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



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Investment	\$ 482	\$ 8	\$ -	\$ -	\$ -
Rev.-Miscellaneous	\$ 482	\$ 8	\$ -	\$ -	\$ -
Transfer In	\$ 211,356	\$ 221,043	\$ 234,830	\$ 235,558	\$ 245,970
Rev.-Transfers In	\$ 211,356	\$ 221,043	\$ 234,830	\$ 235,558	\$ 245,970
Beginning Balance	\$ 1,347	\$ 1,050	\$ 728	\$ -	\$ -
Rev.-Other Sources	\$ 1,347	\$ 1,050	\$ 728	\$ -	\$ -
<b>REVENUE</b>	<b>\$ 213,185</b>	<b>\$ 222,101</b>	<b>\$ 235,558</b>	<b>\$ 235,558</b>	<b>\$ 245,970</b>
Bond Principal	\$ 33,233	\$ 51,649	\$ 140,000	\$ 140,000	\$ 160,000
Exp.-Debt Service Principal	\$ 33,233	\$ 51,649	\$ 140,000	\$ 140,000	\$ 160,000
Bond Interest	\$ 178,902	\$ 170,452	\$ 95,558	\$ 95,558	\$ 85,970
Exp.-Debt Service Interest	\$ 178,902	\$ 170,452	\$ 95,558	\$ 95,558	\$ 85,970
<b>NON-OPERATING</b>	<b>\$ 212,135</b>	<b>\$ 222,101</b>	<b>\$ 235,558</b>	<b>\$ 235,558</b>	<b>\$ 245,970</b>
Total Revenue	\$ 213,185	\$ 222,101	\$ 235,558	\$ 235,558	\$ 245,970
Total Expense	\$ 212,135	\$ 222,101	\$ 235,558	\$ 235,558	\$ 245,970
PENSION OBLIGATION DEBT SERVICE FUND	\$ 1,050	\$ -	\$ -	\$ -	\$ -





## Water Utility Fund

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

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

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

**Summary of Public Works Operating costs:**

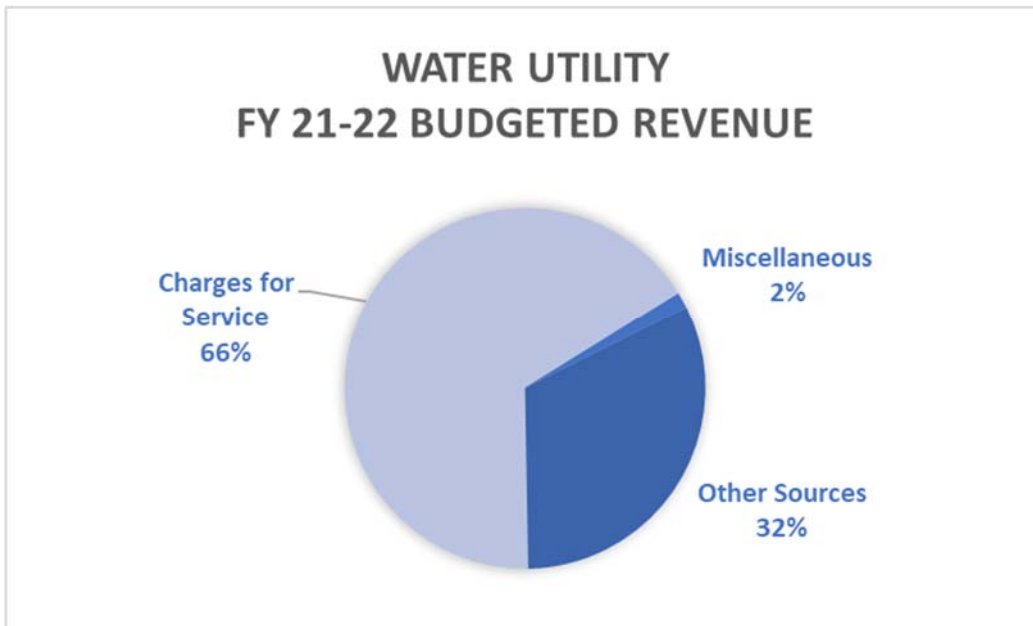
- Operating Costs for the Maintenance Division includes a portion of salary and benefits for the 4.5 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance functions of the water distribution system (underground water lines and mains, fire hydrants, meter reading, service and replacement). The Public Works budget also includes appropriations to pay the Water system Franchise Fees.
- Operating Costs for the Water Treatment Plant include a portion of salary and benefits for the 3 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with maintenance and operations functions at the plant.

**Summary of Engineering Operating Costs:** Operating Costs for the Engineering Department include a portion of salary and benefits for the 5.5 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with design and engineering work associated with construction projects such as water main replacements.

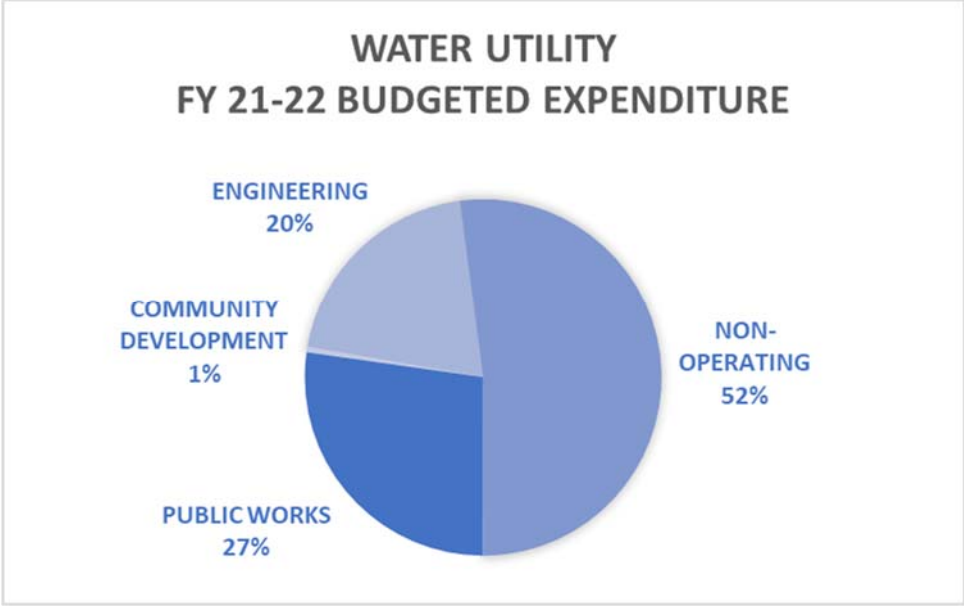
**Summary of Capital Projects:**

- Proposed Capital Projects for FY 21/22 include the following:
  - \$750,000 for the Walker Road Waterline Replacement (being done in conjunction with the Westside Interceptor Project).
  - \$90,000 for the Stoltz Hill Water Line Extension (being done in conjunction with the Airport Road/Stoltz Hill Traffic Signal Project).
  - \$500,000 for demolition of the abandoned Water Plant on Second Street.
  - \$300,000 for a portion of the Seventh Street Waterline Replacement Project.
  - Included are additional small/short waterline segments throughout the City.

**Summary of Public Works Highlights FY 2022:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 25,820	\$ -
State Grant Funds #2	2,983,947	-	-	-	-
<b>Rev.-Intergovernmental</b>	<b>\$ 2,983,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,820</b>	<b>\$ -</b>
Water Fees	\$ 5,211,293	\$ 4,993,373	\$ 5,100,000	\$ 5,100,000	\$ 5,258,000
Water Penalties	41,878	29,189	40,000	500	20,000
<b>Rev.-Chgs for Services</b>	<b>\$ 5,253,171</b>	<b>\$ 5,022,562</b>	<b>\$ 5,140,000</b>	<b>\$ 5,100,500</b>	<b>\$ 5,278,000</b>
Interest On Investment	\$ 65,420	\$ 50,820	\$ 5,000	\$ 20,000	\$ 15,000
Miscellaneous Revenue	113,940	161,156	100,000	100,000	100,000
<b>Rev.-Miscellaneous</b>	<b>\$ 179,360</b>	<b>\$ 211,976</b>	<b>\$ 105,000</b>	<b>\$ 120,000</b>	<b>\$ 115,000</b>
Trans In Sal/Ben funding	\$ 4,467	\$ 4,994	\$ -	\$ -	\$ -
From Eqpt Acq & Rep Fund - 8:	-	433,809	-	-	-
From North Gateway URD	-	2,300	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 4,467</b>	<b>\$ 441,103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 4,980,102	\$ 2,016,839	\$ 2,739,000	\$ 3,019,907	\$ 2,550,900
<b>Rev.-Other Sources</b>	<b>\$ 4,980,102</b>	<b>\$ 2,016,839</b>	<b>\$ 2,739,000</b>	<b>\$ 3,019,907</b>	<b>\$ 2,550,900</b>
<b>REVENUE</b>	<b>\$ 13,401,047</b>	<b>\$ 7,692,480</b>	<b>\$ 7,984,000</b>	<b>\$ 8,266,227</b>	<b>\$ 7,943,900</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 26,500
Fringe Benefits - Budget	-	-	-	-	14,250
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Def. Comp Match	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,750</b>
FTE	0.00	0.00	0.00	0.00	0.41
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,750</b>



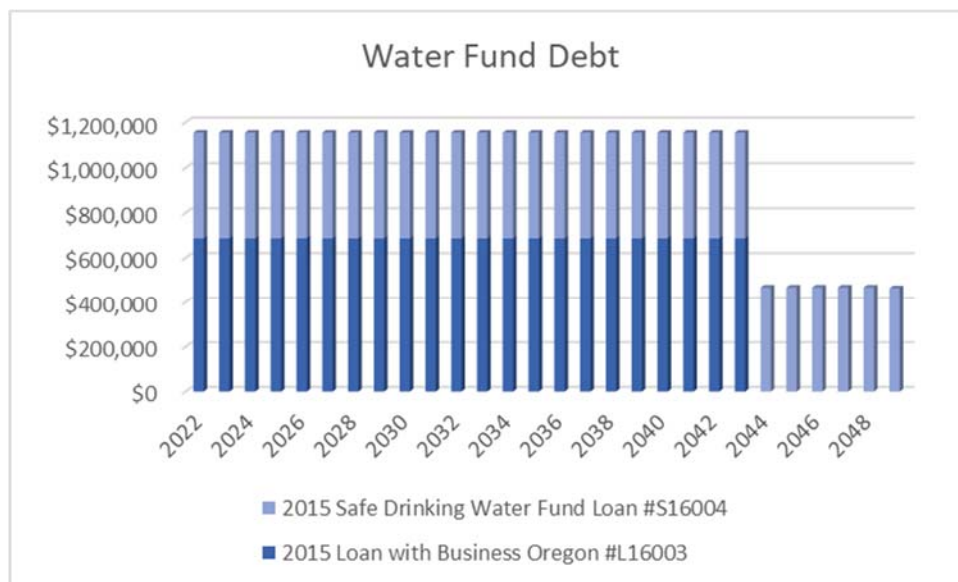
Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ 347,249	\$ 431,681	\$ 925,000	\$ 908,000	\$ 546,500
Overtime	3,287	3,837	12,900	9,500	6,000
Cash In Comp	-	-	-	700	-
Fringe Benefits - Budget	243	48	568,000	549,000	347,500
FICA	26,290	32,751	-	-	-
Unemployment	731	43,842	-	-	-
PERS	62,726	99,640	-	-	-
Workers Compensation	7,554	1,014	-	-	-
Insurance - Health	100,277	67,463	-	-	-
Insurance - HRA/PSA	40,019	37,600	-	-	-
Insurance - Life	240	288	-	-	-
Insurance - Life/LTD	439	481	-	-	-
Insurance - Disability	1,135	1,183	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 590,190</b>	<b>\$ 719,828</b>	<b>\$ 1,505,900</b>	<b>\$ 1,467,200</b>	<b>\$ 900,000</b>
FTE	8.00	7.00	12.76	12.76	7.95
Advertising	\$ 2,039	\$ -	\$ 4,500	\$ 3,500	\$ 3,000
Communication	4,306	8,453	8,500	8,000	-
Computer Exp	12,121	7,916	53,500	56,998	-
Contract Services	698,578	166,954	116,500	116,000	80,000
Merchant Card Fees	33,548	33,689	40,000	34,040	40,000
Dept/Operating Expense	159,923	297,984	375,000	375,500	302,000
Operating Exp	76,848	86,393	113,500	120,000	-
Op Supplies	1,050	1,481	3,000	2,800	-
Dues & Subs	3,624	5,184	6,500	5,000	3,000
Duplication	23,193	24,565	27,500	26,250	25,000
Education & Training	11,041	6,154	11,500	11,500	8,000
Insurance	49,920	79,341	78,171	75,000	82,500
Uniforms	4,537	2,436	4,300	4,000	6,000
Utility Franchise Fee	261,991	258,078	255,000	255,000	262,900
Maint/Bldg	4,261	1,531	7,000	9,000	11,000
Maint/Eqpt	1,634	2,478	2,500	2,000	7,900
Maint/Vehicles	18,250	15,939	17,500	16,500	16,800
Mtgs & Conf	2,265	4,648	6,750	4,000	5,300
Off Supplies	935	1,352	1,800	1,600	2,400
Petroleum	11,311	8,653	14,300	11,500	12,200
Postage	516	1,942	800	-	-
Utilities	3,401	3,306	4,500	4,500	189,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ 1,385,292</b>	<b>\$ 1,018,477</b>	<b>\$ 1,152,621</b>	<b>\$ 1,142,688</b>	<b>\$ 1,057,500</b>
Improvements	\$ 101,063	\$ 40,010	\$ 125,000	\$ 125,000	\$ 177,500
Office Eqpt	566	2,385	3,500	1,500	-
Other Eqpt	227,055	105,609	25,000	25,000	25,000
Vehicles	-	-	250,000	250,000	-
<b>Exp.-Capital Outlay</b>	<b>\$ 328,684</b>	<b>\$ 148,004</b>	<b>\$ 403,500</b>	<b>\$ 401,500</b>	<b>\$ 202,500</b>
<b>PUBLIC WORKS</b>	<b>\$ 2,304,166</b>	<b>\$ 1,886,309</b>	<b>\$ 3,062,021</b>	<b>\$ 3,011,388</b>	<b>\$ 2,160,000</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 208,500
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	-	-	128,000
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 336,500</b>
FTE	0.00	0.00	0.00	0.00	2.40
Advertising	\$ -	\$ -	\$ 2,000	\$ 1,700	\$ 5,000
Computer Expense	-	-	-	-	15,000
Contract Services	-	67,987	35,000	35,000	875,000
Dept/Operating Expense	-	-	-	-	25,000
Dues & Subscription	-	-	-	-	4,000
Education & Training	-	-	-	-	3,500
Uniform	-	-	-	-	800
Maint/Equipment	-	-	-	-	500
Maint/Vehicles	-	-	-	-	2,500
Meetings & Conferences	-	-	-	-	4,250
Office Supplies	-	-	-	-	800
Petroleum	-	-	-	-	1,800
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ 67,987</b>	<b>\$ 37,000</b>	<b>\$ 36,700</b>	<b>\$ 938,150</b>
Improvements	\$ 75,000	\$ 166,717	\$ 1,680,000	\$ 425,000	\$ 325,000
Office Equipment	-	-	-	-	3,500
<b>Exp.-Capital Outlay</b>	<b>\$ 75,000</b>	<b>\$ 166,717</b>	<b>\$ 1,680,000</b>	<b>\$ 425,000</b>	<b>\$ 328,500</b>
<b>ENGINEERING</b>	<b>\$ 75,000</b>	<b>\$ 234,704</b>	<b>\$ 1,717,000</b>	<b>\$ 461,700</b>	<b>\$ 1,603,150</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Improvements	\$ 7,593,408	\$ -	\$ -	\$ -	\$ 1,033,902
<b>Exp.-Capital Projects</b>	<b>\$ 7,593,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,033,902</b>
To General Fund	\$ 89,916	\$ 145,967	\$ 136,118	\$ 136,118	\$ -
To General Fund-Sal/Ben	765,691	757,397	-	-	-
To Debt Service	248,450	244,850	241,050	241,050	242,050
To GIS	52,855	64,249	92,000	92,000	-
To Info System Service	76,338	86,719	78,150	78,150	200,020
To Custodial & Bldg Maint	7,714	10,260	11,634	11,634	27,113
To PERS Bond	27,830	28,483	29,519	29,519	23,360
To Eqpt Acq & Rep Fund	120,000	-	-	-	-
To NW URD	-	-	500,000	500,000	-
To Cust/Maint-Sal/Ben	23,494	24,933	-	-	-
To Streets Sal/Ben 558	-	26,819	-	-	-
To Admin Services	-	-	-	-	309,765
<b>Exp.-Transfers Out</b>	<b>\$ 1,412,288</b>	<b>\$ 1,389,677</b>	<b>\$ 1,088,471</b>	<b>\$ 1,088,471</b>	<b>\$ 802,308</b>
Loan Principal	\$ -	\$ 274,577	\$ 638,054	\$ 638,054	\$ 664,180
<b>Exp.-Debt Service Principal</b>	<b>\$ -</b>	<b>\$ 274,577</b>	<b>\$ 638,054</b>	<b>\$ 638,054</b>	<b>\$ 664,180</b>
Loan Interest	\$ -	\$ 879,192	\$ 515,714	\$ 515,714	\$ 489,610
<b>Exp.-Debt Service Interest</b>	<b>\$ -</b>	<b>\$ 879,192</b>	<b>\$ 515,714</b>	<b>\$ 515,714</b>	<b>\$ 489,610</b>
Operating Contingency	\$ -	\$ -	\$ 157,740	\$ -	\$ 250,000
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,740</b>	<b>\$ -</b>	<b>\$ 250,000</b>
Reserve for Equipment Replac	\$ -	\$ -	\$ 805,000	\$ -	\$ 900,000
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 805,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>
<b>NON-OPERATING</b>	<b>\$ 9,005,696</b>	<b>\$ 2,543,446</b>	<b>\$ 3,204,979</b>	<b>\$ 2,242,239</b>	<b>\$ 4,140,000</b>
<b>Total Revenue</b>	<b>\$ 13,401,047</b>	<b>\$ 7,692,480</b>	<b>\$ 7,984,000</b>	<b>\$ 8,266,227</b>	<b>\$ 7,943,900</b>
<b>Total Expense</b>	<b>\$ 11,384,862</b>	<b>\$ 4,664,459</b>	<b>\$ 7,984,000</b>	<b>\$ 5,715,327</b>	<b>\$ 7,943,900</b>
<b>WATER UTILITY</b>	<b>\$ 2,016,185</b>	<b>\$ 3,028,021</b>	<b>\$ -</b>	<b>\$ 2,550,900</b>	<b>\$ -</b>

<b>Total Water Fund Debt</b>			2015 Loan with Business Oregon #L16003 Issue Amount \$11,000,000			2015 Safe Drinking Water Fund Loan #S16004 Issue Amount \$11,985,000			
Fiscal Year Ending	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	\$664,170	\$489,598	\$1,153,768	\$310,469	\$375,996	\$686,465	\$353,701	\$113,602	\$467,303
2023	678,604	475,164	1,153,768	321,366	365,099	686,465	357,238	110,065	467,303
2024	693,457	460,312	1,153,769	332,646	353,819	686,465	360,811	106,493	467,304
2025	708,741	445,028	1,153,769	344,322	342,143	686,465	364,419	102,885	467,304
2026	724,471	429,298	1,153,769	356,408	330,057	686,465	368,063	99,241	467,304
2027	740,662	413,107	1,153,769	368,918	317,547	686,465	371,744	95,560	467,304
2028	757,328	396,440	1,153,768	381,867	304,598	686,465	375,461	91,842	467,303
2029	774,486	379,283	1,153,769	395,270	291,195	686,465	379,216	88,088	467,304
2030	792,152	361,617	1,153,769	409,144	277,321	686,465	383,008	84,296	467,304
2031	810,343	343,426	1,153,769	423,505	262,960	686,465	386,838	80,466	467,304
2032	829,076	324,692	1,153,768	438,370	248,095	686,465	390,706	76,597	467,303
2033	848,370	305,398	1,153,768	453,757	232,708	686,465	394,613	72,690	467,303
2034	868,244	285,525	1,153,769	469,684	216,781	686,465	398,560	68,744	467,304
2035	888,715	265,053	1,153,768	486,170	200,295	686,465	402,545	64,758	467,303
2036	909,805	243,964	1,153,769	503,234	183,231	686,465	406,571	60,733	467,304
2037	931,534	222,234	1,153,768	520,898	165,567	686,465	410,636	56,667	467,303
2038	953,924	199,845	1,153,769	539,181	147,284	686,465	414,743	52,561	467,304
2039	976,997	176,772	1,153,769	558,107	128,358	686,465	418,890	48,414	467,304
2040	1,000,775	152,994	1,153,769	577,696	108,769	686,465	423,079	44,225	467,304
2041	1,025,283	128,486	1,153,769	597,973	88,492	686,465	427,310	39,994	467,304
2042	1,050,545	103,224	1,153,769	618,962	67,503	686,465	431,583	35,721	467,304
2043	1,076,587	77,182	1,153,769	640,688	45,777	686,465	435,899	31,405	467,304
2044	1,073,770	50,335	1,124,105	633,512	23,289	656,801	440,258	27,046	467,304
2045	444,660	22,643	467,303	-	-	-	444,660	22,643	467,303
2046	449,107	18,197	467,304	-	-	-	449,107	18,197	467,304
2047	453,598	13,706	467,304	-	-	-	453,598	13,706	467,304
2048	458,134	9,170	467,304	-	-	-	458,134	9,170	467,304
2049	458,835	4,588	463,423	-	-	-	458,835	4,588	463,423
	<b>\$22,042,373</b>	<b>\$6,797,281</b>	<b>\$28,839,654</b>	<b>\$10,682,147</b>	<b>\$5,076,884</b>	<b>\$15,759,031</b>	<b>\$11,360,226</b>	<b>\$1,720,397</b>	<b>\$13,080,623</b>





## Storm Drainage Utility Fund

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

The Storm Drainage utility provides funding for staff, equipment, and materials which allows for more frequent maintenance and repair of the system, environmental regulation compliance, and capital construction to be funded over time.

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

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

**Summary of Engineering Operating Costs:** Operating costs for the Engineering Department include a portion of salary and benefits for the 5.5 personnel, contract services for outside Engineering, and additional materials and services associated with Engineering functions within the fund.

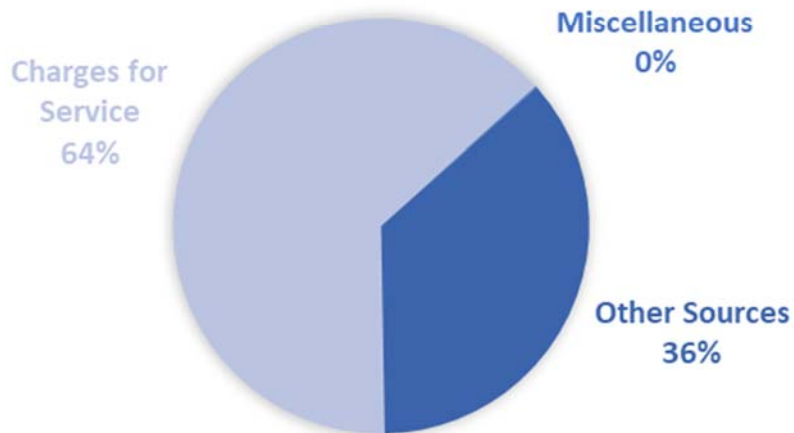
**Summary of Capital Projects:** Proposed Capital Projects for FY 21-22 include the following:

- Storm Drainage Master Plan Update. This project began in 2020 and is scheduled to be complete in late 2021. The updated master plan will have a Capital Projects component to it that will likely recommend multiple drainage system improvements throughout the City.
- \$75,000 for Industrial Way Drainage Improvements.
- \$75,000 for River Road Drainage Improvements.

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

**Summary of Highlights FY 2022:** We do not anticipate any substantial changes as we move into the next fiscal year; operations will continue as normal.

## STORM DRAINAGE UTILITY FY 21-22 BUDGETED REVENUE



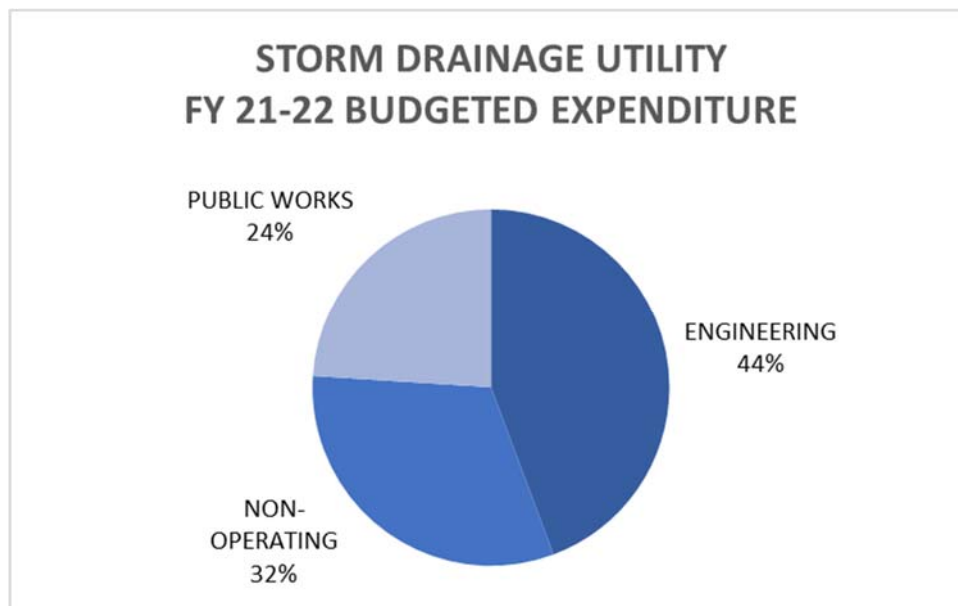
Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 157	\$ -
Rev.-Intergovernmental	\$ -	\$ -	\$ -	\$ 157	\$ -
Storm Drain Fees	\$ 484,517	\$ 504,218	\$ 483,000	\$ 483,000	\$ 498,000
Rev.-Chgs for Services	\$ 484,517	\$ 504,218	\$ 483,000	\$ 483,000	\$ 498,000
Interest On Investment	\$ 3,186	\$ 3,590	\$ -	\$ 1,500	\$ 1,000
Miscellaneous Revenue	-	-	-	500	-
Rev.-Miscellaneous	\$ 3,186	\$ 3,590	\$ -	\$ 2,000	\$ 1,000
From SDC Fund 862	\$ 400,000	\$ -	\$ -	\$ -	\$ -
From Eqpt Acq & Rep Fund-82	-	120,985	-	-	-
Rev.-Transfers In	\$ 400,000	\$ 120,985	\$ -	\$ -	\$ -
Beginning Balance	\$ 461,206	\$ 135,033	\$ 133,790	\$ 270,722	\$ 283,955
Rev.-Other Sources	\$ 461,206	\$ 135,033	\$ 133,790	\$ 270,722	\$ 283,955
<b>REVENUE</b>	<b>\$ 1,348,909</b>	<b>\$ 763,826</b>	<b>\$ 616,790</b>	<b>\$ 755,879</b>	<b>\$ 782,955</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ 82,000	\$ 81,600	\$ 64,500
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	48,000	46,600	32,500
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Unemployment	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA/PSA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ 128,200</b>	<b>\$ 97,000</b>
FTE	0.00	0.00	1.26	1.26	1.08
Computer Exp (Maint)	\$ 3,370	\$ -	\$ 1,000	\$ 1,000	\$ -
Contract Serv (Eng)	563	-	-	-	-
Contract Serv (Maint)	6,066	12,580	14,000	14,000	15,000
Merchant Card Fees	1,602	1,683	3,000	3,000	3,000
Operating Exp (Eng)	3,003	3,888	18,000	15,000	-
Operating Exp (Maint)	8,290	6,011	10,000	10,000	12,500
Op Supplies (Maint)	-	115	150	150	-
Dues & Subs (Maint)	-	-	150	-	150
Duplication	469	494	500	500	-
Ed & Trng ( Maint)	120	-	250	250	250
Uniforms (Maint)	2,642	1,038	1,000	1,000	2,500
Utility Franchise Fee	23,396	24,617	24,150	24,150	24,900
Maint/Bldg (Maint)	592	381	500	2,800	3,000
Maint/Eqpt (Maint)	1,619	1,212	1,500	1,500	1,500
Maint/Vehicles (Maint)	5,491	5,491	5,500	5,500	6,000
Mtgs & Conf (Maint)	-	54	250	250	500
Office Supplies (Eng)	41	-	-	-	-
Petroleum (Maint)	7,741	5,462	5,500	5,500	6,500
Postage	10	45	50	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 65,015</b>	<b>\$ 63,071</b>	<b>\$ 85,500</b>	<b>\$ 84,600</b>	<b>\$ 75,800</b>
Improvements (Eng)	\$ 854,881	\$ 42,056	\$ 215,000	\$ 165,000	\$ -
Vehicles (Maint)	-	92,849	-	-	15,000
<b>Exp.-Capital Outlay</b>	<b>\$ 854,881</b>	<b>\$ 134,905</b>	<b>\$ 215,000</b>	<b>\$ 165,000</b>	<b>\$ 15,000</b>
<b>PUBLIC WORKS</b>	<b>\$ 919,896</b>	<b>\$ 197,976</b>	<b>\$ 430,500</b>	<b>\$ 377,800</b>	<b>\$ 187,800</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 11,500
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	-	-	7,000
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500</b>
FTE	0.00	0.00	0.00	0.00	0.10
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 800
Computer Expense	-	-	-	-	2,500
Dept/Operating Expense	-	-	-	-	18,000
Education & Training	-	-	-	-	250
Maint/Vehicles	-	-	-	-	500
Petroleum	-	-	-	-	250
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,300</b>
Improvements	\$ -	\$ -	\$ -	\$ -	\$ 305,978
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,978</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,778</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
To General Fund	\$ 8,164	\$ 17,179	\$ 5,222	\$ 5,222	\$ -
To General Fund-Sal/Ben	137,206	142,007	-	-	-
To GIS	16,699	20,299	29,000	29,000	-
To Info System Service	10,178	11,344	10,369	10,369	30,150
To Custodial & Bldg Maint	1,260	1,677	982	982	3,476
To PERS Bond	-	-	2,551	2,551	2,100
To Eqpt Acq & Rep Fund	57,000	-	-	-	-
To Street Impro SDC Fund - 8%	-	46,000	46,000	46,000	46,000
To Wastewater-Sal/Ben	63,474	56,622	-	-	-
To Admin Services	-	-	-	-	49,485
<b>Exp.-Transfers Out</b>	<b>\$ 293,981</b>	<b>\$ 295,128</b>	<b>\$ 94,124</b>	<b>\$ 94,124</b>	<b>\$ 131,211</b>
Operating Contingency	\$ -	\$ -	\$ 17,166	\$ -	\$ 42,166
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,166</b>	<b>\$ -</b>	<b>\$ 42,166</b>
Reserve for Equipment Replac	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>
<b>NON-OPERATING</b>	<b>\$ 293,981</b>	<b>\$ 295,128</b>	<b>\$ 186,290</b>	<b>\$ 94,124</b>	<b>\$ 248,377</b>
Total Revenue	\$ 1,348,909	\$ 763,826	\$ 616,790	\$ 755,879	\$ 782,955
Total Expense	\$ 1,213,877	\$ 493,104	\$ 616,790	\$ 471,924	\$ 782,955
<b>STORM DRAINAGE UTILITY</b>	<b>\$ 135,032</b>	<b>\$ 270,722</b>	<b>\$ -</b>	<b>\$ 283,955</b>	<b>\$ -</b>



## Wastewater Utility Fund

**Fund Purpose:** The purpose of the Wastewater Utility is three-fold – the collection of wastewater, the treatment of wastewater complying with all regulatory requirements and constructing capital infrastructure projects. Depending on the time of year, 2.1 to 15.0 million gallons per day of raw sewage are treated to comply with all state and federal regulations. The City ended its contract with Jacobs Engineering (formerly CH2M Hill) for operation of the Wastewater Treatment Plant in September 2020, and now currently operates the plant with City employees. This utility also funds the operation, maintenance, and engineering required for 60 miles of sewer collection pipe.

