

**VENETA**



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oregon

Inc. 1962

**PROPOSED**  
**BUDGET DOCUMENT**  
**FOR**  
**FISCAL YEAR 2016 – 2017**

Also includes the  
Veneta Urban Renewal Agency

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CITY  
OF  
VENETA





**BUDGET OVERVIEW**

**SECTION 1**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Veneta  
Oregon**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director



## BUDGET OVERVIEW

The fiscal year 2016-17 budget was prepared in collaboration with the Community Development Director, Kay Bork; Finance Director, Shauna Hartz; City Administrator, Ric Ingham; and Public Works Director, Kyle Schauer.

The budget, as a whole, reflects day-to-day operations similar to the current year. Changes to the current services provided are not being proposed. The budget was prepared in accordance with the modified accrual basis of accounting and meets legal requirements including, but not limited to being balanced (i.e. total resources equal total requirements) which is consistent with the basis used in preparing the financial statements.

In the past, the City of Veneta has used a conservative method when developing the budget. This means that we tend to estimate the beginning fund balances for the upcoming fiscal year, especially in the operating funds, based on the ending fund balances in the current year's budget.

In developing the fiscal year 2016-17 budget a slightly less conservative approach was used, that is the beginning fund balances are estimated based on the expected financial results at the end of fiscal year 2015-16. The schedule below presents the budget in summary form by fund.

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2016	TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	TOTAL EXPENDI- TURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2017	TOTAL REQUIRE- MENTS (Expenditures + Ending Fund Balance)
<b>GENERAL FUND:</b>						
GENERAL	1,230,620	617,074	1,847,694	750,978	1,096,716	1,847,694
<b>SPECIAL REVENUE FUNDS:</b>						
LAW ENFORCEMENT	218,192	773,941	992,133	874,947	117,185	992,133
PARKS & RECREATION	523,913	316,310	840,223	471,703	368,520	840,223
PLANNING	186,880	192,421	379,301	242,331	136,970	379,301
STREETS	1,226,370	1,024,209	2,250,579	1,267,477	983,102	2,250,579
STORMWATER	160,107	61,565	221,672	87,237	134,435	221,672
CONSTRUCTION - GOVERNMENTAL	1,120,541	103,566	1,224,107	54,100	1,170,007	1,224,107
INVERSE CONDEMNATION	64,735	180,010	244,745	243,100	1,645	244,745
ZUMWALT	113,655	66,475	180,130	74,568	105,562	180,130
BUSINESS ASSIST LOAN/GRANT	147,002	470	147,472	40,050	107,422	147,472
LOCAL IMPROVEMENT	265,285	45,445	310,730	306,249	4,481	310,730
<b>ENTERPRISE FUNDS:</b>						
WATER	2,287,023	1,133,006	3,420,029	1,100,473	2,319,556	3,420,029
SEWER	1,674,208	1,016,820	2,691,029	1,371,962	1,319,066	2,691,029
WATER SDC	217,276	84,043	301,319	291,604	9,715	301,319
SEWER SDC	2,160,585	79,832	2,240,417	417,936	1,822,481	2,240,417
<b>CAPITAL PROJECT FUNDS:</b>						
CAPITAL PROJECT-NEW POOL	7,115	64,325	71,440	65,025	6,415	71,440
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	57,718	200	57,918	325	57,593	57,918
<b>DEBT SERVICE FUND:</b>						
DEBT SERVICE	169,598	88,348	257,945	86,604	171,341	257,945
<b>RESERVE FUNDS:</b>						
PW EQUIPMENT	192,117	15,733	207,850	25,000	182,850	207,850
GOVERNMENTAL RESERVE	1,055,149	6,214	1,061,363	150,000	911,363	1,061,363
ENTERPRISE RESERVE	1,345,040	6,119	1,351,159	-	1,351,159	1,351,159
<b>TOTALS</b>	\$14,423,127	\$5,876,127	\$ 20,299,254	\$ 7,921,669	\$ 12,377,585	\$ 20,299,254

Comparing the upcoming year's budget with the current year's budget and actual results for previous years is a useful exercise for developing trends and significant occurrences and observations. The upcoming year's total budget figure is \$20,299,254 compared to last year's budget total of \$18,582,397. The increase is primarily attributable to, as mentioned above, modifying the conservative approach used in the past. While the Citywide beginning fund balance is substantially more than the budgeted fiscal year 2015-16 amount, it is very close to the actual results in the past couple of years.

This change can be seen monetarily in the Four-year Consolidated and Fund Financial Schedule below. The figures for the first two years (far left columns) are actual results; whereas, the figures for fiscal years 2015-16 and 2016-17 are based on the respective budgets. Notable changes and observations in new revenue and expenditures are presented after this schedule.

**FOUR YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULE**

2014 Actual	2015 Actual	2016 Adopted	Description	2017 Adopted
<b>\$ 12,843,352</b>	<b>\$ 14,034,229</b>	<b>\$ 12,969,520</b>	<b>RESOURCES</b>	
			<b>BEGINNING FUND BALANCE</b>	<b>\$ 14,423,127</b>
			<b>New Revenue:</b>	
1,299,956	1,373,286	1,382,905	Property Taxes	1,447,750
218,796	219,614	342,447	Franchise Fees	210,918
388,257	597,761	395,084	Government Agencies	903,458
2,801,114	2,528,300	2,577,431	User Fees	2,663,025
71,169	73,684	62,310	Interest Earnings	56,482
564,592	18,306	56,700	Grants and Donations	28,210
157,855	211,337	108,588	Licenses & Permits	46,863
13,068	22,503	13,000	Fines	13,000
10,682,521	-	-	Loan Proceeds	-
342,566	3,483,785	591,000	Transfers	431,300
131,029	169,998	83,412	All Other	75,121
<b>16,670,923</b>	<b>8,698,574</b>	<b>5,612,877</b>	<b>Total New Revenue</b>	<b>5,876,127</b>
<b>\$ 29,514,275</b>	<b>\$ 22,732,803</b>	<b>\$ 18,582,397</b>	<b>TOTAL RESOURCES</b>	<b>\$ 20,299,254</b>
			<b>REQUIREMENTS</b>	
			<b>Expenditures:</b>	
1,266,436	1,285,863	\$ 1,512,420	Personnel Services	\$ 1,583,947
1,839,857	2,341,189	3,024,826	Materials and Services	3,027,851
2,001,683	204,081	746,500	Capital Outlay	911,025
10,029,495	886,421	911,148	Debt Service	1,535,021
342,566	3,483,785	591,000	Transfers	431,300
-	-	432,500	Contingency	432,500
<b>15,480,037</b>	<b>8,201,339</b>	<b>7,218,394</b>	<b>Total Expenditures</b>	<b>7,921,644</b>
<b>14,034,238</b>	<b>14,531,464</b>	<b>11,364,003</b>	<b>ENDING FUND BALANCE</b>	<b>12,377,610</b>
<b>\$ 29,514,275</b>	<b>\$ 22,732,803</b>	<b>\$ 18,582,397</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,299,254</b>

## REVENUE:

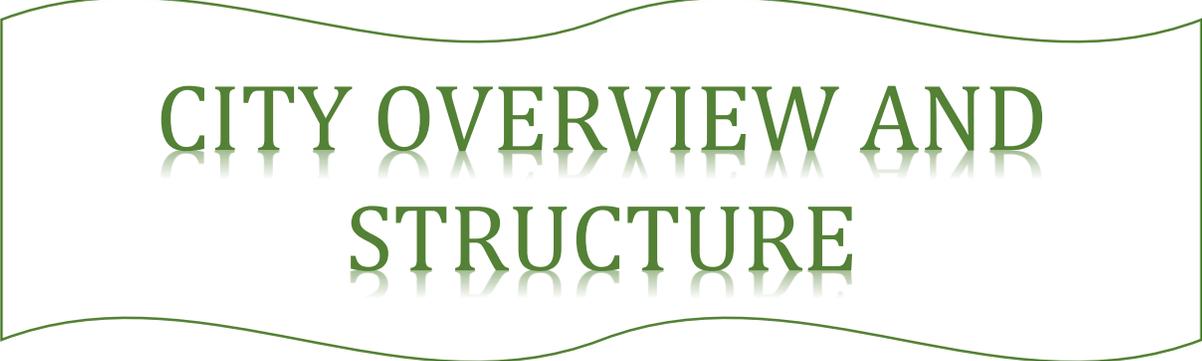
- Property taxes are expected to increase by 2-3%. The primary factor is the addition of developed properties within the City the past couple of years.
- The amount expected for Franchise Fees is significantly lower than the current year's amount; however, it is more in line with the actual amounts received in the past few years.
- Revenue from "Government Agencies" is considerably higher than the current year's budget largely because of increases 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.
- User fees are expected to increase based on proposed rate increases and new sources.
- Interest earnings are expected to decrease slightly because the fund balances are likely to be lower at least for portions of the year.
- Proceeds from "Grants" are expected to be less than shown in the fiscal year 2015-16 budget because only the grants in which award has been preliminarily granted are being included. Other grants have been or will be applied for during the upcoming year. Those grants, if awarded, will be added to the budget by Council resolution.
- Revenue labeled "Licenses and Permits" is expected to be less than the past few years because of the lack of buildable lots expected during the upcoming fiscal year. The year after that the number of buildable lots will increase substantially.
- There is no change expected in the amount the City receives from Municipal Court fines.
- The fiscal year 2016-17 proposed budget does not include the receipt of loan proceeds.
- Transfers are expected to be slightly less than the current year's budget. The decrease is primarily attributable to the amount being transferred from the Sewer Fund to the Local Improvement Fund. This transfer covers the cost of sewer line installation projects. The estimated cost for the project in the upcoming year is \$215,000 less than the project done in fiscal year 2015-16.
- Revenue classified as "Other" varies greatly from one year to the next. The amount proposed is conservatively estimated at about half of the amount typically received.

## EXPENDITURES:

- Personal services are expected to increase by \$71,000. Contributing factors include a proposed 1.5% cost of living increase, a 2.5% increase in medical and vision insurance, a 5.4% increase in dental insurance and a 7.2% increase in workers' compensation insurance.
- The total materials and services expenditure for fiscal year 2016-17 is roughly the same as the fiscal year 2015-16 amount. The amounts per fund do vary based on the types of projects or work being planned. For example, this expenditure classification in the Sewer Fund is decreasing by about \$150,000; however, the Parks and Recreation Fund expenditure is about \$75,000 more than it was in the current year. A large wastewater plant maintenance project was budgeted for and completed in the current year and in the upcoming year the City plans on contributing to the construction of a public plaza and update the Park and Open Space Master Plan.

- The amount expected to spend on capital outlay is about \$160,000 more than the fiscal year 2015-16 amount. The increase is attributable to sewer, street, and pool projects.
- The fiscal year 2016-17 amount for debt service is substantially more than the fiscal year 2015-16 budget. The City plans on paying off its three outstanding bank loans in the upcoming year and making an additional principal payment on the 2001 Sewer Bond issue of \$150,000.
- The decrease in Transfers is explained in the “Revenue” section above.
- The contingency appropriation is not changing.

The sections entitled “Resources”, “Requirements”, and “Consolidated Financials” present detailed explanation for the information presented thus far. Additionally, the budget detail pages, by fund, are located in Appendix B.

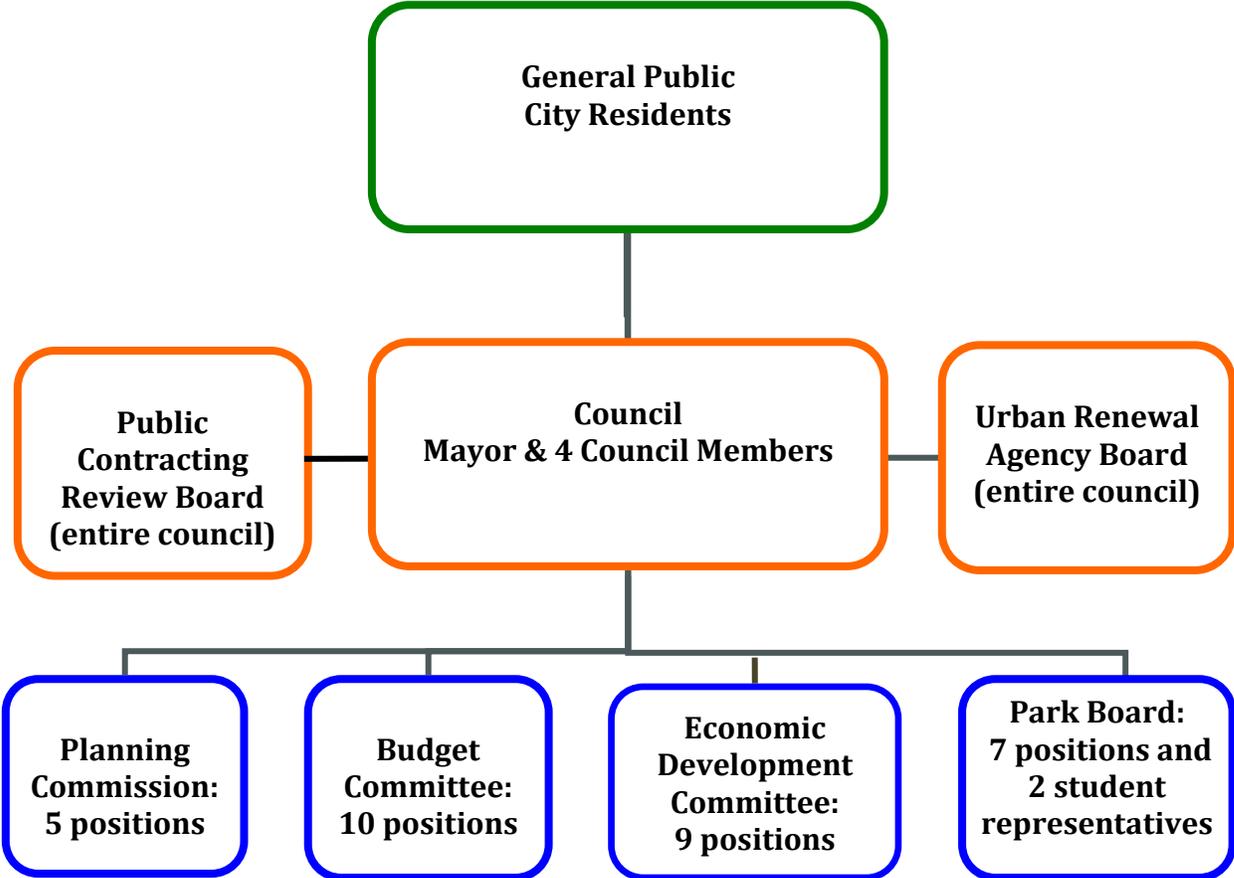


**CITY OVERVIEW AND  
STRUCTURE**

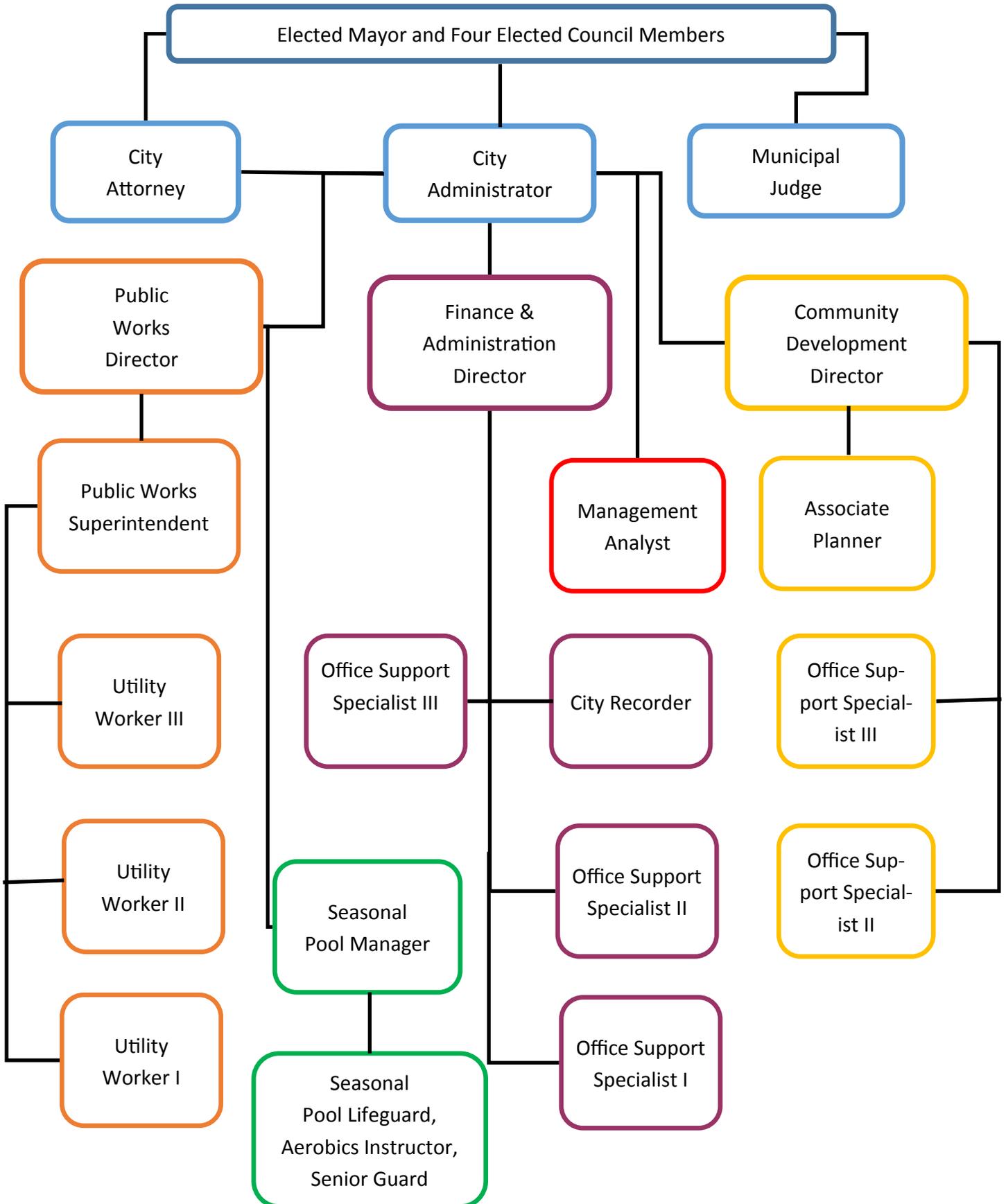
**SECTION 2**



**CITY ORGANIZATION CHART**



# City of Veneta Organization Chart



## 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". Three 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, improvements and expansion

**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 general obligation 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 future needs without incurring additional significant debt.

