LEBANON AQUATIC DISTRICT
2024-2025 Fiscal Year Budget
Adopted June 17, 2024

Lebanon Community Pool
1800 S 5th Street
Lebanon, OR 97355

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LEBANON AQUATIC DISTRICT

2024-2025

BUDGET COMMITTEE MEMBERS

Name	Position	Expires	Address	Phone
PRESIDING OFFICER				
Mark McAllister	2	6/30/2027	231 E. Grant	541-619-0171
BOARD MEMBERS				
Jereme Guenther	1	6/30/2027	380 S. 7th	305-537-6536
Kim Kendall	3	6/30/2027	38525 Harrington Dr.	503-888-4095
Laurie Dennis	4	6/30/2025	3315 Quail Place	541-231-4069
Peggy Snyder	5	6/30/2025	742 Harmony St.	541-258-2683
APPOINTED MEMBERS				
Darla Bulmer		6/30/2026	210 Sherman St.	541-570-8909
Karen Burger		6/30/2026	291 N. 3rd St.	503-810-8600
Mike Carsner		6/30/2025	38171 Golden Valley Dr.	541-223-3139
Lynn Schwagle		6/30/2025	1224 Cascade Dr.	818-522-8772
Terry Cadigan		6/30/2025	31116 Land Lab Rd.	541-409-1562
BUDGET OFFICER				
Lorlee Engler	Aquatics Director		1800 South 5th St	541-451-8551
BOARD SECRETARY				
Jill Smith	Board Secretary		1800 S 5TH St	541-451-8551

DISTRICT PROFILE

History

The Lebanon Aquatic District was established to ensure Lebanon area residents could consistently access the unique benefits offered by a year-round indoor aquatic facility. The Lebanon Community Pool was built in April 1967, making it the first indoor public pool in the Mid-Willamette Valley at a cost of $300,000.

Population and Boundary

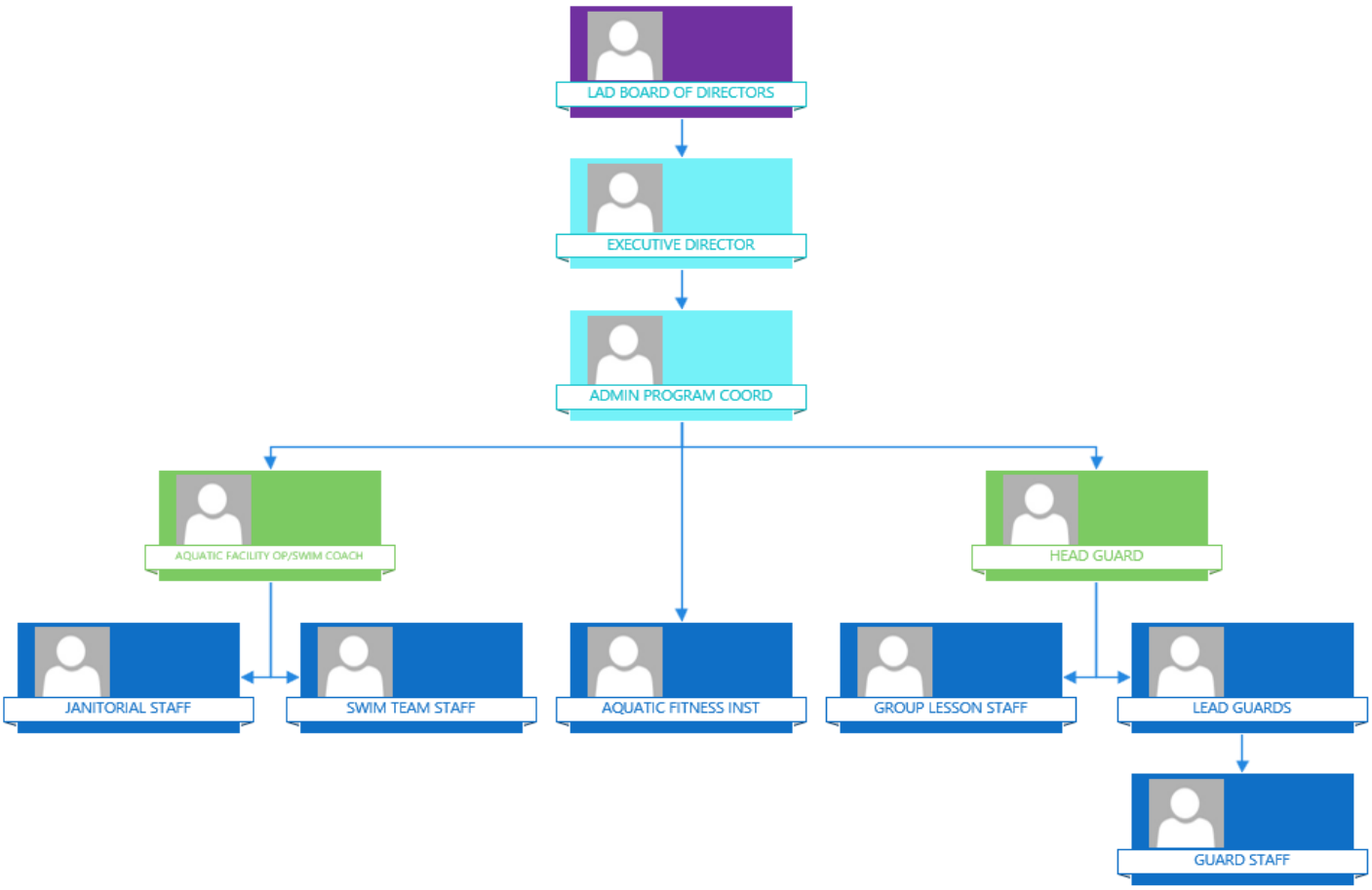
Covering a 245-square-mile boundary, the Lebanon Aquatic District serves a collective population of 28,680 residents. The population of Lebanon, Oregon accounts for over half of the total population with 20,315 residents.

