

VENETA



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ADOPTED

BUDGET DOCUMENT

FOR

FISCAL YEAR 2015 – 2016

Also includes the

Veneta Urban Renewal Agency

CITY
OF
VENETA

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CITY OF VENETA

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BUDGET OVERVIEW

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Veneta, Oregon for its annual budget for the fiscal year beginning July 1, 2014.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Veneta
Oregon**

For the Fiscal Year Beginning

July 1, 2014

A handwritten signature in black ink, appearing to read 'Jeffrey R. Emer'.

Executive Director

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget for fiscal year beginning July 1, 2015, continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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City of Veneta Budget Message For Fiscal Year 2015-16

I am pleased to present to you the budget and budget document for the Fiscal Year 2015-16. The development of this budget, the result of a combined effort from the City Council and staff, was largely influenced by the issues/factors listed below. Following the list the issues/factor are described and the effect on the budget is explained.

- ❖ **Council's Priorities**
- ❖ **Economic Development Support**
- ❖ **Enhancing Community**
- ❖ **Long-Term Financial Issues**

Council's Priorities.

Beginning in fiscal year 2006-2007 the primary priority for the City's time and fiscal resources was construction, construction, and construction. As such the City built a new community swimming pool and building, partnered with Lane Transit District to build a park and ride, fully improved several blocks of West Broadway (a major downtown street), constructed several blocks of a multi-use path, installed a 10 mile long water pipeline, and designed and constructed a new building, called the Fern Ridge Service Center, to house a multitude of community programs and services.

About the time that the last of these construction projects were completed the City Council conducted its bi-annual goal setting session. Two of the goals that the Council set were connecting properties to the City's sewer system and preservation and modernization of City streets. The work on these goals in fiscal year 2013-14 and for 2014-15 focused on gathering information, obtaining cost estimates, conducting cost versus benefit analysis, and developing plans (including priority and timing). The budget, especially in fiscal year 2014-15, included appropriations primarily for professional services.

Some plans are still being developed; however, enough work has been done to start the implementation process. In regard to developing the fiscal year 2015-16 proposed budget implementation means doing rehabilitation and expansion work. This is most apparent in the Street Fund. The City budgeted for and had an assessment done in the current fiscal year on the condition of all the City streets. One resulting recommendation was for the City to spend \$425,000 per year for the next six (6) years on pavement preservation. The amount being proposed for Materials and Services in the Street Fund includes \$425,000 beyond the amount normally budgeted. The expense is being partially offset by a transfer from the Reserve Fund. The rest of this expenditure will result in an expected decrease of \$270,000 in the fund balance. This decrease is not sustainable; however, work is being done to identify additional funding sources well before the ending fund balance falls below the targeted minimum fund balance.

Recent Economic Development.

Residential: A subdivision plan, with a potential of 39 lots, was recently approved. It is expected that at least 15 building permits will be issued in the upcoming fiscal year. This explains the increases in the funds that receive building permit related revenue, \$8,000 in the General Fund alone.

Commercial: The West Lane Shopping Center, located on Highway 126 on the North end of Veneta, is the largest commercial center in Veneta. Until 2013 the center had several large unoccupied spaces. Recent additions of FCR (a call-center) and O'Reilly's Auto Parts store and the planned addition of West Lane Technical School will nearly fill the center and have added approximately 200 jobs within the City.

The City's focus for the upcoming year will be to continue work to improve the downtown area and to begin implementation of the newly adopted Economic Development Strategy – Five Year Action Plan.

More specifically, money has been budgeted to design improvements to several streets that intersect with West Broadway, abate dangerous buildings, to hire a RARE student tasked with initiating the actions outlined in the strategic plan, and to take advantage of any opportunities that may arise to support commercial development. New this year, the budget includes the addition of the “economic development” department within the General Fund.

Enhancing Community.

Another outcome of the council goal setting session was that the Council wanted staff to work on improving communication with and education of citizens, developing options for optimizing the resources we have for policing, and work on improving connectivity of pedestrian paths.

Staff spent numerous hours in the current fiscal year gathering information, creating inventory of existing paths, analyzing the effectiveness of current communication and policing methods, developing strategic plans or next-step strategies. Thus far, the results of this work have been a new website, updated logo, a communication plan, and formation of a neighborhood watch program. The budget for fiscal year 2015-16 includes money to support these as well as continue the monthly newsletter. The budget also includes money to increase the FTE of the sergeants position from one-third time to one-half time, engineering work related to sidewalk connectivity, and beautification of the intersection of Highway 126 and Territorial Road.

Long-Term Financial Issues.

The proposed budget for fiscal year 2015-16 is comprised of an estimated Citywide beginning fund balance of \$12.9 million, \$5.6 million of anticipated new revenue, and \$7.1 million of expected expenditures resulting in an expected ending fund balance of \$11.4 or a decrease of \$1.5 million.

Adopted budgets for past years reflected similar reductions in the City-wide fund balance; however, the actual results in past years' have been an increase. The table on page 47 (Section 5) presents a comparison of the budgeted-to-actual ending fund balances for fiscal years 2012-13 and 2013-14. The aforementioned favorable results are City-wide and are not necessarily applicable to each fund.

When assessing fund results on an individual basis, operating funds are of particular importance. An operating fund is one with regular financial activity that is the result of daily operations

In the short-term the City's objective is to have the ending fund balance be no less than four months' worth of operating expenditures plus \$100,000. This is referred to as the Minimum Target Fund Balance. In the long-term the City's objective is for annual expenditures to be equal to or less than the expected new revenue.

Projection worksheets are used to assess the success of these objectives. In the short-term all of the operating funds have an expected fund balance above the Minimum Target amount. In the long-term the results are not so favorable. The funds of particular concern are the Law Enforcement Fund and the Street Fund.

Law Enforcement: Beginning in fiscal year 2013-14 the expenditures exceeded the new revenue. The primary revenue source is property taxes and the primary expenditure is the contract with Lane County Sheriff's Office. The cost of the contract increases between 3%-5% each year. Property taxes have increased, but at a much lower rate. Increasing the sergeant's time under the contract while maintaining four (4) deputies makes the financial situation worse; however, it does help address Council goals and community concerns.

Street: Implementing the pavement preservation plan which includes \$425,000 of additional expenditure each year for six (6) years with no new revenue will decrease the fund balance by \$840,000 from fiscal year 2015-16 to 2020-21. The fund balance will still be above the minimum target; however, there will be little money available for street improvements.

Management staff, under the sound leadership of the City Administrator, Ric Ingham has been, and will continue to do further analysis and develop feasible options to better meet the long-term objectives.

I would like to thank Ric, Kyle Schauer, and Kay Bork for the time they spent planning, gathering information, providing cost estimates and reviewing draft elements of the budget document. I would like to also thank Darci Henneman and Tammi Weller for compiling the budget documents. Finally, I thank, in advance, the budget committee members for the time they have and will spend to review the budget document and to meet.

I welcome questions and requests for additional information.

Positively,

Shauna Hartz
Finance Director

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BUDGET OVERVIEW

The fiscal year 2015-16 budget was prepared in collaboration with the City Administrator, Ric Ingham; Public Works Director, Kyle Schauer; Finance Director, Shauna Hartz; and Community Development Director, Kay Bork.

Overall, the budget reflects little change in day-to-day operations and no changes in service levels. The budget meets legal requirements set forth by the Oregon local budget law and is considered “balanced”. A balanced budget results when total resources equal total requirements by fund and in total. The budget was prepared with the modified accrual basis of accounting. The City also uses the modified accrual basis for recording and accounting for financial transactions and reporting.

The City of Veneta typically uses a conservative method when developing the budget. This means that we tend to use the worst case scenario when estimating revenue amounts and the amounts needed for system repairs and maintenance. We also include in the budget more projects than we realistically can do in a year.

While this method can be a bit misleading at times, it does provide a greater amount of flexibility. This flexibility allows us to seize unplanned opportunities when and if they arise, switch priorities if warranted or directed during the year, and ensures that most major unplanned repairs and maintenance tasks can be handled without a detrimental effect on the budget for day to day operations.

The trend that is created, primarily in the operating funds, if the City does not experience unplanned events is that the year end fund balances are significantly higher than what appears in the budget. An example of this trend can be found in the chart of fund balances in the “Resources” section. The fiscal year 2013-14 Adopted budget projected a Citywide ending fund balance of \$10,673,167. The actual Citywide ending fund balance was \$14,034,239. Fiscal year 2012-13 had similar results. The fiscal year 2015-16 budget, shown in summary form below, was developed using the same conservative method.

FUNDS BY TYPE	PROJECTED BEGINNING FUND BALANCE @ 7-1-2015	TOTAL NEW REVENUE	TOTAL RESOURCES	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2016	TOTAL REQUIRE- MENTS
GENERAL:						
GENERAL	829,886	563,877	1,393,763	704,579	689,185	1,393,764
SPECIAL REVENUE:						
LAW ENFORCEMENT	314,231	769,211	1,083,442	852,197	231,245	1,083,442
PARKS & RECREATION	392,087	312,661	704,748	397,382	307,365	704,747
PLANNING	177,850	143,131	320,981	225,914	95,067	320,981
STREETS	1,376,599	608,434	1,985,033	877,460	1,107,573	1,985,033
STORMWATER	137,990	59,544	197,534	83,505	114,029	197,534
CONSTRUCTION - GOVERNMENTAL	854,000	116,847	970,847	3,600	967,247	970,847
INVERSE CONDEMNATION	21,000	100,010	121,010	92,112	28,898	121,010
ZUMWALT	130,000	66,500	196,500	67,325	129,175	196,500
BUSINESS ASSIST LOAN/GRANT	156,346	470	156,816	40,050	116,766	156,816
LOCAL IMPROVEMENT	108,036	416,727	524,763	366,686	158,077	524,763
ENTERPRISE:						
WATER	1,583,616	1,153,248	2,736,864	1,079,479	1,657,384	2,736,864
SEWER	1,789,683	1,000,618	2,790,301	1,667,929	1,122,372	2,790,301
WATER SDC	177,873	95,818	273,691	179,025	94,666	273,691
SEWER SDC	2,094,829	93,160	2,187,989	369,000	1,818,989	2,187,989
CAPITAL PROJECT:						
CAPITAL PROJECT-NEW POOL	6,500	25	6,525	-	6,525	6,525
CAPITAL PROJECT- W BRDWAY	44,600	200	44,800	150	44,650	44,800
DEBT SERVICE:						
DEBT SERVICE	104,000	88,329	192,329	87,000	105,329	192,329
RESERVE:						
PW EQUIPMENT	184,000	15,733	199,733	25,000	174,733	199,733
GOVERNMENTAL RESERVE	1,149,593	2,214	1,151,807	100,000	1,051,807	1,151,807
ENTERPRISE RESERVE	1,336,800	6,119	1,342,919	-	1,342,919	1,342,919
TOTALS	\$ 12,969,520	\$ 5,612,877	\$ 18,582,397	\$ 7,218,394	\$ 11,364,003	\$ 18,582,397

The schedule below presents the fiscal year 2015-16 Adopted budget in a consolidated format. The figures are Citywide, rather than by fund. Included in this schedule are expected revenue by type and expenditures by classification.

CONSOLIDATED SCHEDULE OF RESOURCES AND REQUIREMENTS

Projected Beginning Fund Balance @ 7-01-2015		\$ 12,969,520
Projected New Revenue:		
PROPERTY TAXES	1,382,905	
GOVERNMENT AGENCIES	215,084	
FRANCHISE FEES	342,447	
INTEREST EARNINGS	62,310	
TRANSFERS-IN	591,000	
GRANTS AND DONATIONS	56,700	
LICENSES AND PERMITS	108,588	
FINES	13,000	
USER FEES	2,577,431	
ALL OTHER	263,412	
Total New Revenue		<u>5,612,877</u>
TOTAL RESOURCES		<u><u>\$ 18,582,397</u></u>
Projected Expenditures:		
PERSONAL SERVICES	1,512,420	
MATERIALS & SERVICES	3,024,826	
CAPITAL OUTLAY	746,500	
DEBT SERVICE	911,148	
TRANSFERS	591,000	
CONTINGENCY	432,500	
Total Expenditures		7,218,394
Projected Ending Fund Balance @ 6-30-2016		<u>11,364,003</u>
TOTAL REQUIREMENTS		<u><u>\$ 18,582,397</u></u>

A complete summary of the adopted budget can be found in Appendix C. The summary is a combination of the two schedules above in that it includes, the projected beginning fund balances, revenue by type, expenditures by classification, the projected ending fund balances, and the total budget, by fund.

Notable trends and observations:

Revenue:

- User fees are expected to increase based on proposed rate increases, potential new sources and expectation that the rate of single-family dwelling construction will increase throughout the next couple of years.
- Revenue from "Government Agencies" is less than the current year's budget largely because of reductions in the amount of planned transfers from the Urban Renewal Agency. This amount varies from one year to the next based on the type of projects and/or needs.
- The "All Other" revenue type is a little over \$100,000 higher than the 2014-15 amount primarily because of the anticipated new source of money in the Street Fund, the estimated assessment payments on an upcoming sewer project in which the benefited properties will be paying their fair share and more realistic estimates of interest earnings in all funds.

Expenditures:

- Personal services are expected to increase by a modest \$46,000. External factors such as health insurance premiums continuing to rise and the consumer price index affect this expenditure. Also affecting this classification of expenditure is the recent decision to increase the existing .5 FTE position to a full FTE. More information on this is provided in the “Requirements” section.
- The total materials and services expenditure for fiscal year 2015-16 is roughly the same at the fiscal year 2014-15 amount. The amounts per fund do vary based on the types of projects or work being planned. For example, this expenditure classification in the Water fund is decreasing by about \$500,000; however, the Street Fund expenditure is about \$250,000 more than it was in the current year. Money for an extensive water tank rehabilitation project was budgeted in the current year and in the upcoming year rehabilitation work will be focused on street preservation.
- The amount expected to spend on capital outlay is about \$100,000 more than the fiscal year 2014-15 amount. The increase is attributable to sewer, street, and pool projects getting underway.
- The fiscal year 2015-16 amount for debt service is nearly the same as the fiscal year 2014-15 budget.
- The contingency appropriation is slightly higher for the upcoming year. This is being done as a precautionary measure in several of the operating funds.
- As mentioned above, transfers are also decreasing. The \$3,300,000 transfer in fiscal year 2014-15 was a one-time occurrence.

Many of the observations listed above can be seen monetarily in the Four-year Consolidated and Fund Financial Schedule on the next page. The figures for the first two years (far left columns) are actual results; whereas, the figures for fiscal years 2014-15 and 2015-16 are based on the respective adopted budgets.

The total budget figure is \$18,582,397 compared to last year’s budget total of \$21,766,827. The reduction is primarily attributable to the one-time transferred needed in fiscal year 2014-15 to replace the Capital Construction-Enterprise Fund with two new funds, one each for Water and Sewer System Development Charges. The amount of the upcoming year’s budget; however, is more typical of the past budget amounts without large projects or transfers.

The sections entitled “Consolidated Financials”, “Resources”, and “Requirements” present more detail and additional explanation for the information presented thus far. The actual detail pages, by fund, can be found in Appendix C.

FOUR YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULE				
2013	2014	2015		2016
Actual	Actual	Adopted	Description	Adopted
			RESOURCES	
\$ 11,798,604	\$ 12,785,068	\$ 13,196,006	BEGINNING FUND BALANCE	\$ 12,969,520
			New Revenue:	
1,340,421	1,299,955	1,292,819	Property Taxes	1,382,905
376,579	388,258	380,574	Franchise Fees	342,447
206,584	218,798	219,490	Government Agencies	215,084
2,279,984	2,863,688	2,325,668	User Fees	2,577,431
67,244	71,168	44,930	Interest Earnings	62,310
1,249,416	577,993	23,975	Grants and Donations	56,700
209,912	180,054	91,810	Licenses & Permits	108,588
22,473	13,068	10,000	Fines	13,000
8,982,846	10,682,521	-	Loan Proceeds	-
276,000	342,566	3,916,000	Transfers	591,000
80,987	32,852	305,555	All Other	263,412
15,092,447	16,670,922	8,610,821	Total New Revenue	5,612,877
\$ 26,891,051	\$ 29,455,990	\$ 21,806,827	TOTAL RESOURCES	\$ 18,582,397
			REQUIREMENTS	
			Expenditures:	
1,157,989	1,266,437	1,465,810	Personnel Services	\$ 1,512,420
2,289,223	1,839,859	3,067,324	Materials and Services	3,024,826
9,494,351	2,001,681	615,770	Capital Outlay	746,500
888,420	10,029,494	977,000	Debt Service	911,148
276,000	342,566	3,916,000	Transfers	591,000
-	-	370,000	Contingency	432,500
14,105,982	15,480,037	10,411,904	Total Expenditures	7,218,394
12,785,068	13,975,953	11,394,923	ENDING FUND BALANCE	11,364,003
\$ 26,891,050	\$ 29,455,990	\$ 21,806,827	TOTAL REQUIREMENTS	\$ 18,582,397



**CITY OVERVIEW AND
STRUCTURE**

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CITY OVERVIEW

VENETA'S SETTING

The City of Veneta, covering 2.66 sq. miles, is located in the midst of a large rural, recreation, and forested area, with Fern Ridge Reservoir a few miles away, the Coastal Mountain Range to the west and the Cascade Mountain Range to the east. More specifically it is about 12 miles west of Eugene and 47 miles east of Florence. Forests, wetlands, and agriculture operations, including several award-winning wineries are prevalent in the surrounding areas. The main access roads are Highway 126 (East and West) and Territorial Road (North and South).

HOW VENETA STARTED

The town, platted in 1912 by Edmund Hunter, was originally named Veneta by Charles Dunham, Mr. Hunter's business partner, after Mr. Hunter's youngest daughter. The two men foresaw growth and prosperity for the city, situated on the railroad being constructed from Eugene to the coast. To encourage business development they gave three lots to any who would start a business in town.

In the late 1940s a group known as the Veneta Improvement Association (VIA) was formed to coordinate community volunteer efforts to build a gym at Veneta Elementary School. Largely through the efforts of the VIA, the town became the incorporated City of Veneta in April of 1962 by a vote of 211 to 168. Veneta was the tenth city, out of twelve, to incorporate in Lane County. The impetus for incorporation was the need for clean water, unpolluted by septic systems after a series of hepatitis outbreaks sickened many citizens. More of the City's and area's history can be found in the Applegate Pioneer Museum on W. Broadway one block east of City Hall.

SERVICES AND FACILITIES

The City currently provides water, sewer, park and seasonal swimming pool, planning, street building and maintenance, building and building related permit, storm-water, animal control, and law enforcement services. The City also owns an outdoor sports complex, operated by a non-profit organization, that is host to many adult and children's soccer, T-ball and softball games and tournaments and a community center that is available for citizens to rent for large gatherings. Recreational activities include bird watching, water skiing, camping, hiking, cycling, fishing, and hunting

Private businesses in or close to Veneta provide most of the non-governmental amenities needed by citizens. The City of Eugene, the Eugene Airport and Interstate 5 are easily accessible within a 16 mile radius. The Lane Transit District provides regular public bus service to, and from, Eugene from many convenient bus stops, including a park and ride facility, throughout the City of Veneta. Due to a strong and active volunteer base there are several non-profit organizations that operate within the City that provide financial assistance, clothing, food, and household goods to city residents. Lane Council of Governments also operates programs for senior citizens, including meals on wheels from the Fern Ridge Service Center, constructed in 2013.

Other public facilities inside the city include a fire station, library, Oregon Department of Forestry facility and post office. Veneta and surrounding areas are served by the Fern Ridge School District which operates two elementary schools, Fern Ridge Middle School and Elmira High School. Three higher education facilities are located in Eugene, including the University of Oregon, which is an easy commute of 25 minutes. Oregon State University, about 40 miles north of Veneta, is located in Corvallis, Oregon.

DEMOGRAPHICS

Veneta continues to be one of the fastest growing cities in Lane County. According to certified population estimates the population for 2014 is estimated to be 4,690 compared to 4,565 in 2010 (an annual average growth rate of 3.9%). According to the 2013 American Community Survey census information, the median age was 34.8 years young. Latest census figures show there are 1,743 housing units most of which are owner occupied and the average household size is 2.7 residents. The median household income in 2013

inflation adjusted dollars was \$ \$47,581 about \$2,400 less than the median household income for Oregon as a whole. Housing values for 2013 reached an unofficial median of \$177,800.

WEATHER CONDITIONS

The City sits at an elevation of 490'. The mean temperature in December is 39 degrees and in August it is 66 degrees; however, much higher and lower temperatures are common. Veneta averages 107 days of at least .1 inch of precipitation for an annual average of 63 inches and 3 days of at least 1 inch of snow for an annual average of 4 inches. The annual average humidity and wind speed of 82% and 17 mph are more in line with the average for the United States as a whole, 78% and 17 mph respectively.

GOVERNMENTAL STRUCTURE

Veneta operates under a Council-Administrator form of government. The Council sets policies and the City Administrator is responsible for the implementation of and compliance of those policies along with the day-to-day business operations. The City Council is composed of five members; four councilors elected to four-year terms and one mayor elected to a four year term. The Council meets on the second and fourth Mondays of the month. All meetings are open to the public, except in the case of executive sessions which are closed as allowed by Oregon Revised Statutes (ORS). Neither the Mayor nor the Councilors receive any compensation for serving on the Council; however, travel and/or training expenses are reimbursed and budgeted accordingly.

The City also has a five position Planning Commission, a nine position Park Board and a Budget Committee that is comprised of the Mayor, Council members and five citizen members. There are 16 full time staff positions.

VENETA'S VISIONS

In the early years the mission of the City was to maintain its attractiveness as a residential center while improving the service and retail sectors and developing a commercial and light industrial employment base for the entire area.

Much of the initial effort and funding were focused on building infrastructure. Construction of the first water system started in 1967 and a major improvement was completed in the early 1980s. The first sewer system was completed in 1972 and the wastewater treatment plant was completed in 1978-79. During the 1960s-1980s numerous streets were created and paved, parks were developed, law enforcement was secured, City Hall was constructed, and long range plans for the future were developed. There was also lots of activity in the private sector during this time with homes being built and businesses developing at a rapid pace.

In the 1990s much of the City's development was hampered by water shortages and use restrictions and by a moratorium in 1996 on connections to the City's sewer system as the wastewater plant was at capacity.

In 2000 the City, during a Comprehensive Plan Review process, expanded the mission into four broad goal statements. They are listed below.

1. Maintain community identity and recognize that Veneta is a community located in an appealing rural setting, in close proximity to the Eugene/Springfield Metropolitan Area and Fern Ridge Reservoir.
2. Maintain Veneta as an attractive residential community while improving the service and retail sector and developing a commercial and light industrial employment base for the entire Fern Ridge area.
3. Plan for a healthy community which is able to provide for a majority of its basic needs.
4. Provide adequate public utilities and services to guide and direct development in the City.

With those goals in mind, the City started to work on both the water and sewer systems. By the end of 2003 the expansion and improvements to the wastewater plant were completed. The completion of the water

system expansion occurred in 2005. Also in 2003, the City received a grant to extend Eighth Street and connect it to Highway 126. Having these major basic need projects completed, the City once again was on the road to development. In 2005 the population was 3,660. By 2008 the population was recorded at 4,640.

During the period between 2005 and 2011 the City focused on quality of life type projects including, but not limited to, doubling the size of Fern Park, acquiring and improving Territorial Park and the Bolton Hill Sports Complex, constructing a new swimming pool and pool building, and facilitating the construction of a park and ride and significant improvements to W. Broadway.

The end of 2013 marked the completion of a 10 mile pipeline from Veneta to Eugene and construction of the Fern Ridge Service Center (FRSC).

ECONOMIC DEVELOPMENT

Developing an employment base within the City has been the driving force behind trying to attract businesses to Veneta. Efforts to attract businesses to the downtown area have been and continue to be somewhat hindered by that fact that Veneta is so young and that a typical downtown was never really established. Additionally, in the early 1980s the State realigned Highway 126 in a manner that by-passed the existing main shopping center and allowed traffic to flow uninterrupted just north of all existing development.

The economic picture improved somewhat in 1984 because the realignment created an opportunity for a new shopping center to be built on the North side of Highway 126. This center ultimately shifted most of the commercial activity away from downtown; however, with the potential of twelve retail shops it greatly increased the employment opportunities for City residents.

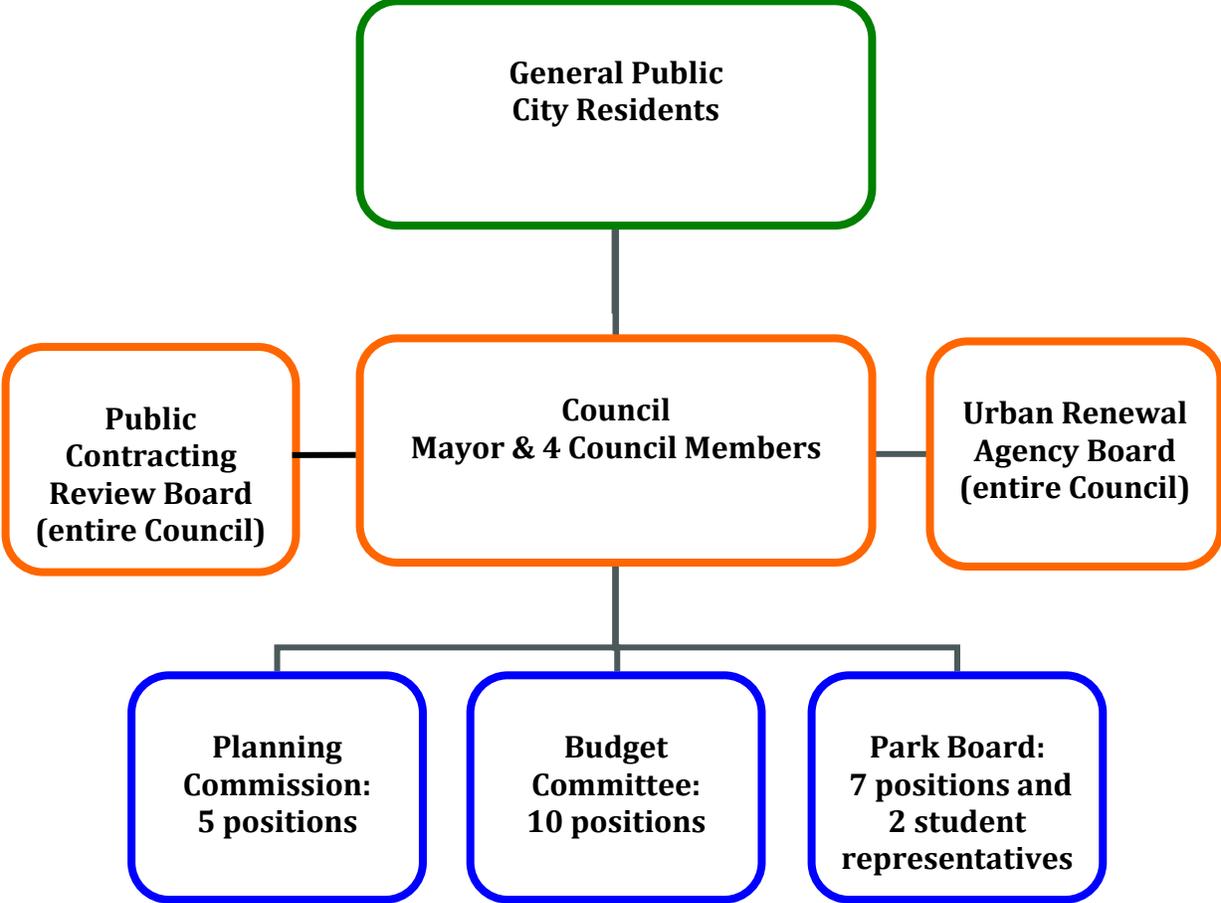
With the hopes of continuing that commercial growth the City, in 1988, made significant improvements to and installed sewer and water infrastructure along Jeans Road, a road that runs parallel to Highway 126 and ends directly across from the east side entrance to the new shopping center.

In 2005 the City pursued and was awarded a grant to construct a “business park” on Jeans Road. The City invested about \$400,000 constructing full improvements for about twelve lots, zoned either commercial-industrial or industrial, including a connecting road to Highway 126. In May of 2012 the City designated the park part of an “Enterprise Zone”. This allows a property tax exemption to qualifying businesses within the zone. Today despite these efforts none of the developed lots have been sold.

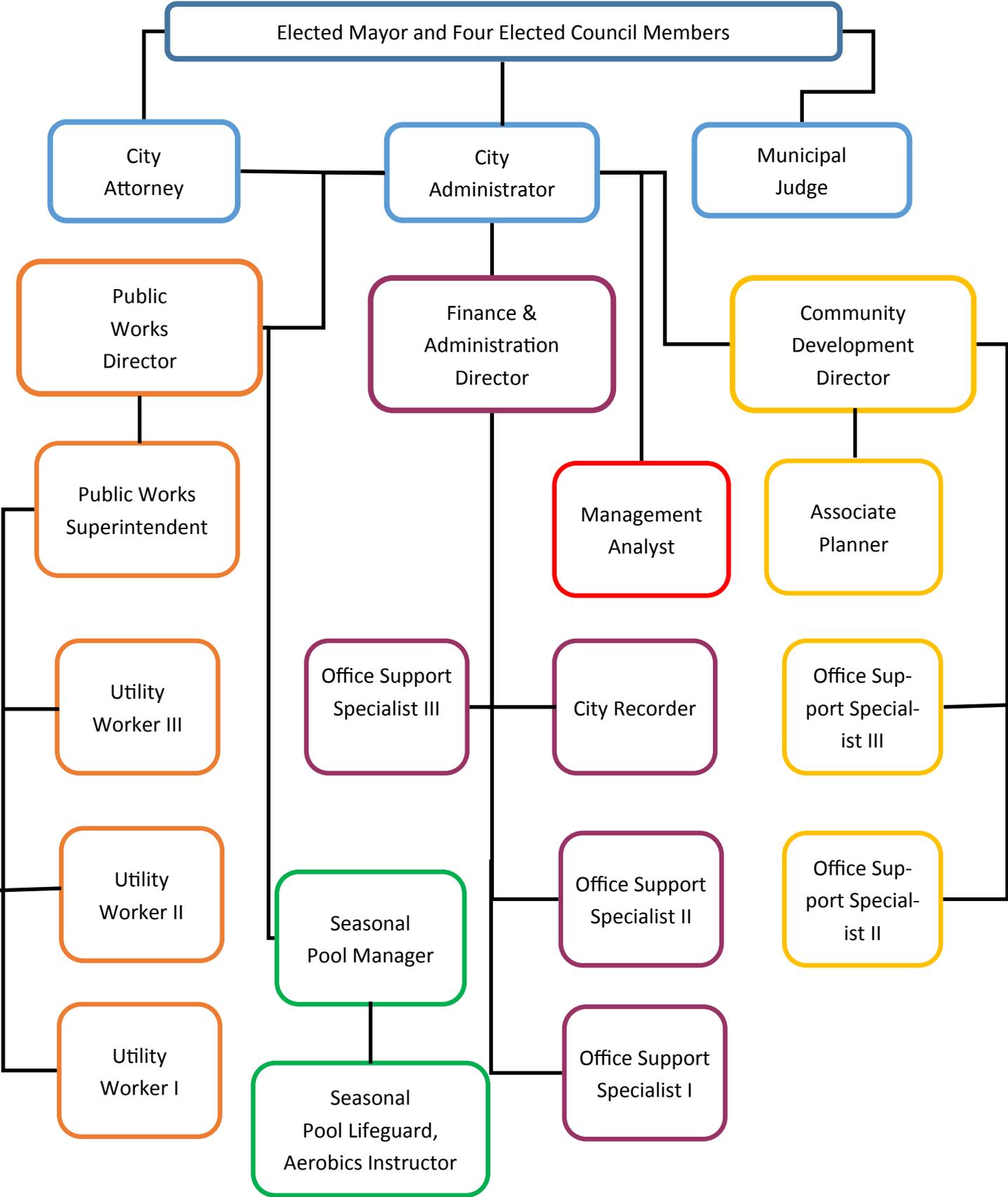
More recently the City has focused on increasing the attractiveness of W. Broadway to promote new business development. W. Broadway is the first street of the downtown area and it has the most number of active commercial businesses.

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CITY ORGANIZATION CHART



City of Veneta Organization Chart Exhibit A Resolution No. 1167



OVERVIEW OF FUNDS AND FUNCTIONS

The City budgets using six Fund types: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Enterprise Funds, and Reserve Funds. A brief description of and the primary functions of each type of fund are listed below. The chart on the next page lists all the City's funds by type. Within each fund type the funds are further classified as "Major" or "Non-Major". Two of the City's funds have departments. The departments are included, as applicable, on the chart.

General Fund. The General Fund accounts for resources that are generally not dedicated for a specific purpose. Most services provided are basic to the everyday operation of the municipality.

Primary Functions:

- ❖ Administrative
- ❖ Human resources
- ❖ Financial
- ❖ Public safety
- ❖ Economic development
- ❖ Risk management
- ❖ Municipal court
- ❖ Code enforcement
- ❖ Building inspections

Special Revenue Funds. These funds account for revenues that are to be used for a specific purpose. They are created to comply with State Law, meet the terms of agreements or contracts, and/or for internal management purposes. For example gas tax money received from the state can only be used for street operations, maintenance, and improvements.

Primary Functions:

- ❖ Street and facilities maintenance
- ❖ Law enforcement
- ❖ Parks and recreation services
- ❖ Community development/planning
- ❖ Improvements and expansions
- ❖ Payment of debt on Local Improvement District (LID) projects

Enterprise Funds. These funds are created to finance and account for acquiring, operating and maintaining facilities and services which are primarily self-supporting.

Primary Functions:

- ❖ Water supply, treatment, and distribution
- ❖ Wastewater collection, treatment, and disposal
- ❖ Infrastructure and facilities maintenance and improvements

Capital Project Funds. These funds are created to record all revenues and expenditures used to finance the building, acquisition, and/or expansion of capital facilities.

Primary Functions:

- ❖ Acquisition and construction of and major improvements to buildings, utility infrastructure, roads and pathways, and other City owned facilities.

Debt Service Funds. These funds are most commonly set up to account for the payment of principal and interest on bond issues. The revenues used to retire debt can come from taxes or other revenue sources.

Primary Functions:

- ❖ Payment of principal and interest on outstanding bonds.

Reserve Funds. These funds are used to accumulate money for financing the cost of any future services, projects, and property or equipment acquisitions.

Primary Functions:

- ❖ Pay for specific future needs without incurring additional significant debt.

FUNDS BY TYPE WITH DEPARTMENTS

GENERAL FUND	
Major	Non-Major
GENERAL	
<i>Departments:</i>	
Administration	
Fern Ridge Service Center	
Public Safety	
Economic Development	
Municipal Court	
Code Enforcement	
Urban Forestry	

SPECIAL REVENUE FUNDS	
Major	Non-Major
LAW ENFORCEMENT	PARKS & RECREATION
STREET	<i>Departments:</i>
LOCAL IMPROVEMENTS	Parks
CAPITAL CONSTRUCTION - GOVT	Pool
	Community Center
	PLANNING
	BUSINESS ASSISTANCE
	STORM WATER
	2007 INVERSE CONDEMNATION
	ZUMWALT

CAPITAL PROJECT FUNDS	
Major	Non-Major
W BROADWAY DEV	POOL FACILITIES

ENTERPRISE FUNDS	
Major	Non-Major
WATER	
SEWER	
CAPITAL CONSTRUCTION - WATER	
CAPITAL CONSTRUCTION - SEWER	

DEBT SERVICE FUND	
Major	Non-Major
	DEBT SERVICE

RESERVE FUNDS	
Major	Non-Major
GOVERNMENTAL	PW EQUIPMENT
	ENTERPRISE

COMPONENT UNIT: URBAN RENEWAL AGENCY	
Major	Non-Major
GENERAL	
DEBT SERVICE	

FINANCIAL POLICIES

The mission of the Finance Department is to deliver a high level of customer service and support with integrity, approaching obstacles with an open mind. The purpose of our department is to provide accurate, useful, and timely financial information to support the operations of the City, its customers and staff. We will strive to present financial information and customer service in a clear, concise and professional manner.

All financial tasks, procedures, and transactions are conducted in a manner consistent with the mission. We also strive to comply with all state laws governing budgeting and financial transactions, with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standard Board statements (GASB). To this end we have presented, in the form of an ordinance or resolution, financial policy issues to the council for action on a case by case basis. Some of which are listed, in full or portions of, below. Also listed below are guidelines established by practice. The council has not been presented with a comprehensive financial management policy; however, staff has this on their work plan.

RECORDING AND REPORTING

- Financial statements of the City are to be prepared in accordance with GAAP.
- GASB Statement #14 was used to determine that the Urban Renewal Agency is a component unit of the City's and; therefore, included in the City's financial statements.
- The City will submit on a timely basis all reports requested by external entities.
- All financial transactions will be entered into the accounting system. Journal entries entered manually will be reviewed by the City Administrator or designee prior to final posting.
- Bank reconciliations will be completed and reviewed by the City Administrator monthly.
- As a rule cash receipt batches will be posted (committed) by someone other than the staff member who entered the cash receipt information.
- As a rule accounts payable and payroll batches will be reviewed by the Finance Director, or designee prior to the printing of checks.
- An external audit will take place every year.
- Monthly financial reports will be prepared and reviewed by the City Administrator.
- Quarterly fund balance changes report will be prepared and presented to City Council.
- The financial statements and audit report will be completed for each fiscal year and submitted to the State no later than Dec. 31st of the following fiscal year.

BUDGETING

- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30th.
- The City will prepare the budget in a conservative manner.

INVESTMENTS

- The City will only invest in the Local Government Investment Pool (LGIP) until an investment policy with other direction is approved by the council.

REVENUE

- The City will assess property taxes in the amount permitted by law to Lane County each year by July 15th.
- The City will comply annually with requirements to receive State Shared Revenue.
- City staff will seek and apply for grants on a regular basis.
- All checks and cash, with the exception of some community center rental deposits are to be receipted in and deposited into one of the City's bank accounts.
- All rates, charges, and fee will be reviewed periodically to ensure that the costs of providing services is being covered to the extent possible.
- Interest earnings (from bank and LGIP accounts) are allocated to each fund based on its fund balance at the end of the previous fiscal year.

BANKING

- Every City check will be signed by two signers.
- Bank deposits will be done twice per week (currently Tuesdays and Fridays).
- Check signers are prohibited from signing City checks made out to themselves.
- Vendors or other payees are required to sign an acknowledgement if they pick up a check in person.
- Signers on the City's bank account(s) cannot initiate the direct deposit (electronic payroll) to financial institutions nor can they print checks.

OTHER

- Finance staff will continually work on improving internal controls.
- The City's credit cards shall be kept in a locked file cabinet and only checked out if there is sufficient approved documentation (i.e. purchase order, registration form).
- Good faith deposits associated with bids, proposals, and/or quotes should be receipted in and deposited into one of the City's bank accounts. All RFP, RFQ, and bid announcements/packets should make that clear and state that the money will be returned via check from the City when conditions are met.

- The City will provide Workers' Compensation Insurance to City volunteers.

WRITE OFF POLICY

- The Veneta City Council delegates authority to the Finance Director after approval from the City Administrator to write off accounts receivable amounts that meet the following criteria and for which all other collection efforts have been unsuccessful.
 - Must be at least 5 years old.
 - Must be less than \$2,000.
- Unpaid amounts over \$2,000 will be written off only after City Council approval.
- Unpaid amounts less than 5 years old will remain in the accounting records as a component of Accounts Receivable in the appropriate fund.
- Nothing in this resolution is to apply to accounts receivable generated by court action, regular-monthly billings for water, sewer and storm-water fees, local improvement assessments or any other amount due for which a lien can be placed on real property or any other amount due for which a policy already exists.

FUND BALANCE POLICY

- Fund balance measures the net financial resources available to finance expenditures of future periods.
- The City's unassigned General Fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address the needs of the City without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the City Council.
- Fund balances of the City may be committed for a specific purpose by formal action of the City Council. Amendments or modifications of the committed fund balance must also be approved by formal action of the City Council.
- The City Council delegates authority to the City Administrator and the Finance Director to assign fund balance amounts as appropriate.
- In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.
- To the extent possible, the minimum unappropriated fund balance in the operating funds will be equal to four months of operating expenditures plus \$100,000.

CAPITALIZATION POLICY

- All fixed assets purchased and capital projects completed with a cost of \$5,000.00 or more and with a useful life of more than two years will be capitalized.
- All fixed assets purchased and constructed for and/or by the City of Veneta will be for the City's own use.

- All depreciation on depreciable capitalized assets will be calculated using the straight-line method. That is, the cost of the asset, less any salvage value, divided by the estimated useful life. For depreciation purposes, the estimated useful lives of capitalized assets shall be as follows:

Water System	50 years
Sewer System	40 years
Buildings and Building Improvements	40 - 50 years
Equipment	10 - 20 years
Vehicles	5 - 10 years
Furniture and Office Equipment	5 years
Computers, Printers, Network and Peripherals	3 years
New Road/Street Base	65 years
New Road/Street Surface	35 years
Street Lights, Curbs, Gutters, and Sidewalks	65 years
Overlay on Existing Road/Street	15 years
Play Structures	10 - 20 years
Land Improvements	25 - 50 years
Appliances	10 years
Swimming Pool	50 years

- Depreciation will be calculated and recorded for $\frac{1}{2}$ a year in the year of acquisition and in the year of disposition (unless the asset is fully depreciated), regardless of exact month of purchase, completion, or disposition. Depreciation will not be calculated for work or construction in progress until it is put into full service or use.

PUBLIC CONTRACTING

- Follow the City of Veneta's Public Contracting Rules (last adopted June 22, 2015 by Resolution #1176)

PURCHASING

- Employees shall have the authority to procure and/or purchase goods and/or services or otherwise create a financial obligation in the City's name only after receiving the appropriate level of verbal approval, preparing the required documents and receiving the appropriate level of written approval. The appropriate approval levels and required documents vary depending on the type and amount of the purchase.
- Employees involved in purchasing are also expected to adhere to and follow the City's formal and informal policies and procedures prior to, during, and after the purchase including, but not limited to, adequate comparisons for value and quality, use of the proper method of solicitation, obtainment of necessary approvals, preparation of adequate documentation, inspection of goods, and/or monitoring the quality of service.
- The City's formal purchasing/procurement policies and procedures, based in part by State Laws can be found in the most recent resolution entitled "Joint Resolution of the City Council and Local Public Contracting Review Board opting out of the Attorney General's Model Public Contracting Rules and Adopting Public Contracting Rules for the City of Veneta. These are also known as the "City Public Contracting Rules".