**STRUCTURE OF FUNDS**

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

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

<b>CAPITAL PROJECT FUNDS</b>	
<b>Major</b>	<b>Non-Major</b>
	POOL FACILITIES W BROADWAY DEV

<b>DEBT SERVICE FUND</b>	
<b>Major</b>	<b>Non-Major</b>
	DEBT SERVICE

<b>ENTERPRISE FUNDS</b>	
<b>Major</b>	<b>Non-Major</b>
WATER SEWER CAPITAL CONSTR - WATER CAPITAL CONSTR - SEWER	

<b>RESERVE FUNDS</b>	
<b>Major</b>	<b>Non-Major</b>
	GOVERNMENTAL PW EQUIPMENT ENTERPRISE

<b>COMPONENT UNIT: URBAN RENEWAL AGENCY</b>	
<b>Major</b>	<b>Non-Major</b>
GENERAL DEBT SERVICE	

## **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, Fern Ridge Reservoir, the Coastal Mountain Range to the west and the Cascade Mountain Range to the east. More specifically it is 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 permits, 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. Other amenities, including 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 Government also

operates programs for senior citizens, including meals on wheels from the newly constructed Fern Ridge Service Center.

Other public facilities inside the City include a fire station, library, U.S. 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**

According to census information the population for 2015 is estimated to be 4,727 compared to 4,561 in the last official census 2010. The median age remains close to 35 years young. The median household income in 2013 was \$47,581. That figure decreased to \$45,705 in 2014; however, it is above the 2014 Lane County figure by nearly \$2,000 annually. Other demographic information for Veneta as well as Lane County and the State of Oregon is presented in the chart below.

Census Data

Entity	Population: 2010 Census	Population: 2015 Estimates	% of Change	Median Age	# of Housing Units	Average Household Size	Median Household Income	Median Home Value
Veneta	4,561	4,727	3.64%	34.9	1,716	2.72	\$ 45,705	\$ 169,400
Lane County	351,715	362,150	2.97%	39.2	156,815	2.41	\$ 43,685	\$ 214,300
State of Oregon	3,831,074	4,013,845	4.77%	38.9	1,685,814	2.55	\$ 50,521	\$ 234,100

Sources: Portland State University; 2010-2014 American Community Survey 5-Year Estimates

**WEATHER CONDITIONS**

The City sits at an elevation of 490'. The average low temperature is 42.6 degrees and the average high is 65 degree with an overall average of 53 degrees; however, much higher and lower temperatures are common. Veneta averages 47 inches of precipitation annually. Snowfall is infrequent and relatively light averaging 4 inches annually.

**GOVERNMENTAL STRUCTURE**

Veneta operates under a Council-City 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 two 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, a Budget Committee that is comprised of the Mayor, Council members and five citizen members and the seven member Economic Development committee was recently re-activated. 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 plans for the future were written and approved. 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 in 1990, 1992, and 1997 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. By the end of 2013, the City also completed a 10 mile pipeline from Veneta to Eugene to enable the City to purchase water from the Eugene Water and Electric Board (EWEB) construction Fern Ridge Service Center (FRSC) house the assistance programs operated by numerous non-profit organizations in the area .

## RECENT ACCOMPLISHMENTS

### **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 \$525,000 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 the business park remains virtually empty.

**BUDGET PROCESS**

**SECTION 3**



**BUDGET COMMITTEE MEMBERS  
May 2016**

**Citizen Members**

POSITION	NAME	TERM END DATE
#1	Robbie McCoy	12/31/16
#2	George Hageman	12/31/16
#3		12/31/17
#4	Keith Weiss	12/31/17
#5	Carolyn Heckler	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	Thomas Laing	12/31/16
Councilor	Laura Ruff	12/31/16
Councilor	Victoria Hedenstrom	Resigned 4/30/16

## 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 preparation takes place from January through April. Review and adoption occur in May 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 up to five citizen members.

Notice of the first Budget Committee meeting, which will be held on May 19, 2016, is published in the local newspaper at least twice preceding the meeting. For the 2016-17 budget year the publication dates, in the Fern Ridge Review, are May 4, 2016 and May 11, 2016. 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](http://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 16, 2016. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records.

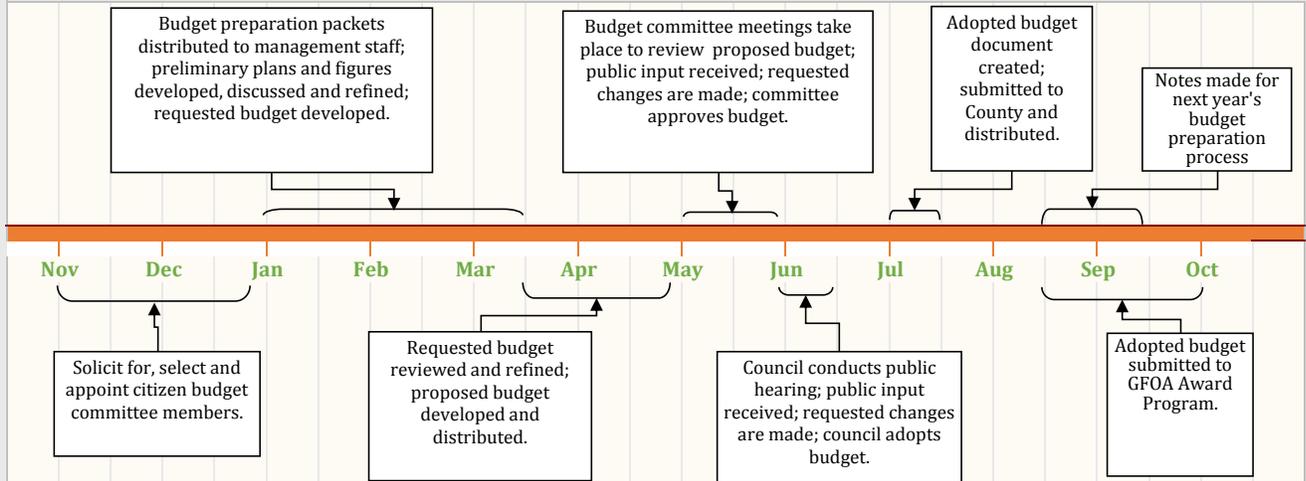
Public comment or testimony may be provided by:

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 Oregon Revised Statutes (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





**RESOURCES**

**SECTION 4**



## 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 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.

Each year in the budget process the current year’s activity is reviewed and projections are made, by fund, of the expected ending fund balance. These projected amounts become the beginning fund balances used to prepare the next year’s budget. As discussed in the Budget Overview, the City’s past method for estimating the fund balances can be overly conservative at times; however, 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.

Past results, primarily in the operating funds, when the City does not experience the significant unplanned events, allowed for in the budgeted, is that the year end fund balances are significantly higher than what appears in the budget. The schedule below presents this trend in numerical form for the past three fiscal years.

FUNDS BY TYPE	2014 Adopted	2014 Actual	2015 Adopted	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Projected to 2017 Proposed	
								Dollar	Percentage
<b>GENERAL FUND:</b>									
GENERAL	606,945	888,233	602,109	1,073,923	689,186	1,230,620	1,096,716	(133,904)	-19%
<b>SPECIAL REVENUE FUNDS:</b>									
LAW ENFORCEMENT	299,176	449,514	322,039	358,526	231,245	218,192	117,186	(101,006)	-44%
PARKS & RECREATION	138,161	380,515	359,229	493,871	302,365	523,913	368,520	(155,393)	-51%
PLANNING	85,190	215,913	109,701	212,270	95,067	186,880	136,970	(49,910)	-52%
STREET	1,064,140	1,672,569	1,097,741	1,366,122	1,107,573	1,226,370	983,102	(243,268)	-22%
STORM WATER	96,315	148,502	128,652	163,209	114,029	160,107	134,435	(25,672)	-23%
CAPITAL CONSTR-GOVT	554,507	839,034	701,780	935,919	967,247	1,120,541	1,170,007	49,466	5%
INVERSE CONDEMNATION	7,900	46,090	9,088	56,233	28,898	64,735	1,645	(63,090)	-218%
ZUMWALT	69,860	101,532	90,084	108,300	129,175	113,655	105,562	(8,093)	-6%
BUSINESS ASSISTANCE	35,745	156,054	31,165	155,865	116,766	147,002	107,422	(39,580)	-34%
LOCAL IMPROVEMENTS	316,140	113,847	55,795	100,460	158,077	265,285	4,481	(260,804)	-165%
<b>ENTERPRISE FUNDS:</b>									
WATER	1,470,049	1,866,911	1,319,498	1,949,894	1,657,385	2,287,023	2,319,556	32,533	2%
SEWER	949,064	1,789,527	1,215,480	2,030,534	1,122,372	1,674,208	1,319,066	(355,142)	-32%
CAPITAL CONSTR-WATER SDC	-	-	229,422	237,828	94,666	217,276	9,715	(207,561)	-219%
CAPITAL CONSTR-SEWER SDC	-	-	2,350,868	2,373,445	1,818,989	2,160,585	1,822,481	(338,104)	-19%
CAPITAL CONSTR-ENTRP	2,670,092	2,917,785	-	-	-	-	-	-	n/a
<b>CAPITAL PROJECT FUNDS:</b>									
POOL FACILITIES	1,823	6,529	1,823	7,084	6,525	7,115	6,415	(700)	-11%
W. BROADWAY DEVELOPMENT	11,517	59,603	8,290	57,633	44,650	57,718	57,593	(125)	0%
WATER PIPELINE	-	-	-	-	-	-	-	-	n/a
<b>DEBT SERVICE FUND:</b>									
DEBT SERVICE	106,288	166,953	104,277	183,696	105,329	169,598	171,342	1,744	2%
<b>RESERVE FUNDS:</b>									
PW EQUIPMENT	145,600	160,515	170,600	176,340	174,733	192,117	182,850	(9,267)	-5%
GOVERNMENT	718,300	721,793	1,149,169	1,150,549	1,051,807	1,055,149	911,363	(143,786)	-14%
ENTERPRISE	1,326,355	1,332,820	1,338,113	1,339,740	1,342,919	1,345,040	1,351,159	6,119	0%
<b>CITYWIDE TOTALS</b>	<b>\$ 10,673,167</b>	<b>\$ 14,034,239</b>	<b>\$ 11,394,923</b>	<b>\$ 14,531,441</b>	<b>\$ 11,359,003</b>	<b>\$ 14,423,127</b>	<b>\$ 12,377,586</b>	<b>(2,045,541)</b>	<b>-18%</b>

Although the 2016 fund balances are still estimates, they are more in line with the projected June 30, 2016 balances than what was planned for in the 2016 adopted budget. Despite the effort to be less conservative in the upcoming fiscal year's budget preparation, a decrease in the City-wide fund balance is expected. The funds with the most significant changes are listed below along with explanation of the decrease.

**General Fund:** The ending fund balance (EFB) in the General Fund is expected to be significantly higher in the upcoming fiscal year compared to the expected fiscal year 2015-2016 amount. This difference is primarily attributable to the less conservative approach to predicting the beginning fund balance.

**Law Enforcement Fund:** A difference of (46%) or about (\$114,000) is expected from the fiscal year 2015-16 amount. This is representative of the past couple of years in which the sources of revenue increase at a lower rate than the increase in the cost of the contract with Lane County Sheriff's Office. Another contributing factor is an expected decrease in the amount of Telecommunications License Tax revenue. This is the second largest source of revenue in this fund.

**Parks and Recreation Fund:** The EFB is expected to be approximately \$66,000 higher than the current year's budget amount. Similar to the General Fund, the difference can be attributed to a more realistic estimate of the beginning fund balance based on the higher than expected fund balance at June 30, 2015.

**Planning Fund:** The EFB is higher than the fiscal year 2015-16 estimate due to an increase in the amount of property tax being allocated. Additionally, the current year's estimated ending fund balance and the amounts anticipated for developer reimbursement were unrealistically low.

**Street Fund:** An (11%) difference is expected in the Street Fund. This is the projected outcome of implementing the second year of the pavement preservation program.

**Storm water Fund:** The EFB is expected to be about \$20,000 more than the fiscal year 2015-16 amount. The main reason is the increase in the beginning fund balance due to the less conservative approach as explained earlier.

**Inverse Condemnation:** The EFB is expected to be \$27,000 lower than the current fiscal year's estimate. The primary reason is that the proposed budget includes a pay-off of the bank loan budgeted and accounted for in this fund. The fund will no longer be necessary and will be phased out during the 2017-18 fiscal year.

**Business Assistance Fund:** The EFB in the current year's budget reflects nearly \$40,000 of expenditure for loans or grants to be awarded to local businesses. To date the City does not have any applications in process; therefore, the ending balance is likely to be closer to \$156,000. The same expenditure is being proposed in the upcoming year's budget which creates the decrease of 34%.

**Local Improvements Fund:** An EFB difference of about \$154,000 is expected in this fund. The change is being made to lower the EFB to a minimum amount. The 8<sup>th</sup> Street sewer line installation project is the last local improvement district project for a year or so. When a new project is developed, money will be transferred back into this fund as needed.

**Sewer Fund:** The EFB in the proposed budget is about \$200,000 more than the fiscal year 2015-16 amount. The fiscal year 2015-16 included money for finishing the air piping project and a large transfer to the Local Improvement Fund. Neither of those are necessary for the upcoming year.

**Capital Construction-Water SDC Fund:** The fiscal year 2016-17 budget includes a capital outlay expenditure for installing a water line and for possible land acquisition related costs. The budget for the current year did not include any capital outlay.

Capital Construction-Sewer SDC Fund: This change of about \$338,000 is primarily caused by the increase in debt service appropriation necessary to pay off the bank loans associated with the City's sewer system.

Capital Projects-Pool: The balance in this fund is expected to be about \$700 less at June 30, 2017. This equates to an 11% decrease in anticipation of design and other professional services needed for the pool facilities expansion project (kiddie pool).

Reserve-Governmental Fund: A \$50,000 increase in the amount being transferred out of this fund explains the difference between the EFB of the current year and the EFB of the upcoming year.

### New Revenue

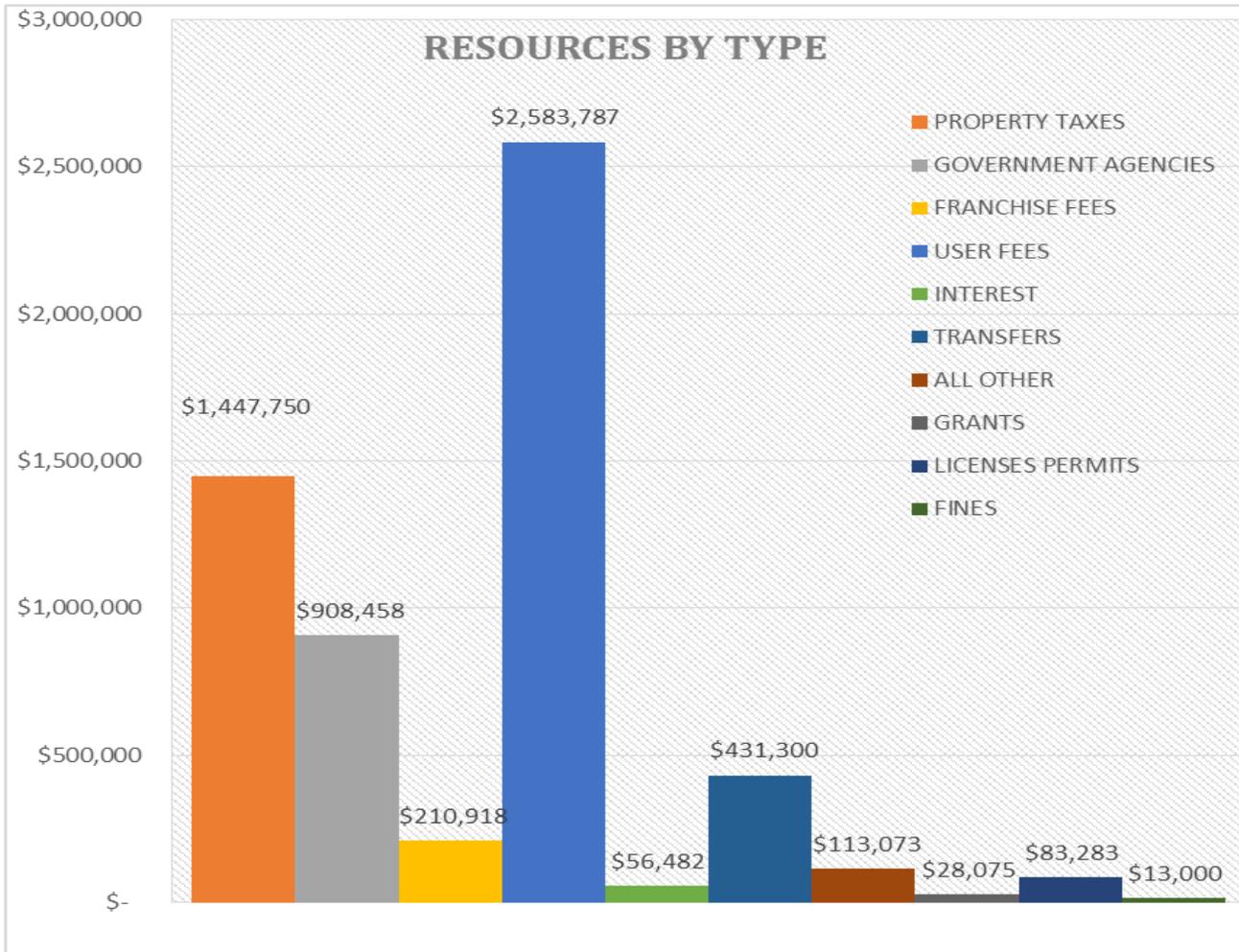
The City's new revenue is calculated using various methods and factors including, but not limited to historical amounts, economic trends, population, availability of grant funds, and information obtained from internal and external sources. The major revenue types for the City are Property Taxes, Franchise 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 specific to each fund or fund type, followed by individual Consolidated Fund Budgets.