Legal Authority

Established by popular vote on November 7th, 2000, under Oregon Statute Chapters 198 (Special Districts) and 266 (Park and Recreation Districts), the Lebanon Aquatic District operates under defined legal authority. This framework empowers the district to levy property taxes, collect fees, pursue local grants, and undertake various initiatives to fulfill its mission.

Structure

Governed by a policy-making board of directors, the Lebanon Aquatic District is administered by a professional park and recreation administrator. Comprising five lay members elected by registered voters of the District, each board member serves a staggered four-year term, representing the District at large. The board oversees strategic planning, resource allocation, and ensures the effective delivery of aquatic services to the community.



Budget Message

May 15, 2024

Dear Lebanon Aquatic District Community,

The Lebanon Aquatic District is a valuable resource for the community, upholding the responsibility to oversee, operate, and fund the Lebanon Community Pool. This community pool is a gem for Lebanon, providing recreation, instruction, social interactions, and water safety to many patrons and guests. The District is, quite literally, in the business of saving lives. I am pleased to present the Lebanon Aquatic District's fiscal year 24/25 budget message. This budget is based on actual fiscal data from the past two years and projections from the current 2023/24 fiscal year. In compliance with ORS 294.331, I hereby submit the proposed annual budget.

This budget adheres to the permanent rate limitation, circumventing the necessity for a public vote. Your approval or disapproval alone will determine the fate of this document. The proposed total combined budget amounts to $1,292,035, marking a $154,435 increase from the adopted 23/24 budget. The proposed budget requests that we levy the full amount allowable by law. It includes a beginning fund balance of $400,000 and reflects an estimated $246,600 of unappropriated funds as an ending fund balance within the general fund.

Personnel Services

The most important aspect of any organization is its personnel. The District offers a robust array of diverse and valuable programs to the public. The Lebanon Community Pool is open six days a week, receives an average of 60,000 visits annually, and provides 83 hours of service each week. The proposed budget includes funding for one full-time Executive Director, one full-time Administrative Programs Coordinator, one full-time Aquatics Pool Operator, two part-time custodians (each at 0.50 FTE), and approximately twenty-four part-time temporary staff. The proposed budget for the upcoming fiscal year is $616,961, an increase of $20,461 from the previous fiscal year. This increase is primarily due to rising PERS costs, compliance with the state's mandated minimum wage increase, and the need to meet the staffing requirements of the various programs offered at the pool.

Materials and Services

The total materials and services portion of the budget amounts to $211,960, indicating a decrease of nearly $8,000 from last year's adopted budget. These expenses encompass various essential aspects, including building maintenance, chemicals, janitorial services, office supplies, utilities, and staff education and training.

Capital Outlay

Building improvements include the materials and labor for the following items: repainting the warm pool, maintenance of spectator bleachers, and other unspecified projects totaling $23,000.

Contingencies

Capital improvements are aimed to meet some needs to our nearly 60-year-old facility. Contingency funds are allocated for unforeseen or extraordinary expenses that may arise during year. The budgeted amount is transferred to the appropriate expenditure code via LAD Board resolution. For the 2024-2025 fiscal year, the total contingencies of the general fund, amount to $23,888.