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

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

**Summary of Public Works Operating costs:**

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

**Summary of Engineering Operating Costs:** Operating costs for the Engineering Department include a portion of salary and benefits for the 5.5 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with Engineering functions within the fund.

**Summary of Capital Projects:** Proposed Capital Projects for FY 21-22 include the following:

- \$14,000,000 for the Westside Sewer Interceptor Project (this is a loan provided by Oregon DEQ)
- \$178,000 for Small Sewer and Lateral Replacement Program. Staff is continuing to see a rise in failed sewer mains and laterals throughout the City. This is due to the age of the pipes in the ground. This program is half of what it has been in previous years due to priority projects needing to be funded at the Wastewater Treatment Plant. It is

estimated that this program funding will need to double in future years in order to adequately replace the aging infrastructure.

- Wastewater Facility Master Plan Update. As City Staff took over operations of the Wastewater Plant, it became apparent that several systems were not working properly. The Master Plan will help guide the decision making for needed/required facility improvements over the next several years.
- NPDES Discharge Permit Renewal. Oregon DEQ has informed City Staff that the City of Lebanon is in the queue for permit renewal within the next two years. The City’s current permit expired in the early 2000’s. The new permit is likely to bring more stringent discharge requirements which will likely lead to additional capital investment required at the Wastewater Treatment Plant. The Facility Master Plan Update will parallel the permit update in an effort to capture required improvements within the document.

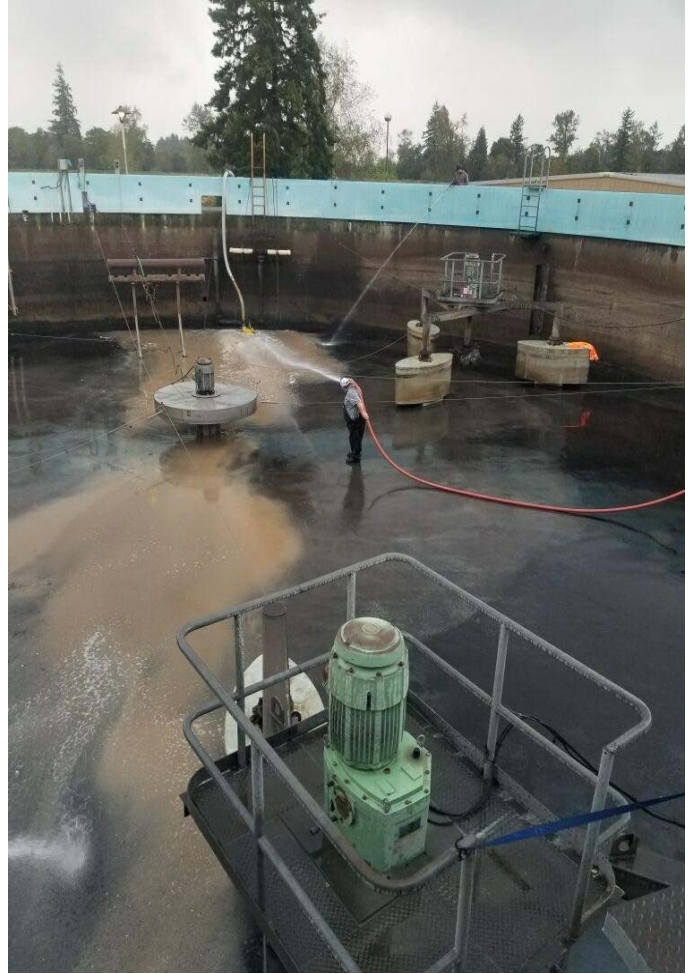
**Summary of Non-Operating Budget:** The Wastewater Fund transfers are for administrative overhead and the fund’s share of the pension obligation bonds.

Debt Service is from the 2020 refunding as shown below. The Council has approved the estimated \$14 million loan for the Westside Interceptor project, but no funds have been drawn yet; therefore, there is no re-payment schedule defined.

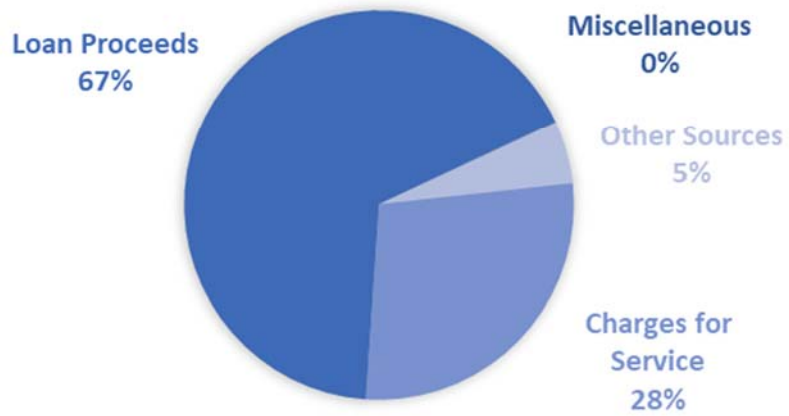
Series 2020 Refunding Issue Amount \$3,730,000			
Fiscal Year Ending	Principal	Interest	Total
2022	\$335,000	\$50,421	\$385,421
2023	340,000	45,497	385,497
2024	345,000	40,499	385,499
2025	345,000	35,427	380,427
2026	350,000	30,356	380,356
2027	355,000	25,211	380,211
2028	360,000	19,992	379,992
2029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

**Summary of Public Works Highlights FY 2022:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.





## 2013 FULL FAITH & CREDIT BOND FY 21-22 BUDGETED REVENUE





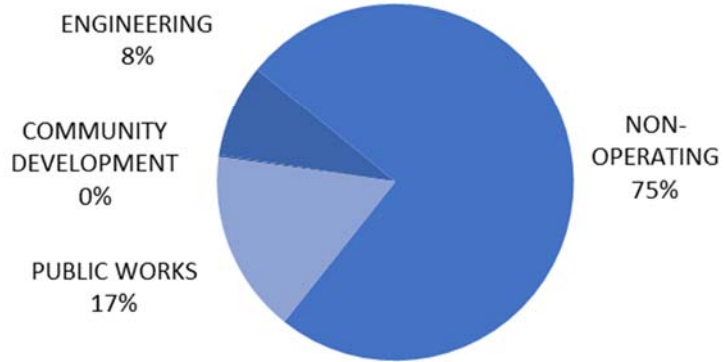
Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Taxes	\$ 254	\$ 38	\$ -	\$ -	\$ -
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 254</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 14,671	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,671</b>	<b>\$ -</b>
Sewer Penalties	\$ 41,878	\$ 29,189	\$ 30,000	\$ 500	\$ 20,000
Sewer Fees-Current	5,500,920	5,612,083	5,600,000	5,600,000	5,774,000
Sewer Use Fees	55,155	24,413	45,000	30,000	25,000
<b>Rev.-Chgs for Services</b>	<b>\$ 5,597,953</b>	<b>\$ 5,665,685</b>	<b>\$ 5,675,000</b>	<b>\$ 5,630,500</b>	<b>\$ 5,819,000</b>
Interest On Investment	\$ 39,294	\$ 60,715	\$ -	\$ 13,000	\$ 10,000
Miscellaneous Revenue	3,989	15,021	-	2,500	3,000
<b>Rev.-Miscellaneous</b>	<b>\$ 43,283</b>	<b>\$ 75,736</b>	<b>\$ -</b>	<b>\$ 15,500</b>	<b>\$ 13,000</b>
Trans In Sal/Ben funding	\$ 63,474	\$ 56,622	\$ -	\$ -	\$ -
From Eqpt Acq & Rep Fund-82	-	276,540	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 63,474</b>	<b>\$ 333,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
State Loan Funds	\$ -	\$ -	\$ 14,000,000	\$ -	\$ 14,000,000
Bond Sale Proceeds	-	-	-	3,730,000	-
Beginning Balance	2,403,778	2,868,346	2,562,982	2,623,824	1,092,997
<b>Rev.-Other Sources</b>	<b>\$ 2,403,778</b>	<b>\$ 2,868,346</b>	<b>\$ 16,562,982</b>	<b>\$ 6,353,824</b>	<b>\$ 15,092,997</b>
<b>REVENUE</b>	<b>\$ 8,108,742</b>	<b>\$ 8,942,967</b>	<b>\$ 22,237,982</b>	<b>\$ 12,014,495</b>	<b>\$ 20,924,997</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 26,500
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	-	-	14,500
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,000</b>
FTE	0.00	0.00	0.00	0.00	0.41
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,000</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ 115,184	\$ 157,855	\$ 646,000	\$ 907,000	\$ 641,500
Overtime	799	434	4,000	16,000	28,000
Cash In Comp	-	-	-	2,200	-
Fringe Benefits - Budget	117	19	395,000	618,000	441,500
FICA	8,707	11,920	-	-	-
Unemployment	387	13,577	-	-	-
PERS	23,972	38,106	-	-	-
Workers Compensation	4,170	324	-	-	-
Insurance - Health	26,090	18,383	-	-	-
Insurance - HRA/PSA	12,538	15,000	-	-	-
Insurance - Life/LTD	121	172	-	-	-
Insurance - Disability	330	420	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 192,415</b>	<b>\$ 256,210</b>	<b>\$ 1,045,000</b>	<b>\$ 1,543,200</b>	<b>\$ 1,111,000</b>
FTE	3.00	3.00	8.39	14.22	10.10
Advertising	\$ 2,511	\$ 1,750	\$ 5,000	\$ 1,400	\$ 2,000
Communication	29	-	1,000	1,000	-
Computer Exp	14,048	5,732	16,500	17,333	-
Contract Services	1,159,217	1,333,630	1,460,500	926,000	250,000
Merchant Card Fees	31,980	33,689	40,000	34,000	40,000
Dept/Operating Expense	77,142	178,434	70,000	200,000	222,500
Operating Exp	36,642	34,041	48,500	27,000	-
Op Supplies	378	542	1,750	1,050	-
Dues & Subs	125	1,646	1,900	1,800	600
Duplication	23,193	24,565	25,000	25,000	25,000
Education & Training	1,795	1,544	6,500	6,500	8,500
Insurance	49,920	59,171	78,696	78,500	83,000
Ins Repair & Deduct	-	12	-	-	-
Uniforms	3,373	1,595	2,700	2,700	6,400
Utility Franchise Fee	268,477	275,391	290,000	280,000	288,700
Maint/Bldg	3,729	1,579	2,000	4,500	39,500
Maint/Eqpt	9,353	1,589	2,000	1,500	6,000
Maint/Vehicles	35,683	21,866	22,200	22,200	27,500
Meetings & Conferences	509	76	7,500	3,000	4,500
Off Supplies	936	780	1,450	1,250	2,700
Petroleum	8,589	5,484	23,800	14,800	11,500
Postage	516	1,942	900	-	-
Utilities	3,434	3,799	4,500	4,000	3,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ 1,731,579</b>	<b>\$ 1,988,857</b>	<b>\$ 2,112,396</b>	<b>\$ 1,653,533</b>	<b>\$ 1,021,900</b>
Improvements	\$ 208,776	\$ 202,830	\$ 240,000	\$ 800,000	\$ 1,233,559
Office Eqpt	-	2,385	3,000	-	-
Other Eqpt	675	-	1,500	1,500	10,000
Vehicles	-	66,137	250,000	250,000	80,000
<b>Exp.-Capital Outlay</b>	<b>\$ 209,451</b>	<b>\$ 271,352</b>	<b>\$ 494,500</b>	<b>\$ 1,051,500</b>	<b>\$ 1,323,559</b>
<b>PUBLIC WORKS</b>	<b>\$ 2,133,445</b>	<b>\$ 2,516,419</b>	<b>\$ 3,651,896</b>	<b>\$ 4,248,233</b>	<b>\$ 3,456,459</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 217,000
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	-	-	133,500
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,500</b>
FTE	0.00	0.00	0.00	0.00	2.50
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Communications	-	-	-	-	250
Computer Expense	-	-	-	-	12,000
Contract Services	443,440	871,588	900,000	1,200,000	1,125,000
Dept/Operating Expense	-	-	-	-	19,500
Dues & Subscription	-	-	-	-	1,500
Education & Training	-	-	-	-	3,000
Uniform	-	-	-	-	500
Maint/Equipment	-	-	-	-	500
Maint/Vehicles	-	-	-	-	2,000
Meetings & Conferences	-	-	-	-	3,500
Office Supplies	-	-	-	-	500
Petroleum	-	-	-	-	1,800
<b>Exp.-Materials &amp; Services</b>	<b>\$ 443,440</b>	<b>\$ 871,588</b>	<b>\$ 900,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,172,550</b>
Improvements	\$ 179,150	\$ 452,428	\$ 890,000	\$ 143,500	\$ 240,000
Office Equipment	-	-	-	-	1,500
Other Equipment	-	-	-	-	7,500
<b>Exp.-Capital Outlay</b>	<b>\$ 179,150</b>	<b>\$ 452,428</b>	<b>\$ 890,000</b>	<b>\$ 143,500</b>	<b>\$ 249,000</b>
<b>ENGINEERING</b>	<b>\$ 622,590</b>	<b>\$ 1,324,016</b>	<b>\$ 1,790,000</b>	<b>\$ 1,343,500</b>	<b>\$ 1,772,050</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Improvements (Eng)	\$ 57,645	\$ 29,747	\$ 15,215,000	\$ 450,000	\$ 14,200,000
<b>Exp.-Capital Projects</b>	<b>\$ 57,645</b>	<b>\$ 29,747</b>	<b>\$ 15,215,000</b>	<b>\$ 450,000</b>	<b>\$ 14,200,000</b>
To General Fund	\$ 87,503	\$ 143,170	\$ 150,727	\$ 150,727	\$ -
To General Fund-Sal/Ben	718,551	719,484	-	-	-
To Debt Service	677,700	679,375	402,000	402,000	401,700
To GIS	66,670	81,041	116,000	116,000	-
To Info System Service	59,374	72,000	66,493	66,493	244,450
To Custodial & Bldg Maint	6,680	8,883	9,440	9,440	27,113
To PERS Bond	22,179	22,225	20,561	20,561	24,310
To Eqpt Acq & Rep Fund	90,000	-	-	-	-
To Water Sal/Ben	4,467	4,994	-	-	-
To Cust/Maint-Sal/Ben	23,494	24,933	-	-	-
To Streets Sal/Ben 558	-	26,819	-	-	-
To Admin Services	-	-	-	-	372,485
<b>Exp.-Transfers Out</b>	<b>\$ 1,756,618</b>	<b>\$ 1,782,924</b>	<b>\$ 765,221</b>	<b>\$ 765,221</b>	<b>\$ 1,070,058</b>
Bond Principal	\$ 42,658	\$ 44,588	\$ 47,229	\$ 778,852	\$ 335,000
Prin-2000 Issue	445,000	460,000	235,000	3,170,000	-
<b>Exp.-Debt Service Principal</b>	<b>\$ 487,658</b>	<b>\$ 504,588</b>	<b>\$ 282,229</b>	<b>\$ 3,948,852</b>	<b>\$ 335,000</b>
Bond Interest	\$ 20,994	\$ 18,838	\$ 15,964	\$ 31,590	\$ 50,430
Int-2000 Issue	161,450	143,650	125,250	74,802	-
Issuance Costs	-	-	-	59,300	-
<b>Exp.-Debt Service Interest</b>	<b>\$ 182,444</b>	<b>\$ 162,488</b>	<b>\$ 141,214</b>	<b>\$ 165,692</b>	<b>\$ 50,430</b>
Operating Contingency	\$ -	\$ -	\$ 237,042	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,042</b>	<b>\$ -</b>	<b>\$ -</b>
Reserve for Equipment Replac	\$ -	\$ -	\$ 125,000	\$ -	\$ -
Res For Debt Service	-	-	30,380	-	-
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,380</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING</b>	<b>\$ 2,484,365</b>	<b>\$ 2,479,747</b>	<b>\$ 16,796,086</b>	<b>\$ 5,329,765</b>	<b>\$ 15,655,488</b>
Total Revenue	\$ 8,108,742	\$ 8,942,967	\$ 22,237,982	\$ 12,014,495	\$ 20,924,997
Total Expense	\$ 5,240,400	\$ 6,320,182	\$ 22,237,982	\$ 10,921,498	\$ 20,924,997
<b>WASTEWATER UTILITY</b>	<b>\$ 2,868,342</b>	<b>\$ 2,622,785</b>	<b>\$ -</b>	<b>\$ 1,092,997</b>	<b>\$ -</b>

## WASTEWATER UTILITY FY 21-22 BUDGETED EXPENDITURE



## Motel Tax Fund

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

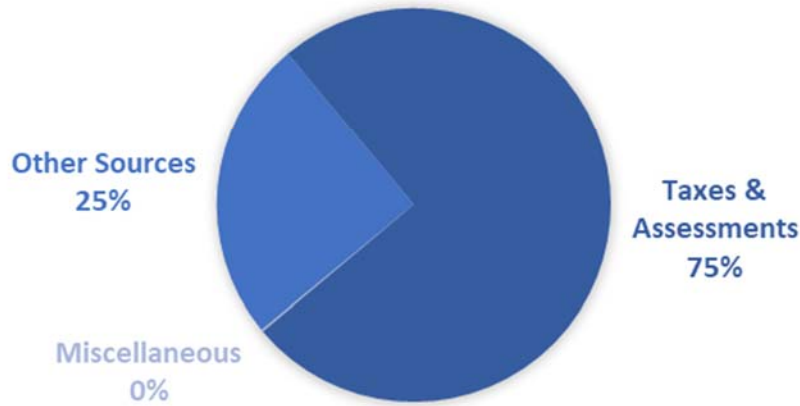
**Summary of Major Revenue Sources:** Revenue is from collection of transient room tax from all local hotels, motels and other overnight lodging establishments including the City owned RV park.

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

**Summary of Non-Operating Costs:** This fund is repaying an internal loan used to build Strawberry Plaza. Costs include a transfer for administrative services.

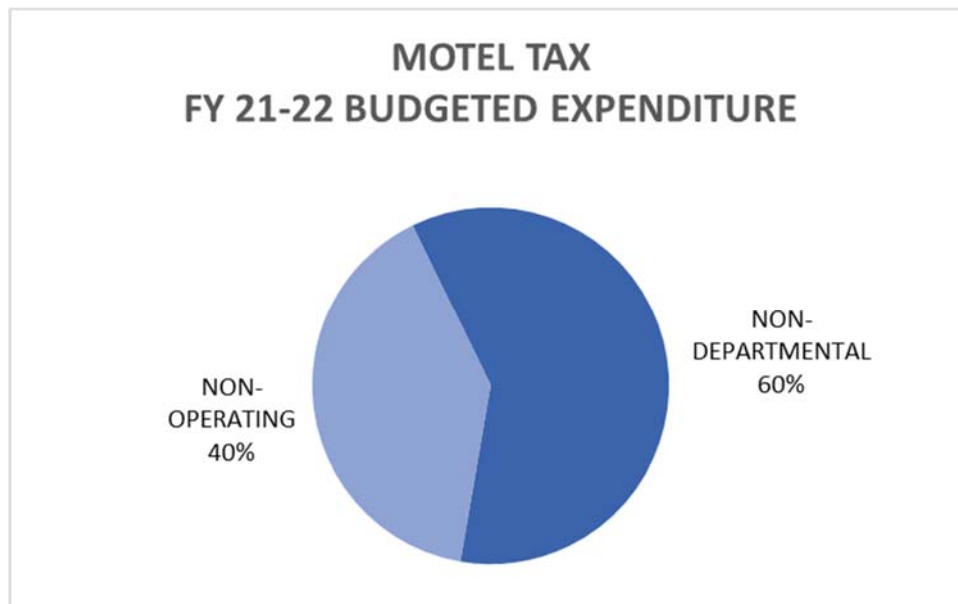


## MOTEL TAX FY 21-22 BUDGETED REVENUE



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Motel Room Tax	\$ 333,723	\$ 258,364	\$ 85,000	\$ 150,000	\$ 200,000
County Motel Room Tax	-	-	28,334	50,000	-
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 333,723</b>	<b>\$ 258,364</b>	<b>\$ 113,334</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
Interest On Investment	\$ 3,286	\$ 1,619	\$ -	\$ 500	\$ 500
Miscellaneous Revenue	-	353	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 3,286</b>	<b>\$ 1,972</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
Beginning Balance	\$ 190,358	\$ 128,826	\$ 40,750	\$ 39,169	\$ 66,419
<b>Rev.-Other Sources</b>	<b>\$ 190,358</b>	<b>\$ 128,826</b>	<b>\$ 40,750</b>	<b>\$ 39,169</b>	<b>\$ 66,419</b>
<b>REVENUE</b>	<b>\$ 527,367</b>	<b>\$ 389,162</b>	<b>\$ 154,084</b>	<b>\$ 239,669</b>	<b>\$ 266,919</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Contract Services	\$ 100,650	\$ 88,750	\$ 63,750	\$ 63,750	\$ 85,000
Dept/Operating Expense	67,905	68,461	28,334	47,500	-
City Grants	-	-	-	-	75,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 168,555</b>	<b>\$ 157,211</b>	<b>\$ 92,084</b>	<b>\$ 111,250</b>	<b>\$ 160,000</b>
Improvements	\$ 122,988	\$ 130,781	\$ -	\$ -	\$ -
<b>Exp.-Capital Outlay</b>	<b>\$ 122,988</b>	<b>\$ 130,781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 291,543</b>	<b>\$ 287,992</b>	<b>\$ 92,084</b>	<b>\$ 111,250</b>	<b>\$ 160,000</b>
To SDC-Parks	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 48,940
To Admin Services	45,000	-	-	-	15,930
<b>Exp.-Transfers Out</b>	<b>\$ 107,000</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 64,870</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 42,049
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,049</b>
<b>NON-OPERATING</b>	<b>\$ 107,000</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 106,919</b>
Total Revenue	\$ 527,367	\$ 389,162	\$ 154,084	\$ 239,669	\$ 266,919
Total Expense	\$ 398,543	\$ 349,992	\$ 154,084	\$ 173,250	\$ 266,919
<b>MOTEL TAX</b>	<b>\$ 128,824</b>	<b>\$ 39,170</b>	<b>\$ -</b>	<b>\$ 66,419</b>	<b>\$ -</b>





## Building Fund

**Purpose of the Fund:** The Building Fund accounts for the costs of Building Contract Services and development permit processing for the organization.

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

### Summary of Operating Costs:

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

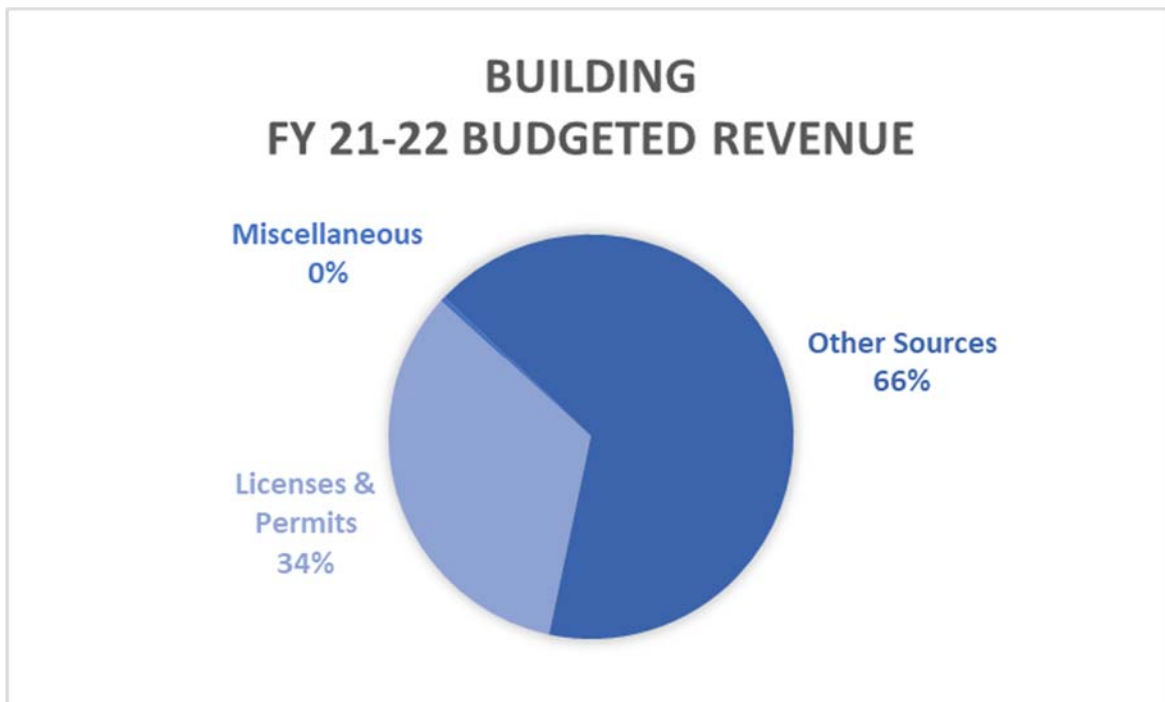
### Highlights for FY 2022:

- The Building Services team will be focusing on processing the large volume of building permit request for new development within the City. The Building Services team will also be working with the State on the transition to a new permitting module through the State e-permitting system.

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

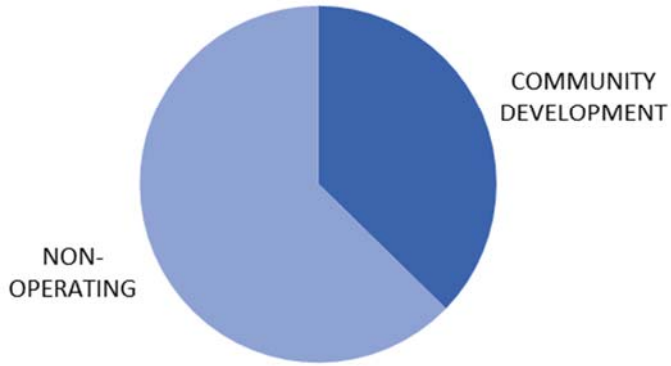


Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Bldg Permits & Fees	\$ 244,107	\$ 469,723	\$ 250,000	\$ 400,000	\$ 300,000
Rev.-Licenses & Permits	\$ 244,107	\$ 469,723	\$ 250,000	\$ 400,000	\$ 300,000
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 6,250	\$ -
Rev.-Intergovernmental	\$ -	\$ -	\$ -	\$ 6,250	\$ -
Interest On Investment	\$ 11,592	\$ 10,894	\$ -	\$ 4,500	\$ 3,500
Miscellaneous Revenue	-	-	-	12	-
Rev.-Miscellaneous	\$ 11,592	\$ 10,894	\$ -	\$ 4,512	\$ 3,500
From North Gateway URD	\$ -	\$ 28,843	\$ -	\$ -	\$ -
Rev.-Transfers In	\$ -	\$ 28,843	\$ -	\$ -	\$ -
Beginning Balance	\$ 608,836	\$ 494,376	\$ 397,310	\$ 595,107	\$ 594,801
Rev.-Other Sources	\$ 608,836	\$ 494,376	\$ 397,310	\$ 595,107	\$ 594,801
<b>REVENUE</b>	<b>\$ 864,535</b>	<b>\$ 1,003,836</b>	<b>\$ 647,310</b>	<b>\$ 1,005,869</b>	<b>\$ 898,301</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ 100,000	\$ 103,000	\$ 101,500
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	59,000	58,300	54,000
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Def. Comp Match	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,000</b>	<b>\$ 161,300</b>	<b>\$ 155,500</b>
FTE	0.00	0.00	1.34	1.34	1.26
Contract Services	\$ 94,788	\$ 99,576	\$ 120,000	\$ 120,000	\$ 120,000
Merchant Card Fees	9,999	5,359	20,000	10,000	20,000
Dept/Operating Expense	26,311	36,439	37,000	36,000	35,000
Education & Training	-	40	1,500	1,500	1,500
Meetings & Conferences	-	-	-	-	1,000
Office Supplies	195	-	-	-	2,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 131,293</b>	<b>\$ 141,414</b>	<b>\$ 178,500</b>	<b>\$ 167,500</b>	<b>\$ 179,500</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>\$ 131,293</b>	<b>\$ 141,414</b>	<b>\$ 337,500</b>	<b>\$ 328,800</b>	<b>\$ 335,000</b>
To General Fund	\$ 198,327	\$ 217,314	\$ 20,702	\$ 20,702	\$ -
To Admin Services	-	-	-	-	32,330
To Info System Service	39,256	48,294	56,730	56,730	47,210
To Custodial & Bldg Maint	1,282	1,706	1,699	1,699	6,950
To PERS Bond	-	-	3,137	3,137	3,090
<b>Exp.-Transfers Out</b>	<b>\$ 238,865</b>	<b>\$ 267,314</b>	<b>\$ 82,268</b>	<b>\$ 82,268</b>	<b>\$ 89,580</b>
Operating Contingency	\$ -	\$ -	\$ 227,542	\$ -	\$ 473,721
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,542</b>	<b>\$ -</b>	<b>\$ 473,721</b>
<b>NON-OPERATING</b>	<b>\$ 238,865</b>	<b>\$ 267,314</b>	<b>\$ 309,810</b>	<b>\$ 82,268</b>	<b>\$ 563,301</b>
Total Revenue	\$ 864,535	\$ 1,003,836	\$ 647,310	\$ 1,005,869	\$ 898,301
Total Expense	\$ 370,158	\$ 408,728	\$ 647,310	\$ 411,068	\$ 898,301
<b>BUILDING INSPECTION</b>	<b>\$ 494,377</b>	<b>\$ 595,108</b>	<b>\$ -</b>	<b>\$ 594,801</b>	<b>\$ -</b>

**BUILDING  
FY 21-22 BUDGETED EXPENDITURE**



## Park Operations Fund

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

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

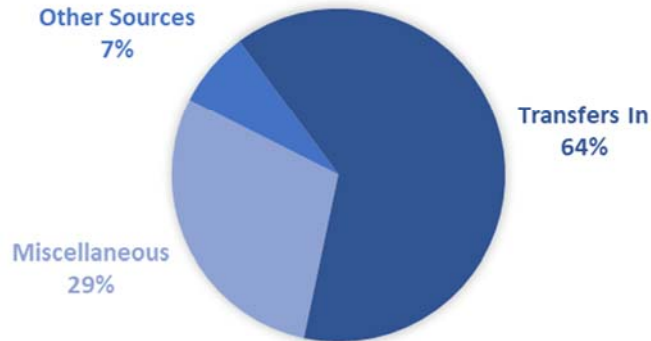
**Summary of Operating Costs:** Operating Costs for the Public Works Department include a portion of salary and benefits for the 4.3 personnel, contract services for temporary employees, proprietary software licensing, emergency management expenses, and additional materials and services associated with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

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

**Highlights for FY 2022:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal.



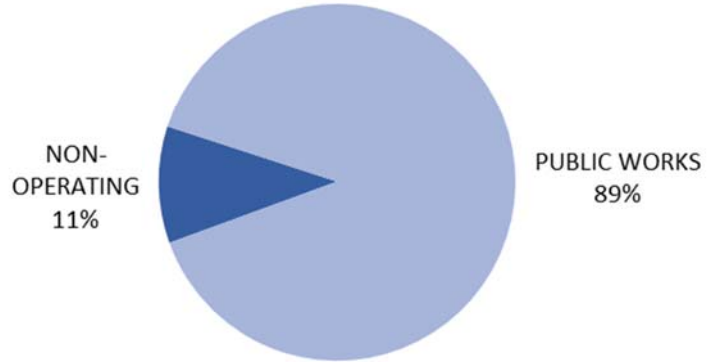
## PARK OPERATIONS FY 21-22 BUDGETED REVENUE