#### SUMMARY OF RESOURCES BY TYPE AND FUND

FUNDS BY TYPE	GOVERNMENT			LICENSES					ALL OTHER	TOTAL NEW REVENUE	
	PROPERTY TAXES	ENT AGENCIES	FRANCHISE FEES	USER FEES	INTEREST	GRANTS	PERMITS	FINES			TRANSFERS
<b>GENERAL FUND:</b>											
GENERAL	259,452	85,253	105,459	20,954	4,152	28,000	47,763	13,000	3,000	50,041	617,074
<b>SPECIAL REVENUE FUNDS:</b>											
LAW ENFORCEMENT	722,680	4,000	-	-	2,236		35,000		10,000	25	773,941
PARKS & RECREATION	201,646	41,904	-	46,700	1,000				20,000	5,060	316,310
PLANNING	176,185	-	-	5,000	1,023	25			-	10,188	192,421
STREETS	-	583,301	105,459	177,355	7,499	50	520		150,000	25	1,024,209
STORMWATER	-	-	-	60,851	689				-	25	61,565
CONSTRUCTION - GOVERNMENTAL	-	-	-	86,099	3,857				-	13,610	103,566
INVERSE CONDEMNATION	-	-	-	-	10				180,000	-	180,010
ZUMWALT	-	-	-	66,025	400				-	50	66,475
BUSINESS ASSIST LOAN/GRANT	-	-	-	-	450				-	20	470
LOCAL IMPROVEMENT	-	-	-	-	360				35,000	10,085	45,445
<b>ENTERPRISE FUNDS:</b>											
WATER	-	144,000	-	965,899	8,863				-	14,244	1,133,006
SEWER	-	-	-	999,476	7,719				-	9,625	1,016,820
WATER SDC	-	-	-	82,927	1,116				-	-	84,043
SEWER SDC	-	-	-	72,501	7,331				-	-	79,832
<b>CAPITAL PROJECT FUNDS:</b>											
CAPITAL PROJECT-NEW POOL	-	50,000	-	-					14,300	25	64,325
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	-	-	-	150				-	50	200
<b>DEBT SERVICE FUND:</b>											
DEBT SERVICE	87,787	-	-	-	561				-	-	88,348
<b>RESERVE FUNDS:</b>											
PW EQUIPMENT	-	-	-	-	733				15,000	-	15,733
GOVERNMENTAL RESERVE	-	-	-	-	2,214				4,000	-	6,214
ENTERPRISE RESERVE	-	-	-	-	6,119				-	-	6,119
<b>TOTALS</b>	<b>\$1,447,750</b>	<b>\$908,458</b>	<b>\$ 210,918</b>	<b>\$2,583,787</b>	<b>\$ 56,482</b>	<b>\$28,075</b>	<b>\$83,283</b>	<b>\$13,000</b>	<b>\$ 431,300</b>	<b>\$113,073</b>	<b>\$5,876,126</b>



**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 42% to 99%), overall property taxes are 25% of the total anticipated new revenue during the upcoming fiscal year.

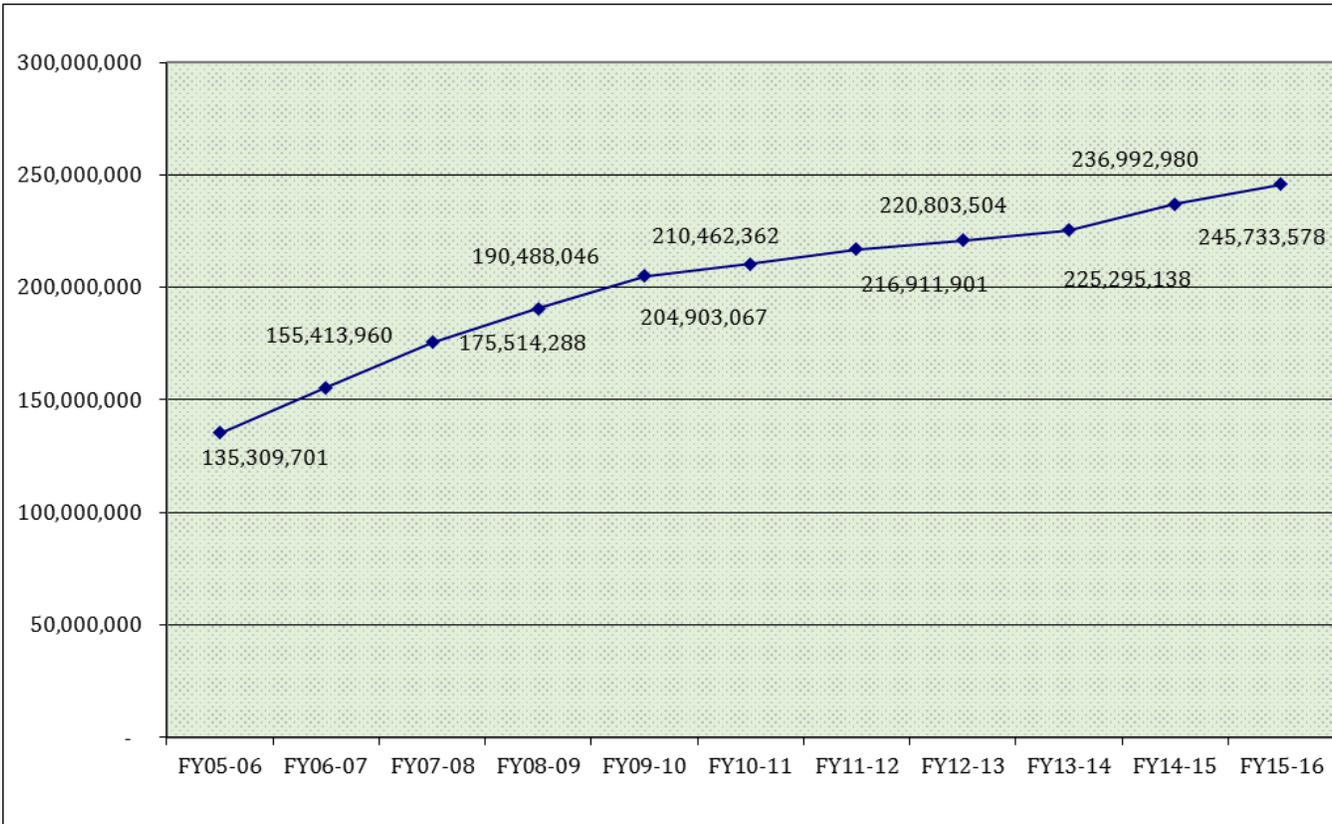
**Property Tax Limits and Rates.**

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 \$245,733,578 for 2015-16. This is a 4% increase from the 2014-15 valuation. The chart below presents the assessed values from 2005-06 through 2015-16.

**Assessed Values  
Fiscal Year 2005-06 through Fiscal Year 2015-16**



**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.

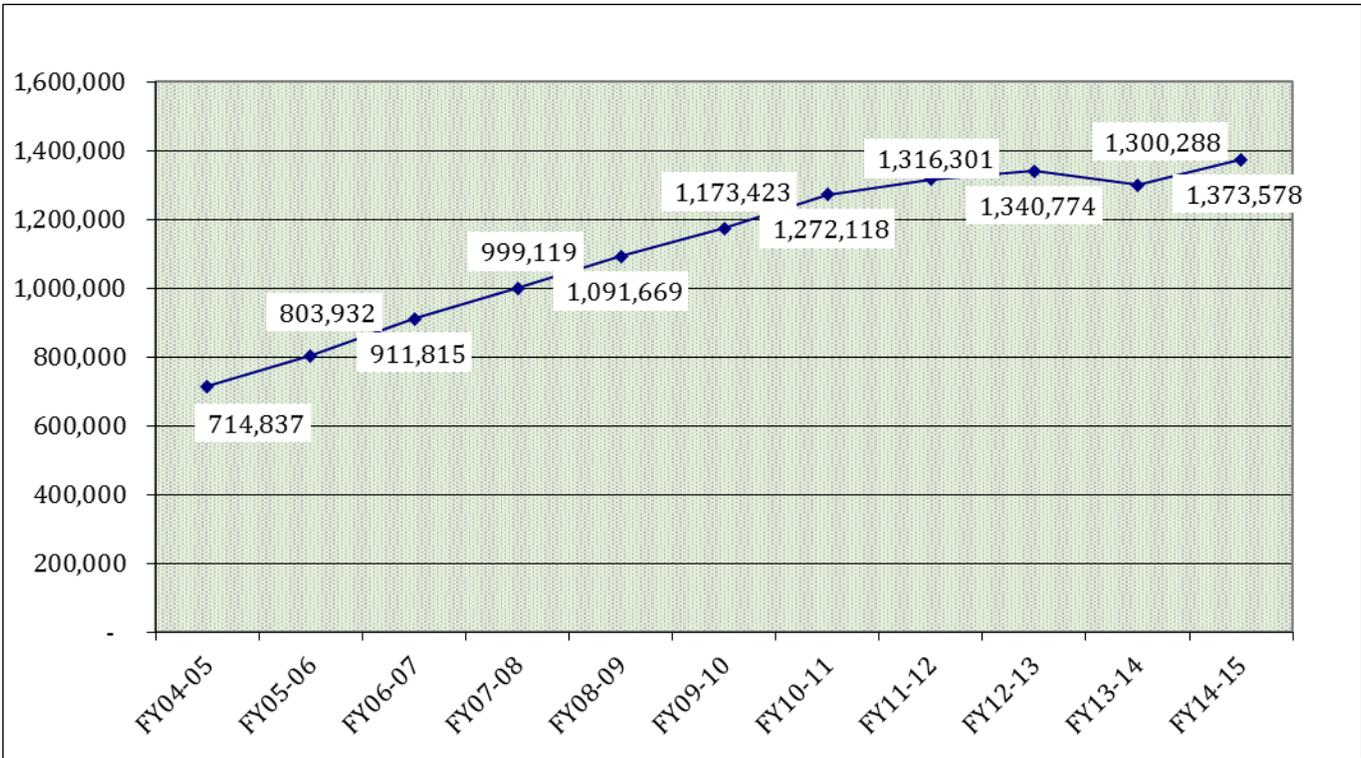
**Property Tax Collections.**

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 2016-17 assumes that the assessed value will increase 2%, the full rate will be levied, the compression loss will be approximately \$10,000 and the uncollectible rate will be approximately 5%. Given these assumptions the City is conservatively expecting to receive \$1,332,640. (This figure does not include taxes excluded from limitation). The amount of property taxes that the City has received since fiscal year 2004-05 is shown in the chart on the following page by year.

**Property Tax Money Received  
Fiscal Year 2004-05 through Fiscal Year 2014-15**



**Top Ten Taxpayers (2015).**

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	\$ 107,648.70
2.	ATR Land	\$ 98,674.99
3.	Hayden Homes	\$ 56,034.00
4.	Shalimar Mobile Park	\$ 43,782.26
5.	Holte Ardis	\$ 36,506.31
6.	Hammer-Veneta	\$ 34,562.51
7.	Centurylink	\$ 27,473.40
8.	Timberline Property Investments	\$ 27,131.44
9.	Fern Ridge Self Storage	\$ 22,896.58
10.	Emerald People's Utility District	\$ 22,432.71

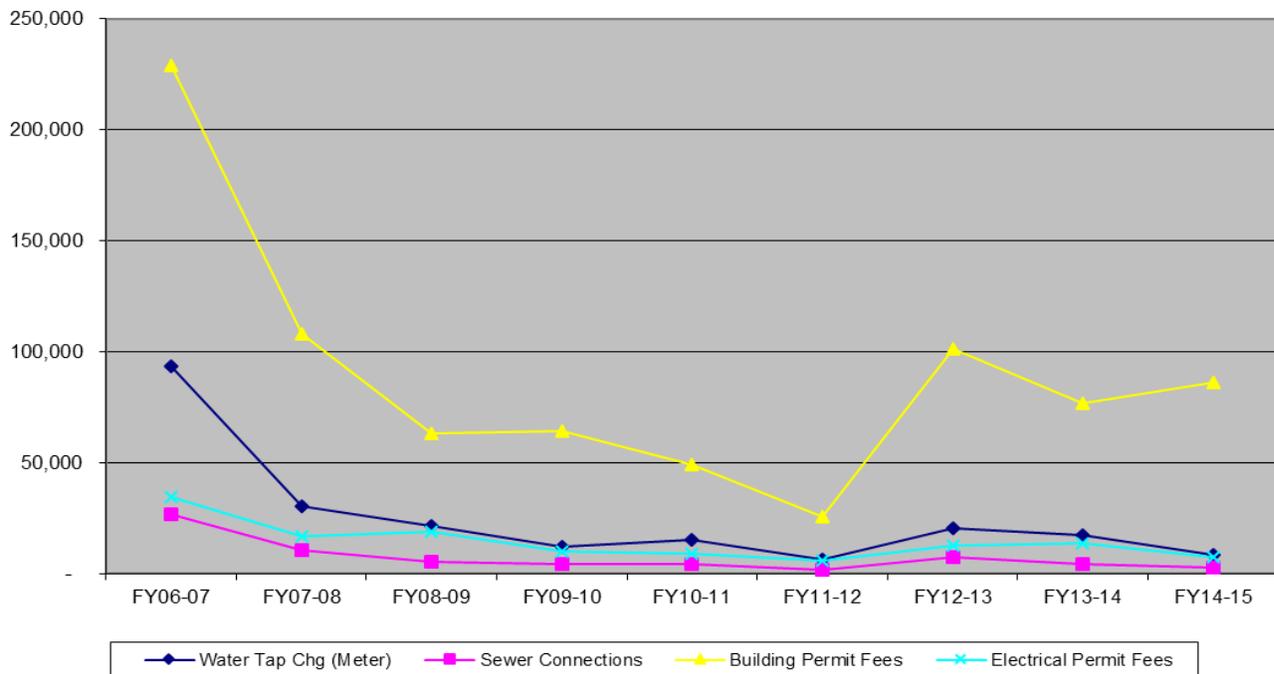
**User Fees.**

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%, 3%, 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 annual rate increases for water have been 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 2014-15**



**Intergovernmental Revenue.**

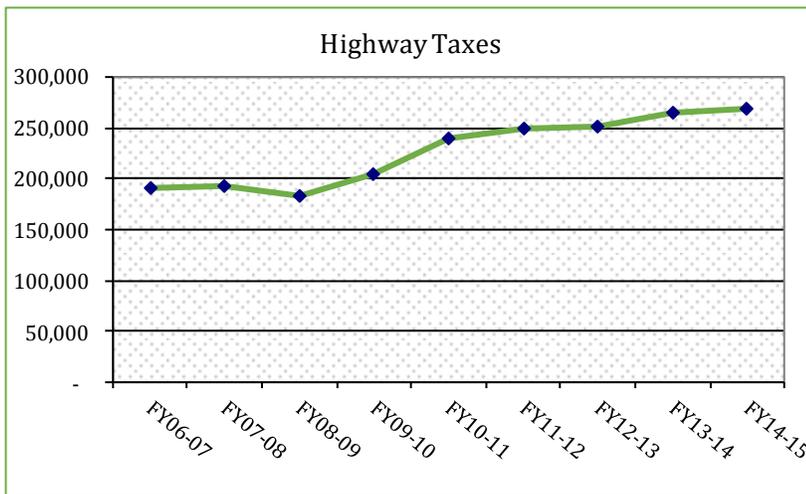
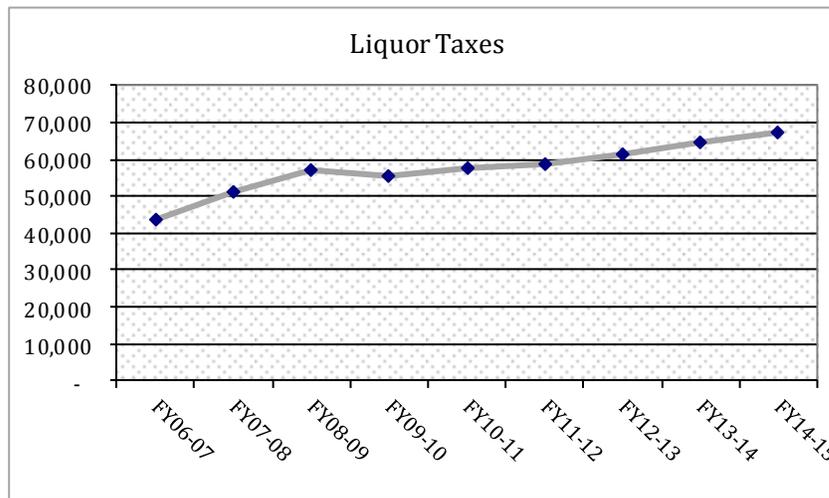
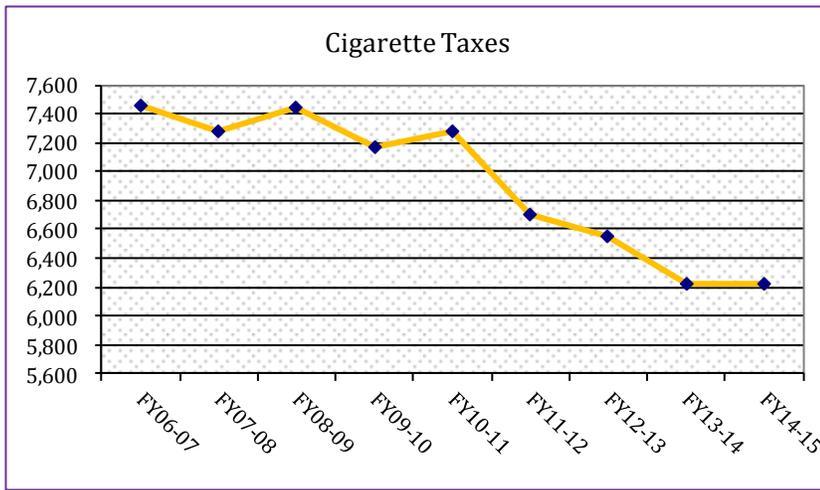
The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, and highway fuel sales. The amount that the City receives 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 other apportionments have increased steadily; however, the rate of the increases have been relatively low. For the upcoming fiscal year, these trends are expected to continue. The following charts present, in numerical and graph form, the amounts collected since fiscal year 2006-07 separately and in total.