Debt Service

In April 2011, the District initiated significant building improvements, marking a pivotal step since the construction of the pool in April 1967. As part of this endeavor, the District secured financing through the State Energy Loan Program (SELP), administered by the Oregon Department of Energy. This loan, totaling $455,546, is structured to be repaid over 15 years, with an annual budgeted payment of $41,325. It is anticipated that the loan will be fully retired by May 1, 2026. Under ORS 478.410 (2), the District is authorized to incur bonded debt up to 1.25% of the true cash value of all property within its jurisdiction. Based on the current assessed true market value of $6,286,738,157, the allowable debt cap for the District is calculated at $78,584,226, an increase of almost $6 million from the previous fiscal year.

Reserve Fund/PEP

A Reserve Fund has been established to accumulate money for the future pool expansion. The 2024/25 FY budget accounts for $80,000 to be transferred into the reserve fund for a projected total of $150,819. These funds along with the PEP (Pool Expansion/renovation Project) funds can be used for future projects.

Special Fund

LAD has proudly served as the primary sponsor of the Lebanon Community Swim Club since 2006. In alignment with our commitment to community engagement, the swim club budget features a dedicated and balanced allocation for its operation. The proposed Special Fund budget for this purpose is $48,300. The Swim Club sustains its operations through various revenue streams, including monthly dues and a range of fundraising initiatives conducted throughout the year. These efforts enable the club to fulfill its financial obligations while fostering a vibrant and inclusive aquatic community.

Expected Financial Position for 24/25 FY

A longstanding goal of the District, from a budgetary standpoint, is to maintain solvency to ensure future operations. The 24/25 FY budget estimates a beginning fund balance of $400,000 and an unappropriated ending fund balance of $246,600, which will sustain the District until November taxes are collected and deposited.

Summary

As the Executive Director, I am honored to enter my 10th year working for an organization that directly benefits people's lives. I want to thank the Lebanon Aquatic District Board and Budget Committee for their service and dedication to fiscal responsibility and for their willingness to serve in this important capacity.

Budgets can be tricky to develop and, at times, even harder to implement. Many factors can impact budgets and it is important to acknowledge that our pool is an aging facility that will require significant renovations in the future. These necessary improvements will fall far outside our normal operating budget, as our annual tax and program revenue cannot support such expenses. It is imperative that as we continue to serve our community, we continue to seek further community engagement and buy-in.

I am hopeful that with consistent leadership, support from the Lebanon Aquatic District Board of Directors, and continued community engagement, the 2024/25 fiscal year will bring continued success for our community pool, enriching the lives of the community we serve.

Respectfully,

Lorlee Engler, Executive Director,

Mission Statement

Lebanon Aquatic District is committed to year-round affordable family fun and learning where community involvement and positive attitude prevail.

Value Statements

- Lebanon Aquatic District values promoting and building a community spirit through positive and healthy programs.

- Lebanon Aquatic District values affordable family, community and school year round swimming programs in a healthy and safe environment.

- Lebanon Aquatic District values building partnerships with Lebanon area community schools, businesses, medical and city and county agencies.

- Lebanon Aquatic District values creative and innovative programs and recreational activities provided by professional efficient, positive staff through effective community communications.

- Lebanon Aquatic District values service that accommodates district patrons through a wide spectrum of programs including recreational, rehabilitational, competitive and educational opportunities.

LEBANON AQUATIC DISTRICT

NOTICE OF BUDGET COMMITTEE MEETING
For 2024/2025 FY

A public meeting of the Budget Committee of the Lebanon Aquatic District, Linn County, in the State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025. The meeting will be held at the Lebanon Public Library and via Zoom Webinar. The meeting will take place on Monday, May 20th, 2024, at 6:00 pm. The purpose of the meeting is to receive the proposed budget and budget message and to receive comments from the public on the budget documents. A copy of the budget document will be available after May 3, 2024, at the Lebanon Community Pool, 1800 S. 5th Street, Lebanon, Oregon 97355, between the hours of 8:00 am - 5:00 pm. This is a public meeting where deliberation of the Budget will take place. Any person may appear at the meeting and discuss the proposed elements of the budget with the Budget Committee.