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
State Tourism Tax	\$ 1,051	\$ 597	\$ -	\$ -	\$ -
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 1,051</b>	<b>\$ 597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 1,719	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,719</b>	<b>\$ -</b>
Cheadle Lake Park Fees	\$ 25,100	\$ -	\$ 15,000	\$ -	\$ 10,000
Camping Fees - Monthly	43,221	17,739	50,000	3,200	30,000
Camping Fees	51,190	48,687	30,000	95,844	60,000
Shelter Rental Fees	10,310	5,898	5,000	7,500	9,000
Donations	16,000	100,010	-	-	-
Dump Station Donations	11,855	12,755	9,500	9,500	11,000
School Dst. Landscape Maint.	-	-	150,000	150,000	155,000
Interest On Investment	3,501	2,821	-	1,000	1,000
Miscellaneous Revenue	20	216	-	600	-
<b>Rev.-Miscellaneous</b>	<b>\$ 161,197</b>	<b>\$ 188,126</b>	<b>\$ 259,500</b>	<b>\$ 267,644</b>	<b>\$ 276,000</b>
From General Fund	\$ -	\$ -	\$ 495,722	\$ 495,722	\$ 601,845
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,722</b>	<b>\$ 495,722</b>	<b>\$ 601,845</b>
Beginning Balance	\$ 206,347	\$ 112,876	\$ 74,426	\$ 123,001	\$ 70,540
<b>Rev.-Other Sources</b>	<b>\$ 206,347</b>	<b>\$ 112,876</b>	<b>\$ 74,426</b>	<b>\$ 123,001</b>	<b>\$ 70,540</b>
<b>REVENUE</b>	<b>\$ 368,595</b>	<b>\$ 301,599</b>	<b>\$ 829,648</b>	<b>\$ 888,086</b>	<b>\$ 948,385</b>



# PARK OPERATIONS FY 21-22 BUDGETED EXPENDITURE



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ 190,000	\$ 182,400	\$ 195,500
Overtime	-	-	1,500	-	2,000
Fringe Benefits - Budget	-	-	134,000	128,000	136,500
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Def. Comp Match	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,500</b>	<b>\$ 310,400</b>	<b>\$ 334,000</b>
FTE	0.00	0.00	1.34	1.34	1.26
Advertising	\$ 993	\$ -	\$ 750	\$ 750	\$ 500
Contract Services	52,909	52,675	91,000	91,000	65,000
Merchant Card Fees	216	-	-	-	-
Dept/Operating Expense	17,289	27,738	74,000	74,000	91,000
Dues & Subscription	-	-	-	-	750
Education & Training	-	-	1,500	1,500	2,500
Uniform	-	-	3,500	3,500	-
Maint/Building	15,490	1,939	29,000	32,000	29,000
Maint/Equipment	-	-	6,500	6,500	8,500
Maint/Vehicles	220	-	17,000	17,000	15,000
Petroleum	-	-	15,000	15,000	1,990
Utilities	28,985	19,445	260,000	260,000	265,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 116,102</b>	<b>\$ 101,797</b>	<b>\$ 498,250</b>	<b>\$ 501,250</b>	<b>\$ 479,240</b>
Improvements	\$ 58,295	\$ 5,405	\$ -	\$ -	\$ -
Vehicles	-	-	-	-	35,000
<b>Exp.-Capital Outlay</b>	<b>\$ 58,295</b>	<b>\$ 5,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>
<b>PUBLIC WORKS</b>	<b>\$ 174,397</b>	<b>\$ 107,202</b>	<b>\$ 823,750</b>	<b>\$ 811,650</b>	<b>\$ 848,240</b>
To PERS Bond - 320	\$ -	\$ -	\$ 5,898	\$ 5,898	\$ -
To Eqpt Acq & Rep Fund	50,000	15,000	-	-	-
To Info System Service	-	-	-	-	22,105
To Admin Services	-	-	-	-	72,510
To PERS Bond - 320	-	-	-	-	5,530
<b>Exp.-Transfers Out</b>	<b>\$ 50,000</b>	<b>\$ 15,000</b>	<b>\$ 5,898</b>	<b>\$ 5,898</b>	<b>\$ 100,145</b>
<b>NON-OPERATING</b>	<b>\$ 50,000</b>	<b>\$ 15,000</b>	<b>\$ 5,898</b>	<b>\$ 5,898</b>	<b>\$ 100,145</b>
Total Revenue	\$ 368,595	\$ 301,599	\$ 829,648	\$ 888,086	\$ 948,385
Total Expense	\$ 224,397	\$ 122,202	\$ 829,648	\$ 817,548	\$ 948,385
<b>PARK OPERATIONS</b>	<b>\$ 144,198</b>	<b>\$ 179,397</b>	<b>\$ -</b>	<b>\$ 70,538</b>	<b>\$ -</b>



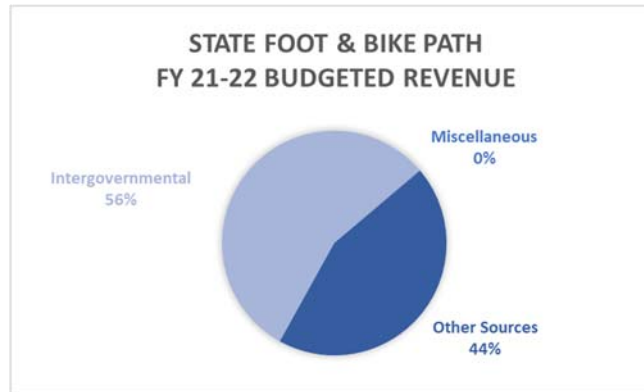
## State Foot and Bike Path Fund

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

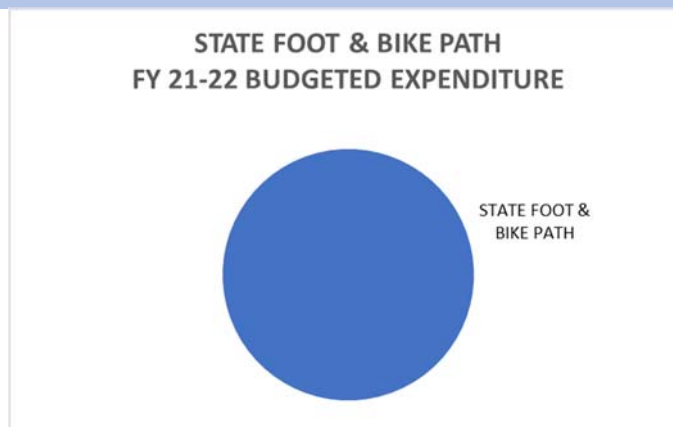
**Summary of Major Revenue Sources:** The revenue source is state revenue share of the gas tax.

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





Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
State Highway Revenue	\$ 12,334	\$ 8,971	\$ 6,000	\$ 8,500	\$ 12,998
Rev.-Intergovernmental	\$ 12,334	\$ 8,971	\$ 6,000	\$ 8,500	\$ 12,998
Interest On Investment	\$ 704	\$ 923	\$ -	\$ 20	\$ 20
Rev.-Miscellaneous	\$ 704	\$ 923	\$ -	\$ 20	\$ 20
Beginning Balance	\$ 28,781	\$ 41,819	\$ -	\$ 1,791	\$ 10,311
Rev.-Other Sources	\$ 28,781	\$ 41,819	\$ -	\$ 1,791	\$ 10,311
<b>REVENUE</b>	<b>\$ 41,819</b>	<b>\$ 51,713</b>	<b>\$ 6,000</b>	<b>\$ 10,311</b>	<b>\$ 23,329</b>
Improvements (Eng)	\$ -	\$ 49,922	\$ 6,000	\$ -	\$ 23,329
Exp.-Capital Outlay	\$ -	\$ 49,922	\$ 6,000	\$ -	\$ 23,329
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ 49,922</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 23,329</b>
Total Revenue	\$ 41,819	\$ 51,713	\$ 6,000	\$ 10,311	\$ 23,329
Total Expense	\$ -	\$ 49,922	\$ 6,000	\$ -	\$ 23,329
STATE FOOT & BIKE PATH	\$ 41,819	\$ 1,791	\$ -	\$ 10,311	\$ -



## Engineering Development Review Fund

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

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

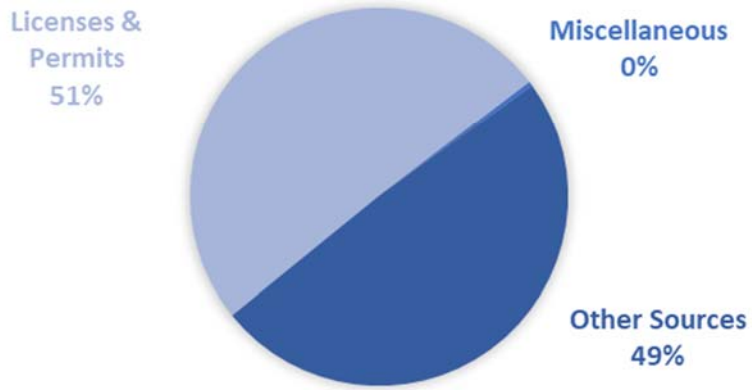
**Summary of Major Revenue Sources:** Revenue for this fund is from fees paid by developers for public infrastructure plan review.

**Summary of Operating Costs:** Operating Costs include a portion of salary and benefits for the personnel assigned to Development Review, contract services, and additional materials and services associated with Engineering functions within the fund.

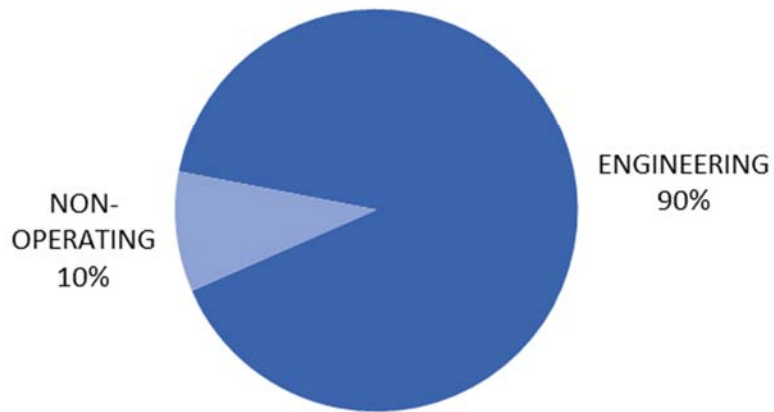
**Summary of Non-Operating Costs:** The cost are transfers to the internal services fund and pension bond fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Development Review Fee	\$ 8,527	\$ 31,819	\$ 12,000	\$ 17,000	\$ 15,000
Public Imp Apps Fees	44,818	73,010	45,000	75,000	60,000
Right Of Way Permits	4,757	7,006	-	5,500	5,000
<b>Rev.-Licenses &amp; Permits</b>	<b>\$ 58,102</b>	<b>\$ 111,835</b>	<b>\$ 57,000</b>	<b>\$ 97,500</b>	<b>\$ 80,000</b>
Interest On Investment	\$ 2,290	\$ 2,401	\$ -	\$ 750	\$ 600
Miscellaneous Revenue	-	-	-	4,447	-
<b>Rev.-Miscellaneous</b>	<b>\$ 2,290</b>	<b>\$ 2,401</b>	<b>\$ -</b>	<b>\$ 5,197</b>	<b>\$ 600</b>
Beginning Balance	\$ 119,217	\$ 115,257	\$ 93,884	\$ 120,086	\$ 77,938
<b>Rev.-Other Sources</b>	<b>\$ 119,217</b>	<b>\$ 115,257</b>	<b>\$ 93,884</b>	<b>\$ 120,086</b>	<b>\$ 77,938</b>
<b>REVENUE</b>	<b>\$ 179,609</b>	<b>\$ 229,493</b>	<b>\$ 150,884</b>	<b>\$ 222,783</b>	<b>\$ 158,538</b>

### ENGINEERING DEVELOPMENT REVIEW FY 21-22 BUDGETED REVENUE



### ENGINEERING DEVELOPMENT REVIEW FY 21-22 BUDGETED EXPENDITURE



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ -	\$ -	\$ 72,000	\$ 72,750	\$ 74,000
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	43,000	42,500	45,000
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 115,250</b>	<b>\$ 119,000</b>
FTE	0.00	0.00	0.81	0.81	1.26
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 500
Contract Services	-	6,278	15,000	16,708	15,000
Dept/Operating Expense	521	21,807	8,000	4,500	8,000
Education & Training	-	-	-	-	250
Office Supplies	-	-	-	-	100
Petroleum	-	-	-	-	400
<b>Exp.-Materials &amp; Services</b>	<b>\$ 521</b>	<b>\$ 28,085</b>	<b>\$ 23,000</b>	<b>\$ 21,208</b>	<b>\$ 24,250</b>
<b>ENGINEERING</b>	<b>\$ 521</b>	<b>\$ 28,085</b>	<b>\$ 138,000</b>	<b>\$ 136,458</b>	<b>\$ 143,250</b>
To General Fund-Sal/Ben	\$ 58,340	\$ 76,372	\$ -	\$ -	\$ -
To Custodial & Bldg Maint	402	534	941	941	-
To Admin Services	-	-	-	-	10,590
To Info System Service	5,089	4,416	5,181	5,181	2,110
To PERS Bond	-	-	2,265	2,265	2,250
<b>Exp.-Transfers Out</b>	<b>\$ 63,831</b>	<b>\$ 81,322</b>	<b>\$ 8,387</b>	<b>\$ 8,387</b>	<b>\$ 14,950</b>
Operating Contingency	\$ -	\$ -	\$ 4,497	\$ -	\$ 338
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,497</b>	<b>\$ -</b>	<b>\$ 338</b>
<b>NON-OPERATING</b>	<b>\$ 63,831</b>	<b>\$ 81,322</b>	<b>\$ 12,884</b>	<b>\$ 8,387</b>	<b>\$ 15,288</b>
Total Revenue	\$ 179,609	\$ 229,493	\$ 150,884	\$ 222,783	\$ 158,538
Total Expense	\$ 64,352	\$ 109,407	\$ 150,884	\$ 144,845	\$ 158,538
<b>ENG DEVELOPMENT REVIEW</b>	<b>\$ 115,257</b>	<b>\$ 120,086</b>	<b>\$ -</b>	<b>\$ 77,938</b>	<b>\$ -</b>

## Streets Fund

**Purpose of the Fund:** The Streets Fund primary functions include operations and maintenance of the City's transportation system of all types. Pavement management and street restoration include graveling and grading of streets and alleys, street and curb repair and patching, sidewalk repairs, and in some cases replacement. The Street section of the Public Works Department is also responsible for repair and maintenance of all traffic signing and traffic striping, which includes painting of crosswalks, stop bars, center line stripe, numerous miles of yellow curb, lane dividers, fog lines and bike lanes, and many other legends and delineators. The Streets staff also mows along many City rights-of-way, picks up trash throughout the City (including dead animals), clean streets by sweeping and flushing, trim and remove trees in the right-of-way, and builds and maintains facilities and buildings throughout the City. Engineering staff have responsibility to design and oversee street improvement projects.

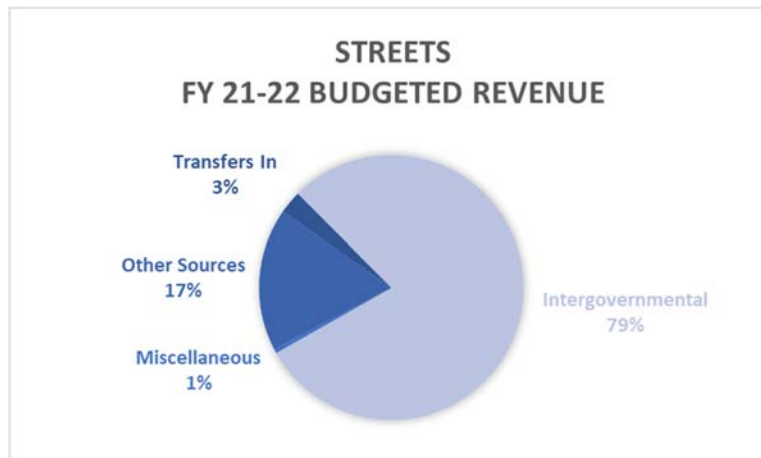
**Summary of Major Revenue Sources:** Revenue for this fund is from state revenue share of gas tax. The General Fund also contributes toward the cost of streetlights.

### Summary of Operating Costs:

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

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

**Highlights for FY 2022:** We do not anticipate any substantial changes as we move into the next fiscal year; maintenance will continue as normal. Engineering costs have previously been included in the total budget; they have been broken out into a separate department for this budget.



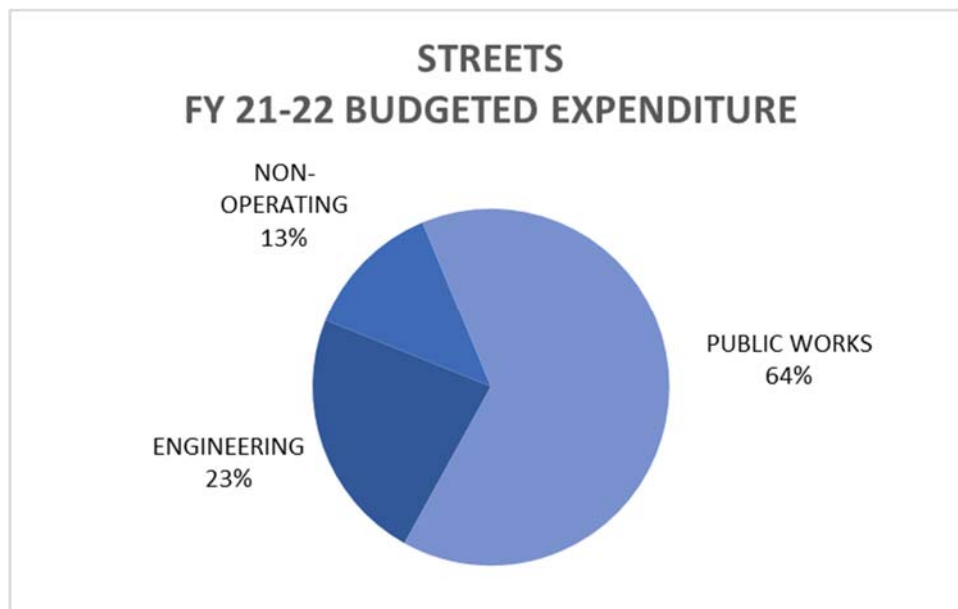
Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Valley Landfills	\$ 800	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Licenses &amp; Permits</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 91	\$ -
St Dept Of Trans	1,221,036	1,156,341	1,000,000	1,165,000	1,286,775
<b>Rev.-Intergovernmental</b>	<b>\$ 1,221,036</b>	<b>\$ 1,156,341</b>	<b>\$ 1,000,000</b>	<b>\$ 1,165,091</b>	<b>\$ 1,286,775</b>
Rev From Rented Prop	\$ 8,800	\$ 7,285	\$ -	\$ 3,200	\$ -
Interest On Investment	5,686	4,420	-	1,300	1,000
Miscellaneous Revenue	7,995	7,518	7,500	7,500	7,500
<b>Rev.-Miscellaneous</b>	<b>\$ 22,481</b>	<b>\$ 19,223</b>	<b>\$ 7,500</b>	<b>\$ 12,000</b>	<b>\$ 8,500</b>
Trans In Sal/Ben funding	\$ 11,953	\$ 7,747	\$ 2,000	\$ 1,866	\$ -
From General Fund	45,000	45,000	45,000	45,000	45,000
From 430/470 Sal/Ben	-	53,638	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 56,953</b>	<b>\$ 106,385</b>	<b>\$ 47,000</b>	<b>\$ 46,866</b>	<b>\$ 45,000</b>
Beginning Balance	\$ 237,834	\$ 474,152	\$ 134,248	\$ 240,884	\$ 282,314
<b>Rev.-Other Sources</b>	<b>\$ 237,834</b>	<b>\$ 474,152</b>	<b>\$ 134,248</b>	<b>\$ 240,884</b>	<b>\$ 282,314</b>
<b>REVENUE</b>	<b>\$ 1,539,104</b>	<b>\$ 1,756,101</b>	<b>\$ 1,188,748</b>	<b>\$ 1,464,841</b>	<b>\$ 1,622,589</b>

Salaries	\$ 186,007	\$ 246,537	\$ 393,000	\$ 382,200	\$ 341,000
Overtime	1,157	547	4,400	1,000	-
Cash in Comp	-	-	-	1,200	-
Fringe Benefits - Budget	146	29	259,000	246,500	228,250
FICA	14,100	18,606	-	-	-
Unemployment	429	29,953	-	-	-
PERS	35,426	55,267	-	-	-
Def. Comp Match	-	-	-	-	-
Workers Compensation	8,674	1,537	-	-	-
Insurance - Health	54,106	43,607	-	-	-
Insurance - HRA	18,807	24,000	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	192	242	-	-	-
Insurance - Disability	613	712	-	-	-
Legal Benefit	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Personal Services</b>	<b>\$ 319,657</b>	<b>\$ 421,037</b>	<b>\$ 656,400</b>	<b>\$ 630,900</b>	<b>\$ 569,250</b>
FTE	3.00	4.00	5.57	5.57	4.96

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Contract Services	47,062	55,563	65,000	65,000	65,000
Dept/Operating Expense	44,838	24,508	58,520	58,200	59,000
Education & Training	1,463	551	2,500	2,500	2,500
Street Lights	167,768	189,903	139,873	160,000	135,000
Insurance	47,704	58,671	78,171	74,643	82,500
Uniform	3,726	1,750	2,500	2,500	2,700
Maint/Building	4,021	724	4,000	7,000	4,500
Maint/Equipment	4,371	2,866	3,000	3,000	5,500
Maint/Vehicles	15,241	15,202	18,000	18,000	18,000
Meetings & Conferences	86	-	1,500	1,500	1,500
Office Supplies	569	212	800	800	800
Petroleum	23,695	20,256	20,000	20,000	25,000
Utilities	12,813	3,059	15,000	15,000	15,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 373,357</b>	<b>\$ 373,265</b>	<b>\$ 408,864</b>	<b>\$ 428,143</b>	<b>\$ 418,000</b>
Improvements	\$ -	\$ 385,733	\$ -	\$ -	\$ 35,000
Vehicles	-	16,111	-	-	21,500
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ 401,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,500</b>
<b>PUBLIC WORKS</b>	<b>\$ 693,014</b>	<b>\$ 1,196,146</b>	<b>\$ 1,065,264</b>	<b>\$ 1,059,043</b>	<b>\$ 1,043,750</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 19,500
Overtime	-	-	-	-	-
Fringe Benefits - Budget	-	-	-	-	11,250
FICA	-	-	-	-	-
Unemployment	-	-	-	-	-
PERS	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Insurance - Health	-	-	-	-	-
Insurance - HRA	-	-	-	-	-
Insurance - Life	-	-	-	-	-
Insurance - Life/LTD	-	-	-	-	-
Insurance - Disability	-	-	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,750</b>
FTE	0.00	0.00	0.00	0.00	0.20
Improvements	\$ -	\$ -	\$ -	\$ -	\$ 342,676
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,676</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,426</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
To General Fund	\$ 7,841	\$ 8,868	\$ 27,476	\$ 27,476	\$ -
To General Fund-Sal/Ben	243,094	190,017	-	-	-
To Info System Service	18,660	16,191	14,247	14,247	30,555
To Custodial & Bldg Maint	2,604	3,464	3,927	3,927	11,818
To PERS Bond	11,248	10,597	12,834	12,834	10,750
To Eqpt Acq & Rep Fund	65,000	65,000	65,000	65,000	-
To Cust/Maint-Sal/Ben	23,493	24,933	-	-	-
To Admin Services	-	-	-	-	102,290
<b>Exp.-Transfers Out</b>	<b>\$ 371,940</b>	<b>\$ 319,070</b>	<b>\$ 123,484</b>	<b>\$ 123,484</b>	<b>\$ 155,413</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>NON-OPERATING</b>	<b>\$ 371,940</b>	<b>\$ 319,070</b>	<b>\$ 123,484</b>	<b>\$ 123,484</b>	<b>\$ 205,413</b>
Total Revenue	\$ 1,539,104	\$ 1,756,101	\$ 1,188,748	\$ 1,464,841	\$ 1,622,589
Total Expense	\$ 1,064,954	\$ 1,515,216	\$ 1,188,748	\$ 1,182,527	\$ 1,622,589
<b>STREETS</b>	<b>\$ 474,150</b>	<b>\$ 240,885</b>	<b>\$ -</b>	<b>\$ 282,314</b>	<b>\$ -</b>



## LINX Transit

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

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

### Summary of Major Revenue Sources:

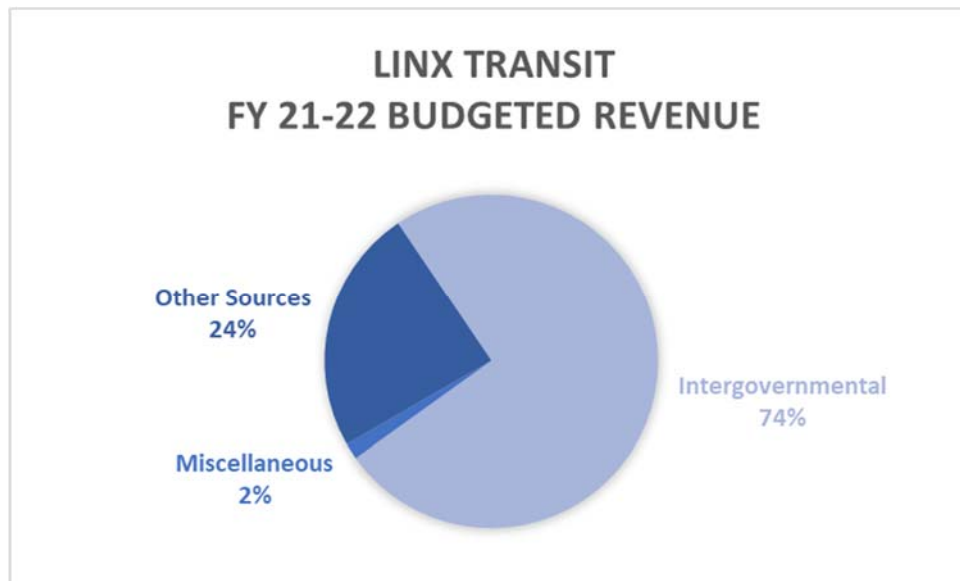
- \$540,000 budgeted in STIF (Statewide Transportation Improvement Fund) for new vehicle and operating costs
- \$104,729 budgeted for 5311 federal grant for rural transportation (Total grant amount is \$209,458 for 2021-23 biennium)
- \$125,271 budgeted for 5311 CARES ACT for vehicle and COVID-19 related transit expenses (total grant award was \$326,000, 12/1/20 through 6/30/23)
- \$41,360 in revenue for STF (Special Transportation Fund), through Linn County
- \$12,000 budgeted for preventative maintenance through 5310 federal grant (total grant amount is \$25,124.40 for 2021-23 biennium)
- \$10,095 budgeted for bus camera upgrades through 5310 federal grant

### Summary of Operating costs:

- Payroll expenses – LINX Transit staff includes one full-time LINX Supervisor, one full-time LINX Dispatcher, two full-time drivers and seven part-time drivers (7.5 FTE); also includes a 25% allocation for LINX & Senior Center Director directly in the LINX Transit Fund, as well as up to 50% more allocated in the General Fund to match for 5311 grant and reimbursement through STIF grant.
- Two new vehicles, one expansion and one replacement
- Camera equipment to upgrade LINX fleet
- Vehicle maintenance for LINX fleet, fuel, vehicle insurance, uniform and marketing materials
- Miscellaneous operating supplies and expenses, including PPE for COVID-19 related expenses

### Highlights for FY 2022:

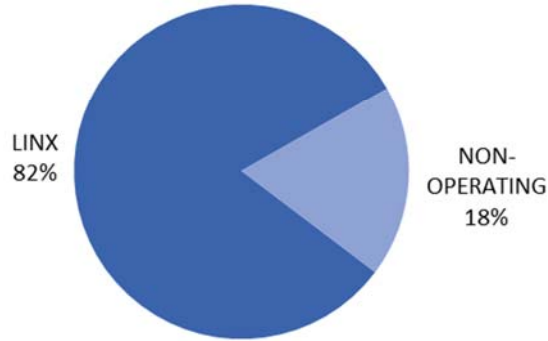
- Create a Facebook page for LINX Transit
- Work with outlying areas/communities to implement transit service on a regular basis
- Develop a phased service enhancement plan for future transit expansion, in compliance with HB 2017 Rules, funded through State STIF Grant
- Revisit LINX short and long-term goal assessment, as outlined in the Transit Development Plan (TDP), revise accordingly to meet current community needs
- Develop updated performance measures for LINX Transit, as outlined in the Transit Development Plan (TDP)
- Continue to improve efficiency and safety for LINX Transit services through identification of technological resources and advanced equipment and software



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Federal Grant Funds	\$ 59,245	\$ 244,493	\$ 136,000	\$ 260,000	\$ 230,000
Fed Grant Funds Title XIX	31,288	37,639	20,000	-	-
Title XIX Match Reimb	631	796	-	-	-
ODOT Discr Grant Fds	2,391	81,109	10,000	10,000	12,000
State Grant Funds	140,540	96,144	51,360	43,000	43,000
State Transit Tax	-	256,362	330,000	228,000	540,000
<b>Rev.-Intergovernmental</b>	<b>\$ 234,095</b>	<b>\$ 716,543</b>	<b>\$ 547,360</b>	<b>\$ 541,000</b>	<b>\$ 825,000</b>
Proceeds of Sale of Property	\$ 7,286	\$ -	\$ -	\$ -	\$ -
LINX Donations	15,811	13,119	10,000	2,000	12,500
Interest On Investment	1,329	1,305	1,000	1,000	1,000
IGA Contract Revenue	4,809	7,021	5,000	1,900	3,000
Miscellaneous Revenue	1,362	2,519	2,500	600	1,000
<b>Rev.-Miscellaneous</b>	<b>\$ 30,597</b>	<b>\$ 23,964</b>	<b>\$ 18,500</b>	<b>\$ 5,500</b>	<b>\$ 17,500</b>
Beginning Balance	\$ 112,816	\$ 27,653	\$ 199,330	\$ 276,578	\$ 264,124
<b>Rev.-Other Sources</b>	<b>\$ 112,816</b>	<b>\$ 27,653</b>	<b>\$ 199,330</b>	<b>\$ 276,578</b>	<b>\$ 264,124</b>
<b>REVENUE</b>	<b>\$ 377,508</b>	<b>\$ 768,160</b>	<b>\$ 765,190</b>	<b>\$ 823,078</b>	<b>\$ 1,106,624</b>
Salaries	\$ 62,013	\$ 111,490	\$ 228,000	\$ 178,000	\$ 233,000
PT Salary	57,233	67,866	68,000	75,000	153,000
Overtime	-	-	-	-	1,500
Overtime	500	976	1,500	500	-
Fringe Benefits - Budget	101	20	164,000	129,500	179,500
FICA	11,121	13,706	-	-	-
Unemployment	261	9,958	-	-	-
PERS	14,067	24,978	-	-	-
Workers Compensation	1,401	259	-	-	-
Insurance - Health	17,028	13,915	-	-	-
Insurance - HRA/PSA	6,269	13,000	-	-	-
Insurance - Life	-	60	-	-	-
Insurance - Life/LTD	98	184	-	-	-
Insurance - Disability	227	376	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 170,319</b>	<b>\$ 256,788</b>	<b>\$ 461,500</b>	<b>\$ 383,000</b>	<b>\$ 567,000</b>
FTE	3.34	5.34	6.41	6.41	7.85

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Advertising	\$ 574	\$ -	\$ 2,500	\$ 1,500	\$ 1,500
Contract Services	32,616	9,824	25,000	5,000	16,000
Dept/Operating Expense	8,698	13,176	15,000	12,000	17,000
Dept/Op Supplies	1,422	5,335	5,000	9,000	12,000
Education & Training	1,000	536	5,000	2,500	2,500
Insurance	-	-	9,912	9,912	12,989
Maint/Bldg (Gen'l)	758	10,000	10,000	5,000	5,000
Maint/Vehicles	9,498	3,638	15,000	10,000	12,000
Petroleum	21,695	19,566	35,000	20,000	40,000
Title XIX Match Exp.	-	-	3,000	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 76,261</b>	<b>\$ 62,075</b>	<b>\$ 125,412</b>	<b>\$ 74,912</b>	<b>\$ 118,989</b>
Office Eqpt.	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Other Eqpt.	3,243	6,804	10,000	-	3,000
Vehicles	79,176	132,139	130,000	69,000	210,000
<b>Exp.-Capital Outlay</b>	<b>\$ 82,419</b>	<b>\$ 138,943</b>	<b>\$ 143,000</b>	<b>\$ 72,000</b>	<b>\$ 216,000</b>
<b>LINX</b>	<b>\$ 328,999</b>	<b>\$ 457,806</b>	<b>\$ 729,912</b>	<b>\$ 529,912</b>	<b>\$ 901,989</b>
To Admin Services	\$ -	\$ -	\$ -	\$ -	\$ 33,300
To General Fund	1,328	2,379	1,430	1,430	-
To General Fund-Sal/Ben	8,931	9,559	-	-	-
To Info System Service	3,855	13,387	13,820	13,820	24,830
To Custodial & Bldg Maint	3,162	4,205	4,738	4,738	9,270
To PERS Bond	3,578	4,247	9,054	9,054	9,370
<b>Exp.-Transfers Out</b>	<b>\$ 20,854</b>	<b>\$ 33,777</b>	<b>\$ 29,042</b>	<b>\$ 29,042</b>	<b>\$ 76,770</b>
Operating Contingency	\$ -	\$ -	\$ 6,236	\$ -	\$ 127,865
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,236</b>	<b>\$ -</b>	<b>\$ 127,865</b>
<b>NON-OPERATING</b>	<b>\$ 20,854</b>	<b>\$ 33,777</b>	<b>\$ 35,278</b>	<b>\$ 29,042</b>	<b>\$ 204,635</b>
<b>Total Revenue</b>	<b>\$ 377,508</b>	<b>\$ 768,160</b>	<b>\$ 765,190</b>	<b>\$ 823,078</b>	<b>\$ 1,106,624</b>
<b>Total Expense</b>	<b>\$ 349,853</b>	<b>\$ 491,583</b>	<b>\$ 765,190</b>	<b>\$ 558,954</b>	<b>\$ 1,106,624</b>
<b>LINX</b>	<b>\$ 27,655</b>	<b>\$ 276,577</b>	<b>\$ -</b>	<b>\$ 264,124</b>	<b>\$ -</b>

**LINX TRANSIT  
FY 21-22 BUDGETED EXPENDITURE**



## Surface Transportation Program (STP) Fund

**Purpose of this Fund:** This fund has been used to account for the projects that the City has received monies from the state in exchange of federal dollars specifically for development, improvement and/or preservation of the existing transportation system.