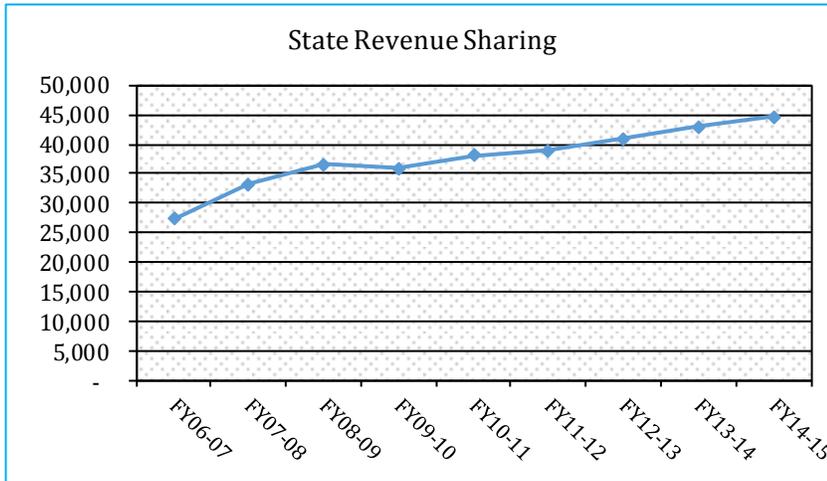
**State Revenue Sharing Total  
Fiscal Year 2006-07 through Fiscal Year 2014-15**

Revenue Type	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15
Cigarette	7,457	7,284	7,448	7,169	7,282	6,708	6,550	6,219	6,223
Liquor	43,655	51,388	57,344	55,524	57,695	58,670	61,423	64,774	67,296
Highway	191,075	193,752	182,877	204,729	238,814	249,854	252,118	264,225	269,524
State Revenue Sharing	27,317	33,229	36,673	35,857	38,174	38,959	40,899	43,040	44,718
<b>Total By Fiscal Year</b>	<b>\$ 269,504</b>	<b>\$ 285,653</b>	<b>\$ 284,342</b>	<b>\$ 303,279</b>	<b>\$ 341,965</b>	<b>\$ 354,191</b>	<b>\$ 360,990</b>	<b>\$ 378,258</b>	<b>\$ 387,761</b>



State Revenue Sharing By Type

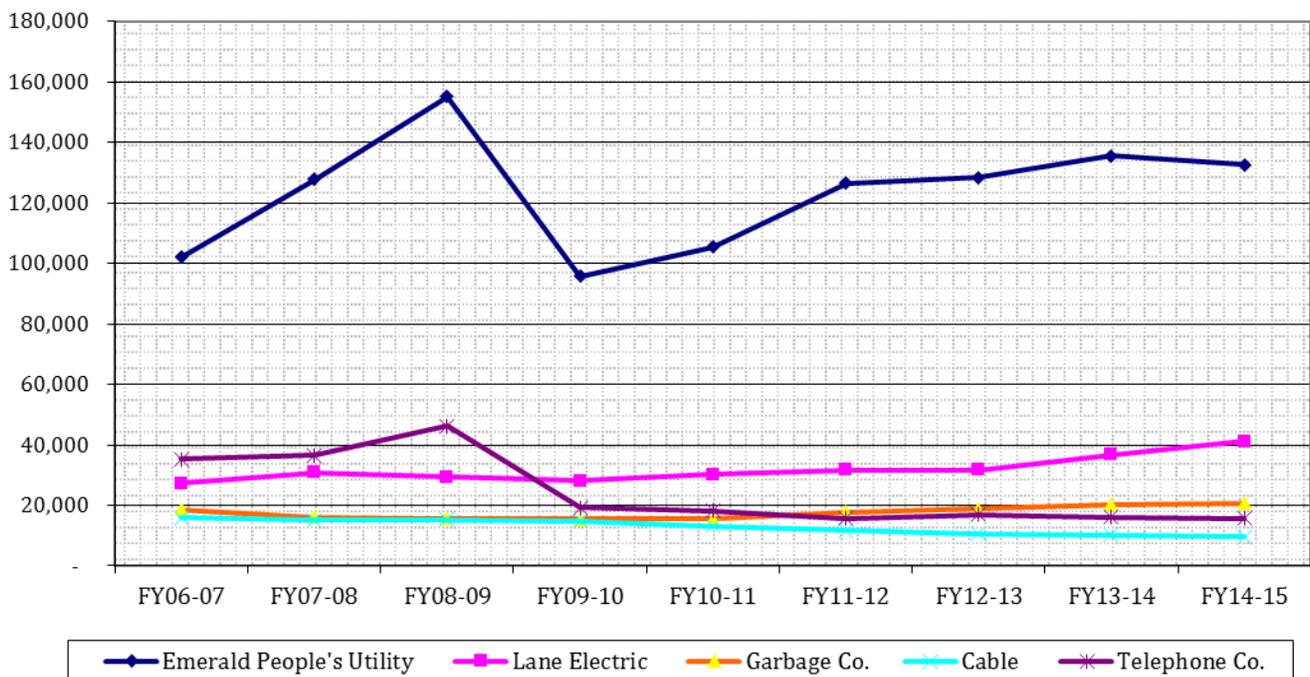




**Franchise Fees.**

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 small increases in the amount of electrical and a leveling off or slight decrease in the other type of franchises. Variations to this trend are not expected in fiscal year 2016-17.

**Franchise Fees Collected  
Fiscal Year 2006-07 through Fiscal Year 2014-15**



**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 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 2015-16 the City used current revenue and some fund balances for the projects planned. The budget being presented for fiscal year 2016-17 continues this practice.





**REQUIREMENTS**

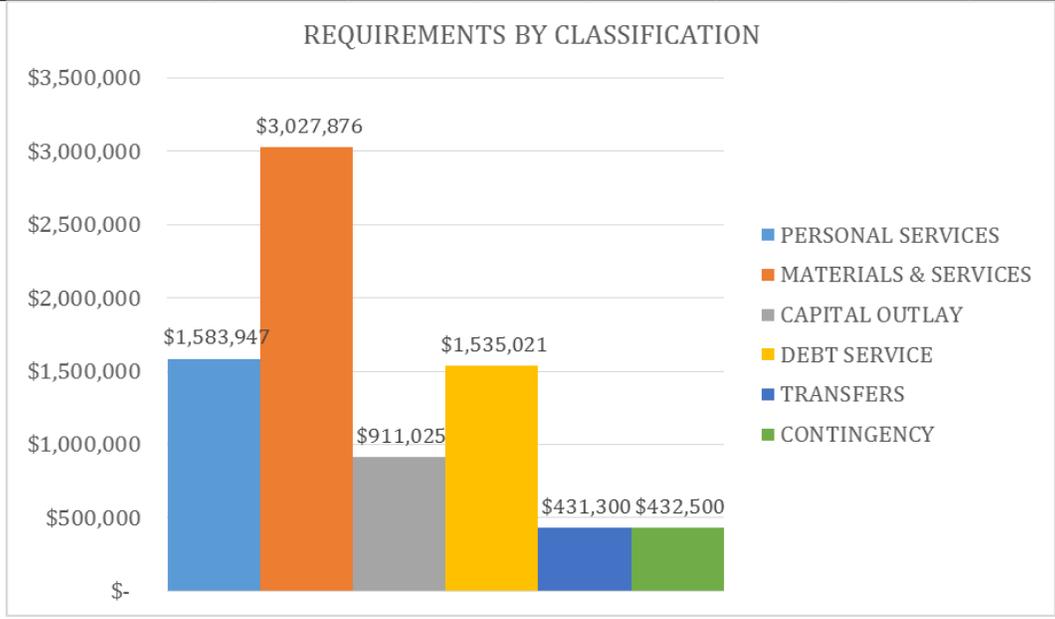
**SECTION 5**



**REQUIREMENTS**

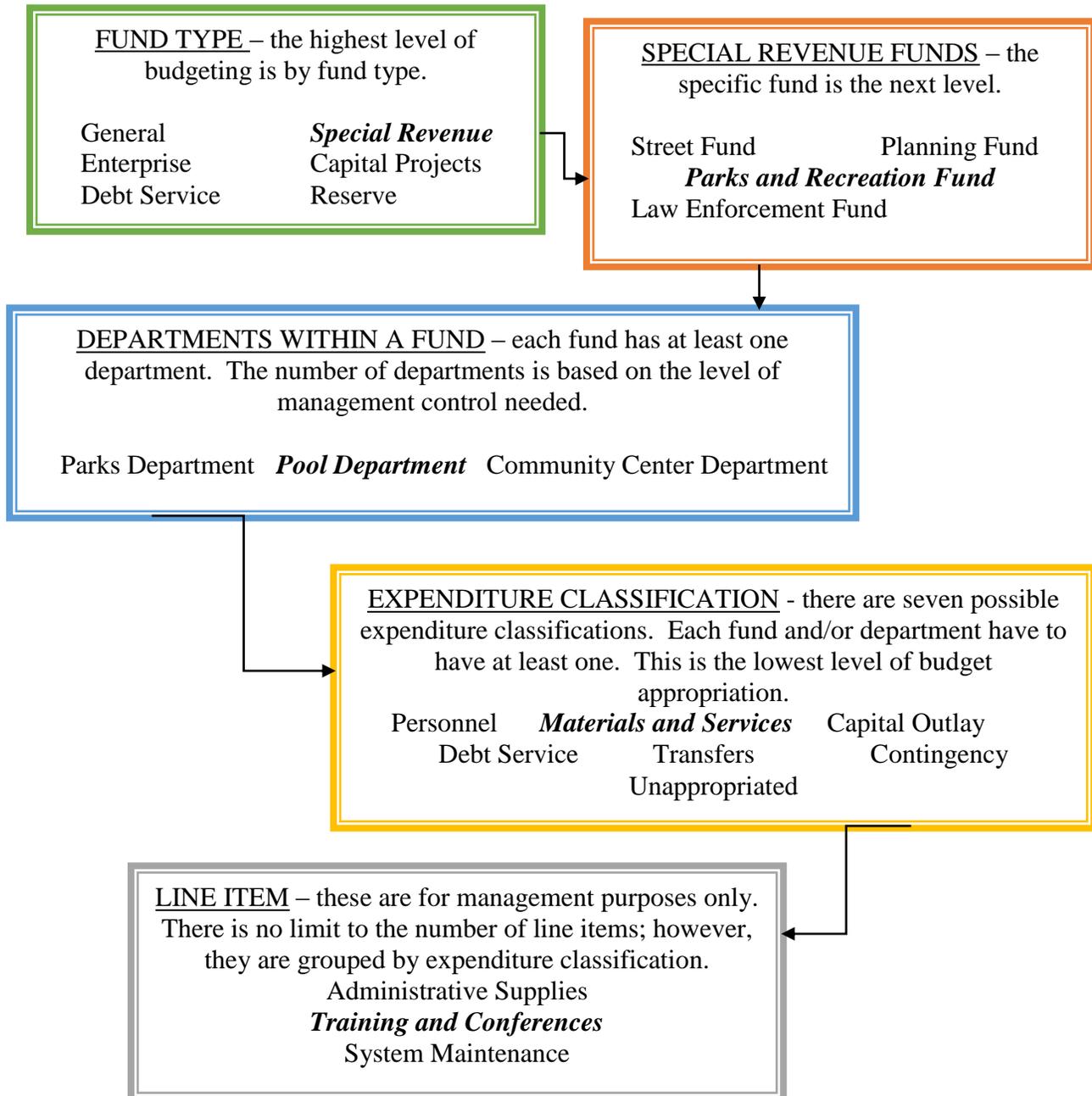
The term “Requirements” refers to the total amount of “money” budgeted to spend (expenditures) and to carry-over for the next year (fund balance). These are often also referred to as Appropriated (authority to spend) and Unappropriated (available for the following year). Appropriated expenditures are 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.

FUNDS BY TYPE	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES
<b>GENERAL FUND:</b>							
GENERAL	326,910	324,568	24,500	-	-	75,000	750,978
<b>SPECIAL REVENUE FUNDS:</b>							
LAW ENFORCEMENT	-	871,997	450	-	-	2,500	874,947
PARKS & RECREATION	235,895	195,008	20,800	-	-	20,000	471,703
PLANNING	165,144	45,287	6,900	-	-	25,000	242,331
STREETS	170,615	604,762	383,100	-	9,000	100,000	1,267,477
STORMWATER	34,653	11,134	6,450	-	25,000	10,000	87,237
CONSTRUCTION - GOVERNMENTAL	-	-	39,800	-	14,300	-	54,100
INVERSE CONDEMNATION	-	100	-	243,000	-	-	243,100
ZUMWALT	-	42,568	-	-	32,000	-	74,568
BUSINESS ASSIST	-	-	-	-	-	-	-
LOAN/GRANT	-	39,050	-	-	1,000	-	40,050
LOCAL IMPROVEMENT	-	550	135,000	170,699	-	-	306,249
<b>ENTERPRISE FUNDS:</b>							
WATER	292,155	389,239	24,500	289,579	5,000	100,000	1,100,473
SEWER	358,575	503,238	24,500	190,649	195,000	100,000	1,371,962
WATER SDC	-	25	150,000	141,579	-	-	291,604
SEWER SDC	-	25	5,000	412,911	-	-	417,936
<b>CAPITAL PROJECT FUNDS:</b>							
CAPITAL PROJECT-NEW POOL	-	25	65,000	-	-	-	65,025
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	300	25	-	-	-	325
<b>DEBT SERVICE FUND:</b>							
DEBT SERVICE	-	-	-	86,604	-	-	86,604
<b>RESERVE FUNDS:</b>							
PW EQUIPMENT	-	-	25,000	-	-	-	25,000
GOVERNMENTAL RESERVE	-	-	-	-	150,000	-	150,000
ENTERPRISE RESERVE	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 1,583,947</b>	<b>\$ 3,027,876</b>	<b>\$ 911,025</b>	<b>\$ 1,535,021</b>	<b>\$ 431,300</b>	<b>\$ 432,500</b>	<b>\$ 7,921,669</b>



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 2016-17 budget and some account number references can be found in Appendix D.

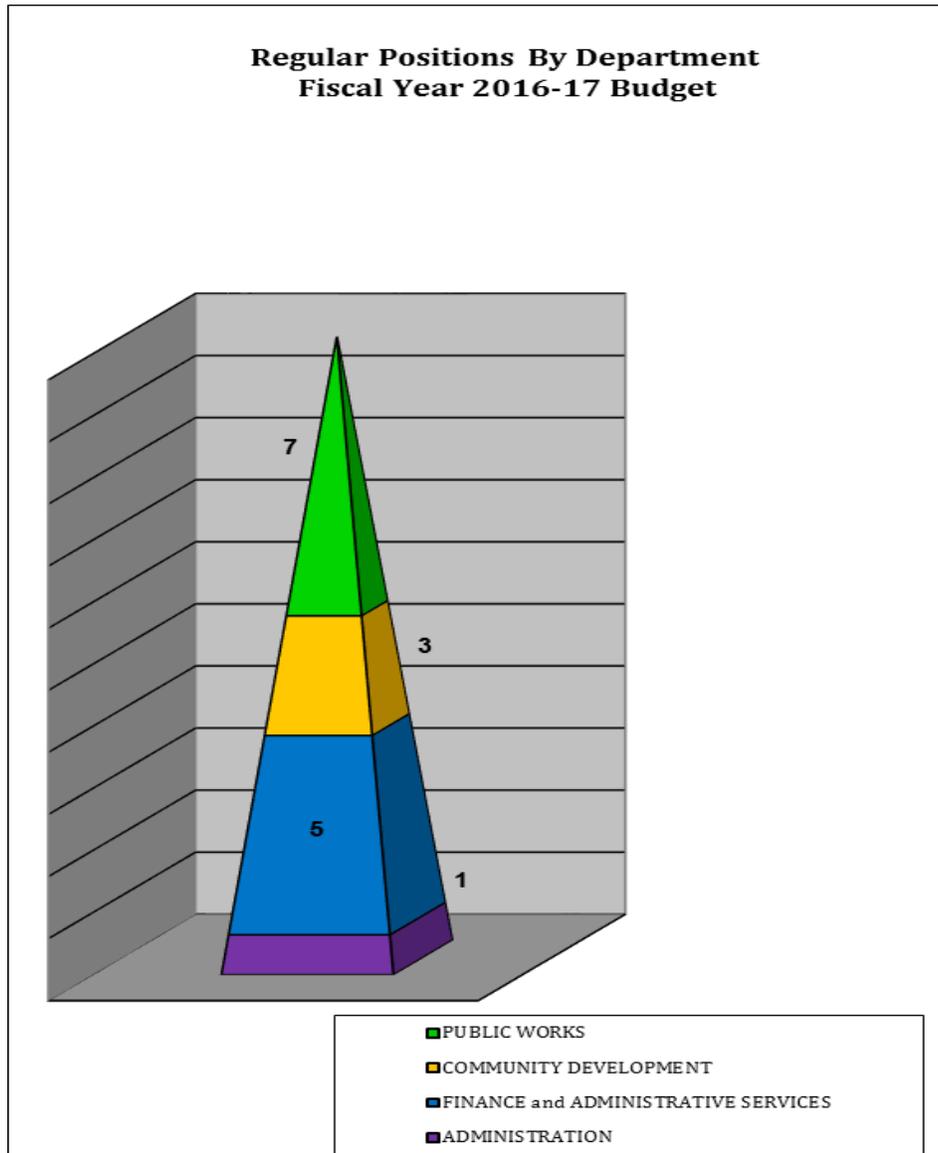
For management purposes only, each classification is broken down to one or more line items, or accounts. There are no restrictions on the number of line items. The rule of thumb is to create enough separation to effectively manage each component of daily operations, large projects, and debt service payments.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



### Expenditures

#### Personal Services

The Personal Services classification includes all wage and benefit costs associated with employees. The fiscal year 2016-17 budget includes 16 regular positions or full-time equivalents (FTE) and 21 temporary positions. The temporary positions roughly equate to 3.03 FTE. The City's total FTE has remained steady the past few years and there are no changes planned at least in the next few years. The number of FTE per department are shown in the following graph.



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

POSITIONS BY DEPARTMENT	FY2016-17 Budgeted	FY2015-16 Budgeted	FY2014-15 Budgeted
Regular Positions:			
ADMINISTRATION			
City Administrator	1	1	1
Management Analyst/HR & RM Administration	0	0	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	1	0.5
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	16.5
Temporary Positions:			
PUBLIC WORKS			
Pool Manager	0.38	0.33	0.33
Senior Guard	0.31	0.31	0
Head Guards	0.46	0.46	0.46
Lifeguards	1.41	1.51	1.51
Aerobics Instructors	0.05	0.09	0.09
Seasonal Grounds Laborer	0.42	0.42	0.42
Total FTE Temporary Positions	3.03	3.13	2.82
Total FTE All Positions	19.03	19.13	19.32

Total wages and benefits are expected to be \$71,500 higher than the current year's budget. This equates to a 5% overall increase. The components of the increase are discussed below.

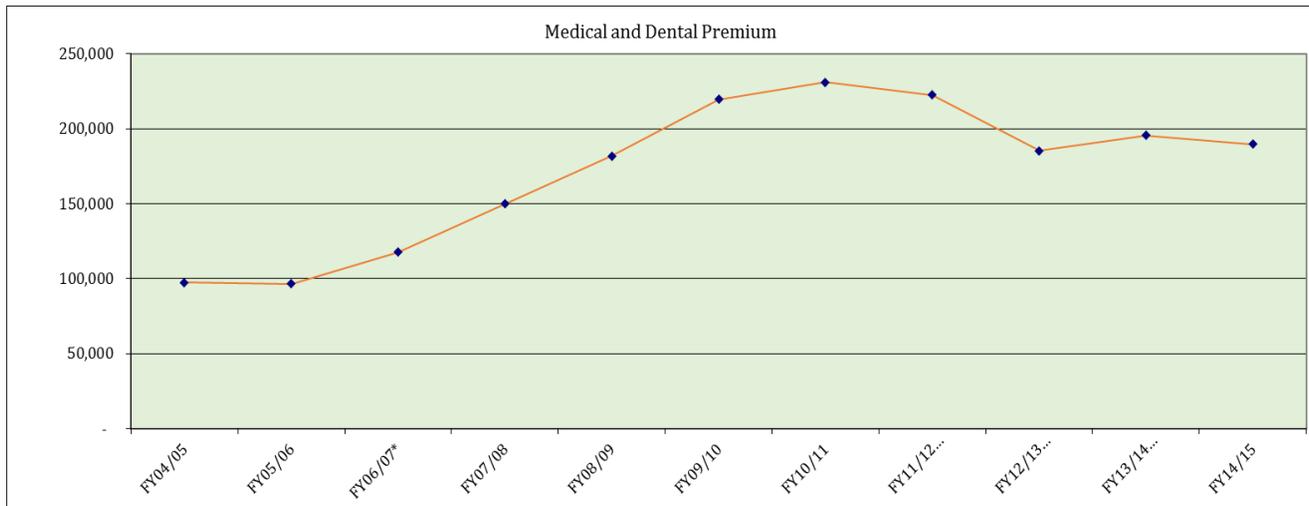
#### Wages:

The budget reflects a 1.5% 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 2015 was 1.2%. Based on the information known to date, the budget also allows for step increases (4%) that potentially could be awarded to employees, which is determined by annual performance evaluation results, during the upcoming fiscal year.