- The City's informal purchasing/procurement policies and procedures are outlined in the City's Employee Handbook. The latest handbook, Resolution No. 1114, was adopted by the City Council on March 11, 2013.
- Purchases made in urgent or emergency situations. Employees are expected to attempt to contact their supervisor or the City Administrator beforehand; however, there may be situations when this is not possible. In either case the appropriate documentation and approvals should be obtained as soon as the situation has stabilized.
- Employees may not purchase or procure any goods or services or otherwise create a financial obligation in the City's name (i.e. personal long-distance phone calls) for the employee's personal use.
- The processes, policies, and procedures outlined in handbook apply regardless of the method of payment to vendors, contractors, etc. The only approved methods of payment are by check or by the City's credit card.

IDENTITY THEFT PREVENTION (IDTP)

- The processes, policies and procedures for IDTP were recently reviewed and modified by Resolution No. 1157. Most noteworthy is that staff is required to verify identity prior to approving a water/sewer service application, making changes to an existing water/sewer account, and providing information on an existing water/sewer account. Identity that is unverifiable will, in most cases, be considered a "Red-Flag" and is to be reported immediately to the Finance Director and/or City Administrator.
- The IDTP processes, policies and procedures will be reviewed annually by the IDTP Committee.

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BUDGET PROCESS

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**BUDGET COMMITTEE MEMBERS
JANUARY 2015**

Citizen Members

POSITION	NAME	TERM END DATE
#1	Robbie McCoy	12/31/16
#2	George Hageman	12/31/16
#3	Calvin Kenney	12/31/17
#4	Keith Weiss	12/31/17
#5	James Skinner	12/31/17

Council Members

POSITION	NAME	TERM END DATE
Mayor	Sandra Larson	12/31/16
Council President	Thomas Cotter	12/31/18
Councilor	Tim Brooker	12/31/18
Councilor	Victoria Hedenstrom	12/31/16
Councilor	Thomas Laing	12/31/16

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THE BUDGET PROCESS

The budget process is governed by the City Charter, City Ordinances, and State Budget Laws. The initial tasks such as filling vacancies on the budget committee and setting the date for the first budget committee meeting begin in November. The majority of the budget adoption process takes place from January through June each year.

City department managers are responsible for preparing and submitting information about objectives, personnel changes, proposed projects and purchases, and any changes in daily operations or services within their area of responsibility. This information is reviewed by and discussed with the City Administrator. At the conclusion of the initial reviews and discussions the information is used to create a requested budget.

The requested budget is reviewed by the City Administrator, the Finance Director and the Department Managers and any needed adjustments are made. The end result is the development of a Proposed Budget. The Proposed Budget is submitted to the Budget Committee which consists of the Mayor, City Councilors, and five citizen members.

Notice of the first Budget Committee meeting, which will be held on May 14, 2015, is published in the local newspaper at least twice preceding the meeting. For the 2015-16 budget year the notices were published in the Fern Ridge Review on April 29, 2015 and May 6, 2015. At the first Budget Committee meeting it is typical for the Budget Officer or City Administrator to deliver the Budget Message, after which the public is given a chance to comment or give testimony. Following the public comments the committee begins their review of the budget document. The budget message explains the proposed budget and any significant changes in the City's financial position. For more information about public involvement, see the "Citizen Involvement Opportunities" section below.

The Budget Committee may meet again after the initial Budget Committee meeting; however, it is not required unless the budget message was not presented and/or public testimony was not allowed at the initial meeting. Typically, the Veneta Budget Committee holds one additional meeting. Meeting dates are included in the City's Civic Calendar, announced at the Budget Committee meetings, and appear in the calendar located on the City's website.

When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes, the categorization of the taxes, and how it is to be distributed between funds.

After the budget committee approves the proposed budget, the Budget Officer publishes, in the local newspaper, a financial summary and notice of budget hearing. The hearing is held during a regular City Council meeting (usually the first one in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens to discuss the approved budget with the Mayor and Councilors.

The City Council has the authority to make some changes to the approved budget. The changes can be initiated by receiving new information and/or consideration of the public testimony. The changes allowed include adjusting resources, reducing or eliminating expenditures and/or increasing expenditures on a limited basis. Increases of expenditures over the amounts approved by the budget committee are limited to not more than \$5,000 or 10 percent; whichever is greater, in any fund. Expenditure increases above those limits require a republishing of the budget and a second hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies and categorizes the taxes, no later than June 30.

After adoption the budget document is finalized, submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee and City management staff. The document is posted on the City's website www.venetaoregon.gov and a hard copy marked "Public Review" is placed in the lobby of the City's Administrative Center.

CITIZEN INVOLVEMENT OPPORTUNITIES

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comment during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the City Council during the public hearing on the approved budget. The proposed budget document will be available for review at City Hall and on the City's website beginning on May 11, 2015. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records.

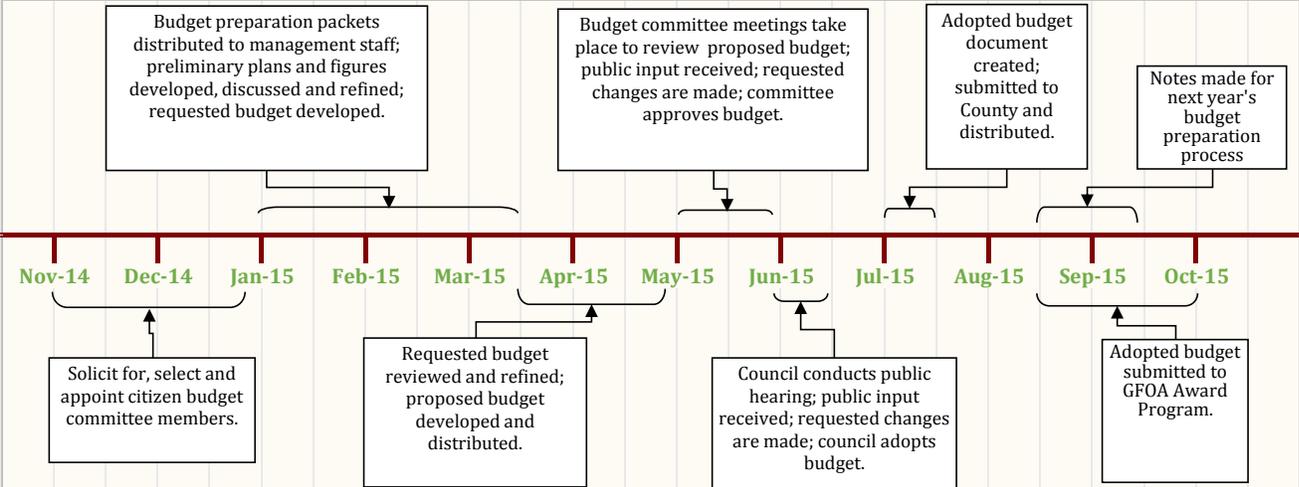
Public comment or testimony may be provided by:

1. Sending a written statement to the Budget Committee or City Council, c/o City of Veneta, 88184 8th Street, P.O. Box 458, Veneta, OR 97487 prior to a committee or council meeting date; or
2. Submitting a written statement at a meeting or public hearing; or
3. Speaking to the Committee or Council at their meetings during public comment opportunities.

CHANGES AFTER ADOPTION

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, except as allowed by ORS (mainly 294.338, 463, 471, 473, and 478). Changes needed because of emergencies and/or bond proceeds, in most cases, can be made without any formal action. All other changes require formal action in the form of a resolution or a supplemental budget. In some instances a public hearing also has to be held. The ORSs mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however, generally speaking, a supplemental budget is needed for general purpose grants, use of more than 15% of contingency within a fund, and reducing appropriations. All other situations can be handled by resolution.

THE BUDGET PROCESS TIMELINE



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CONSOLIDATED FINANCIALS

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GENERAL FUND

The General Fund is the main operating fund for the City. Beginning with the 2015-16 fiscal year three departments are being added to the General Fund. They are listed and described below along with the existing four departments.

Administration

This department includes the functions of City management, finance, building, human resources, elections, record retention, risk management, and business registrations.

Fern Ridge Service Center

Expenses related to the maintenance of the center and utilities will be tracked in this department. The building was constructed in 2013 and is being leased to Mid Lane Cares, a community based non-profit.

Public Safety

This department is being created in order to track programs and expenditures related to a renewed emphasis on public safety including, but not limited to emergency preparedness.

Economic Development

The City's efforts to generate economic development are expanding.

Municipal Court

The City conducts court once per month. The majority of the citations are traffic related.

Code Enforcement

Enforcement action is primarily complaint driven and includes nuisances, animal control, and other ordinance violations.

Urban Forestry

This department was set up as a means to track tree related activities.

RESOURCES

The main types of financial resources for the General Fund have been, and continue to be, property taxes, intergovernmental revenue, and franchise fees. The amount of revenue from these types in the upcoming fiscal year is not expected to vary from the current fiscal year. Other types of revenue include but, are not limited to building-related permits, land leases, interest earnings, and court fines. Management is expecting these types, on average, to increase slightly.

EXPENDITURES

The total expenditures in the General Fund are virtually unchanged from the fiscal year 2014-15 amount. Despite the .7% change there are some factors worth noting. They are discussed below by expenditure classifications.

Personal Services. As discussed earlier, the part-time position created in fiscal year 2014-15 has been changed to a full-time position. This change was spurred by a decision to not fill the vacant Management Analyst position. Other factors affecting the total personal services cost are the re-allocation of wages and benefits (the re-allocation is explained in more detail in the "Requirements" section of this document), a proposed cost-of-living increase of 2.4%, and substantial increases in

health insurance premium. The net result in the General Fund is an expected decrease of about \$27,000 or 8%.

Materials and Services. The total amount being budgeted for materials and services for fiscal year 2015-16 is slightly higher than the amount adopted in fiscal year 2014-15. Management is anticipating higher premium for general liability and property insurance. Management is also expecting to once again participate in the RARE Intern Program and to do a small remodel of the City Administrative Center (City Hall). Those increases are being offset by a reduction in "Other Professional Services", and an end to the Feral Cat Program. This is the line item in which we budgeted for a possible salary survey and/or a City-wide branding campaign in fiscal year 2014-15.

Capital Outlay. The capital outlay amount of \$58,000 includes the cost for new software implementation, extending fiber optic lines to the Veneta Business Park and a certain amount for unexpected equipment needs.

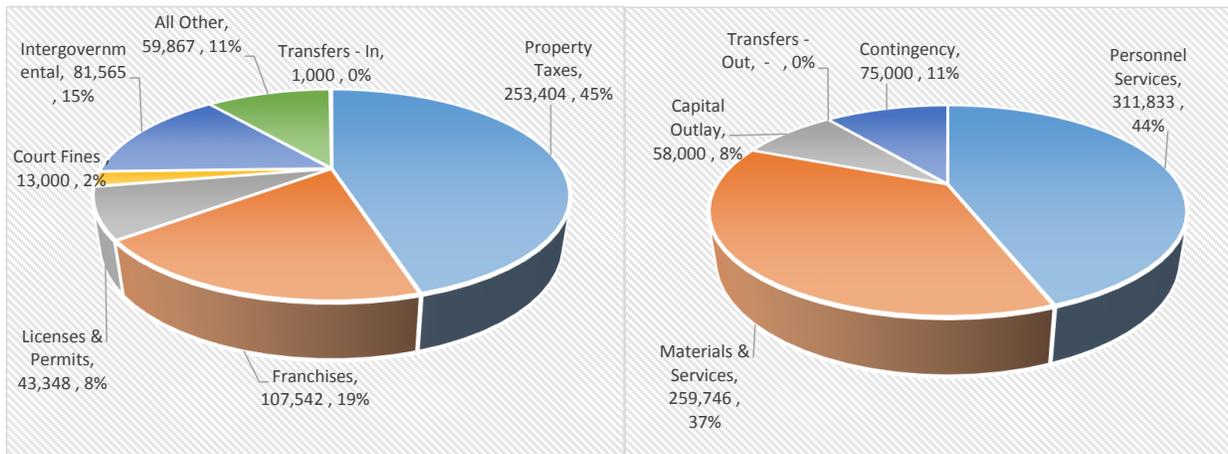
Transfers. In fiscal year 2014-15 a transfer of \$25,000 was budgeted and recorded from the General Fund to the Reserve-Governmental Fund. The intent of this transfer was to accumulate money for future City building expansion. In the upcoming fiscal year, a transfer is not being budgeted; however, money is being budgeted, as listed above, to remodel the kitchen and bathroom areas of the Administrative Center.

Contingency. The budget includes a \$50,000 increase to this appropriation making a total of \$100,000. This is a change being made as a precautionary measure.

GENERAL FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 684,768	\$ 738,704	\$ 788,721	\$ 719,087	\$ 829,886	15.4%
Revenue						
Property Taxes	199,602	202,800	218,336	242,643	253,404	4.4%
Interest Income	3,581	4,219	4,306	2,000	4,152	107.6%
Franchises	101,820	103,292	109,398	109,745	107,542	-2.0%
Licenses & Permits	43,428	131,998	115,998	33,496	43,348	29.4%
Court Fines	25,290	25,123	13,068	11,050	13,000	17.6%
Intergovernmental	65,378	77,973	91,353	88,844	81,565	-8.2%
All Other	68,686	72,348	89,883	67,625	59,867	-11.5%
Transfers - In	13,207	1,000	1,000	1,000	1,000	0.0%
Total Revenue	520,992	618,753	643,342	556,403	563,878	1.3%
Expenditures						
Personnel Services	282,084	296,491	289,209	338,932	311,833	-8.0%
Materials & Services	134,972	202,243	223,122	242,949	259,746	6.9%
Capital Outlay	-	-	31,499	16,500	58,000	251.5%
Transfers - Out	50,000	70,000	-	25,000	-	0.0%
Contingency	-	-	-	50,000	75,000	50.0%
Total Expenditures	467,056	568,734	543,830	673,381	704,579	4.6%
Ending Fund Balance	\$ 738,704	\$ 788,723	\$ 888,233	\$ 602,109	\$ 689,185	14.5%

The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The graph on the left shows the revenue by type. The graph on the right shows the expenditures by classification. The percent of the totals are also displayed.



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SPECIAL REVENUE FUNDS

Currently the City has thirteen (10) active funds that are considered Special Revenue Funds, five (5) of which are considered “operating funds” and two of those are also “Major” funds for reporting purposes. Special Revenue Funds are created whenever revenue is legally restricted to specified purposes or whenever it is deemed, by staff and/or council that a particular activity warrants being budgeted and accounted for separately. The Street Fund is an example of a Special Revenue Fund with legally restricted revenue. An example of a fund created by choice is the Zumwalt Campground Fund. Each of the operating funds are listed and described below followed by notable changes to resources and expenditures.

Law Enforcement Fund.

The City of Veneta does not have a police department; therefore, law enforcement needs are secured by contract with the Lane County Sheriffs Department. The contract commits a certain number of sheriffs’ deputies FTE and Sergeant’s FTE to cover Veneta.

Parks and Recreation Fund.

This fund is further divided into three (3) departments. 1) Parks 2) Swimming Pool, and 3) Community Center.

Parks

The City currently has seven (7) parks. The park known as “Territorial Park” includes a skateboard complex and basketball courts and the “City Park” includes a large swing set, play structure and is next to the City’s Swimming Pool. The other parks contain benches, picnic tables, and/or built in play structures.

Swimming Pool

The City’s current pool and pool building were constructed in 2009/2010. The pool operates from mid-June through August each year and employs anywhere from 10 to 20 part-time seasonal lifeguards and instructors.

Community Center

The City does not operate any events or classes out of the community center. It is; however, available to the public to rent for classes, family gatherings, holidays, etc. The center is also used by non-profits on a regular basis. The center has a full kitchen and is located next to the swimming pool and the City Park.

Planning Fund.

The functions administered out of this fund are community development related. Specific areas include current and long-range planning activities, land division and land development, including infrastructure needs, economic development, and urban renewal.

Street Fund.

Activities connected with roadways, right-of-way, streetscapes, and signs are budgeted and accounted for in the Street Fund. The roads within the City that have the heaviest traffic are owned and maintained by the Oregon Department of Transportation. That leaves approximately 21 miles of roadways within the scope of City’s public works department.

Storm Water Fund.

The functions within the scope of the Storm Water Fund include, but are not limited to retention ponds, swales, drainage ditches, and underground drainage ways.

RESOURCES

The major types of resources for Special Revenue Funds are user fees, franchise fees, property taxes, and intergovernmental revenue. Other types are interest earnings, assessments, internal transfers, and grants. The Law Enforcement, Planning, and Park and Recreation Funds are the only Special Revenue Funds that receive a portion of the property tax money that the City collects.

The property taxes are distributed to these funds differently each fiscal year. The amount of distribution is determined by comparing the estimated beginning fund balance with the needs for the first several months. For fiscal year 2015-16 the City is changing the percentage going to the Law Enforcement Fund from 52% to 54%, Park and Recreation Fund from 18% to 16%, and from 10% to 10.5% in the Planning Fund.

Other changes worth noting in the operating funds are listed below by fund.

Law Enforcement Fund: The increase in the percentage of property taxes going to the Law Enforcement Fund is estimated to equate to \$75,000. For the first time the fiscal year 2015-16 budget includes a transfer from the Zumwalt Campground Fund of \$5,000 and the amount being budgeted for Telecommunication Fees better represents the amount the City has received in the past few years.

Park and Recreation Fund: The decrease in property taxes results in a total revenue decrease of 3%.

Planning Fund: The total revenue is expected to increase by 12%. The increase can be attributed to an increase in the allocation of property taxes, higher interest earnings and to an expected increase in land use application fees.

Street Fund: Intergovernmental revenue is roughly 50% of the total revenue received in the Street Fund and it is estimated to be about the same amount as budgeted in fiscal year 2014-15. The upcoming fiscal year budget includes a \$50,000 Small Cities Allotment grant, a new revenue stream of some type, and a transfer from the Reserve Fund of \$100,000. A total revenue increase of 32% is expected. The Council recently adopted an aggressive Street Preservation Plan that will require additional resources to maintain the desired fund balance.

Storm-Water Fund: The upcoming fiscal year includes an increase in the storm-water surcharge of 2%. It is estimated that this increase will generate a minimal amount; however, plans are underway to begin charging this fee to all City residents whether or not they currently receive water or sewer services from the City. The combination is expected to increase total revenue in the Storm-water Fund by 7%.

Non-Operating Special Revenue Funds:

The total revenue anticipated in the upcoming budget year is \$30,000 higher than last year in the Capital Construction-Government Fund. System Development Charges for Transportation, Recreational Facilities, and Storm Water are recorded in this fund. The amount is dependent on the number of new users that connect to the system. Management is expecting 15 newly constructed homes compared to 12 that were budgeted for in 2014-15.

Management is expecting a slight increase in revenue in the Zumwalt Fund. The shower facilities continue to attract more and more users.

The Local Improvements Fund is expected to see a sharp increase in fiscal year 2015-16. This is primarily attributable to a \$350,000 transfer and an increase of the assessments payment

expected. The City is budgeting this revenue and associated expense (to be discussed later) for the formation of a Local Improvement District (LID) to extend sewer services to properties on E. Bolton not currently served.

EXPENDITURES

The total expenditures in the Special Revenue Funds is about \$410,000 more than the amount budgeted in the current year. The increase is primarily due to the planned installation of a sewer main line on E. Bolton and implementation of an aggressive street preservation plan. The specific expenditure classifications are discussed below.

Personal Services. Overall the wages and benefits increased 22% in these funds. The increase is primarily due to the anticipated increases in health insurance (20%), workers' compensation insurance (3%), cost of living (2.4%), and to the additional .5 FTE. The amount being budgeted in each fund compared to last year is also affected by changes made to the allocation percentages.

Materials and Services. As a whole the fiscal year 2015-16 amounts in the Special Revenue operating funds for Materials and Services are 27% more than the adopted budget amounts for fiscal year 2014-15. The increase is largely due to significant street preservation work, a change in the FTE configuration for the law enforcement contract, remodeling of City Hall, and other projects requiring professional services.

Capital Outlay. The increase in Capital Outlay expenditures from last year is estimated to be \$415,000. The largest increases are in the Local Improvement Fund and the Parks and Recreation Fund. Specific purchases are:

Software Implementation – entire accounting and utility billing system.

Non-Specified Needs - \$2,500 - \$5,000 for each operating fund is being proposed for unforeseen equipment purchases.

Specific noteworthy expenditure changes by fund are listed below.

Law Enforcement Fund: The cost of the contract, which is increasing by 4%. The increase allows for wage adjustments made by the County and for increasing the Sergeant's time from one third to one half.

Park and Recreation Fund: Expenditures within this fund are expected to increase by about 23%. The increase is being driven by plans to have a Wetland Delineation done on a new park, make some play equipment upgrades, and by this fund's share of remodeling City Hall. Finally, the upcoming budget includes \$35,000 for design of a "Kiddie" Pool. The expected net result is a decrease in the fund balance of \$90,000. While this is not a sustainable trend, the resulting fund balance will still be above the target minimum ending fund balance.

Planning Fund: The amount budgeted in fiscal year 2014-15 for materials and services is being decreased by about \$27,000 because nearly all of the costs associated with the Comprehensive Plan Review project will be completed by June 30, 2015.

Street Fund: The 2015-16 Materials and Services total is being increased substantially in order to accommodate \$425,000 worth of street preservation work.

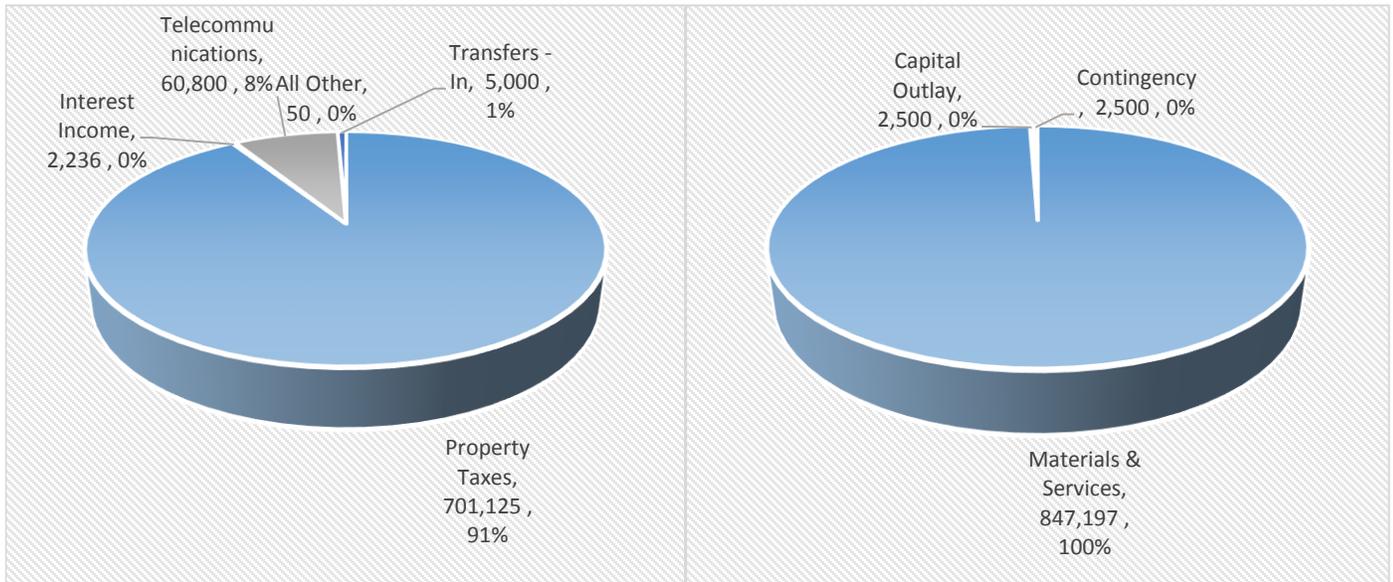
Storm-water Fund: There is virtually no change in the amount being budgeted for Materials and Services in this fund.

Local Improvement Fund: The increase from the current year is about \$300,000. The City is moving forward with the E. Bolton Sewer Local Improvement District, the expenses for which, will be tracked in this fund.

LAW ENFORCEMENT FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 492,375	\$ 500,899	\$ 508,017	\$ 465,271	\$ 314,231	-32%
Revenue						
Property Taxes	664,012	671,357	628,133	626,618	701,125	12%
Interest Income	3,530	3,004	2,994	3,000	2,236	-25%
Telecommunications	61,591	59,060	60,749	54,000	60,800	13%
All Other	5,085	7,989	-	50	50	0%
Transfers - In	-	-	-	-	5,000	0%
Total Revenue	734,218	741,410	691,876	683,668	769,211	13%
Expenditures						
Materials & Services	725,694	729,876	750,379	816,900	847,197	4%
Capital Outlay	-	4,416	-	5,000	2,500	-50%
Contingency	-	-	-	5,000	2,500	-50%
Total Expenditures	725,694	734,292	750,379	826,900	852,197	3%
Ending Fund Balance	\$ 500,899	\$ 508,017	\$ 449,514	\$ 322,039	\$ 231,245	-28%

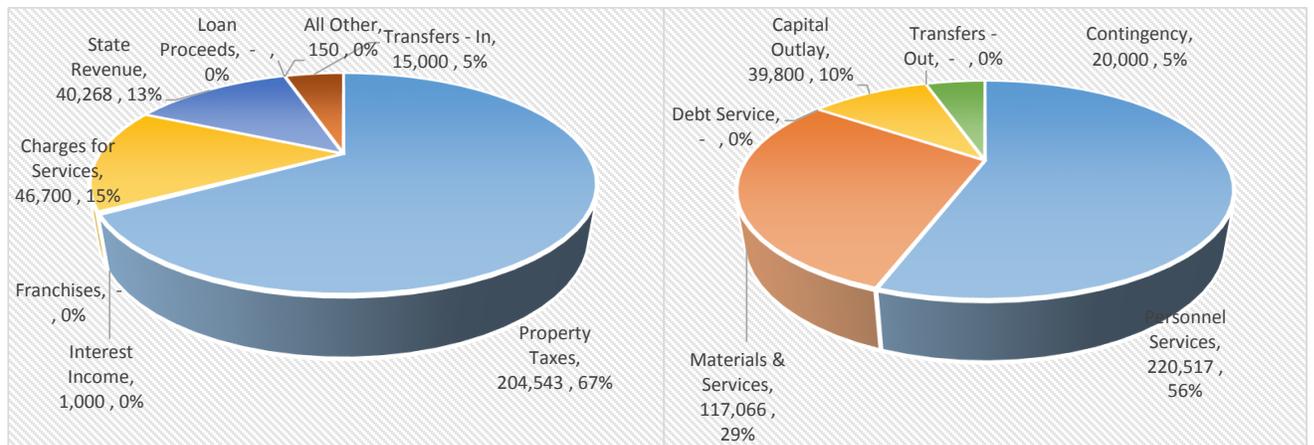
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed



PARK AND RECREATION FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 197,430	\$ 173,901	261,870	\$ 359,393	\$ 392,087	9%
Revenue						
Property Taxes	144,346	174,540	237,865	214,497	204,543	-5%
Interest Income	1,054	1,022	1,480	800	1,000	25%
Franchises	-	-	-	-	-	0%
Charges for Services	47,757	48,345	46,577	44,500	46,700	5%
State Revenue	38,959	40,899	43,039	38,472	40,268	5%
Loan Proceeds	-	-	-	-	-	0%
All Other	180	206	505	250	150	-40%
Transfers - In	15,000	20,000	20,790	25,000	15,000	-40%
Total Revenue	247,296	285,012	350,256	323,519	307,661	-5%
Expenditures						
Personnel Services	148,648	127,570	162,400	193,251	220,517	14%
Materials & Services	86,491	61,825	69,211	104,182	117,066	12%
Debt Service	26,205	-	-	-	-	0%
Capital Outlay	9,481	7,648	-	6,250	39,800	537%
Transfers - Out	-	-	-	-	-	0%
Contingency	-	-	-	20,000	20,000	0%
Total Expenditures	270,825	197,043	231,611	323,683	397,383	23%
Ending Fund Balance	\$ 173,901	\$ 261,870	\$ 380,515	\$ 359,229	\$ 302,365	-16%

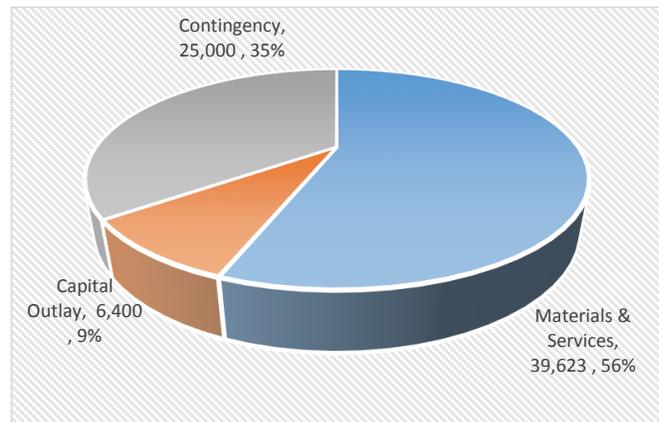
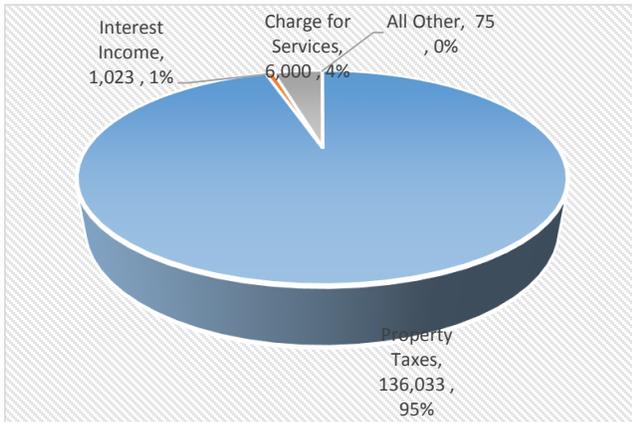
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



PLANNING FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 150,620	\$ 202,439	\$ 210,930	\$ 188,772	\$ 177,850	-6%
Revenue						
Property Taxes	154,464	130,218	121,182	121,184	136,033	12%
Interest Income	834	1,183	1,448	500	1,023	105%
Charge for Services	4,651	4,284	22,452	5,000	6,000	20%
All Other	501	1	76	1,075	75	-93%
Total Revenue	160,450	135,686	145,158	127,759	143,131	12%
Expenditures						
Personnel Services	91,207	106,245	109,255	123,480	154,891	25%
Materials & Services	17,424	20,950	30,920	67,350	39,623	-41%
Capital Outlay	-	-	-	6,000	6,400	7%
Contingency	-	-	-	10,000	25,000	150%
Total Expenditures	108,631	127,195	140,175	206,830	225,914	9%
Ending Fund Balance	\$ 202,439	\$ 210,930	\$ 215,913	\$ 109,701	\$ 95,067	-13%

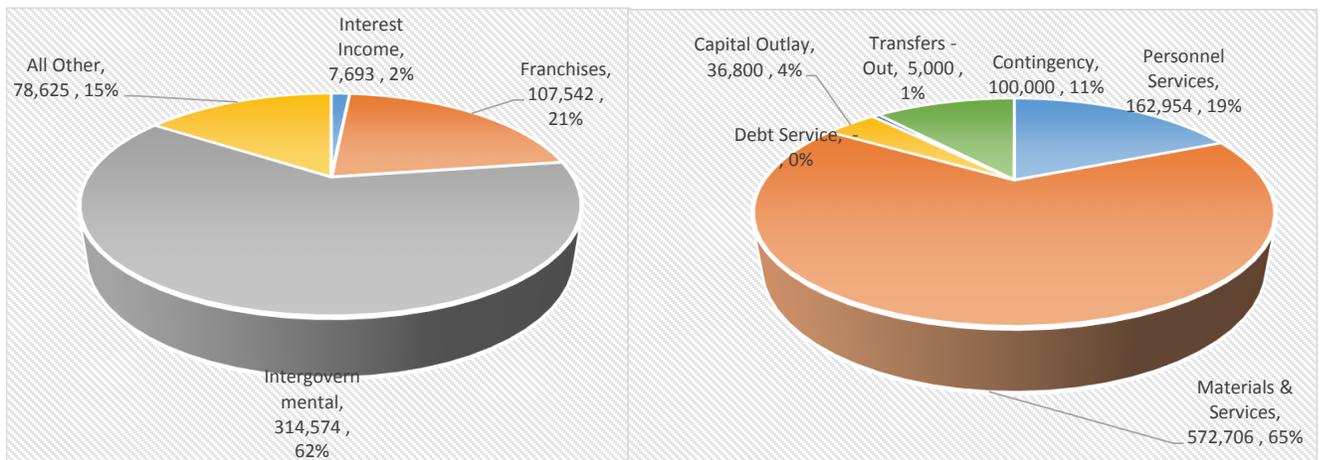
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



STREET FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,233,062	\$ 1,437,274	\$ 1,490,921	\$ 1,529,607	\$ 1,376,599	-10%
Revenue						
Interest Income	6,331	8,111	8,500	5,000	7,693	54%
Franchises	101,820	103,292	109,398	109,745	107,542	-2%
Intergovernmental	323,783	323,255	361,499	347,094	314,574	-9%
All Other	875	1,355	51,023	25	78,625	314400%
Transfers - In	-	-	-	-	100,000	0%
Total Revenue	432,809	436,013	530,420	461,864	608,434	32%
Expenditures						
Personnel Services	112,552	101,314	113,213	130,280	162,954	25%
Materials & Services	93,207	270,727	137,430	251,200	572,706	128%
Debt Service	17,838	-	-	-	-	0%
Capital Outlay	-	5,325	93,129	7,250	36,800	408%
Transfers - Out	5,000	5,000	5,000	405,000	5,000	-99%
Contingency	-	-	-	100,000	100,000	0%
Total Expenditures	228,597	382,366	348,772	893,730	877,460	-2%
Ending Fund Balance	\$ 1,437,274	\$ 1,490,921	\$ 1,672,569	\$ 1,097,741	\$ 1,107,573	1%

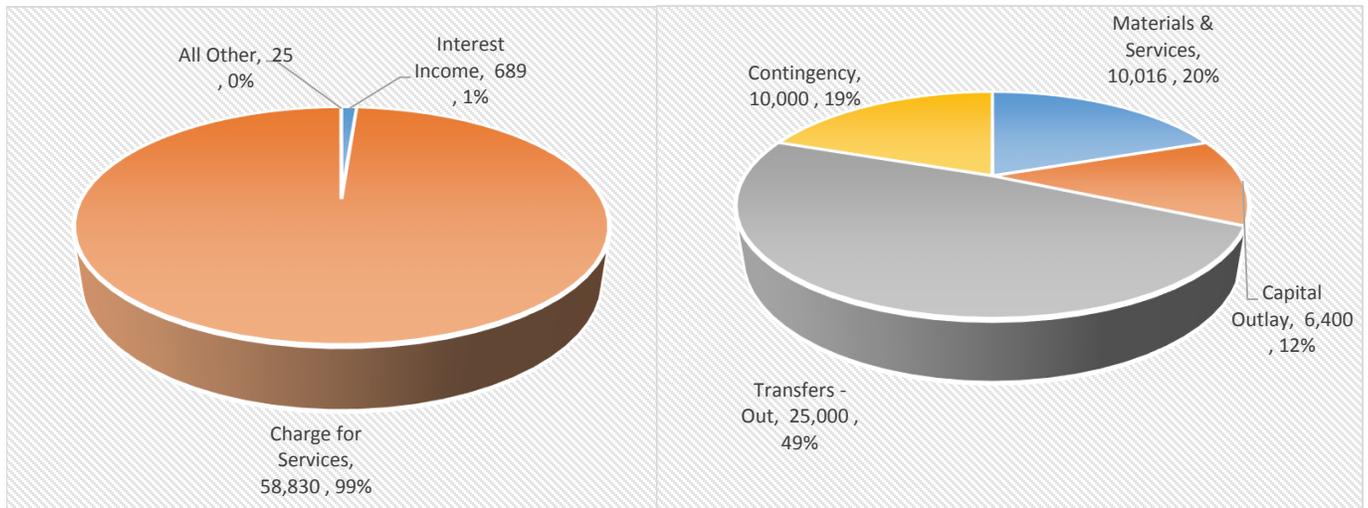
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



STORMWATER FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 157,567	\$ 175,656	\$ 145,314	\$ 144,871	\$ 137,990	-5%
Revenue						
Interest Income	809	991	708	300	689	130%
Charge for Services	49,238	52,505	56,027	55,209	58,830	7%
All Other	-	1	-	25	25	0%
Total Revenue	50,047	53,497	56,735	55,534	59,544	7%
Expenditures						
Personnel Services	10,869	11,063	16,946	19,083	32,089	68%
Materials & Services	1,089	2,777	1,601	11,670	10,016	-14%
Capital Outlay	-	-	-	6,000	6,400	7%
Transfers - Out	20,000	70,000	35,000	25,000	25,000	0%
Contingency	-	-	-	10,000	10,000	0%
Total Expenditures	31,958	83,840	53,547	71,753	83,505	16%
Ending Fund Balance	\$ 175,656	\$ 145,313	\$ 148,502	\$ 128,652	\$ 114,029	-11%

The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



CAPITAL CONSTRUCTION-GOVERNMENTAL

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 408,093	\$ 473,949	\$ 623,213	\$ 617,469	\$ 854,000	38%
Revenue						
Interest Income	2,500	2,675	3,542	1,500	3,857	157%
Charge for Services	63,356	127,542	198,674	82,811	97,440	18%
All Other	85,000	19,047	13,605	-	15,550	0%
Transfers - In	-	-	-	-	-	0%
Total Revenue	150,856	149,264	215,821	84,311	116,847	39%
Expenditures						
Materials & Services	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	3,600	0%
Transfers - Out	85,000	-	-	-	-	0%
Total Expenditures	85,000	-	-	-	3,600	0%
Ending Fund Balance	\$ 473,949	\$ 623,213	\$ 839,034	\$ 701,780	\$ 967,247	38%

ZUMWALT FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 75,023	\$ 84,536	\$ 92,809	\$ 95,000	\$ 130,000	37%
Revenue						
Interest Income	396	477	708	300	400	33%
Charge for Services	53,760	64,129	63,935	60,000	66,050	10%
All Other	470	1	100	150	50	-67%
Total Revenue	54,626	64,607	64,743	60,450	66,500	10%
Expenditures						
Materials & Services	30,113	36,334	36,020	40,366	42,325	5%
Debt Service	-	-	-	-	-	0%
Transfers - Out	15,000	20,000	20,000	25,000	20,000	-20%
Total Expenditures	45,113	56,334	56,020	65,366	62,325	-5%
Ending Fund Balance	\$ 84,536	\$ 92,809	\$ 101,532	\$ 90,084	\$ 134,175	49%

LOCAL IMPROVEMENTS

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 123,402	\$ 139,146	\$ 124,905	\$ 120,000	\$ 108,036	-10%
Revenue						
Interest Income	630	785	708	360	360	0%
Assessments	34,185	4,614	4,257	1,985	66,367	3243%
Transfer In	-	-	-	-	350,000	0%
Total Revenue	34,815	5,399	4,965	2,345	416,727	17671%
Expenditures						
Materials & Services	-	2,093	-	550	550	0%
Debt Service	19,071	17,547	16,023	66,000	16,136	-76%
Capital Outlay	-	-	-	-	350,000	0%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	19,071	19,640	16,023	66,550	366,686	451%
Ending Fund Balance	\$ 139,146	\$ 124,905	\$ 113,847	\$ 55,795	\$ 158,077	183%

INVERSE CONDEMNATION

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 15,396	\$ 17,261	\$ 26,178	\$ 17,178	\$ 21,000	22%
Revenue						
Interest Income	78	98	-	10	10	0%
Charge for Services	-	-	-	-	-	0%
All Other	-	-	-	-	-	0%
Transfers - In	120,000	240,000	110,000	100,000	100,000	0%
Total Revenue	120,078	240,098	110,000	100,010	100,010	0%
Expenditures						
Materials & Services	-	-	-	100	100	0%
Debt Service	118,213	231,181	90,088	108,000	92,012	-15%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	118,213	231,181	90,088	108,100	92,112	-15%
Ending Fund Balance	\$ 17,261	\$ 26,178	\$ 46,090	\$ 9,088	\$ 28,898	218%

BUSINESS ASSISTANCE

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 196,428	\$ 161,435	\$ 156,346	\$ 70,745	\$ 156,346	121%
Revenue						
Interest Income	1,007	911	708	450	450	0%
Charge for Services	-	-	-	20	20	0%
Loan Proceeds	-	-	-	-	-	0%
Total Revenue	1,007	911	708	470	470	0%
Expenditures						
Materials & Services	35,000	5,000	-	39,050	39,050	0%
Debt Service	-	-	-	-	-	0%
Transfers - Out	1,000	1,000	1,000	1,000	1,000	0%
Total Expenditures	36,000	6,000	1,000	40,050	40,050	0%
Ending Fund Balance	\$ 161,435	\$ 156,346	\$ 156,054	\$ 31,165	\$ 116,766	275%

ENTERPRISE FUNDS

The City has four funds that are considered Enterprise Funds. Enterprise Funds are also called Proprietary Funds and they are all designated as “Major” for annual reporting. The financial activity is accounted for and reported much like a private business.

Two of the City’s Enterprise Funds are also operating funds. The Water Fund is used to account for providing water services to City residents and the Sewer Fund is used to account for providing sewer services.

The other two funds are the Capital Construction-Water SDC Fund and the Capital Construction-Sewer SDC Fund. As the name implies these funds are used to track the receipt and use of Water and Sewer System Development Charges (SDC). In the past, these were tracked together in the Capital Construction-Enterprise Fund.