The meeting may be accessed via Zoom at the following link:

Topic: LAD Budget Committee Meeting and Board Meeting

Time: May 20, 2024 06:00 PM Pacific Time (US and Canada)

Meeting ID: 870 4901 3014

Passcode: 157572

Join Zoom Meeting:

https://us02web.zoom.us/j/87049013014?pwd=MFNyRC9iU1VOYVhBZzNRa0Y5VGtWZz09

LEBANON AQUATIC DISTRICT

FY 2024/2025
BUDGET CALENDAR

February 19, 2024	Appoints the Budget Officer	294.331
March 18, 2024	Appoint the Budget Committee	294.336
April 15, 2024	The Budget Officer Publishes the 1st Notice of Budget Committee Meeting (not more than 30 or less than 5 days before the meeting)	294.401
May 3, 2024	The Budget Officer provides a copy of the Proposed Budget to each member of the Budget Committee.	294.401(6)
May 10, 2024	The Budget Officer Post the 2nd Notice of Budget Committee Meeting on the Lebanon Community Pool website 10 days before the meeting.	294.401
May 20, 2024	The Budget Committee meets TBA and via Zoom at 6:00pm to elect the Presiding Officer, receive the Proposed Budget, Budget Message, and hear public comment.	150-294.336
May 20, 2024	The Budget Committee Approves the Budget. (6:00pm)	294.406
May 27, 2024	The Budget Committee meets a second time at the LCP classroom, if needed. (7:00pm)	
June 3, 2024	The Budget Officer Publishes the Notice of Budget Hearing and a Summary of the Approved Budget. (5 to 30 days before the meeting).	294.416
June 17, 2024	The Budget Hearing is held at the Lebanon Community Pool at 6:00pm. Public comment is taken.	150-294.435(1)
June 17, 2024	The Lebanon Aquatic District Board enacts a Resolution to Adopt the Budget, Make Appropriations, Impose and Categorize the Tax.	294.435(2) 150-294.435(3) 310.060
July 8, 2023	The Budget Officer Submits the Certification Documents (Resolution to Adopt the Budget & LB-50) to the Assessor's office by July 15, 2023.	150-294.435(1)-(A) 310.060

RESOLUTION No. 2024-06-02

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the LEBANON AQUATIC DISTRICT hereby adopts the budget for fiscal year 2024-25 in the total of $1,292,035 now on file at the LEBANON COMMUNITY POOL located at 1800 SOUTH FIFTH ST. LEBANON, OR 97355 in Lebanon, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024and for the purposes shown below are hereby appropriated:

General Fund	
Personnel Services.....	616,961
Materials & Services....	211,960
Capital Outlay.....…	23,000
Debt Service.....	41,326
Transfers Out.....	80,000
Contingency.....	23,888
Total.....	**997,135**

Debt Service Fund	
Debt Service	0
Total.....	**0**

Reserve Fund	
Personnel Services.....	0
Materials & Services.....	0
Capital Outlay.....	0
Total.....	**0**

Special Fund	
Personnel Services.....	34,500
Materials & Services.....	12,575
Capital Outlay.....	0
	47,075
Contingency.....	1,225
Total.....	**48,300**

Total APPROPRIATIONS, All Funds	**1,045,435**
Total Unappropriated and Reserve Amounts, All Funds	246,600
TOTAL ADOPTED BUDGET	**1,292,035**

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the LEBANON AQUATIC DISTRICT hereby imposes the taxes provided for in the adopted budget:

(1) In the amount of **Or** at the rate per $1000 of assessed value of $ 0.24 for permanent rate tax;
(2) In the amount of **Or** at the rate per $1000 of assessed value of $ _____ for local option tax; and
(3) In the amount of $_____for debt service on general obligation bonds;

and that these taxes are hereby imposed and categorized for tax year 2024-25 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

General Government Limitation	**Excluded from Limitation**
Permanent Rate Tax.....$0.24 / $1000	
Local Option Tax.....$ _____ /$1000	
General Obligation Bond Debt Service.....$ _____	

The above resolution statements were approved and declared adopted on this 17th day of June, 2024

X _____
Mark McAllister

X _____
Kim Kendall

X _____
Jereme Guenther

X _____
Laurie Dennis

X _____
Peggy Snyder

LEBANON AQUATIC DISTRICT

ANALYSIS OF TAX RATE AND COLLECTION

ESTIMATED ASSESSED VALUATION

2023-24 Assessed Valuation	$2,835,328,126
Less Urban Renewal District	($168,356,220)
Estimated Measure 5 Loss	(19)
	$2,666,971,887
% Increase in Estimated Assessed Valuation	4.00%
Value Growth from Annual Increase[1]	$106,678,875
Estimated Assessed valuation	$2,773,650,762

ESTIMATED TAX LEVY	**Tax Rate per $1,000 valuation**	**Amount**
General Fund		
Permanent Tax Rate for District	.24	
General Fund Operating Levy:		
Estimated Assessed Valuation Multiplied by Permanent Rate		$665,676
Estimated Tax Levy Totals		**$665,676**

ESTIMATED TAX COLLECTIONS		
Based on Estimated Collection Rate:	94 %	
General Fund Current Year Collections		$625,735
Estimated Tax Revenue Total		**$625,735**