**Major sources of revenue:** State highway funds.

**Summary of Operating costs:** This fund is being closed and future projects will be in the Streets Capital Projects Fund.

**Summary of Non-Operating Costs:** The balance in this fund will transfer to the Streets Capital Projects Fund.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
State Grant Funds	\$ 828,374	\$ 95,662	\$ 191,000	\$ -	\$ -
Rev.-Intergovernmental	\$ 828,374	\$ 95,662	\$ 191,000	\$ -	\$ -
Interest On Investment	\$ 2,989	\$ 49	\$ -	\$ 120	\$ -
Rev.-Miscellaneous	\$ 2,989	\$ 49	\$ -	\$ 120	\$ -
Beginning Balance	\$ 1,972	\$ 32,652	\$ 32,652	\$ 32,603	\$ 26,000
Rev.-Other Sources	\$ 1,972	\$ 32,652	\$ 32,652	\$ 32,603	\$ 26,000
<b>REVENUE</b>	<b>\$ 833,335</b>	<b>\$ 128,363</b>	<b>\$ 223,652</b>	<b>\$ 32,723</b>	<b>\$ 26,000</b>
Improvements (Eng)	\$ 794,704	\$ 95,662	\$ 220,000	\$ 8,000	
Exp.-Capital Outlay	\$ 794,704	\$ 95,662	\$ 220,000	\$ 8,000	\$ -
Operating Contingency	\$ -	\$ -	\$ 3,652	\$ -	\$ -
Exp.-Contingencies	\$ -	\$ -	\$ 3,652	\$ -	\$ -
<b>ENGINEERING</b>	<b>\$ 794,704</b>	<b>\$ 95,662</b>	<b>\$ 223,652</b>	<b>\$ 8,000</b>	<b>\$ -</b>
Trans to Capital Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Exp.-Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 26,000
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>
Total Revenue	\$ 833,335	\$ 128,363	\$ 223,652	\$ 32,723	\$ 26,000
Total Expense	\$ 794,704	\$ 95,662	\$ 223,652	\$ 8,000	\$ 26,000
<b>STP STREET PROJECT</b>	<b>\$ 38,631</b>	<b>\$ 32,701</b>	<b>\$ -</b>	<b>\$ 24,723</b>	<b>\$ -</b>

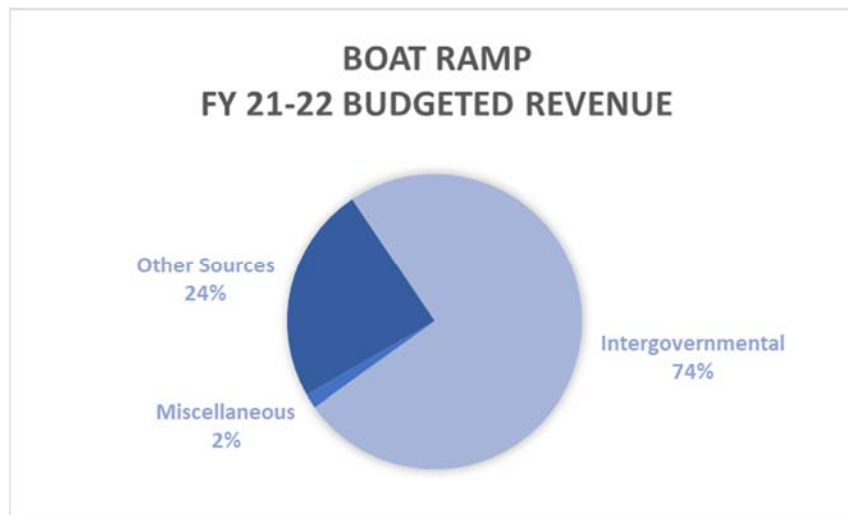
## Boat Ramp Fund

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

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

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

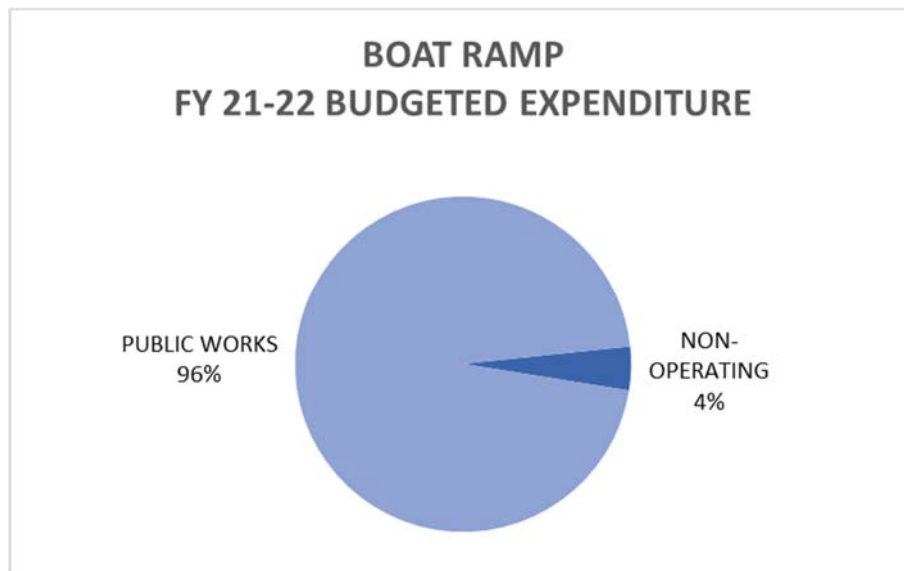
**Summary of Non-Operating Costs:** None at this time.



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Federal Grant Funds	\$ -	\$ 17,849	\$ 100,000	\$ 75,000	\$ -
State Grant Funds	8,000	8,000	8,000	-	8,000
<b>Rev.-Intergovernmental</b>	<b>\$ 8,000</b>	<b>\$ 25,849</b>	<b>\$ 108,000</b>	<b>\$ 75,000</b>	<b>\$ 8,000</b>
Interest On Investment	\$ 114	\$ 262	\$ -	\$ 120	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ 114</b>	<b>\$ 262</b>	<b>\$ -</b>	<b>\$ 120</b>	<b>\$ -</b>
Beginning Balance	\$ 4,655	\$ 10,111	\$ 9,431	\$ 29,323	\$ 97,943
<b>Rev.-Other Sources</b>	<b>\$ 4,655</b>	<b>\$ 10,111</b>	<b>\$ 9,431</b>	<b>\$ 29,323</b>	<b>\$ 97,943</b>
<b>REVENUE</b>	<b>\$ 12,769</b>	<b>\$ 36,222</b>	<b>\$ 117,431</b>	<b>\$ 104,443</b>	<b>\$ 105,943</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Dept/Operating Expense-Gills	\$ 2,065	\$ 4,865	\$ 2,500	\$ 4,000	\$ 4,000
Operating Exp -Cheadle ramp	594	2,032	2,500	2,500	2,500
<b>Exp.-Materials &amp; Services</b>	<b>\$ 2,659</b>	<b>\$ 6,897</b>	<b>\$ 5,000</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
Improvements	\$ -	\$ -	\$ 112,431	\$ -	\$ 95,000
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,431</b>	<b>\$ -</b>	<b>\$ 95,000</b>
<b>PUBLIC WORKS</b>	<b>\$ 2,659</b>	<b>\$ 6,897</b>	<b>\$ 117,431</b>	<b>\$ 6,500</b>	<b>\$ 101,500</b>
Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ 4,443
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,443</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,443</b>
Total Revenue	\$ 12,769	\$ 36,222	\$ 117,431	\$ 104,443	\$ 105,943
Total Expense	\$ 2,659	\$ 6,897	\$ 117,431	\$ 6,500	\$ 105,943
<b>BOAT RAMP</b>	<b>\$ 10,110</b>	<b>\$ 29,325</b>	<b>\$ -</b>	<b>\$ 97,943</b>	<b>\$ -</b>



## Police Donations Fund

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

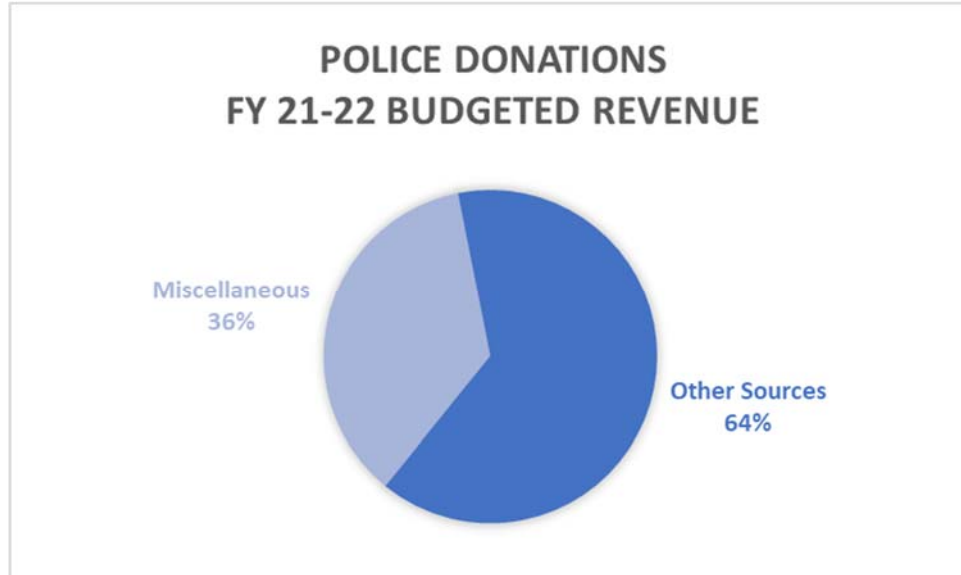
Donations to the Lebanon Police Department are receipted as revenue in the Police Donations Fund, received for restricted spending; expenditures are restricted to their respective programs (if the donation does not have a specific program or project identified, the donation is used for miscellaneous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

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

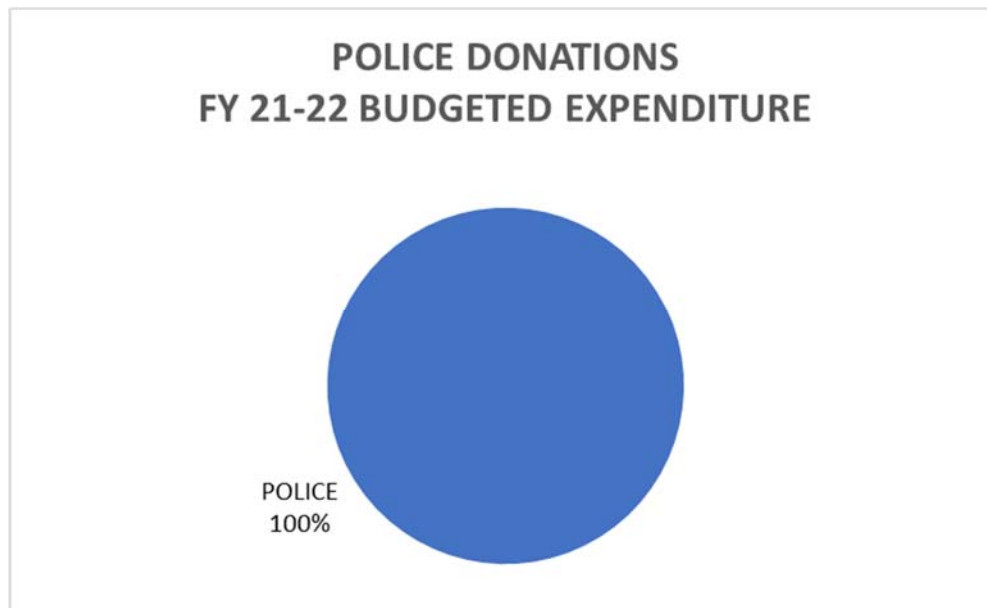
**Summary of Operating Costs:** Funds are used specifically to support programs and services as directed by the funding donor.

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

**Highlights for FY 2022:** No significant changes are expected in the coming fiscal year.



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Donations	\$ 883	\$ -	\$ -	\$ 5,000	\$ 500
Donations - Shop-With-A-Cop	7,400	650	4,375	9,300	7,400
Donations - National Night Out	500	600	1,500	1,500	1,100
Donations - Turn Lebanon Blue	1,000	-	650	-	1,135
Donations - Misc Community F	2,500	-	2,450	500	2,500
Interest On Investment	307	288	60	90	100
<b>Rev.-Miscellaneous</b>	<b>\$ 12,590</b>	<b>\$ 1,538</b>	<b>\$ 9,035</b>	<b>\$ 16,390</b>	<b>\$ 12,735</b>
Beginning Balance	\$ 12,864	\$ 17,432	\$ 13,226	\$ 13,362	\$ 22,588
<b>Rev.-Other Sources</b>	<b>\$ 12,864</b>	<b>\$ 17,432</b>	<b>\$ 13,226</b>	<b>\$ 13,362</b>	<b>\$ 22,588</b>
<b>REVENUE</b>	<b>\$ 25,454</b>	<b>\$ 18,970</b>	<b>\$ 22,261</b>	<b>\$ 29,752</b>	<b>\$ 35,323</b>
Dept/Operating Expense	\$ 8,022	\$ 5,608	\$ 22,261	\$ 7,164	\$ 35,323
<b>Exp.-Materials &amp; Services</b>	<b>\$ 8,022</b>	<b>\$ 5,608</b>	<b>\$ 22,261</b>	<b>\$ 7,164</b>	<b>\$ 35,323</b>
<b>POLICE</b>	<b>\$ 8,022</b>	<b>\$ 5,608</b>	<b>\$ 22,261</b>	<b>\$ 7,164</b>	<b>\$ 35,323</b>
Total Revenue	\$ 25,454	\$ 18,970	\$ 22,261	\$ 29,752	\$ 35,323
Total Expense	\$ 8,022	\$ 5,608	\$ 22,261	\$ 7,164	\$ 35,323
<b>POLICE DONATIONS</b>	<b>\$ 17,432</b>	<b>\$ 13,362</b>	<b>\$ -</b>	<b>\$ 22,588</b>	<b>\$ -</b>



## Library Donation Fund

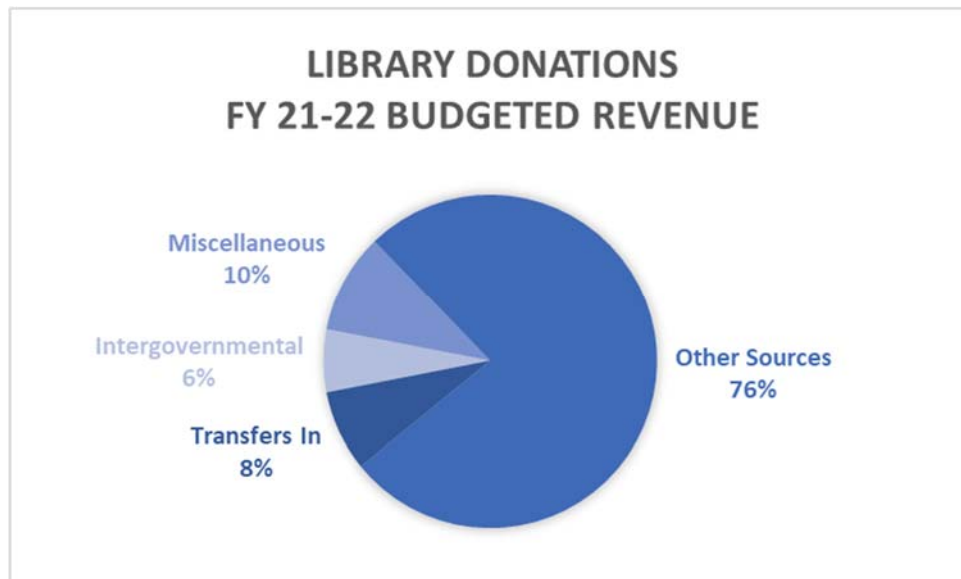
**Fund Purpose:** The Library Donation Fund is comprised of the former Library Trust and Snedaker Trust. The Library Donation Fund provides budgetary authority to support special purchases, projects and programs of the Library, including purchasing children’s and reference materials using the Snedaker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

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

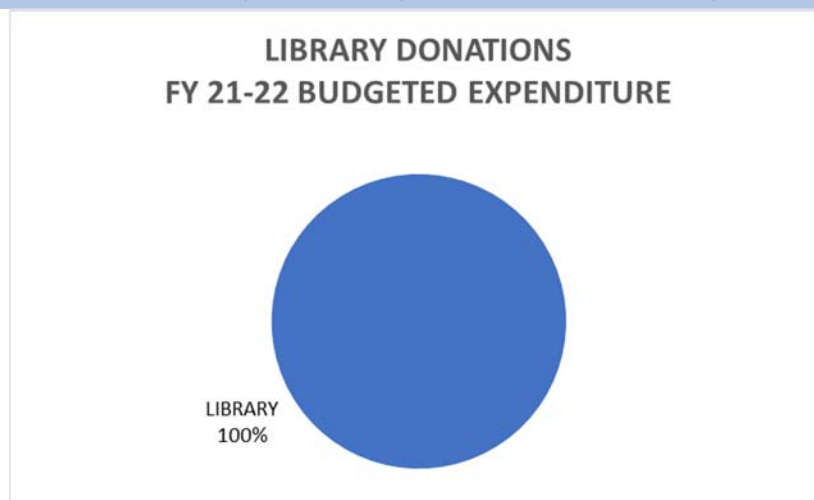
**Summary of Operating Costs:** There are no regular Library operating costs associated with these funds; all costs are for special purposes.

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

**Highlights for FY 2022:** Funding from Library Donations provides for special collection purchases, programs and projects associated with the mission of the Lebanon Public Library, and replacement purchases of lost or damaged library materials. Some donations are designated for specific purchases or programs, while other undesignated gifts are available to be used at the discretion of the Library Director. The Snedaker donation, with additional funding from the Lebanon Genealogical Society, provides for annual subscription costs to online reference resource Ancestry. At the current rate, the Snedaker Trust will be depleted in approximately 11 years.



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Gift of Literacy	\$ 4,903	\$ 4,678	\$ -	\$ 3,741	\$ 4,500
Trust Management	-	9,964	-	-	10,000
Ready to Read Grant	2,559	2,660	-	2,519	2,650
<b>Rev.-Intergovernmental</b>	<b>\$ 7,462</b>	<b>\$ 17,302</b>	<b>\$ -</b>	<b>\$ 6,260</b>	<b>\$ 17,150</b>
Interest On Investment	\$ 3,152	\$ 3,626	\$ -	\$ 1,000	\$ 1,000
Trust Fund Donations	34,367	29,097	-	22,165	26,500
<b>Rev.-Miscellaneous</b>	<b>\$ 37,519</b>	<b>\$ 32,723</b>	<b>\$ -</b>	<b>\$ 23,165</b>	<b>\$ 27,500</b>
Trans In Snedaker Trust	\$ -	\$ -	\$ -	\$ -	\$ 22,000
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>
Beginning Balance	\$ 158,157	\$ 175,254	\$ 202,617	\$ 196,492	\$ 214,922
<b>Rev.-Other Sources</b>	<b>\$ 158,157</b>	<b>\$ 175,254</b>	<b>\$ 202,617</b>	<b>\$ 196,492</b>	<b>\$ 214,922</b>
<b>REVENUE</b>	<b>\$ 203,138</b>	<b>\$ 225,279</b>	<b>\$ 202,617</b>	<b>\$ 225,917</b>	<b>\$ 281,572</b>
Dept/Operating Expense	\$ 27,885	\$ 28,787	\$ 202,617	\$ 10,995	\$ 43,650
<b>Exp.-Materials &amp; Services</b>	<b>\$ 27,885</b>	<b>\$ 28,787</b>	<b>\$ 202,617</b>	<b>\$ 10,995</b>	<b>\$ 43,650</b>
<b>LIBRARY</b>	<b>\$ 27,885</b>	<b>\$ 28,787</b>	<b>\$ 202,617</b>	<b>\$ 10,995</b>	<b>\$ 43,650</b>
Unapprop Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 237,922
<b>Exp.-Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,922</b>
<b>Unappropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,922</b>
<b>Total Revenue</b>	<b>\$ 203,138</b>	<b>\$ 225,279</b>	<b>\$ 202,617</b>	<b>\$ 225,917</b>	<b>\$ 281,572</b>
<b>Total Expense</b>	<b>\$ 27,885</b>	<b>\$ 28,787</b>	<b>\$ 202,617</b>	<b>\$ 10,995</b>	<b>\$ 281,572</b>
<b>LIBRARY DONATIONS</b>	<b>\$ 175,253</b>	<b>\$ 196,492</b>	<b>\$ -</b>	<b>\$ 214,922</b>	<b>\$ -</b>



## Senior Center Donations Fund

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

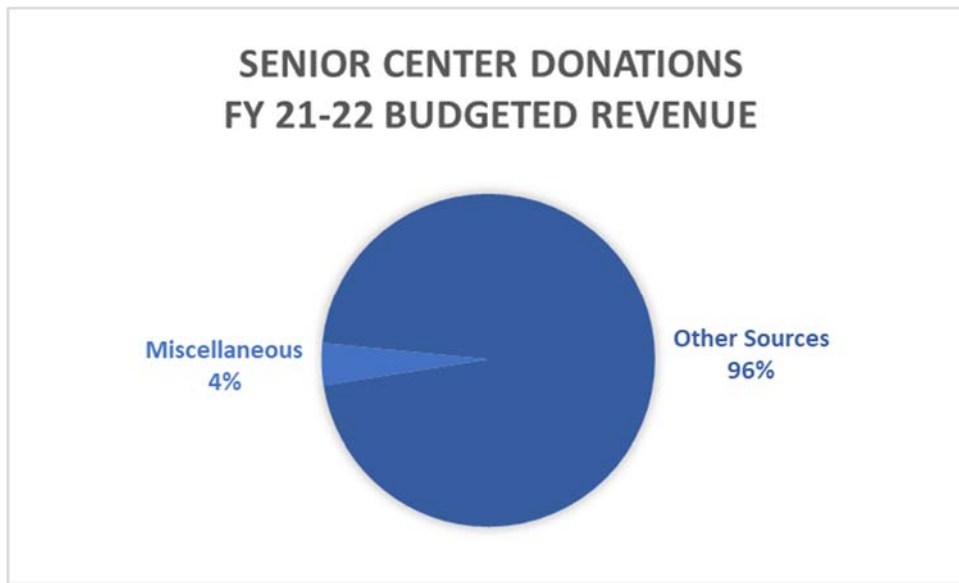
Donations are receipted as revenue in the Senior Center Donations Fund. Some donations may be made with restrictions on the use of the funds.

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

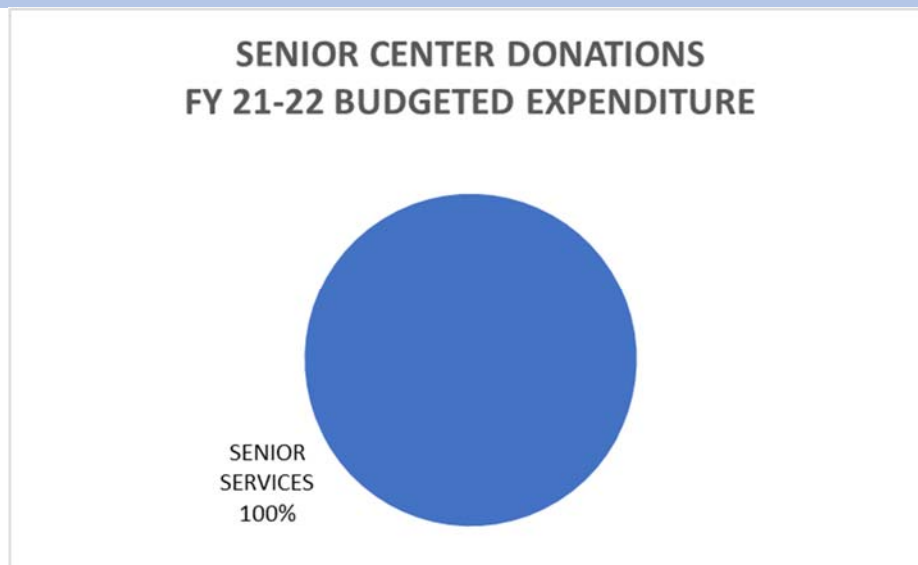
**Summary of Operating Costs:** Funds are used specifically to support programs and services as directed by the funding donor.

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

**Highlights for FY 2022:** No significant changes are expected in the coming fiscal year.



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Gift of Literacy	\$ 4,903	\$ 4,678	\$ -	\$ 3,741	\$ 4,500
Federal Grant Funds	\$ -	\$ -	\$ -	\$ 840	\$ -
<b>Rev.-Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840</b>	<b>\$ -</b>
RevFrom Rented Prop	\$ 370	\$ 370	\$ 500	\$ 1,000	\$ -
Interest On Investment	3,453	3,374	1,000	1,200	1,000
Trust Fund Donations	7,098	3,486	6,500	2,500	4,000
Miscellaneous Revenue	1,997	352	1,000	350	500
Rental Cleaning Fee	400	580	290	140	600
Rental Deposits	2,000	1,070	1,500	200	1,200
<b>Rev.-Miscellaneous</b>	<b>\$ 15,318</b>	<b>\$ 9,232</b>	<b>\$ 10,790</b>	<b>\$ 5,390</b>	<b>\$ 7,300</b>
Beginning Balance	\$ 167,356	\$ 170,640	\$ 166,112	\$ 171,768	\$ 172,198
<b>Rev.-Other Sources</b>	<b>\$ 167,356</b>	<b>\$ 170,640</b>	<b>\$ 166,112</b>	<b>\$ 171,768</b>	<b>\$ 172,198</b>
<b>REVENUE</b>	<b>\$ 182,674</b>	<b>\$ 179,872</b>	<b>\$ 176,902</b>	<b>\$ 177,998</b>	<b>\$ 179,498</b>
Dept/Operating Expense	\$ 12,035	\$ 8,674	\$ 15,500	\$ 5,800	\$ 12,000
<b>Exp.-Materials &amp; Services</b>	<b>\$ 12,035</b>	<b>\$ 8,674</b>	<b>\$ 15,500</b>	<b>\$ 5,800</b>	<b>\$ 12,000</b>
Improvements	\$ -	\$ 884	\$ 156,402	\$ -	\$ 162,498
Office Eqpt.	-	314	5,000	-	5,000
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,198</b>	<b>\$ 161,402</b>	<b>\$ -</b>	<b>\$ 167,498</b>
<b>SENIOR SERVICES</b>	<b>\$ 12,035</b>	<b>\$ 9,872</b>	<b>\$ 176,902</b>	<b>\$ 5,800</b>	<b>\$ 179,498</b>
Total Revenue	\$ 182,674	\$ 179,872	\$ 176,902	\$ 177,998	\$ 179,498
Total Expense	\$ 12,035	\$ 9,872	\$ 176,902	\$ 5,800	\$ 179,498
<b>SENIOR CENTER DONATIONS</b>	<b>\$ 170,639</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ 172,198</b>	<b>\$ -</b>



## Equipment Acquisition and Replacement Fund

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

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

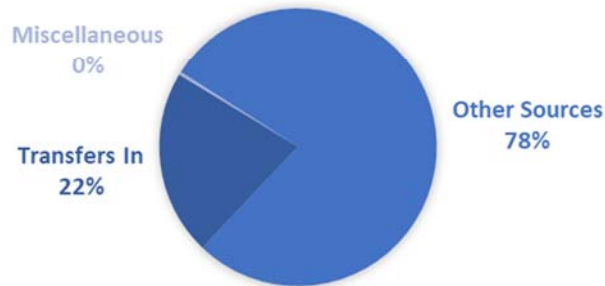
**Summary of Operating Costs:** There are no operating expenses in this fund.

**Summary of Non-Operating Costs:** This year amounts will be spent on software training, police radio replacement, and virtual desktop infrastructure (VDI).