RESOURCES

User fees are the primary source of revenue for the Water and Sewer Funds. Other sources are interest earnings, bulk water sales, lease payments, and delinquent fees. The revenue amounts included in the upcoming budget year reflect a 2% water rate increase effective January 1, 2016 and no changes to the sewer rates. The water rate increase will need to be approved by the City Council before it is enacted; however, the increase is a part of the recommendations made from the recently completed rate study and analysis. As with any other business the revenue generated by the rates needs to cover the costs of operations, system maintenance, debt service, and usually some portion of future system improvements and expansions.

EXPENDITURES

Expenditures in the Enterprise Funds, similar to the City’s other funds, are grouped by classification. Overall there is a 52% decrease in the total expenditure amount for 2015-16 compared to the expenditures in 2014-15. The decrease is attributable to the completion of the water tank rehabilitation project, significant work being completed on the air piping sewer project, and removal of the one-time transfer from the Capital Construction-Enterprise Fund.

Personal Services. The increase in wage and benefits costs is consistent the increases in the other funds. The FTE change also has an impact on the Water and Sewer Funds.

Material and Services. The amount of 2015-16 expenditures in this classification for the enterprise funds is about \$400,000 less than the 2014-15 amounts. The decrease in the water fund, as mentioned above, is primarily the cost to rehabilitate a water tank. The slight increase in the Sewer Fund is due to several rehabilitation projects being planned for the treatment plant and a capacity and capital improvement plan study. Rehabilitation projects are considered materials and services, rather than Capital Outlay, because they do not add to the life or functionality of the system.

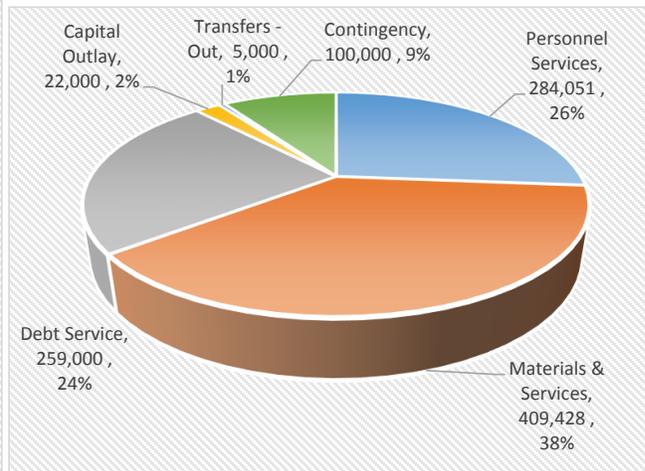
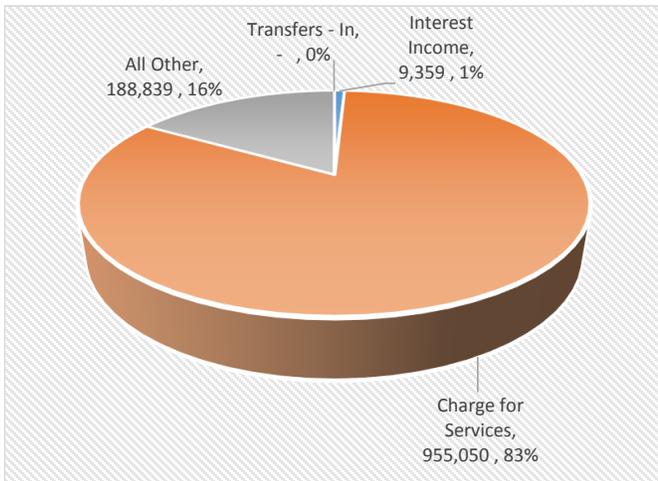
Capital Outlay. Overall the amount being budgeted for these expenditures is down from last year. Many of the projects in the fiscal year 2014-15 budget have been accomplished.

Debt Service. Overall this appropriation is virtually unchanged; however, for fiscal year 2015-16 the burden is switching back to the Water Fund because money is not available at this time in the Capital Construction-Water SDC Fund. It is expected that the burden will shift back in a year or two in anticipation of increased water system development charges when the currently approved subdivisions move to the building phase.

WATER FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,014,570	\$ 1,238,670	\$ 1,528,753	\$ 1,702,000	\$ 1,583,616	-7%
Revenue						
Interest Income	5,270	6,990	8,500	4,000	9,359	134%
Charge for Services	663,120	740,364	941,715	893,907	955,050	7%
All Other	2,907	10,385	12,026	212,668	188,839	-11%
Transfers - In	-	-	195,776	50,000	-	0%
Total Revenue	671,297	757,739	1,158,017	1,160,575	1,153,248	-1%
Expenditures						
Personnel Services	294,282	281,358	308,166	352,437	284,051	-19%
Materials & Services	129,937	141,793	216,461	956,140	409,428	-57%
Debt Service	17,977	35,897	245,548	143,000	259,000	81%
Capital Outlay	-	3,608	44,684	11,500	22,000	91%
Transfers - Out	5,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	-	75,000	100,000	33%
Total Expenditures	447,196	467,656	819,859	1,543,077	1,079,479	-30%
Ending Fund Balance	\$ 1,238,671	\$ 1,528,753	\$ 1,866,911	\$ 1,319,498	\$ 1,657,385	26%

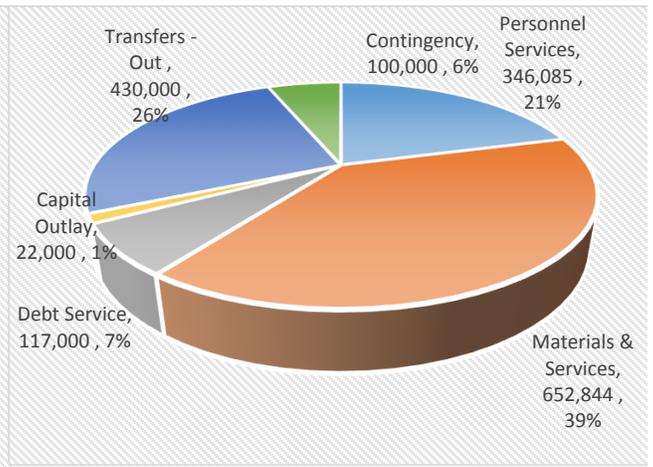
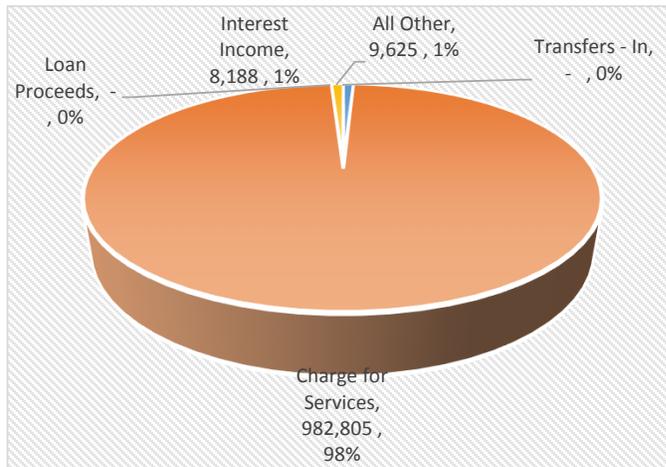
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SEWER FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 910,588	\$ 1,107,992	\$ 1,389,312	\$ 1,478,108	\$ 1,789,683	21%
Revenue						
Interest Income	6,109	6,563	7,792	4,000	8,188	105%
Charge for Services	972,324	966,293	1,071,637	912,086	982,805	8%
Loan Proceeds	362,590	-	-	-	-	0%
All Other	87,946	15,869	15,162	100	9,625	9525%
Transfers - In	-	-	-	-	-	0%
Total Revenue	1,428,969	988,725	1,094,591	916,186	1,000,618	9%
Expenditures						
Personnel Services	249,102	233,947	267,247	308,347	346,085	12%
Materials & Services	187,036	167,743	169,414	531,467	652,844	23%
Debt Service	120,726	174,163	114,293	117,500	117,000	0%
Capital Outlay	619,701	26,551	63,422	41,500	22,000	-47%
Transfers - Out	55,000	105,000	80,000	80,000	430,000	438%
Contingency	-	-	-	100,000	100,000	0%
Total Expenditures	1,231,565	707,404	694,376	1,178,814	1,667,929	41%
Ending Fund Balance	\$ 1,107,992	\$ 1,389,313	\$ 1,789,527	\$ 1,215,480	\$ 1,122,372	-8%

The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



CAPITAL CONSTRUCTION-ENTERPRISE

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 3,162,585	\$ 2,916,216	\$ 2,868,075	\$ 3,300,000	\$ -	-100%
Revenue						
Interest Income	16,152	18,456	15,584	-	-	0%
Charge for Services	69,423	149,418	295,124	-	-	0%
Total Revenue	85,575	167,874	310,708	-	-	0%
Expenditures						
Materials & Services	-	-	-	-	-	0%
Capital Outlay	186,667	16,744	103,463	-	-	0%
Debt Service	145,277	199,274	157,535	-	-	0%
Transfers - Out	-	-	-	3,300,000	-	0%
Total Expenditures	331,944	216,018	260,998	3,300,000	-	-100%
Ending Fund Balance	\$ 2,916,216	\$ 2,868,072	\$ 2,917,785	\$ -	\$ -	0%

CAPITAL CONSTRUCTION-WATER SDC FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ -		\$ -	\$ 177,873	0%
Revenue						
Interest Income	-	-		1,440	2,008	39%
Charge for Services	-	-		73,007	93,810	28%
Transfer In	-	-		450,000	-	-100%
Total Revenue	-	-		524,447	95,818	-82%
Expenditures						
Materials & Services	-	-		25	25	0%
Capital Outlay	-	-		-	-	0%
Debt Service	-	-		295,000	179,000	-39%
Transfers - Out	-	-		-	-	0%
Total Expenditures	-	-		295,025	179,025	-39%
Ending Fund Balance	\$ -	\$ -		\$ 229,422	\$ 94,666	-59%

CAPITAL CONSTRUCTION-SEWER SDC FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,094,829	0%
Revenue						
Interest Income	-	-		10,560	11,140	5%
Charge for Services	-	-		63,833	82,020	28%
Transfer In	-	-		2,850,000	-	-100%
Total Revenue	-	-	-	2,924,393	93,160	-97%
Expenditures						
Materials & Services	-	-		25	34,000	135900%
Capital Outlay	-	-		410,000	174,000	0%
Debt Service	-	-		163,500	161,000	-2%
Transfers - Out	-	-		-	-	0%
Total Expenditures	-	-	-	573,525	369,000	-36%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 2,350,868	\$ 1,818,989	-23%

CAPITAL PROJECTS FUNDS

The City has two active Capital Project Funds. A third one is being phased out. The most active Capital Project Fund is the West Broadway. This fund will likely be in use for several more years for accounting and budgeting as the City continues its efforts to improve and enhance the downtown area. Specific information about these funds appears below.

Swimming Pool Facilities: This fund was created when plans for a regulation swimming pool and building started. Due to a shortfall in fundraising, the kiddie pool and spa that were included in the original designs were not constructed.



The only resources the past few years have been donations that were pledged during previous fundraising efforts. Those commitments have been fulfilled. There has not been any expenditures out of this fund for several years nor are any expected in the near future. The fund is being left active because management is hopeful that additional resources will become available to construct the planned additions. To that end, as previously discussed, \$35,000 is being budgeted in the Parks and Recreation Fund for design work.

West Broadway: The City, in collaboration with Lane County and the Lane Transit District, completed a major re-development of West Broadway between Territorial Road and 4th Street and constructed a Park and Ride Facility. One of the underlying objectives of this project was to encourage development on West Broadway and bring new life to Veneta's Downtown Area.



To this end the Fern Ridge Service Center, thanks to a grant from the Oregon Business Development Department, was constructed. The center is home to several non-profit agencies that offer several community programs and services. The number of people coming and going in the area has dramatically increased over the past two years. Unfortunately, early in 2015 a long existing hardware store relocated to the shopping center on Highway 126. Although the center is within City limits, it is accessible without traveling through downtown.

Similar to the Swimming Pool Fund, there is very little money being included in the upcoming budget year for resources or expenditures. There is; however, some design work being budgeted in other funds for street and street-scaping improvements within the downtown area. Future construction costs will likely be budgeted in this fund supported by various sources of revenue.

Water Pipeline: Construction of the water pipeline was completed in the fall of 2013. This fund is being phased out and the June 30, 2014 fund balance was transferred to the Water Fund.

CAPITAL PROJECTS-POOL FACILITIES

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 118	\$ 1,818	\$ 4,529	\$ 1,823	\$ 6,500	257%
Revenue						
Interest Income	-	11	-	-	-	0%
All Other	86,700	2,700	2,000	300	25	-92%
Total Revenue	86,700	2,711	2,000	300	25	-92%
Expenditures						
Materials & Services	-	-	-	300	-	-100%
Capital Outlay	-	-	-	-	-	0%
Transfers - Out	85,000	-	-	-	-	0%
Total Expenditures	85,000	-	-	300	-	-100%
Ending Fund Balance	\$ 1,818	\$ 4,529	\$ 6,529	\$ 1,823	\$ 6,525	258%

CAPITAL PROJECTS-PIPELINE

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ 98,208	\$ 224,770	50,000	-	-100%
Revenue						
Interest Income	-	555	1,417	-	-	0%
All Other	600,000	8,982,846	10,682,521	-	-	0%
Total Revenue	600,000	8,983,401	10,683,938	-	-	0%
Expenditures						
Materials & Services	501,792	512,912	193,581	-	-	0%
Capital Outlay	-	8,263,843	1,194,158	-	-	0%
Debt Service	-	80,084	9,325,193	-	-	0%
Transfers - Out	-	-	195,776	50,000	-	-100%
Total Expenditures	501,792	8,856,839	10,908,708	50,000	-	-100.0%
Ending Fund Balance	\$ 98,208	\$ 224,770	\$ -	\$ -	\$ -	0%

CAPITAL PROJECTS-WEST BROADWAY

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 27,033	\$ 63,189	\$ 39,015	\$ 24,000	\$ 44,600	86%
Revenue						
Interest Income	228	356	396	10	150	1400%
All Other	106,738	1,266,058	485,035	90,100	50	-100%
Total Revenue	106,966	1,266,414	485,431	90,110	200	-100%
Expenditures						
Materials & Services	70,810	129,362	11,719	5,050	150	-97%
Capital Outlay	-	1,161,226	453,124	100,770	-	-100%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	70,810	1,290,588	464,843	105,820	150	-100%
Ending Fund Balance	\$ 63,189	\$ 39,015	\$ 59,603	\$ 8,290	\$ 44,650	439%

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DEBT SERVICE FUND

Currently the City has only one Debt Service Fund. This type of fund is used whenever a Local General Obligation Bond is passed by the citizenry. Up until fiscal year 2012-13 the City had two such bonds. One was issued in 1981 to pay for water system improvements, the other one was issued in 2010 to pay for the construction of the swimming pool and building. The 1981 bond was paid off in July of 2012.

RESOURCES

The main type of revenue for the Debt Service Fund has been, and continues to be, property taxes. The City includes in its request for property taxes the amount needed to make a year's worth of payments plus an appropriate "carry-over" fund balance.

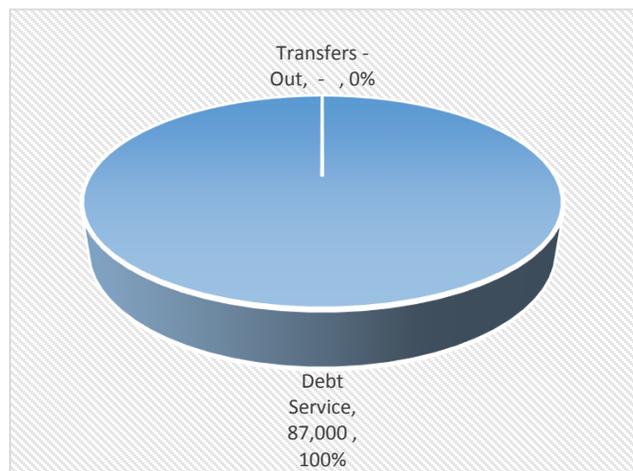
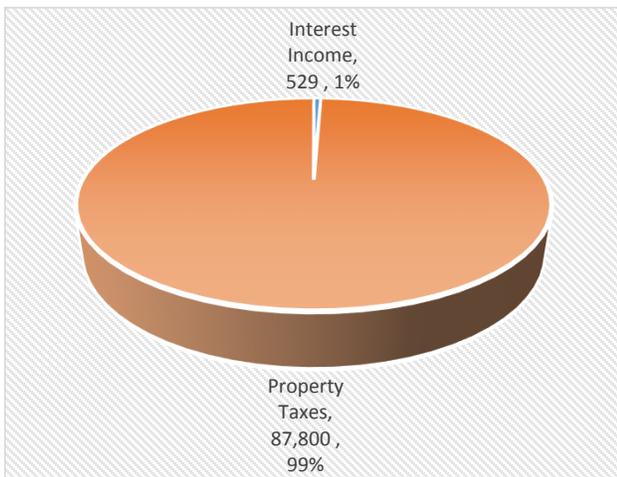
EXPENDITURES

Debt Service is the only expenditure classification in this fund. The amount is roughly the same as the fiscal year 2014-15 budget amount.

DEBT SERVICE

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 175,836	\$ 140,858	\$ 152,596	\$ 100,000	\$ 104,000	4%
Revenue						
Interest Income	668	509	732	400	529	32%
Property Taxes	158,408	161,505	94,440	87,877	87,800	0%
Charge for Services	-	-	-	-	-	0%
Total Revenue	159,076	162,014	95,172	88,277	88,329	0%
Expenditures						
Debt Service	194,053	150,276	80,815	84,000	87,000	4%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	194,053	150,276	80,815	84,000	87,000	4%
Ending Fund Balance	\$ 140,859	\$ 152,596	\$ 166,953	\$ 104,277	\$ 105,329	1%

The pie charts below contain figures for this fund as they appear in the upcoming fiscal year. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



RESERVE FUNDS

The City has three funds that are considered Reserve Funds. One of the three is the Public Works Equipment Fund. It is a “quasi” reserve fund in that it isn’t large enough to officially be deemed a reserve fund; however, money is transferred to this fund with the intent of accumulating a fund balance for future purchases of equipment and/or vehicles.

The other two Reserve Funds are true reserve funds. One was formed to accumulate a fund balance for street related purposes (Governmental) and one was formed to accumulate a fund balance for future sewer projects (Enterprise). These funds were created in 2008 and will be reviewed, per ORS, in 2018. The purpose of the review is to determine whether or not the reserve funds are still needed.

RESOURCES

Transfers from other funds, usually operating funds, are the primary source of revenue for the City’s reserve funds. The money in the Governmental Reserve Fund was transferred in from the Street Fund and General Fund and the money in the Enterprise Reserve Fund was transferred in from the Sewer Fund. The 2015-16 budget only includes transfers into the P.W. Equipment Fund. Interest income is the only other revenue source.

EXPENDITURES

A total expenditure of \$25,000 is budgeted in the Public Works Equipment Fund. The intent is to purchase a new vehicle. The fiscal year 2015-16 budget for the other two reserve funds only include an expenditure of \$100,000. This money is being transferred back to the Street Fund to support the pavement preservation plan discussed earlier.

PUBLIC WORKS EQUIPMENT

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1415	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 155,216	\$ 152,143	\$ 163,011	\$ 160,000	\$ 184,000	15%
Revenue						
Interest Income	791	858	708	600	733	22%
Transfers In	15,000	15,000	15,000	15,000	15,000	0%
Total Revenue	15,791	15,858	15,708	15,600	15,733	1%
Expenditures						
Capital Outlay	18,864	4,990	18,204	5,000	25,000	400%
Transfers Out	-	-	-	-	-	0%
Total Expenditures	18,864	4,990	18,204	5,000	25,000	400%
Ending Fund Balance	\$ 152,143	\$ 163,011	\$ 160,515	\$ 170,600	\$ 174,733	2%

RESERVE-ENTERPRISE

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,311,583	\$ 1,318,297	\$ 1,325,736	\$ 1,332,113	\$ 1,336,800	0%
Revenue						
Interest Income	6,715	7,439	7,084	6,000	6,119	2%
All Other	-	-	-	-	-	0%
Total Revenue	6,715	7,439	7,084	6,000	6,119	2%
Expenditures						
Capital Outlay	-	-	-	-	-	0%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	0%
Ending Fund Balance	\$ 1,318,298	\$ 1,325,736	\$ 1,332,820	\$ 1,338,113	\$ 1,342,919	0%

RESERVE-GOVERNMENTAL

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 709,884	\$ 713,517	\$ 717,543	\$ 720,569	\$ 1,149,593	60%
Revenue						
Interest Income	3,633	4,026	4,250	3,600	2,214	-39%
All Other	-	-	-	425,000	-	-100%
Total Revenue	3,633	4,026	4,250	428,600	2,214	-99%
Expenditures						
Capital Outlay	-	-	-	-	-	0%
Transfers Out	-	-	-	-	100,000	0%
Total Expenditures	-	-	-	-	100,000	0%
Ending Fund Balance	\$ 713,517	\$ 717,543	\$ 721,793	\$ 1,149,169	\$ 1,051,807	-8%



RESOURCES

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RESOURCES

The term “Resources” refers to the total amount of “money” available to be used during any given year. Broadly speaking resources can be split into three types: 1) Beginning Fund Balance (Retained Earnings) 2) New revenue, and 3) Internal Transfers-In.

Fund Balances

The beginning fund balances used to prepare the next year’s budget are estimated based on the activity in the current year in each fund and/or a projection of the ending fund balance. The table below shows actual and adopted fund balances for fiscal years 2012-13 and 2013-14, adopted fund balances for fiscal year 2014-15 and the projected ending fund balances for 2015-16.

FUNDS BY TYPE	2013 Adopted	2013 Actual	2014 Adopted	2014 Actual	2015 Adopted	2016 Projected	Change from 2015 Adopted to 2016 Proposed	
							Dollar	Percentage
GENERAL FUND:								
GENERAL	502,977	788,723	606,945	888,233	602,109	689,186	87,077	14%
SPECIAL REVENUE FUNDS:								
LAW ENFORCEMENT	399,813	504,014	299,176	449,514	322,039	231,245	(90,794)	-28%
PARKS & RECREATION	83,721	261,870	138,161	380,515	359,229	307,365	(51,864)	-14%
PLANNING	155,440	210,930	85,190	215,913	109,701	95,067	(14,634)	-13%
STREET	1,188,484	1,490,921	1,064,140	1,672,569	1,097,741	1,107,573	9,832	1%
STORM WATER	113,656	145,313	96,315	148,502	128,652	114,029	(14,623)	-11%
CAPITAL CONSTR-GOVT	335,070	623,213	554,507	839,034	701,780	967,247	265,467	38%
INVERSE CONDEMNATION	25,950	26,178	7,900	46,090	9,088	28,898	19,810	218%
ZUMWALT	65,760	92,809	69,860	101,532	90,084	129,175	39,091	43%
BUSINESS ASSISTANCE	86,298	156,346	35,745	156,054	31,165	116,766	85,601	275%
LOCAL IMPROVEMENTS	91,410	124,905	316,140	113,847	55,795	158,077	102,282	183%
ENTERPRISE FUNDS:								
WATER	985,186	1,528,753	1,470,049	1,866,911	1,319,498	1,657,385	337,887	26%
SEWER	746,525	1,389,313	949,064	1,789,527	1,215,480	1,122,372	(93,108)	-8%
CAPITAL CONSTR-WATER SDC	-	-	-	-	229,422	94,666	(134,756)	-59%
CAPITAL CONSTR-SEWER SDC	-	-	-	-	2,350,868	1,818,989	(531,879)	-23%
CAPITAL CONSTR-ENTRP	2,652,127	2,868,072	2,670,092	2,917,785	-	-	-	0%
CAPITAL PROJECT FUNDS:								
POOL FACILITIES	4,529	3,018	1,823	6,529	1,823	6,525	4,702	258%
W. BROADWAY DEVELOPMENT	48,160	39,015	11,517	59,603	8,290	44,650	36,360	439%
WATER PIPELINE	156,010	224,770	-	-	-	-	-	0%
DEBT SERVICE FUND:								
DEBT SERVICE	37,074	152,596	106,288	166,953	104,277	105,329	1,052	1%
RESERVE FUNDS:								
PW EQUIPMENT	155,300	163,011	145,600	160,515	170,600	174,733	4,133	2%
GOVERNMENT	715,500	717,543	718,300	721,793	1,149,169	1,051,807	(97,362)	-8%
ENTERPRISE	1,320,516	1,325,736	1,326,355	1,332,820	1,338,113	1,342,919	4,806	0%
CITYWIDE TOTALS	\$ 9,869,506	\$ 12,837,049	\$ 10,673,167	\$ 14,034,239	\$ 11,394,923	\$ 11,364,003	(30,920)	0%

The fund balance can be thought of as retained earnings – the accumulation from one year to the next of the difference between revenues and expenditures. While municipalities are not in business to “grow” retained earnings, the amount can have a huge impact on the City’s ability to operate. This is particularly important for the funds that rely on property taxes for revenue as the new years’ payments do not arrive until November of each year. Listed below are the funds in which it is expected that the ending fund balance will be more than 10% different than the fund balance in the fiscal year 2014-15 adopted budget.

General Fund: The ending fund balance (EFB) in the General Fund is expected to increase by 20% from the 2014-15 adopted budget. The increase is largely due to a more realistic estimate of the beginning fund balance based on the higher than expected fund balance at June 30, 2014.

Law Enforcement Fund: A decrease of 28% or \$91,000 is expected in the EFB. The decrease is attributable to the increased cost of the contract with Lane County Sheriff’s Office. The contract for the upcoming year will include a cost-of-living increase and an increase of about \$80,000 for adjusting the sergeants FTE to half from one-third.

Parks and Recreation Fund: The (EFB) is expected to decrease by approximately \$52,000 from the 2014-15 adopted budget. This difference can be attributed to an increase in the allocation of wages and benefits and several projects being included for the first time in the budget.

Planning Fund: The EFB is expected to decrease significantly; however, the majority of the decrease is being caused by increasing the contingency classification from \$10,000 to \$25,000. Without this increase, there would not be a change.

Storm water Fund: The EFB is expected to be about \$14,000 less at the end of 2015-16. The main cause is an increase in the allocation of wages and benefits.

Capital Construction-Governmental: The \$266,000 increase in the EFB is attributable to receiving higher than expected system development charges in fiscal year 2013-14.

Inverse Condemnation: The EFB is expected to increase by \$19,000. In fiscal year 2014-15 an extra amount was budgeted in the debt service classification to pay an additional principal amount on the debt obligation.

Zumwalt Fund: The actual EFB for fiscal years 2012-13 and 2013-14 were significantly more than projections. A modest increase in the ticket price coupled with relatively flat costs explains the favorable increase of \$39,000.

Business Assistance Fund: The EFB is projected to increase significantly. Projected fiscal year 2013-14 expenditures did not occur. This resulted in the fiscal year 2014-15 actual fund balance being \$86,000 more than what was included in the adopted budget.

Local Improvements Fund: An increase of about \$100,000 is expected in this fund. The increase is the result of not incurring debt that was planned for fiscal year 2014-15.

Water Fund: The \$338,000 increase in EFB is attributable to a significant reduction in the amount necessary for the water tank rehabilitation project. Originally the estimate was over \$600,000; however, the bid awarded was \$352,000.

Capital Construction-Water SDC Fund: The fiscal year 2014-15 budget included a one-time transfer from the Capital Construction-Enterprise Fund. The latter fund is being phased out.

Capital Construction-Sewer SDC Fund: The fiscal year 2014-15 budget included a one-time transfer from the Capital Construction-Enterprise Fund. The latter fund is being phased out.

Capital Projects-Pool Facilities: The EFB is projected to increase by about \$4,700. This projection takes into consideration actual donations received in fiscal years 2012-13 and 2013-14 not reflected in the current year's budget.

Capital Projects-W Broadway: The balance in this fund after the Fern Ridge Service Center was completed was expected to be about \$24,000. The actual EFB was closer to \$60,000. The increase of \$36,000 in the estimated EFB for the upcoming year takes into account that disparity.

New Revenue

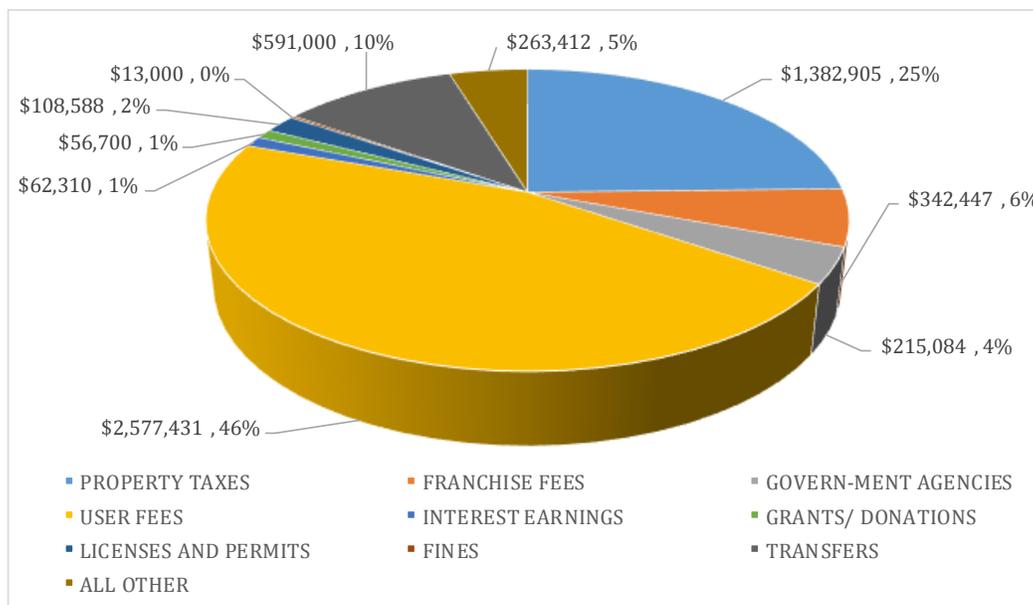
The City's new revenue is calculated using various methods and factors including, but not limited to historical amounts, economic trends, population, availability of grant funds, and information obtained from internal and external sources. The major revenue types for the City are Property Taxes, Franchise Fees, Intergovernmental Revenue, and User Fees. They are discussed in more detail, by type, below.

Internal transfers do not add to the resources of the City; however, they do affect the amount of “money” available in both the “giving” and “receiving” funds. The City limits transfer as much as possible. Exceptions arise when a fund is being abolished or when reserve funds are created or added to.

The chart and graph below present the new revenue by type and by fund with totals. The section entitled “Consolidated Financials” includes detailed discussion of the revenues, by fund, followed by individual Consolidated Fund Budgets. Schedules providing detail about property tax calculations for inclusion in the fiscal year 2015-16 budget are located in Appendix D.

SUMMARY OF RESOURCES BY TYPE

FUNDS BY TYPE	PROPERTY TAXES	FRANCHISE FEES	GOVERNMENT AGENCIES	USER FEES	INTEREST EARNINGS	GRANTS/ DONATIONS	LICENSES AND PERMITS	FINES	TRANSFERS	ALL OTHER	TOTAL NEW REVENUE
GENERAL:											
GENERAL	253,404	71,565	107,542	58,277	4,151	6,550	32,188	13,000	1,000	16,200	563,877
SPECIAL REVENUE:											
LAW ENFORCEMENT	701,125				2,236		60,800		5,000	50	769,211
PARKS & RECREATION	204,543	40,268		46,700	1,000	50			20,000	100	312,661
PLANNING	136,033			6,000	1,023	25				50	143,131
STREETS		230,614	107,542	111,960	7,693	50,000	600		100,000	25	608,434
STORMWATER				58,830	689					25	59,544
CONSTRUCTION - GOVERNMENTAL				112,990	3,857						116,847
INVERSE CONDEMNATION					10			100,000			100,010
ZUMWALT				66,050	400					50	66,500
BUSINESS ASSIST											
LOAN/GRANT					450					20	470
LOCAL IMPROVEMENT					360				350,000	66,367	416,727
ENTERPRISE:											
WATER				951,389	9,359		12,000			180,500	1,153,248
SEWER				989,405	8,188		3,000			25	1,000,618
WATER SDC				93,810	2,008						95,818
SEWER SDC				82,020	11,140						93,160
CAPITAL PROJECT:											
CAPITAL PROJECT- NEW POOL						25					25
CAPITAL PROJECT- W BRDWAY					150	50					200
DEBT SERVICE:											
DEBT SERVICE	87,800				529						88,329
RESERVE:											
PW EQUIPMENT					733				15,000		15,733
GOVERNMENTAL RESERVE					2,214						2,214
ENTERPRISE RESERVE											6,119
TOTALS	\$ 1,382,905	\$ 342,447	\$ 215,084	\$ 2,577,431	\$ 62,310	\$ 56,700	\$ 108,588	\$ 13,000	\$ 591,000	\$ 263,412	\$ 5,612,877



Property Taxes.

The General, three Special Revenue, and the Debt Service Funds receive property tax money for operating and/or to meet debt obligations on voter approved general obligation bonds. While the property taxes are a major resource for these funds (varies from 44% to 99%), overall property taxes are 25% of the total anticipated revenue during the upcoming fiscal year.

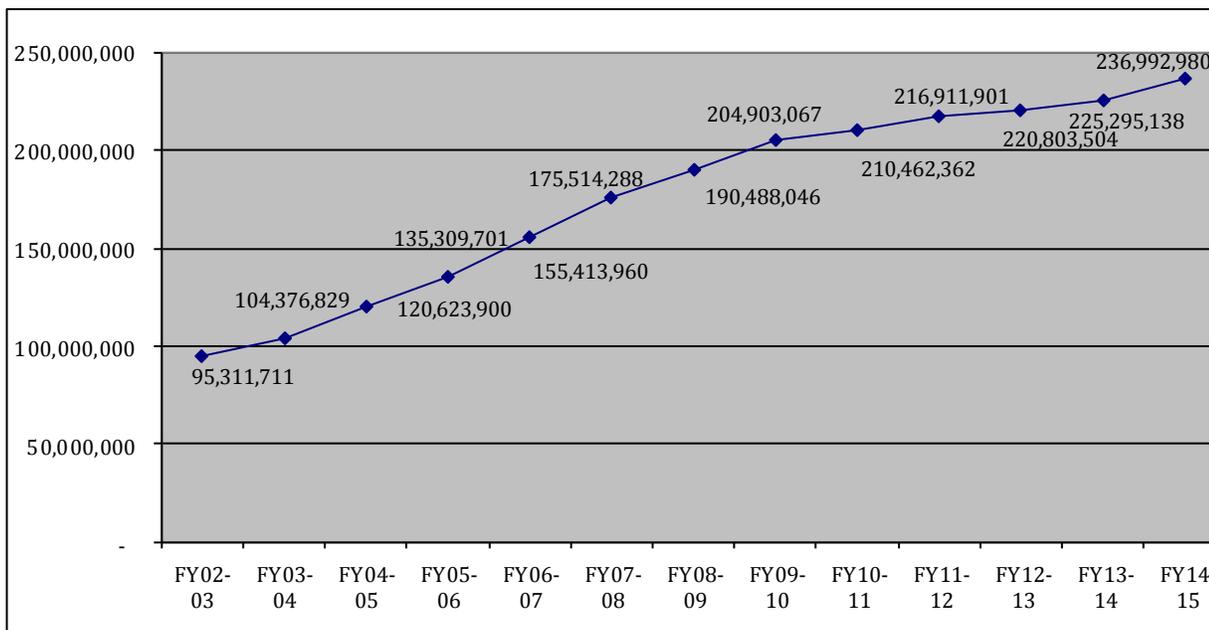
Property Tax Limits and Rates.

Property taxes for operations are levied in accordance with the Oregon constitutional limitations known as Measures 5 (1990) and 50 (1997). Measure 5 places a maximum tax rate for non-education governments of \$10 per \$1,000 of real market value on each parcel of property. Measure 50 set a maximum permanent property tax rate for each governmental entity and developed an assessed value for each parcel of property that is different than real market value for purposes of levying taxes. Taxing agencies cannot ask the voters to increase their maximum permanent tax rate; however, agencies can ask the voters to approve a local option levy.

Property Values.

Assessed value is generally limited to an annual increase of 3% for each parcel of property. In a situation where the property’s real market value decreases to less than the assessed value, the assessed value will also decrease, which is known as “Measure 50 compression.” The property within the City’s boundaries had a total assessed value of \$236,992,980 for 2014-15. This is a 5% increase from the 2013-14 valuation. The chart below presents the assessed values from 2002-03 through 2014-15.

**Assessed Values
Fiscal Year 2002-03 through Fiscal Year 2014-15**



Exemptions from Measures 5 and 50.

Property taxes levied for voter approved general obligations are exempt from both Measure 5 and Measure 50 limits. Taxes for debt are levied as a total dollar amount, in the amount necessary to pay the principal and interest due during the fiscal year.

Property Tax Collections.

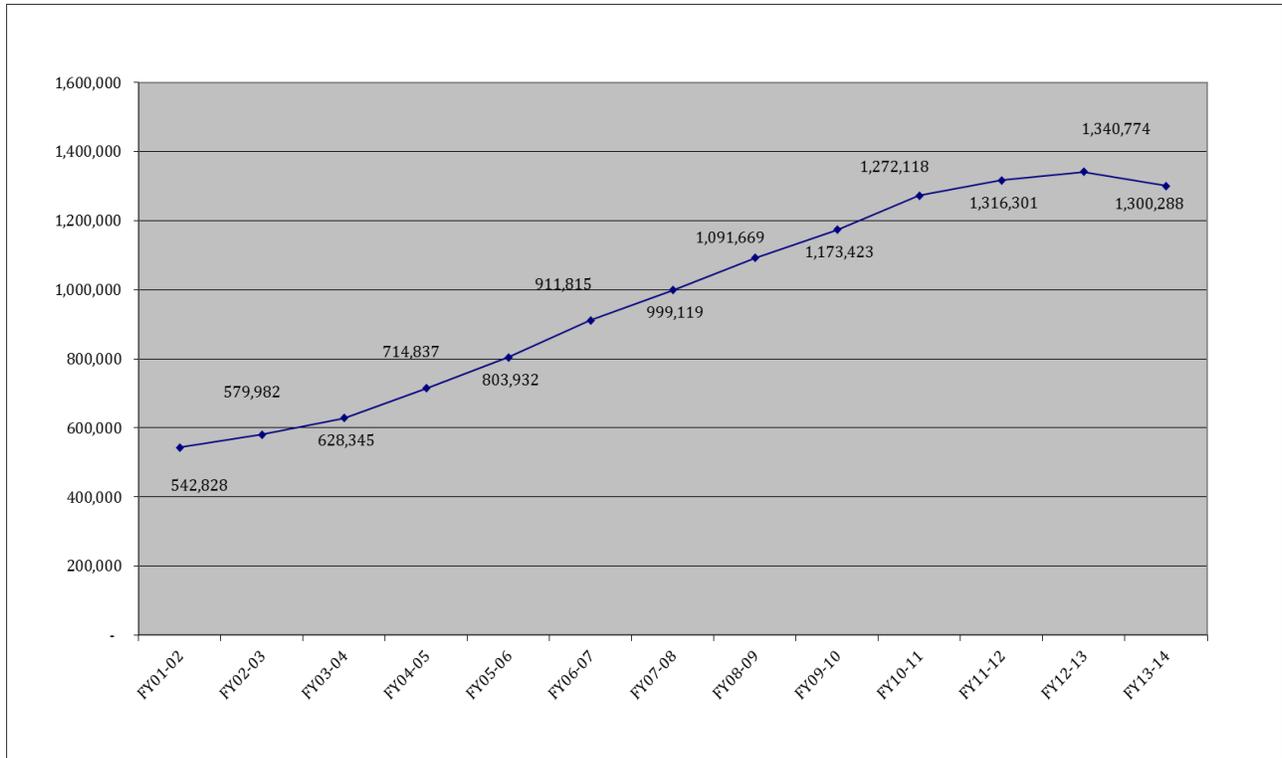
Property taxes are levied by taxing agency in accordance with Oregon Local Budget Law and certified to the Lane County Assessor. Property taxes are collected by the assessor’s office and distributed to each taxing

agency within the district. The taxes are due in three separate payments each year. However, counties are allowed to provide a discount if property owners pay the tax in full in November.

Veneta's Property Tax Picture.

The City of Veneta's maximum permanent tax rate is \$5.6364/\$1,000. The calculations for fiscal year 2015-16 assumes that the assessed value will increase 1%, the full rate will be levied, the compression loss will be approximately 2% and the uncollectible rate will be approximately 5%. Given these assumptions the City is conservatively expecting to receive \$1,267,454. The amount of property taxes that the City has received since fiscal year 2001-02 is shown in the chart below by year.

**Property Tax Money Received
Fiscal Year 2001-02 through Fiscal Year 2013-14**



Top Ten Taxpayers (2014).

Listed below, in order by the amount of taxes assessed, are the top ten taxpayers from which the City and other taxing entities receive property tax money.