1 Measure 5 allows for an annual 3% increase on maximum valuation.

2 Measure 50 allows increase in maximum assessed value due to change in property including new construction, land partitions, re-zoning

LEBANON AQUATIC DISTRICT

FY 2024/2025

GENERAL FUND REVENUES

FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ADOPTED	LINE ITEM	Description	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
564,029	574,299	600,000	4300	CURRENT PROPERTY TAXES	625,735	625,735	625,735
10,438	17,674	11,500	4400	DELINQUENT PROPERTY TAXES	11,500	11,500	11,500
191,507	242,131	190,000	4500	TOTAL PROGRAMS	200,000	200,000	200,000
2,270	3,704	500	4550	GRANTS	2,500	2,500	2,500
-	-	-	4560	DONATIONS	-	-	-
-	-	-	4600	LOAN PRINCIPLE-CAPITAL	-	-	-
3,361	2,538	1,000	4700	INVESTMENT INCOME	4,000	4,000	4,000
318,289	387,106	280,000	4800	BEGINNING FUND BALANCE	400,000	400,000	400,000
2,721	-	-		MISC INCOME	-	-	-
$1,092,615	**$1,227,452**	**$1,083,000**		**TOTAL FUND REVENUE**	**$ 1,243,735**	**$ 1,243,735**	**$ 1,243,735**

LEBANON AQUATIC DISTRICT

FY 2024/25

GENERAL FUND EXPENDITURES

HISTORY					FISCAL YEAR 24/25		
FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	LINE ITEM	DESCRIPTION	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
351,434	382,256	446,700	**5100**	SALARIES	433,356	433,356	433,356
114,586	136,265	149,800	**5200**	FRINGE BENEFITS	183,605	183,605	183,605
466,020	**518,521**	**596,500**		**PERSONNEL SERVICES**	**616,961**	**616,961**	**616,961**
8,071	10,608	5,500	**6010**	ADVERTISING	6,000	6,000	6,000
4,286	5,798	4,500	**6030**	COMMUNICATIONS	5,800	5,800	5,800
0	0	2,150	**6040**	TECHNOLOGY SERVICES	2,150	2,150	2,150
44,431	37,731	62,400	**6050**	CONTRACT EXPENSES	44,450	44,450	44,450
1,914	897	1,575	**6060**	DUES AND SUBSCRIPTIONS	1,900	1,900	1,900
1,697	952	1,900	**6070**	EDUCATION AND TRAINING	2,200	2,200	2,200
6,257	0	7,000	**6080**	ELECTION COST	10,000	10,000	10,000
25	70	350	**6085**	EVENTS	400	400	400
7,628	8,263	9,100	**6090**	INSURANCE	11,300	11,300	11,300
1,254	1,439	2,225	**6100**	LICENSE	2,510	2,510	2,510
36,577	21,195	36,000	**6110**	MAINTENANCE/BUILDING	38,000	38,000	38,000
42	6	0	**6120**	MAINTENANCE/EQUIPMENT	0	0	0
0	1,926	1,500	**6130**	MEETINGS AND CONFERENCES	4,000	4,000	4,000
70	84	500	**6140**	PRINT SERVICES	750	750	750
419	423	650	**6150**	POSTAGE	600	600	600
0	0	0	**6160**	REFUNDS	0	0	0
0	0	0	**6165**	SCHOLARSHIPS/GRANTS	0	0	0
35,243	55,668	46,650	**6170**	SUPPLIES	42,450	42,450	42,450
0	0	450	**6180**	TRAVEL	450	450	450
30,709	38,126	37,500	**6190**	UTILITIES	39,000	39,000	39,000
178,623	**183,186**	**219,950**		**MATERIALS AND SERVICES**	**211,960**	**211,960**	**211,960**
0	0	15,000	**7010**	BUILDING	8,000	8,000	8,000
4,540	0	5,000	**7020**	OTHER EQUIPMENT	15,000	15,000	15,000
4,540	**2,193**	**20,000**		**CAPITAL**	**23,000**	**23,000**	**23,000**
0	**0**	**44,624**		**CONTINGENCIES**	**23,888**	**23,888**	**23,888**
0	0	0	**9300**	LOAN PRINCIPLE-CAPITAL	0	0	0
0	0	0	**9400**	LOAN INTEREST & FEES	0	0	0
0	0	1	**9500**	LEASE LCSD	1	1	1
41,325	41,325	41,325	**9600**	LOAN PAYMENT SELP	41,325	41,325	41,325
41,325	**41,325**	**41,326**		**DEBT SERVICE**	**41,326**	**41,326**	**41,326**
0	**0**	**90,600**		**Unappropriated Fund Balance**	**246,600**	**246,600**	**246,600**
15,000	**55,000**	**70,000**		**TRANSFER TO RESERVE FUND**	**80,000**	**80,000**	**80,000**
0	**0**	**0**		**TRANSFER TO SPECIAL FUND**	**0**	**0**	**0**
705,508	**800,225**	**1,083,000**		**TOTAL REQUIREMENTS**	**1,243,735**	**1,243,735**	**1,243,735**