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Revfrom Sale Of Prop	\$ 108,712	\$ -	\$ -	\$ -	\$ -
Interest On Investment	32,891	25,493	5,000	7,000	4,500
Miscellaneous Revenue	-	5,850	-	5,188	-
<b>Rev.-Miscellaneous</b>	<b>\$ 141,603</b>	<b>\$ 31,343</b>	<b>\$ 5,000</b>	<b>\$ 12,188</b>	<b>\$ 4,500</b>
From General Fund	\$ 99,717	\$ 639,717	\$ 52,000	\$ 52,000	\$ 250,000
From Water Fund	120,000	-	-	-	-
From W Water Fund	90,000	-	-	-	-
From Info Sys	-	65,000	-	-	-
From Park Enterprise	50,000	15,000	-	-	-
From Streets Fund	65,000	65,000	65,000	65,000	-
From Storm Drain	57,000	-	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 481,717</b>	<b>\$ 784,717</b>	<b>\$ 117,000</b>	<b>\$ 117,000</b>	<b>\$ 250,000</b>
Beginning Balance	\$ 1,610,386	\$ 1,652,660	\$ 1,159,605	\$ 1,251,413	\$ 906,473
<b>Rev.-Other Sources</b>	<b>\$ 1,610,386</b>	<b>\$ 1,652,660</b>	<b>\$ 1,159,605</b>	<b>\$ 1,251,413</b>	<b>\$ 906,473</b>
<b>REVENUE</b>	<b>\$ 2,233,706</b>	<b>\$ 2,468,720</b>	<b>\$ 1,281,605</b>	<b>\$ 1,380,601</b>	<b>\$ 1,160,973</b>

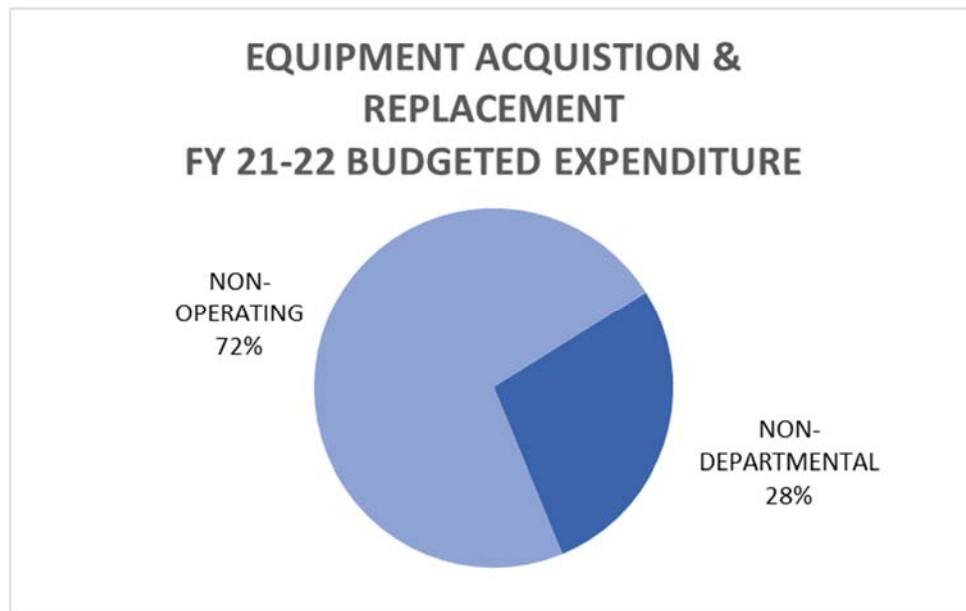


**EQUIPMENT ACQUISITION &  
REPLACEMENT  
FY 21-22 BUDGETED REVENUE**



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Land	\$ -	\$ -	\$ 207,833	\$ -	\$ 153,294
Improvements	18,275	-	-	-	-
Improvements (Maint)	6,287	-	3,406	3,406	-
Improvements (Parks)	63,567	206,548	38,832	62,154	-
Office Eqpt.	-	-	264,539	-	50,000
Other Eqpt (IT)	-	-	131,729	35,000	40,000
Other Eqpt (Police)	37,228	28,447	66,910	15,000	77,523
Other Eqpt (SC)	20,933	93,249	20,280	-	-
Vehicles (Maint)	434,756	57,730	100,000	100,000	-
<b>Exp.-Capital Outlay</b>	<b>\$ 581,046</b>	<b>\$ 385,974</b>	<b>\$ 833,529</b>	<b>\$ 215,560</b>	<b>\$ 320,817</b>
<b>NON-DEPARTMENTAL</b>	<b>\$ 581,046</b>	<b>\$ 385,974</b>	<b>\$ 833,529</b>	<b>\$ 215,560</b>	<b>\$ 320,817</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
To Water 430	\$ -	\$ 433,809	\$ -	\$ -	\$ -
To Storm Drainage	-	120,985	-	-	-
To Wastewater 470	-	276,540	-	-	-
To NW Lebanon URD	-	-	258,568	258,568	-
<b>Exp.-Transfers Out</b>	<b>\$ -</b>	<b>\$ 831,334</b>	<b>\$ 258,568</b>	<b>\$ 258,568</b>	<b>\$ -</b>
Res - Eq Rep (Senior Center)	\$ -	\$ -	\$ -	\$ -	\$ 20,691
Res - Eq Rep (PW/Eng Maint-E)	-	-	162,811	-	257,603
Res - Eq Rep (Library)	-	-	10,301	-	10,233
Res - Eq Rep (Bldg Maint-Eq)	-	-	11,487	-	11,411
Res - Eq Rep (IS)	-	-	-	-	58,712
Res - City Hall Project	-	-	-	-	251,784
Res - Finance Software	-	-	-	-	219,629
Res - LINX	-	-	4,909	-	10,093
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,508</b>	<b>\$ -</b>	<b>\$ 840,156</b>
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ 831,334</b>	<b>\$ 448,076</b>	<b>\$ 258,568</b>	<b>\$ 840,156</b>
Total Revenue	\$ 2,233,706	\$ 2,468,720	\$ 1,281,605	\$ 1,380,601	\$ 1,160,973
Total Expense	\$ 581,046	\$ 1,217,308	\$ 1,281,605	\$ 474,128	\$ 1,160,973
EQUIPMENT ACQ. & REPLACE	\$ 1,652,660	\$ 1,251,412	\$ -	\$ 906,473	\$ -



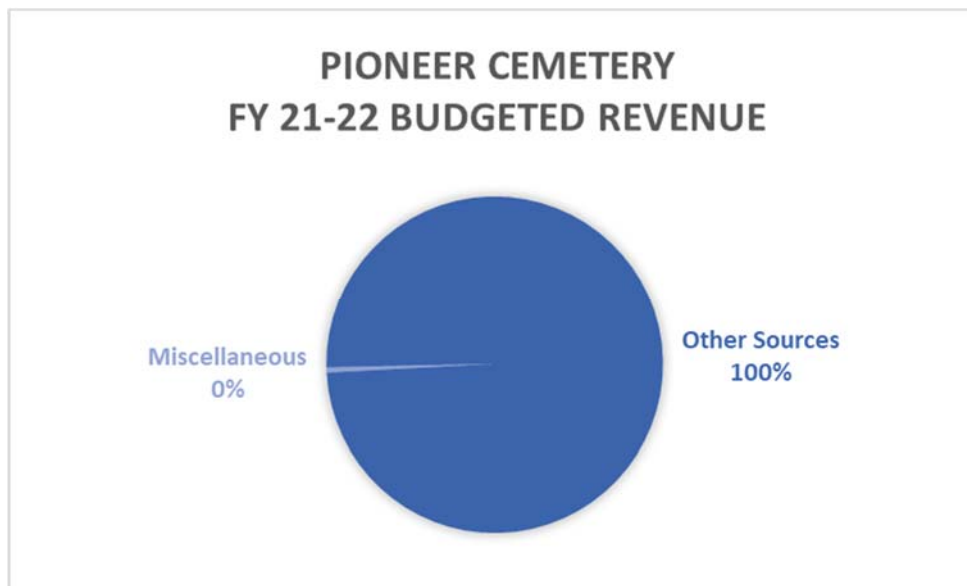
## Pioneer Cemetery Fund

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

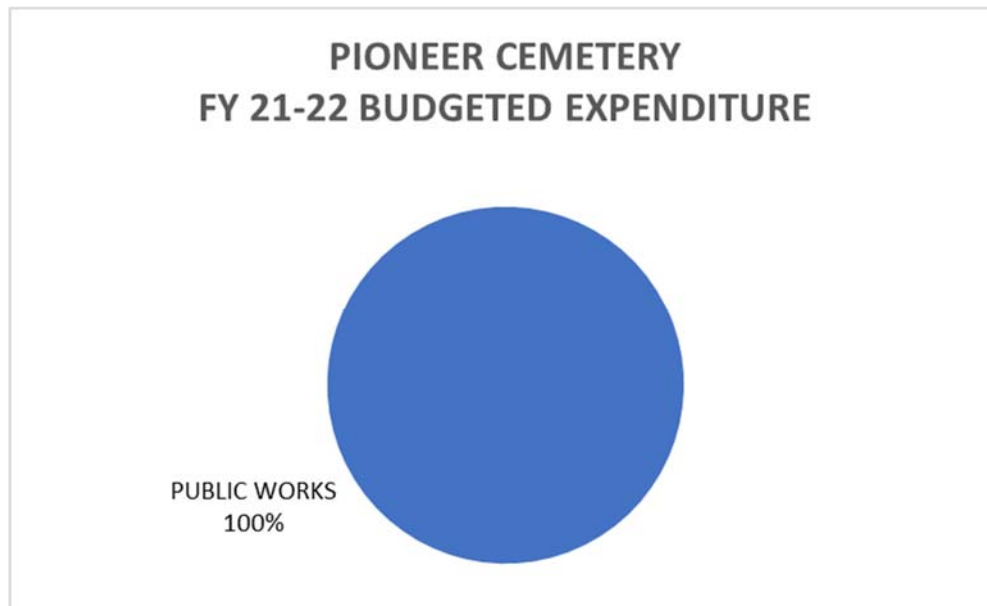
**Major Sources of Revenue:** Revenues for this fund include interest and donations

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

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



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Investment	\$ 198	\$ 195	\$ -	\$ 55	\$ 50
Rev.-Miscellaneous	\$ 198	\$ 195	\$ -	\$ 55	\$ 50
Beginning Balance	\$ 9,678	\$ 9,876	\$ 9,966	\$ 10,070	\$ 10,125
Rev.-Other Sources	\$ 9,678	\$ 9,876	\$ 9,966	\$ 10,070	\$ 10,125
<b>REVENUE</b>	<b>\$ 9,876</b>	<b>\$ 10,071</b>	<b>\$ 9,966</b>	<b>\$ 10,125</b>	<b>\$ 10,175</b>
Improvements	\$ -	\$ -	\$ 9,966	\$ -	\$ 10,175
Exp.-Capital Outlay	\$ -	\$ -	\$ 9,966	\$ -	\$ 10,175
<b>PUBLIC WORKS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,966</b>	<b>\$ -</b>	<b>\$ 10,175</b>
Total Revenue	\$ 9,876	\$ 10,071	\$ 9,966	\$ 10,125	\$ 10,175
Total Expense	\$ -	\$ -	\$ 9,966	\$ -	\$ 10,175
<b>PIONEER CEMETERY</b>	<b>\$ 9,876</b>	<b>\$ 10,071</b>	<b>\$ -</b>	<b>\$ 10,125</b>	<b>\$ -</b>



## Snedaker Trust Fund

**Purpose of this Fund:** The Snedaker Trust fund is being closed into the Library Donations Fund, see more information on that page.

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Investment	\$ 439	\$ 409	\$ -	\$ 100	\$ -
Rev.-Miscellaneous	\$ 439	\$ 409	\$ -	\$ 100	\$ -
Beginning Balance	\$ 22,403	\$ 21,286	\$ 20,456	\$ 20,695	\$ 22,000
Rev.-Other Sources	\$ 22,403	\$ 21,286	\$ 20,456	\$ 20,695	\$ 22,000
<b>REVENUE</b>	<b>\$ 22,842</b>	<b>\$ 21,695</b>	<b>\$ 20,456</b>	<b>\$ 20,795</b>	<b>\$ 22,000</b>
Dept/Op Supplies	\$ 1,556	\$ 1,000	\$ 20,456	\$ 676	\$ -
Exp.-Materials & Services	\$ 1,556	\$ 1,000	\$ 20,456	\$ 676	\$ -
<b>LIBRARY</b>	<b>\$ 1,556</b>	<b>\$ 1,000</b>	<b>\$ 20,456</b>	<b>\$ 676</b>	<b>\$ -</b>
Trans to Library SRF	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Exp.-Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 22,000
<b>NON-OPERATING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,000</b>
Total Revenue	\$ 22,842	\$ 21,695	\$ 20,456	\$ 20,795	\$ 22,000
Total Expense	\$ 1,556	\$ 1,000	\$ 20,456	\$ 676	\$ 22,000
<b>SNEDAKER TRUST</b>	<b>\$ 21,286</b>	<b>\$ 20,695</b>	<b>\$ -</b>	<b>\$ 20,119</b>	<b>\$ -</b>

## Street Capital Projects Fund

**Fund Purpose:** The Street Capital Projects Fund was established to receive funds designated for street improvements. The Street Preservation Program provides maintenance type projects including overlays, slurry seals, and crack sealing to city streets on a priority basis. The intent of the program is to preserve the existing city street system as well as complete street reconstruction projects for failed roadways and prevent costly street reconstruction. This fund is also holding in reserves the funds received from the transfer of Airway Road to City of Lebanon jurisdiction. The funds will help offset costs to reconstruct Airway Road in conjunction with the Westside Interceptor Project.

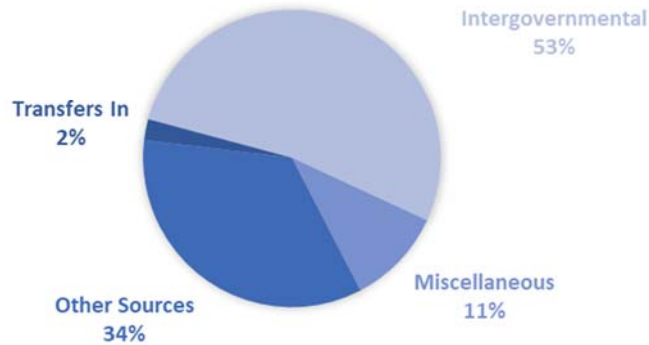
This Fund also accounts for monies received from developers for future improvements – Infrastructure Deferral. There are times when required/conditioned public improvements made by private developers needs to be deferred for various reasons. In lieu of making the improvements, the developer pays into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

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

**Summary of Non-Operating Costs:** Proposed Capital Projects for FY 21/22 include the following:

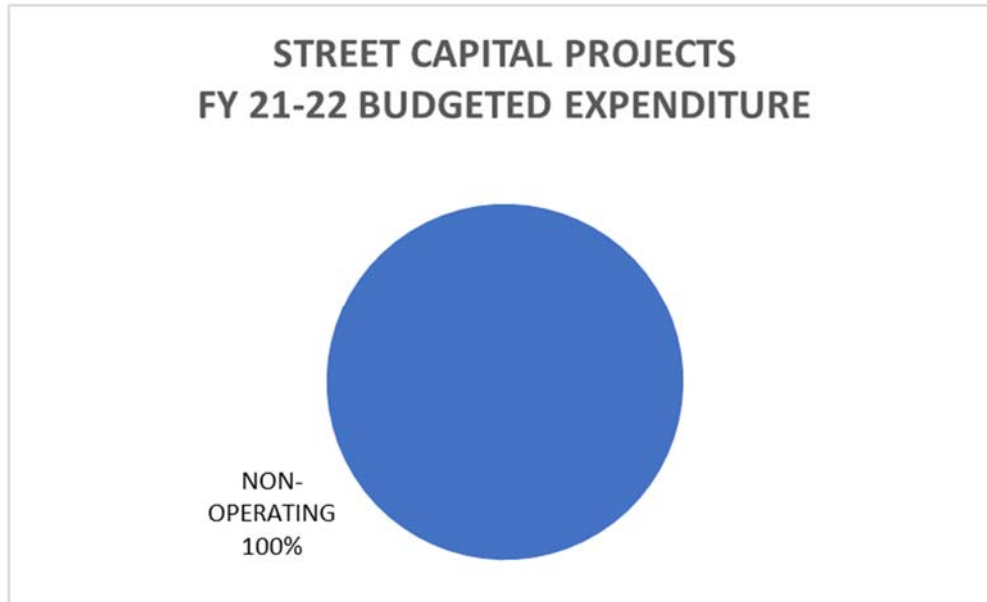
- \$491,000 for the Airport Road/Stoltz Hill Traffic Signal Project. Funding breakdown is as follows:
  - \$191,000 City Funds (2020 Surface Transportation Funds)
  - \$100,000 Applegate Landing Developer Contribution
  - \$200,000 Linn County Road Department Funds per IGA with City of Lebanon.
- \$211,000 Primrose Street Extension in conjunction with private development. (2021 Surface Transportation Funds)
- \$69,000 for the River Road Reconstruction Project
  - \$49,000 City of Lebanon Funds
  - \$20,000 Developer contribution for half street improvement
- \$310,000 Airway Road Resurfacing as part of the Westside Interceptor Project.

**STREET CAPITAL PROJECTS  
FY 21-22 BUDGETED REVENUE**



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
County Grant Funds	\$ 435,472	\$ -	\$ -	\$ -	\$ 200,000
State Grants	-	66,035	-	-	402,000
<b>Rev.-Intergovernmental</b>	<b>\$ 435,472</b>	<b>\$ 66,035</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 602,000</b>
Inra. Ext. Deposit	\$ -	\$ -	\$ 100,000	\$ -	\$ 120,000
Interest On Investment	7,576	6,593	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 7,576</b>	<b>\$ 6,593</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>
From Infra. Deferral	\$ -	\$ -	\$ 60,101	\$ 60,833	\$ -
Trans In STP Street Fund	-	-	-	-	26,000
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,101</b>	<b>\$ 60,833</b>	<b>\$ 26,000</b>
Beginning Balance	\$ 318,287	\$ 340,962	\$ 322,463	\$ 338,244	\$ 394,077
<b>Rev.-Other Sources</b>	<b>\$ 318,287</b>	<b>\$ 340,962</b>	<b>\$ 322,463</b>	<b>\$ 338,244</b>	<b>\$ 394,077</b>
<b>REVENUE</b>	<b>\$ 761,335</b>	<b>\$ 413,590</b>	<b>\$ 482,564</b>	<b>\$ 399,077</b>	<b>\$ 1,142,077</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Contract Services	\$ 4,141	\$ -	\$ -	\$ -	\$ -
Contract Serv (Eng)	-	41,652	12,000	5,000	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 4,141</b>	<b>\$ 41,652</b>	<b>\$ 12,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 4,141</b>	<b>\$ 41,652</b>	<b>\$ 12,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>
Improvements	\$ 416,198	\$ 33,694	\$ -	\$ -	\$ 1,081,244
<b>Exp.-Capital Outlay</b>	<b>\$ 416,198</b>	<b>\$ 33,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,081,244</b>
Operating Contingency	\$ -	\$ -	\$ 463	\$ -	\$ -
Res - Airway	-	-	310,000	-	-
Res - Infra Deferral	-	-	160,101	-	60,833
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 470,564</b>	<b>\$ -</b>	<b>\$ 60,833</b>
<b>NON-OPERATING</b>	<b>\$ 416,198</b>	<b>\$ 33,694</b>	<b>\$ 470,564</b>	<b>\$ -</b>	<b>\$ 1,142,077</b>
Total Revenue	\$ 761,335	\$ 413,590	\$ 482,564	\$ 399,077	\$ 1,142,077
Total Expense	\$ 420,339	\$ 75,346	\$ 482,564	\$ 5,000	\$ 1,142,077
<b>STREET CAPITAL PROJECTS</b>	<b>\$ 340,996</b>	<b>\$ 338,244</b>	<b>\$ -</b>	<b>\$ 394,077</b>	<b>\$ -</b>





## SDC – Storm Drainage Improvements and Reimbursement Funds

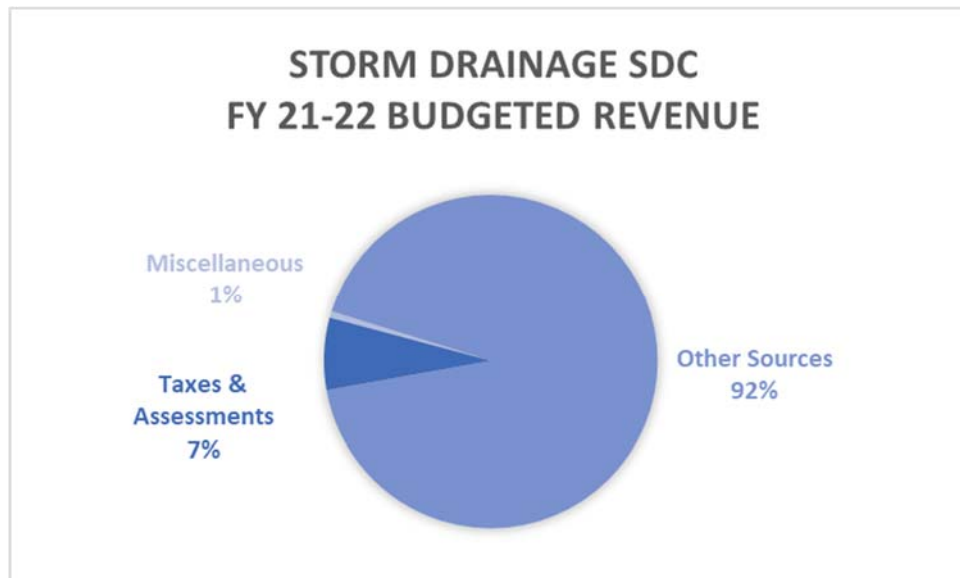
**Fund Purpose:** The purpose of these funds is to account for the revenues and expenses for Storm Drainage Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Storm Drainage SDC methodology report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

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

**Summary of Operating Costs:** Due to SDC law requirements, there is a minimal amount of personnel costs associated with the SDC Funds. The personnel costs associated with each of the SDC Funds is strictly for managing the fund.

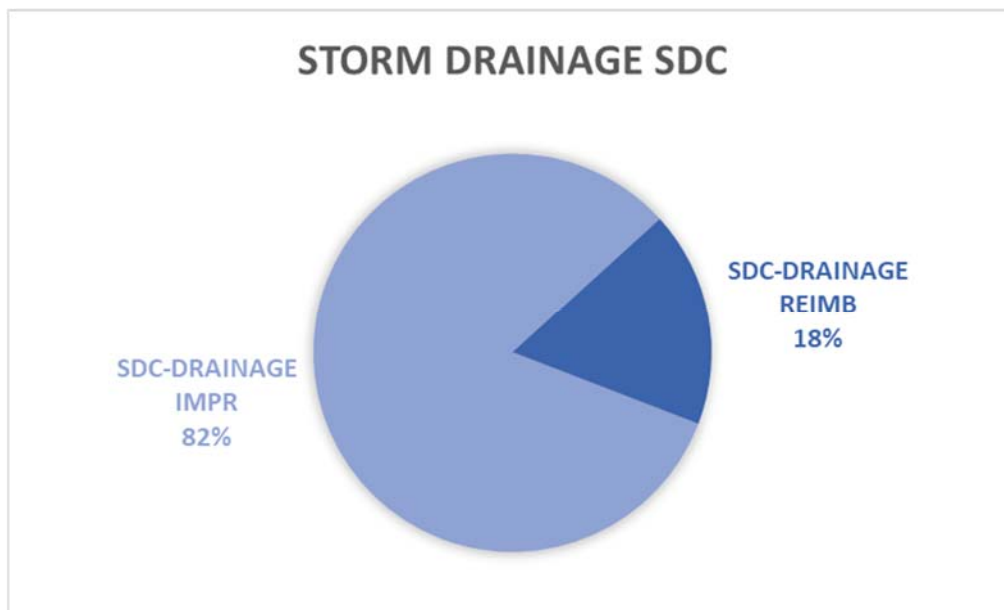
**Summary of Non-Operating Costs:** Proposed Capital Projects for FY 21/22 include the following:

- \$50,000 SDC Update
- \$75,000 Finalization of the Drainage Master Plan Update
- \$20,000 River Road Reconstruction
- \$20,000 Airport Road/Stoltz Hill Signal Project



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ -	\$ 37,553	\$ 35,000	\$ 6,500	\$ 5,000
SDC Principal	11,251	9,732	7,000	20,000	10,000
Rev.-Taxes & Assess	\$ 11,251	\$ 47,285	\$ 42,000	\$ 26,500	\$ 15,000
SDC Interest	\$ -	\$ 1,301	\$ 5,000	\$ 400	\$ 400
Interest On Investment	2,731	3,025	1,500	1,000	1,000
Rev.-Miscellaneous	\$ 2,731	\$ 4,326	\$ 6,500	\$ 1,400	\$ 1,400
Beginning Balance	\$ 128,292	\$ 133,821	\$ 146,215	\$ 176,746	\$ 198,334
Rev.-Other Sources	\$ 128,292	\$ 133,821	\$ 146,215	\$ 176,746	\$ 198,334
<b>REVENUE</b>	<b>\$ 142,274</b>	<b>\$ 185,432</b>	<b>\$ 194,715</b>	<b>\$ 204,646</b>	<b>\$ 214,734</b>
Improvements	\$ -	\$ -	\$ 155,000	\$ -	\$ 214,734
Exp.-Capital Outlay	\$ -	\$ -	\$ 155,000	\$ -	\$ 214,734
To General Fund-Sal/Ben	\$ 8,453	\$ 8,685	\$ 6,312	\$ 6,312	\$ -
Exp.-Transfers Out	\$ 8,453	\$ 8,685	\$ 6,312	\$ 6,312	\$ -
Operating Contingency	\$ -	\$ -	\$ 33,403	\$ -	\$ -
Exp.-Contingencies	\$ -	\$ -	\$ 33,403	\$ -	\$ -
<b>ENGINEERING</b>	<b>\$ 8,453</b>	<b>\$ 8,685</b>	<b>\$ 194,715</b>	<b>\$ 6,312</b>	<b>\$ 214,734</b>
Total Revenue	\$ 142,274	\$ 185,432	\$ 194,715	\$ 204,646	\$ 214,734
Total Expense	\$ 8,453	\$ 8,685	\$ 194,715	\$ 6,312	\$ 214,734
SDC-DRAINAGE IMPR	\$ 133,821	\$ 176,747	\$ -	\$ 198,334	\$ -

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 10	\$ 4,758	\$ -	\$ 1,000	\$ 500
SDC Principal	1,956	14,532	1,500	4,500	2,500
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 1,966</b>	<b>\$ 19,290</b>	<b>\$ 1,500</b>	<b>\$ 5,500</b>	<b>\$ 3,000</b>
SDC Interest	\$ -	\$ 165	\$ 20	\$ 100	\$ 25
Interest On Investment	331	400	150	200	150
<b>Rev.-Miscellaneous</b>	<b>\$ 331</b>	<b>\$ 565</b>	<b>\$ 170</b>	<b>\$ 300</b>	<b>\$ 175</b>
Beginning Balance	\$ 14,683	\$ 16,981	\$ 18,151	\$ 36,834	\$ 42,634
<b>Rev.-Other Sources</b>	<b>\$ 14,683</b>	<b>\$ 16,981</b>	<b>\$ 18,151</b>	<b>\$ 36,834</b>	<b>\$ 42,634</b>
<b>REVENUE</b>	<b>\$ 16,980</b>	<b>\$ 36,836</b>	<b>\$ 19,821</b>	<b>\$ 42,634</b>	<b>\$ 45,809</b>
Improvements	\$ -	\$ -	\$ 18,000	\$ -	\$ 45,809
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 45,809</b>
Operating Contingency	\$ -	\$ -	\$ 1,821	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,821</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,821</b>	<b>\$ -</b>	<b>\$ 45,809</b>
Total Revenue	\$ 16,980	\$ 36,836	\$ 19,821	\$ 42,634	\$ 45,809
Total Expense	\$ -	\$ -	\$ 19,821	\$ -	\$ 45,809
<b>SDC-DRAINAGE REIMB</b>	<b>\$ 16,980</b>	<b>\$ 36,836</b>	<b>\$ -</b>	<b>\$ 42,634</b>	<b>\$ -</b>



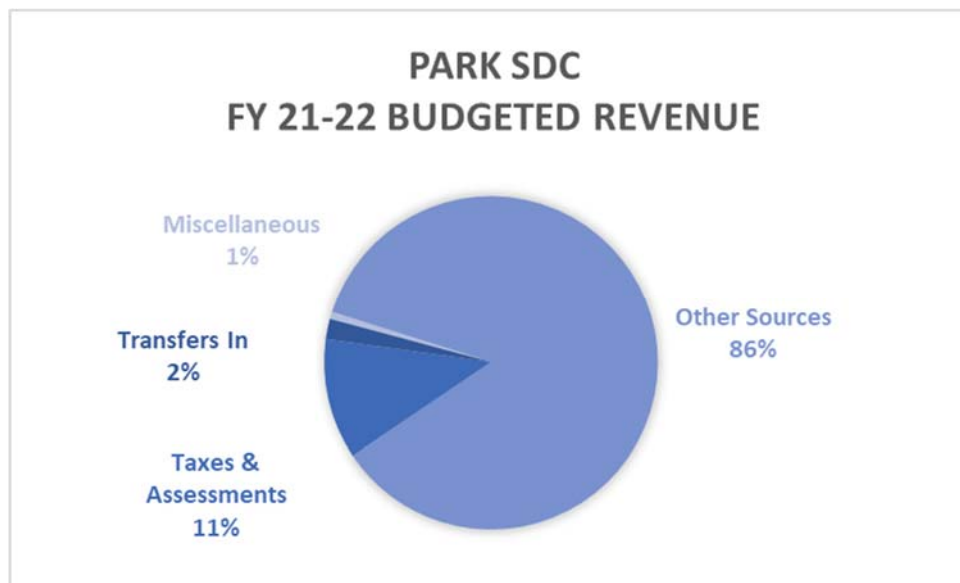
## SDC – Parks Improvements and Reimbursement Funds

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

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

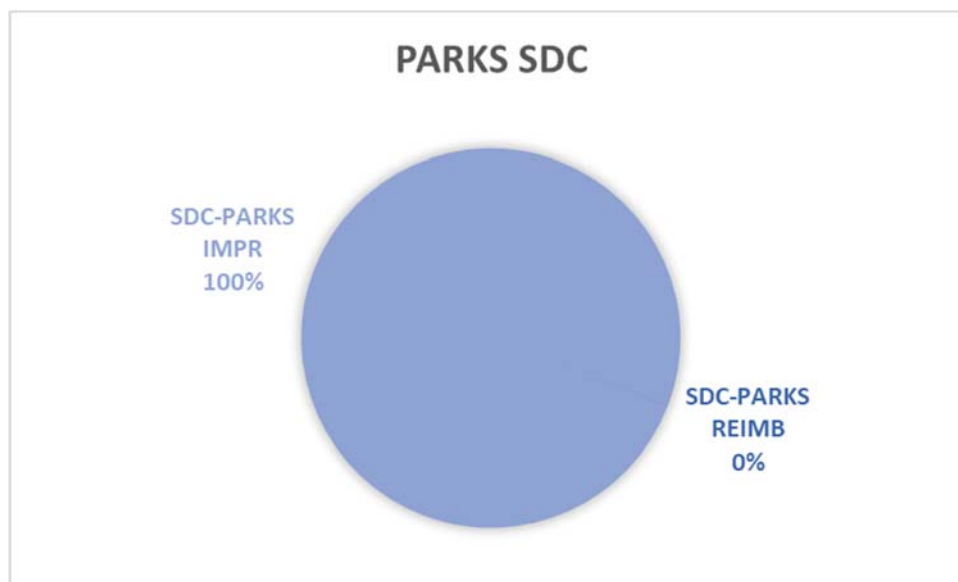
**Summary of Operating Costs:** Due to SDC law requirements, there is a minimal amount of personnel costs associated with the SDC Funds. The personnel costs associated with each of the SDC Funds is strictly for managing the fund.