1.	Lu Lu LLC	\$ 133,828.03
2.	ATR Land	\$ 88,952.63
3.	Shalimar Mobile Park	\$ 42,793.75
4.	Holte Ardis	\$ 35,743.59
5.	Timberline Property Investments	\$ 35,666.16
6.	Hammer-Veneta	\$ 33,782.18
7.	Holte Ardis, L	\$ 25,311.92
8.	Centurylink	\$ 25,200.32
9.	Emerald People's Utility District	\$ 24,730.12
10.	Hayden Homes	\$ 24,202.79

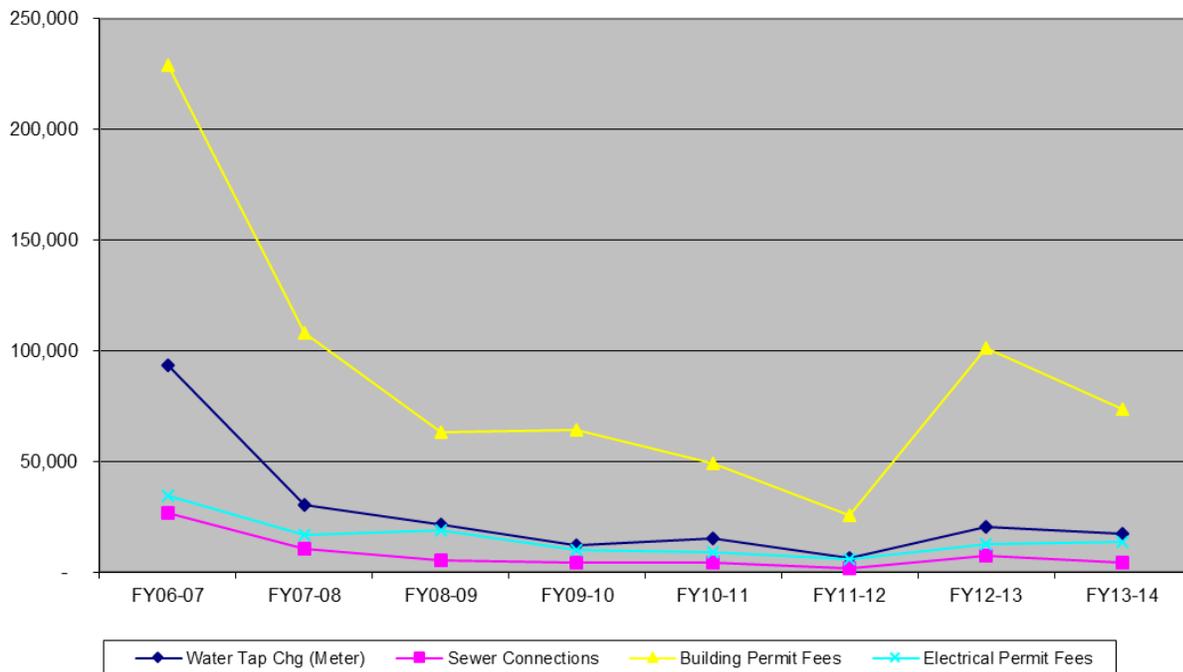
User Fees.

User fees in the general fund are primarily building and electrical permit fees. Building and electrical permit fees vary significantly and; therefore, are considered inconsistent. For example, as shown in the chart below, the building permit revenue in fiscal year 2011-12 was about \$25,000 compared to \$100,000 in fiscal year 2012-13. Permits for single family residences also affect the amount of revenue in the City's funds that receive system development charges (SDC).

The special revenue funds that collect most of the City's other user fees are the Parks and Recreation, Planning, and Storm-water Funds. User fees make up 15%, 4%, and 99%, respectively, of total revenue in these funds.

User fees are consistently the main revenue source for the City's enterprise funds. Beginning in 2009, the water rates have been increased semi-annually or annually. The objectives of these increases were to keep pace with the rising operations cost and to build up fund balances for large capital projects. After substantial increases in fiscal year 2013-14, the fiscal year 2014-15 rate increase of 3% for water were relatively low. Up until fiscal year 2013-14, sewer rates were also increased semi-annually in an effort to meet the same objectives. Effective July 1, 2013 the sewer rates were decreased by 5%. Management felt as though a decrease of this amount would not adversely affect the sewer related operations or capital projects; however, it would offer an offset to the large water rate increase.

**Building Related Fees
Fiscal Year 2006-07 through Fiscal Year 2013-14**

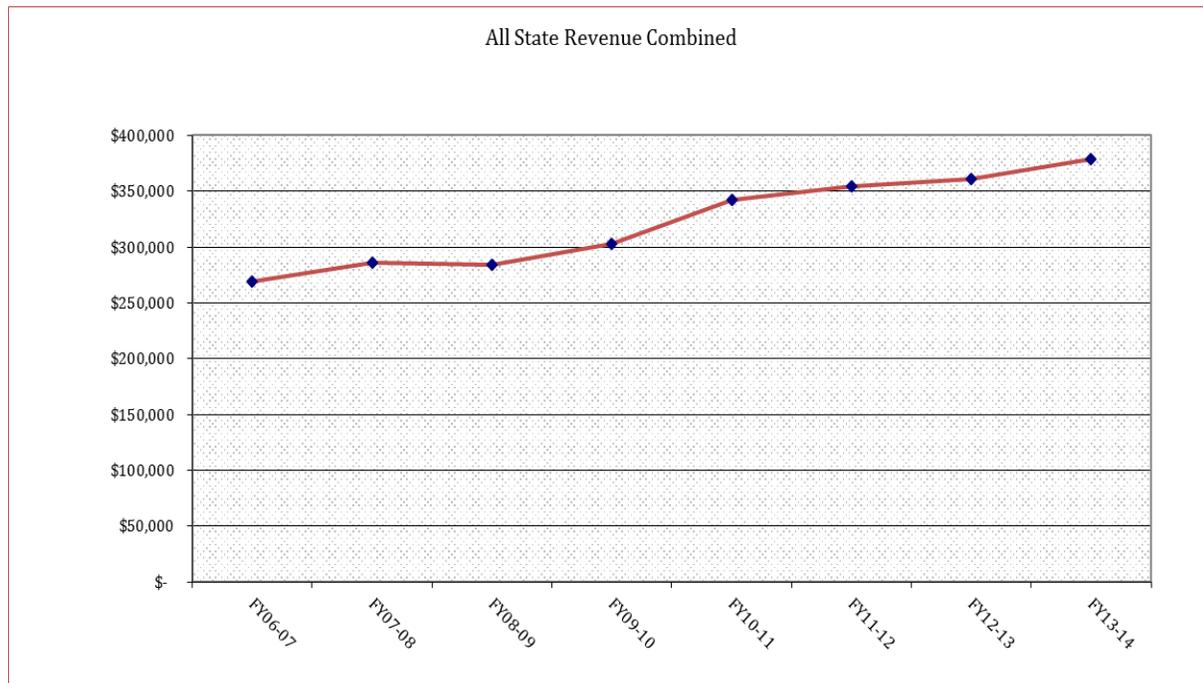


Intergovernmental Revenue.

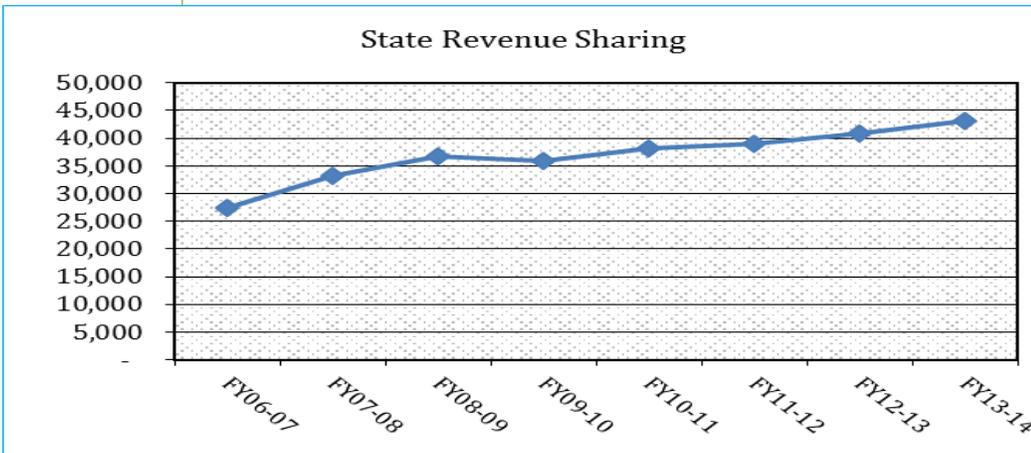
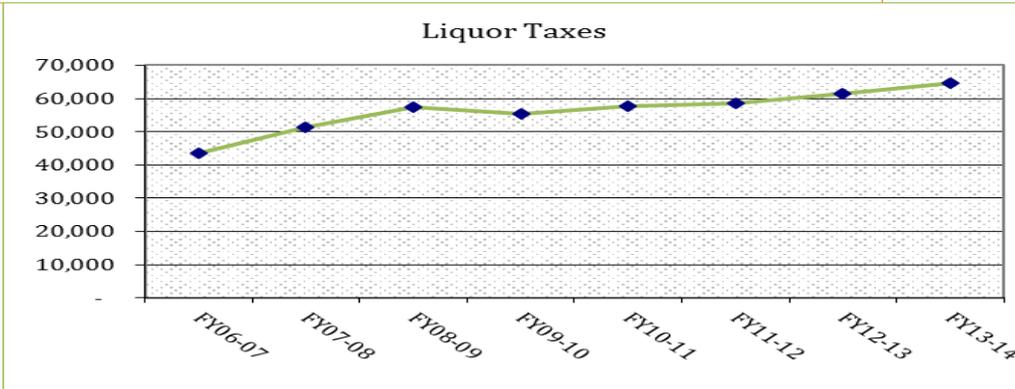
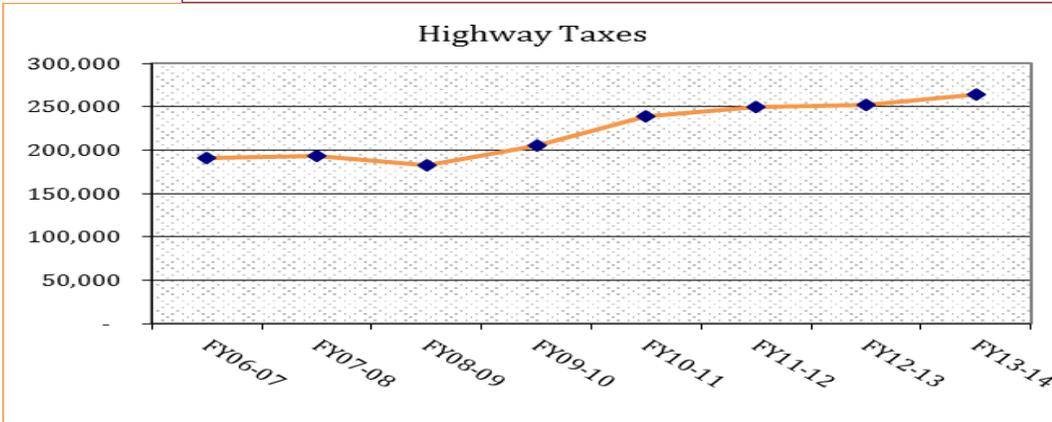
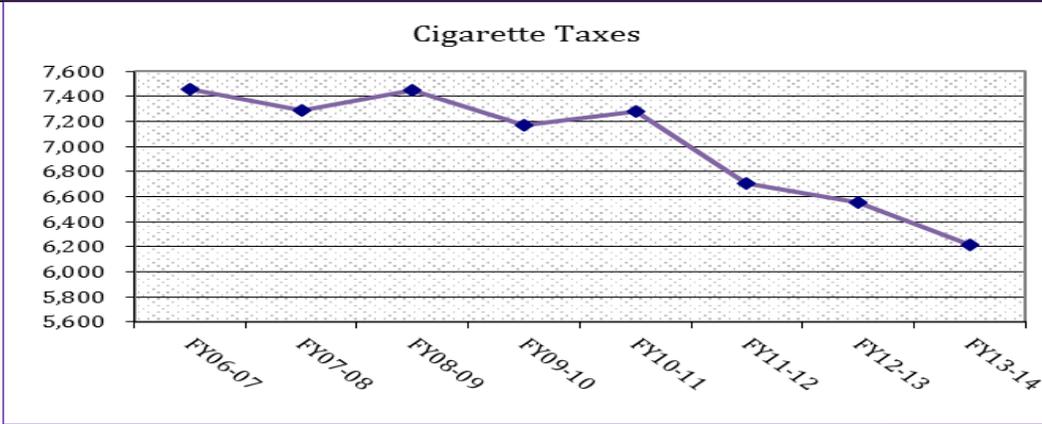
The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, and highway fuel sales. The amount that the City receives is based on the certified population and the State’s determination of the “apportionment” factor. Over the past few years the City of Veneta’s apportionment of cigarette taxes has decreased, the apportionment of highway fuel and state revenue sharing taxes have increased, and the apportionment of liquor taxes has remained fairly steady. For the upcoming fiscal year, these trends are expected to continue. The following three charts present, in numerical and graph form, the amounts collected since fiscal year 2006-07 separately and in total.

**State Revenue Sharing Total
Fiscal Year 2006-07 through Fiscal Year 2013-14**

Revenue Type	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
Cigarette	7,457	7,284	7,448	7,169	7,282	6,708	6,550	6,219
Liquor	43,655	51,388	57,344	55,524	57,695	58,670	61,423	64,774
Highway	191,075	193,752	182,877	204,729	238,814	249,854	252,118	264,225
State Revenue Sharing	27,317	33,229	36,673	35,857	38,174	38,959	40,899	43,040
Total By Fiscal Year	\$ 269,504	\$ 285,653	\$ 284,342	\$ 303,279	\$ 341,965	\$ 354,191	\$ 360,990	\$ 378,258



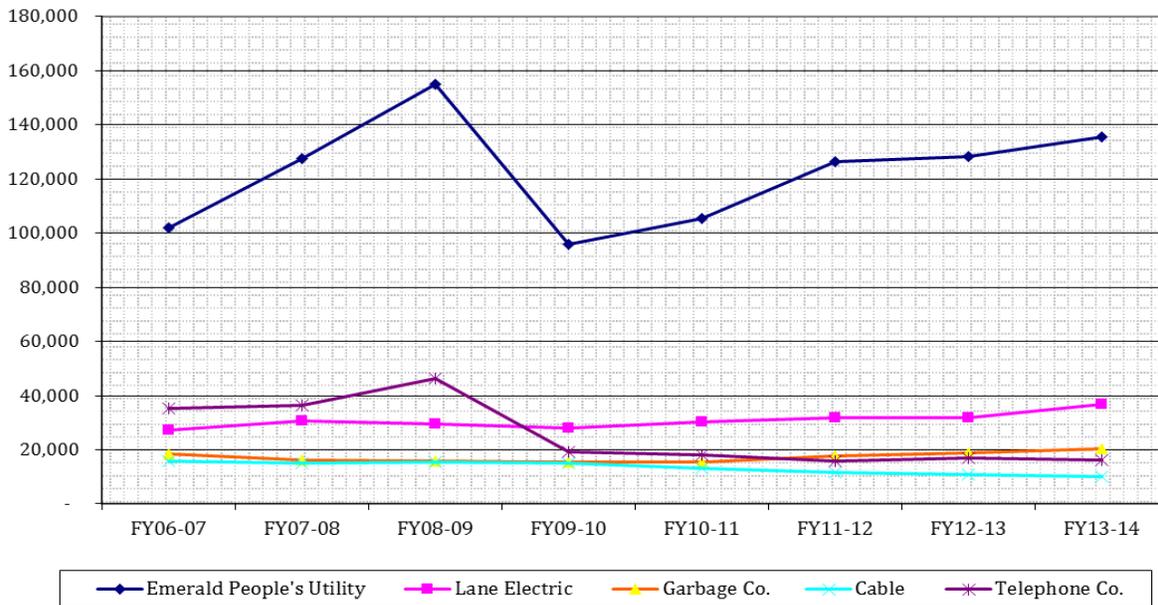
State Revenue Sharing By Type



Franchise Fees.

The City collects franchise and telecommunication fees from utilities that provide services within the City’s limits. Currently this includes two electricity providers, one garbage service, one cable company, and numerous telephone service providers. The trend over the past few years has been an increase in the amount of electrical, a leveling of the amount of garbage franchise fees received and a decrease in the amount of franchise fees received from the cable and telephone service providers. Variations to this trend are not expected in fiscal year 2015-16.

**Franchise Fees Collected
Fiscal Year 2006-07 through Fiscal Year 2013-14**



Transfers.

Transfers are used to “reimburse” a fund for costs it incurs for the activities of another fund and to accumulate money for future use. An example of a reimbursement transfer that appears in the City’s budget annually is \$1,000 from the Business Assistance Grant/Loan Fund to the General Fund. The Business Assistance Grant/Loan Fund does not have a separate Personal Services expenditure classification, rather the staff time is expended in the General Fund. The transfer of \$5,000 each from the Street, Water, and Sewer Funds into the Public Works Equipment Fund is an example of a transfer to accumulate money for future purchases of large equipment or vehicles.

Other Revenue.

The City receives, on a regular basis, revenue from Licenses and Permits, Leases, Fines, Investment Earnings, and City Fuel Tax. The City receives on an intermittent basis Grant money proceeds from Bonds and/or Loans and revenue from miscellaneous sources. The need for the grants and loans is determined by the type of the projects carried over from past years or being undertaken in the upcoming year.

In 2013-14 the City paid for the large projects with grant and loan money. In fiscal year 2014-15 the City used current revenue and some fund balances for the projects planned. The budget being presented for fiscal year 2015-16 continues this practice.

SUMMARY OF RESOURCES BY TYPE AND TOTAL RESOURCES

FUNDS BY TYPE	PROJECTED BEGINNING FUND BALANCE @ 7-1-2015	NEW REVENUE										TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	
		PROPERTY TAXES	FRANCHISE FEES	GOVERNMENT AGENCIES	USER FEES	INTEREST EARNINGS	GRANTS/DONATIONS	LICENSES AND PERMITS	FINES	TRANSFERS	ALL OTHER		TOTAL NEW REVENUE
GENERAL:													
GENERAL	829,886	253,404	71,565	107,542	58,277	4,151	6,550	32,188	13,000	1,000	16,200	563,877	1,393,763
SPECIAL REVENUE:													
LAW ENFORCEMENT	314,231	701,125				2,236		60,800		5,000	50	769,211	1,083,442
PARKS & RECREATION	392,087	204,543	40,268		46,700	1,000	50			20,000	100	312,661	704,748
PLANNING	177,850	136,033			6,000	1,023	25				50	143,131	320,981
STREETS	1,376,599		230,614	107,542	111,960	7,693	50,000	600		100,000	25	608,434	1,985,033
STORMWATER	137,990				58,830	689					25	59,544	197,534
CONSTRUCTION -													
GOVERNMENTAL	854,000				112,990	3,857						116,847	970,847
INVERSE													
CONDEMNATION	21,000					10				100,000		100,010	121,010
ZUMWALT	130,000				66,050	400					50	66,500	196,500
BUSINESS ASSIST													
LOAN/GRANT	156,346					450					20	470	156,816
LOCAL IMPROVEMENT	108,036					360				350,000	66,367	416,727	524,763
ENTERPRISE:													
WATER	1,583,616				951,389	9,359		12,000			180,500	1,153,248	2,736,864
SEWER	1,789,683				989,405	8,188		3,000			25	1,000,618	2,790,301
WATER SDC	177,873				93,810	2,008						95,818	273,691
SEWER SDC	2,094,829				82,020	11,140						93,160	2,187,989
CAPITAL PROJECT:													
CAPITAL PROJECT-													
NEW POOL	6,500						25					25	6,525
CAPITAL PROJECT- W													
BRDWAY													
DEVELOPMENT	44,600					150	50					200	44,800
DEBT SERVICE:													
DEBT SERVICE	104,000	87,800				529						88,329	192,329
RESERVE:													
PW EQUIPMENT	184,000					733				15,000		15,733	199,733
GOVERNMENTAL													
RESERVE	1,149,593					2,214						2,214	1,151,807
ENTERPRISE RESERVE	1,336,800					6,119						6,119	1,342,919
TOTALS	\$ 12,969,520	\$ 1,382,905	\$ 342,447	\$ 215,084	\$ 2,577,431	\$ 62,310	\$ 56,700	\$ 108,588	\$ 13,000	\$ 591,000	\$ 263,412	\$ 5,612,877	\$ 18,582,397



REQUIREMENTS

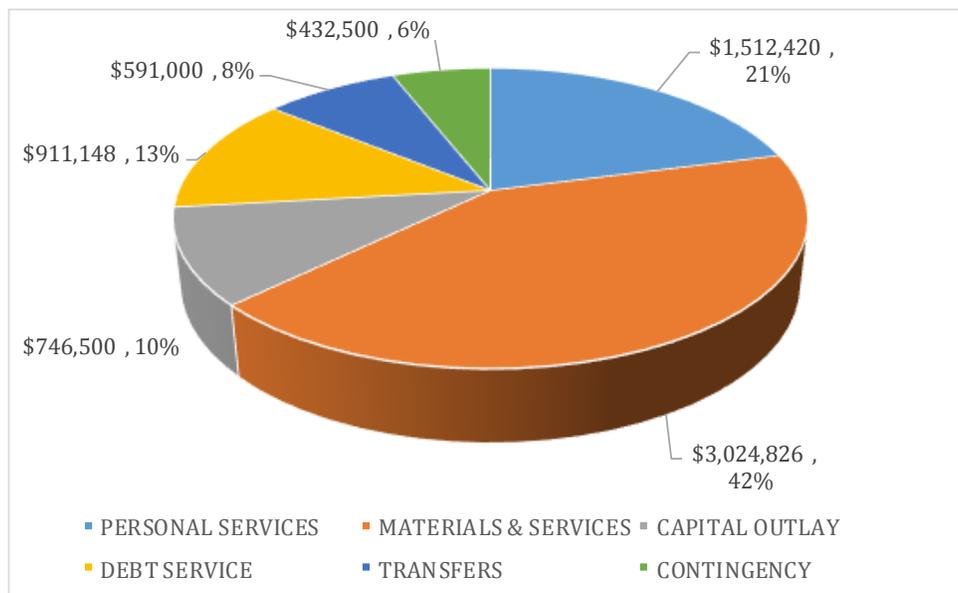
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REQUIREMENTS

The term “Requirements” refers to the total amount of “money” budgeted to spend (expenditures) and to carry-over for the next year (fund balance). These are often also referred to as Appropriated (authority to spend) and Unappropriated (available for the following year). Appropriated expenditures are further separated by the following classifications: 1) Personal Services 2) Materials and Services 3) Capital Outlay 4) Debt Service 5) Contingency, and 6) Internal Transfers Out.

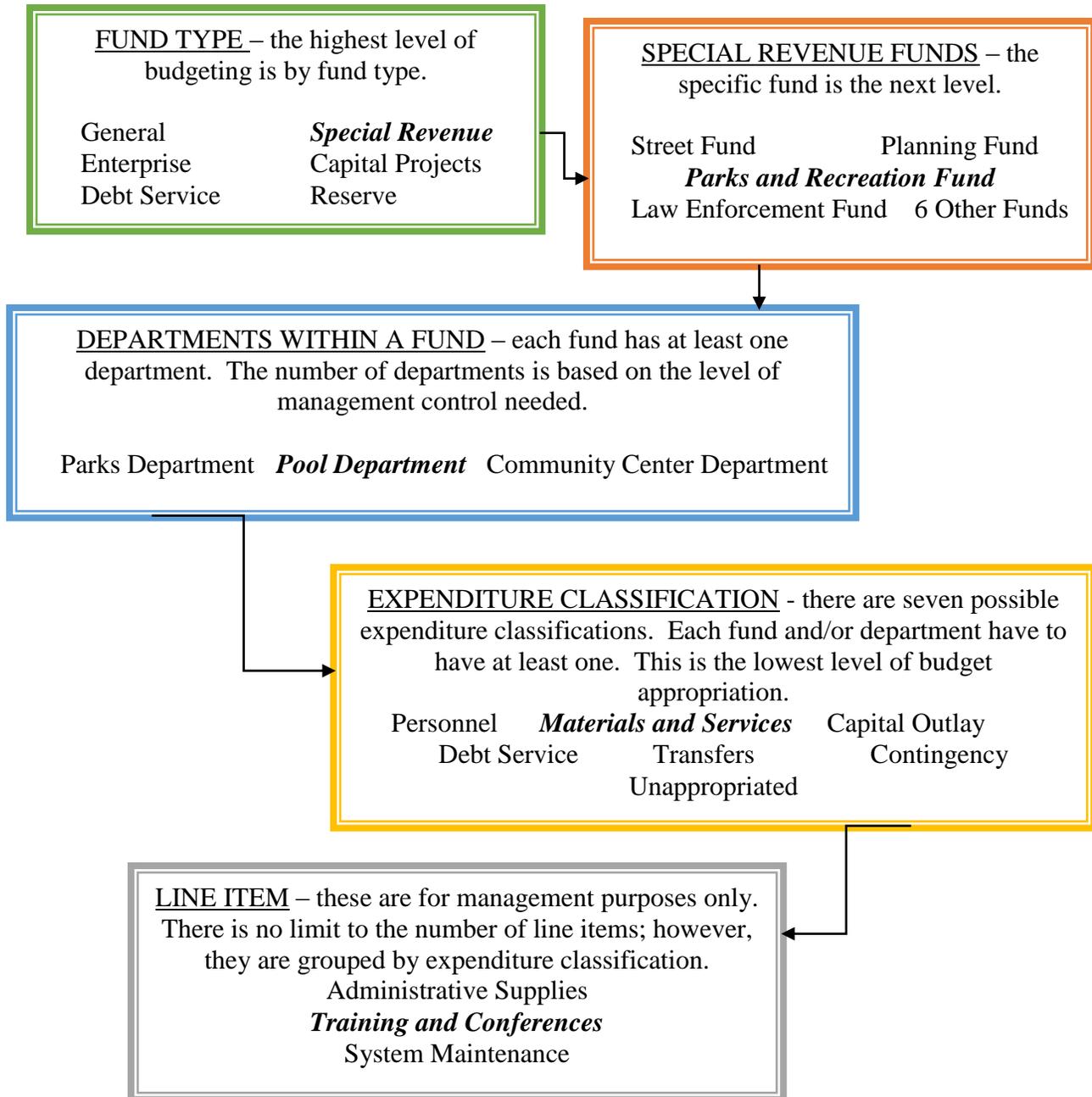
SUMMARY OF EXPENDITURES BY CLASSIFICATION

FUNDS BY TYPE	EXPENDITURES						EXPENDITURES
	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	
GENERAL:							
GENERAL	311,833	259,746	58,000			75,000	704,579
SPECIAL REVENUE:							
LAW ENFORCEMENT		847,197	2,500			2,500	852,197
PARKS & RECREATION	220,517	117,065	39,800			20,000	397,382
PLANNING	154,891	39,623	6,400			25,000	225,914
STREETS	162,954	572,706	36,800		5,000	100,000	877,460
STORMWATER	32,089	10,016	6,400		25,000	10,000	83,505
CONSTRUCTION - GOVERNMENTAL INVERSE			3,600				3,600
CONDEMNATION		100		92,012			92,112
ZUMWALT		42,325			25,000		67,325
BUSINESS ASSIST							
LOAN/GRANT LOCAL		39,050			1,000		40,050
IMPROVEMENT		550	350,000	16,136			366,686
ENTERPRISE:							
WATER	284,051	409,428	22,000	259,000	5,000	100,000	1,079,479
SEWER	346,085	652,844	22,000	117,000	430,000	100,000	1,667,929
WATER SDC		25		179,000			179,025
SEWER SDC		34,000	174,000	161,000			369,000
CAPITAL PROJECT:							
NEW POOL							-
W BROADWAY		150					150
DEBT SERVICE:							
DEBT SERVICE				87,000			87,000
RESERVE:							
PW EQUIPMENT			25,000				25,000
GOVERNMENTAL						100,000	100,000
ENTERPRISE							-
TOTALS	\$ 1,512,420	\$ 3,024,826	\$ 746,500	\$ 911,148	\$ 591,000	\$ 432,500	\$ 7,218,394



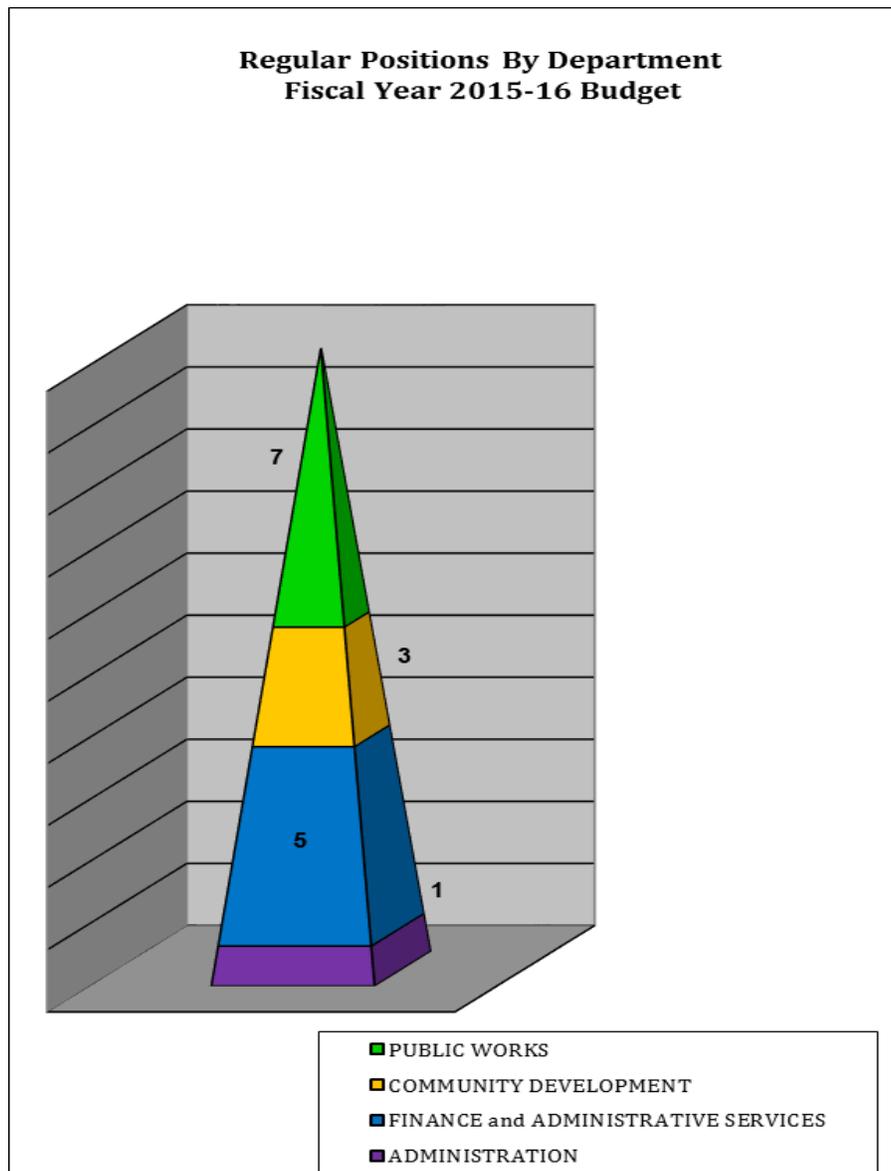
The chart and graph above present the expected expenditures for the year by classification and fund. The section entitled “Consolidated Financials” provides detailed information about expenditures, by fund, in narrative form and in the Consolidated Fund Budget. Additional background, listings of specific items included in the fiscal year 2015-16 budget and some account number references can be found in Appendix D.

For management purposes only, each classification is broken down to one or more line items, or accounts. There are no restrictions on the number of line items. The rule of thumb is to create enough separation to effectively manage each component of daily operations, large projects, and debt service payments. The chart below presents the progression of detail for expenditures beginning with the Fund Type and ending with a line item.



Personal Services

The Personal Services classification includes all wage and benefit costs associated with employees. The fiscal year 2015-16 budget includes 16 regular positions or full-time equivalents (FTE) and 21 temporary positions. The temporary positions roughly equate to 2.82 FTE. The City's total FTE has remained steady the past few years; however, there has been some changes to the positions. The number of FTE per department are shown in the following graph. The noticeable changes from fiscal year 2014-15 is the reduction of 1 FTE in the Administration Department and the addition .5 FTE in the Finance and Administrative Services (FASD). For the upcoming fiscal year the Management Analyst position, in the Administration Department is being left unfilled and the part-time position in the FASD is being increased to a full-time position.



The table on the next page shows a comparison of the number of FTE per fiscal year as discussed above.

POSITIONS BY DEPARTMENT	FY2015-16 Budgeted	FY2014-15 Budgeted	FY2013-14 Budgeted
Regular Positions:			
ADMINISTRATION			
City Administrator	1	1	1
Management Analyst/HR & RM Administra	0	1	1
FINANCE and ADMINISTRATIVE SERVICES			
Finance Director	1	1	1
Office Support Specialist	1	1	1
Office Support Specialist	1	1	1
City Recorder	1	1	1
Office Support Specialist	1	0.5	0
COMMUNITY DEVELOPMENT			
Community Development Director	1	1	1
Associate Planner	1	1	1
Office Support Specialist	1	1	1
PUBLIC WORKS			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
Utility Worker I	4	4	4
Utility Worker II	1	1	1
Total FTE Regular Positions	16	16.5	16
Temporary Positions			
PUBLIC WORKS			
Pool Manager	0.33	0.33	0.33
Head Guards	0.46	0.46	0.46
Lifeguards	1.51	1.51	1.51
Aerobics Instructors	0.09	0.09	0.09
Seasonal Grounds Laborer	0.42	0.42	0.42
Total FTE Temporary Positions	2.82	2.82	2.82
Total FTE All Positions	18.82	19.32	18.82

Total wages and benefits are expected to be \$46,610 higher than the current year's budget. This equates to a 3% overall increase. The components of the increase are discussed below.

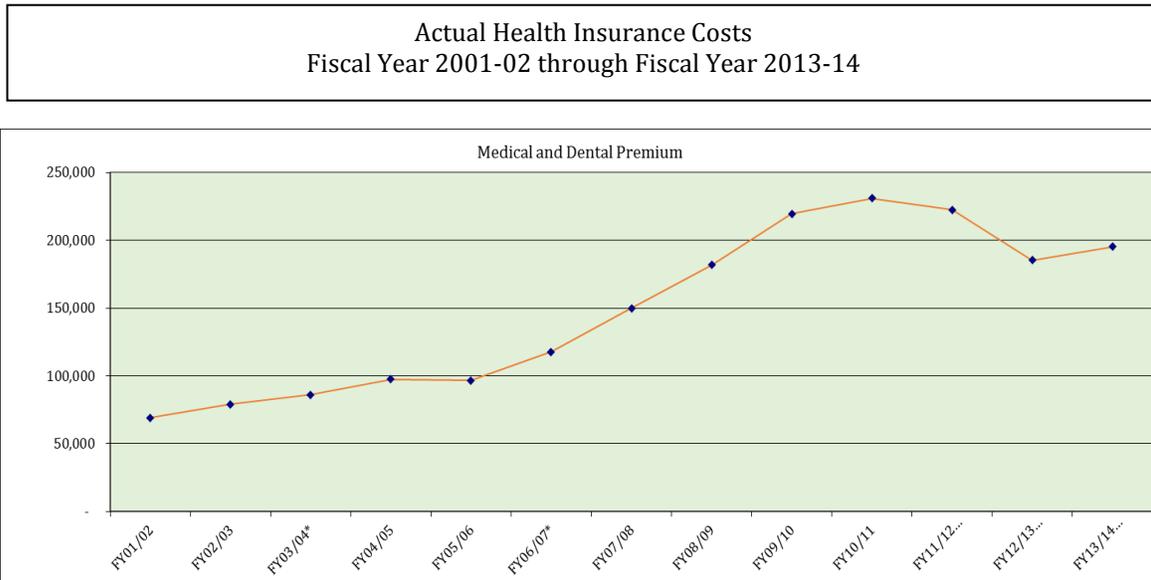
Wages:

The adopted budget reflects a 2.4% wage cost-of-living-adjustment (COLA) increase to all the City's regular positions. The City's uses the CPI-U Portland from the previous calendar year to determine the amount of COLA, if one is being granted. The CPI-U Portland for 2014 was 2.4%. Based on the information known to date, the budget also allows for step increases that potentially could be awarded to employees, based on annual performance evaluation results, during the upcoming fiscal year. Much of the increase, mentioned above, can be attributed to changing part-time position to a full-time position.

Benefits:

Insurance premium rates for Medical and Vision are expected to increase by 21% and 6%, respectively for the upcoming plan year (January 1, 2016). Dental insurance rates are not changing. Most of the 21% increase for medical insurance is a surcharge being levied by City County Insurance Services to balance the premium collected versus the claims paid for employers with the High Deductible Health Plans (HDHP). For an employee with "Employee Only" coverage

the premium will increase from \$436.96 to \$514.07 per month. The employees will continue to contribute 10% of the premium costs and the City will continue to make quarterly contributions to health savings accounts for each employee. The health savings accounts were set up for employees when the City switched to the HDHP.



*Estimated from records other than actual payments. **Includes contributions to employees' Health Savings Accounts.

The rates for Workers' Compensation are expected to increase by 3%; however, the Life and Long-Term Disability insurance are not expected to increase for the upcoming year.

The City belongs to the municipal government pool of the Oregon Public Employees Retirement System. The City pays one of two contribution rates depending on each employee's length of service. The rates change every two years based on the most recent actuarial report. July 1, 2015 is the effective date for the City's new rates which will be 15.06% for Tier 1/Tier 2 and 8.53% for OPSRP until July 1, 2017. At this time the City also pays the employee's "pick-up" portion of 6%.

Allocations:

Consistent with common practice many of the positions are allocated to two or more funds for wage and benefit purposes. The allocations, which are reviewed every year, reflect the estimated amount of time each employee performs tasks within each area or the position's scope of responsibility. Broadly speaking the allocation changes, listed below, made for the upcoming year are reflective of changes in focus. For example, in the upcoming year there are more street and sewer projects than water projects. In the past, the opposite has been true.

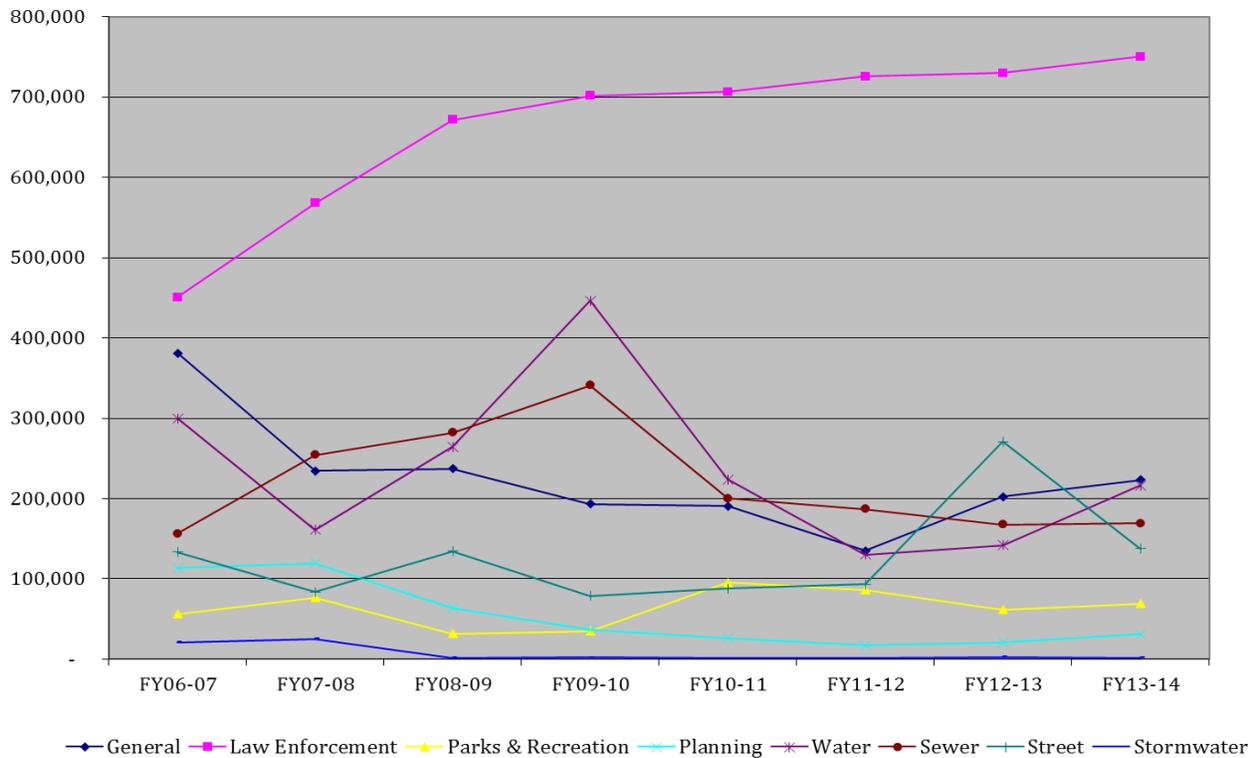
	FY2015-16	FY2014-15	Change
Admin/Finance	3.65	4.05	-0.40
Court	0.47	0.40	0.07
Parks	1.73	1.63	0.10
Pool	2.48	2.40	0.08
Planning	1.85	1.48	0.37
Streets	2.20	1.90	0.30
Storm-water	0.38	0.25	0.13
Water	3.25	4.10	-0.85
Sewer	4.00	3.80	0.20
Total	20.01	20.01	0.00

Materials and Services

Expenditure classification used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. Typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken that are not capital outlay. An example in the fiscal year 2015-16 budget is the planned street preservation work. This project among others of this nature are listed in the Appendix D. See schedule entitled "Listing of Potential Projects". Equipment with a total cost of less than \$5,000 is also included in materials and services. See the schedule entitled "Listing of Potential Asset Purchases", also in the Appendix D, for details.

Historical Materials and Services by Operating Fund
Fiscal Year 2006-07 through Fiscal Year 2013-14

Operating Funds	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
General	381,254	234,366	237,392	193,111	190,493	134,972	202,243	223,122
Law Enforcement	450,387	567,580	671,815	701,387	706,318	725,694	729,876	750,379
Parks & Recreation	56,489	76,846	31,745	34,951	95,205	86,491	61,823	69,211
Planning	113,790	119,466	63,540	36,952	26,228	17,424	20,950	30,920
Water	299,953	161,284	264,189	446,183	223,748	129,936	141,793	216,461
Sewer	156,109	254,140	282,322	341,190	200,450	187,036	167,743	169,414
Street	133,458	83,762	134,198	78,911	87,961	93,207	270,727	137,430
Stormwater	20,918	25,088	1,761	2,159	1,404	1,089	2,777	1,600
Total By Fiscal Year	\$ 1,612,358	\$ 1,522,532	\$ 1,686,962	\$ 1,834,844	\$ 1,531,806	\$ 1,375,849	\$ 1,597,932	\$ 1,598,537
Percent Change	n/a	-6%	11%	9%	-17%	-10%	16%	0%



Capital Outlay

Purchases and projects which generally have a useful life of one or more years, extend the useful life or significantly improve an existing asset and/or have a cost of \$5,000 or more. Capital Outlay is one category of expenditure appropriations included in an agencies budget.