LEBANON AQUATIC DISTRICT

FY 2024/25 DRAFT

Detailed Personnel Services Detailed

HISTORY				FISCAL YEAR 24/25	
FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	DESCRIPTION	Sub-Line Total	Line Total
			Salaries		
76,486	80,724	85,000	Adminitrator (1FTE)	85,000	
52,600	56,106	60,000	Administrative Programs Coordinator (1FTE)	61,800	
36,286	38,005	51,025	Aquatics Pool Operator (1FTE)	52,556	
17,653	18,864	25,000	Custodian (Part-Time)	25,000	
157,898	161,752	190,000	Part Time Temporary	209,000	
10,511	26,292	10,676	Head Guard	0	
0	513	0	Swim Club Coaching	0	
351,434	**382,256**	**421,701**			**433,356**
			Fringe Benefits		
57,007	68,231	70,500	Pers	104,000	
22,310	29,223	31,000	SS/MC Expense	33,000	
205	210	400	WBF Assessment	450	
5,324	7,311	9,500	Workers Comp	9,900	
1,250	0	1,500	Unemployment Insurance	1,500	
28,490	30,524	35,000	Medical & Dental Insurance	31,755	
0	766	1,900	Paid Leave Oregon	3,000	
114,586	**136,265**	**149,800**			**183,605**

LEBANON AQUATIC DISTRICT

FY 2024/25

Detailed Materials and Services

HISTORY				FISCAL YEAR 24/25	
FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	DESCRIPTION	Sub-Line Total	Line Total
			Advertising		
6,257	0	7,000	Election Cost	10,000	
714	847	3,500	Legal Notice & Print Media	4,000	
192	317	1,000	Radio	1,000	
	130	1,000	Publicity & Marketing	1,000	**16,000**
			Communications		
4,087	5,798	4,500	Phone & Fax	5,800	**5,800**
			Technology Expenses		
376	131	250	Software	250	
199	0	1,900	Equipment	1,900	**2,150**
			Contract Services		
7,165	8,600	9,500	Payroll & Accounting	9,800	
5,750	5,950	6,000	Audit	8,500	
0	0	0	Secretary/Minutes	0	
6,395	2,108	7,500	HVAC Maintenance Contract	7,000	
300	4,015	4,000	Legal Counsel	10,000	
748	581	850	Security/Burglary/Fire System	800	
0	8	50	Laundry	50	
236	4,772	1,500	Web Page	1,200	
464	497	500	Storage Rental	600	
30,538	20	32,500	Other Contract Services	6,500	**44,450**
			Dues and Subscriptions		
487	332	375	SDAO	800	
901	139	900	ASCA/ORPA/Other	800	
150	295	300	Chamber	300	**1,900**
		29	**Education and Training**		
983	416	850	Staff Development	1,000	
141	0	600	Training Materials	400	
573	536	450	Staff Certifications	800	**2,200**
			Events		
74	70	350	Community	400	**400**
			Insurance		
7,628	8,263	9,100	SDIS	11,300	**11,300**
			License		
360	480	500	Linn Co.E.H.D Main Pool	480	
255	320	325	Linn Co.E.H.D Warm Pool	325	
200	200	225	Oregon Audit Division	200	
439	439	450	Oregon Ethics Commission	775	
		725	Igo Figure POS	730	**2,510**
36,577	21,195	36,000	**Maintenance Building**	38,000	**38,000**

HISTORY				FISCAL YEAR 24/25	
FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	DESCRIPTION	Sub-Line Total	Line Total
42	0	0	**Maintenance Equipment**	0	**0**
(49)	1,926	1,500	**Meetings & Conferences**	4,000	**4,000**
70	85	500	**Printing Services**	750	**750**
419	423	650	**Postage**	600	**600**
0	0	0	Scholarships/Grants	0	**0**
0		0	**Supplies**		
16,867	23,657	24,000	Pool Chemicals	23,000	
4,394	4,312	5,100	Janitorial	5,100	
3,854	4,345	4,000	Office	4,000	
77	46	350	First Aid	350	
2,074	2,628	3,500	Retail Inventory	3,500	
450	907	850	Uniforms	850	
2,242	1,303	4,200	Instructional/Rescue Equipment	4,200	
4,110	4,352	4,000	Bank Charges and Fees	800	
28	55	150	Lobby Supplies	150	
1,128		500	Key Tags	500	**42,450**
19	339		**Travel**	450	**450**
			Utilities	0	0
0	0	1,000	Water/Sewage	1,000	**1,000**
10,241	9,352	10,500	Electricity	12,000	**12,000**
20,468	26,653	26,000	Natural Gas	26,000	**26,000**
178,623	183,186	219,529	**Total Materials and Services**		**211,960**