#### Benefits:

Insurance premium rates for Medical and Vision are expected to increase by 2.5% for the upcoming plan year (January 1, 2017). Dental insurance rates are expected to increase by 5.4%. These are the lowest increases the City has experienced in several years. The City is continuing with the current high deductible health plan (HDHP) which has a \$2,500 deductible per person. The budget figures also reflect a continuation of the employees paying 10% of the premium costs and of the City making 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. The annual health insurance costs since FY04-05 are shown on the next page.

Actual Health Insurance Costs  
Fiscal Year 2004-05 through Fiscal Year 2014-15



\*Estimated from records other than actual payments. Beginning in fiscal year 2011-12 the amounts include the City’s contributions to employees’ Health Savings Accounts.

The rates for Workers’ Compensation are expected to increase by 7% effective July 1, 2016; 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 was the effective date for the City’s current rates of 15.06% for Tier 1/Tier 2 and 8.53% for OPSRP. The next rate increases will occur on July 1, 2017 and it is expected to be substantial. At this time the City also pays the employee’s “pick-up” portion of 6%.

**Allocations:**

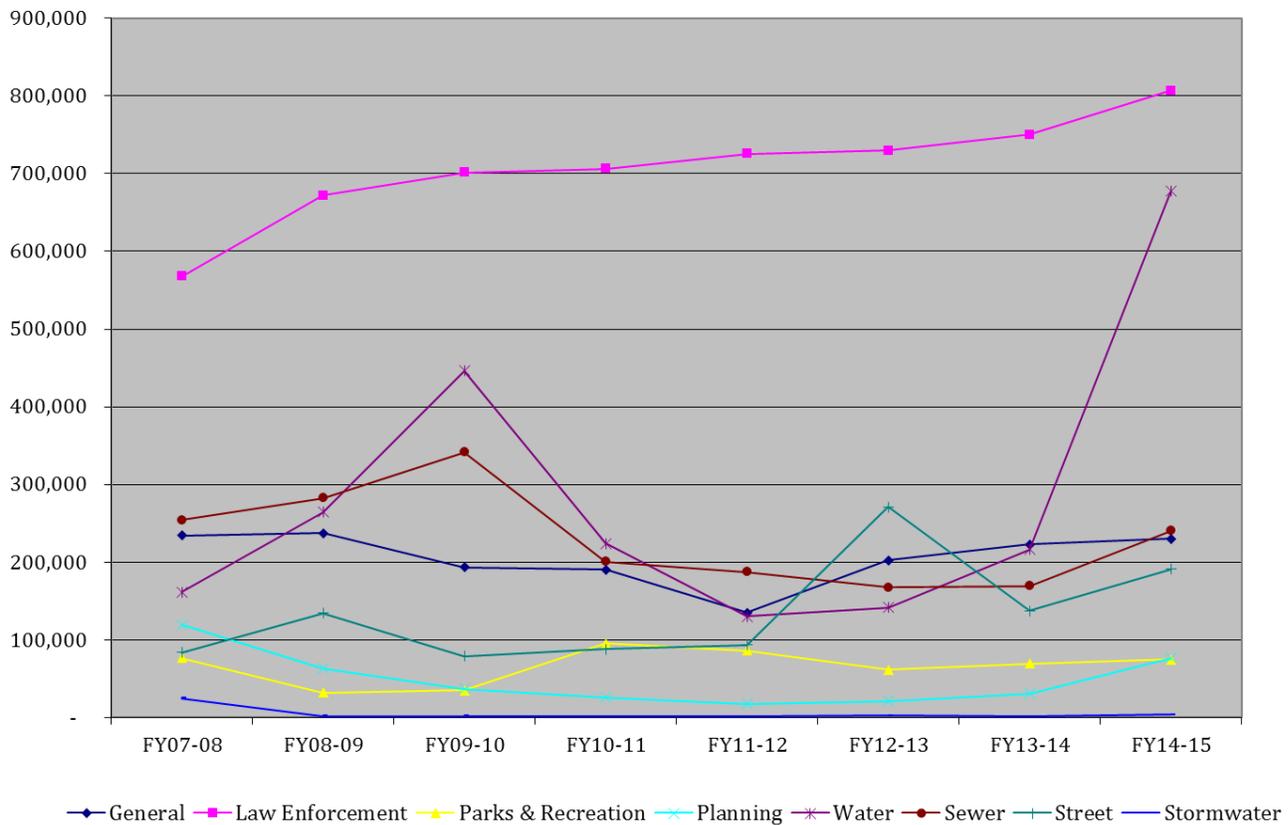
Consistent with common practice many of the positions are allocated to two or more funds for wage and benefit purposes. The allocations, which are reviewed every year, reflect the estimated amount of time each employee performs tasks within each area or the position’s scope of responsibility. Broadly speaking allocation changes made from one year to the next are reflective of changes in focus. As shown in the chart below, the focus for the upcoming year is relatively unchanged.

	FY2016-17	FY2015-16	Change
Admin/Finance	3.13	3.65	-0.52
Court	0.45	0.47	-0.02
Parks	1.70	1.73	-0.03
Pool	2.45	2.48	-0.03
Planning	1.76	1.85	-0.09
Streets	2.13	2.20	-0.07
Stormwater	0.40	0.38	0.02
Water	3.13	2.75	0.38
Sewer	3.88	3.50	0.38
	19.03	19.01	0.02

**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 large projects are undertaken that are not capital outlay. An example in the fiscal year 2016-17 budget is the continued street preservation work. An example from actual results can be seen in the graph below. In fiscal year 2014-15 the City undertook a water tank rehabilitation project. The street preservation project among others of this nature are listed on the schedule entitled “Listing of Potential Projects” in Appendix D. 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 2007-08 through Fiscal Year 2014-15



**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 are classified as Capital Outlay.

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 2016-17 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 2016 real market value of \$398,807,943, far below the three percent maximum. The chart below presents the total amount of debt obligation at the end of fiscal years 2014 and 2015. The amounts for 2016 and 2017 are estimates. The 2017 balance of the "Other Loans" is expected to be zero because, as mentioned elsewhere in this document, the City plans on paying them off during the year.

Type of Debt	FY13-14	FY14-15	FY15-16	FY16-17
<b>General Obligation Bonds</b>	\$ 971,000	\$ 932,975	\$ 889,975	\$ 842,975
<b>Revenue Bonds</b>	\$ 13,952,149	\$ 13,735,905	\$ 13,512,479	\$ 13,131,612
<b>Other Loans</b>	\$ 859,120	\$ 739,452	\$ 614,941	\$ 0

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 City has not incurred any additional long-term debt since then. 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 \$431,300 in transfers compared to \$591,000 in the current year.

### Unappropriated/Ending Fund Balance

The requirement labeled as "Unappropriated" is the 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.



**CONSOLIDATED FINANCIALS**

**SECTION 6**



## GENERAL FUND

The General Fund is the main operating fund for the City. The General Fund has seven departments based on areas of focus. 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 are expected to change slightly 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 stay the same. An increase is expected in building permit revenue. Even though the number of permits are low, the budgeted fiscal year 2015-16 amount proved to be very conservative. The other significant change in the General Fund revenue is a \$22,000 increase in fiscal year 2016-17 for a grant recently awarded.

## EXPENDITURES

The total expenditures in the General Fund are up slightly from the fiscal year 2015-16 amount. The largest decrease is in the Capital Outlay classification. That and some other noteworthy changes are discussed below by expenditure classifications.

Personal Services. 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 1.5%, and increases in health and workers'

compensation insurance premium. The net result in the General Fund is an expected increase of about \$15,000 or 4.8%.

Materials and Services. The total amount being budgeted for materials and services for fiscal year 2016-17 is approximately \$65,000 higher than the amount adopted in fiscal year 2015-16. Management is anticipating higher premium for general liability and property insurance. Additionally increases are expected in supplies and legal costs. Money is also being budgeted to convert two offices to the built-in style, continue the remodel of the City Administrative Center (City Hall) and to double the amount for economic incentives.

Capital Outlay. The capital outlay amount of \$24,500 includes the cost for new software implementation, new copier and a certain amount for unexpected equipment needs. The current fiscal year's budget also included a fiber optic project that is not being carried forward.

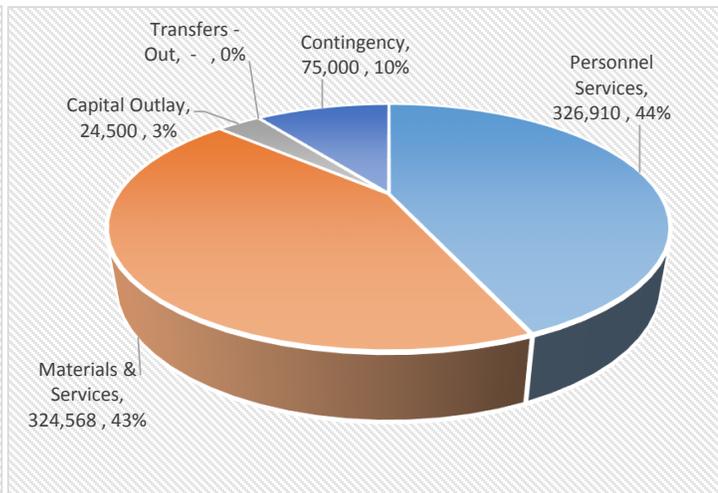
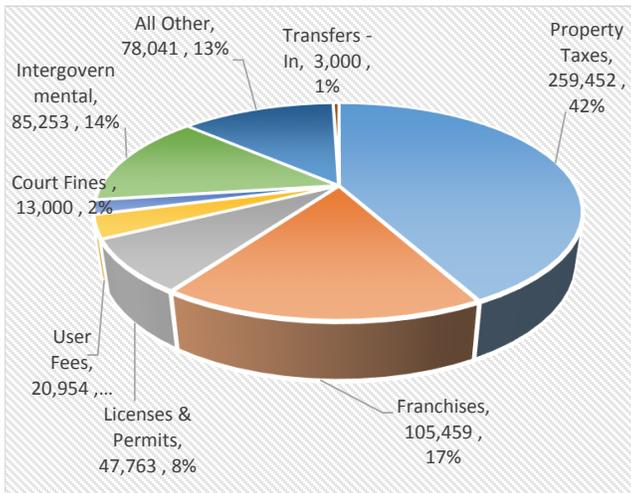
Transfers. In the upcoming fiscal year, similar to the fiscal year 2015-16 no transfers are being budgeted.

Contingency. The budget maintains \$75,000 for this appropriation.

**GENERAL FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 738,704	\$ 788,721	\$ 888,230	\$ 829,886	\$ 1,230,620	48.3%
<b>Revenue</b>						
Property Taxes	202,800	218,336	255,143	253,404	259,452	2.4%
Interest Income	4,219	4,306	4,684	4,152	4,152	0.0%
Franchises	103,292	109,398	109,807	107,542	105,459	-1.9%
Licenses & Permits	121,298	96,146	161,014	32,188	47,763	48.4%
User Fees	26,760	30,974	17,713	22,751	20,954	-7.9%
Court Fines	22,473	13,068	22,503	13,000	13,000	0.0%
Intergovernmental	77,973	80,993	83,519	71,565	85,253	19.1%
All Other	58,939	89,121	84,691	58,276	78,041	33.9%
Transfers - In	1,000	1,000	1,000	1,000	3,000	200.0%
<b>Total Revenue</b>	<b>618,754</b>	<b>643,342</b>	<b>740,074</b>	<b>563,878</b>	<b>617,074</b>	<b>9.4%</b>
<b>Expenditures</b>						
Personnel Services	296,491	289,209	287,926	311,833	326,910	4.8%
Materials & Services	202,243	223,122	229,920	259,746	324,568	25.0%
Capital Outlay	-	31,499	11,535	58,000	24,500	-57.8%
Transfers - Out	70,000	-	25,000	-	-	0.0%
Contingency	-	-	-	75,000	75,000	0.0%
<b>Total Expenditures</b>	<b>568,734</b>	<b>543,830</b>	<b>554,381</b>	<b>704,579</b>	<b>750,978</b>	<b>6.6%</b>
<b>Ending Fund Balance</b>	\$ 788,724	\$ 888,233	\$ 1,073,923	\$ 689,185	\$ 1,096,716	59.1%

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.



## SPECIAL REVENUE FUNDS

Currently the City has ten (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. For example, portions of the revenue in the Street Fund are legally restricted by the State of Oregon. Whereas, the Zumwalt Campground Fund was created by choice. 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 2016-17 the City is changing the percentage going to the Law Enforcement Fund from 52% to 53%, Park and Recreation Fund from 16% to 15%, and from 11% to 13% in the Planning Fund.

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

Law Enforcement Fund: A decrease of \$25,000 or 42% is expected in the amount the City receives for Telecommunications License Taxes. This trend will likely continue and is largely beyond the control of the City. The fiscal year 2015-16 budget included for the first time a \$5,000 transfer from the Zumwalt Campground Fund. That transfer will continue in fiscal year 2016-17 in the amount of \$10,000. The increase in "All Other" includes \$4,000 in anticipation of Marijuana Tax being a new revenue source for this fund.

Park and Recreation Fund: The increase in "All Other" is expected to result from donations and fund raising efforts recently started with hopes of expanding the pool facilities to include a kiddie pool.

Planning Fund: The total revenue is expected to increase by 34%. The increase can be attributed to an increase in the allocation of property taxes and a more realistic estimate of the amount of developer reimbursements. Whenever a developer's land use application requires review and input from the City's engineer and/or attorney, the City initially incurs those costs. The developer is then required to reimburse the City.

Street Fund: Intergovernmental revenue is increasing by roughly \$350,000. This increase is coming from the Urban Renewal Agency to support construction of street improvements in the downtown area, specifically 2<sup>nd</sup> and 3<sup>rd</sup> Streets for the upcoming year. The upcoming fiscal year budget does not include the \$50,000 Small Cities Allotment grant that was budgeted for in the current fiscal year. The remaining portion of the expected 68% increase in revenue is the amount expected from a newly adopted Transportation Utility Fee, a more realistic estimate of the City's gas tax revenue, and an increase of \$50,000 in the amount being transferred from the Reserve Fund.

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 3%.

### Non-Operating Special Revenue Funds:

The total revenue anticipated in the upcoming budget year is \$80,000 higher than last year in the Inverse Condemnation Fund. The increase is being budgeted to allow for the loan budgeted and accounted for in this fund to be paid off.

Conversely, the Local Improvements Fund is expected to see a sharp decrease in fiscal year 2016-17. The fiscal year 2015-16 budget included a \$350,000 transfer to this fund to extend sewer services to properties on E. Bolton not currently served. The project cost was less than expected so even though another sewer extension project is being planned a transfer of only \$35,000 is needed.

## EXPENDITURES

The total expenditures in the Special Revenue Funds is about \$655,000 more than the amount budgeted in the current year. The increase is primarily due to the planned street improvements in the downtown area, early pay off of a bank loan, and several small park related projects. The specific expenditure classifications are discussed below.

**Personal Services.** The wages and benefits increased 7% in each of the operating funds. The increase is primarily due to the anticipated increases in workers' compensation insurance (7%) and cost of living (1.5%). 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 2016-17 amounts in the Special Revenue operating funds for Materials and Services are 8% more than the adopted budget amounts for fiscal year 2015-16. The increase is largely due to a 3% increase in cost of the law enforcement contract, plans to contribute to a public plaza being built at the Veneta Elementary School, remodeling projects at the Administrative Center and the Community Center, and updating of the Parks and Open Space Master Plan.

**Capital Outlay.** The increase in Capital Outlay expenditures from last year is estimated to be \$147,000. The largest increase is in the Street 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.
- ❖ Improvements - downtown streets.
- ❖ Specific Needs – copier and new camera system for the skate park.

Specific noteworthy expenditure changes by fund are listed below.

**Law Enforcement Fund:** The cost of the contract, which is increasing by 3%. The increase allows for wage adjustments made by the County while maintaining the current service level of four (4) FTE of deputy time and one half (1/2) FTE of a sergeant's time.

**Park and Recreation Fund:** Expenditures within this fund are expected to increase by about 19%. The increase is being driven by plans to update the Parks Master Plan, make some play equipment and camera system upgrades, contribute to a public plaza, updating the kitchen at the Community Center and by this fund's share of remodeling work at the Administrative Center. The expected net result is a decrease in the fund balance of \$155,000. While this is not a sustainable trend, the resulting fund balance will still be slightly above the minimum ending fund balance.

**Planning Fund:** The amount budgeted in fiscal year 2016-17 for materials and services is being increased slightly to better reflect the amount attributable to technical review services.

**Street Fund:** The 2016-17 Capital Outlay total is being increased substantially in order to accommodate \$325,000 worth of street improvement 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 \$150,000 in the Debt Service classification. The City is planning on paying off the bank loan budgeted and accounted for in this fund early.

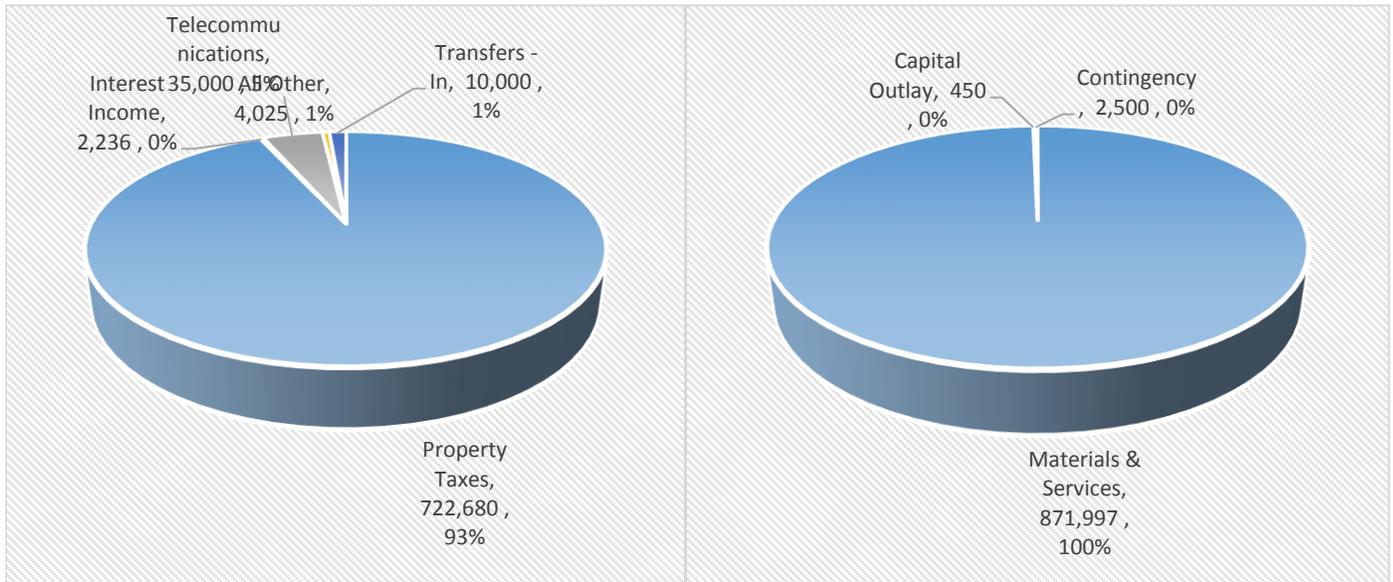
Inverse Condemnation Fund: The increase of 164% in expenditures is attributable to plans to do an early pay off of the bank loan received in 2009.