For budgeting purposes capital outlay is broken down further by the following types:

Expansion or acquisition – newly acquired or built; adds on to an existing system or structure.

Improvement – major work done that makes the asset or system function better than it did originally.

Typically the amount of capital outlay varies greatly from one year to the next. The amount budgeted is based on an assessment of priorities and needs for the upcoming year, as well as, the projects previously planned that appear in the City's Master and/or Capital Improvement Plans. Specific purchases and projects included in the fiscal year 2015-16 budget can be found in schedules within Appendix D. These schedules also present the funding source, project cost, type of project, the fund(s) to be charged, and the specific account numbers.

Debt Service

Under Oregon Revised Statutes (ORS), municipal entities have the authority to borrow money and issue bonds pursuant to limitations. The debt that the City incurs is primarily long-term to finance large capital projects. The principal and interest payments on any outstanding loans and bond issues are included in the Debt Service expenditure category. The payment of inter-fund loans would also be budgeted in this classification.

The debt limit for general obligations property tax bonds is three percent of the entities' real market value. The City only has one obligation subject to this limitation. The original obligation of \$1,100,000 is .28 percent of the 2014 real market value of \$391,543,030, far below the three percent maximum. The chart below presents the total amount of debt obligation at the end of fiscal years 2013 and 2014. The amounts for 2015 and 2016 are estimates.

Type of Debt	FY12-13	FY13-14	FY14-15	FY15-16
General Obligation Bonds	\$ 1,007,000	\$ 971,000	\$ 932,975	\$ 889,975
Revenue Bonds	\$ 3,640,632	\$ 13,952,149	\$ 13,735,905	\$ 13,512,479
Other Loans	\$ 9,645,086	\$ 859,120	\$ 738,896	\$ 614,126

In fiscal year 2013-14 the City received the proceeds of a 40 year Revenue Bond sale. The financing is being provided by the United States Department of Agriculture Rural Development. Revenue generated from providing water service, system development charges, and some fund balance will be used to make the payments and to comply with reserve requirements. The debt service schedule in Appendix D provides detailed information for each debt obligation by fund type.

Contingency

This classification of expenditure is only allowed in operating funds. Expenditure is not allowed directly from this classification. An authorized transfer to another existing appropriation is necessary. This is accomplished by a resolution approved by the governing body.

Transfers

Moving expenditure authority from an existing appropriation to another. There are two types of transfers: "Inter-fund" when the appropriation is being transferred to another fund and "intra-fund" when the appropriation is being transferred to another classification within the same fund. The upcoming year's budget includes a total of \$591,000 in transfers compared to \$3,916,000 in the current year. The unusually large amount for fiscal year 2014-15 was caused by the phasing out of one fund into two new funds.

Unappropriated/Ending Fund Balance

Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

A schedule of expected expenditures, again by classification and fund, along with the projected ending fund balances follows this page. Adding these amounts together results in the "Total Requirements".

SUMMARY OF EXPENDITURES BY CLASSIFICATION AND TOTAL REQUIREMENTS

FUNDS BY TYPE	EXPENDITURES							PROJECTED FUND BALANCE @ 6-30-2016	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES		
GENERAL:									
GENERAL	311,833	259,746	58,000			75,000	704,579	689,185	1,393,764
SPECIAL REVENUE:									
LAW ENFORCEMENT		847,197	2,500				852,197	231,245	1,083,442
PARKS & RECREATION	220,517	117,065	39,800				397,382	307,365	704,747
PLANNING	154,891	39,623	6,400				225,914	95,067	320,981
STREETS	162,954	572,706	36,800		5,000	100,000	877,460	1,107,573	1,985,033
STORMWATER	32,089	10,016	6,400		25,000	10,000	83,505	114,029	197,534
CONSTRUCTION - GOVERNMENTAL INVERSE			3,600				3,600	967,247	970,847
CONDEMNATION		100		92,012			92,112	28,898	121,010
ZUMWALT		42,325			25,000		67,325	129,175	196,500
BUSINESS ASSIST									
LOAN/GRANT		39,050			1,000		40,050	116,766	156,816
LOCAL IMPROVEMENT		550	350,000	16,136			366,686	158,077	524,763
ENTERPRISE:									
WATER	284,051	409,428	22,000	259,000	5,000	100,000	1,079,479	1,657,384	2,736,864
SEWER	346,085	652,844	22,000	117,000	430,000	100,000	1,667,929	1,122,372	2,790,301
WATER SDC		25		179,000			179,025	94,666	273,691
SEWER SDC		34,000	174,000	161,000			369,000	1,818,989	2,187,989
CAPITAL PROJECT:									
CAPITAL PROJECT- NEW POOL							-	6,525	6,525
CAPITAL PROJECT- W BRDWAY DEVELOPMENT		150					150	44,650	44,800
DEBT SERVICE:									
DEBT SERVICE				87,000			87,000	105,329	192,329
RESERVE:									
PW EQUIPMENT			25,000				25,000	174,733	199,733
GOVERNMENTAL RESERVE					100,000		100,000	1,051,807	1,151,807
ENTERPRISE RESERVE							-	1,342,919	1,342,919
TOTALS	\$ 1,512,420	\$ 3,024,826	\$ 746,500	\$ 911,148	\$ 591,000	\$ 432,500	\$ 7,218,394	\$ 11,364,003	\$ 18,582,397

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VENETA
URBAN
RENEWAL
AGENCY

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Veneta Urban Renewal Agency



AGENCY OVERVIEW

(Structure, Budget, Budget Process)

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***Veneta Urban Renewal Agency
Budget Message
For Fiscal Year 2015-16***

Members of the Urban Renewal Agency Budget Committee:

I'm pleased to submit to you the Fiscal Year 2015-16 proposed budget. The combined budget for the two funds, within the Veneta Urban Renewal Agency, (VURA) totals \$843,738; of which, \$265,500 is within the General Fund and \$578, 238 is within the Debt Service Fund. The purpose and structure of VURA is provided in an Agency Overview on page 67 in your Budget Document.

As indicated in the VURA overview, the Agency was created in 1984; however, the vast majority of expenditure (investment) has taken place in the last 15 years with over 7.5 million dollars of the Agency's 13.6 million dollars in Maximum Indebtedness allocated in that time period.

Of the 7.5 million dollars, 5.3 million dollars has been used, or committed, for improvements to the City's water system. In 2002, Urban Renewal funds were obligated to meet the debt service on a United States Department of Agriculture Rural Development loan. Those loan proceeds paid for improvements to the water treatment plant, piping system and storage facilities. The remainder of the 5.3 million dollars was allocated, over a ten-year period, beginning in 2014 to assist with future debt service payments for the water pipeline connection from Veneta to EWEB's water source in west Eugene.

The other sizable investment in the last 15 years was directed at improvements to the City's downtown business district. Slightly over two-million dollars in Urban Renewal funds were used between 2009 and 2012 to pay for property acquisition, a Park and Ride facility, downtown monumentation, street and streetscape improvements.

Looking to the future, the Urban Renewal Agency will continue to invest in the downtown business district to achieve the vision of a vibrant retail and commercial business district. Funds were allocated this past year to support sidewalk and street improvements in the District. The

intent for the upcoming fiscal year will be to lay the groundwork to determine the appropriate investment to leverage the next large-scale catalyst project within the business district.

As in the past, Shauna has developed a thorough and concise Urban Renewal budget for your review and approval. I thank her for her commitment to the Veneta Urban Renewal Agency and overall City finances. Either she or I can answer any questions you may have.

Respectfully submitted,

Ric Ingham
City Administrator

AGENCY OVERVIEW

Veneta’s Urban Renewal Agency (URA) and associated Urban Renewal Plan (“Plan”) were created in October of 1984. The primary objective of creating the agency was to enable the City to achieve its primary goal of becoming a “mid-Lane service center and suburban residential community with an appealing rural setting.” The Plan was developed to assist with achieving six major objectives that were outlined in the then current Veneta Comprehensive Plan. The objectives, in brief, involved development of a central business district and attractive light industrial park areas, new public facilities, eliminating unsafe or dilapidated buildings, improving the general appearance of the City, and the establishment of long-term financing for the public improvements.

STRUCTURE

The Mayor and City Councilors fill the role of the Agency’s board. The board meets on the second Monday of each month. The Agency relies on the City’s staff to develop, implement, and operate its programs, projects, etc. In return the Agency has an obligation, through a contract, to reimburse the City for staff, general support, and overhead. The contract includes a fixed amount of \$10,000 and a variable amount based on the number of hours that staff in the Community Development Department actually spend on Agency activities and tasks.

The URA has one General Fund type and one Debt Service type fund. They are both considered “Governmental” and “Major” for reporting purposes. Neither of the funds have more than one department.

FUND TYPE AND FUNCTIONS:

General Fund. The General Fund accounts for resources that are generally not dedicated for a specific purpose. Most services provided are basic to the everyday operation of the agency.

Primary Functions:

- ❖ Administration
- ❖ Non-capital programs and projects
- ❖ Support to the City for qualifying capital improvements

Debt Service Funds. These funds are most commonly set up to account for the payment of principal and interest on bond issues. The revenues used to retire debt can come from taxes or other revenue sources.

Primary Functions:

- ❖ Payment of principal and interest on outstanding bonds.

FUND STRUCTURE:

GENERAL FUND		DEBT SERVICE	
Major	Non-Major	Major	Non-Major
GENERAL		DEBT SERVICE	

BUDGET OVERVIEW

The budget summary appears below. A more detailed summary, including resources by type and the expenditures by classification, is provided in the next section of this document. The total budget figure is \$2,194,191. This represents no change from the current year's budget total.

SUMMARY OF RESOURCES AND REQUIREMENTS

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2015		TOTAL RESOURCES	TOTAL EXPENDITURES	PROJECTED ENDING FUND BALANCE @ 6-30-2016		TOTAL REQUIREMENTS
		TOTAL REVENUE					
GENERAL	217,192	300,750	517,942	265,500	252,442	517,942	
DEBT SERVICE	1,018,344	657,905	1,676,249	578,238	1,098,012	1,676,249	
TOTALS	\$1,235,536	\$958,655	\$2,194,191	\$843,738	\$1,350,454	\$2,194,191	

In the past 29 years extensive work on the objectives mentioned above, including the policy of using property tax revenue as a financing source, has taken place. The 2015-16 budget includes appropriations to continue the work. Specifically, the URA will be contributing, through the City, to the payment of water pipeline related debt and street improvements in the downtown area. Additionally the Agency plans to continue to provide financial assistance and/or incentives for new businesses and/or improvements to existing buildings and support the Farmers' Market and to explore the feasibility of further investment at the Luther Lane/Territorial site.

The sections entitled "Agency Resources" and "Agency Requirements" present more detailed information. Following the summary in the next section are the consolidated budget figures for both of the Agency's active funds. Budget Detail pages for each fund are located in the Appendix.

BUDGET PROCESS

The budget process for the URA parallels the process for the City of Veneta. For more details, see the section entitled "Budget Process" in the City's portion of this document.

Veneta Urban Renewal Agency



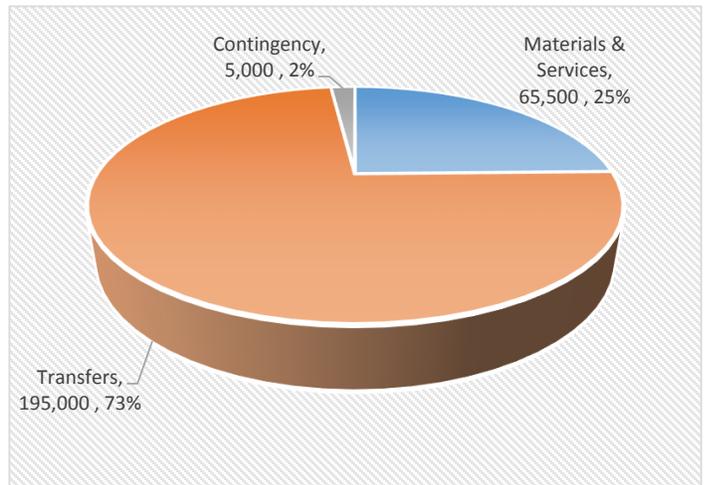
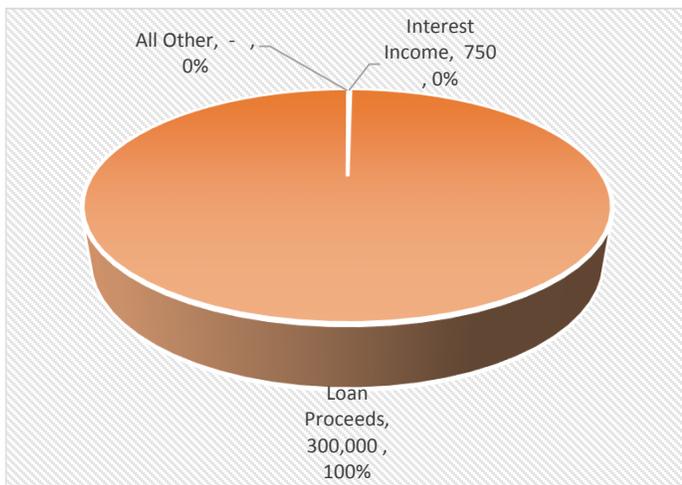
CONSOLIDATED FINANCIALS

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GENERAL FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Budget FY1415 to FY1516
Beginning Fund Balance	\$ 616,836	\$ 381,185	\$ 341,668	\$ 295,167	\$ 217,192	-26%
Revenue						
Interest Income	347	921	680	350	750	114%
Loan Proceeds	400,000	-	-	300,000	300,000	0%
All Other	-	5,125	-	-	-	0%
Total Revenue	400,347	6,046	680	300,350	300,750	0%
Expenditures						
Materials & Services	23,791	31,656	18,935	68,325	65,500	-4%
Transfers	612,207	13,907	10,360	305,000	195,000	-36%
Contingency	-	-	-	5,000	5,000	0%
Total Expenditures	635,998	45,563	29,295	378,325	265,500	-30%
Ending Fund Balance	\$ 381,185	\$ 341,668	\$ 313,053	\$ 217,192	\$ 252,442	16%

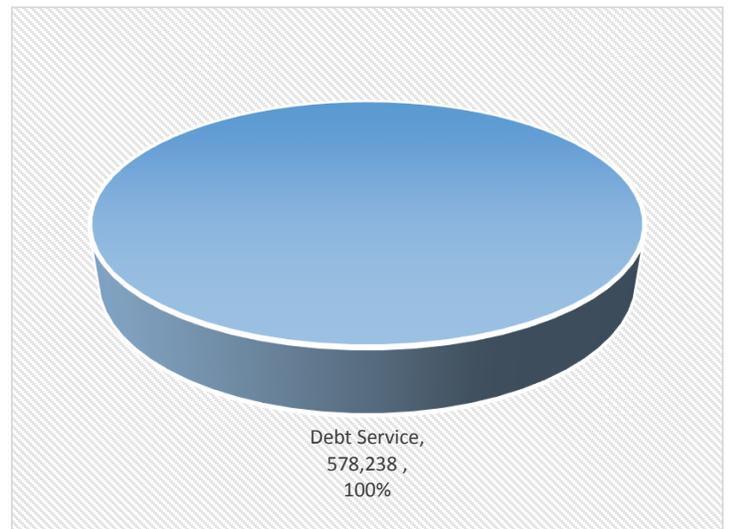
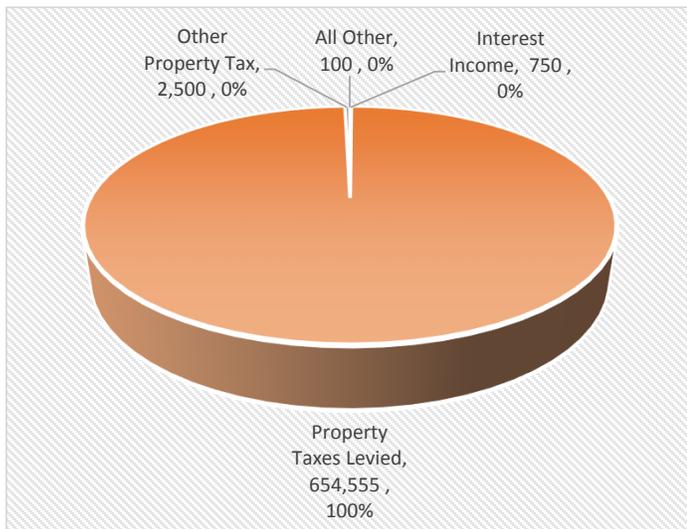
The pie charts below contain figures for this fund as they appear in the upcoming budget year. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



DEBT SERVICE FUND

	Actual FY1112	Actual FY1213	Actual FY1314	Adopted Budget FY1415	Adopted Budget FY1516	% Change in Budget FY1415 to FY1516
Beginning Fund Balance	\$ 307,319	\$ 273,978	\$ 638,778	\$ 938,778	\$ 1,018,344	8%
Revenue						
Interest Income	213	662	1,271	250	750	200%
Property Taxes Levied	645,292	644,059	653,559	609,875	654,555	7%
Other Property Tax	2,355	2,315	2,594	1,800	2,500	39%
All Other	180	170	168	25	100	300%
Total Revenue	648,040	647,206	657,592	611,950	657,905	8%
Expenditures						
Debt Service	681,381	282,406	278,025	580,550	578,238	0%
Total Expenditures	681,381	282,406	278,025	580,550	578,238	0%
Ending Fund Balance	\$ 273,978	\$ 638,778	\$ 1,018,345	\$ 970,178	\$ 1,098,011	13%

The pie charts below contain figures for this fund as they appear in the fiscal year 2014-15. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



Veneta Urban Renewal Agency



RESOURCES

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RESOURCES

The term “Resources” refers to the total amount of “money” available to be used during any given year. Broadly speaking, resources for the Urban Renewal Agency (URA) can be split into two types: 1) Beginning Fund Balance (Retained Earnings) and 2) New revenue (Tax Increment Financing).

The beginning fund balances used to prepare the next year’s budget are projected based on the activity in the current year in each fund. The table below shows actual and adopted fund balances for fiscal years 2012-13 and 2013-14, adopted for fiscal year 2014-15 and projected ending fund balance for 2015-16. The amount and percentages of change are calculated using the Adopted 2015 and the Projected 2016.

FUNDS BY TYPE	2013 Adopted	2013 Actual	2014 Adopted	2014 Actual	2015 Adopted	2016 Projected	Change Dollars	Change %
FUND:								
GENERAL	287,050	341,668	299,350	313,054	217,192	252,442	35,250	16%
DEBT SERVICE	429,145	638,778	244,725	1,018,343	970,178	1,098,012	127,834	13%
TOTALS	\$716,095	\$980,446	\$544,075	\$1,331,397	\$1,187,370	\$1,350,454	\$163,084	14%

The URA’s new revenue is calculated using various methods and factors including, but not limited to historical amounts, economic trends, and information obtained from internal and external sources. Property Taxes are the URA’s only major revenue type; however, the URA does frequently borrow money on a short-term basis.

Property Taxes

The Debt Service Fund of the URA receives property tax money. The property tax money is solely used to meet the URA’s debt obligations. Most urban renewal plans are funded substantially from portions taken out of local government property tax levies (division of tax revenue). Many urban renewal plans adopted before December 6, 1996 may also raise revenue from an urban renewal levy (special levy revenue). These resources may only be used to pay principal and interest on indebtedness the agency has incurred for the urban renewal plan.

Urban renewal agencies are subject to Local Budget Law and may request division of tax and special levy calculations be done to raise less than the maximum allowable revenue each year. When these resources have accumulated sufficiently to pay off all approved principal and interest on indebtedness, the urban renewal agency is required to notify the assessor to stop division of tax.

Division of Tax

Division of tax revenue is calculated by splitting local government property taxes between the local governments that levied taxes and the urban renewal agency. The split is recalculated each year based on value growth within the plan area.

This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax does not change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that

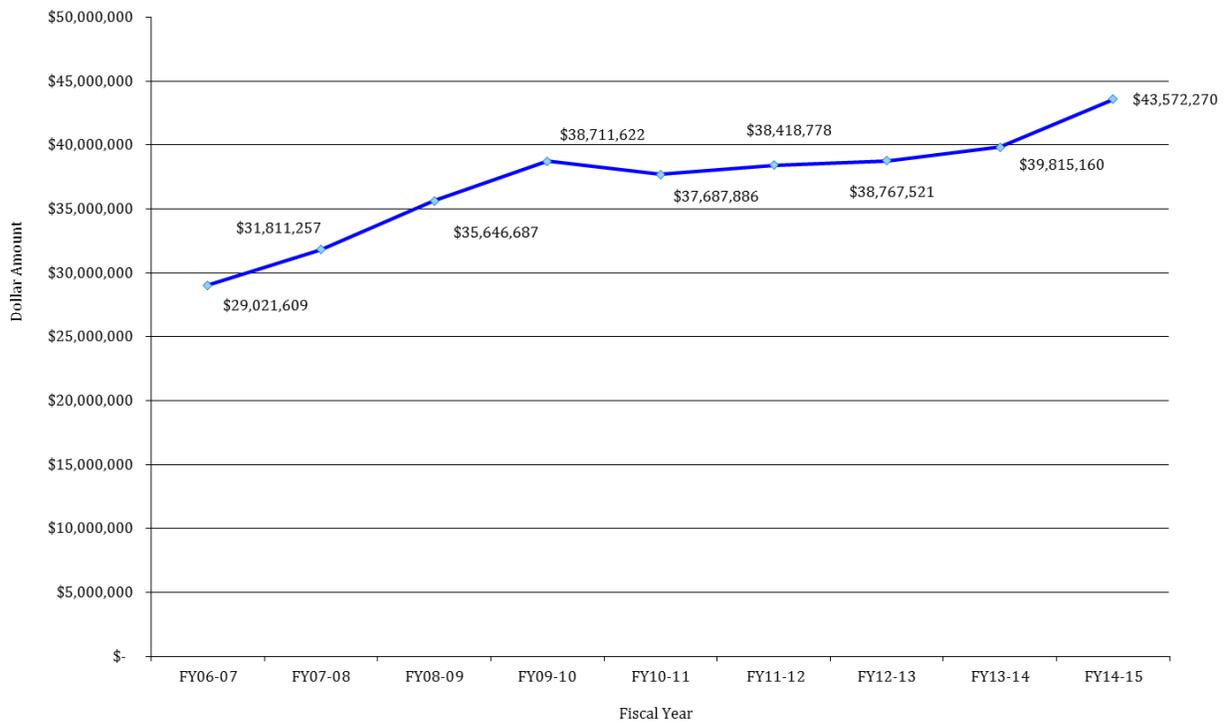
gets distributed to the local governments. In contrast, division of tax affects some bond and local option levies that are levied to raise a particular dollar amount by causing those tax rates to be higher in order to raise enough tax to cover both the levied amount as well as the division of tax amount.

Both the division of tax and urban renewal special levy amounts are subject to constitutional tax limitations (Article XI, section 11b of the Oregon Constitution), and are distributed to the urban renewal agency.

Excess Values

The excess value for Veneta’s URA has been relatively stable since fiscal year 2009-10. The excess value was \$43,572,270 for 2014-15, slightly more than the 2013-14 valuation of \$39,815,160. The chart below provides the excess values from 2006-07 through 2014-15.

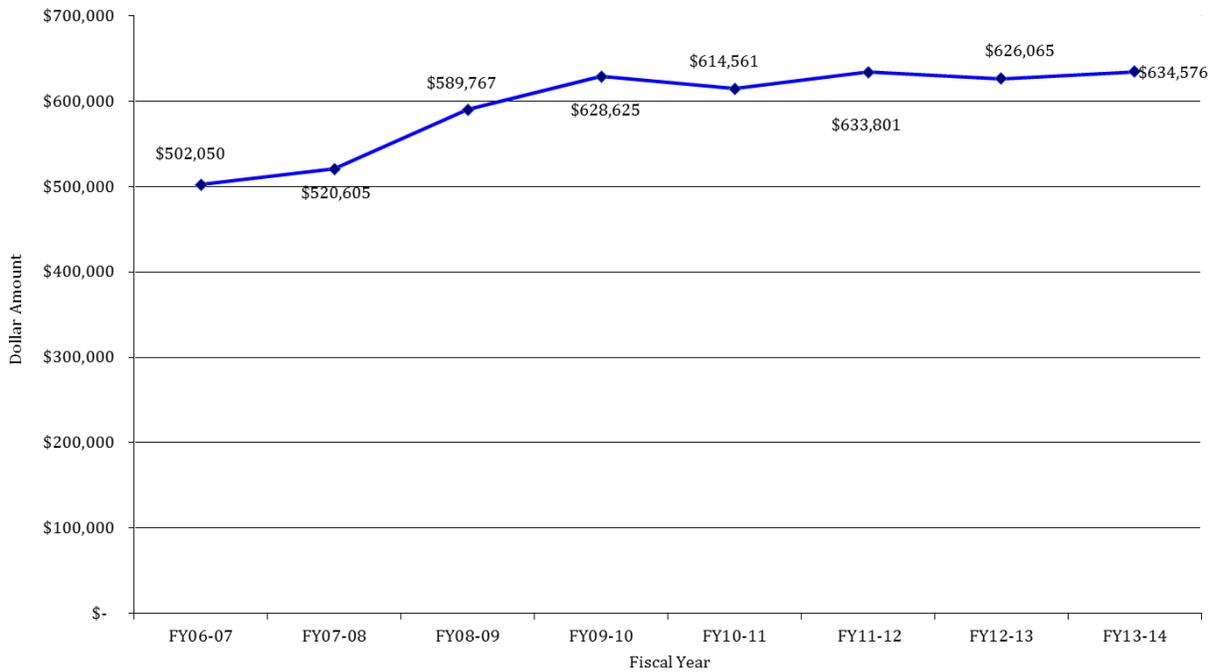
**Excess Value
Fiscal Year 2006-07 through Fiscal Year 2014-15**



Veneta Urban Renewal Agency’s Property Tax Picture

The calculation for fiscal year 2015-16 assumes that the excess value will not change significantly and the uncollectible rate will be approximately 7%. Given these assumptions the URA is conservatively expecting to receive \$643,555. The amount of property taxes that the URA has received since fiscal year 2006-07 is shown in the chart below by year.

**Property Tax Money Received
Fiscal Year 2006-07 through Fiscal Year 2013-14**



Property Tax Collections

Property taxes are levied by taxing agency in accordance with Oregon Local budget Law and certified to the Lane County Assessor. Property taxes are collected by the assessor’s office and distributed to each taxing agency within the district. The taxes are due in three separate payments each year. However, counties are allowed to provide a discount if property owners pay the tax in full in November.

Other Revenue

The URA also receives Investment Earnings and Loan Proceeds. The need for loans is determined by the types and size of the projects carried over from past years or being undertaken in the upcoming year.

SUMMARY OF RESOURCES

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2015	PROPERTY TAXES	LOAN/BOND PROCEEDS	ALL OTHER	TOTAL REVENUE	TOTAL RESOURCES
GENERAL	217,192	0	300,000	750	300,750	517,942
DEBT SERVICE	1,018,344	657,055	0	850	657,905	1,676,249
TOTALS	\$1,235,536	\$657,055	\$300,000	\$1,600	\$958,655	\$2,194,191

Veneta Urban Renewal Agency



REQUIREMENTS

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REQUIREMENTS

The term “Requirements” refers to the total amount of “money” budgeted to spend (expenditures) and to carry-over for the next year (fund balance). These are often also referred to as Appropriated (authority to spend) and Unappropriated (available for the following year). Appropriated expenditures are further separated by classification. The Urban Renewal Agency (URA) budget typically uses only the following three classifications: 1) Materials and Services, 2) Debt Service, and 3) Transfers Out.

Materials and Services

This expenditure classification is used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. Typically, these remain fairly constant from one year to the next. Exceptions occur when changes are made to the programs being offered and to the projects being undertaken. An example in the fiscal year 2015-16 budget, as proposed, is the continuing focus on re-development. This program and the other areas of focus for the upcoming year are listed and described on the next page.

Debt Service

Amounts needed to make principal and interest payments on any outstanding loans and bond issues are appropriated under this classification. The last time that the Agency borrowed money under the “Du Jour” Loan Program was in fiscal year 2014-15. The proposed budget includes a loan of \$300,000; however, there are no specific plans for that money at this time. An appropriation large enough to continue paying on the long-term bond is also included in the upcoming fiscal year’s budget.

Transfers

This is an expenditure classification used by the URA to contribute to qualified City capital projects. In broad terms a project needs to benefit the URA area and be included in the URA’s Official Plan. For the fiscal year 2015-16 the URA is proposing to transfer \$180,000 to the City for debt related to the water pipeline project.

Unappropriated/Ending Fund Balance

Amount set aside in the budget to be used as a cash carryover to the next year’s budget. It provides the local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

SUMMARY OF REQUIREMENTS

FUND	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2016	TOTAL REQUIRE- MENTS
GENERAL	65,500	0	195,000	5,000	265,500	252,442	517,942
DEBT SERVICE	0	578,238	0	0	578,238	1,098,012	1,676,249
TOTALS	\$65,500	\$578,238	\$195,000	\$5,000	\$843,738	\$1,350,454	\$2,194,191



APPENDIX A

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GLOSSARY

Accrual Basis:	Method of accounting recognizing transactions when they occur without regard toward cash flow timing.
Adopted Budget:	Financial plan, approved by the City Council that forms the basis for appropriations.
Ad Valorem Tax:	A property tax computed as a percentage of the value of taxable property (see “Assessed Value”).
Appropriation:	Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.
Approved Budget:	The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.
Assessed Value:	The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. January 1 is the date used to set the real market value of property.
Balanced Budget:	The statutory definition is a budget in which the total resources and total requirements are equal by fund and in total.
Bond:	A bond is a debt investment in which an investor loans money to an entity.
Budget:	The local government’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two completed years, and estimated revenues and expenditures for the current and upcoming years.
Budget Message:	Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer or chairperson of the governing body.
Budget Transfers:	Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.
Capital Outlay:	<p>Purchases and projects which generally have a useful life of one or more years, extend the useful life or significantly improve an existing asset and/or have a cost of \$5,000 or more. Capital Outlay is one category of expenditure appropriations included in an agencies budget.</p> <p>For budgeting purposes capital outlay is broken down further by the following types:</p> <p><i>Expansion or acquisition</i> – newly acquired or built; adds to existing system or structure (i.e. land purchase, constructing a new building).</p> <p><i>Rehabilitation</i> – major repairs, maintenance, or re-builds to return asset or system to original function (i.e. street overlay, engine rebuild).</p>

Improvement – major work done that makes the asset or system function better than it did originally (i.e. system component that increases the effectiveness of the system, adding landscaping to bare land, adding sidewalks to an existing street.

Capital Projects Fund:	A fund used to account for resources and expenditures for a major capital item purchase or construction.
Cash Basis:	System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.
Category of Limitation:	The three categories in which taxes on property are placed before the constitutional limits can be tested – education, general government, excluded from limitation.
Compression:	The term used when the taxes to each agency within a taxing district are reduced because of the Measure 5 Constitutional Limits of \$5 per \$1,000 for education and \$10 per \$1,000 for general government.
Constitutional Limits:	The maximum amount of tax on property that can be collected from an individual property in each category of limitation.
Contingency:	A category of expenditure appropriation shown separately within operating fund(s). Expenditure is not allowed directly from this item. An authorized transfer to another existing appropriation is necessary. This is accomplished by a resolution approved by the governing body.
Debt Service Fund:	A fund established to account for payment of general long-term debt principal and interest.
Depreciation:	A method of allocating the cost of a tangible asset over its useful life.
Double Majority:	A term that, in most cases, refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.
Enterprise Fund:	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, sewer, and garbage, other utilities, airports, parking garages, transit systems, and ports.
Expenditures:	Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.
Fiscal Year:	A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.
Full-time Equivalent:	A ratio indicating the expected number of hours assigned to a position based on a maximum of forty (40) hours per week.

Fund:	A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes; all segregated for specific, regulated activities and objectives.
Fund Balance:	The excess of the assets of a fund over its liabilities and reserves.
Fund Type:	One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.
General Fund:	A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund.
Governmental Fund:	Governmental funds focus primarily on the sources, uses and balance of current financial resources and often have a budgetary orientation. They employ the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available. Expenditures are generally recognized when incurred, if measurable. Exceptions include un-matured interest on general long-term obligations and compensated absences, which are recognized when due. Assets and liabilities reported on the financial statements are limited to those representing current available resources or requiring expenditure of said resources.
Interfund Loans:	Loans made by one fund to another and authorized by resolution or ordinance.
Levy:	Amount of ad valorem tax certified by a local government for the support of governmental activities.
Liability:	Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date.
Local Option Tax:	Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years, unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.
Major Fund:	The General Fund and any other fund that meets the following criteria: An individual fund that reports at least 10 percent of any of the following: a. total governmental fund assets, or b. total governmental fund liabilities, or c. total governmental fund revenues, or total governmental fund expenditures, and at least 5 percent of any of the following: a. total assets for governmental and enterprise funds, or b. total liabilities for governmental and enterprise funds, or total revenues for governmental and enterprise funds, or total expenditures/expenses for governmental and enterprise funds. Both the 10 percent and 5 percent thresholds must be exceeded by the SAME preceding element in order to be a major fund
Materials and Services:	A category of expenditure appropriation used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund.

Maximum Assessed Value (MAV):	The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.
Measure 5:	A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Taxes for schools are limited to \$5 per \$1,000 of real market value. All other general government taxes are limited to \$10 per \$1,000 of real market value.
Measure 50:	Measure 50, passed in 1997, reduced every property's 1995-96 assessed value by 10%, limited annual growth to 3%, and established permanent rate limitations for each taxing district in the state based on the 1997 tax and then reduced by 13%.
Net Working Capital:	The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.
Operating Funds:	The City's funds in which most of the daily functions are budgeted and accounted for. The operating funds are the General, Law Enforcement, Parks and Recreation, Planning, Water, Sewer, Streets, and Storm Water Funds. The primary revenue sources in these funds are property taxes, franchise fees, state revenue sharing money, and user fees. The expenditures are primarily personnel, materials and services.
Ordinance:	A formal legislative enactment by the governing board of a municipality.
Permanent Rate Limit:	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.
Personnel Services:	A type of expenditure appropriation included in an agencies budget to account for wage and benefit costs associated with employees.
Proposed Budget:	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
Real Market Value:	The amount in cash, which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.
Reserve Fund:	Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.
Resolution:	A formal order of a governing body; lower legal status than an ordinance.
Resource:	Estimated beginning funds on hand plus anticipated current year revenue.

Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
Supplemental Budget:	A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.
Tax Rate:	The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.
Transfers:	Moving expenditure authority from an existing appropriation category to another. There are two types. "inter-fund" when the appropriation is being transferred to another fund and "intrafund" when the appropriation is being transferred to another category within the same fund.
Unappropriated Ending Fund Balance:	Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

LISTING OF ACRONYMS

CDBG	Community Development Block Grant
EPUD	Emerald People's Utility District
FICA	Social Security and Medicare Insurance
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
ODOT	Oregon Department of Transportation
OPSRP	Oregon Public Service Retirement Plan
PERS	Public Employees' Retirement System
RD	Rural Development
RTMP	Rural Tourism Marketing Program
SCA	Small Cities Allotment
TGM	Transportation Growth Management
TSP	Territorial Sports Program
URA	Urban Renewal Agency
USDA	United States Department of Agriculture
W/C	Workers' Compensation Insurance



APPENDIX B

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Department: **Administration and Finance**

The Finance and Administrative Services Department includes the functions of payroll, general ledger accounting system (including includes cash receipts, accounts payable, accounts receivable) , financial reporting and reconciling, year-end closing, audit preparation, budget document compilation, utility billing, banking, procurements, investing of funds, human resources, benefits administration, risk management, administrative support for the Mayor, City Council, City Administrator, Planning Commission, Urban Renewal Agency, Budget Committee, and Park Board, records management, information technology, communications, public relations, reception, and general office support and management.

Current Objectives:

- Repeal and/or revise Ordinances and Resolutions related to Utility Billing Cycle
- Switch to Electronic Reporting of Liens
- Conduct a recruitment for Insurance Agent of Record
- Submit Adopted Budget Document for Distinguished Budget Presentation Award
- Update processes and forms related to Procurements and Grants
- Update Council Rules
- Facilitate financial portions of E. Bolton Local Improvement District
- Reorganize Personnel Files and Training Records
- Update Codification
- Implement Communications Plan
- Implement financial portions of Proposed Transportation Utility Fee

Long-term Objectives:

- Review Internal Controls/Implement Best Practices
- Upgrade or Replace Accounting/Utility Billing Software
- Update processes and forms related to Fixed Assets and Surplus Property
- Create “lay persons” Pamphlet for Financial Information

Department: **Community Development**

The Community Development Department includes Planning, Building, and Code Enforcement. The department is engaged in activities related to improving the livability of Veneta. The department administers codes and ordinances by regulating subdivision development, building construction, and providing municipal code compliance to ensure community safety and livability. The department also engages in long range planning projects such as Comprehensive Plan updates, and the preparation of transportation, park and other specific master plans. Planning provides staff support to the Planning Commission and Urban Renewal Agency.

Current Objectives:

- E Bolton Rd. Sewer LID: Planning is lead on the LID process. Project will begin February 2014 and construction is scheduled to begin in the summer of 2015. Some financial and legal administration is required after construction; i.e. recorded lien documents, payment agreements.
- Transportation System Plan Update – Complete Scope of Work and enter into contract with ODOT (agreement completed by November 2015, work to begin May or June 2015).
- Update and prioritize Urban Renewal Plan Project List.
- Sidewalk Connectivity Project. Planning is working with PW to compete this project. This includes an inventory and project prioritization. May include additional work by City Engineer to prepare Preliminary Engineering for design or Local Improvement District Report.
- Code Amendments: Greenway, Tree Felling, and potential changes Storm-water Standards.
- Review and revise Parks Master Plan Capital Improvement Plan.
- Integrate Code Compliance, Building Services and Planning to create a department with shared vision for delivering services, improved communication, and customer service.

Long-term Objectives:

- Transportation System Plan Update
- Implement Veneta Economic Development Strategy
- Park Master Plan Implementation

Department: Economic Development

The City has worked on Economic Development in a variety of ways throughout its 53 year history. In fiscal year 2015-16, for the first time; however, Economic Development is now a department within the General Fund. This department, like many others within the City, does not have its own staff; however, the City's efforts in this area are being re-energized and with that significant effort and expenditures are expected. For example, in April 2015 the City Council adopted a 2015-19 Economic Development Strategic Plan (EDSP). The EDSP contains four goals, 13 strategies, and 23 action items.

Current Objectives:

- Re-activate the Economic Development Committee
- Secure a participant through the Resource Assistance for Rural Environments (RARE) Program. This is an AmeriCorps program administered through the University of Oregon's Community Service Center.
- Take steps to strengthen partnerships and collaboration
- Implement several of the 23 action items

Long-term Objectives:

- Continue to strengthen partnerships and collaboration
- Continue implementation of action items

Department: **Public Safety**

The Public Safety Department is being added for the first time in fiscal year 2015-16 within the General Fund. The department is above and beyond the existing Law Enforcement Fund. The purpose of the new department will be to track activity related to Emergency Preparedness and community policing.

Current Objectives:

- Develop a Veneta Emergency Operation Plan (EOP)
- Develop a hazard mitigation plan
- Establish a plan or framework for community resiliency
- Research community policing strategies

The EOP will be a collaborative effort with the Veneta office of the Lane Fire Authority, the Lane County Emergency Management Department, the Lane County Sheriff's Office and the Fern Ridge School District.

Long-term Objectives:

- Recommend community policing goals and implementation activities
- Conduct emergency preparedness training
- Evaluate effectiveness of plans and revise as needed

Department: Public Works

The Public Works Department includes operations, maintenance, repairs, improvements, and expansions of the City's Water, Sewer, Street, Parks, and Storm-water Systems and the Swimming Pool. Maintenance of buildings and vehicles, event coordination and set-up, animal control, and landscaping are also part of this department's responsibilities.