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



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 5,426	\$ 159,415	\$ 10,000	\$ 125,000	\$ 15,000
SDC Principal	93,917	322,261	260,000	350,000	275,000
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 99,343</b>	<b>\$ 481,676</b>	<b>\$ 270,000</b>	<b>\$ 475,000</b>	<b>\$ 290,000</b>
SDC Interest	\$ 263	\$ 9,670	\$ 700	\$ 9,000	\$ 7,000
Interest On Investment	14,651	20,252	6,500	11,000	11,000
<b>Rev.-Miscellaneous</b>	<b>\$ 14,914</b>	<b>\$ 29,922</b>	<b>\$ 7,200</b>	<b>\$ 20,000</b>	<b>\$ 18,000</b>
From Motel Tax	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 48,940
From North Gateway URD	22,772	439,545	-	-	-
<b>Rev.-Transfers In</b>	<b>\$ 84,772</b>	<b>\$ 501,545</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 48,940</b>
Beginning Balance	\$ 698,351	\$ 604,480	\$ 1,328,558	\$ 1,585,793	\$ 2,133,981
<b>Rev.-Other Sources</b>	<b>\$ 698,351</b>	<b>\$ 604,480</b>	<b>\$ 1,328,558</b>	<b>\$ 1,585,793</b>	<b>\$ 2,133,981</b>
<b>REVENUE</b>	<b>\$ 897,380</b>	<b>\$ 1,617,623</b>	<b>\$ 1,667,758</b>	<b>\$ 2,142,793</b>	<b>\$ 2,490,921</b>
Contract Services (Maint)	\$ -	\$ 1,575	\$ 7,500	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ 1,575</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>
Improvements	\$ 284,447	\$ 21,569	\$ 1,500,000	\$ 2,500	\$ 2,490,921
<b>Exp.-Capital Outlay</b>	<b>\$ 284,447</b>	<b>\$ 21,569</b>	<b>\$ 1,500,000</b>	<b>\$ 2,500</b>	<b>\$ 2,490,921</b>
To General Fund-Sal/Ben	\$ 8,453	\$ 8,685	\$ 6,312	\$ 6,312	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ 8,453</b>	<b>\$ 8,685</b>	<b>\$ 6,312</b>	<b>\$ 6,312</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ 153,946	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,946</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	<b>\$ 292,900</b>	<b>\$ 31,829</b>	<b>\$ 1,667,758</b>	<b>\$ 8,812</b>	<b>\$ 2,490,921</b>
<b>Total Revenue</b>	<b>\$ 897,380</b>	<b>\$ 1,617,623</b>	<b>\$ 1,667,758</b>	<b>\$ 2,142,793</b>	<b>\$ 2,490,921</b>
<b>Total Expense</b>	<b>\$ 292,900</b>	<b>\$ 31,829</b>	<b>\$ 1,667,758</b>	<b>\$ 8,812</b>	<b>\$ 2,490,921</b>
<b>SDC-PARKS IMPR</b>	<b>\$ 604,480</b>	<b>\$ 1,585,794</b>	<b>\$ -</b>	<b>\$ 2,133,981</b>	<b>\$ -</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 47	\$ -	\$ -	\$ -	\$ -
SDC Principal	\$ -	\$ -	\$ 100	\$ -	\$ -
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 47</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>
Interest On Investment	\$ 8	\$ 4	\$ -	\$ 3	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ 8</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ -</b>
Beginning Balance	\$ 395	\$ 430	\$ 433	\$ 434	\$ 437
<b>Rev.-Other Sources</b>	<b>\$ 395</b>	<b>\$ 430</b>	<b>\$ 433</b>	<b>\$ 434</b>	<b>\$ 437</b>
<b>REVENUE</b>	<b>\$ 450</b>	<b>\$ 434</b>	<b>\$ 533</b>	<b>\$ 437</b>	<b>\$ 437</b>
Improvements	\$ 20	\$ -	\$ 533	\$ -	\$ 437
<b>Exp.-Capital Outlay</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 533</b>	<b>\$ -</b>	<b>\$ 437</b>
<b>PUBLIC WORKS</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 533</b>	<b>\$ -</b>	<b>\$ 437</b>
<b>Total Revenue</b>	<b>\$ 450</b>	<b>\$ 434</b>	<b>\$ 533</b>	<b>\$ 437</b>	<b>\$ 437</b>
<b>Total Expense</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 533</b>	<b>\$ -</b>	<b>\$ 437</b>
<b>SDC-PARKS REIMB</b>	<b>\$ 430</b>	<b>\$ 434</b>	<b>\$ -</b>	<b>\$ 437</b>	<b>\$ -</b>



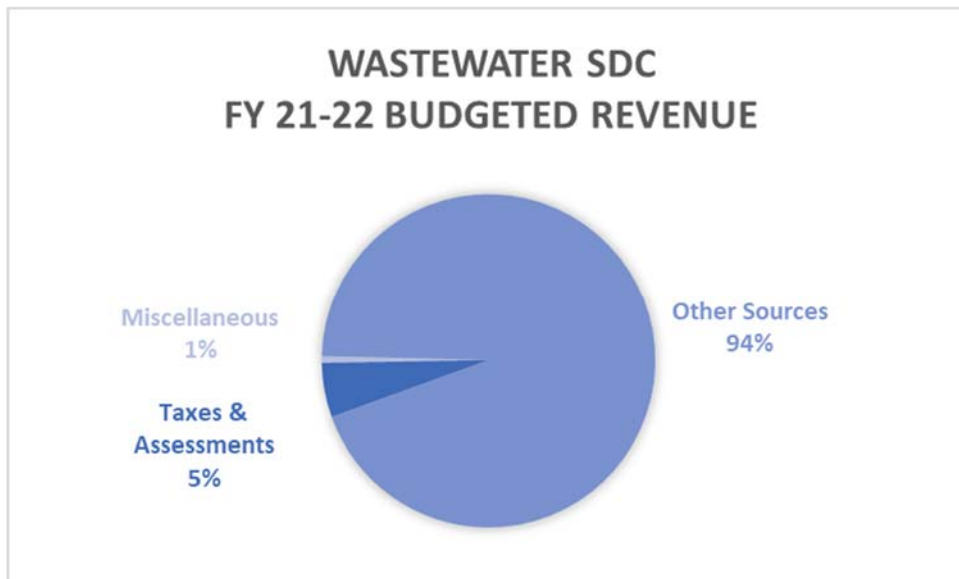
## SDC – Wastewater Improvements and Reimbursement Funds

**Fund Purpose:** This budget accounts for the Wastewater Systems Development Charges (SDC) Improvement and Reimbursement fee portions collected under the current ordinance. In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Wastewater SDC methodology report and resolution was adopted which set revised rates. Wastewater SDC's will be updated in the couple of years following the Wastewater Facility Plan Update. All available funds have been allocated to the next phase of the Westside Interceptor Project.

**Summary of Operating Costs:** Due to SDC law requirements, there is a minimal amount of personnel costs associated with the SDC Funds. The personnel costs associated with each of the SDC Funds is strictly for managing the fund.

**Summary of Non-Operating Costs:** Proposed Capital Projects for FY 21/22 include the following:

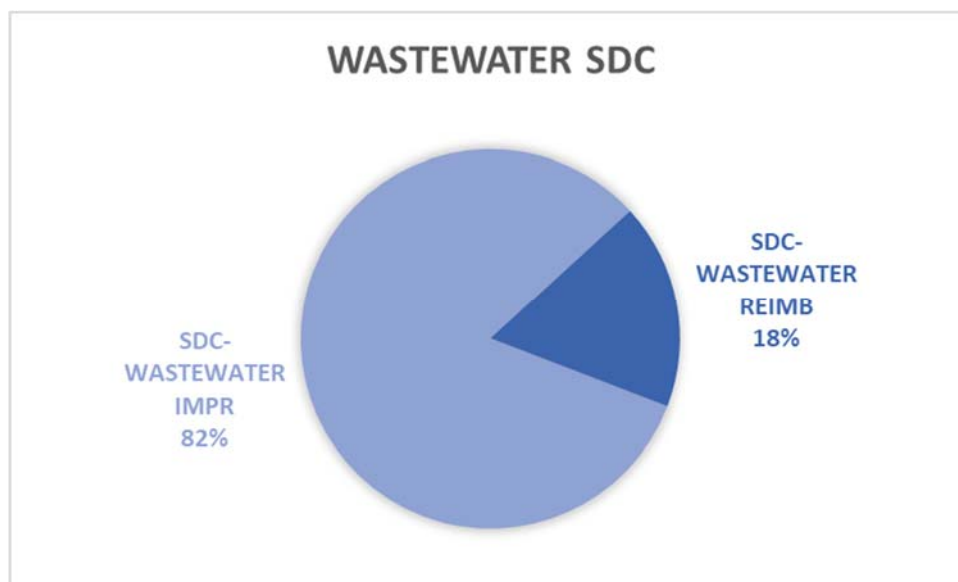
- \$3,050,000 Westside Interceptor Project



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 35,538	\$ 114,669	\$ 12,000	\$ 85,000	\$ 40,000
SDC Principal	67,020	140,773	60,000	210,000	100,000
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 102,558</b>	<b>\$ 255,442</b>	<b>\$ 72,000</b>	<b>\$ 295,000</b>	<b>\$ 140,000</b>
SDC Interest	\$ 2,217	\$ 5,050	\$ 1,500	\$ 8,000	\$ 5,000
Interest On Investment	36,988	38,881	15,000	15,000	12,500
<b>Rev.-Miscellaneous</b>	<b>\$ 39,205</b>	<b>\$ 43,931</b>	<b>\$ 16,500</b>	<b>\$ 23,000</b>	<b>\$ 17,500</b>
From North Gateway URD	\$ -	\$ 17,911	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ 17,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 1,753,156	\$ 1,886,465	\$ 2,017,171	\$ 2,195,063	\$ 2,504,216
<b>Rev.-Other Sources</b>	<b>\$ 1,753,156</b>	<b>\$ 1,886,465</b>	<b>\$ 2,017,171</b>	<b>\$ 2,195,063</b>	<b>\$ 2,504,216</b>
<b>REVENUE</b>	<b>\$ 1,894,919</b>	<b>\$ 2,203,749</b>	<b>\$ 2,105,671</b>	<b>\$ 2,513,063</b>	<b>\$ 2,661,716</b>
Improvements	\$ -	\$ -	\$ 2,050,000	\$ 2,535	\$ 2,661,716
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,050,000</b>	<b>\$ 2,535</b>	<b>\$ 2,661,716</b>
To General Fund-Sal/Ben	\$ 8,453	\$ 8,685	\$ 6,312	\$ 6,312	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ 8,453</b>	<b>\$ 8,685</b>	<b>\$ 6,312</b>	<b>\$ 6,312</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ 49,359	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,359</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 8,453</b>	<b>\$ 8,685</b>	<b>\$ 2,105,671</b>	<b>\$ 8,847</b>	<b>\$ 2,661,716</b>
Total Revenue	\$ 1,894,919	\$ 2,203,749	\$ 2,105,671	\$ 2,513,063	\$ 2,661,716
Total Expense	\$ 8,453	\$ 8,685	\$ 2,105,671	\$ 8,847	\$ 2,661,716
<b>SDC-WASTEWATER IMPR</b>	<b>\$ 1,886,466</b>	<b>\$ 2,195,064</b>	<b>\$ -</b>	<b>\$ 2,504,216</b>	<b>\$ -</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 6,252	\$ 20,172	\$ 4,000	\$ 17,000	\$ 6,000
SDC Principal	11,790	24,764	15,000	45,000	30,000
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 18,042</b>	<b>\$ 44,936</b>	<b>\$ 19,000</b>	<b>\$ 62,000</b>	<b>\$ 36,000</b>
SDC Interest	\$ 390	\$ 888	\$ 350	\$ 1,300	\$ 800
Interest On Investment	8,026	8,361	3,500	3,000	2,000
<b>Rev.-Miscellaneous</b>	<b>\$ 8,416</b>	<b>\$ 9,249</b>	<b>\$ 3,850</b>	<b>\$ 4,300</b>	<b>\$ 2,800</b>
From North Gateway URD	\$ -	\$ 3,151	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ 3,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 381,904	\$ 408,362	\$ 433,453	\$ 465,698	\$ 531,998
<b>Rev.-Other Sources</b>	<b>\$ 381,904</b>	<b>\$ 408,362</b>	<b>\$ 433,453</b>	<b>\$ 465,698</b>	<b>\$ 531,998</b>
<b>REVENUE</b>	<b>\$ 408,362</b>	<b>\$ 465,698</b>	<b>\$ 456,303</b>	<b>\$ 531,998</b>	<b>\$ 570,798</b>
Improvements	\$ -	\$ -	\$ 430,000	\$ -	\$ 570,798
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,000</b>	<b>\$ -</b>	<b>\$ 570,798</b>
Operating Contingency	\$ -	\$ -	\$ 26,303	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,303</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 456,303</b>	<b>\$ -</b>	<b>\$ 570,798</b>
Total Revenue	\$ 408,362	\$ 465,698	\$ 456,303	\$ 531,998	\$ 570,798
Total Expense	\$ -	\$ -	\$ 456,303	\$ -	\$ 570,798
<b>SDC-WASTEWATER REIMB</b>	<b>\$ 408,362</b>	<b>\$ 465,698</b>	<b>\$ -</b>	<b>\$ 531,998</b>	<b>\$ -</b>



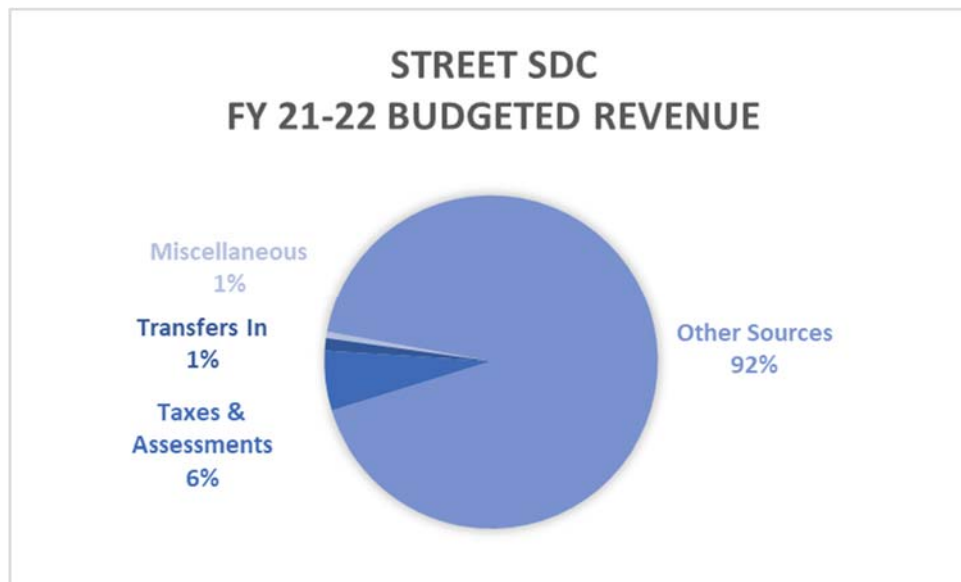
## SDC – Street Improvements and Reimbursement Funds

**Fund Purpose:** The purpose of these funds is to account for the revenues and expenses for Street Systems Development Charges (SDC). In 2020, the City hired a consulting firm to begin the process of updating the Street SDC's. It is anticipated that the update will be complete in 2021, which will provide updated Street SDC charges along with an updated project list. Part of the new Street SDC fee reimburses the City for specific completed qualifying extra-capacity street projects that were funded without SDC's. As the City continues to grow, the Street SDC's will be used more frequently.

**Summary of Operating Costs:** Due to SDC law requirements, there is a minimal amount of personnel costs associated with the SDC Funds. The personnel costs associated with each of the SDC Funds is strictly for managing the fund.

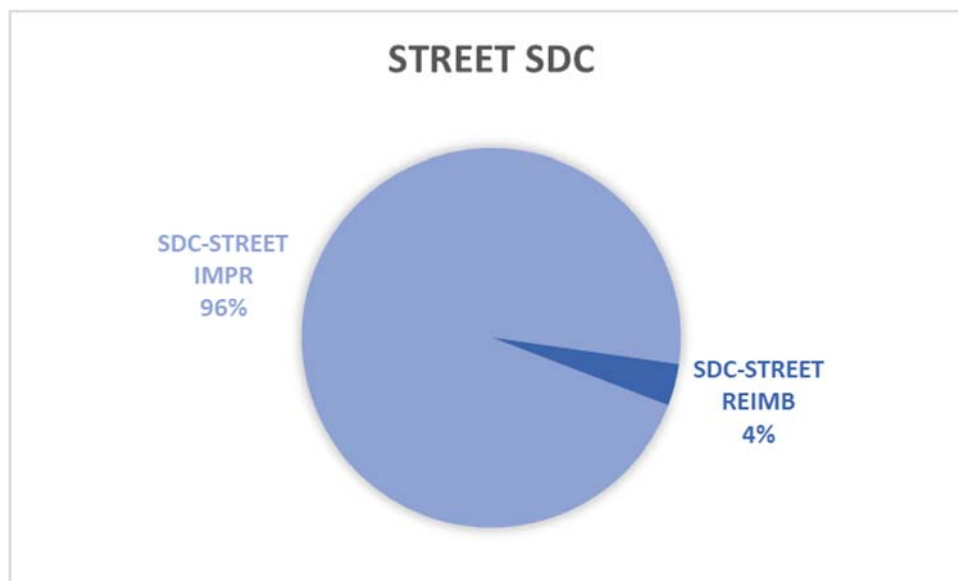
**Summary of Non-Operating Costs:** Proposed Capital Projects for FY 21/22 include the following:

- \$275,000 Airport Road Stoltz Hill Traffic Signal (approximately 47% of project cost)
- \$95,000 River Road Reconstruction Project
- \$3,370,000 available for approved Street SDC Eligible Projects



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 194,560	\$ 78,829	\$ 70,000	\$ 70,000	\$ 70,000
SDC Principal	76,605	96,791	65,000	300,000	150,000
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 271,165</b>	<b>\$ 175,620</b>	<b>\$ 135,000</b>	<b>\$ 370,000</b>	<b>\$ 220,000</b>
SDC Interest	\$ 12,453	\$ 4,504	\$ 9,000	\$ 7,000	\$ 7,000
Interest On Investment	43,444	49,922	18,500	23,000	17,000
<b>Rev.-Miscellaneous</b>	<b>\$ 55,897</b>	<b>\$ 54,426</b>	<b>\$ 27,500</b>	<b>\$ 30,000</b>	<b>\$ 24,000</b>
To Transfer in from 882 Capita	\$ -	\$ -	\$ 46,000	\$ 46,000	\$ 46,000
From North Gateway URD	27,544	508,375	313,645	313,645	-
<b>Rev.-Transfers In</b>	<b>\$ 27,544</b>	<b>\$ 508,375</b>	<b>\$ 359,645</b>	<b>\$ 359,645</b>	<b>\$ 46,000</b>
Beginning Balance	\$ 2,230,576	\$ 2,176,731	\$ 2,832,141	\$ 2,906,468	\$ 3,509,801
<b>Rev.-Other Sources</b>	<b>\$ 2,230,576</b>	<b>\$ 2,176,731</b>	<b>\$ 2,832,141</b>	<b>\$ 2,906,468</b>	<b>\$ 3,509,801</b>
<b>REVENUE</b>	<b>\$ 2,585,182</b>	<b>\$ 2,915,152</b>	<b>\$ 3,354,286</b>	<b>\$ 3,666,113</b>	<b>\$ 3,799,801</b>
Improvements	\$ -	\$ -	\$ 3,075,000	\$ 150,000	\$ 3,799,801
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,075,000</b>	<b>\$ 150,000</b>	<b>\$ 3,799,801</b>
To General Fund-Sal/Ben	\$ 8,452	\$ 8,684	\$ 6,312	\$ 6,312	\$ -
To Storm Utility Fund	400,000	-	-	-	-
<b>Exp.-Transfers Out</b>	<b>\$ 408,452</b>	<b>\$ 8,684</b>	<b>\$ 6,312</b>	<b>\$ 6,312</b>	<b>\$ -</b>
Operating Contingency	\$ -	\$ -	\$ 272,974	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 272,974</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 408,452</b>	<b>\$ 8,684</b>	<b>\$ 3,354,286</b>	<b>\$ 156,312</b>	<b>\$ 3,799,801</b>
Total Revenue	\$ 2,585,182	\$ 2,915,152	\$ 3,354,286	\$ 3,666,113	\$ 3,799,801
Total Expense	\$ 408,452	\$ 8,684	\$ 3,354,286	\$ 156,312	\$ 3,799,801
<b>SDC-STREET IMPR</b>	<b>\$ 2,176,730</b>	<b>\$ 2,906,468</b>	<b>\$ -</b>	<b>\$ 3,509,801</b>	<b>\$ -</b>

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 27,787	\$ 480	\$ 9,500	\$ 11,000	\$ 9,500
SDC Principal	10,964	13,853	11,000	60,000	15,000
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 38,751</b>	<b>\$ 14,333</b>	<b>\$ 20,500</b>	<b>\$ 71,000</b>	<b>\$ 24,500</b>
SDC Interest	\$ 1,782	\$ -	\$ 1,300	\$ 1,000	\$ 1,000
Interest On Investment	945	967	500	450	500
<b>Rev.-Miscellaneous</b>	<b>\$ 2,727</b>	<b>\$ 967</b>	<b>\$ 1,800</b>	<b>\$ 1,450</b>	<b>\$ 1,500</b>
From North Gateway URD	\$ -	\$ 6,168	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ 6,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 101,962	\$ 44,392	\$ 20,241	\$ 42,359	\$ 114,809
<b>Rev.-Other Sources</b>	<b>\$ 101,962</b>	<b>\$ 44,392</b>	<b>\$ 20,241</b>	<b>\$ 42,359</b>	<b>\$ 114,809</b>
<b>REVENUE</b>	<b>\$ 143,440</b>	<b>\$ 65,860</b>	<b>\$ 42,541</b>	<b>\$ 114,809</b>	<b>\$ 140,809</b>
Improvements	\$ 99,048	\$ 23,500	\$ 22,500	\$ -	\$ 140,809
<b>Exp.-Capital Outlay</b>	<b>\$ 99,048</b>	<b>\$ 23,500</b>	<b>\$ 22,500</b>	<b>\$ -</b>	<b>\$ 140,809</b>
Operating Contingency	\$ -	\$ -	\$ 20,041	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,041</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 99,048</b>	<b>\$ 23,500</b>	<b>\$ 42,541</b>	<b>\$ -</b>	<b>\$ 140,809</b>
Total Revenue	\$ 143,440	\$ 65,860	\$ 42,541	\$ 114,809	\$ 140,809
Total Expense	\$ 99,048	\$ 23,500	\$ 42,541	\$ -	\$ 140,809
<b>SDC-STREET REIMB</b>	<b>\$ 44,392</b>	<b>\$ 42,360</b>	<b>\$ -</b>	<b>\$ 114,809</b>	<b>\$ -</b>



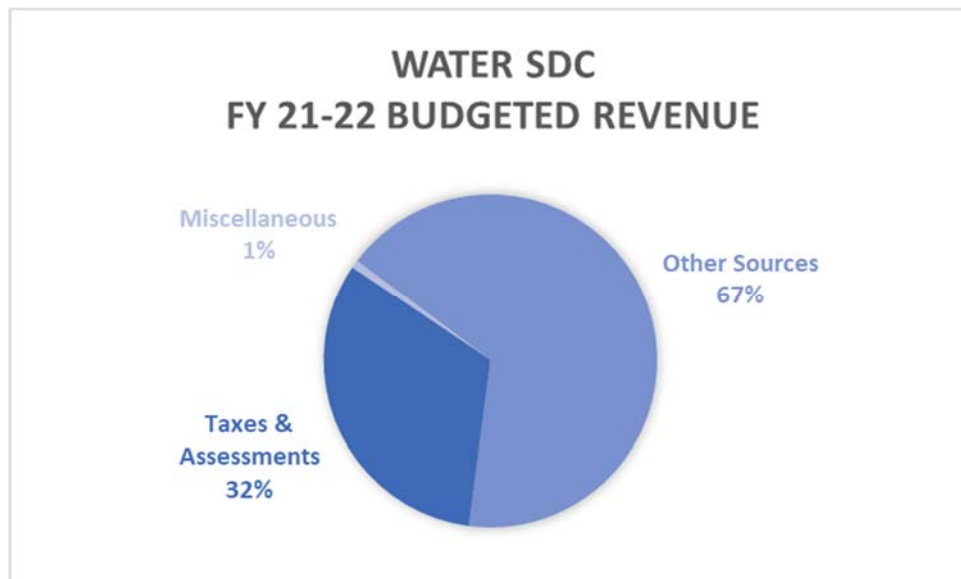
## SDC – Water Improvements and Reimbursement Funds

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

**Summary of Operating Costs:** Due to SDC law requirements, there is a minimal amount of personnel costs associated with the SDC Funds. The personnel costs associated with each of the SDC Funds is strictly for managing the fund.

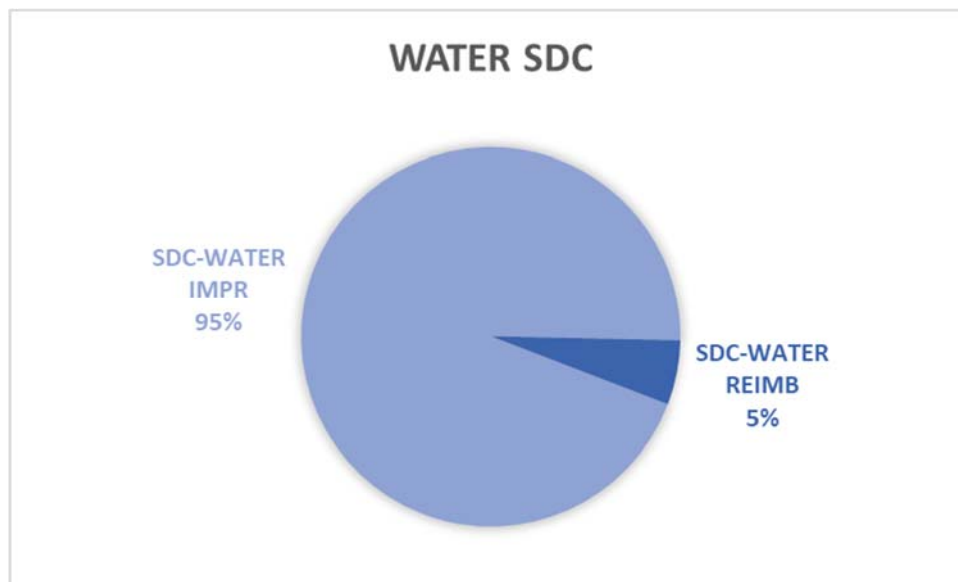
**Summary of Non-Operating Costs:** Proposed Capital Projects for FY 21/22 include the following:

- \$270,000 available for approved Street SDC Eligible Projects



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 24,647	\$ 79,694	\$ 25,000	\$ 65,000	\$ 35,000
SDC Principal	39,515	106,785	86,897	185,000	85,000
Rev.-Taxes & Assess	\$ 64,162	\$ 186,479	\$ 111,897	\$ 250,000	\$ 120,000
SDC Interest	\$ 1,540	\$ 6,216	\$ -	\$ 6,000	\$ 2,000
Interest On Investment	10,828	2,644	-	600	1,000
Rev.-Miscellaneous	\$ 12,368	\$ 8,860	\$ -	\$ 6,600	\$ 3,000
From North Gateway URD	\$ -	\$ 14,870	\$ -	\$ -	\$ -
Rev.-Transfers In	\$ -	\$ 14,870	\$ -	\$ -	\$ -
Beginning Balance	\$ 1,108,190	\$ 205,209	\$ (111,897)	\$ (8,971)	\$ 247,629
Rev.-Other Sources	\$ 1,108,190	\$ 205,209	\$ (111,897)	\$ (8,971)	\$ 247,629
<b>REVENUE</b>	<b>\$ 1,184,720</b>	<b>\$ 415,418</b>	<b>\$ -</b>	<b>\$ 247,629</b>	<b>\$ 370,629</b>
Improvements	\$ 1,381,478	\$ -	\$ -	\$ -	\$ 370,629
Exp.-Capital Outlay	\$ 1,381,478	\$ -	\$ -	\$ -	\$ 370,629
To General Fund-Sal/Ben	\$ 8,452	\$ 8,684	\$ -	\$ -	\$ -
Exp.-Transfers Out	\$ 8,452	\$ 8,684	\$ -	\$ -	\$ -
<b>ENGINEERING</b>	<b>\$ 1,389,930</b>	<b>\$ 8,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,629</b>
Total Revenue	\$ 1,184,720	\$ 415,418	\$ -	\$ 247,629	\$ 370,629
Total Expense	\$ 1,389,930	\$ 8,684	\$ -	\$ -	\$ 370,629
SDC-WATER IMPR	\$ (205,210)	\$ 406,734	\$ -	\$ 247,629	\$ -

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
SDC Princ - Assess	\$ 207	\$ 457	\$ 100	\$ 350	\$ 100
SDC Principal	227	612	550	1,250	550
<b>Rev.-Taxes &amp; Assess</b>	<b>\$ 434</b>	<b>\$ 1,069</b>	<b>\$ 650</b>	<b>\$ 1,600</b>	<b>\$ 650</b>
SDC Interest	\$ 9	\$ 36	\$ 10	\$ 35	\$ 30
Interest On Investment	347	352	140	140	100
<b>Rev.-Miscellaneous</b>	<b>\$ 356</b>	<b>\$ 388</b>	<b>\$ 150</b>	<b>\$ 175</b>	<b>\$ 130</b>
From North Gateway URD	\$ -	\$ 85	\$ -	\$ -	\$ -
<b>Rev.-Transfers In</b>	<b>\$ -</b>	<b>\$ 85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 16,673	\$ 17,462	\$ 18,185	\$ 19,004	\$ 20,779
<b>Rev.-Other Sources</b>	<b>\$ 16,673</b>	<b>\$ 17,462</b>	<b>\$ 18,185</b>	<b>\$ 19,004</b>	<b>\$ 20,779</b>
<b>REVENUE</b>	<b>\$ 17,463</b>	<b>\$ 19,004</b>	<b>\$ 18,985</b>	<b>\$ 20,779</b>	<b>\$ 21,559</b>
Improvements	\$ -	\$ -	\$ 17,500	\$ -	\$ 21,559
<b>Exp.-Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,500</b>	<b>\$ -</b>	<b>\$ 21,559</b>
Operating Contingency	\$ -	\$ -	\$ 1,485	\$ -	\$ -
<b>Exp.-Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,485</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,985</b>	<b>\$ -</b>	<b>\$ 21,559</b>
Total Revenue	\$ 17,463	\$ 19,004	\$ 18,985	\$ 20,779	\$ 21,559
Total Expense	\$ -	\$ -	\$ 18,985	\$ -	\$ 21,559
<b>SDC-WATER REIMB</b>	<b>\$ 17,463</b>	<b>\$ 19,004</b>	<b>\$ -</b>	<b>\$ 20,779</b>	<b>\$ -</b>



## Closed Departments and Funds

### General fund closed departments

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ 652,251	\$ 699,113	\$ -	\$ -	\$ -
Overtime	2,564	-	-	-	-
Cash in Comp	-	20	-	-	-
Fringe Benefits - Budget	389	77	-	-	-
Taxes - Federal	48,941	52,188	-	-	-
Taxes - State	23	777	-	-	-
PERS	143,928	180,822	-	-	-
Workers Compensation	12,229	1,558	-	-	-
Unemployment	1,445	53,680	-	-	-
Health Insurance	143,330	80,316	-	-	-
Health-HRAPSA	36,131	45,000	-	-	-
Insurance - Life	1,176	1,128	-	-	-
Insurance - Life/LTD	757	673	-	-	-
Insurance - Disability	1,982	1,646	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 1,045,146</b>	<b>\$ 1,116,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	8.00	8.00	0.00	0.00	0.00
Contract Services	\$ 180	\$ 144	\$ -	\$ -	\$ -
Dept/Operating Expense	326	-	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 506</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENGINEERING</b>	<b>\$ 1,045,652</b>	<b>\$ 1,117,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Salaries	\$ 186,188	\$ 147,412	\$ -	\$ -	\$ -
Overtime	198	-	-	-	-
Cash in Comp	-	10	-	-	-
Fringe Benefits - Budget	214	38	-	-	-
Taxes - Federal	14,006	11,108	-	-	-
Taxes - State	9	169	-	-	-
PERS	22,967	22,571	-	-	-
Workers Compensation	6,606	497	-	-	-
Unemployment	274	15,877	-	-	-
Insurance - Health	62,554	27,031	-	-	-
Insurance - HRA/PSA	20,807	30,200	-	-	-
Insurance - Life/LTD	270	182	-	-	-
Insurance - Disability	683	421	-	-	-
<b>Exp.-Personal Services</b>	<b>\$ 314,776</b>	<b>\$ 255,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FTE	5.00	4.00	0.00	0.00	0.07
Communication (Maint)	\$ 273	\$ -	\$ -	\$ -	\$ -
Contract Serv (Maint)	38,050	52,319	-	-	-
Dept/Operating Expense	218	-	-	-	-
Operating Exp (Maint)	36,883	29,826	-	-	-
Op Supplies (Maint)	1,511	1,765	-	-	-
Dues & Subs (Maint)	23	-	-	-	-
Ed & Trng (Maint)	484	158	-	-	-
Uniforms (Maint)	4,376	1,929	-	-	-
Utility & Misc (PW)	11	-	-	-	-
Maint/Bldg (Maint)	10,090	8,933	-	-	-
Maint/Eqpt (Maint)	1,011	3,106	-	-	-
Maint/Vehicles (Maint)	17,439	16,087	-	-	-
Off Supplies (Maint)	426	500	-	-	-
Petroleum (Maint)	12,578	13,182	-	-	-
Utilities (Maint)	211,045	173,848	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 334,418</b>	<b>\$ 301,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Exp.-Transfers Out					
To Eqpt Acq & Rep Fund	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	<b>\$ 669,194</b>	<b>\$ 577,169</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## State Highway Signal Maintenance Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Investment	\$ 302	\$ 112	\$ -	\$ 10	\$ -
Rev.-Miscellaneous	\$ 302	\$ 112	\$ -	\$ 10	\$ -
Beginning Balance	\$ 21,415	\$ 9,491	\$ 2,000	\$ 1,856	\$ -
Rev.-Other Sources	\$ 21,415	\$ 9,491	\$ 2,000	\$ 1,856	\$ -
<b>REVENUE</b>	<b>\$ 21,717</b>	<b>\$ 9,603</b>	<b>\$ 2,000</b>	<b>\$ 1,866</b>	<b>\$ -</b>
Contract Serv (Maint)	\$ 273	\$ -	\$ -	\$ -	\$ -
Exp.-Materials & Services	\$ 273	\$ -	\$ -	\$ -	\$ -
To Streets-Sal/Ben	\$ 11,953	\$ 7,747	\$ 2,000	\$ 1,866	\$ -
Exp.-Transfers Out	\$ 11,953	\$ 7,747	\$ 2,000	\$ 1,866	\$ -
<b>PUBLIC WORKS</b>	<b>\$ 12,226</b>	<b>\$ 7,747</b>	<b>\$ 2,000</b>	<b>\$ 1,866</b>	<b>\$ -</b>
Total Revenue	\$ 21,717	\$ 9,603	\$ 2,000	\$ 1,866	\$ -
Total Expense	\$ 12,226	\$ 7,747	\$ 2,000	\$ 1,866	\$ -
STATE HWY SIGNAL MAINT	\$ 9,491	\$ 1,856	\$ -	\$ -	\$ -