Capital Construction – Governmental Fund: Both the Capital Outlay and Transfer appropriations are being proposed at a higher amount than the current fiscal year's budget. Design and construction of streets that are system development charge eligible are driving this increase.

LAW ENFORCEMENT FUND

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 500,899	\$ 508,017	\$ 449,513	\$ 314,231	\$ 218,192	-31%
<b>Revenue</b>						
Property Taxes	671,357	628,133	663,419	701,125	722,680	3%
Interest Income	3,004	2,994	2,489	2,236	2,236	0%
Telecommunications	59,060	60,749	49,923	60,800	35,000	-42%
All Other	7,989	-	-	50	4,025	7950%
Transfers - In	-	-	-	5,000	10,000	100%
<b>Total Revenue</b>	<b>741,410</b>	<b>691,876</b>	<b>715,831</b>	<b>769,211</b>	<b>773,941</b>	<b>1%</b>
<b>Expenditures</b>						
Materials & Services	729,876	750,379	806,818	847,197	871,997	3%
Capital Outlay	4,416	-	-	2,500	450	-82%
Contingency	-	-	-	2,500	2,500	0%
<b>Total Expenditures</b>	<b>734,292</b>	<b>750,379</b>	<b>806,818</b>	<b>852,197</b>	<b>874,947</b>	<b>3%</b>
<b>Ending Fund Balance</b>	\$ 508,017	\$ 449,514	\$ 358,526	\$ 231,245	\$ 117,186	-49%

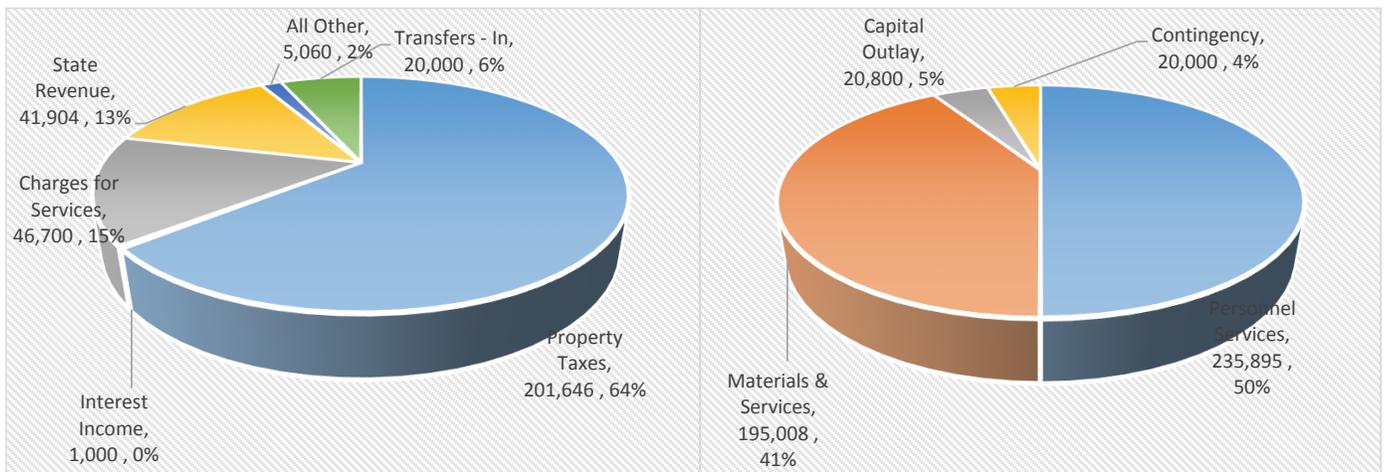
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed



**PARK AND RECREATION FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 173,901	261,870	380,515	\$ 392,087	\$ 523,913	34%
<b>Revenue</b>						
Property Taxes	174,540	237,865	229,554	204,543	201,646	-1%
Interest Income	1,022	1,480	2,032	1,000	1,000	0%
Charges for Services	48,345	46,577	54,213	46,700	46,700	0%
State Revenue	40,899	43,039	44,718	40,268	41,904	4%
All Other	206	505	511	150	5,060	3273%
Transfers - In	20,000	20,790	25,000	20,000	20,000	0%
<b>Total Revenue</b>	<b>285,012</b>	<b>350,256</b>	<b>356,028</b>	<b>312,661</b>	<b>316,310</b>	<b>1%</b>
<b>Expenditures</b>						
Personnel Services	127,570	162,400	166,810	220,517	235,895	7%
Materials & Services	61,825	69,211	74,862	117,066	195,008	67%
Capital Outlay	7,648	-	1,000	39,800	20,800	-48%
Contingency	-	-	-	20,000	20,000	0%
<b>Total Expenditures</b>	<b>197,043</b>	<b>231,611</b>	<b>242,672</b>	<b>397,383</b>	<b>471,703</b>	<b>19%</b>
<b>Ending Fund Balance</b>	\$ 261,870	\$ 380,515	\$ 493,871	\$ 307,365	\$ 368,520	20%

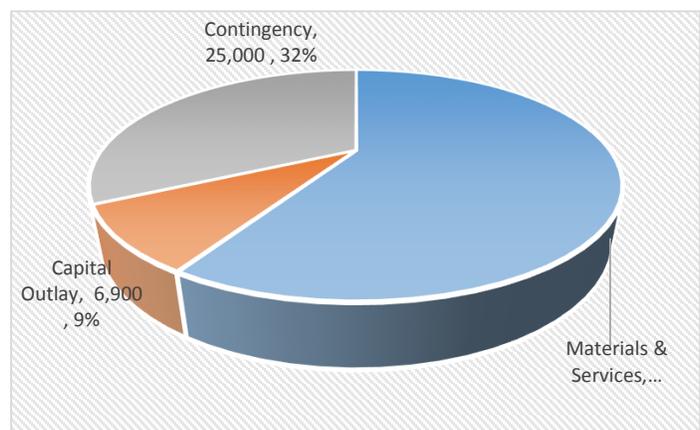
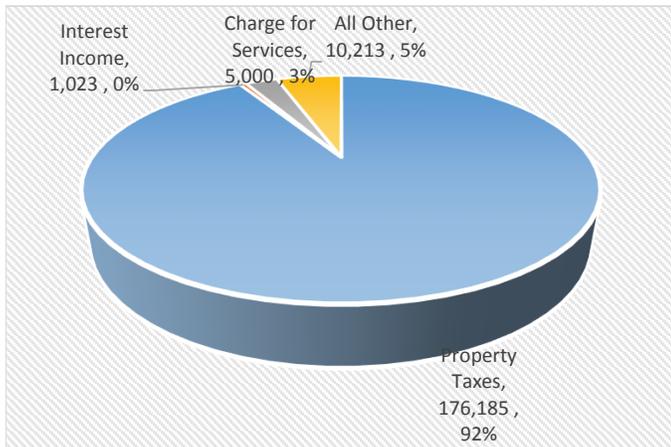
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



**PLANNING FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 107,193	\$ 210,930	\$ 215,913	\$ 177,850	\$ 186,880	5%
<b>Revenue</b>						
Property Taxes	130,218	121,182	127,790	136,033	176,185	30%
Interest Income	1,183	1,448	1,142	1,023	1,023	0%
Charge for Services	4,284	7,653	11,491	6,000	5,000	-17%
All Other	1	14,875	46,182	75	10,213	13517%
<b>Total Revenue</b>	<b>135,686</b>	<b>145,158</b>	<b>186,605</b>	<b>143,131</b>	<b>192,421</b>	<b>34%</b>
<b>Expenditures</b>						
Personnel Services	106,245	109,255	112,788	154,891	165,144	7%
Materials & Services	20,950	30,920	76,460	39,623	45,287	14%
Capital Outlay	-	-	1,000	6,400	6,900	8%
Contingency	-	-	-	25,000	25,000	0%
<b>Total Expenditures</b>	<b>127,195</b>	<b>140,175</b>	<b>190,248</b>	<b>225,914</b>	<b>242,331</b>	<b>7%</b>
<b>Ending Fund Balance</b>	\$ 115,684	\$ 215,913	\$ 212,270	\$ 95,067	\$ 136,970	44%

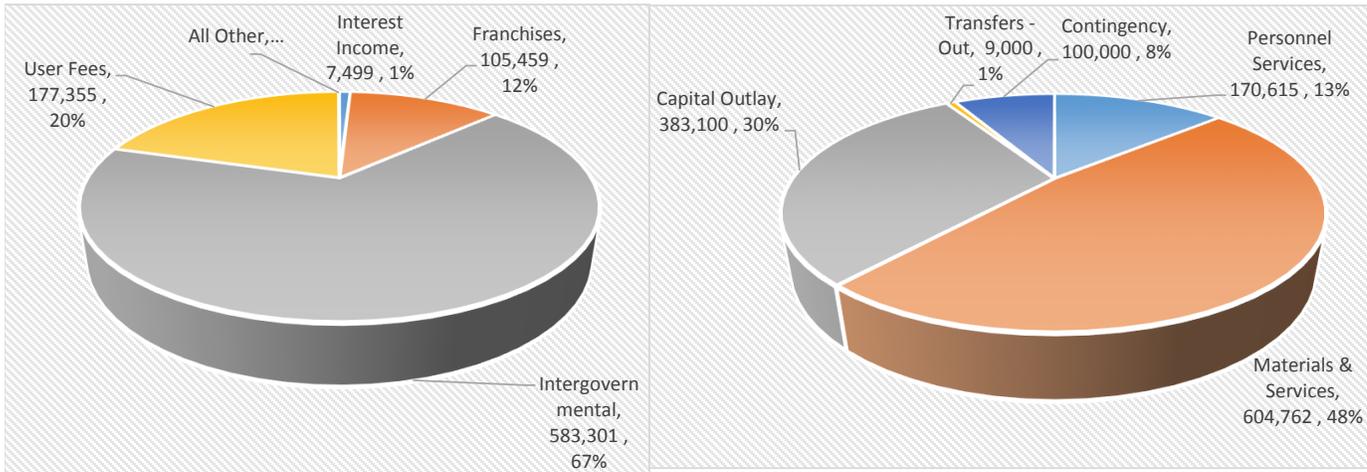
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



**STREET FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,437,274	\$ 1,490,921	\$ 1,672,571	\$ 1,376,599	\$ 1,226,370	-11%
<b>Revenue</b>						
Interest Income	8,111	8,500	8,695	7,693	7,499	-3%
Franchises	103,292	109,398	109,807	107,542	105,459	-2%
Intergovernmental	252,118	264,225	269,524	230,614	583,301	153%
User Fees	71,137	97,274	101,067	111,960	177,355	58%
All Other	1,355	51,023	7,973	50,625	595	-99%
Transfers - In	-	-	-	100,000	150,000	50%
<b>Total Revenue</b>	<b>436,013</b>	<b>530,420</b>	<b>497,066</b>	<b>608,434</b>	<b>1,024,209</b>	<b>68%</b>
<b>Expenditures</b>						
Personnel Services	101,314	113,213	116,876	162,954	170,615	5%
Materials & Services	270,727	137,430	191,201	572,706	604,762	6%
Capital Outlay	5,325	93,129	90,438	36,800	383,100	941%
Transfers - Out	5,000	5,000	405,000	5,000	9,000	80%
Contingency	-	-	-	100,000	100,000	0%
<b>Total Expenditures</b>	<b>382,366</b>	<b>348,772</b>	<b>803,515</b>	<b>877,460</b>	<b>1,267,477</b>	<b>44%</b>
<b>Ending Fund Balance</b>	\$ 1,490,921	\$ 1,672,569	\$ 1,366,122	\$ 1,107,573	\$ 983,102	-11%

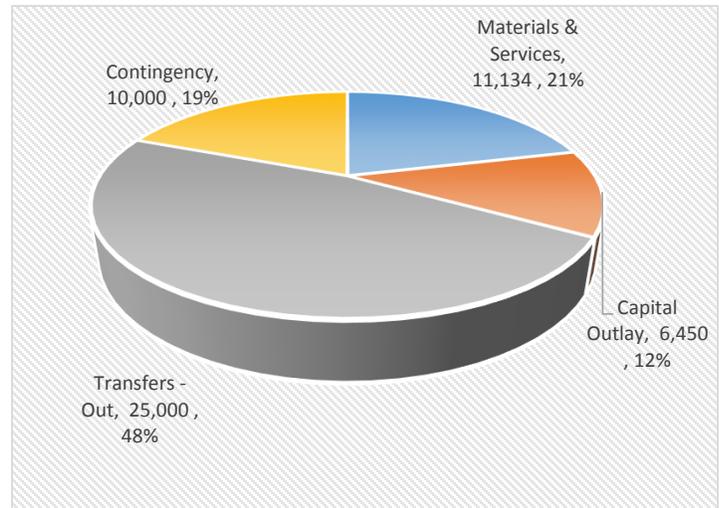
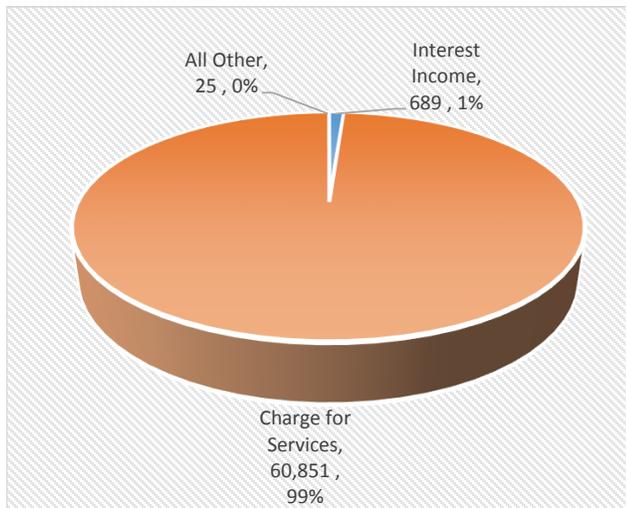
The pie charts below contain figures for this fund as they appear in the upcoming fiscal year budget. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



**STORMWATER FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 175,656	\$ 145,314	\$ 148,502	\$ 137,990	\$ 160,107	16%
<b>Revenue</b>						
Interest Income	991	708	790	689	689	0%
Charge for Services	52,505	56,027	59,737	58,830	60,851	3%
All Other	1	-	578	25	25	0%
<b>Total Revenue</b>	<b>53,497</b>	<b>56,735</b>	<b>61,105</b>	<b>59,544</b>	<b>61,565</b>	<b>3%</b>
<b>Expenditures</b>						
Personnel Services	11,063	16,946	16,644	32,089	34,653	8%
Materials & Services	2,777	1,601	3,754	10,016	11,134	11%
Capital Outlay	-	-	1,000	6,400	6,450	1%
Transfers - Out	70,000	35,000	25,000	25,000	25,000	0%
Contingency	-	-	-	10,000	10,000	0%
<b>Total Expenditures</b>	<b>83,840</b>	<b>53,547</b>	<b>46,398</b>	<b>83,505</b>	<b>87,237</b>	<b>4%</b>
<b>Ending Fund Balance</b>	\$ 145,313	\$ 148,502	\$ 163,209	\$ 114,029	\$ 134,435	18%

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 FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 473,949	\$ 623,213	\$ 839,034	\$ 854,000	\$ 1,120,541	31%
<b>Revenue</b>						
Interest Income	2,675	3,542	4,356	3,857	3,857	0%
Charge for Services	127,542	198,674	85,273	97,440	86,099	-12%
All Other	19,047	13,605	7,256	15,550	13,610	-12%
<b>Total Revenue</b>	<b>149,264</b>	<b>215,821</b>	<b>96,885</b>	<b>116,847</b>	<b>103,566</b>	<b>-11%</b>
<b>Expenditures</b>						
Materials & Services	-	-	-	-	-	0%
Capital Outlay	-	-	-	3,600	39,800	1006%
Transfers - Out	-	-	-	-	14,300	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>54,100</b>	<b>1403%</b>
<b>Ending Fund Balance</b>	<b>\$ 623,213</b>	<b>\$ 839,034</b>	<b>\$ 935,919</b>	<b>\$ 967,247</b>	<b>\$ 1,170,007</b>	<b>21%</b>

**ZUMWALT FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 84,536	\$ 92,809	\$ 101,533	\$ 130,000	\$ 113,655	-13%
<b>Revenue</b>						
Interest Income	477	708	523	400	400	0%
Charge for Services	64,129	63,935	69,059	66,050	66,025	0%
All Other	1	100	300	50	50	0%
<b>Total Revenue</b>	<b>64,607</b>	<b>64,743</b>	<b>69,882</b>	<b>66,500</b>	<b>66,475</b>	<b>0%</b>
<b>Expenditures</b>						
Materials & Services	36,334	36,020	38,115	42,325	42,568	1%
Transfers - Out	20,000	20,000	25,000	25,000	32,000	28%
<b>Total Expenditures</b>	<b>56,334</b>	<b>56,020</b>	<b>63,115</b>	<b>67,325</b>	<b>74,568</b>	<b>11%</b>
<b>Ending Fund Balance</b>	<b>\$ 92,809</b>	<b>\$ 101,532</b>	<b>\$ 108,300</b>	<b>\$ 129,175</b>	<b>\$ 105,562</b>	<b>-18%</b>

**LOCAL IMPROVEMENTS**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 139,146	\$ 124,905	\$ 113,847	\$ 108,036	\$ 265,285	146%
<b>Revenue</b>						
Interest Income	785	708	592	360	360	0%
Assessments	4,614	4,257	2,044	66,367	10,085	-85%
Transfer In	-	-	-	350,000	35,000	-90%
<b>Total Revenue</b>	<b>5,399</b>	<b>4,965</b>	<b>2,636</b>	<b>416,727</b>	<b>45,445</b>	<b>-89%</b>
<b>Expenditures</b>						
Materials & Services	2,093	-	-	550	550	0%
Debt Service	17,547	16,023	16,023	16,136	170,699	958%
Capital Outlay	-	-	-	350,000	135,000	-61%
<b>Total Expenditures</b>	<b>19,640</b>	<b>16,023</b>	<b>16,023</b>	<b>366,686</b>	<b>306,249</b>	<b>-16%</b>
<b>Ending Fund Balance</b>	<b>\$ 124,905</b>	<b>\$ 113,847</b>	<b>\$ 100,460</b>	<b>\$ 158,077</b>	<b>\$ 4,481</b>	<b>-97%</b>