Current Objectives:

- Completion of the Broadway Reservoir Restoration
- Implementation of the Street Preservation Plan
- Design and Construction of Street Improvements (including sidewalks and drainage) in the Downtown Area
- Construction of Sewer Mainlines and Laterals on E. Bolton (Local Improvement District Project)
- Work needed to address identified Inflow and Infiltration
- Complete Open Space Beautification Projects (main intersections and downtown)

Long-term Objectives:

- Future Sewer Related Local Improvement District Projects
- Preparation of Effluent Mixing Report
- Potential Projects related to the Swimming Pool and/or Sports Complex

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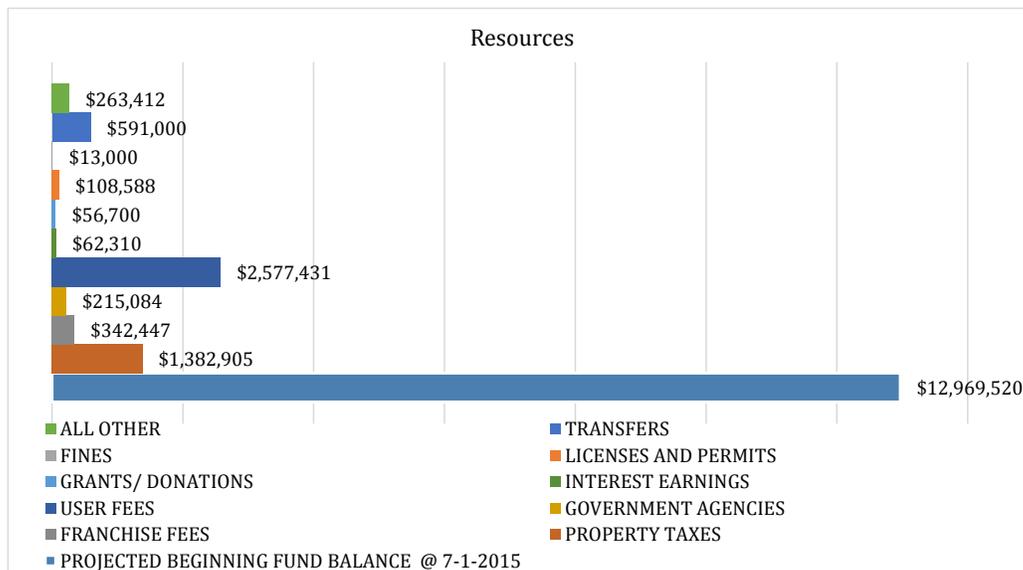


APPENDIX C

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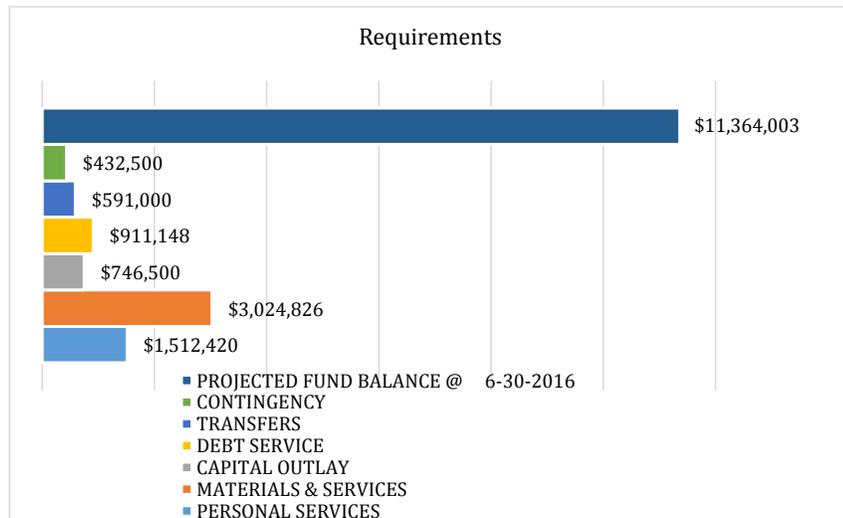
SUMMARY OF RESOURCES BY TYPE AND REQUIREMENTS BY CLASSIFICATION

FUNDS BY TYPE	PROJECTED BEGINNING FUND BALANCE @ 7-1-2015	NEW REVENUE									
		PROPERTY TAXES	FRANCHISE FEES	GOVERNMENT AGENCIES	USER FEES	INTEREST EARNINGS	GRANTS/DONATIONS	LICENSES AND PERMITS	FINES	TRANSFERS	ALL OTHER
GENERAL:											
GENERAL	829,886	253,404	71,565	107,542	58,277	4,151	6,550	32,188	13,000	1,000	16,200
SPECIAL REVENUE:											
LAW											
ENFORCEMENT	314,231	701,125				2,236		60,800		5,000	50
PARKS & RECREATION	392,087	204,543	40,268		46,700	1,000	50			20,000	100
PLANNING	177,850	136,033			6,000	1,023	25				50
STREETS	1,376,599		230,614	107,542	111,960	7,693	50,000	600		100,000	25
STORMWATER	137,990				58,830	689					25
CONSTRUCTION - GOVERNMENTAL											
INVERSE	854,000				112,990	3,857					
CONDEMNATION	21,000					10				100,000	
ZUMWALT	130,000				66,050	400					50
BUSINESS ASSIST											
LOAN/GRANT LOCAL	156,346					450					20
IMPROVEMENT	108,036					360				350,000	66,367
ENTERPRISE:											
WATER	1,583,616				951,389	9,359		12,000			180,500
SEWER	1,789,683				989,405	8,188		3,000			25
WATER SDC	177,873				93,810	2,008					
SEWER SDC	2,094,829				82,020	11,140					
CAPITAL PROJECT:											
CAPITAL PROJECT-NEW POOL	6,500							25			
CAPITAL PROJECT-W BRDWAY DEVELOPMENT	44,600					150	50				
DEBT SERVICE:											
DEBT SERVICE	104,000	87,800				529					
RESERVE:											
PW EQUIPMENT	184,000					733				15,000	
GOVERNMENTAL RESERVE	1,149,593					2,214					
ENTERPRISE RESERVE	1,336,800					6,119					
TOTALS	\$ 12,969,520	\$ 1,382,905	\$ 342,447	\$ 215,084	\$ 2,577,431	\$ 62,310	\$ 56,700	\$ 108,588	\$ 13,000	\$ 591,000	\$ 263,412



SUMMARY OF RESOURCES BY TYPE AND REQUIREMENTS BY CLASSIFICATION

FUNDS BY TYPE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	EXPENDITURES							PROJECTED FUND BALANCE @ 6-30-2016	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)	
		PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES			
GENERAL:											
GENERAL	1,393,763	311,833	259,746	58,000				75,000	704,579	689,185	1,393,764
SPECIAL REVENUE:											
LAW											
ENFORCEMENT	1,083,442		847,197	2,500				2,500	852,197	231,245	1,083,442
PARKS & RECREATION	704,748	220,517	117,065	39,800				20,000	397,382	307,365	704,747
PLANNING	320,981	154,891	39,623	6,400				25,000	225,914	95,067	320,981
STREETS	1,985,033	162,954	572,706	36,800			5,000	100,000	877,460	1,107,573	1,985,033
STORMWATER	197,534	32,089	10,016	6,400			25,000	10,000	83,505	114,029	197,534
CONSTRUCTION - GOVERNMENTAL	970,847			3,600					3,600	967,247	970,847
INVERSE CONDEMNATION	121,010		100		92,012				92,112	28,898	121,010
ZUMWALT BUSINESS ASSIST	196,500		42,325				25,000		67,325	129,175	196,500
LOAN/GRANT LOCAL	156,816		39,050				1,000		40,050	116,766	156,816
IMPROVEMENT	524,763		550	350,000	16,136				366,686	158,077	524,763
ENTERPRISE:											
WATER	2,736,864	284,051	409,428	22,000	259,000	5,000	100,000		1,079,479	1,657,384	2,736,864
SEWER	2,790,301	346,085	652,844	22,000	117,000	430,000	100,000		1,667,929	1,122,372	2,790,301
WATER SDC	273,691		25		179,000				179,025	94,666	273,691
SEWER SDC	2,187,989		34,000	174,000	161,000				369,000	1,818,989	2,187,989
CAPITAL PROJECT:											
CAPITAL PROJECT-NEW POOL	6,525								-	6,525	6,525
CAPITAL PROJECT-W BRDWAY DEVELOPMENT	44,800		150						150	44,650	44,800
DEBT SERVICE:											
DEBT SERVICE	192,329				87,000				87,000	105,329	192,329
RESERVE:											
PW EQUIPMENT	199,733			25,000					25,000	174,733	199,733
GOVERNMENTAL RESERVE	1,151,807						100,000		100,000	1,051,807	1,151,807
ENTERPRISE RESERVE	1,342,919								-	1,342,919	1,342,919
TOTALS	\$ 18,582,397	\$ 1,512,420	\$ 3,024,826	\$ 746,500	\$ 911,148	\$ 591,000	\$ 432,500	\$ 7,218,394	\$ 11,364,003	\$ 18,582,397	



GENERAL FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
					RESOURCES			
1	738,703	788,721	719,087		BEGINNING FUND BALANCE	829,886	829,886	829,886
2	5,219	5,200	4,000	100-000-41110	Property Taxes-Prior Years	4,000	4,000	4,000
3	758	781	675	100-000-41115	Interest on Property Taxes	500	500	500
4	2,587	1,967	1,500	100-000-41120	Payments in Lieu of Taxes	1,750	1,750	1,750
5								
6	64,159	67,764	62,521	100-000-41210	Emerald PUD Franchise Fees	61,270	61,270	61,270
7	15,828	18,384	15,666	100-000-41220	Lane Electric Franchise Fees	15,352	15,352	15,352
8	8,500	8,013	8,448	100-000-41230	Telephone Co. Franchise Fees	8,275	8,275	8,275
9	5,357	5,059	4,935	100-000-41240	Cable Co. Franchise Fees	4,835	4,835	4,835
10	9,448	10,178	18,175	100-000-41250	Garbage Co. Franchise Fees	17,810	17,810	17,810
11								
12	61,423	64,774	61,050	100-000-41325	State Liquor Tax	57,065	57,065	57,065
13	6,550	6,219	5,794	100-000-41330	State Cigarette Tax	4,500	4,500	4,500
14								
15	101,347	76,637	20,400	100-000-41405	Building Permit Fees	25,913	25,913	25,913
16	12,935	13,903	1,260	100-000-41410	Electrical Permit Fees	1,575	1,575	1,575
17	10,948	19,469	8,506	100-000-41425	SDC Administrative Fees	10,931	10,931	10,931
18	497	383	180	100-000-41430	Frsd#28J Excise Admin Fees	229	229	229
19								
20	1,905	1,145	800	100-000-41435	Lien Search Fees	1,820	1,820	1,820
21	4,219	4,306	2,000	100-000-41790	Interest Income	4,152	4,152	4,152
22	40,168	39,773	42,825	100-000-41810	Land Lease	45,297	45,297	45,297
23								
24	1,000	1,000	1,000	100-000-41955	From Business Assistance Loan/Grant Fund	1,000	1,000	1,000
25	-	36,494	48,500	100-000-41970	Grant Awards	50	50	50
26	13,907	10,360	12,000	100-000-41995	Fr URA Staff Time Reimbursement	10,000	10,000	10,000
27								
28	10,000	10,000	10,000	100-000-41996	URA Administrative Agreement	10,000	10,000	10,000
29								
30	22,473	13,068	10,000	100-000-42105	Municipal Court Fines	13,000	13,000	13,000
31	2,650	900	1,000	100-000-42110	Tree Felling Permits/Fines	1,000	1,000	1,000
32	2,705	4,685	50	100-000-42115	Ordinance Enf. Reimbursements	200	200	200
33	1,628	1,655	1,000	100-000-42120	Animal Control Fees/Licenses	1,400	1,400	1,400
34	2,313	2,338	2,000	100-000-42130	Business Registrations	2,150	2,150	2,150
35	425	713	150	100-000-42135	Regulatory Business Permits	150	150	150

GENERAL FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
36	1,609	4,440	6,500	100-000-45110	Grant-Lane Co Tourism (RMTP)	6,500	6,500	6,500
37	13,960	3,346	500	100-000-49100	Miscellaneous Sources	6,000	6,000	6,000
38	1,163,221	1,221,673	1,070,522	Total Resources, except taxes to be levied		1,146,610	1,146,610	1,146,610
39			236,468	100-000-41105	Taxes estimated to be received	247,154	247,154	247,154
40	194,236	210,388		100-000-41105	Taxes collected in year levied			
41	1,357,457	1,432,061	1,306,990	TOTAL RESOURCES		1,393,764	1,393,764	1,393,764
42								
43	EXPENDITURES							
44	Admin Department: Personal Services							
45	188,003	181,114	201,092	100-100-50010	Wages	176,373	176,373	176,373
46	8,626	-	4,000	100-100-50050	Unemployment Reimbursement	4,000	4,000	4,000
47	18,814	16,097	17,320	100-100-50060	W/C and FICA Benefits	17,891	17,891	17,891
48	37,560	42,589	50,256	100-100-50065	Health/Life Insurance	43,050	43,050	43,050
49	26,385	26,155	39,147	100-100-50070	PERS	33,752	33,752	33,752
50	279,388	265,955	311,815	Admin Personal Services Total		275,066	275,066	275,066
51								
52	Admin Department: Materials and Services							
53	9,518	9,762	8,681	100-100-51010	Admin Supplies & Services	8,681	8,681	8,681
54	410	940	1,000	100-100-51015	Postage	850	850	850
55	6,924	7,439	7,300	100-100-51020	Professional Dues	1,500	1,500	1,500
56	604	687	400	100-100-51025	Publishing Costs	400	400	400
57	7,280	6,458	6,000	100-100-51030	Telephone Services	6,000	6,000	6,000
58	3,638	4,287	3,874	100-100-51035	Electricity	3,874	3,874	3,874
59	3,422	2,372	2,200	100-100-51040	City Hall Water/Sewer Fees	2,200	2,200	2,200
60	6,802	5,654	7,000	100-100-51050	Building Maint/Janitorial Sup	12,200	12,200	12,200
61	88	68	250	100-100-51055	Safety Program and Supplies	250	250	250
62	1,118	871	150	100-100-51060	Office Machine Leases	150	150	150
63	1,201	1,473	1,000	100-100-51065	Office Machine Maintenance	1,200	1,200	1,200
64	4,350	3,593	3,000	100-100-51070	Training & Conferences	5,300	5,300	5,300
65	3,184	3,138	3,000	100-100-51075	Travel - Staff	2,500	2,500	2,500
66	-	-	100	100-100-51080	Election Administration	100	100	100
67	5,585	1,763	2,000	100-100-51085	Miscellaneous/Discretionary	2,000	2,000	2,000
68	1,122	4,314	1,500	100-100-51090	Training & Travel-Officials	3,000	3,000	3,000
69	9,001	8,741	7,000	100-100-51095	Public Relations	8,000	8,000	8,000
70	20	54	200	100-100-51097	Employee Recognition	200	200	200

GENERAL FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
					RESOURCES			
71	420	427	1,000	100-100-51098	Wellness Program	1,000	1,000	1,000
72	1,587	1,364	1,000	100-100-51100	Welcome Sign Maintenance	2,000	2,000	2,000
73	-	71	-	100-100-51110	Penalties/Interest/Lien Hosting Fee	985	985	985
74	425	1,571	500	100-100-51105	Refunds	250	250	250
75	2,501	4,231	2,250	100-100-51500	Office Equipment & Furniture	1,850	1,850	1,850
76	1,015	330	1,932	100-100-51510	Computer Equipment	2,080	2,080	2,080
77	9,241	18,103	12,000	100-100-52010	Attorney & Legal Services	12,500	12,500	12,500
78	6,033	6,193	10,464	100-100-52015	General Property/Liability Ins/Volunteer W/C	7,000	7,000	7,000
79	694	694	1,200	100-100-52020	Employee Bond Insurance	1,200	1,200	1,200
80	72,579	60,140	15,300	100-100-52025	Building Permit Inspections	19,435	19,435	19,435
81	9,542	11,171	945	100-100-52030	Electrical Permit Inspections	1,181	1,181	1,181
82	3,018	2,884	5,116	100-100-52035	Audit & Filing Fees	2,600	2,600	2,600
83	4,213	13,283	11,902	100-100-52045	Computer System Support-Maint	10,800	10,800	10,800
84	1,888	2,736	3,924	100-100-52050	Internet & Web Site Fees	610	610	610
85	3,263	5,052	5,562	100-100-52055	Janitorial Services Contract	6,000	6,000	6,000
86	655	700	20,000	100-100-52060	Economic Development	-	-	-
87	5,719	4,440	7,000	100-100-52065	Grant: Tourism Support/Projects	9,600	9,600	9,600
88	-	534	1,500	100-100-52070	Engineering Fees	1,500	1,500	1,500
89	-	1,026	-	100-100-52075	Comprehensive Plan/Pub Facility			
90	-	-	1,250	100-100-52095	Long Tom Watershed Council	1,250	1,250	1,250
91	1,000	-	1,000	100-100-52100	Applegate Museum Activities	1,000	1,000	1,000
92	-	3,508	47,500	100-100-52290	Other Professional Services	10,000	10,000	10,000
93	188,060	200,069	205,999		Admin Materials & Services Total	151,246	151,246	151,246
94								
95					Fern Ridge Service Center (FRSC) Department:			
96					Materials and Services			
					New department FY1516			
97	-	-	-	100-190-51010	Admin Supplies & Services	50	50	50
98	-	-	-	100-190-51035	Electricity	2,500	2,500	2,500
99	-	-	-	100-190-51045	Water/Sewer Fees	5,000	5,000	5,000
100	-	-	-	100-190-51050	Building Maint/Janitorial Sup	500	500	500
101	-	-	-	100-190-51055	Safety Supplies	100	100	100
102	-	-	-	100-190-51085	Miscellaneous/Discretionary	50	50	50
103	-	-	-		FRSC Materials & Services Total	8,200	8,200	8,200

GENERAL FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description RESOURCES	2016 Proposed	2016 Approved	2016 Adopted
104								
105					Public Safety Department:			
106				New department FY1516	Materials and Services			
107				100-195-51010	Admin Supplies & Services	50	50	50
108				100-195-51075	Travel	500	500	500
109				100-195-51085	Miscellaneous/Discretionary	50	50	50
110				100-195-52080	RARE Internships	22,000	22,000	22,000
111				100-195-52290	Other Professional Services	500	500	500
112					Public Safety Materials & Services Total	23,100	23,100	23,100
113								
114					Economic Development Department:			
115				New department FY1516	Materials and Services			
116				100-205-51010	Admin Supplies & Services	500	500	500
117				100-205-51085	Miscellaneous/Discretionary	100	100	100
118				100-205-52060	Economic Incentives	20,000	20,000	20,000
119				100-205-52080	RARE Internships	22,000	22,000	22,000
120				100-205-52290	Other Professional Services	1,000	1,000	1,000
121					Econ Dev Materials & Services Total	43,600	43,600	43,600
122								
123					Municipal Court Dept. Personal Services			
124	10,619	14,487	16,589	100-160-50010	Wages	23,935	23,935	23,935
125	790	1,132	1,330	100-160-50060	W/C and FICA Benefits	1,913	1,913	1,913
126	4,025	5,420	5,893	100-160-50065	Health/Life Insurance	6,010	6,010	6,010
127	1,670	2,214	3,305	100-160-50070	PERS	4,909	4,909	4,909
128	17,104	23,254	27,117		Court Personal Services Total	36,767	36,767	36,767

GENERAL FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
129								
130				Municipal Court Dept. Materials and Services				
131	50	50	100	100-160-51020	Professional Dues	100	100	100
132	-	62	65	100-160-51060	Office Machine Leases	100	100	100
133	312	604	200	100-160-51070	Training & Conferences	200	200	200
134	371	-	400	100-160-51075	Travel - Staff	200	200	200
135	22	2	1,000	100-160-51105	Refunds - Court	1,000	1,000	1,000
136	-	340	-	100-160-51125	Restitution - Court Ordered	-	-	-
137	-	-	50	100-160-51130	Witness Fees	50	50	50
138	201	241	300	100-160-51210	Municipal Court Supplies	400	400	400
139	361	2,442	800	100-160-52010	Attorney & Legal Services	800	800	800
140	1,543	1,048	2,392	100-160-52045	Computer System Support-Maint	2,350	2,350	2,350
141	185	203	360	100-160-52050	Internet & Web Site Fees	75	75	75
142	4,200	4,494	4,600	100-160-52080	Judicial Services	4,600	4,600	4,600
143	7,245	9,486	10,267		Court Materials & Services Total	9,875	9,875	9,875
144								
145				Code Enforcement Dept. Materials and Services				
146	-	75	100	100-170-51060	Office Machine Leases	75	75	75
147	-	592	400	100-170-51070	Training & Conferences	300	300	300
148	-	-	200	100-170-51075	Travel - Staff	200	200	200
149	450	1,003	400	100-170-51120	Animal Control: Supplies/Admin	400	400	400
150	400	140	700	100-170-51121	Animal Control: Voucher Program	500	500	500
151	-	4,504	12,000	100-170-51122	Animal Control: Feral Program	-	-	-
152	685	365	600	100-170-51125	Ordinance Enforcement-Admin	600	600	600
153	155	885	1,000	100-170-52010	Attorney & Legal Services	1,000	1,000	1,000
154	225	1,605	1,529	100-170-52045	Computer System Support-Maint	1,075	1,075	1,075
155	131	289	504	100-170-52050	Internet & Web Site Fees	75	75	75
156	140	-	2,500	100-170-52085	Ordinance Enforcement Services	10,250	10,250	10,250
157	350	350	500	100-170-52090	Ordinance Code Updates	Phasing Out	Phasing Out	Phasing Out
158	1,040	3,590	3,500	100-170-52110	Animal Control Contract	3,500	3,500	3,500
159	3,576	13,397	23,933		Code Enf Materials & Services Total	17,975	17,975	17,975
160								
161				Urban Forestry Dept.: Materials and Services				
162	3,363	170	2,500	100-180-51115	Urban Forestry Activities	5,500	5,500	5,500
163	-	-	250	100-180-52010	Attorney & Legal Services	250	250	250
164	3,363	170	2,750		Urban Forestry Materials & Services Total	5,750	5,750	5,750

GENERAL FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
165					RESOURCES			
166					Capital Outlay			
167	-	31,499	31,500	100-100-60130	System Expansion	-	-	36,000
168			5,000	100-100-63110	Office Equipment & Furnishings	2,000	2,000	2,000
169	-		1,500	100-100-63150	Intangible Assets	20,000	20,000	20,000
170	-		10,000	100-100-63615	Vehicles	-	-	-
171	-	31,499	48,000		Capital Outlay Total	22,000	22,000	58,000
172								
173					Transfers			
174	-	-	25,000	100-100-75035	To Reserve - Governmental	-	-	-
175	70,000	-	-	100-100-75080	To Inverse Condemnation Fund	-	-	-
176	70,000	-	25,000		Transfers Total	-	-	-
177								
178	-	-	50,000		Contingency	75,000	75,000	75,000
179								
180	568,736	543,831	704,881		TOTAL EXPENDITURES	668,579	668,579	704,579
181	788,721	888,230			ENDING FUND BALANCE			
182			602,109		ESTIMATED FUND BALANCE	725,185	725,185	689,185
183	1,357,457	1,432,061	1,306,990		TOTAL REQUIREMENTS	1,318,864	1,318,864	1,318,864

LAW ENFORCEMENT FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	500,899	508,017	465,271		RESOURCES			
					BEGINNING FUND BALANCE	314,231	314,231	314,231
1								
2	17,614	17,705	10,000	120-000-41110	Property Taxes-Prior Years	15,000	15,000	15,000
3	2,481	2,659	1,800	120-000-41115	Interest on Property Taxes	1,700	1,700	1,700
4								
5	59,060	60,749	54,000	120-000-41235	Telecommunication License Fees	60,800	60,800	60,800
6								
7	4,003	-	-	120-000-41505	Grant: DOJ OT (Byrne)	-	-	-
8								
9	3,004	2,994	3,000	120-000-41790	Interest Income	2,236	2,236	2,236
10	-	-	-	120-000-41945	Fr Zumwalt	5,000	5,000	5,000
11	3,986	-	50	120-000-49100	Miscellaneous Sources	50	50	50
12								
13	591,047	592,123	534,121		Total Resources, except taxes to be levied	399,017	399,017	399,017
14			614,818	120-000-41105	Taxes estimated to be received	684,425	684,425	684,425
15	651,262	607,769		120-000-41105	Taxes collected in year levied			
16	1,242,309	1,199,892	1,148,939		TOTAL RESOURCES	1,083,442	1,083,442	1,083,442
17								
18					EXPENDITURES			
19					Materials and Services			
20	-	903	200	120-120-51010	Admin Supplies & Services	200	200	200
21	-	-	-	120-120-51030	Telephone	195	195	195
22	-	-	-	120-120-51035	Electricity	175	175	175
23	-	-	-	120-120-51050	Building Maint/Janitorial Sup	1,812	1,812	1,812
24	-	35	200	120-120-51095	Public Relations	200	200	200
25	-	-	-	120-120-52050	Internet & Web Site Fees	115	115	115
26	724,431	749,442	816,000	120-120-52210	Law Enforcement Contract	844,000	844,000	844,000
27	4,175	-	-	120-120-52220	Grant: DOJ OT Support	-	-	-
28	1,270	-	500	120-120-52290	Other Professional Services	500	500	500
29	729,876	750,379	816,900		Materials and Services Total	847,197	847,197	847,197
30								
31					Capital Outlay			
32	4,416	-	5,000	120-120-63210	Equipment	2,500	2,500	2,500
33	4,416	-	5,000		Capital Outlay Total	2,500	2,500	2,500
34								
35	-	-	5,000	120-120-85100	Contingency	2,500	2,500	2,500
36								
37	734,292	750,379	826,900		TOTAL EXPENDITURES	852,197	852,197	852,197
38	508,017	449,513			ENDING FUND BALANCE	231,245	231,245	231,245
39			322,039		ESTIMATED ENDING FUND BALANCE			
40	1,242,309	1,199,892	1,148,939		TOTAL REQUIREMENTS	1,083,442	1,083,442	1,083,442

PARK AND RECREATION FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
1	173,900	261,870	359,393		BEGINNING FUND BALANCE	392,087	392,087	392,087
2								
3	2,876	3,698	1,500	130-000-41110	Property Taxes-Prior Years	1,500	1,500	1,500
4	279	410	175	130-000-41115	Interest on Property Taxes	250	250	250
5	40,899	43,039	38,472	130-000-41320	State Revenue Sharing	40,268	40,268	40,268
6	1,022	1,480	800	130-000-41790	Interest Income	1,000	1,000	1,000
7	20,000	20,000	25,000	130-000-41945	From Zumwalt Campground	20,000	20,000	20,000
8	-	790	-	130-000-41950	From Grants Fund	-	-	-
9	3,300	4,106	4,500	130-000-42205	Community Center Rentals	4,200	4,200	4,200
10	45,045	42,471	40,000	130-000-42210	Pool Use Fees	42,500	42,500	42,500
11	-	25	50	130-000-46110	Park Program Donations	50	50	50
12	122	75	150	130-000-46115	Park Board Fund Raising	50	50	50
13	84	405	50	130-000-49100	Miscellaneous Sources	50	50	50
14								
15	287,527	378,370	470,090		Total Resources, except taxes to be levied	501,955	501,955	501,955
16			212,822		Taxes estimated to be received	202,793	202,793	202,793
17	171,385	233,757			Taxes collected in year levied			
18	458,912	612,127	682,912		TOTAL RESOURCES	704,748	704,748	704,748
19								
20					EXPENDITURES			
21					Park Department: Personal Services			
22	40,535	54,340	61,339	130-130-50010	Wages	67,937	67,937	67,937
23	4,865	6,551	7,063	130-130-50060	W/C and FICA Benefits	9,955	9,955	9,955
24	8,338	15,565	17,042	130-130-50065	Health/Life Insurance	20,591	20,591	20,591
25	4,852	6,848	11,201	130-130-50070	PERS	11,870	11,870	11,870
26	58,590	83,305	96,645		Park Personal Services Total	110,353	110,353	110,353
27								
28					Materials and Services			
29	720	889	1,230	130-130-51010	Admin Supplies & Services	1,600	1,600	1,600
30	12	25	50	130-130-51015	Postage	40	40	40
31	-	-	-	130-130-51020	Professional Dues	245	245	245
32	40	-	250	130-130-51025	Publishing Costs	250	250	250
33	500	539	700	130-130-51030	Telephone Services	550	550	550

PARK AND RECREATION FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
34	36	14	250	130-130-51035	Electricity	250	250	250
35	214	237	300	130-130-51055	Safety Program and Supplies	450	450	450
36	-	9	10	130-130-51060	Office Machine Leases	10	10	10
37	64	41	250	130-130-51070	Training & Conferences	250	250	250
38	-	-	50	130-130-51095	Public Relations	50	50	50
39	30	58	50	130-130-51105	Refunds	200	200	200
40	223	518	788	130-130-51500	Office Equipment & Furniture	575	575	575
41	34	-	203	130-130-51510	Computer Equipment	160	160	160
42	383	309	500	130-130-51515	Tools & Small Equipment	400	400	400
43	33	-	800	130-130-52010	Attorney & Legal Services	500	500	500
44	2,260	820	3,699	130-130-52015	General Property/Liability Ins/Volunteer W/C	1,300	1,300	1,300
45	1,606	409	1,808	130-130-52035	Audit & Filing Fees	450	450	450
46	870	1,346	1,201	130-130-52045	Computer System Support-Maint	2,510	2,510	2,510
47	130	227	396	130-130-52050	Internet & Web Site Fees	396	396	396
48	-	25	500	130-130-52290	Other Professional Services	8,100	8,100	8,100
49	1,549	1,840	2,000	130-130-53030	Vehicle Operation/Maintenance	2,000	2,000	2,000
50	114	145	250	130-130-53110	Territorial Park Electricity	175	175	175
51	-	-	2,400	130-130-53120	Territorial Park Water	2,400	2,400	2,400
52	6,151	7,648	7,527	130-130-53125	City Park Water/Sewer	7,527	7,527	7,527
53	559	521	700	130-130-53130	Equipment Repairs	600	600	600
54	4,508	5,359	8,500	130-130-53210	Park Maintenance	13,500	13,500	13,500
55	105	-	100	130-130-53220	Building Maintenance	3,100	3,100	3,100
56	431	-	1,800	130-130-53240	Play Equipment Maintenance	1,800	1,800	1,800
57	1,664	1,346	2,000	130-130-54620	Park Board Events & Activities	2,000	2,000	2,000
58	-	221	1,000	130-130-54650	Park Board Use of Fundraising	1,000	1,000	1,000
59	22,236	22,545	39,312		Park Materials & Services Total	52,388	52,388	52,388
60								
61					Capital Outlay			
62	7,648	-	-	130-130-60180	Park Facilities Improvements			
63	-	-	5,000	130-130-63110	Equipment/Furniture	800	800	800
64	-	-	250	130-130-63150	Intangible Assets	4,000	4,000	4,000
65	-	-	1,000	130-130-63615	Vehicles			
66	7,648	-	6,250		Park Capital Outlay Total	4,800	4,800	4,800

PARK AND RECREATION FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
67								
68				Pool Department: Personal Services				
69	58,234	63,264	76,822	130-520-50010	Wages	84,442	84,442	84,442
70	6,326	8,150	9,604	130-520-50060	W/C and FICA Benefits	10,666	10,666	10,666
71	1,731	4,006	4,439	130-520-50065	Health/Life Insurance	7,046	7,046	7,046
72	2,689	3,674	5,741	130-520-50070	PERS	8,010	8,010	8,010
73	68,980	79,095	96,606		Pool Personal Services Total	110,164	110,164	110,164
74								
75					Materials and Services			
76	887	781	1,000	130-520-51010	Administrative Supplies	1,000	1,000	1,000
77	267	318	400	130-520-51025	Advertising and Publishing	400	400	400
78	-	-	-	130-520-51055	Safety Program and Supplies	200	200	200
79	18	107	300	130-520-51070	Training & Conferences	300	300	300
80	-	-	-	130-520-51095	Public Relations	-	-	-
81	363	269	500	130-520-51105	Refunds-Pool	500	500	500
82	-	237	50	130-520-51500	Office Equipment & Furniture	50	50	50
83	-	-	23	130-520-51510	Computer Equipment	23	23	23
84	-	748	1,200	130-520-51515	Accessories & Small Equipment	1,200	1,200	1,200
85	-	1,557	2,020	130-520-52015	General Property/Liability Ins/Volunteer W/C	1,600	1,600	1,600
86	809	1,004	874	130-520-52045	Computer System Support-Maint	1,075	1,075	1,075
87	500	571	288	130-520-52050	Internet & Web Site Fees	75	75	75
88	-	7	500	130-520-52290	Other Professional Services	500	500	500
89	5,015	6,020	5,500	130-520-54020	Pool Operating Supplies	5,500	5,500	5,500
90	3,276	2,773	8,000	130-520-54040	Pool Maintenance	8,000	8,000	8,000
91	1,268	1,907	2,000	130-520-54045	Pool Bldg. Janitorial - Maint	2,000	2,000	2,000
92	11,616	13,133	18,000	130-520-54055	Pool Utilities	18,000	18,000	18,000
93	5,037	5,688	8,000	130-520-54060	Pool Fuel	8,000	8,000	8,000
94	500	1,450	1,500	130-520-54070	Concession Supplies	1,500	1,500	1,500
95	2,214	1,255	2,000	130-520-54120	Lifeguard Training	2,000	2,000	2,000
96	558	357	200	130-520-54130	Swim Program Supplies	200	200	200
97	1,624	1,130	1,600	130-520-54150	Swim Aide Fees	1,600	1,600	1,600
98	33,952	39,313	53,955		Pool Materials & Services Total	53,723	53,723	53,723

PARK AND RECREATION FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
99								
100					Capital Outlay			
101	-	-	-	130-520-60110	Building Improvements	-	-	-
102	-	-	-	130-520-60130	Facilities Expansion	35,000	35,000	35,000
103	-	-	-		Pool Capital Outlay Total	35,000	35,000	35,000
104								
105					Materials and Services			
106	-	-	50	130-530-51010	Administrative Supplies & Services	50	50	50
107	2,702	3,775	7,000	130-530-51035	Community Center Utilities	7,000	7,000	7,000
108	-	245	365	130-530-52015	General Property/Liability Ins/Volunteer W/C	300	300	300
109	2,934	3,333	3,500	130-530-52055	Janitorial Contract	3,605	3,605	3,605
110	5,636	7,353	10,915		Com Ctr Materials & Services Total	10,955	10,955	10,955
111								
112	-	-	20,000	130-130-85100	Contingency	20,000	20,000	20,000
113								
114	197,042	231,611	323,683		TOTAL EXPENDITURES	397,383	397,383	397,383
115	261,870	380,515			ENDING FUND BALANCE			
116			359,229		ESTIMATED ENDING FUND BALANCE	307,365	307,365	307,365
117	458,912	612,127	682,912		TOTAL REQUIREMENTS	704,748	704,748	704,748

PLANNING FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
1	202,440	210,930	188,772		BEGINNING FUND BALANCE	177,850	177,850	177,850
2								
3	3,980	3,727	2,500	140-000-41110	Property Taxes-Prior Years	2,500	2,500	2,500
4	556	576	450	140-000-41115	Interest on Property Taxes	450	450	450
5	4,150	7,653	5,000	140-000-41415	Land Use Fees	5,000	5,000	5,000
6	134	14,799	1,000	140-000-41420	Developer Reimbursements	1,000	1,000	1,000
7	1,183	1,448	500	140-000-41790	Interest Income	1,023	1,023	1,023
8	-	-	25	140-000-45120	Grant Award	25	25	25
9	1	76	50	140-000-49100	Miscellaneous Sources	50	50	50
10								
11	212,444	239,209	198,297		Total Resources, except taxes to be levied	187,898	187,898	187,898
12			118,234		Taxes estimated to be received	133,083	133,083	133,083
13	125,682	116,879			Taxes collected in year levied			
14	338,126	356,088	316,531		TOTAL RESOURCES	320,981	320,981	320,981
15								
EXPENDITURES								
16								
17					Personnel Services			
18	76,338	75,883	83,161	140-140-50010	Wages	101,970	101,970	101,970
19	6,230	6,628	6,666	140-140-50060	W/C and FICA Benefits	8,465	8,465	8,465
20	14,166	15,525	17,584	140-140-50065	Health/Life Insurance	24,446	24,446	24,446
21	9,512	11,220	16,069	140-140-50070	PERS	20,010	20,010	20,010
22	106,246	109,255	123,480		Personnel Services Total	154,891	154,891	154,891
23								
24					Materials and Services			
25	2,115	2,145	2,308	140-140-51010	Admin Services & Supplies	2,308	2,308	2,308
26	46	195	1,000	140-140-51015	Postage	500	500	500
27	320	370	500	140-140-51020	Professional Dues	1,000	1,000	1,000
28	380	536	1,000	140-140-51025	Publishing Costs	1,000	1,000	1,000
29	1,655	1,342	1,700	140-140-51030	Telephone	1,500	1,500	1,500
30	1,161	1,072	1,000	140-140-51035	Electricity	1,000	1,000	1,000
31	422	354	600	140-140-51040	Water/Sewer	600	600	600

PLANNING FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
32	1,905	1,396	1,000	140-140-51050	Building Maint/Janitorial Sup	3,600	3,600	3,600
33	-	-	-	140-140-51055	Safety Program and Supplies	100	100	100
34	373	224	30	140-140-51060	Office Machine Lease	300	300	300
35	409	503	400	140-140-51065	Office Machine Maintenance	400	400	400
36	53	866	1,000	140-140-51070	Training & Conferences	1,500	1,500	1,500
37	140	-	300	140-140-51075	Travel - Staff	300	300	300
38	-	-	300	140-140-51090	Training/Travel - Commission	300	300	300
39	-	-	50	140-140-51095	Public Relations	50	50	50
40	1,122	16	1,000	140-140-51105	Refunds-Land Use Applications	800	800	800
41	381	1,613	2,813	140-140-51500	Office Equipment & Furniture	725	725	725
42	721	330	1,118	140-140-51510	Computer Equipment	330	330	330
43	2,372	3,187	8,000	140-140-52010	Attorney & Legal Services	6,000	6,000	6,000
44	2,437	1,206	875	140-140-52015	General Property/Liability Ins	3,200	3,200	3,200
45	361	621	428	140-140-52035	Audit & Filing Fees	1,200	1,200	1,200
46	1,293	3,141	4,804	140-140-52045	Computer System Support-Maint	4,700	4,700	4,700
47	740	658	1,584	140-140-52050	Internet & Web Site Fees	270	270	270
48	816	1,327	1,440	140-140-52055	Janitorial Services Contract	1,440	1,440	1,440
49	-	314	21,100	140-140-52070	Comprehensive Plan-Public Fac	-	-	-
50	-	-	7,500	140-140-52130	Planning Assistance	1,500	1,500	1,500
51	1,728	9,506	3,000	140-140-52140	Technical Review Services	2,500	2,500	2,500
52	-	-	2,500	140-140-52290	Other Professional Services	2,500	2,500	2,500
53	20,950	30,920	67,350		Materials & Services Total	39,623	39,623	39,623
54								
55					Capital Outlay			
56	-	-	5,000	140-140-63110	Office Equipment & Furniture	400	400	400
57	-	-	-	140-140-63150	Intangible Assets	6,000	6,000	6,000
58	-	-	1,000	140-140-63615	Vehicles	-	-	-
59	-	-	6,000		Capital Outlay Total	6,400	6,400	6,400
60								
61	-		10,000	140-140-85100	Contingency	25,000	25,000	25,000
62								
63	127,196	140,175	206,830		TOTAL EXPENDITURES	225,914	225,914	225,914
64	210,930	215,912			ENDING FUND BALANCE			
65			109,701		ESTIMATED ENDING FUND BALANCE	95,067	95,067	95,067
66	338,126	356,088	316,531		TOTAL REQUIREMENTS	320,981	320,981	320,981

STREET FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
					RESOURCES			
1	64,159	67,764	62,521	230-000-41210	Emerald PUD Franchise Fees	61,270	61,270	61,270
2	15,828	18,384	15,666	230-000-41220	Lane Electric Franchise Fees	15,352	15,352	15,352
3	8,500	8,013	8,448	230-000-41230	Telephone Co. Franchise Fees	8,275	8,275	8,275
4	5,357	5,059	4,935	230-000-41240	Cable Co. Franchise Fees	4,835	4,835	4,835
5	9,448	10,178	18,175	230-000-41250	Garbage Co. Franchise Fees	17,810	17,810	17,810
6								
7	249,597	261,583	262,608	230-000-41310	State Highway Gas Tax	228,310	228,310	228,310
8	2,521	2,642	2,650	230-000-41315	Bike Path Apportionment	2,304	2,304	2,304
9								
10	1,355	960	480	230-000-41445	Right-Of-Way Permits	600	600	600
11	71,137	97,274	81,356	230-000-41620	City Gas Tax	83,960	83,960	83,960
12	-	-	-	230-000-41640	Potential New Revenue	28,000	28,000	28,000
13	8,111	8,500	5,000	230-000-41790	Interest Income	7,693	7,693	7,693
14								
15	-	-	7,000	230-000-45110	Grant Proceeds	-	-	-
16	-	50,000	-	230-000-45120	Grant: ODOT SCA	50,000	50,000	50,000
17	-	-	-	230-000-46010	Fr Reserve-Governmental	100,000	100,000	100,000
18	-	63	25	230-000-49100	Miscellaneous Sources	25	25	25
19								
20	436,013	530,421	468,864		Total New Resources	608,434	608,434	608,434
21	1,437,274	1,490,921	1,529,607		BEGINNING FUND BALANCE	1,376,599	1,376,599	1,376,599
22	1,873,287	2,021,342	1,998,471		TOTAL RESOURCES	1,985,033	1,985,033	1,985,033
23								
24					EXPENDITURES			
25					Personnel Services			
26	70,112	75,149	85,014	230-230-50010	Wages	106,469	106,469	106,469
27	8,238	8,999	9,554	230-230-50060	W/C and FICA Benefits	12,814	12,814	12,814
28	13,351	18,404	19,978	230-230-50065	Health/Life Insurance	23,742	23,742	23,742
29	9,612	10,662	15,734	230-230-50070	PERS	19,929	19,929	19,929
30	101,313	113,213	130,280		Personnel Services Total	162,954	162,954	162,954
31								