## Infrastructure Deferral

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Interest On Investment	\$ 1,195	\$ 1,175	\$ -	\$ -	\$ -
Rev.-Miscellaneous	\$ 1,195	\$ 1,175	\$ -	\$ -	\$ -
Beginning Balance	\$ 58,462	\$ 59,658	\$ 60,101	\$ 60,833	\$ -
Rev.-Other Sources	\$ 58,462	\$ 59,658	\$ 60,101	\$ 60,833	\$ -
<b>REVENUE</b>	<b>\$ 59,657</b>	<b>\$ 60,833</b>	<b>\$ 60,101</b>	<b>\$ 60,833</b>	<b>\$ -</b>
To Street Capital Proj.	\$ -	\$ -	\$ 60,101	\$ 60,833	\$ -
Exp.-Transfers Out	\$ -	\$ -	\$ 60,101	\$ 60,833	\$ -
<b>ENGINEERING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,101</b>	<b>\$ 60,833</b>	<b>\$ -</b>
Total Revenue	\$ 59,657	\$ 60,833	\$ 60,101	\$ 60,833	\$ -
Total Expense	\$ -	\$ -	\$ 60,101	\$ 60,833	\$ -
INFRA. DEFERRAL	\$ 59,657	\$ 60,833	\$ -	\$ -	\$ -

Bail Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Suspense-Bail	\$ 16,179	\$ 10,833	\$ -	\$ -	\$ -
Susp-Co. Assess.	1,463	1,549	-	-	-
Susp-ODR Alch Assess	210	105	-	-	-
Susp-Ct Appt Attorn	21,631	13,628	-	-	-
Susp-LEMLA	285	309	-	-	-
Susp-Unitary Assess	5,202	4,748	-	-	-
Susp-County (2013)	13,948	11,065	-	-	-
State Criminal Fines	61,705	48,729	-	-	-
Susp-Court Security Assess	446	682	-	-	-
<b>Rev.-Fines &amp; Forfeits</b>	<b>\$ 121,069</b>	<b>\$ 91,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 6,356	\$ 14,374	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 6,356</b>	<b>\$ 14,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>	<b>\$ 127,425</b>	<b>\$ 106,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Refunds	\$ 18,139	\$ 14,500	\$ -	\$ -	\$ -
Linn Co. Assess.	1,585	1,549	-	-	-
ODR Alch. Assess.	210	105	-	-	-
Ct. Appoint. Attorn.	22,405	-	-	-	-
LEMLA	293	301	-	-	-
Unitary Assess	5,581	4,370	-	-	-
State Criminal Fines	65,706	44,728	-	-	-
Court Security Assess	465	656	-	-	-
County (2013)	14,703	11,065	-	-	-
<b>Exp.-Materials &amp; Services</b>	<b>\$ 129,087</b>	<b>\$ 77,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BAIL</b>	<b>\$ 129,087</b>	<b>\$ 77,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 127,425</b>	<b>\$ 106,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expense</b>	<b>\$ 129,087</b>	<b>\$ 77,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BAIL</b>	<b>\$ (1,662)</b>	<b>\$ 28,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Youth Court Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Donations	\$ 140	\$ 940	\$ -	\$ -	\$ -
Interest On Investment	5	5	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 145</b>	<b>\$ 945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 312	\$ 151	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 312</b>	<b>\$ 151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE SHEET/REV</b>	<b>\$ 457</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ 307	\$ 717	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 307</b>	<b>\$ 717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
To General Fund	\$ -	\$ 379	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ -</b>	<b>\$ 379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>YOUTH COURT</b>	<b>\$ 307</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 457</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expense</b>	<b>\$ 307</b>	<b>\$ 1,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>YOUTH COURT</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Police Reserve

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
Donations	\$ 3,327	\$ 250	\$ -	\$ -	\$ -
Interest On Investment	135	92	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 3,462</b>	<b>\$ 342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 5,464	\$ 4,953	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 5,464</b>	<b>\$ 4,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE SHEET/REV</b>	<b>\$ 8,926</b>	<b>\$ 5,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ 3,973	\$ 1,113	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 3,973</b>	<b>\$ 1,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
To General Fund	\$ -	\$ 4,182	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ -</b>	<b>\$ 4,182</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POLICE RESERVES</b>	<b>\$ 3,973</b>	<b>\$ 5,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 8,926</b>	<b>\$ 5,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expense</b>	<b>\$ 3,973</b>	<b>\$ 5,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POLICE RESERVES</b>	<b>\$ 4,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Equitable Sharing Fund

<b>Description</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Estimate</b>	<b>2021-22 Proposed/Approved /Adopted</b>
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Interest On Investment	74	73	-	-	-
<b>Rev.-Miscellaneous</b>	<b>\$ 74</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 3,640	\$ 3,714	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 3,640</b>	<b>\$ 3,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE SHEET/REV</b>	<b>\$ 3,714</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
To General Fund	\$ -	\$ 3,787	\$ -	\$ -	\$ -
<b>Exp.-Transfers Out</b>	<b>\$ -</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EQUITABLE SHARING</b>	<b>\$ -</b>	<b>\$ 3,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 3,714	\$ 3,787	\$ -	\$ -	\$ -
Total Expense	\$ -	\$ 3,787	\$ -	\$ -	\$ -
<b>EQUITABLE SHARING</b>	<b>\$ 3,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Library Building Trust

<b>Description</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Estimate</b>	<b>2021-22 Proposed/Approved /Adopted</b>
Interest On Investment	\$ 124	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Miscellaneous</b>	<b>\$ 124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Balance	\$ 30,845	\$ -	\$ -	\$ -	\$ -
<b>Rev.-Other Sources</b>	<b>\$ 30,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE SHEET/REV</b>	<b>\$ 30,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Dept/Operating Expense	\$ 30,969	\$ -	\$ -	\$ -	\$ -
<b>Exp.-Materials &amp; Services</b>	<b>\$ 30,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIBRARY BUILDING TRUST</b>	<b>\$ 30,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Revenue	\$ 30,969	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 30,969	\$ -	\$ -	\$ -	\$ -
<b>LIBRARY BUILDING TRUST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Parks Grant Fund

Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Estimate	2021-22 Proposed/Approved /Adopted
State Grant Funds	\$ 291,278	\$ 115,771	\$ -	\$ -	\$ -
Rev.-Intergovernmental	\$ 291,278	\$ 115,771	\$ -	\$ -	\$ -
Donations	\$ 35,000	\$ 4,870			
Interest On Investment	\$ (3,897)	\$ (2,673)	\$ -	\$ -	\$ -
Rev.-Miscellaneous	\$ 31,103	\$ 2,197	\$ -	\$ -	\$ -
Beginning Balance	\$ (61,069)	\$ (71,968)	\$ -	\$ -	\$ -
Rev.-Other Sources	\$ (61,069)	\$ (71,968)	\$ -	\$ -	\$ -
BALANCE SHEET/REV	\$ 261,312	\$ 46,000	\$ -	\$ -	\$ -
Improvements	\$ 333,280	\$ 46,000	\$ -	\$ -	\$ -
Exp.-capital Outlay	\$ 333,280	\$ 46,000	\$ -	\$ -	\$ -
PARKS GRANT FUND	\$ 333,280	\$ 46,000	\$ -	\$ -	\$ -
Total Revenue	\$ 261,312	\$ 46,000	\$ -	\$ -	\$ -
Total Expense	\$ 333,280	\$ 46,000	\$ -	\$ -	\$ -
PARKS GRANT FUND	\$ (71,968)	\$ -	\$ -	\$ -	\$ -

## Authorized Personnel Schedule

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

Position	2019-20 Adopted Employees	2020-21 Adopted Employees	2021-22 Proposed Employees
<b>Administrative Services</b>			
City Manager	1.0000	1.0000	1.0000
Communications Specialist	1.0000	-	-
<b>Total Administration</b>	<b>2.0000</b>	<b>1.0000</b>	<b>1.0000</b>
<b>Human Resources</b>			
HR Director	1.0000	1.0000	1.0000
HR Specialist (Temporary)	-	-	1.0000
<b>Total Human Resources</b>	<b>1.0000</b>	<b>1.0000</b>	<b>2.0000</b>
<b>City Recorder</b>			
City Recorder	1.0000	1.0000	1.0000
Deputy City Recorder	1.0000	1.0000	1.0000
<b>Total City Recorder</b>	<b>2.0000</b>	<b>2.0000</b>	<b>2.0000</b>
<b>Community Development</b>			
Community Development Director	1.0000	1.0000	1.0000
Economic Development Specialist	1.0000	1.0000	1.0000
Office Assistant	1.0000	1.0000	1.0000
Development Services Technician	1.0000	1.0000	1.0000
<b>Total Community Development</b>	<b>4.0000</b>	<b>4.0000</b>	<b>4.0000</b>
<b>Engineering</b>			
Engineering Services Director	1.0000	1.0000	1.0000
Assistant City Engineer	1.0000	1.0000	1.0000
Project Engineer	-	1.0000	-
Engineering Associate	3.0000	2.0000	2.0000
Project Manager	1.0000	1.0000	2.0000
<b>Total Engineering</b>	<b>6.0000</b>	<b>6.0000</b>	<b>6.0000</b>
<b>Finance Services</b>			
Finance Director	1.0000	1.0000	1.0000
Assistant Finance Director	1.0000	1.0000	1.0000
Accountant	-	1.0000	1.0000
Finance Clerk/Court Clerk I	1.0000	-	-
Finance Clerk	3.0000	2.0000	2.0000
<b>Court Services</b>			
Court Clerk II	2.0000	2.0000	2.0000
Court Clerk	-	1.0000	1.0000
<b>Total Finance</b>	<b>8.0000</b>	<b>8.0000</b>	<b>8.0000</b>

## Authorized Personnel Schedule

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

Position	2019-20 Adopted Employees	2020-21 Adopted Employees	2021-22 Proposed Employees
<b>Public Works</b>			
Public Works Director	1.0000	1.0000	1.0000
Operations Manager	1.0000	1.0000	1.0000
Public Works Office Assistant	-	-	1.0000
<b>Parks</b>			
Crew Chief	1.0000	1.0000	1.0000
Maintenance Worker	3.0000	3.0000	3.0000
<b>Streets</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maintenance Worker	3.0000	3.0000	3.0000
<b>Custodial/Maintance</b>			
Senior Maintenance Worker-Grounds/Maintenance	1.0000	1.0000	1.0000
Building Maintenance Technician	1.0000	1.0000	2.0000
<b>Collections (Sewer)</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maintenance Worker	1.0000	1.0000	1.0000
Maintenance Worker	1.0000	1.0000	1.0000
<b>Water</b>			
Crew Chief	1.0000	1.0000	1.0000
Maintenance Worker	3.0000	3.0000	3.0000
<b>Water Treatment Plant</b>			
Supervisor	1.0000	1.0000	1.0000
Plant Operator III	1.0000	1.0000	1.0000
Plant Operator II	1.0000	1.0000	1.0000
<b>Wastewater Treatment Plant</b>			
Supervisor	-	1.0000	1.0000
Plant Operator II	-	2.0000	2.0000
Plant Operator I	-	3.0000	3.0000
Lab Technician	-	1.0000	1.0000
<b>Total Public Works</b>	<b>22.0000</b>	<b>29.0000</b>	<b>31.0000</b>
<b>Information Technology Services</b>			
IT Director	1.0000	1.0000	1.0000
IT/GIS System Coordinator	1.0000	1.0000	1.0000
Senior Network Engineer	1.0000	1.0000	1.0000
Systems Engineer	1.0000	1.0000	1.0000
IT Help Desk Support (Temporary)	-	-	1.0000
GIS Assistant (Temporary)	-	-	0.1000
<b>Total Information Services</b>	<b>4.0000</b>	<b>4.0000</b>	<b>5.1000</b>

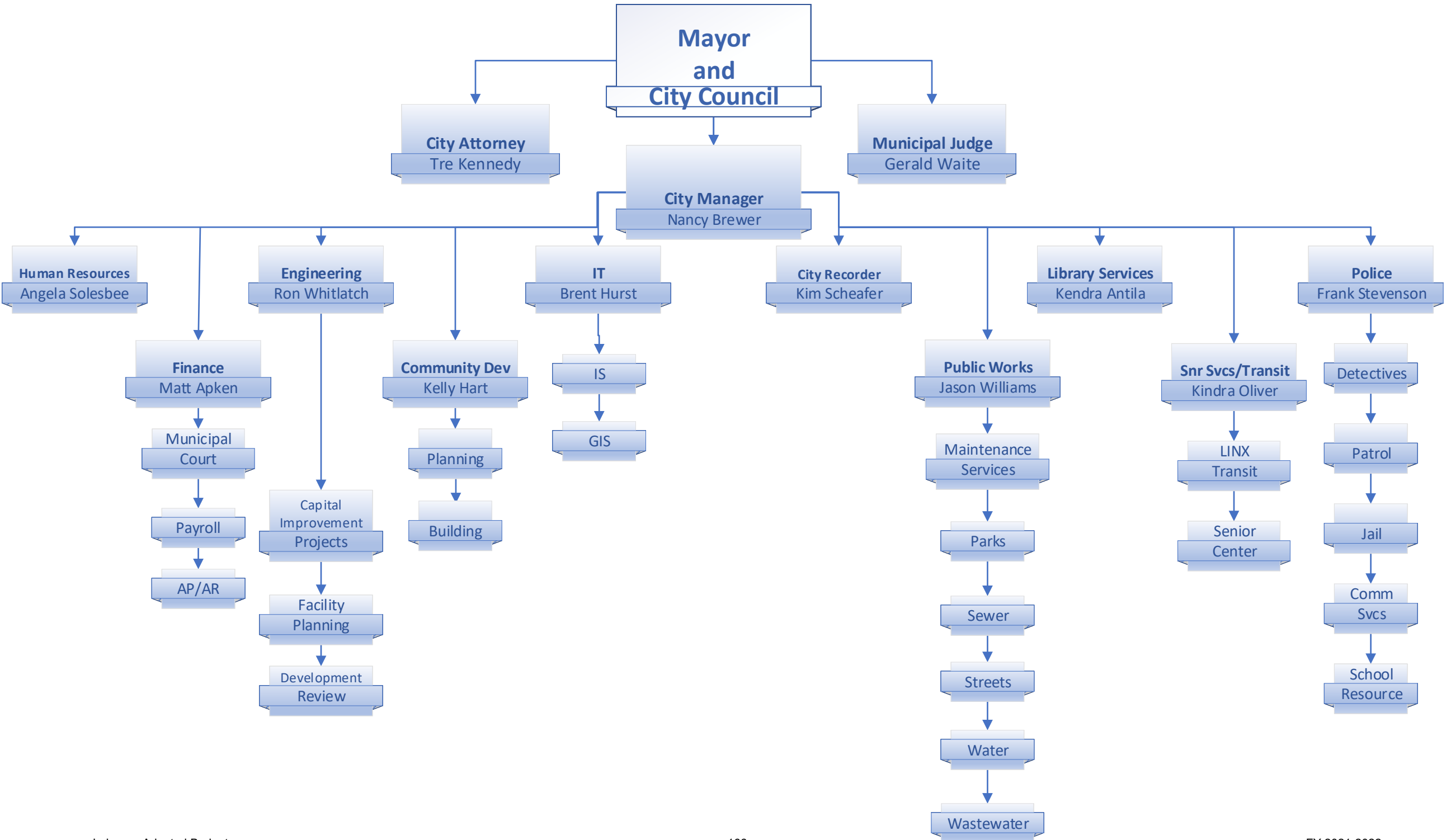


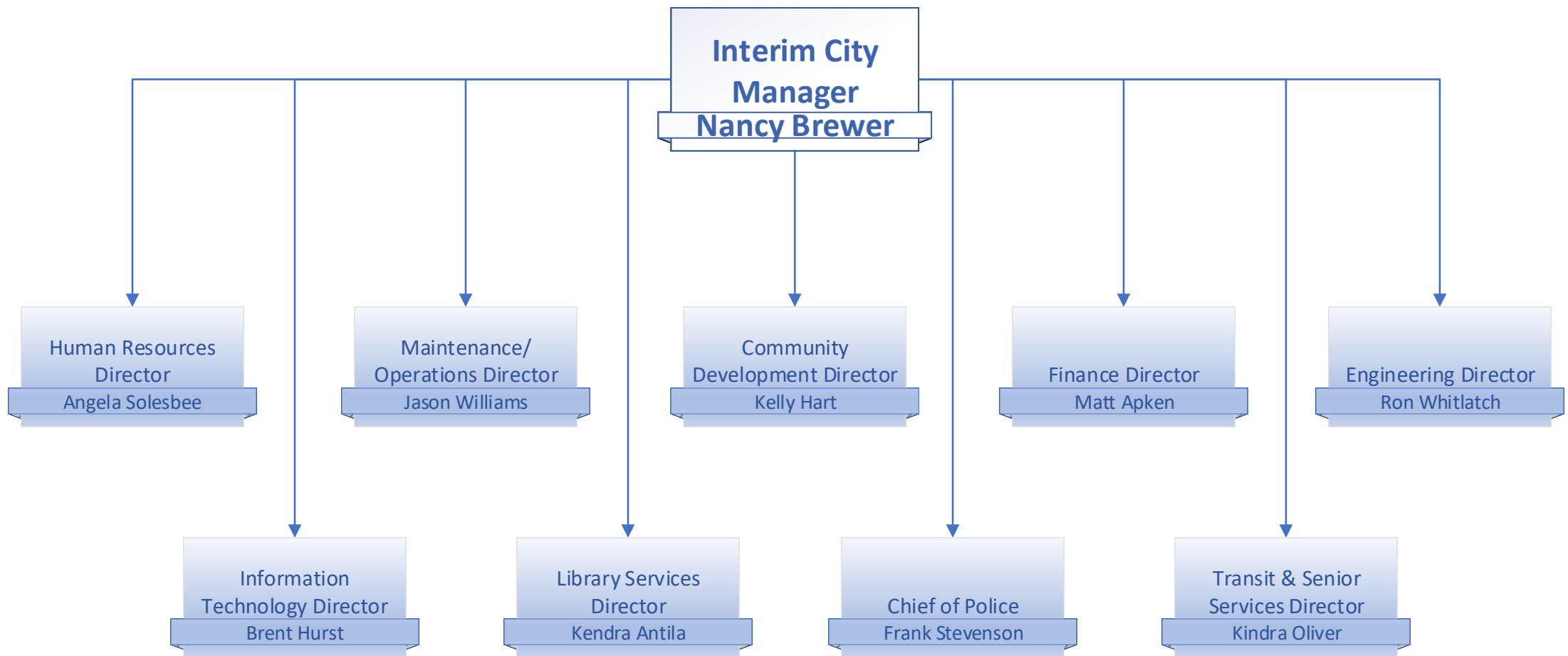
## Authorized Personnel Schedule

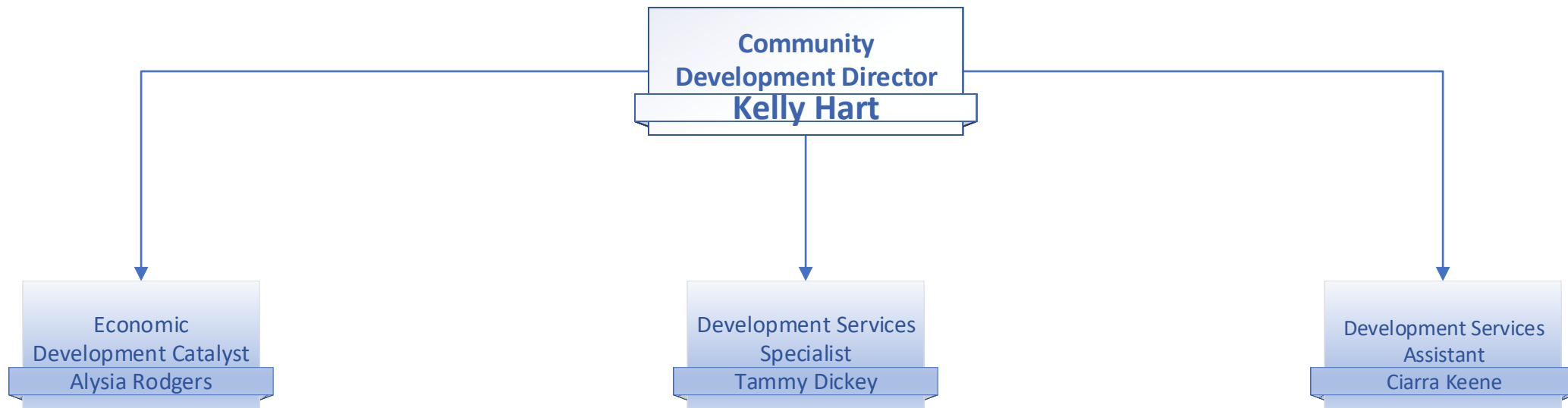
*(Regular, Full-Time and Regular, Part-Time)*

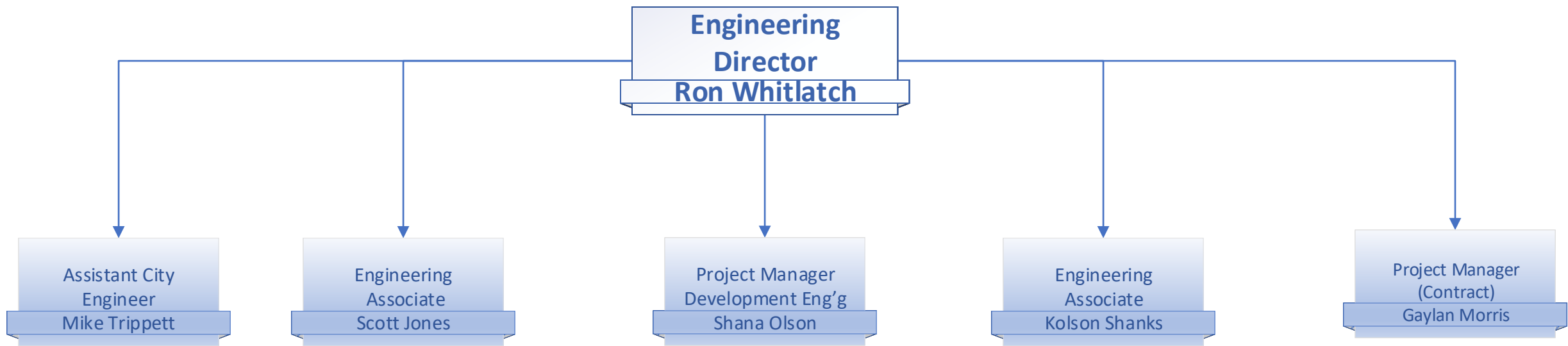
Position	2019-20 Adopted Employees	2020-21 Adopted Employees	2021-22 Proposed Employees
<b>Library Services</b>			
Library Services Director	1.0000	1.0000	1.0000
Library Assistant II	3.0000	3.0000	3.0000
Library Assistant I (4 PT)	2.2840	2.2840	2.2840
Library Assistant on-call	0.2880	0.2880	0.2880
<b>Total Library Services</b>	<b>6.5720</b>	<b>6.5720</b>	<b>6.5720</b>
<b>Senior Services</b>			
<b>Senior Center</b>			
Senior Services Director	1.0000	1.0000	1.0000
Senior Center Receptionist & Activities Planner	1.0000	1.0000	1.0000
Receptionist	0.5000	0.5000	0.5000
<b>LINX</b>			
Dial-A-Bus Dispatcher/Reception	1.0000	1.0000	1.0000
Linx Supervisor	1.0000	1.0000	1.0000
Dial-A-Bus Driver	2.0000	2.0000	2.0000
Dial-A-Bus Driver PT	2.0580	2.0580	3.6015
<b>Total Senior Services</b>	<b>8.5580</b>	<b>8.5580</b>	<b>10.1015</b>
<b>Police Department</b>			
Police Chief	1.0000	1.0000	1.0000
Police Captain	1.0000	1.0000	1.0000
Police Lieutenant	1.0000	2.0000	2.0000
Police Sergeant	4.0000	5.0000	5.0000
Police Officer	22.0000	20.0000	20.0000
Administrative Assistant	1.0000	1.0000	1.0000
Communications Specialist	7.0000	7.0000	7.0000
Community Policing Officer	1.0000	1.0000	1.0000
Community Service Officer (CSO)	1.0000	1.0000	1.0000
Code Enforcement Officer	1.0000	1.0000	1.0000
Records Clerk II	2.0000	2.0000	2.0000
<b>Total Police</b>	<b>42.0000</b>	<b>42.0000</b>	<b>42.0000</b>
<b>Total All Departments</b>	<b>106.1300</b>	<b>112.1300</b>	<b>117.7735</b>

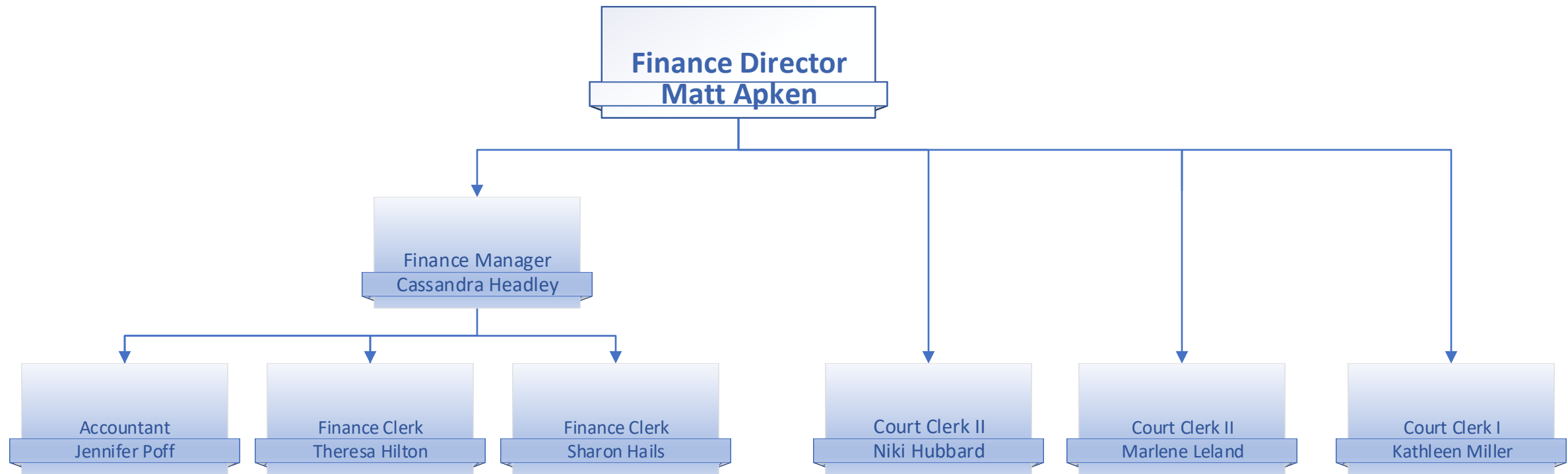
Salary Schedules are available on the City website