**INVERSE CONDEMNATION**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 17,261	\$ 26,178	\$ 46,090	\$ 21,000	\$ 64,735	208%
<b>Revenue</b>						
Interest Income	98	-	231	10	10	0%
Transfers - In	240,000	110,000	100,000	100,000	180,000	80%
<b>Total Revenue</b>	<u>240,098</u>	<u>110,000</u>	<u>100,231</u>	<u>100,010</u>	<u>180,010</u>	80%
<b>Expenditures</b>						
Materials & Services	-	-	-	100	100	0%
Debt Service	231,181	90,088	90,088	92,012	243,000	164%
<b>Total Expenditures</b>	<u>231,181</u>	<u>90,088</u>	<u>90,088</u>	<u>92,112</u>	<u>243,100</u>	164%
<b>Ending Fund Balance</b>	\$ 26,178	\$ 46,090	\$ 56,233	\$ 28,898	\$ 1,645	-94%

**BUSINESS ASSISTANCE**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 161,435	\$ 156,346	\$ 156,054	\$ 156,346	\$ 147,002	-6%
<b>Revenue</b>						
Interest Income	911	708	811	450	450	0%
Charge for Services	-	-	-	20	20	0%
<b>Total Revenue</b>	<u>911</u>	<u>708</u>	<u>811</u>	<u>470</u>	<u>470</u>	0%
<b>Expenditures</b>						
Materials & Services	5,000	-	-	39,050	39,050	0%
Transfers - Out	1,000	1,000	1,000	1,000	1,000	0%
<b>Total Expenditures</b>	<u>6,000</u>	<u>1,000</u>	<u>1,000</u>	<u>40,050</u>	<u>40,050</u>	0%
<b>Ending Fund Balance</b>	\$ 156,346	\$ 156,054	\$ 155,865	\$ 116,766	\$ 107,422	-8%

## ENTERPRISE FUNDS

The City's Water, Sewer, Capital Construction-Water SDC and Capital Construction-Sewer SDC Funds are considered Enterprise or Proprietary Funds. They are also 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, 2017 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 most recent 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 3% decrease in the total expenditure amount for 2016-17 compared to the expenditures in 2015-16. The decrease is primarily attributable to the completion of the air piping sewer project, and reduction of the transfer from the Sewer 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 2016-17 expenditures in this classification for the enterprise funds is about \$200,000 less than the 2015-16 amounts. The decrease in the Sewer and Sewer SDC Funds, as mentioned above, are primarily elimination of the cost of the air piping sewer project and completion of the Wastewater Master Plan update. The slight decrease in the Water Fund is due to completion of the tank rehabilitation project.

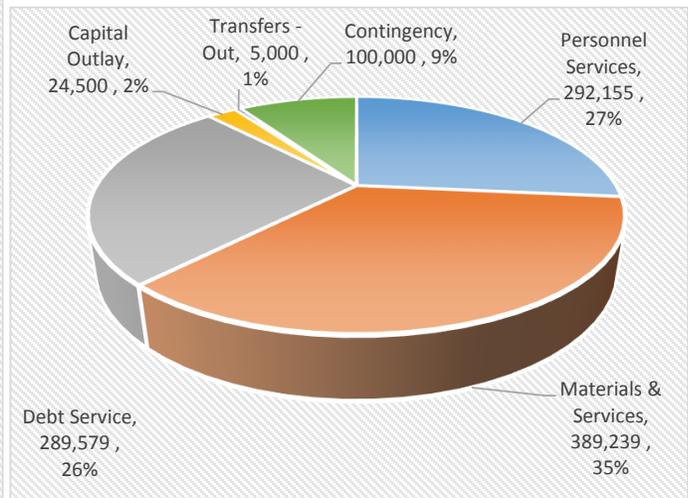
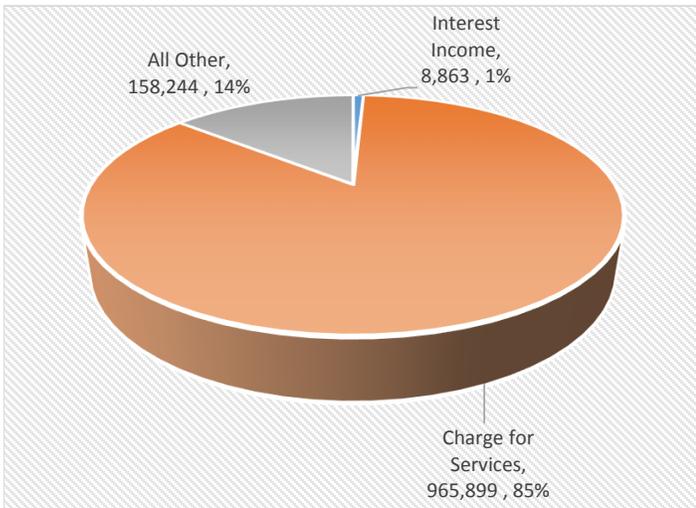
Capital Outlay. Overall the amount being budgeted is down slightly from last year; however, there is \$150,000 being budgeted in the Water SDC Fund for installation of a water line on 3<sup>rd</sup> street and preliminary work for acquiring a site for a water tank in the future.

Debt Service. This classification of expenditures is increasing by \$318,000 or 44%. The City has three bank loans the payment for which primarily come from the enterprise funds that we intend to pay off during the upcoming fiscal year. Additionally, the budget includes an extra principal payment on the 2001 Sewer Bond of \$150,000.

**WATER FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,238,670	\$ 1,528,753	\$ 1,866,911	\$ 1,583,616	\$ 2,287,023	44%
<b>Revenue</b>						
Interest Income	6,990	8,500	10,590	9,359	8,863	-5%
Charge for Services	740,364	933,239	987,297	963,389	965,899	0%
All Other	10,385	216,278	220,063	180,500	158,244	-12%
<b>Total Revenue</b>	<b>757,739</b>	<b>1,158,017</b>	<b>1,217,950</b>	<b>1,153,248</b>	<b>1,133,006</b>	<b>-2%</b>
<b>Expenditures</b>						
Personnel Services	281,358	308,166	308,825	284,051	292,155	3%
Materials & Services	141,793	216,461	677,530	409,428	389,239	-5%
Debt Service	35,897	245,548	137,894	259,000	289,579	12%
Capital Outlay	3,608	44,684	5,718	22,000	24,500	11%
Transfers - Out	5,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	-	100,000	100,000	0%
<b>Total Expenditures</b>	<b>467,656</b>	<b>819,859</b>	<b>1,134,967</b>	<b>1,079,479</b>	<b>1,100,473</b>	<b>2%</b>
<b>Ending Fund Balance</b>	\$ 1,528,753	\$ 1,866,911	\$ 1,949,894	\$ 1,657,385	\$ 2,319,556	40%

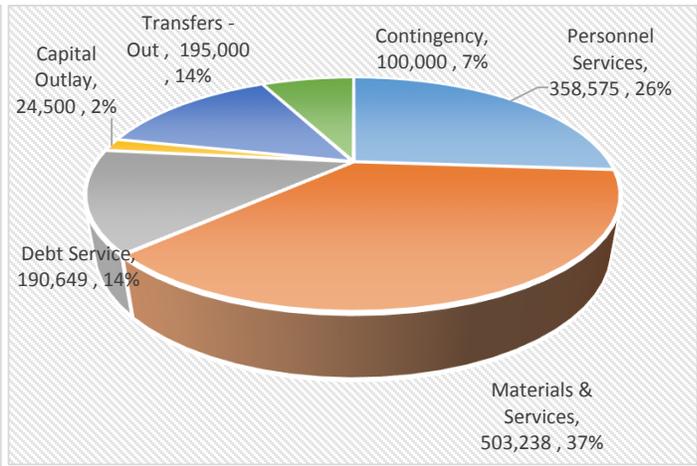
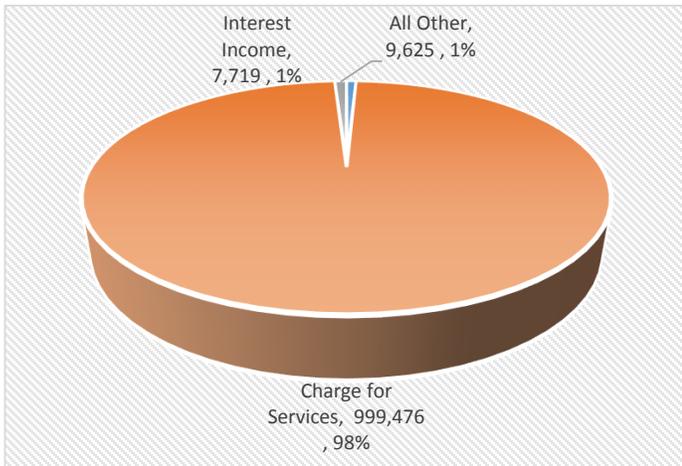
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**SEWER FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,107,992	\$ 1,389,312	\$ 1,789,527	\$ 1,789,683	\$ 1,674,208	-6%
<b>Revenue</b>						
Interest Income	6,563	7,792	9,266	8,188	7,719	-6%
Charge for Services	966,293	1,071,637	990,447	982,805	999,476	2%
All Other	15,869	15,162	18,535	9,625	9,625	0%
<b>Total Revenue</b>	<b>988,725</b>	<b>1,094,591</b>	<b>1,018,248</b>	<b>1,000,618</b>	<b>1,016,820</b>	<b>2%</b>
<b>Expenditures</b>						
Personnel Services	233,947	267,247	275,994	346,085	358,575	4%
Materials & Services	167,743	169,414	240,305	652,844	503,238	-23%
Debt Service	174,163	114,293	114,232	117,000	190,649	63%
Capital Outlay	26,551	63,422	66,710	22,000	24,500	11%
Transfers - Out	105,000	80,000	80,000	430,000	195,000	-55%
Contingency	-	-	-	100,000	100,000	0%
<b>Total Expenditures</b>	<b>707,404</b>	<b>694,376</b>	<b>777,241</b>	<b>1,667,929</b>	<b>1,371,962</b>	<b>-18%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,389,313</b>	<b>\$ 1,789,527</b>	<b>\$ 2,030,534</b>	<b>\$ 1,122,372</b>	<b>\$ 1,319,066</b>	<b>18%</b>

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-WATER SDC FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ 177,873	\$ 217,276	22%
<b>Revenue</b>						
Interest Income	-	-	2,300	2,008	1,116	-44%
Charge for Services	-	-	74,207	93,810	82,927	-12%
Transfer In	-	-	451,136	-	-	0%
<b>Total Revenue</b>	-	-	527,643	95,818	84,043	-12%
<b>Expenditures</b>						
Materials & Services	-	-	-	25	25	0%
Capital Outlay	-	-	-	-	150,000	0%
Debt Service	-	-	289,815	179,000	141,579	-21%
<b>Total Expenditures</b>	-	-	289,815	179,025	291,604	63%
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 237,828	\$ 94,666	\$ 9,715	-90%

**CAPITAL CONSTRUCTION-SEWER SDC FUND**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ 2,094,829	\$ 2,160,585	3%
<b>Revenue</b>						
Interest Income	-	-	12,694	11,140	7,331	-34%
Charge for Services	-	-	77,796	82,020	72,501	-12%
Transfer In	-	-	2,466,649	-	-	0%
<b>Total Revenue</b>	-	-	2,557,139	93,160	79,832	-14%
<b>Expenditures</b>						
Materials & Services	-	-	-	34,000	25	-100%
Capital Outlay	-	-	26,560	174,000	5,000	-97%
Debt Service	-	-	157,134	161,000	412,911	156%
<b>Total Expenditures</b>	-	-	183,694	369,000	417,936	13%
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 2,373,445	\$ 1,818,989	\$ 1,822,481	0%

## CAPITAL PROJECTS FUNDS

The City has a Capital Project Fund for Pool Facilities Construction and for West Broadway Development. During the past couple of years the activity in these funds has been insignificant; however, they are being kept active because projects are likely in the near future. Specific information about these funds appears below.

Pool Facilities: This fund was created to budget and account for the revenue and expenses related to the construction of a regulation swimming pool and building. The pool was completed in November of 2010; however, due to a shortfall in fundraising, the kiddie pool and spa that were included in the original designs were not constructed.

Recently there has been some interest in renewing the fundraising efforts for the kiddie pool. Additionally, the City has applied for a grant. The outcome of the grant application will not be known until after the fiscal year 2016-17 is adopted. The plan is to use Parks SDC and Urban Renewal money to complete the design work in the upcoming year. Construction, if the City has adequate funding, would take place in the following year.

West Broadway: This fund has been used to budget and account for the revenue and expenses related to construction of a Park and Ride Facility, the Fern Ridge Service Center and major improvements to West Broadway between Territorial Road and 4<sup>th</sup> Street. One of the underlying objectives of these projects were to encourage development on West Broadway and bring new life to Veneta's Downtown Area.

The traffic in and out of this area has increased as have the number of inquiries regarding possible development. During fiscal year 2015-16 the West Lane Fitness Center relocated to West Broadway and a new restaurant opened. While this is encouraging, there are no specific projects planned that would be budgeted in this fund during the upcoming year. There is; however, some design and construction work being budgeted in other funds for street and street-scaping improvements on cross streets.

**CAPITAL PROJECTS-POOL FACILITIES**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,818	\$ 4,529	\$ 6,529	\$ 6,500	\$ 7,115	9%
<b>Revenue</b>						
Interest Income	11	-	55	-	-	0%
All Other	2,700	2,000	500	25	64,325	257200%
<b>Total Revenue</b>	<u>2,711</u>	<u>2,000</u>	<u>555</u>	<u>25</u>	<u>64,325</u>	<u>257200%</u>
<b>Expenditures</b>						
Materials & Services	-	-	-	-	25	0%
Capital Outlay	-	-	-	-	65,000	0%
Transfers - Out	-	-	-	-	-	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,025</u>	<u>0%</u>
<b>Ending Fund Balance</b>	\$ 4,529	\$ 6,529	\$ 7,084	\$ 6,525	\$ 6,415	-2%

**CAPITAL PROJECTS-WEST BROADWAY**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 63,189	\$ 39,015	\$ 59,603	\$ 44,600	\$ 57,718	29%
<b>Revenue</b>						
Interest Income	356	396	303	150	150	0%
All Other	1,266,058	485,035	71	50	50	0%
<b>Total Revenue</b>	<u>1,266,414</u>	<u>485,431</u>	<u>374</u>	<u>200</u>	<u>200</u>	<u>0%</u>
<b>Expenditures</b>						
Materials & Services	129,362	11,719	2,224	150	300	100%
Capital Outlay	1,161,226	453,124	120	-	25	0%
Transfers - Out	-	-	-	-	-	0%
<b>Total Expenditures</b>	<u>1,290,588</u>	<u>464,843</u>	<u>2,344</u>	<u>150</u>	<u>325</u>	<u>117%</u>
<b>Ending Fund Balance</b>	\$ 39,015	\$ 59,603	\$ 57,633	\$ 44,650	\$ 57,593	29%

## 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 revenue source 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.

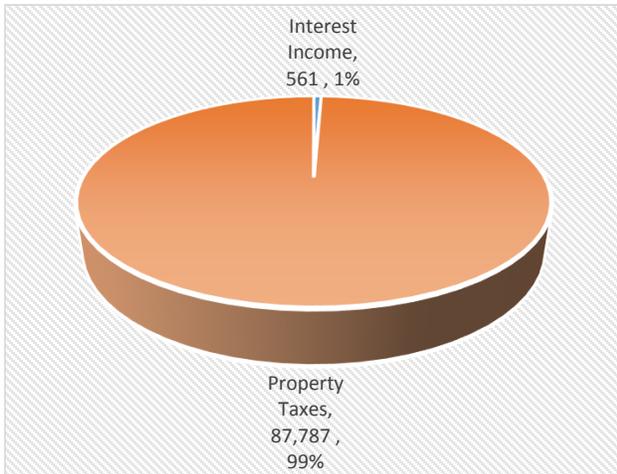
### EXPENDITURES

Debt Service is the only expenditure classification in this fund. The amount is roughly the same as the fiscal year 2015-16 budget amount.

**DEBT SERVICE**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 140,858	\$ 152,596	\$ 166,953	\$ 104,000	\$ 169,598	63%
<b>Revenue</b>						
Interest Income	509	732	598	529	561	6%
Property Taxes	161,505	94,440	97,380	87,800	87,787	0%
<b>Total Revenue</b>	<b>162,014</b>	<b>95,172</b>	<b>97,978</b>	<b>88,329</b>	<b>88,348</b>	<b>0%</b>
<b>Expenditures</b>						
Debt Service	150,276	80,815	81,235	87,000	86,604	0%
<b>Total Expenditures</b>	<b>150,276</b>	<b>80,815</b>	<b>81,235</b>	<b>87,000</b>	<b>86,604</b>	<b>0%</b>
<b>Ending Fund Balance</b>	\$ 152,596	\$ 166,953	\$ 183,696	\$ 105,329	\$ 171,342	63%

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, the Public Works Equipment, Reserve-Governmental and Reserve-Enterprise, that are considered Reserve Funds. The Public Works Equipment Fund 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 and other governmental related purposes and one was formed to accumulate a fund balance for future sewer (Enterprise) projects. These funds were created in 2008 and 2009 and will be reviewed, per ORS, every ten (10) years. 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 2016-17 budget includes transfers into the P.W. Equipment Fund and a small transfer into the Governmental Reserve Fund. This transfer will only be necessary if the money received from the State of Oregon for bike and pedestrian ways is not spent in its entirety. 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 2016-17 budget for the other two reserve funds only include an expenditure of \$150,000. This money is being transferred back to the Street Fund to support pavement preservation projects.