STREET FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
32					Materials and Services			
33	4,636	5,465	4,372	230-230-51010	Admin Supplies & Services	3,000	3,000	3,000
34	-	-	-	230-230-51020	Professional Dues	1,610	1,610	1,610
35	500	539	600	230-230-51030	Telephone Services	600	600	600
36	42,563	50,719	40,194	230-230-51035	Electricity-Street Lights	40,194	40,194	40,194
37	52	186	300	230-230-51055	Safety Program and Supplies	300	300	300
38	-	-	25	230-230-51060	Office Machine Leases	25	25	25
39	88	888	300	230-230-51070	Training & Conferences	300	300	300
40	-	64	150	230-230-51095	Public Relations	150	150	150
41	-	1,324	-	230-230-51105	Refunds	25	25	25
42	406	738	875	230-230-51500	Office Equipment & Furnishings	1,375	1,375	1,375
43	425	-	102	230-230-51510	Computer Equipment	160	160	160
44	265	939	600	230-230-51515	Tools & Small Equipment	500	500	500
45	726	-	1,000	230-230-52010	Attorney & Legal Services	1,000	1,000	1,000
46	4,847	11,062	6,165	230-230-52015	General Property/Liability Ins	8,000	8,000	8,000
47	1,672	5,788	3,012	230-230-52035	Audit & Filing Fees	3,012	3,012	3,012
48	1,703	684	655	230-230-52045	Computer System Support-Maint	2,510	2,510	2,510
49	111	123	220	230-230-52050	Internet & Web Site Fees	135	135	135
50	-	-	1,500	230-230-52070	Engineering Fees	7,500	7,500	7,500
51	-	1,387	-	230-230-52077	Comprehensive Plan/Pub Fac	-	-	-
52	-	2,437	12,455	230-230-52290	Other Professional Services	15,000	15,000	15,000
53	1,629	1,955	2,000	230-230-53030	Vehicle Operation-Maintenance	2,000	2,000	2,000
54	9,573	12,571	19,500	230-230-53045	Street Maintenance	23,000	23,000	23,000
55	168,141	1,750	130,000	230-230-53050	Street Rehabilitation/Preservation	425,000	425,000	425,000
56	117	-	-	230-230-53060	Clothing Allowance	-	-	-
57	158	116	500	230-230-53065	Building & Yard Maintenance	2,760	2,760	2,760
58	11,011	19,829	4,000	230-230-53070	Landscape Maint & Supplies	4,000	4,000	4,000
59	562	567	850	230-230-53130	Equipment Repairs	550	550	550
60	-	-	8,825	230-230-53135	Water Use/Irrigation	10,000	10,000	10,000
61	21,540	18,300	20,000	230-230-53150	Street Sweeping Contract	20,000	20,000	20,000
62	270,728	137,430	258,200		Materials & Services Total	572,706	572,706	572,706
63								

STREET FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
64					Capital Outlay			
65	5,325	93,129	-	230-230-60250	Street System Improvements	32,400	32,400	32,400
66	-	-	250	230-230-63150	Intangible Assets	4,000	4,000	4,000
67	-	-	5,000	230-230-63310	Equipment	400	400	400
68	-	-	2,000	230-230-63615	Vehicles	-	-	-
69	5,325	93,129	7,250		Capital Outlay Total	36,800	36,800	36,800
70								
71					Transfers			
72	5,000	5,000	5,000	230-230-75050	To PW Equipment Fund	5,000	5,000	5,000
73	-	-	400,000	230-230-75085	To Reserve-Governmental Fund	-	-	-
74	5,000	5,000	405,000		Transfers Total	5,000	5,000	5,000
75								
76	-	-	100,000	230-230-85100	Contingency	100,000	100,000	100,000
77								
78	382,366	348,772	900,730		Appropriated Expenditures	877,460	877,460	877,460
79	1,490,921	1,672,570	1,097,741		ENDING FUND BALANCE	1,107,573	1,107,573	1,107,573
80	1,873,287	2,021,342	1,998,471		TOTAL EXPENDITURES	1,985,033	1,985,033	1,985,033
81								

STORM WATER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
					RESOURCES			
1	991	708	300	240-000-41790	Interest Income	689	689	689
2								
3	52,505	56,027	55,209	240-000-43140	Storm Water Drainage Fees	58,830	58,830	58,830
4								
5	1	-	25		Miscellaneous Income	25	25	25
6								
7	53,497	56,735	55,534		Total New Resources	59,544	59,544	59,544
8	175,656	145,314	144,871		BEGINNING FUND BALANCE	137,990	137,990	137,990
9	229,153	202,049	200,405		TOTAL RESOURCES	197,534	197,534	197,534
10								
11					EXPENDITURES			
12					Personnel Services			
13	7,481	11,450	12,648	240-240-50010	Wages	20,652	20,652	20,652
14	680	1,122	1,257	240-240-50060	W/C and FICA Benefits	2,406	2,406	2,406
15	1,795	2,641	2,773	240-240-50065	Health/Life Insurance	5,138	5,138	5,138
16	1,107	1,733	2,405	240-240-50070	PERS	3,893	3,893	3,893
17	11,063	16,946	19,083		Personnel Services Total	32,089	32,089	32,089
18								
19					Materials and Services			
20	2,247	493	1,277	240-240-51010	Admin Supplies & Services	851	851	851
21	-	-	-	240-240-51020	Professional Dues	50	50	50
22	-	-	-	240-240-51055	Safety Program and Supplies	100	100	100
23	-	-	25	240-240-51060	Office Machine Leases	25	25	25
24	26	8	300	240-240-51070	Training & Conferences	100	100	100
25	-	-	50	240-240-51095	Public Relations	50	50	50
26	-	-	-	240-240-51105	Refunds	5	5	5
27	165	169	225	240-240-51500	Office Equipment & Furnishings	325	325	325
28	9	-	102	240-240-51510	Computer Equipment	80	80	80
29	-	-	300	240-240-52010	Attorney & Legal Services	100	100	100
30	-	164	75	240-240-52015	General Property/Liability Ins	220	220	220

STORM WATER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
31	-	82	34	240-240-52035	Audit & Filing Fees	85	85	85
32	241	364	437	240-240-52045	Computer System Support-Maint	1,435	1,435	1,435
33	74	80	145	240-240-52050	Internet & Web Site Fees	75	75	75
34	-	238	500	240-240-52070	Engineering Fees	500	500	500
35	-	5	6,200	240-240-52290	Other Professional Services	2,500	2,500	2,500
36	14	-	1,000	240-240-53045	Drainage Maintenance	1,000	1,000	1,000
37	-	-	-	240-240-53065	Building & Yard Maintenance	1,515	1,515	1,515
38	-	-	1,000	240-240-53190	PW Service Maps - Storm water	1,000	1,000	1,000
39	2,776	1,601	11,670		Materials & Services Total	10,016	10,016	10,016
40								
41					Capital Outlay			
42	-	-	-	240-240-63150	Intangible Assets	6,000	6,000	6,000
43	-	-	5,000	240-240-63310	Equipment	400	400	400
44	-	-	1,000	240-240-63615	Vehicles	-	-	-
45	-	-	6,000		Capital Outlay Total	6,400	6,400	6,400
46								
47					Transfers			
48	70,000	35,000	25,000	240-240-75080	To Inverse Condemnation Fund	25,000	25,000	25,000
49	70,000	35,000	25,000		Transfers Total	25,000	25,000	25,000
50								
51	-		10,000	240-240-85100	Contingency	10,000	10,000	10,000
52								
53	83,839	53,547	71,753		Appropriated Expenditures	83,505	83,505	83,505
54	145,314	148,502	128,652		ENDING FUND BALANCE	114,029	114,029	114,029
55	229,153	202,049	200,405		TOTAL EXPENDITURES	197,534	197,534	197,534

CAPITAL CONSTRUCTION - GOVERNMENT FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	RESOURCES							
1	-	-	1,000	310-000-41470	Parkland Acquisition Fees	1,000	1,000	1,000
2	19,047	13,605	6,000	310-000-41475	ODOT Traffic Impact Fees	14,550	14,550	14,550
3								
4	2,675	3,542	1,500	310-000-41790	Interest Income	3,857	3,857	3,857
5								
6	81,165	127,867	48,792	310-000-44300	SDC - Recreational Facilities	62,700	62,700	62,700
7	42,906	65,369	24,944	310-000-44400	SDC - Transportation	32,070	32,070	32,070
8	3,471	5,438	2,075	310-000-44500	SDC - Storm Water/Drainage	2,670	2,670	2,670
9								
10								
11	149,264	215,821	84,311		Total New Resources	116,847	116,847	116,847
12	473,949	623,213	617,469		BEGINNING FUND BALANCE	854,000	854,000	854,000
13	623,213	839,034	701,780		TOTAL RESOURCES	970,847	970,847	970,847
14								
15	EXPENDITURES							
16	Capital Outlay							
17	-	-	-	310-310-60130	System Expansion	3,600	3,600	3,600
18	-	-	-	310-310-60180	Facility Improvements	-	-	-
19	-	-	-	310-310-61610	System Improvements	-	-	-
20	-	-	-		Capital Outlay Total	3,600	3,600	3,600
21								
22	Transfers							
23	-	-	-	310-310-75060	To Capital Projects-Pool	-	-	-
24	-	-	-		Transfers Total	-	-	-
25								
26	-	-	-		Appropriated Expenditures	3,600	3,600	3,600
27	623,213	839,034	701,780		ENDING FUND BALANCE	967,247	967,247	967,247
28	623,213	839,034	701,780		TOTAL EXPENDITURES	970,847	970,847	970,847

2007 INVERSE CONDEMNATION FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
					RESOURCES			
1	98	-	10	340-000-41790	Interest Income	10	10	10
2								
3	70,000	-	-	340-000-41900	From General Fund	-	-	-
4	100,000	75,000	75,000	340-000-41920	From Municipal Sewer Fund	75,000	75,000	75,000
5	70,000	35,000	25,000	340-000-41925	From Storm Water Fund	25,000	25,000	25,000
6								
7								
8	240,098	110,000	100,010		Total New Resources	100,010	100,010	100,010
9	17,261	26,178	17,178		BEGINNING FUND BALANCE	21,000	21,000	21,000
10	257,359	136,178	117,188		TOTAL RESOURCES	121,010	121,010	121,010
11								
12					EXPENDITURES			
13					Materials and Services			
14	-	-	50	340-340-51010	Admin Supplies & Services	50	50	50
15	-	-	50	340-340-52290	Other Professional Services	50	50	50
16	-	-	100		Materials & Services Total	100	100	100
17								
18					Debt Service			
19	205,397	74,478	94,000	340-340-65410	Loan Principal-Lot 400/600	80,012	80,012	80,012
20	25,784	15,610	14,000	340-340-65420	Loan Interest-Lot 400/600	12,000	12,000	12,000
21	231,181	90,088	108,000		Debt Service Total	92,012	92,012	92,012
22								
23	231,181	90,088	108,100		Appropriated Expenditures	92,112	92,112	92,112
24	26,178	46,090	9,088		ENDING FUND BALANCE	28,898	28,898	28,898
25	257,359	136,178	117,188		TOTAL EXPENDITURES	121,010	121,010	121,010

ZUMWALT CAMPGROUND FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
1					RESOURCES			
2	477	708	400	350-000-41790	Interest Income	400	400	400
3								
4	61,840	61,260	58,000	350-000-42510	Ticket Sales	63,800	63,800	63,800
5	2,107	2,305	1,800	350-000-42520	Shower Sales	2,000	2,000	2,000
6	82	295	150	350-000-42530	T-Shirt Sales	200	200	200
7	100	75	50	350-000-42540	Vendor Fees	50	50	50
8								
9	1	100	50	350-000-49100	Miscellaneous Sources	50	50	50
10								
11	64,607	64,744	60,450		Total New Resources	66,500	66,500	66,500
12	84,535	92,809	95,000		BEGINNING FUND BALANCE	130,000	130,000	130,000
13	149,142	157,553	155,450		TOTAL RESOURCES	196,500	196,500	196,500
14								
15					EXPENDITURES			
16					Materials and Services			
17	338	277	200	350-350-51010	Admin Supplies & Services	200	200	200
18	-	-	50	350-350-52010	Attorney & Legal Services	50	50	50
19	9,604	9,594	10,000	350-350-54410	Park Rental	10,400	10,400	10,400
20	272	313	500	350-350-54415	Operating Supplies	400	400	400
21	3,597	1,043	1,800	350-350-54420	Volunteer Costs	2,000	2,000	2,000
22	217	215	250	350-350-54423	Wristbands for Campers	250	250	250
23	600	600	1,000	350-350-54425	Entertainment	600	600	600
24	1,900	1,900	2,000	350-350-54430	Portable Showers	2,000	2,000	2,000
25	1,779	3,214	2,500	350-350-54440	Portable Toilets	3,375	3,375	3,375
26	500	500	1,000	350-350-54450	Water Tanker	1,000	1,000	1,000
27	7,860	8,580	8,666	350-350-54460	Security	9,000	9,000	9,000
28	1,164	1,367	1,700	350-350-54465	Cart & Light Tower Rentals	1,550	1,550	1,550
29	4,800	4,800	4,900	350-350-54470	Shuttle Buses	6,000	6,000	6,000
30	-	481	800	350-350-54475	Maintenance & Clean-Up	500	500	500
31	3,702	3,135	5,000	350-350-54490	Council Discretionary	5,000	5,000	5,000
32	36,333	36,020	40,366		Materials & Services Total	42,325	42,325	42,325

ZUMWALT CAMPGROUND FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
33								
34					Transfers			
35	20,000	20,000	25,000	350-350-75020	To Parks & Recreation	20,000	20,000	20,000
36	-	-	-	350-350-75030	To Law Enforcement	5,000	5,000	5,000
37	20,000	20,000	25,000		Transfers Total	25,000	25,000	25,000
38								
39	56,333	56,020	65,366		Appropriated Expenditures	67,325	67,325	67,325
40	92,809	101,533	90,084		ENDING FUND BALANCE	129,175	129,175	129,175
41	149,142	157,553	155,450		TOTAL EXPENDITURES	196,500	196,500	196,500

BUSINESS ASSISTANCE LOAN/GRANT FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	Approved	Adopted
					RESOURCES			
1	911	708	450	360-000-41790	Interest Income	450	450	450
2								
3	-	-	10	360-000-42610	Loan Principal Payments	10	10	10
4	-	-	10	360-000-42620	Loan Interest Payments	10	10	10
5								
6	911	708	470		Total New Resources	470	470	470
7	161,435	156,346	70,745		BEGINNING FUND BALANCE	156,346	156,346	156,346
8	162,346	157,054	71,215		TOTAL RESOURCES	156,816	156,816	156,816
9								
					EXPENDITURES			
10					Materials and Services			
11								
12	-		50	360-360-51010	Admin Supplies & Services	50	50	50
13	-		2,000	360-360-52010	Attorney & Legal Services	2,000	2,000	2,000
14	5,000		10,000	360-360-54500	Grants	10,000	10,000	10,000
15	-		25,000	360-360-54510	Loans	25,000	25,000	25,000
16	-		2,000	360-360-54530	LCOG Administration Fees	2,000	2,000	2,000
17	5,000	-	39,050		Materials and Services Total	39,050	39,050	39,050
18								
19					Transfers			
20	1,000	1,000	1,000	360-360-75005	To General Fund	1,000	1,000	1,000
21	1,000	1,000	1,000		Transfers Total	1,000	1,000	1,000
22								
23	6,000	1,000	40,050		Appropriated Expenditures	40,050	40,050	40,050
24	156,346	156,054	31,165		ENDING FUND BALANCE	116,766	116,766	116,766
25	162,346	157,054	71,215		TOTAL EXPENDITURES	156,816	156,816	156,816

LOCAL IMPROVEMENTS FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
					RESOURCES			
1	785	708	360	430-000-41790	Interest Income	360	360	360
2								
3	3,010	3,298	1,600	430-000-42510	Bolton Hill Sewer Assessments	1,600	1,600	1,600
4	1,604	959	385	430-000-42512	Bolton Hill Assessment Interest	385	385	385
5								
6	-	-	-	430-000-42520	E Bolton Sewer Assessments	64,382	64,382	64,382
7								
8	-	-	-	430-000-41920	Transfer fr Sewer Fund	350,000	350,000	350,000
9								
10	5,399	4,965	2,345		Total New Resources	416,727	416,727	416,727
11	139,146	124,905	120,000		BEGINNING FUND BALANCE	108,036	108,036	108,036
12	144,545	129,870	122,345		TOTAL RESOURCES	524,763	524,763	524,763
13								
14					EXPENDITURES			
15					Materials and Services			
16	-	-	50	430-430-51010	Admin Supplies & Services	50	50	50
17	2,093	-	-	430-430-51320	Financing Costs	-	-	-
18	-	-	500	430-430-52010	Attorney & Legal Services	500	500	500
19	2,093	-	550		Materials & Services Total	550	550	550
20								
21					Capital Outlay			
22	-	-	-	430-430-60130	System Expansion	350,000	350,000	350,000
23	-	-	-		Capital Outlay Total	350,000	350,000	350,000
24								
25					Debt Service			
26	10,480	9,300	59,600	430-430-65510	Loan Principal-Bolton Hill	9,936	9,936	9,936
27	7,067	6,723	6,400	430-430-65520	Loan Interest-Bolton Hill	6,200	6,200	6,200
28	17,547	16,023	66,000		Debt Service Total	16,136	16,136	16,136
29								
30	19,640	16,023	66,550		Appropriated Expenditures	366,686	366,686	366,686
31	124,905	113,847	55,795		ENDING FUND BALANCE	158,077	158,077	158,077
32	144,545	129,870	122,345		TOTAL EXPENDITURES	524,763	524,763	524,763

WATER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
1	20,600	17,600	9,600	210-000-41450	Service Connections	12,000	12,000	12,000
2								
3	6,990	8,500	4,000	210-000-41790	Interest Income	9,359	9,359	9,359
4	-	8,499	12,168	210-000-41810	Land Lease	8,339	8,339	8,339
5								
6	-	195,776	50,000	210-000-41940	Transfer from Cap Proj-Pipeline Fun	-	-	-
7	-	-	200,000	210-000-41995	Transfer from Urban Renewal Agenc	180,000	180,000	180,000
8								
9	659	-	10	210-000-42410	Water Lien Payments	10	10	10
10	701,157	900,020	870,297	210-000-43110	Water Use Fees	923,040	923,040	923,040
11	12,639	15,619	10,000	210-000-43115	Bulk Water Sales	15,000	15,000	15,000
12	5,309	8,476	4,000	210-000-43120	Delinquent Fees	5,000	5,000	5,000
13								
14	10,385	3,527	500	210-000-49100	Miscellaneous Sources	500	500	500
15	757,739	1,158,018	1,160,575		Total New Resources	1,153,248	1,153,248	1,153,248
16	1,238,671	1,528,752	1,702,000		BEGINNING FUND BALANCE	1,583,616	1,583,616	1,583,616
17	1,996,410	2,686,770	2,862,575		TOTAL RESOURCES	2,736,864	2,736,864	2,736,864
18	EXPENDITURES							
19	Personal Services							
20	196,301	209,360	234,538	210-210-50010	Wages	185,741	185,741	185,741
21	20,060	24,703	26,162	210-210-50060	W/C and FICA Benefits	22,997	22,997	22,997
22	36,183	43,054	46,342	210-210-50065	Health/Life Insurance	40,825	40,825	40,825
23	28,814	31,049	45,395	210-210-50070	PERS	34,488	34,488	34,488
24	281,358	308,166	352,437		Personal Services Total	284,051	284,051	284,051
25								
26	Materials and Services							
27	8,179	9,021	14,281	210-210-51010	Admin Supplies & Services	10,000	10,000	10,000
28	3,913	4,372	3,838	210-210-51015	Postage	4,000	4,000	4,000
29	616	624	700	210-210-51020	Professional Dues	3,490	3,490	3,490
30	1,863	3,037	2,000	210-210-51030	Telephone Services	2,500	2,500	2,500
31	39,913	29,451	41,000	210-210-51035	Electricity	41,000	41,000	41,000
32	444	230	750	210-210-51055	Safety Program and Supplies	750	750	750
33	-	125	620	210-210-51060	Office Machine Leases	620	620	620

WATER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
34	1,358	739	2,000	210-210-51070	Training & Conferences	2,000	2,000	2,000
35	-	386	100	210-210-51095	Public Relations	100	100	100
36	-	-	-	210-210-51105	Refunds	25	25	25
37	2,891	2,476	1,750	210-210-51500	Office Equipment & Furnishings	725	725	725
38	251	-	1,322	210-210-51510	Computer Equipment	160	160	160
39	672	696	500	210-210-51515	Tools & Small Equipment	750	750	750
40	1,050	407	1,500	210-210-52010	Attorney & Legal Services	1,500	1,500	1,500
41	5,911	5,130	9,240	210-210-52015	General Property/Liability Ins	13,100	13,100	13,100
42	2,773	2,665	4,516	210-210-52035	Audit & Filing Fees	4,875	4,875	4,875
43	5,675	8,241	5,858	210-210-52045	Computer System Support-Maint	7,000	7,000	7,000
44	722	1,465	1,405	210-210-52050	Internet & Web Site Fees	240	240	240
45	-	-	2,000	210-210-52070	Engineering Fees	2,000	2,000	2,000
46	-	1,447	-	210-210-52075	Comprehensive Plan-Public Fac	-	-	-
47	805	4,787	7,260	210-210-52290	Other Professional Services	7,260	7,260	7,260
48	14,110	6,129	14,000	210-210-53020	System Operating Supplies	14,000	14,000	14,000
49	5,986	7,005	7,000	210-210-53030	Vehicle Operation & Maintenance	7,000	7,000	7,000
50	26,805	20,023	708,500	210-210-53040	System Maintenance	148,500	148,500	148,500
51	1,598	3,267	3,000	210-210-53055	System Quality Tests	3,500	3,500	3,500
52	419	-	-	210-210-53060	Clothing Allowance	-	-	-
53	2,168	2,163	3,000	210-210-53065	Building & Yard Maintenance	6,832	6,832	6,832
54	-	-	-	210-210-53080	Water Conservation Program	-	-	-
55	1,779	-	-	210-210-53105	Telemetry Lines	-	-	-
56	1,040	1,423	2,000	210-210-53130	Equipment Repairs	1,500	1,500	1,500
57	-	99,621	100,000	210-210-53135	Water Purchase	111,501	111,501	111,501
58	-	-	8,000	210-210-53145	Minor Water Projects	5,000	5,000	5,000
59	-	-	-	210-210-53160	Water Source Investigations	-	-	-
60	6,814	1,533	1,500	210-210-53165	Secure Water Rights	1,500	1,500	1,500
61	-	-	2,000	210-210-53190	PW Service Maps-Water System	2,000	2,000	2,000
62	4,041	-	6,000	210-210-53230	Old Well Abandonment	6,000	6,000	6,000
63	141,795	216,461	955,640		Materials & Services Total	409,428	409,428	409,428

WATER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
64								
65					Capital Outlay			
66	-	36,309	-	210-210-60130	System Expansion	-	-	-
67	3,608	8,375	-	210-210-61610	System Improvements	-	-	-
68	-	-	1,500	210-210-63150	Intangible Assets	20,000	20,000	20,000
69	-	-	5,000	210-210-63410	Equipment	2,000	2,000	2,000
70	-	-	5,000	210-210-63615	Vehicles	-	-	-
71	3,608	44,684	11,500		Capital Outlay Total	22,000	22,000	22,000
72								
73					Debt Service			
74	-	-	48,000	210-210-65230	Bond 2 Principal-RUS	68,000	68,000	68,000
75	-	245,548	95,000	210-210-65240	Bond 2 Interest-RUS	191,000	191,000	191,000
76	35,897	-	-	210-210-65310	Loan Principal	-	-	-
77	35,897	245,548	143,000		Debt Service Total	259,000	259,000	259,000
78								
79					Transfers			
80	5,000	5,000	5,000	210-210-75050	To PW Equipment Fund	5,000	5,000	5,000
81	5,000	5,000	5,000		Transfers Total	5,000	5,000	5,000
82								
83	-		75,000	210-210-85100	Contingency	100,000	100,000	100,000
84								
85	467,658	819,859	1,542,577		Appropriated Expenditures	1,079,479	1,079,479	1,079,479
86	1,528,752	1,866,911	1,319,998		ENDING FUND BALANCE	1,657,384	1,657,384	1,657,384
87	1,996,410	2,686,770	2,862,575		TOTAL EXPENDITURES	2,736,864	2,736,864	2,736,864

SEWER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
1	7,600	4,600	2,400	220-000-41460	Sewer Connection Permits	3,000	3,000	3,000
2								
3	6,563	7,792	4,000	220-000-41790	Interest Income	8,188	8,188	8,188
4								
5	9,600	9,600	9,600	220-000-41810	Land Lease	9,600	9,600	9,600
6								
7	958,693	1,067,037	900,086	220-000-43130	Sewer Use Fees	979,805	979,805	979,805
8								
9	6,269	5,562	100	220-000-49100	Miscellaneous Sources	25	25	25
10								
11	988,725	1,094,591	916,186		Total New Resources	1,000,618	1,000,618	1,000,618
12	1,107,992	1,389,312	1,478,108		BEGINNING FUND BALANCE	1,789,683	1,789,683	1,789,683
13	2,096,717	2,483,902	2,394,294		TOTAL RESOURCES	2,790,301	2,790,301	2,790,301
14								
EXPENDITURES								
Personal Services								
17	164,112	181,983	205,494	220-220-50010	Wages	229,828	229,828	229,828
18	16,125	21,186	22,931	220-220-50060	W/C and FICA Benefits	27,199	27,199	27,199
19	29,493	37,281	40,245	220-220-50065	Health/Life Insurance	45,629	45,629	45,629
20	24,217	26,796	39,677	220-220-50070	PERS	43,429	43,429	43,429
21	233,947	267,247	308,347		Personal Services Total	346,085	346,085	346,085
22								
Materials and Services								
24	11,389	10,131	17,087	220-220-51010	Admin Supplies & Services	12,000	12,000	12,000
25	5,116	4,967	4,000	220-220-51015	Postage	5,000	5,000	5,000
26	277	368	300	220-220-51020	Professional Dues	1,925	1,925	1,925
27	1,958	1,959	2,200	220-220-51030	Telephone Services	2,200	2,200	2,200
28	53,182	48,990	51,709	220-220-51035	Electricity	51,709	51,709	51,709
29	432	302	500	220-220-51055	Safety Program and Supplies	500	500	500
30	-	125	680	220-220-51060	Office Machine Leases	680	680	680

SEWER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
31	449	1,103	1,000	220-220-51070	Training & Conferences	1,000	1,000	1,000
32	-	-	100	220-220-51095	Public Relations	100	100	100
33	-	-	-	220-220-51105	Refunds	50	50	50
34	2,941	2,232	1,500	220-220-51500	Office Equipment & Furnishings	1,625	1,625	1,625
35	342	-	1,322	220-220-51510	Computer Equipment	160	160	160
36	625	917	1,000	220-220-51515	Tools & Small Equipment	800	800	800
37	219	-	1,500	220-220-52010	Attorney & Legal Services	1,500	1,500	1,500
38	7,719	8,110	7,365	220-220-52015	General Property/Liability Ins	9,500	9,500	9,500
39	3,509	4,202	3,599	220-220-52035	Audit & Filing Fees	3,525	3,525	3,525
40	4,088	6,728	6,005	220-220-52045	Computer System Support-Maint	6,500	6,500	6,500
41	1,018	1,457	1,980	220-220-52050	Internet & Web Site Fees	350	350	350
42	-	-	25,000	220-220-52070	Engineering Fees	55,000	55,000	55,000
43	-	2,075	-	220-220-52077	Comprehensive Plan/Pub Fac	-	-	-
44	-	491	6,120	220-220-52290	Other Professional Services	5,000	5,000	5,000
45	636	603	1,000	220-220-53020	System Operating Supplies	1,000	1,000	1,000
46	5,255	6,314	6,000	220-220-53030	Vehicle Operation & Maintenance	6,000	6,000	6,000
47	20,643	21,952	50,000	220-220-53040	System Maintenance	35,000	35,000	35,000
48	5,546	21,408	205,000	220-220-53050	WW Treatment Plant Maintenance	308,500	308,500	308,500
49	10,255	9,132	9,000	220-220-53055	System Quality Tests	9,200	9,200	9,200
50	267	-	-	220-220-53060	Clothing Allowance	-	-	-
51	1,653	905	2,000	220-220-53065	Building & Yard Maintenance	7,520	7,520	7,520
52	627	319	-	220-220-53105	Telemetry Lines	-	-	-
53	721	1,100	5,000	220-220-53130	Equipment Repairs	3,000	3,000	3,000
54	-	-	1,000	220-220-53135	Minor Sewer Projects	1,000	1,000	1,000
55	15,222	13,524	16,000	220-220-53140	Bio-solids Management/Removal	19,000	19,000	19,000
56	-	-	10,000	220-220-53145	Effluent Area Maintenance	10,000	10,000	10,000
57	13,655	-	90,000	220-220-53150	Inflow & Infiltration Reduction Work	90,000	90,000	90,000
58	-	-	1,500	220-220-53165	NPDES Permit Renewal	1,500	1,500	1,500
59	-	-	2,000	220-220-53175	PW Service Maps-Sewer Lines	2,000	2,000	2,000
60	167,744	169,414	531,467		Materials & Services Total	652,844	652,844	652,844

SEWER FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
61								
62					Capital Outlay			
63	26,551	63,422	-	220-220-61610	System Improvements	-	-	-
64	-	-	1,500	220-220-63150	Intangible Assets	20,000	20,000	20,000
65	-	-	35,000	220-220-63510	Equipment	2,000	2,000	2,000
66	-	-	5,000	220-220-63615	Vehicles	-	-	-
67	26,551	63,422	41,500		Capital Outlay Total	22,000	22,000	22,000
68								
69					Debt Service			
70	50,602	-	-	220-220-65210	Loan Principal-DEQ	-	-	-
71	155	-	-	220-220-65220	Loan Interest-DEQ	-	-	-
72	32,288	33,741	36,000	220-220-65230	Loan Principal-RUS	37,000	37,000	37,000
73	91,119	80,552	81,500	220-220-65240	Loan Interest-RUS	80,000	80,000	80,000
74	174,164	114,293	117,500		Debt Service Total	117,000	117,000	117,000
75								
76					Transfers			
77	5,000	5,000	5,000	220-220-75050	To PW Equipment Fund	5,000	5,000	5,000
78	-	-	-	220-220-75060	To Local Improvement Fund	350,000	350,000	350,000
79	100,000	75,000	75,000	220-220-75080	To Inverse Condemnation Fund	75,000	75,000	75,000
80	105,000	80,000	80,000		Transfers Total	430,000	430,000	430,000
81								
82	-	-	100,000	220-220-85100	Contingency	100,000	100,000	100,000
83								
84	707,406	694,375	1,178,814		Appropriated Expenditures	1,667,929	1,667,929	1,667,929
85	1,389,312	1,789,527	1,215,480		ENDING FUND BALANCE	1,122,372	1,122,372	1,122,372
86	2,096,717	2,483,902	2,394,294		TOTAL EXPENDITURES	2,790,301	2,790,301	2,790,301

CAPITAL CONSTRUCTION - WATER SDC FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	See Fund #315 for prior years							
					RESOURCES			
1	-	-	1,440	312-000-41790	Interest Income	2,008	2,008	2,008
2								
3	-	-	450,000	312-000-41912	From Cap Constr-Enterprise	-	-	-
4	-	-	73,007	312-000-44100	SDC - Water System	93,810	93,810	93,810
5								
6	-	-	524,447		Total New Resources	95,818	95,818	95,818
7	-	-	-		BEGINNING FUND BALANCE	177,873	177,873	177,873
8	-	-	524,447		TOTAL RESOURCES	273,691	273,691	273,691
9								
10					EXPENDITURES			
11					Materials and Services			
12	-	-	25	312-312-52290	Other Professional Services	25	25	25
13	-	-	25		Materials and Services Total	25	25	25
14								
15					Capital Outlay			
16	-	-	-	312-312-60130	System Expansion	-	-	-
17	-	-	-	312-312-61610	System Improvements	-	-	-
18	-	-	-		Capital Outlay Total	-	-	-
19								
20					Debt Service			
21	-	-	100,000	312-312-65230	Bond 1 Principal-RUS	80,000	80,000	80,000
22	-	-	195,000	312-312-65240	Bond 1 Interest-RUS	99,000	99,000	99,000
23	-	-	295,000		Debt Service Total	179,000	179,000	179,000
24								
25	-	-	295,025		Appropriated Expenditures	179,025	179,025	179,025
26	-	-	229,422		ENDING FUND BALANCE	94,666	94,666	94,666
27	-	-	524,447		TOTAL EXPENDITURES	273,691	273,691	273,691

CAPITAL CONSTRUCTION - SEWER SDC FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Requested	2016 Approved	2016 Adopted
	See Fund #315 for past years							
	RESOURCES							
1	-	-	10,560	314-000-41790	Interest Income	11,140	11,140	11,140
2								
3	-	-	2,850,000	314-00041914	From Cap Constr-Enterprise	-	-	-
4	-	-	63,833	314-000-44200	SDC - Sewer System	82,020	82,020	82,020
5								
6	-	-	2,924,393		Total New Resources	93,160	93,160	93,160
7			-		BEGINNING FUND BALANCE	2,094,829	2,094,829	2,094,829
8	-	-	2,924,393		TOTAL RESOURCES	2,187,989	2,187,989	2,187,989
9								
	EXPENDITURES							
10					Materials and Services			
11								
12	-	-	25	314-314-52290	Other Professional Services	34,000	34,000	34,000
13	-	-	25		Materials and Services Total	34,000	34,000	34,000
14								
15					Capital Outlay			
16	-	-	410,000	314-314-60130	System Expansion	174,000	174,000	174,000
17	-	-	-	314-314-61610	System Improvements	-	-	-
18	-	-	410,000		Capital Outlay Total	174,000	174,000	174,000
19								
20					Debt Service			
21	-	-	36,000	314-314-65230	Loan Principal-RUS	37,000	37,000	37,000
22	-	-	81,500	314-314-65240	Loan Interest-RUS	80,000	80,000	80,000
23	-	-	35,000	314-314-65250	Bank Loan Principal	35,000	35,000	35,000
24	-	-	11,000	314-314-65260	Bank Loan Interest	9,000	9,000	9,000
25	-	-	163,500		Debt Service Total	161,000	161,000	161,000
26								
27	-	-	573,525		Appropriated Expenditures	369,000	369,000	369,000
28	-	-	2,350,868		ENDING FUND BALANCE	1,818,989	1,818,989	1,818,989
29	-	-	2,924,393		TOTAL EXPENDITURES	2,187,989	2,187,989	2,187,989

CAPITAL PROJECTS: POOL FACILITIES

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	RESOURCES							
1	11	-	-	410-000-41790	Interest Income	-	-	-
2								
3	-	-	-	410-000-41930	From Capital Construction: Gov't	-	-	-
4								
5	2,700	2,000	300	410-000-46510	Fundraising & Donations	25	25	25
6								
7	2,711	2,000	300		Total New Resources	25	25	25
8	1,818	4,529	1,823		BEGINNING FUND BALANCE	6,500	6,500	6,500
9	4,529	6,529	2,123		TOTAL RESOURCES	6,525	6,525	6,525
10								
11	EXPENDITURES							
12	Materials and Services							
13	-	-	300	410-410-52290	Other Professional Services	-	-	-
14	-	-	300		Materials & Services Total	-	-	-
15								
16	Debt Service							
17	-	-	-	410-410-65110	Interfund Loan Principal	-	-	-
18	-	-	-	410-410-65115	Interfund Loan Interest	-	-	-
19	-	-	-		Debt Service Total	-	-	-
20								
21								
22	-	-	300		Appropriated Expenditures	-	-	-
23	4,529	6,529	1,823		ENDING FUND BALANCE	6,525	6,525	6,525
24	4,529	6,529	2,123		TOTAL EXPENDITURES	6,525	6,525	6,525

CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
1	356	0	10	420-000-41790	Interest Income	150	150	150
2								
3	-		90,000	420-000-41995	Fr Urban Renewal Agency			
4		396		420-000-42000	Developer Reimb-Other	-	-	-
5	225,326	-	-	420-000-45110	Grant: Ford Foundation	-	-	-
6	1,015,779	473,658	-	420-000-45120	Grant: CDBG	-	-	-
7	24,953	11,377	100	420-000-46510	Fundraising & Donations	50	50	50
8								
9	1,266,414	485,431	90,110		Total New Resources	200	200	200
10	63,188	39,014	24,000		BEGINNING FUND BALANCE	44,600	44,600	44,600
11	1,329,602	524,445	114,110		TOTAL RESOURCES	44,800	44,800	44,800
12	EXPENDITURES							
13	Materials and Services							
14	113	82	50	420-200-51010	Admin Supplies & Services	50	50	50
15	-	-	2,500	420-200-51035	Electricity	-	-	-
16	-	4,363	2,400	420-200-51040	Water/Sewer/Storm-water	-	-	-
17	22	266	50	420-200-52010	Attorney & Legal Services	100	100	100
18	243	150	50	420-200-52290	Other Professional Services			
19	378	4,861	5,050		Materials & Services Total	150	150	150
20								
21	Capital Outlay							
22	-	-	100,000	420-200-61610	System Improvements			
23	-	13,909	270	420-200-62280	Building Construction			
24	-	-	500	420-200-63110	Equipment/Furnishings			
25	-	13,909	100,770		Capital Outlay Total	-	-	-
26								
27	Materials and Services							
28	12,817		-	420-420-51010	Admin Supplies & Services			
29	2,300		-	420-420-52010	Attorney & Legal Services			
30	90,200	6,462	-	420-420-52070	Design and Engineering Fees			
31	23,667	396	-	420-420-52290	Other Professional Services			
32	128,984	6,858	-		Materials & Services Total	-	-	-
33								
34	Capital Outlay							
35	1,161,226	429,182	-	420-420-62280	Building Construction			
36	-	10,033	-	420-420-63110	Equipment/Furnishings			
37	1,161,226	439,214	-		Capital Outlay Total	-	-	-
38								
39	1,290,588	464,842	105,820		Appropriated Expenditures	150	150	150
40	39,014	59,603	8,290		ENDING FUND BALANCE	44,650	44,650	44,650
41	1,329,602	524,445	114,110		TOTAL EXPENDITURES	44,800	44,800	44,800

Department being Phased Out

DEBT SERVICE FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES								
1	140,858	152,596	100,000		BEGINNING FUND BALANCE	104,000	104,000	104,000
2								
3	3,448	3,819	2,577	110-000-41110	Property Taxes-Prior Years	2,500	2,500	2,500
4	410	507	300	110-000-41115	Interest on Property Taxes	300	300	300
5								
6	509	732	400	110-000-41790	Interest Income	529	529	529
7								
8	145,225	157,654	103,277		Total Resources, except taxes to be levied	107,329	107,329	107,329
9			85,000	110-000-41105	Taxes estimated to be received	85,000	85,000	85,000
10	157,647	90,114		110-000-41105	Taxes collected in year levied			
11	302,872	247,768	188,277		TOTAL RESOURCES	192,329	192,329	192,329
12								
EXPENDITURES								
Debt Service								
Bond Principal Payments								
16					Issue Date	Payment Date		
17	68,750	-	-	110-110-65110	1981 Water Bond	Paid Off July-12	-	-
18	33,000	36,025	39,000	110-110-65125	2010 Pool Bond	Jan-15	43,000	43,000
19								
20	101,750	36,025	39,000			Total Principal	43,000	43,000
21								
Bond Interest Payments								
22					Issue Date	Payment Date		
23	2,117	-	-	110-110-65120	1981 Water Bond	Paid Off July-12	-	-
24	46,409	44,790	45,000	110-110-65130	2010 Pool Bond Interest	July-14; Jan-15	44,000	44,000
25								
26	48,526	44,790	45,000			Total Interest	44,000	44,000
27								
28	150,276	80,815	84,000		Debt Service Total	87,000	87,000	87,000
29								
30	150,276	80,815	84,000		TOTAL EXPENDITURES	87,000	87,000	87,000
31	152,596	166,953			ENDING FUND BALANCE			
32			104,277		ESTIMATED ENDING FUND BALANCE	105,329	105,329	105,329
33	302,872	247,768	188,277		TOTAL REQUIREMENTS	192,329	192,329	192,329

P.W. EQUIPMENT FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	RESOURCES							
1	859	708	600	250-000-41790	Interest Income	733	733	733
2								
3	5,000	5,000	5,000	250-000-41910	From Street Fund	5,000	5,000	5,000
4	5,000	5,000	5,000	250-000-41915	From Municipal Water	5,000	5,000	5,000
5	5,000	5,000	5,000	250-000-41920	From Municipal Sewer	5,000	5,000	5,000
6								
7	15,859	15,708	15,600		Total New Resources	15,733	15,733	15,733
8	152,143	163,012	160,000		BEGINNING FUND BALANCE	184,000	184,000	184,000
9	168,002	178,720	175,600		TOTAL RESOURCES	199,733	199,733	199,733
10								
11	EXPENDITURES							
12	Capital Outlay							
13	4,990	-	5,000	250-250-63610	Tools & Equipment	-	-	-
14	-	18,204	-	250-250-63615	Vehicles	25,000	25,000	25,000
15	4,990	18,204	5,000		Capital Outlay Total	25,000	25,000	25,000
16								
17	4,990	18,204	5,000		Appropriated Expenditures	25,000	25,000	25,000
18	163,012	160,517	170,600		ENDING FUND BALANCE	174,733	174,733	174,733
19	168,002	178,720	175,600		TOTAL EXPENDITURES	199,733	199,733	199,733
20								

RESERVE: GOVERNMENTAL

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	RESOURCES							
1	4,026	4,250	3,600	610-000-41790	Interest Income	2,214	2,214	2,214
2								
3	-	-	400,000	610-000-41910	From Street Fund	-	-	-
4	-	-	25,000	610-000-41935	From General Fund	-	-	-
5								
6	4,026	4,250	428,600		Total New Resources	2,214	2,214	2,214
7	713,517	717,543	720,569		BEGINNING FUND BALANCE	1,149,593	1,149,593	1,149,593
8	717,543	721,793	1,149,169		TOTAL RESOURCES	1,151,807	1,151,807	1,151,807
9								
10	EXPENDITURES							
11	Transfers							
12	-	-	-	610-610-75085	To Street Fund	100,000	100,000	100,000
13	-	-	-	610-610-75065	To Capital Project: W Broadway	-	-	-
14	-	-	-		Transfers Total	100,000	100,000	100,000
15								
16	-	-	-		Appropriated Expenditures	100,000	100,000	100,000
17	717,543	721,793	1,149,169		ENDING FUND BALANCE	1,051,807	1,051,807	1,051,807
18	717,543	721,793	1,149,169		TOTAL EXPENDITURES	1,151,807	1,151,807	1,151,807

Created:	July 1, 2008
Reviewed On:	n/a
Modified On:	6/9/2014
Next Review Due:	05/01/2024

RESERVE: ENTERPRISE

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
	RESOURCES							
1	7,438	7,084	6,000	615-000-41790	Interest Income	6,119	6,119	6,119
2								
3	7,438	7,084	6,000		Total New Resources	6,119	6,119	6,119
4	1,318,298	1,325,736	1,332,113		BEGINNING FUND BALANCE	1,336,800	1,336,800	1,336,800
5	1,325,736	1,332,820	1,338,113		TOTAL RESOURCES	1,342,919	1,342,919	1,342,919
6								
7	EXPENDITURES							
8								
9	-	-	-		Appropriated Expenditures	-	-	-
10	1,325,736	1,332,820	1,338,113		ENDING FUND BALANCE	1,342,919	1,342,919	1,342,919
11	1,325,736	1,332,820	1,338,113		TOTAL EXPENDITURES	1,342,919	1,342,919	1,342,919

Created: July 1, 2009
 Reviewed On: n/a
 Next Review Due: June 2019

CAPITAL PROJECTS - WATER PIPELINE

	2013 Actual	2014 Actual	2015 Adopted	Account	Description
					RESOURCES
1	555	1,417		440-000-41790	Interest Income
2		10,379,269		440-000-45120	Bond Proceeds from RD
3	8,982,846	303,252		440-000-41810	Interim Financing Proceeds
4	-			440-000-47200	Loan Proceeds
5	-	-	-	440-000-41995	Transfer From Urban Renewal Agency
6	8,983,401	10,683,938	-		Total New Resources
7	98,208	224,770	50,000		BEGINNING FUND BALANCE
8	9,081,609	10,908,708	50,000		TOTAL RESOURCES
9					EXPENDITURES
10					Materials and Services
11	-	-	-	440-440-51800	Preliminary Design
12	616	-	-	440-440-51805	Final Design
13	7,757	-	-	440-440-51810	Bidding & Negotiation
14	9,366	1,310		440-440-51815	Wage Administration
15	161,813	32,697		440-440-51820	Resident Project Manager
16	40,961	15,068		440-440-52010	Attorney & Legal Fees
17	8,984	1,038		440-440-52050	Permitting & Easements
18	178,748	124,178		440-440-52070	Engineering
19	104,667	19,289		440-440-52290	Other Professional Services
20	512,912	193,580	-		Materials & Services Total
22					Capital Outlay
23	8,263,843	1,194,158		440-440-62245	Construction
24	8,263,843	1,194,158	-		Capital Outlay Total
26					Debt Service
27	20,071	-	-	440-440-65010	Interim Financing Origination Fee
28	-	9,286,098		440-440-65110	Interim Principal
29	60,013	39,095		440-440-65115	Interim Interest
30	80,084	9,325,193	-		Debt Service Total
32					Transfers
33	-	195,776	50,000	210-000-75005	To Water Fund
34	-	195,776	50,000		Transfers Total
36	8,856,839	10,908,708	50,000		Appropriated Expenditures
37	224,770	-	-		ENDING FUND BALANCE
38	9,081,609	10,908,708	50,000		TOTAL EXPENDITURES

911 AGENCY FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description	
					RESOURCES	
1	5,589	-	-	370-000-41650	911 Tax Revenue	No longer necessary to budget for the 911 revenue or expenditure
2						
3	5,589	-	-		Total New Resources	-
4	-	-	-		BEGINNING FUND BALANCE	-
5	5,589	-	-		TOTAL RESOURCES	-
6						
7					EXPENDITURES	
8					Materials and Services	
9	5,589	-	-	370-370-52350	911 Tax	-
10	5,589	-	-		Materials and Services Total	-
11						
12	5,589	-	-		Appropriated Expenditures	-
13	-	-	-		ENDING FUND BALANCE	-
14	5,589	-	-		TOTAL EXPENDITURES	-

GRANT FUND

	2013 Actual	2014 Actual	2015 Adopted	Account	Description
					RESOURCES
1	5	(1)	-	330-000-41790	Interest Income
2					
3	-	-	-	330-000-45190	Fed Economic Stimulus Program
4	-	-	-	330-000-45200	ODOT-SCA: W Broadway Develop
5	-	-	-	330-000-45210	CDBG-NEDCO Program
6					
7					
8	5	(1)	-		Total New Resources
9	786	791	-		BEGINNING FUND BALANCE
10	791	790	-		TOTAL RESOURCES
11					
12					EXPENDITURES
13					Materials and Services
14	-	-	-	330-330-51010	Admin Supplies & Services
15	-	-	-	330-330-52520	Wings & Wine Website Re-Design
16	-	-	-	330-330-52530	Neighborhood Econ Development
17	-	-	-		Materials & Services Total
18					
19					Transfers
20	-	-	-	330-330-75065	To Capital Project: W Broadway
21	-	790	-	330-330-75067	To Parks and Recreation
22	-	790	-		Transfers Total
23					
24	-	790	-		Appropriated Expenditures
25	791	-	-		ENDING FUND BALANCE
26	791	790	-		TOTAL EXPENDITURES
27					

CAPITAL CONSTRUCTION - ENTERPRISE FUND

Fund is being phased out; FY14-15 last year.