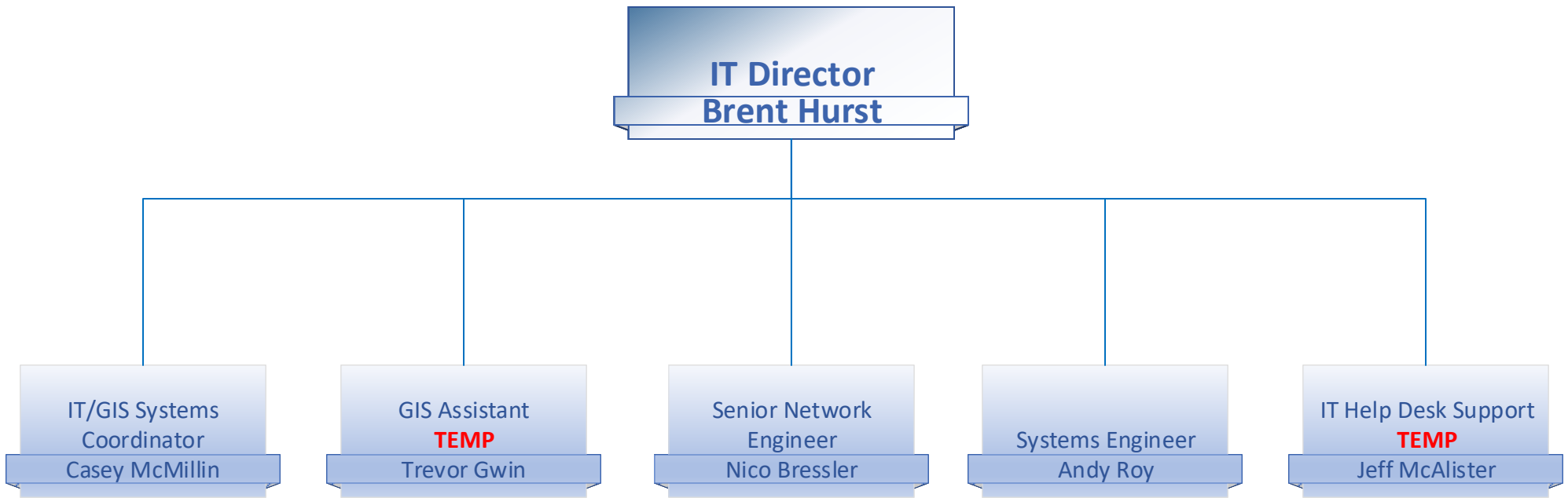


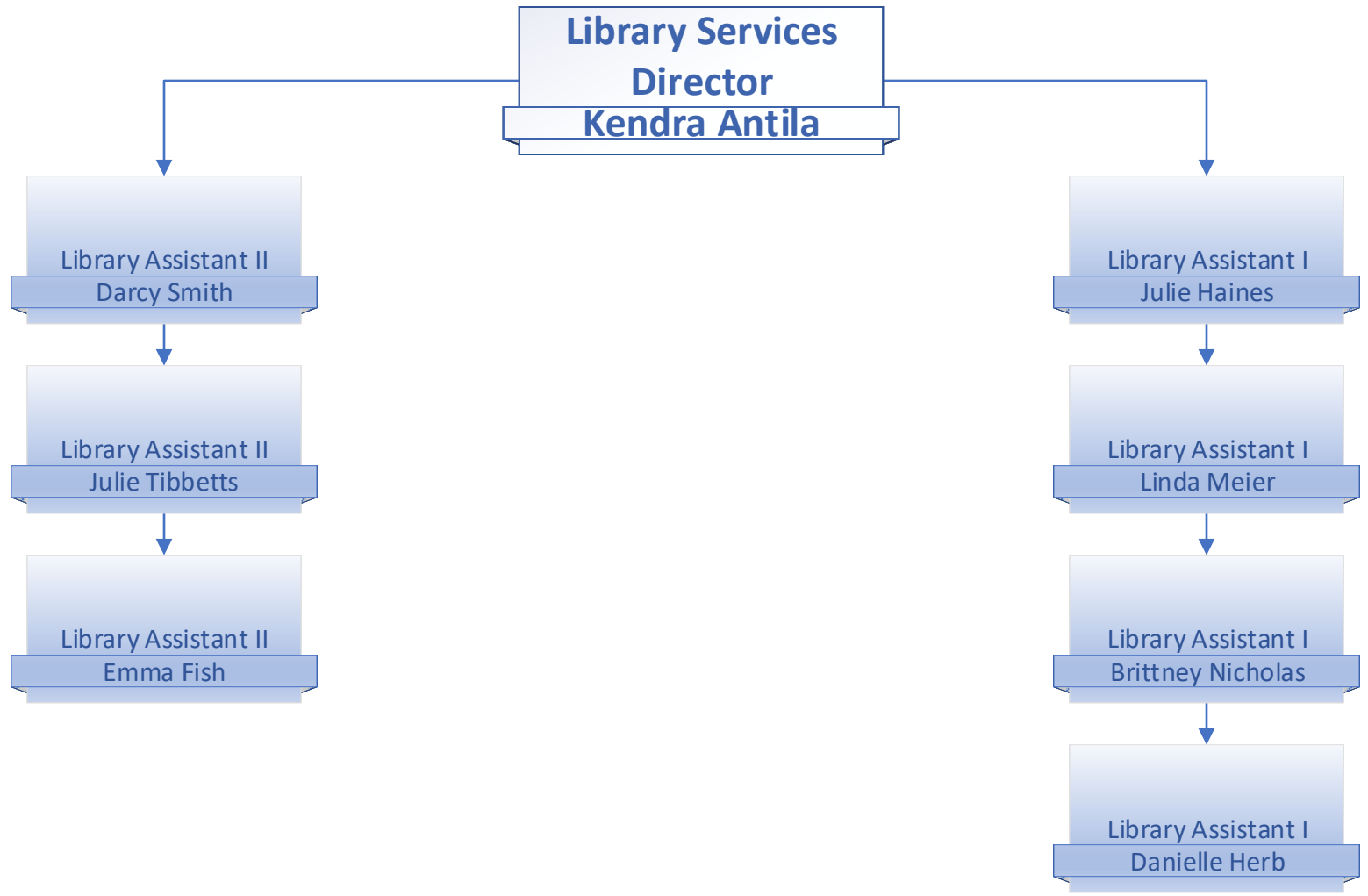




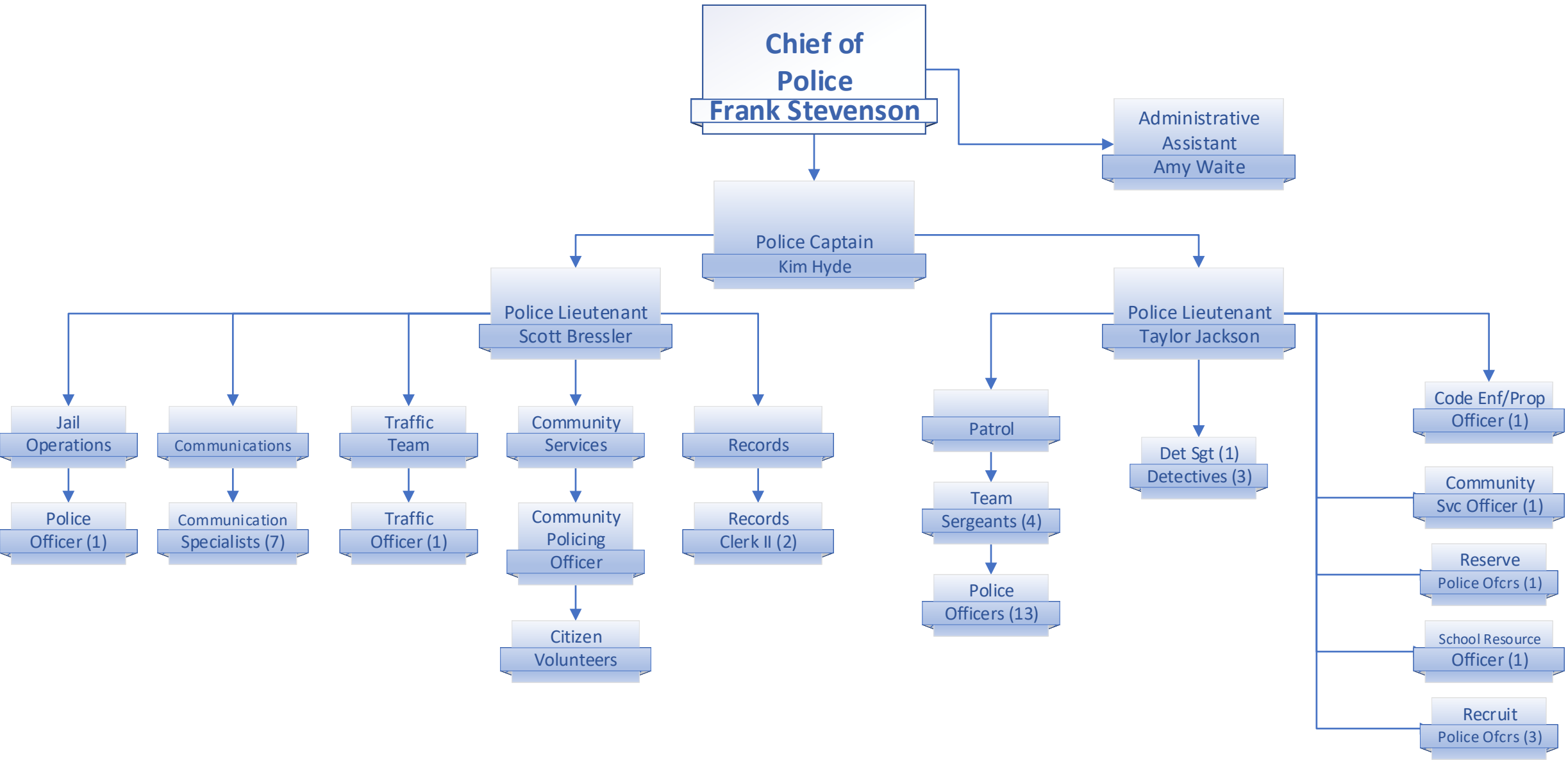


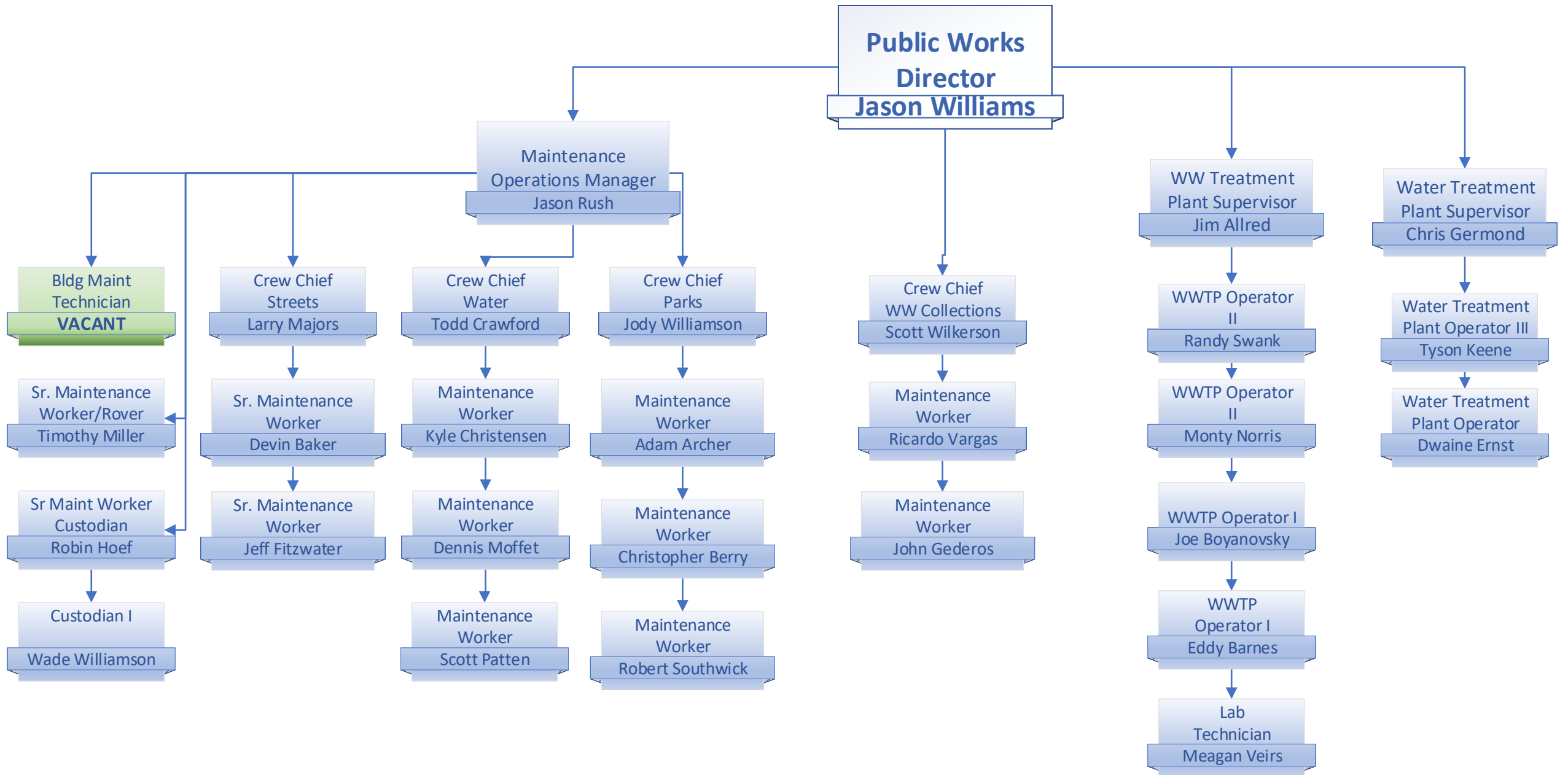


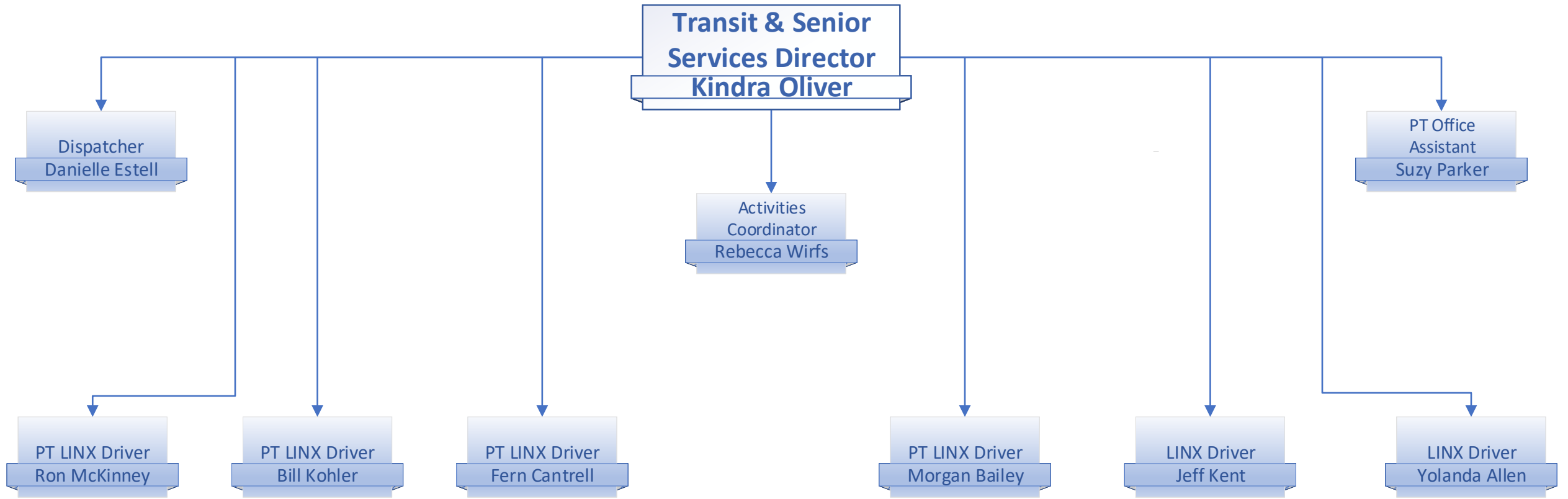












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ss )  
County of Linn and Benton

NOTICE OF BUDGET COMMITTEE MEETING  
AND PUBLIC HEARING

A public meeting of the Budget Committee of the City of Lebanon and the Lebanon Urban Renewal Agency, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 will be held electronically and not hold a live meeting due to the current State of Emergency and in compliance with the adopted regulations in House Bill 4212. The meeting will take place on the 5th day of May 2021 at 12:00 pm and if needed, a second and third meeting will be held 6th and 7th days of May 2021 at 12:00 pm. The purpose of the meeting is to receive the City of Lebanon and Lebanon Urban Renewal Agency proposed budgets and comments from the public on said budgets.

City of Lebanon/Planning

During the meeting, a public hearing will be held at 12.00 p.m. to discuss the possible uses of the state revenue sharing funds.

925 S Main St.  
Lebanon, OR 97355

A copy of the budget document may be obtained by contacting Matt Apken at mapken@ci.lebanon.or.us or by phone at (541) 258-4212 on or after April 23, 2021. However, the City strongly encourages accessing the document on the City of Lebanon website www.ci.lebanon.or.us.

ORDER NUMBER 134767

This is a public meeting and hearing where deliberation of the Budget Committee will take place. Any person may comment on the budget or possible uses of the state revenue sharing funds. The following options are available for participation:

I, Pam Burrigh, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

- Written comments may be submitted to the Finance Director (925 S. Main St., Lebanon, OR) and must be received by Tuesday, May 4th, 2021 at 5:00 pm.
- Digital comments (email) may be submitted to mapken@ci.lebanon.or.us by Tuesday, May 4th, 2021 at 5:00 pm.
- Those wanting to give public comments for the public hearing during the electronic meeting should contact the Finance Director at mapken@ci.lebanon.or.us for the Zoom meeting link prior to 11:00am on May 5, 2021.

The budget committee will read, review, and consider all public comment. This meeting will be held electronically and can be viewed at the following web address at the applicable time.

Budget Meeting: May 5th <https://youtu.be/vSrV-yRjx4g>  
May 6th <https://youtu.be/fINTjGeyMUQ>  
May 7th <https://youtu.be/bmHPg1klEuY>

#134767

PUBLISH: 04/28/2021

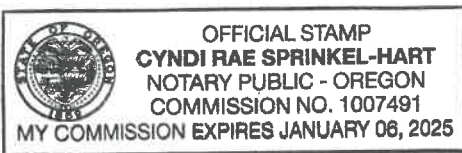
Section: Public Notices  
Category: 990 Public Notice  
PUBLISHED ON: 04/28/2021

TOTAL AD COST: 402.96

FILED ON: 6/17/2021

Pam Burrigh  
Pam Burrigh  
Legal Clerk

Cyndi Rae Sprinkel-Hart  
Subscribed and sworn to before me on June 17, 2021  
Cyndi Rae Sprinkel-Hart, Notary



\*\*\* Proof of Publication \*\*\*

State of Oregon  
ss )  
County of Linn and Benton

City of Lebanon/Planning

925 S Main St.  
Lebanon, OR 97355

ORDER NUMBER 135761

I, Tracy Holloway, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

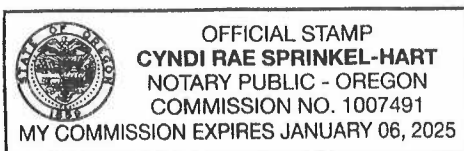
Section: Public Notices  
Category: 990 Public Notice  
PUBLISHED ON: 05/28/2021

TOTAL AD COST: 1193.52

FILED ON: 6/1/2021

*Tracy Holloway*  
\_\_\_\_\_  
Tracy Holloway  
Legal Clerk

*Cyndi Rae Sprinkel-Hart*  
\_\_\_\_\_  
Subscribed and sworn to before me on June 1, 2021  
Cyndi Rae Sprinkel-Hart, Notary



**\*\*\* Proof of Publication \*\*\***

FORM LB-1

**NOTICE OF BUDGET HEARING**

A public meeting of the City of Lebanon will be held on June 9th, 2021 at 6:00 pm. This meeting will be held electronically and can be viewed at <https://youtu.be/oaoPXUJ4-g>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the City of Lebanon Budget Committee and comment on the possible uses of the state revenue sharing funds. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall 925 S. Main St. Lebanon, OR, by appointment only or online at the City's website [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. The following options are available for participation: Written comments may be submitted to the Finance Director (925 S. Main St Lebanon, OR) and must be received by Tuesday June 8, 2021 at 5:00 pm or Digital comments (email) may be submitted to [mapken@ci.lebanon.or.us](mailto:mapken@ci.lebanon.or.us) by Tuesday June 8, 2021 at 5:00 pm. To participate during the Zoom meeting please send a message or call to get the meeting information by Wednesday June 9, 2021 at 4:00 pm.

Contact: Matt Apken

Telephone: 541-258-4212

Email: [mapken@ci.lebanon.or.us](mailto:mapken@ci.lebanon.or.us)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	\$ 19,238,481	\$ 18,328,789	\$ 20,374,821
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,666,680	14,408,530	14,790,860
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,880,100	2,765,686	8,707,159
Interfund Transfers / Internal Service Reimbursements	9,233,099	5,223,834	5,526,870
All Other Resources Except Current Year Property Taxes	1,098,296	14,749,883	15,433,370
Current Year Property Taxes Estimated to be Received	8,184,029	8,081,137	8,741,110
<b>Total Resources</b>	<b>\$ 55,300,685</b>	<b>\$ 63,557,859</b>	<b>\$ 73,574,190</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	\$ 11,137,267	\$ 12,232,300	\$ 13,765,780
Materials and Services	7,330,523	8,646,221	12,229,978
Capital Outlay	2,686,569	12,651,361	15,453,489
Pass-Through	-	-	370,000
Capital Projects	29,747	15,215,000	15,233,902
Interfund Transfers	6,917,132	4,357,247	5,526,870
Debt Service	5,496,363	5,438,388	5,503,285
Contingencies	-	3,901,362	4,187,964
Unappropriated Ending Balance and Reserved for Future Expenditure	21,723,084	1,115,380	1,282,922
<b>Total Requirements</b>	<b>\$ 55,300,685</b>	<b>\$ 63,557,859</b>	<b>\$ 73,574,190</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM</b>			
Name of Organizational Unit or Program	FTE for that unit or program		
Bail	\$ 106,022	\$ -	\$ -
FTE	0.000	0.000	0.000
City Attorney	205,124	230,000	230,000
FTE	0.000	0.000	0.000
City Manager's Office	328,358	137,305	233,870
FTE	2.000	1.000	1.000
City Recorder	277,020	162,850	266,185
FTE	2.000	2.000	2.000
Community Development	588,518	605,975	1,079,900
FTE	4.000	4.000	4.000
Engineering	2,949,421	10,139,075	12,087,838
FTE	6.000	6.000	6.000
Finance	545,432	205,390	727,640
FTE	6.000	5.000	5.000
Human Resources	152,815	113,760	258,560
FTE	1.000	1.000	2.000
Information Technology	1,003,051	1,223,390	1,319,930
FTE	4.000	4.000	5.100
Library	607,748	840,168	675,545
FTE	6.572	6.572	6.572
LINX	734,383	729,912	901,989
FTE	6.058	6.058	7.601
Mayor & City Council	-	-	112,275
FTE	0.000	0.000	0.000
Municipal Court	288,931	547,685	427,686
FTE	2.000	3.000	3.000
Non-Departmental	1,174,722	1,630,402	4,804,342
FTE	0.000	0.000	0.000
Non-Operating	12,206,187	29,330,525	32,968,265
FTE	0.000	0.000	0.000
Police	5,627,825	6,163,161	6,076,723
FTE	42.000	42.000	42.000
Public Works	6,797,621	11,071,619	10,667,282
FTE	22.000	29.000	31.000
Senior Services	289,746	436,652	493,248
FTE	2.500	2.500	2.500
Unappropriated	-	-	237,922
FTE	0.000	0.000	0.000
<b>Total Requirements</b>	<b>\$ 33,882,926</b>	<b>\$ 63,557,859</b>	<b>\$ 73,574,190</b>
<b>Total FTE</b>	<b>106.130</b>	<b>112.130</b>	<b>117.773</b>

<b>STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *</b>	
Overall increase in City staffing of 5.643 FTE. 2 in Public Works (one was previously contracted) 2 limited duration positions (HR & IT) and 1643 in part-time LINX Drivers.	
City plans to receive a loan for the westside interceptor project for wastewater for \$14,000,000. The overall project is projected at \$20 Million.	
The overall City budget is 14% larger than FY 2020/21.	
General Fund has increased 37% compared to FY 2020/21. 26% of this increase is from the American Rescue Plan funds (\$3.5 Million).	
Personnel costs are increasing 13%.	

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2021-22
Permanent Rate Levy (rate limit 5.1364 per \$1,000)	5.1364 per \$1,000	5.1364 per \$1,000	5.1364 per \$1,000
Levy For General Obligation Bonds	\$ 1.151330	\$ 1.889062	\$ 1.632565

<b>STATEMENT OF INDEBTEDNESS</b>			
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$ 3,050,000	\$ -	-
Other Bonds	\$ 9,685,009	\$ -	-
Loans	\$ 32,604,422	\$ -	14,000,000
<b>Total</b>	<b>\$ 51,339,431</b>	<b>\$ -</b>	<b>14,000,000</b>

**A RESOLUTION ADOPTING THE CITY OF ) RESOLUTION NO. 2021-10  
 LEBANON'S BUDGET AND MAKING )  
 APPROPRIATIONS FOR FISCAL YEAR 2021- )  
 2022**

RESOLUTION ADOPTING A BUDGET

**BE IT RESOLVED** that the City Council of the City of Lebanon hereby adopts the budget for 2021-22, in the sum of \$72,281,268 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

**BE IT RESOLVED** by the Council of the City of Lebanon:

Section 1. That the amounts for fiscal year beginning July 1, 2021, and for the purposes shown below, are hereby appropriated as follows:

<u>GENERAL FUND</u>	
Mayor & City Council	\$ 112,275
Community Development	663,150
Finance - Court	427,686
Library	631,895
Police	6,040,400
Senior Services	319,750
Non-Departmental	
Materials & Services	4,181,525
Capital Outlay	142,000
Non-Operating	
Pass-Through	370,000
Inter-fund Transfers	2,713,075
Contingency	2,306,393
Debt Services	159,535
<b>General Fund Total</b>	<b>\$ 18,067,684</b>

INTERNAL SERVICE FUNDS

<u>Administrative Services Fund</u>	
City Manager's Office	\$ 233,870
Human Resources	258,550
City Attorney	230,000
City Recorder	266,185
Finance	727,640
Non-Operating	
Inter-fund Transfers	232,640
	<b>\$ 1,948,885</b>

**Information Technology Fund**

Information Technology	\$ 1,319,930
Non-Operating	
Inter-fund Transfers	<u>22,760</u>
	<b>\$ 1,342,690</b>

**Custodial & Maintenance Services Fund**

Public Works	\$ 368,000
Non-Operating	
Inter-fund Transfers	<u>5,090</u>
	<b>\$ 373,090</b>

**DEBT SERVICE FUNDS**

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

Debt Services	\$ 2,038,660
<b>Total GO/Full Faith &amp; Credit Bond Fund</b>	<b>\$ 2,038,660</b>

**2013 Full Faith & Credit Bond**

Debt Services	\$ 1,519,900
<b>Total 2013 Full Faith &amp; Credit Bond</b>	<b>\$ 1,519,900</b>

**Pension Bond**

Debt Services	\$ 245,970
<b>Total Pension Bond</b>	<b>\$ 245,970</b>

**ENTERPRISE FUNDS**

**Water Fund**

Community Development	\$ 40,750
Public Works	2,160,000
Engineering	1,603,150
Non-Operating	
Capital Projects	1,033,902
Inter-fund Transfers	802,308
Debt Services	1,153,790
Contingency	<u>250,000</u>
<b>Total Water Fund</b>	<b>\$ 7,043,900</b>



**Storm Drainage Fund**

Public Works	\$	187,800
Engineering		346,778
Non-Operating		
Inter-fund Transfers		131,211
Contingency		42,166
<b>Total Storm Drainage Fund</b>	<b>\$</b>	<b>707,955</b>

**Wastewater Fund**

Community Development	\$	41,000
Public Works		3,456,459
Engineering		1,772,050
Non-Operating		
Capital Projects		14,200,000
Inter-fund Transfers		1,070,058
Debt Service		385,430
<b>Total Wastewater Fund</b>	<b>\$</b>	<b>20,924,997</b>

**SPECIAL REVENUE FUNDS**

**Motel Tax Fund**

Non-Departmental		
Materials & Services	\$	160,000
Non-Operating		
Inter-fund Transfers		64,870
Contingency		42,049
<b>Total Motel Tax Fund</b>	<b>\$</b>	<b>266,919</b>

**Building Inspection Fund**

Community Development	\$	335,000
Non-Operating		
Inter-fund Transfers		89,580
Contingency		473,721
<b>Total Building Inspection Fund</b>	<b>\$</b>	<b>898,301</b>

**Park Enterprise Fund**

Public Works	\$	848,240
Non-Operating		
Inter-fund Transfers		100,145
<b>Total Park Enterprise Fund</b>	<b>\$</b>	<b>948,385</b>

**Foot & Bike Fund**

Engineering	\$	23,329
<b>Total Foot &amp; Bike Fund</b>	<b>\$</b>	<b>23,329</b>

**Engineering Development Review Fund**

Engineering	\$	143,250
Non-Operating		
Inter-fund Transfers		14,950
Contingency		338
<b>Total Engineering Development Review Fund</b>	<b>\$</b>	<b>158,538</b>

**Streets Fund**

Public Works	\$	1,043,750
Engineering	\$	373,426
Non-Operating		
Inter-fund Transfers		155,413
Contingency		50,000
<b>Total Streets Fund</b>	<b>\$</b>	<b>1,622,589</b>

**LINX Fund**

LINX	\$	901,989
Non-Operating		
Inter-fund Transfers		76,770
Contingency		127,865
<b>Total LINX Fund</b>	<b>\$</b>	<b>1,106,624</b>

**Surface Transportation Program Fund**

Non-Operating		
Inter-fund Transfers	\$	26,000
<b>Total Surface Transportation Program Fund</b>	<b>\$</b>	<b>26,000</b>

**Boat Ramp Maintenance Assistance Fund**

Public Works	\$	101,500
Non-Operating		
Contingency		4,443
<b>Total Boat Ramp Maintenance Assistance Fund</b>	<b>\$</b>	<b>105,943</b>

**Police Donations Fund**

Police	\$	35,323
<b>Total Police Donations Fund</b>	<b>\$</b>	<b>35,323</b>

**Library Donation Fund**

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

**Senior Center Donations Fund**

Senior Center	\$	179,498
<b>Total Senior Center Donations Fund</b>	<b>\$</b>	<b>179,498</b>

## CAPITAL PROJECT FUNDS

### Equipment Acquisition and Replacement Fund

Non-Departmental	
Capital Outlay	\$ 320,817
Non-Operating	
Contingency	840,156
<b>Total Equipment Acquisition and Replacement Fund</b>	<b>\$ 1,160,973</b>

### Pioneer Cemetary Fund

Public Works	\$ 10,175
<b>Total Pioneer Cemetary Fund</b>	<b>\$ 10,175</b>

### Snedaker Trust Fund

Non-Operating	
Inter-fund Transfers	\$ 22,000
<b>Total Snedaker Trust Fund</b>	<b>\$ 22,000</b>

### Street Capital Projects Fund

Engineering	\$ -
Non-Operating	
Capital Outlay	\$ 1,081,244
Contingency	60,833
<b>Total Street Capital Projects Fund</b>	<b>\$ 1,142,077</b>

### SDC - Storm Drainage Improvements Fund

Storm Drainage	\$ 214,734
<b>Total SDC - Storm Drainage Improvements Fund</b>	<b>\$ 214,734</b>

### SDC - Storm Drainage Reimbursements Fund

Storm Drainage	\$ 45,809
<b>Total SDC - Storm Drainage Reimbursements Fund</b>	<b>\$ 45,809</b>

### SDC - Parks Improvements Fund

Parks	\$ 2,490,921
<b>Total SDC - Parks Improvements Fund</b>	<b>\$ 2,490,921</b>

### SDC - Parks Reimbursements Fund

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

### SDC - Wastewater Improvements Fund

Wastewater	\$ 2,661,716
<b>Total SDC - Wastewater Improvements Fund</b>	<b>\$ 2,661,716</b>

**SDC - Wastewater Reimbursements Fund**

Wastewater	\$	570,798
<b>Total SDC - Wastewater Reimbursements Fund</b>	<b>\$</b>	<b>570,798</b>

**SDC - Streets Improvements Fund**

Streets	\$	3,799,801
<b>Total SDC - Streets Improvements Fund</b>	<b>\$</b>	<b>3,799,801</b>

**SDC - Streets Reimbursements Fund**

Streets	\$	140,809
<b>Total SDC - Streets Reimbursements Fund</b>	<b>\$</b>	<b>140,809</b>

**SDC - Water Improvements Fund**

Water	\$	370,629
<b>Total SDC - Water Improvements Fund</b>	<b>\$</b>	<b>370,629</b>

**SDC - Water Reimbursements Fund**

Water	\$	21,559
Contingency		-
<b>Total SDC - Water Reimbursements Fund</b>	<b>\$</b>	<b>21,559</b>

**City Budget Total** **\$ 72,281,268**

**Section 2.** This resolution is effective July 1, 2021.

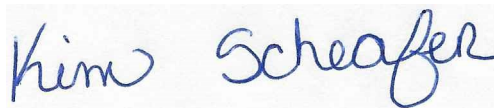
Passed by the Lebanon City Council and executed by the Mayor on this 9th day of June 2021 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor	<input checked="" type="checkbox"/>
Jason Bolen, Council President	<input type="checkbox"/>

ATTESTED BY:



Kim Scheafer, MMC, City Recorder

RESOLUTION LEVYING TAXES FOR  
THE CITY OF LEBANON'S BUDGET FOR  
FISCAL YEAR 2021-2022

) RESOLUTION NO. 2021-09  
)  
)

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

**Section 1.** The City of Lebanon hereby levies the taxes provided for in the adopted budget at the rate of \$5.1364/\$1,000 of assessed valuation for operations, and in the amount of \$1,632,565 for debt service and that these taxes are hereby levied upon the assessed value of all taxable property within the City of Lebanon.


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

	<u>Subject to the General Governmental Limitation</u>	<u>Excluded from the Limitation</u>
Permanent Rate	\$5.1364/\$1,000	
General Obligation Bond Debt		\$1,632,565
Delinquent Sewer Charges		\$XX,XXX.XX
Delinquent Storm Drain Charges		\$XX,XXX.XX

**Section 2.** This resolution is effective July 1, 2021.

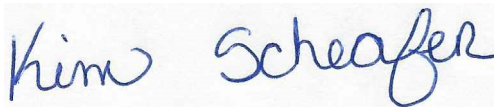
Passed by the Lebanon City Council and executed by the Mayor on this 9th day of June 2021 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor   
Jason Bolen, Council President

ATTESTED BY:



Kim Scheafer, MMC, City Recorder

A RESOLUTION AMENDING SECTION 1 OF ) RESOLUTION NO. 2021-14  
 RESOLUTION NO. 2021-09 TO INCLUDE )  
 DELINQUENT SEWER AND STORM DRAIN )  
 ASSESSMENTS )

THE CITY OF LEBANON ORDAINS AS FOLLOWS:

**Section 1.** Section 1 of Resolution No. 2021-09, approved by the Lebanon City Council on June 9, 2021, is amended to include the following:

	<u>Subject to the General Governmental Limitation</u>	<u>Excluded from the Limitation</u>
Delinquent Sewer Charges		\$ 18,948.58
Delinquent Storm Drain Charges		\$ 4,291.46

**Section 2.** All other provisions of Resolution No. 2021-09 remain in effect as of the date of its passage.

**Section 3.** This Resolution is effective immediately upon its passage.

Passed by the Lebanon City Council and executed by the Mayor on this 14<sup>th</sup> day of July 2021 by a vote of 4 yeas and 0 nays.

CITY OF LEBANON, OREGON

\_\_\_\_\_  
 Paul R. Aziz, Mayor   
 Jason Bolen, Council President

ATTEST:

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