LEBANON AQUATIC DISTRICT

FY 2024/25

CAPITAL

Line Item	Description	Sub-Line Item	Line Total
7100	**Building**		
	Warm Pool Painting		$3,500
	Bleacher Mainenance Project		$4,500
		Total	**$8,000**
7020	**Other Equipment**		**$15,000**
		TOTAL CAPITAL	**$23,000**

LEBANON AQUATIC DISTRICT

FY 2024/2025

DEBT SERVICE

Line Item	Description	Sub-Line Item	Line Total
9500	**Lease**		
	Lease LCSD	$1.00	**$1.00**
9600	**Loan Payment**		
	SELP	$41,325.00	**$41,325.00**
	TOTAL DEBT SERVICE		**$41,326.00**

Lebanon Community Swim Club

Fund 300

FY 2024/25

HISTORY					FY 2024/2025		
FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	LINE ITEM	DESCRIPTION	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
22,128	16,346	18,000	101025	BEGINNING FUND BALANCE	2,500	2,500	2,500
0	0	0	102025	TRANSFER FROM GENERAL FUND	0	0	0
6,667	10,793	15,000	403025	SWIMMER MONTHLY DUES	16,000	16,000	16,000
3,555	4,493	4,000	407025	SWIM MEETS (HOSTING)	8,000	8,000	8,000
11,346	9,657	12,000	409025	FUNDRAISERS	15,000	15,000	15,000
0	900	2,000	410025	SPONSORSHIPS	2,400	2,400	2,400
1,132	1,124	3,200	411025	SWIM MEET ENTRY FEES	4,000	4,000	4,000
3,386	0	0	412025	USA REGISTRATIONS	0	0	0
119	0	400	412026	TEAM APPAREL	400	400	400
0	0	0	432000	MISCELLANEOUS INCOME	0	0	0
48,333	**43,313**	**54,600**		**TOTAL REQUIREMENTS**	**48,300**	**48,300**	**48,300**
				SPECIAL FUND EXPENDITURES			
14,553	26,531	31,000	510025	SWIM COACHES	29,000	29,000	29,000
1,436	1,454	2,200		Employee Insurance	0	0	0
2,118	4,341	4,200	520025	PERS	3,200	3,200	3,200
1,121	2,110	2,400	530025	PAYROLL TAXES	2,300	2,300	2,300
19,228	**34,436**	**39,800**		**PERSONNEL SERVICES**	**34,500**	**34,500**	**34,500**
172	401	850	618025	COACH'S MEET MILEAGE	650	650	650
150	18	150	602025	COACH'S BACKGROUND CHECKS	150	150	150
1,099	1,099	1,200	631025	TEAM UNIFY	1,200	1,200	1,200
0	0	0	632025	TRIATHLON	0	0	0
0	0	200	633025	COACH'S MEET EXPENSES (Food & Lodging)	200	200	200
0	0	500	634025	SWIM MEETS (HOSTING)	600	600	600
0	0	250	635025	SWIMMER AWARDS/PRIZES	0	0	0
0	0	1,000	636025	COACH'S CLINIC(S)	1,500	1,500	1,500
119	476	400	637025	TEAM APPAREL	500	500	500
0	123	200	638025	COACH'S SHIRTS	175	175	175
0	0	0	639025	PHOTOGRAPHY-TEAM PICTURE	0	0	0
1,036	214	1,200	641025	OREGON SWIM TEAM REGISTRATION	300	300	300
561	392	700	642025	COACH'S REGISTRATIONS/DUES	400	400	400
0	0	50	643025	WEBSITE REGISTRATION	50	50	50
4,902	2,151	2,000	645025	SWIM MEET & CLUB SUPPLIES	2,300	2,300	2,300
931	4,651	3,200	646025	SWIM MEET ENTRY FEES	4,000	4,000	4,000
3,789	48	0	647025	USA REGISTRATIONS	0	0	0
0	0	0	648025	SWIMMERS TRAVEL FUND	0	0	0
0	0	150	649025	RECORD BOARD NAME PLATES	150	150	150
0	0	350	649025	SWIM MEET EQUIPMENT	400	400	400
12,759	**9,573**	**12,400**		**MATERIALS AND SERVICES**	**12,575**	**12,575**	**12,575**
0	**0**	**2,400**		**CONTINGENCIES**	**1,225**	**1,225**	**1,225**
31,987	**44,009**	**54,600**		**TOTAL EXPENDITURES**	**48,300**	**48,300**	**48,300**

FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Lebanon Aquatic District will be held on June 17, 2024 at 6 pm, 1800 S. 5th Street, Lebanon, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Lebanon Aquatic District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected on the website: lebanonpool.org or at 1800 s. 5th St. Lebanon, OR, Call the pool to schedule a time to inspect the budget. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Join Zoom Meeting: LAD Budegt Hearing

Topic: LAD Budget Hearing and Regular Board Meeting

Time: Jun 17, 2024 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

https://us02web.zoom.us/j/85751702321?pwd=VmhIeXpWNi9aRTEveFNTQWxHb1YxQT09

Meeting ID: 857 5170 2321

Contact: Lorlee Engler Telephone: 541-451-8551 Email:lebanoncommunitypool@gmail.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget 2023-2024	Approved Budget 2024-2025
Beginning Fund Balance/Net Working Capital	429,072	298,000	402,500
Fees, Licenses, Permits, Fines, Assessments & Other Service	259,441	226,600	245,800
Federal, State & all Other Grants, Gifts, Allocations & Donations	3,704	500	2,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	12,195	1,000	4,000
Current Year Property Taxes Estimated to be Received	591,973	611,500	637,235
Total Resources	**1,296,385**	**1,137,600**	**1,292,035**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	552,957	636,300	651,461
Materials and Services	192,759	232,350	224,535
Capital Outlay	2,193	20,000	23,000
Debt Service	41,325	41,326	41,326
Interfund Transfers	0	70,000	80,000
Contingencies	0	47,024	25,113
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expendit	507,151	90,600	246,600
Total Requirements	**1,296,385**	**1,137,600**	**1,292,035**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Aquatic Operations	789,234	992,400	997,135
FTE	10	10	10
Swim Club	44,009	54,600	48,300
FTE	0.75	0.75	0.75
Non-Departmental/Non-Program	463,142	90,600	246,600
FTE	0		0
Total Requirements	**1,296,385**	**1,137,600**	**1,292,035**
Total FTE	**10.75**	**10.75**	**10.75**

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed 2023-2024	Rate or Amount Approved 2024-2025
Permanent Rate Levy (rate limit .24 per $1,000)	0.24/$1000	0.24/$1000	0.24/$1000
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	$79,512	
Total	**$79,512**	

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50
2024/2025

To assessor of Linn County

☐ Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The **LEBANON AQUATIC DISTRICT** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **LINN** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP code	Date
1800 S 5TH STREET	LEBANON	OR	97355	6/17/2024

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
LORLEE ENGLER	DIRECTOR OF AQUATICS	541-451-8551	lebanoncommnitypool@gmail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits (Rate -or- Dollar Amount)	Excluded from Measure 5 Limits (Dollar Amount of Bond Levy)
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	0.24	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		**0**

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	**0.24**
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -**or**- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

150-504-073-7 (Rev. 12-13)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance numb 2013-07-06 on August 19, 2013 for the specific purpose of improvemer LEBANON AQUATIC DISTRICT FACILITIES

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2023

POOL CONSTRUCTION FUND
(Fund)

LEBANON AQUATIC DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for 2024/2025		
	Actual				Proposed By	Approved By	Adopted By
	Second Preceding 2021/2022	First Preceding 2022/2023	Adopted Year 2023/2024		Budget Officer	Budget Committee	Governing Body
				RESOURCES			
1	10,620	25,620	70,819	1. Cash on hand* (cash basis) or	70,819	70,819	70,819
2				2. Working Capital (accrual basis)			
3				3. Previously levied taxes estimated to be received			
4				4. Interest			
5	15,000	45,199	70,000	5. Transferred IN, from other funds	80,000	80,000	80,000
6				6			
7				7			
8				8			
9	15,000	70,819	115,199	9. Total Resources, except taxes to be levied	150,819	150,819	150,819
10				10. Taxes estimated to be received			
11				11. Taxes collected in year levied			
12	**25,620**	**70,819**	**140,819**	**12. TOTAL RESOURCES**	**150,819**	**150,819**	**150,819**
				REQUIREMENTS			
1				1			
2				2			
3				3			
4							
5				5			
6							
7				7			
8				8			
9				9			
10				10			
11				11			
12				12			
13				13			
14				14			
15				15			
16				16. **RESERVED FOR FUTURE EXPENDITURE**			
17	**25,620**	**70,819**	**140,819**	**17. TOTAL REQUIREMENTS**	**150,819**	**150,819**	**150,819**