	2013	2014	2015		
	Actual	Actual	Adopted	Account	Description
					RESOURCES
1	18,456	15,584		315-000-41790	Interest Income
2	40,677	119,561		315-000-44100	SDC - Water System
3	108,741			315-000-44200	SDC - Sewer System
5	167,874	135,145	-		Total New Resources
6	2,916,217	2,868,073	3,300,000		BEGINNING FUND BALANCE
7	3,084,091	3,003,218	3,300,000		TOTAL RESOURCES
9					EXPENDITURES
10					Materials and Services
11	-			315-315-52290	Other Professional Services
12	-	-	-		Materials and Services Total
14					Capital Outlay
15	-	66,711		315-315-60130	System Expansion
16	16,744	36,752		315-315-61610	System Improvements
17	16,744	103,463	-		Capital Outlay Total
19					Debt Service
20	50,602	-		315-315-65210	Loan Principal-DEQ
21	155	-		315-315-65220	Loan Interest-DEQ
22	32,288	33,741		315-315-65230	Loan Principal-RUS
23	73,008	80,552		315-315-65240	Loan Interest-RUS
24	31,343	32,491		315-315-65250	Bank Loan Principal
25	11,878	10,751		315-315-65260	Bank Loan Interest
26	199,274	157,535	-		Debt Service Total
28					Transfers
29		-	450,000	315-315-75012	To Capital Constr-Water SDC
30		-	2,850,000	315-315-75014	To Capital Constr-Sewer SDC
31	-	-	3,300,000		Transfers Total
33	216,018	260,998	3,300,000		Appropriated Expenditures
34	2,868,073	2,742,220	-		ENDING FUND BALANCE
35	3,084,091	3,003,218	3,300,000		TOTAL EXPENDITURES



APPENDIX D

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SUMMARY OF RESOURCES BY TYPE AND REQUIREMENTS BY CLASSIFICATION

FUND	PROJECTED											PROJECTED	TOTAL REQUIREMENTS
	BEGINNING FUND BALANCE @ 7-1-2015	PROPERTY TAXES	LOAN/BOND PROCEEDS	ALL OTHER	TOTAL REVENUE	TOTAL RESOURCES	MATERIAL S & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE @ 6-30-2016	
GENERAL	217,192	0	300,000	750	300,750	517,942	65,500	0	195,000	5,000	265,500	252,442	517,942
DEBT SERVICE	1,018,344	657,055	0	850	657,905	1,676,249	0	578,238	0	0	578,238	1,098,012	1,676,249
TOTALS	\$1,235,536	\$657,055	\$300,000	\$1,600	\$958,655	\$2,194,191	\$65,500	\$578,238	\$195,000	\$5,000	\$843,738	\$1,350,454	\$2,194,191

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GENERAL FUND							
	2013 Actual	2014 Actual	2015 Adopted	Description	2016 Proposed	2016 Approved	2016 Adopted
RESOURCES							
1	381,184	341,667	295,167	Beginning Fund Balance	217,192	217,192	217,192
3	-	-	300,000	Available from Loan Proceeds	300,000	300,000	300,000
4	921	680	350	Interest Income (LGIP)	750	750	750
5	5,125	-	-	Mid Lane Community Partners (Contribution for VIST	-	-	-
6	387,230	342,347	595,517	Total Resources, except taxes to be levied	517,942	517,942	517,942
7				Taxes estimated to be received			
8				Taxes collected in year levied			
9	387,230	342,347	595,517	TOTAL RESOURCES	517,942	517,942	517,942
EXPENDITURES							
Materials and Services:							
12							
13	1,890	1,567	2,200	Administrative Supplies	1,800	1,800	1,800
14	-	-	25,500	Re-Development Toolkit	25,500	25,500	25,500
15	-	-	1,000	Debt Issuance Costs	1,000	1,000	1,000
16	3,495	4,919	4,100	Farmer's Market	4,100	4,100	4,100
17	10,000	10,000	10,000	Administration Functions by City	10,000	10,000	10,000
18	211	-	5,000	Legal Fees	2,500	2,500	2,500
19	4,500	488	525	Audit Fees	600	600	600
20	10,250	-	-	VISTA Intern (FRSC Coordination)	-	-	-
21	810	96	15,000	Secure Farmer's Market Site	10,000	10,000	10,000
22	500	-	-	Downtown Marketing	-	-	-
23	-	1,865	5,000	Other Professional Services	10,000	10,000	10,000
24	31656	18935	68325	Total Materials and Services	65500	65500	65500
26							
Transfers:							
27	-	-	200,000	COV Water System Expansion	180,000	180,000	180,000
28	-	-	90,000	COV Street Improvements - Downtown Streets	-	-	-
29	13,907	10,360	15,000	COV General Fund	15,000	15,000	15,000
31	13,907	10,360	305,000	Total Transfers	195,000	195,000	195,000
33	-	-	5,000	Contingency	5,000	5,000	5,000
34	45,563	29,295	378,325	Total Expenditures	265,500	265,500	265,500
35	341,667			Ending Fund Balance			
36		313,052	217,192	Estimated Ending Fund Balance	252,442	252,442	252,442
37	387,230	342,347	595,517	TOTAL REQUIREMENTS	517,942	517,942	517,942

DEBT SERVICE FUND							
	2013 Actual	2014 Adopted	2015 Adopted	Description	2016 Proposed	2016 Approved	2016 Adopted
	RESOURCES						
1	273,978	638,778	938,778	Beginning Fund Balance	1,018,344	1,018,344	1,018,344
2							
3	662	1,271	250	Interest Income (LGIP)	750	750	750
4	16,770	17,393	11,000	Previously Levied Taxes	11,000	11,000	11,000
5	2,315	2,594	1,800	Interest on Taxes	1,500	1,500	1,500
6	170	168	25	Investment Income on Taxes	100	100	100
7	1,264	961	900	In-Lieu/Other	1,000	1,000	1,000
8							
9	295,159	661,165	952,753	Total Resources, except taxes to be levied	1,032,694	1,032,694	1,032,694
10			597,975	Taxes estimated to be received	643,555	643,555	643,555
11	626,025	635,205		Taxes collected in year levied			
12	921,184	1,296,370	1,550,728	TOTAL RESOURCES	1,676,249	1,676,249	1,676,249
13							
14	EXPENDITURES						
15				Debt Service:			
16				Previous Years' Du Jour Loans			
17	-	-	-	Loan Principal & Interest	-	-	-
18							
19				Current Years' Du Jour Loan			
20	-	-	300,100	Loan Principal & Interest	300,100	300,100	300,100
21							
22				Water Bonds: Issued Feb 15, 2001			
23	175,000	180,000	190,000	Series 2001 Bond Principal	200,000	200,000	200,000
24	106,981	97,575	90,000	Series 2001 Bond Interest	77,688	77,688	77,688
25	425.00	450	450	Bond Agent Fees	450	450	450
26	282,406	278,025	580,550	Total Debt Service	578,238	578,238	578,238
27							
28	282,406	278,025	580,550	Total Expenditures	578,238	578,238	578,238
29	638,778	1,018,345		Ending Fund Balance			
30			970,178	Estimated Ending Fund Balance	1,098,012	1,098,012	1,098,012
31	921,184	1,296,370	1,550,728	TOTAL REQUIREMENTS	1,676,249	1,676,249	1,676,249



APPENDIX E

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ESTIMATE OF PROPERTY TAX COLLECTIONS

GENERAL GOVERNMENT LIMITATION:

**PERMANENT RATE
TAX LEVY FY15-16**

Permanent Tax Rate:		5.6364
Assessed Value for prior year	\$	236,992,980
Increase Rate (3% maximum)		<u>1.01</u>
Estimated Assessed Value		<u>239,362,910</u>
Assessed Value/1,000:		239,363
Amount Tax Rate Will Raise		1,349,145
Estimated/Actual Loss Due to Limits		(15,000)
Other Adjustments per County		<u>17</u>
Net Tax To Be Imposed		1,334,162
Estimate of % Uncollectible		5%
Estimate of Taxes to Receive	\$	<u><u>1,267,454</u></u>

Estimate Distribution to Funds:	DOLLAR AMOUNT	FY2015-16	FY2014-15	FY2013-14
		PERCENT	PERCENT	PERCENT
General	247,154	19.5%	20%	18%
Law Enforcement	684,425	54.0%	52%	52%
Parks & Recreation	202,793	16.0%	18%	20%
Planning	133,083	10.5%	10%	10%
Total	\$ 1,267,454	100%	100%	100%

EXCLUDED FROM LIMITATION:

	BONDS AFTER MEASURE 5 2010 G.O. POOL	TOTAL FOR CITY
Amount Needed for Payments	\$ 85,000	\$ 85,000
Estimated/Actual Loss Due to Limits		-
Other Adjustments per County	<u>(20)</u>	<u>(20)</u>
Estimate of % Uncollectible	5%	5%
Net Tax To Be Imposed	<u><u>\$ 89,453</u></u>	<u><u>\$ 89,453</u></u>

Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT
Debt Service Fund	\$ 89,453	100%

ESTIMATE OF TAXES

	ESTIMATED FY15-16	Actual FY14-15 Excess Assessed Value & Collections through 022815	Actual FY13-14
--	----------------------	--	-------------------

FY2014-15 Excess Assessed Value	\$ 43,572,270
Rate of Increase (maximum is 3%)	<u>1.01</u>
Estimated FY15-16 Assessed Value	44,007,993

Actual Assessed Value	* \$ 43,572,270	\$ 39,815,160
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Tax to be Levied **	691,994
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Estimated Collection Rate	<u>93%</u>
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Estimated Tax Collections	\$ 643,555
---------------------------	------------

Actual Taxes Received	\$ 660,886	\$ 626,065
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Implied Rate	0.01516758	0.01572429
--------------	------------	------------

* Value increase from FY14-15 to FY13-14	9.4364%
--	---------

** Based on the estimated FY2014-2015 Excess Assessed Value multiplied by the FY2014-2015 implied rate for the estimated tax revenue to be collected for FY2015-16. Another option would be to use the average of past years collections.

**City of Veneta
Classification and Compensation Plan
Difference Between Steps**

**Exhibit B Resolution No. 1167
Effective Date: April 12, 2015**

Positions By Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
4.00%										
Skilled: Level I (non-exempt)	High school diploma (or equivalent), relevant experience and/or certifications or assigned one or two									
Office Support Specialist I	2,446	2,544	2,646	2,752	2,862	2,976	3,095	3,219	3,348	3,482
Utility Worker I	2,655	2,761	2,871	2,986	3,105	3,229	3,358	3,492	3,632	3,777
Skilled: Level II (non-exempt)	Associate's degree, Bachelor's degree, minimum of 3 years relevant experience or two any two of the									
Assistant City Recorder	2,863	2,978	3,097	3,221	3,350	3,484	3,623	3,768	3,919	4,076
Office Support Specialist II	2,646	2,752	2,862	2,976	3,095	3,219	3,348	3,482	3,621	3,766
Utility Worker II	2,886	3,001	3,121	3,246	3,376	3,511	3,651	3,797	3,949	4,107
Skilled: Level III (non-exempt)	Associate's degree, Bachelor's degree, minimum of 5 years relevant experience, or all of the following									
Assistant Planner	3,122	3,247	3,377	3,512	3,652	3,798	3,950	4,108	4,272	4,443
City Recorder	2,919	3,036	3,157	3,283	3,414	3,551	3,693	3,841	3,995	4,155
Office Support Specialist III	2,919	3,036	3,157	3,283	3,414	3,551	3,693	3,841	3,995	4,155
Utility Worker III	3,147	3,273	3,404	3,540	3,682	3,829	3,982	4,141	4,307	4,479
Professional/Supervisory: (exempt)	Bachelor's degree, minimum of 3 years relevant experience (including supervisory), and relevant									
Associate Planner	3,511	3,651	3,797	3,949	4,107	4,271	4,442	4,620	4,805	4,997
Management Analyst	3,511	3,651	3,797	3,949	4,107	4,271	4,442	4,620	4,805	4,997
Public Works Superintendent	4,205	4,373	4,548	4,730	4,919	5,116	5,321	5,534	5,755	5,985
Management: (exempt)	Bachelor's degree, Master's degree, or minimum of 5 years relevant experience									
Community Development Director	4,585	4,768	4,959	5,157	5,363	5,578	5,801	6,033	6,274	6,525
Finance and Administrative Services Director	4,376	4,551	4,733	4,922	5,119	5,324	5,537	5,758	5,988	6,228
Public Works Director	5,162	5,368	5,583	5,806	6,038	6,280	6,531	6,792	7,064	7,347

List of "concentrations" that can be assigned to any Office Support Specialist at Level I, II, or III

Accounts Payable	Cash Receipts	Finance Assistant	Payroll
Accounts Receivable	City Administrator Assistant	Human Resources	PW/Planning Assistant
Animal Control	Communications	IT	Reception
Assistant City Recorder	Court	Ordinance Enforcement	Utility Billing
Building/Electrical			

Compensation Plan

Hourly, Temporary & Seasonal Positions *

Effective Date: 1-Mar-15
 Increase between Steps: 3.00%
 Minimum Wage: \$ 9.25

Positions By Department	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
<u>Administrative</u>										
Office Support Specialist/ Utility Clerk	13.57	13.98	14.40	14.83	15.27	15.73	16.20	16.69	17.19	17.71
Recreation & Events Coordinator	10.92	11.24	11.58	11.93	12.29	12.66	13.04	13.43	13.83	14.24
<u>Community Development</u>										
Administrative Intern	9.25	9.53	9.82	10.11	10.41	10.72	11.04	11.37	11.71	12.06
Planning / Program Specialist	13.14	13.53	13.94	14.36	14.79	15.23	15.69	16.16	16.64	17.14
<u>Public Works</u>										
Seasonal Grounds Laborer	9.53	9.81	10.10	10.40	10.71	11.03	11.36	11.70	12.05	12.41
Wastewater Plant Intern	9.25	9.53	9.82	10.11	10.41	10.72	11.04	11.37	11.71	12.06
Pool Manager	16.95	17.46	17.98	18.52	19.08	19.65	20.24	20.85	21.48	22.12
Recreation Assistant / Lifeguard	9.25	9.53	9.82	10.11	10.41	10.72	11.04	11.37	11.71	12.06
Aerobics Instructor	11.47	11.81	12.16	12.52	12.90	13.29	13.69	14.10	14.52	14.96

*These positions can be full or part-time.

Part-time positions receive reduced benefits.

All positions are non-exempt for overtime purposes.

PERSONNEL SERVICES DISTRIBUTION BY FUND AND DEPARTMENT

Positions	Funds and Departments:									TOTAL
	GENERAL	COURT	PARKS	STREETS	WATER	SEWER	STORMWATER	PLANNING	POOL	
REGULAR EMPLOYEES:										
ADMINISTRATION:										
City Administrator	0.250	0.025	0.050	0.200	0.050	0.250	0.025	0.125	0.025	100.00%
Management Analysis	0.550	0.025	0.025	0.075	0.100	0.100	0.000	0.100	0.025	100.00%
FINANCE AND ADMIN SERVICES:										
Finance Director	0.250	0.025	0.025	0.150	0.225	0.250	0.025	0.025	0.025	100.00%
Office Support Specialist III MS	0.225	0.025	0.025	0.025	0.300	0.300	0.025	0.050	0.025	100.00%
Office Support Specialist III AF	0.200	0.025	0.025	0.025	0.325	0.325	0.025	0.025	0.025	100.00%
City Recorder	0.425	0.025	0.100	0.050	0.100	0.100	0.000	0.200	0.000	100.00%
Office Support Specialist I	0.500	0.050	0.050	0.000	0.150	0.150	0.000	0.050	0.050	100.00%
COMMUNITY DEVELOPMENT:										
Comm Development Director	0.100	0.000	0.100	0.100	0.075	0.175	0.025	0.425	0.000	100.00%
Associate Planner	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.750	0.000	100.00%
Office Support Specialist III TW	0.400	0.270	0.025	0.050	0.050	0.050	0.025	0.105	0.025	100.00%
PUBLIC WORKS:										
PW Director	0.150	0.000	0.050	0.150	0.300	0.275	0.025	0.000	0.050	100.00%
PW Superintendent	0.050	0.000	0.050	0.050	0.400	0.400	0.025	0.000	0.025	100.00%
Utility Worker I (AF)	0.050	0.000	0.050	0.150	0.325	0.400	0.000	0.000	0.025	100.00%
Utility Worker I (RM)	0.000	0.000	0.300	0.200	0.200	0.200	0.075	0.000	0.025	100.00%
Utility Worker I (JP)	0.250	0.000	0.100	0.300	0.200	0.125	0.025	0.000	0.000	100.00%
Utility Worker II (JM)	0.000	0.000	0.000	0.000	0.400	0.600	0.000	0.000	0.000	100.00%
Utility Worker I (ME)	0.000	0.000	0.350	0.250	0.050	0.150	0.050	0.000	0.150	100.00%
% Charged to Funds/Dept	3.65	0.47	1.33	1.78	3.25	3.85	0.35	1.86	0.48	
On-call pay: PW Employees	-	-	-	-	0.50	0.50	-	-	-	100.00%
TEMPORARY EMPLOYEES:										
Pool Manager	-	-	-	-	-	-	-	-	1.00	100.00%
Pool Staff	-	-	-	-	-	-	-	-	1.00	100.00%
Seasonal Grounds Laborer	-	-	0.400	0.425	-	0.150	0.025	-	-	100.00%
% Charged to Funds/Dept	-	-	0.40	0.43	-	0.15	0.03	-	2.00	
Total % by Funds/Departments	3.65	0.47	1.73	2.20	3.25	4.00	0.38	1.86	2.48	

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE

Fund/Department Name:	ADMIN/FINANCE	COURT	PARKS	STREETS	WATER	SEWER	STORM	PLANNING	POOL	TOTAL BY TYPE
Type of Cost:	100-100	100-160	130-130	230-230	210-210	220-220	240-240	140-140	130-520	
Salary/Wages 50010	\$ 176,373	\$ 23,935	\$ 67,937	\$ 106,469	\$ 185,741	\$ 229,828	\$ 20,652	\$ 101,970	\$ 84,442	\$ 997,347
Insurance Benefits 50065	42,178	5,910	20,319	23,286	40,005	44,615	5,047	23,971	6,941	212,274
50065	872	100	272	456	820	1,014	91	475	105	4,205
Pension - EE & ER 50070	33,752	4,909	11,870	19,929	34,488	43,429	3,893	20,010	8,010	180,289
FICA 50060	13,405	1,802	5,256	8,203	14,151	17,523	1,580	7,976	6,401	76,297
Workers' Compensation 50060	3,061	111	3,364	4,611	8,846	9,676	826	489	4,265	35,248
TOTAL BY TYPE OF FUND/DEPT	\$ 269,641	\$ 36,766	\$ 109,018	\$ 162,954	\$ 284,050	\$ 346,086	\$ 32,089	\$ 154,893	\$ 110,164	\$ 1,505,661

LISTING OF POTENTIAL ASSET PURCHASES

ASSETS BY TYPE	TOTAL ASSET COST	FY 15-16 BUDGET AMOUNT	FUND(S)	EXPENDITURE ACCOUNT NUMBER
OFFICE EQUIPMENT - \$4,999 and Below				
Non-specified needs	\$ 4,500			
		\$ 1,350	General	51500
		225	Park and Recreation	51500
		225	Planning	51500
		225	Water	51500
		1,125	Sewer	51500
		1,125	Street	51500
		225	Stormwater	51500
	<u>\$ 4,500</u>	<u>\$ 4,500</u>		
COMPUTER EQUIPMENT - \$4,999 and Below				
PC for Teresa	\$ 1,500			
Laptop	1,200			
Monitor for Ann	400			
		\$ 2,077	General	51510
		155	Park and Recreation	51510
		326	Planning	51510
		155	Water	51510
		155	Sewer	51510
		155	Street	51510
		78	Stormwater	51510
	<u>\$ 3,100</u>	<u>\$ 3,100</u>		
EQUIPMENT - \$5,000 and Above				
Non-specified needs	\$ 8,000			
	2,500	\$ 2,000	General	63110
		2,500	Law Enforcement	63210
		800	Park and Recreation	63110
		400	Planning	63110
		2,000	Water	63410
		2,000	Sewer	63510
		400	Street	63310
		400	Stormwater	63110
	<u>\$ 10,500</u>	<u>\$ 10,500</u>		
INTANGIBLE ITEMS - \$5,000 and Above				
Software Upgrade	\$ 80,000			
		\$ 20,000	General	63150
		4,000	Park and Recreation	63150
		20,000	Water	63150
		20,000	Sewer	63150
		6,000	Stormwater	63150
		6,000	Planning	63150
		4,000	Street	63150
	<u>\$ 80,000</u>	<u>\$ 80,000</u>		
VEHICLES - \$5,000 and Above				
Public Works Truck	\$ 25,000			
		\$ 25,000	PW Equipment	63615
	<u>\$ 25,000</u>	<u>\$ 25,000</u>		

LISTING OF POTENTIAL PROJECTS

PROJECTS	FUNDING SOURCE(S)	FUNDING SPLIT	TOTAL PROJECT COST	TYPE OF PROJECT	NAME OF FUND(S)
Aeration Basin Maintenance	User fees	100%	7,500	Maintenance	Sewer Fund
Air Piping Facilities	Wastewater SDC	40% 60%	435,000	Expansion Maintenance	Capital Construction- Enterprise Sewer Fund
Collection System Repairs (I & I)	User fees	100%	90,000	Maintenance	Sewer Fund
Dangerous Building Abatement	Assessments on Property	100%	7,750	Maintenance	General Fund
East Bolton Sewer Installation	User fees Assessments on Property	75% 25%	350,000	Expansion	Local Improvement Fund
Effluent Mixing Zone Study	User fees	100%	30,000	Professional	Sewer Fund
Fiber Optic Line Installation	General City revenue Grants	13% 88%	36,000	Expansion	General Fund
Landscaping Four Corners-Phase II	General street revenue	100%	5,000	Professional	Street Fund
Park Improvement Projects (Small TBD)	General park revenue	100%	5,000	Maintenance	Park Fund
Park Wetland Delineation (Applegate Landing Phase III)	General park revenue	100%	7,600	Professional	Park Fund
Remodel City Hall	General City revenue	100%	25,000	Maintenance	Allocated among operating funds
Reservoir Recoating E Broadway	User fees	100%	100,000	Maintenance	Water Fund
Sewer Capacity and CIP Update (Engineering only)	Wastewater SDC	100%	34,000	Professional	Capital Construction- Enterprise
Sidewalk Connectivity (Engineering only)	General street revenue	100%	6,000	Professional	Street Fund

LISTING OF POTENTIAL PROJECTS

PROJECTS	FUNDING SOURCE(S)	FUNDING SPLIT	TOTAL PROJECT COST	TYPE OF PROJECT	NAME OF FUND(S)
Street Design (2nd-3rd from Broadway to Dunham) (Engineering only)	Transportation SDC General street revenue	10% 90%	36,000	Expansion Improvement	Capital Construction- Government Street Fund
Street Preservation (Specific streets TBD)	General street revenue	100%	425,000	Maintenance	Street Fund
Swimming Pool (Engineering only)	General park revenue	100%	35,000	Expansion	Park Fund
Total			<u>\$ 1,634,850</u>		

LISTING OF POTENTIAL PROJECTS BY ACCOUNT NO.

EXPANSION	xxx-xxx-6xxxx	General	Parks	Water	Sewer	Streets	Planning	Storm-water	Capital Construction-Governmental	Capital Construction-Sewer SDC	Law Enforcement	Local Improvement
East Bolton Sewer Installation												350,000
2nd-3rd Street Design									3,600			
Swimming Pool			35,000									
Fiber Optic		36,000										
Air Piping Facilities										174,000		
TOTAL EXPANSION BY FUND:												
	100-100-60130	\$ 36,000										
	130-520-60130		\$ 35,000									
	310-310-60130								\$ 3,600			
	314-314-60130									\$ 174,000		
	430-430-60130											\$ 350,000
TOTAL EXPANSION BUDGET	\$ 598,600											

IMPROVEMENTS (CAPITALIZED)	xxx-xxx-6xxxx	General	Parks	Water	Sewer	Streets	Planning	Storm-water	Capital Construction-Governmental	Capital Construction-Sewer SDC	Law Enforcement	Local Improvement
2nd-3rd Street Design						32,400						
TOTAL IMPROVEMENTS BY FUND:												
	230-230-60250					\$ 32,400						
TOTAL IMPROVEMENT BUDGET	\$ 32,400											

PROFESSIONAL SERVICES	xxx-xxx-52290	General	Parks	Water	Sewer	Streets	Planning	Storm-water	Capital Construction-Governmental	Capital Construction-Sewer SDC	Law Enforcement	Local Improvement
Sidewalk Connectivity (Eng Only)						6,000						
Wetland Delineation (Applegate Landing Park)			7,600									
Landscape Design (Four corners Phase II)						5,000						
Effluent Mixing Zone Study					30,000							
Sewer Capacity and CIP Update										34,000		
TOTAL PROFESSIONAL by FUND:												
	130-130-52290		\$ 7,600									
	220-220-52070				\$ 30,000							
	230-230-52070					\$ 6,000						
	230-230-52290					\$ 5,000						
	314-314-52290									\$ 34,000		
TOTAL PROFESSIONAL SERVICES BUDGET	\$ 82,600											

LISTING OF POTENTIAL PROJECTS BY ACCOUNT NO.

MAINTENANCE/REHAB PROJECTS xxx-xxx-5xxxx	General	Parks	Water	Sewer	Streets	Planning	Storm-water	Capital Construction-Governmental	Capital Construction-Sewer SDC	Law Enforcement	Local Improvement
City Hall Remodel	5,198	2,588	4,632	5,515	2,507	2,574	515			1,471	
Park Improvement Projects		5,000									
Dangerous Building Abatement	7,750										
Street Preservation (Specific TBD)					425,000						
Air Piping Facilities				261,000							
Aeration Basin (East side)				7,500							
Reservoir Recoating (E Broadway)			100,000								
Collection System Repairs (I & I)				90,000							
TOTAL MAINTENANCE/REHAB by FUND:											
100-100-51050	\$ 5,198										
100-170-52085	\$ 7,750										
120-120-51050										\$ 1,471	
130-130-53210		\$ 5,000									
130-130-53220		\$ 2,588									
140-140-51050						\$ 2,574					
210-210-53040			\$ 100,000								
210-210-53065			\$ 4,632								
220-220-53050				\$ 268,500							
220-220-53065				\$ 5,515							
220-220-53150				\$ 90,000							
230-230-53050					\$ 425,000						
230-230-53065					\$ 2,507						
240-240-53065							\$ 515				
TOTAL MAINT/REHAB BUDGET	\$ 921,250										
Total	\$ 1,634,850										

LISTING OF POTENTIAL PROGRAMS

PROGRAMS/SERVICES	COMPONENTS	ESTIMATED COST OF COMPONENTS	TOTAL TO BUDGET IN FY 2015-16	EXPLANATION
REDEVELOPMENT TOOLKIT	Financial Assistance	\$ 25,500	<u>\$ 25,500</u>	The Redevelopment Toolkit is identified as a redevelopment implementation strategy in the document. "Next Step Strategies" prepared as a follow up to the Downtown Master Plan. The toolkit contains multiple financial incentives focused on achieving the vision of the Downtown Master Plan and to reduce urban blight. The toolkit can also be used as an incentive for development which has been identified as an action item in the recently completed Economic Development Strategy (2015) adopted by the City Council in April 2015
				The Veneta Downtown Farmers' Market is currently in its eighth year of operation and continues to provide a spark for economic development in the downtown area. The City of Veneta will no longer operate Market. The newly formed Veneta Downtown Farmers' Market Board (VDFM) has taken over that responsibility. The City's will provide monetary support largely for advertising and market management.
FARMERS' MARKET OPERATIONS	Administrative	\$ 3,000	600	
	Services	500	<u>\$ 4,100</u>	
	Miscellaneous			

DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS

Debt Description	Fund Name	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-15	Principal Due FY2015-16	Interest Due FY2015-16	Total Payment FY2015-16	
<u>Existing Debt:</u>										
<u>Siuslaw Bank: Larson Settlement</u>										
Purchase lots 400 & 600	Inverse Condemnation	1-20-2009	3.475% *	1/20/2019	925,000	315,117	80,012	10,076	90,088	
<u>Siuslaw Bank: Bolton Hill Sewer L.I.D.</u>										
Sewer System Improvements	Local Improvements	6-18-2009	3.475% *	6/15/2029	223,502	174,497	9,936	6,087	16,023	
<u>General Obligation Bonds:</u>										
Pool Facility Construction	Debt Service	2-12-2010	4.45%	1/1/2029	1,100,000	932,975	43,000	41,519	84,519	
TOTALS						\$ 2,248,502	\$ 1,422,589	\$ 132,948	\$ 57,682	\$ 190,630

* Refinanced in FY12-13 from 4.95% and 5.75% respectively.

DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS

Debt Description	Fund Name	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-15	Principal Due FY2015-16	Interest Due FY2015-16	Total Payment FY2015-16	
<u>Existing Debt:</u>										
<u>USDA Rural Development:</u>										
Sewer System Improvements	Sewer & Cap Construction- Sewer	08-08-2000	4.50%	08-08-2041	4,255,700	3,502,362	73,692	157,606	231,298	
<u>Siuslaw Bank:</u>										
Purchase 40 acres with manufactured home	Cap Construction- Sewer	12-15-2011	3.48%	12-15-2022	362,590	249,282	34,822	8,521	43,343	
<u>USDA Rural Development:</u>										
Water System Expansion	Water	12-01-2013	2.75%	12-01-2053	10,379,269	10,233,543	149,734	281,422	431,156	
TOTALS						\$ 14,997,559	\$ 13,985,187	\$ 258,248	\$ 447,549	\$ 705,797

AGENCY DEBT OBLIGATION

Debt Description	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 07/01/15	Principal Due FY2015-16	Interest Due FY2015-16	Total Payment
<u>General Obligation Bonds:</u>								
Water System Construction								
	2/15/2001	5.375%	2/15/16	200,000	200,000	200,000	77,688	277,688
	2/15/2001	5.625%	2/15/17	215,000	215,000	-	66,938	66,938
	2/15/2001	5.625%	2/15/18	225,000	225,000	-	54,844	54,844
			Thereafter:	750,000	750,000		86,063	86,063
				<u>\$ 1,390,000</u>	<u>\$ 1,390,000</u>	<u>\$ 200,000</u>	<u>\$ 285,533</u>	<u>\$ 1,675,533</u>

SCHEDULE OF TRANSFERS

FUNDS \$ BEING TRANSFERRED FROM	FUND(S) \$ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	JUSTIFICATION	ACCOUNT #
Business Assistance	General Fund	1,000	1,000	Staff time spent on loan administration	360-360-75005 100-000-41955
Zumwalt Campground	Law Enforcement Park and Recreation	25,000	5,000 20,000	Operating support	350-350-75020 120-000-41945 130-000-41945
Water Fund Street Fund Sewer Fund	P.W. Equipment Fund	5,000 5,000 5,000	15,000	Build up fund balance for future equipment and vehicle	210-210-75050 230-230-75050 220-220-75050 250-000-419xx
Sewer Fund Storm water Fund	2007 Inverse	75,000 25,000	100,000	To meet debt service obligations on loan	220-220-75080 240-240-75080 340-000-419xx
Reserve Fund-Governmental	Street Fund	100,000	100,000	To help pay for preservation work	610-610-75085 230-000-46010
Sewer Fund Local Improvement Fund		350,000	350,000	Pay for E Bolton LID sewer project	220-220-75060 430-000-41920
		<u>\$ 591,000</u>	<u>\$ 591,000</u>		



APPENDIX F

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CITY OF VENETA

RESOLUTION NO. 1173

A RESOLUTION ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2015-2016; SPECIFYING APPROPRIATIONS; IMPOSING TAXES; AND CATEGORIZING TAXES IMPOSED

PART I - ADOPTION:

BE IT RESOLVED that the Veneta City Council hereby adopts the budget, approved by the City of Veneta Budget Committee on May 14, 2015, for the 2015-2016 fiscal year in the total amount of \$18,582,397, of which \$11,364,003 is unappropriated and reserved, now on file at the Veneta Administrative Center, also known as City Hall; and

PART II - APPROPRIATIONS:

BE IT RESOLVED that for the fiscal year beginning July 1, 2015 in the amounts and for the purposes shown on Exhibit "A" a total of \$7,218,395 be appropriated; and

PART III - IMPOSING THE TAX

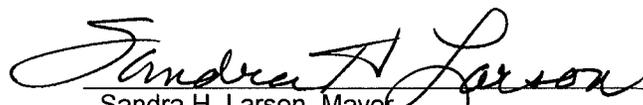
BE IT FURTHER RESOLVED that the Veneta City Council hereby imposes the taxes provided for in the adopted budget at the rate of \$5.6364 per \$1,000 of assessed value for operations; and in the amount of \$89,453 for bonded debt; and that these taxes are hereby imposed and categorized for the tax year 2015-2016 upon the assessed value of all taxable property within the City as of 1:00 a.m. July 1, 2015.

PART IV – CATEGORIZING THE TAX

	General Government Limitation	Excluded from Limitation
General, Law Enforcement, Planning and Parks & Recreations Funds	\$ 5.6364/1,000	\$ -0-
Debt Service Fund	\$ -0-	\$ 89,453

BE IT ALSO FURTHER RESOLVED that the Veneta City Council directs the Finance Director/Budget Officer to certify to the County Assessor of Lane County, Oregon, the tax levy made by this resolution and shall file required documents by July 15, 2015.

PASSED AND ADOPTED BY THE VENETA CITY COUNCIL this 8 day of June, 2015.


Sandra H. Larson, Mayor

ATTEST:


Darci Henneman, City Recorder

RESOLUTION NO. 1173 - EXHIBIT A

FUNDS BY TYPE	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL TO BE APPROPRIATED
GENERAL FUND:							
GENERAL	311,833	259,746	58,000	-	-	75,000	704,579
SPECIAL REVENUE FUNDS:							
LAW ENFORCEMENT	-	847,197	2,500	-	-	2,500	852,197
PARKS & RECREATION	220,517	117,066	39,800	-	-	20,000	397,383
PLANNING	154,891	39,623	6,400	-	-	25,000	225,914
STREETS	162,954	572,706	36,800	-	5,000	100,000	877,460
STORMWATER	32,089	10,016	6,400	-	25,000	10,000	83,505
CONSTRUCTION - GOVERNMENTAL	-	-	3,600	-	-	-	3,600
INVERSE CONDEMNATION	-	100	-	92,012	-	-	92,112
ZUMWALT	-	42,325	-	-	25,000	-	67,325
BUSINESS ASSIST LOAN/GRANT	-	39,050	-	-	1,000	-	40,050
LOCAL IMPROVEMENT	-	550	350,000	16,136	-	-	366,686
ENTERPRISE FUNDS:							
WATER	284,051	409,428	22,000	259,000	5,000	100,000	1,079,479
SEWER	346,085	652,844	22,000	117,000	430,000	100,000	1,667,929
WATER SDC	-	25	-	179,000	-	-	179,025
SEWER SDC	-	34,000	174,000	161,000	-	-	369,000
CAPITAL PROJECT FUNDS:							
CAPITAL PROJECT-NEW POOL	-	-	-	-	-	-	-
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	150	-	-	-	-	150
DEBT SERVICE FUND:							
DEBT SERVICE				87,000			87,000
RESERVE FUNDS:							
PW EQUIPMENT	-	-	25,000	-	-	-	25,000
GOVERNMENTAL RESERVE	-	-	-	-	100,000	-	100,000
ENTERPRISE RESERVE	-	-	-	-	-	-	-
TOTALS	\$ 1,512,420	\$ 3,024,827	\$ 746,500	\$ 911,148	\$ 591,000	\$ 432,500	\$ 7,218,395

**VENETA URBAN RENEWAL AGENCY
LANE COUNTY, OREGON**

RESOLUTION NO. 99

**A RESOLUTION ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2015-2016;
SPECIFYING APPROPRIATIONS; AND IMPOSING TAXES**

PART I - ADOPTION:

BE IT RESOLVED that the Board of the Veneta Urban Renewal Agency hereby adopts the budget, approved by the Veneta Urban Renewal Agency Budget Committee on May 14, 2015 for the 2015-2016 fiscal year in the total amount of \$2,194,192, \$1,350,454 of which is unappropriated, now on file at Veneta Administrative Center; and

PART II - APPROPRIATIONS:

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015 and for the purposes shown on Exhibit "A" a total of \$843,738 be appropriated; and

PART III – TAX LEVY BY FUND:

BE IT FURTHER RESOLVED that the Board of the Veneta Urban Renewal Agency hereby resolves to certify to the county assessor for the Veneta Urban Renewal Plan Area a request for \$691,994 or the maximum amount of revenue that may be raised by dividing the taxes under section 1c, Article IX, of the Oregon Constitution, and \$0.00 as the amount to be raised through the imposition of a special levy; and

BE IT ALSO FURTHER RESOLVED that the Board of the Veneta Urban Renewal Agency directs the Finance Director/Budget Officer to certify to the County Assessor of Lane County, Oregon, the tax levy made by this resolution and shall file required documents by July 15, 2015.

IN WITNESS WHEREOF, the Veneta Urban Renewal Agency has approved this resolution to be declared adopted on this 8 day of June, 2015.


Sandra H. Larson, Chair

Attest:


Darci Henneman, City Recorder

EXHIBIT A RESOLUTION NO. 99					
FUND	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL TO BE APPROPRIATED
GENERAL	65,500	0	195,000	5,000	265,500
DEBT SERVICE	0	578,238	0	0	578,238
TOTALS	\$65,500	\$578,238	\$195,000	\$5,000	\$843,738