**PUBLIC WORKS EQUIPMENT**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 152,143	\$ 163,011	\$ 160,516	\$ 184,000	\$ 192,117	4%
<b>Revenue</b>						
Interest Income	858	708	824	733	733	0%
Transfers In	15,000	15,000	15,000	15,000	15,000	0%
<b>Total Revenue</b>	<b>15,858</b>	<b>15,708</b>	<b>15,824</b>	<b>15,733</b>	<b>15,733</b>	<b>0%</b>
<b>Expenditures</b>						
Capital Outlay	4,990	18,204	-	25,000	25,000	0%
<b>Total Expenditures</b>	<b>4,990</b>	<b>18,204</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>0%</b>
<b>Ending Fund Balance</b>	\$ 163,011	\$ 160,515	\$ 176,340	\$ 174,733	\$ 182,850	5%

**RESERVE-ENTERPRISE**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,318,297	\$ 1,325,736	\$ 1,332,820	\$ 1,336,800	\$ 1,345,040	1%
<b>Revenue</b>						
Interest Income	7,439	7,084	6,920	6,119	6,119	0%
All Other	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,439</b>	<b>7,084</b>	<b>6,920</b>	<b>6,119</b>	<b>6,119</b>	<b>0%</b>
<b>Expenditures</b>						
Capital Outlay	-	-	-	-	-	0%
Transfers - Out	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Ending Fund Balance</b>	\$ 1,325,736	\$ 1,332,820	\$ 1,339,740	\$ 1,342,919	\$ 1,351,159	1%

**RESERVE-GOVERNMENTAL**

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 713,517	\$ 717,543	\$ 721,793	\$ 1,149,593	\$ 1,055,149	-8%
<b>Revenue</b>						
Interest Income	4,026	4,250	3,756	2,214	2,214	0%
All Other	-	-	425,000	-	4,000	0%
<b>Total Revenue</b>	<b>4,026</b>	<b>4,250</b>	<b>428,756</b>	<b>2,214</b>	<b>6,214</b>	<b>181%</b>
<b>Expenditures</b>						
Transfers Out	-	-	-	100,000	150,000	50%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>150,000</b>	<b>50%</b>
<b>Ending Fund Balance</b>	\$ 717,543	\$ 721,793	\$ 1,150,549	\$ 1,051,807	\$ 911,363	-13%

VENETA  
URBAN  
RENEWAL  
AGENCY



Veneta Urban Renewal Agency



**AGENCY OVERVIEW**  
(Structure, Budget, Budget Process)

**SECTION 7**



### 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 \$2,641,305. This represents little change from the current year's budget total.

### TOTAL RESOURCES AND REQUIREMENTS

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2016		TOTAL RESOURCES	TOTAL EXPENDITURES	PROJECTED ENDING FUND BALANCE @ 6-30-2017		TOTAL REQUIREMENTS
	TOTAL REVENUE						
GENERAL	252,442	600,750	853,192	685,700	167,492	853,192	
DEBT SERVICE	1,098,012	690,101	1,788,113	1,072,067	716,046	1,788,113	
<b>TOTALS</b>	<b>\$1,350,454</b>	<b>\$1,290,851</b>	<b>\$2,641,305</b>	<b>\$1,757,767</b>	<b>\$883,538</b>	<b>\$2,641,305</b>	

Over the years extensive work on the objectives mentioned above, including the policy of using property tax revenue as a financing source, has taken place. The work is expected to continue and the 2016-17 budget includes the necessary appropriations. Specifically, the URA will be contributing, through the City, to the payment of water pipeline related debt, street improvements in the downtown area, and pool facilities. Additionally the Agency plans to implement the recently revised Re-Development Toolkit Program, support the Farmers' Market and to perform a Downtown Retail Marketing Analysis followed by an implementation plan.

The sections entitled "Agency Resources" and "Agency Requirements" contain separate schedules and further discussion. Consolidated budget detail, for both of the Agency's funds, can be found in the section entitled "Consolidated Financials". 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



RESOURCES

SECTION 8



**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).

**FUND BALANCE**

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 2013-14 and 2014-15, adopted for fiscal year 2015-16 and projected ending fund balance for 2016-17. The amount and percentages of change refer to the difference between the Adopted 2016 and the Projected 2017.

<b>HISTORICAL AND ACTUAL FUND BALANCE COMPARISON</b>								
<b>FUNDS BY TYPE</b>	<b>2014 Adopted</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>	<b>2017 Proposed</b>	<b>Change Dollars</b>	<b>Change %</b>
<b>FUND:</b>								
<b>GENERAL</b>	299,350	313,054	217,192	313,054	252,442	167,492	(84,950)	-34%
<b>DEBT SERVICE</b>	244,725	1,018,343	970,178	1,156,152	1,098,012	716,046	(381,966)	-35%
<b>TOTALS</b>	<b>\$544,075</b>	<b>\$1,331,397</b>	<b>\$1,187,370</b>	<b>\$1,331,397</b>	<b>\$1,350,454</b>	<b>\$883,538</b>	<b>(\$466,916)</b>	<b>-35%</b>

Expectations are that the ending fund balances in both funds will decrease by the end of fiscal year 2016-17. In the general fund the decrease is expected because of the increase in transfers to the City to support eligible projects and in the amount being made available for downtown marketing and re-development. See the Capital Outlay discussion in the “Requirements” section of the City’s budget for detail on the projects. The debt service fund ending balance is expected to decrease primarily because the debt service appropriation is being increased to allow for an extra principal payment of \$250,000 on the 2001 Bond.

**NEW REVENUE**

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. For the upcoming year the short-term loan is expected to be double the amount, again, to support eligible projects being undertaken by the City.

**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). 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.

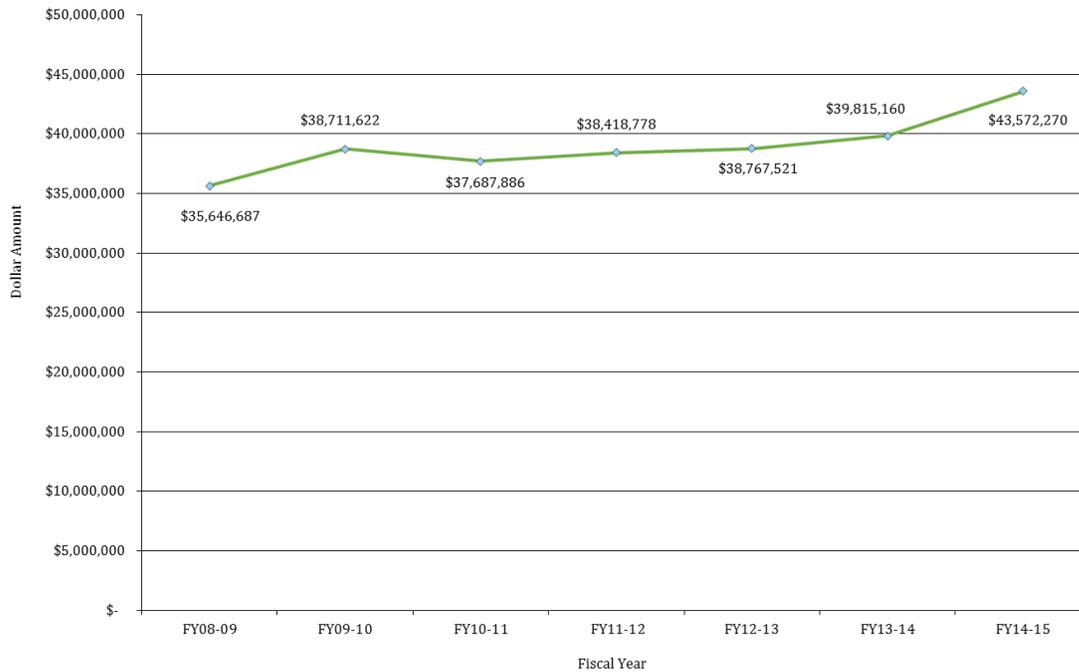
This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax does not change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that gets distributed to the local governments. In contrast, it 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 of \$43,779,905 for 2015-16, was slightly more than the 2014-15 valuation of \$43,572,270. The chart below provides the excess values from 2008-09 through 2014-15.

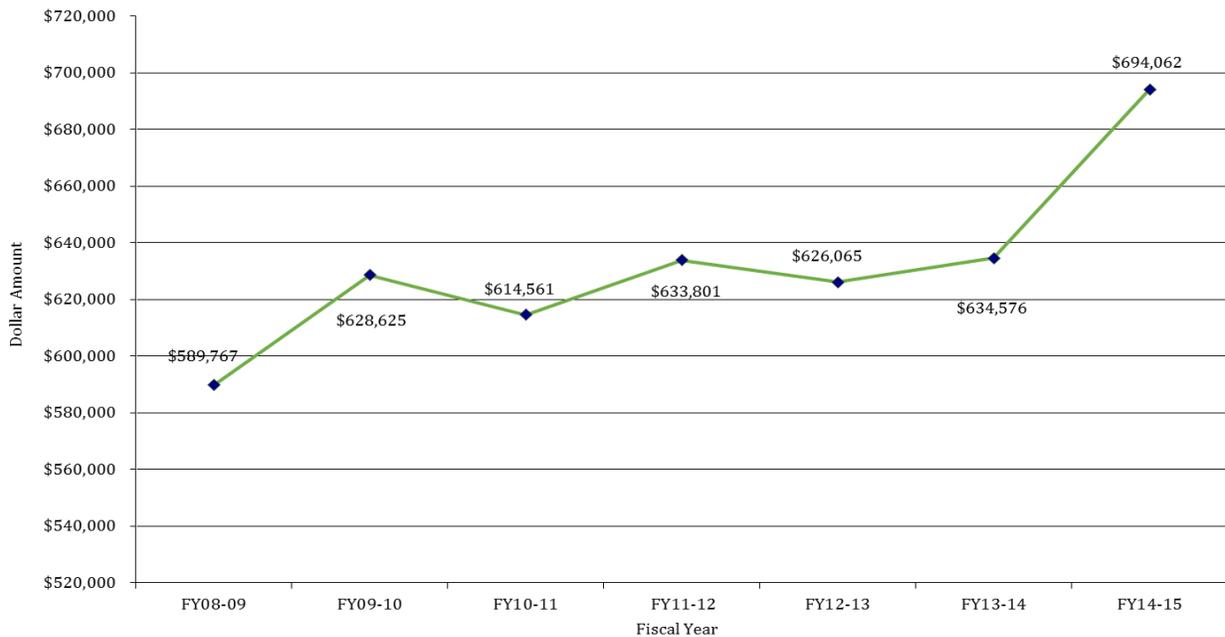
**Excess Value  
Fiscal Year 2008-09 through Fiscal Year 2014-15**



**Veneta Urban Renewal Agency’s Property Tax Picture**

The calculation for fiscal year 2016-17 assumes that the excess value will not change significantly and the uncollectible rate will be approximately 5%. Given these assumptions the URA is expecting to receive \$675,751. The amount of property taxes that the URA has received since fiscal year 2008-09 is shown in the chart below by year.

**Property Tax Money Received  
Fiscal Year 2008-09 through Fiscal Year 2014-15**



**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 being undertaken in the upcoming year.

RESOURCES BY FUND AND TYPE

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2016	PROPERTY TAXES	LOAN/BOND PROCEEDS	ALL OTHER	TOTAL REVENUE	TOTAL RESOURCES
GENERAL	252,442	-	600,000	750	600,750	853,192
DEBT SERVICE	1,098,012	689,251	-	850	690,101	1,788,113
TOTALS	\$ 1,350,454	\$ 689,251	\$ 600,000	\$ 1,600	\$ 1,290,851	\$ 2,641,305

Veneta Urban Renewal Agency



REQUIREMENTS

SECTION 9



## 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 2016-17 budget, as proposed, is a renewed effort and focus on redevelopment. This program and the other areas of focus for the upcoming year are listed and described in the Appendix.

### **Debt Service**

Amounts needed to make principal and interest payments on any outstanding loans and bond issues are appropriated under this classification. The Agency borrows money on a short-term basis using a “Du Jour” Loan. The amount is driven by the planned projects each budget year. The proposed budget includes a loan of \$600,000. This is double the amount borrowed in the past two years. As stated previously, the increase is necessary to support City projects for which using URA resources is allowable. An appropriation large enough to make the regular payment plus an extra \$250,000 worth of principal on the long-term bond is 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 2016-17 the URA is proposing to transfer \$144,000 to the City for debt related to the water pipeline project, \$326,700 for downtown street improvements, and \$50,000 for expanding pool facilities.

### **Unappropriated/Ending Fund Balance**

An 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.

The schedule on the next page presents the requirements, as they appear in the budget, by fund and classification. The consolidated schedules in the next section present the budget figures in comparison with the past few years.

REQUIREMENTS BY FUND AND CLASSIFICATION

FUND	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	PROJECTED ENDING FUND BALANCE @ 6-30-2017	TOTAL REQUIREMENTS
GENERAL	150,000	-	530,700	5,000	685,700	167,492	853,192
DEBT SERVICE	-	1,072,067	-	-	1,072,067	716,046	1,788,113
TOTALS	\$ 150,000	\$ 1,072,067	\$ 530,700	\$ 5,000	\$ 1,757,767	\$ 883,538	\$ 2,641,305

Veneta Urban Renewal Agency



**CONSOLIDATED FINANCIALS**

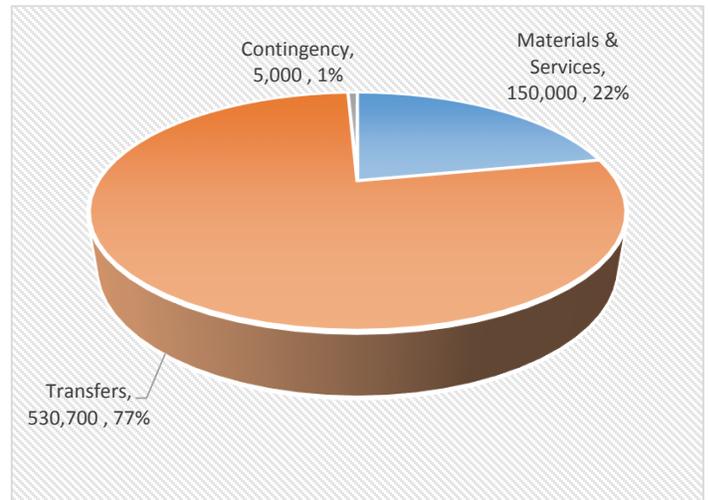
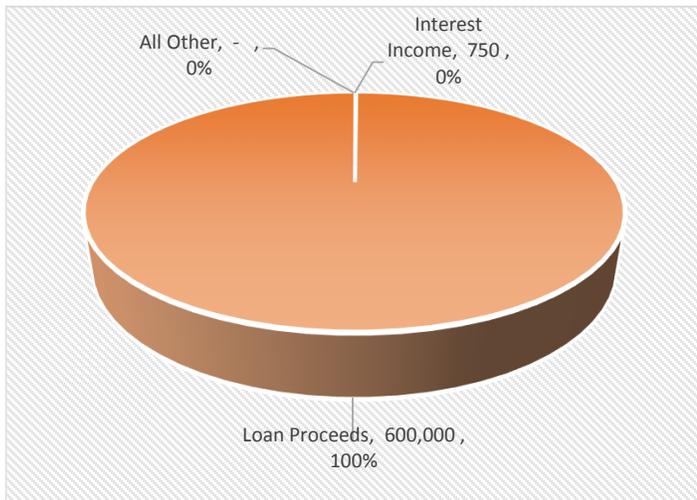
**SECTION 10**



GENERAL FUND

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Adopted Budget FY1617	% Change in Budget FY1516 to FY1617
<b>Beginning Fund Balance</b>	\$ 381,184	\$ 341,667	\$ 313,052	\$ 217,192	\$ 252,442	16%
<b>Revenue</b>						
Interest Income	921	680	1,046	750	750	0%
Loan Proceeds	-	-	300,000	300,000	600,000	100%
All Other	5,125	-	-	-	-	n/a
<b>Total Revenue</b>	<b>6,046</b>	<b>680</b>	<b>301,046</b>	<b>300,750</b>	<b>600,750</b>	<b>100%</b>
<b>Expenditures</b>						
Materials & Services	31,656	18,935	16,522	65,500	150,000	129%
Transfers	13,907	10,360	206,867	195,000	530,700	172%
Contingency	-	-	-	5,000	5,000	0%
<b>Total Expenditures</b>	<b>45,563</b>	<b>29,295</b>	<b>223,389</b>	<b>265,500</b>	<b>685,700</b>	<b>158%</b>
<b>Ending Fund Balance</b>	\$ 341,667	\$ 313,052	\$ 390,709	\$ 252,442	\$ 167,492	-34%

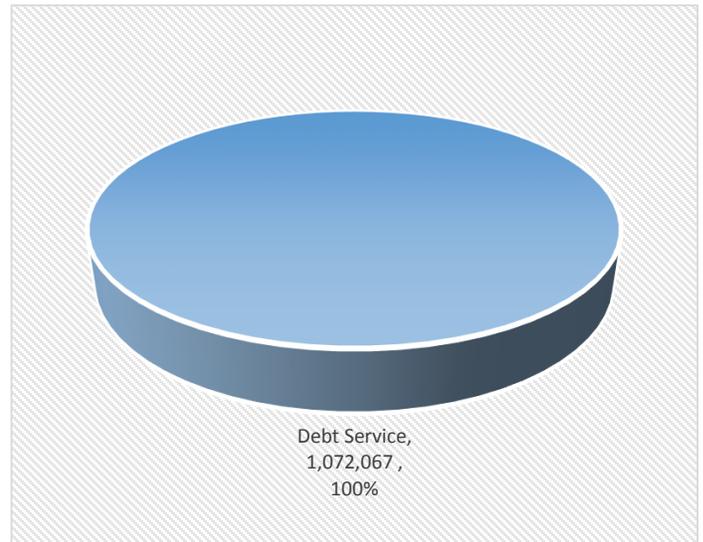
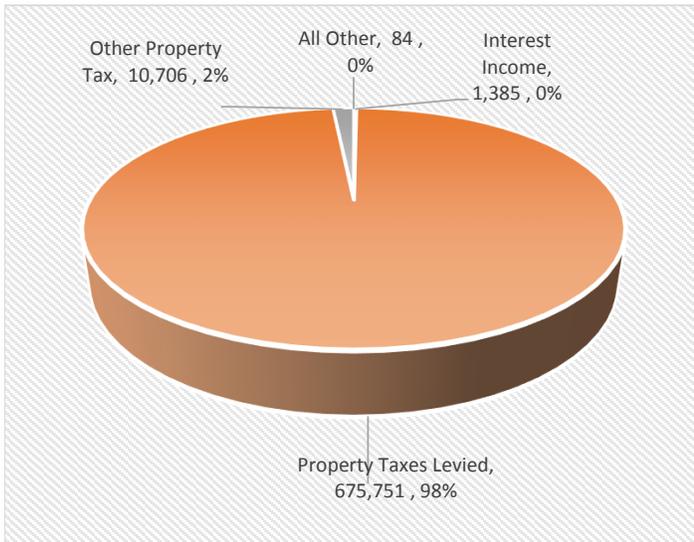
The pie charts below contain figures for this fund as they appear in the upcoming budget year. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



DEBT SERVICE FUND

	Actual FY1213	Actual FY1314	Actual FY1415	Adopted Budget FY1516	Proposed Budget FY1617	% Change in Budget FY15 to FY1617
<b>Beginning Fund Balance</b>	\$ 273,978	\$ 638,778	\$ 1,018,344	\$ 1,018,344	\$ 1,098,012	8%
<b>Revenue</b>						
Interest Income	662	1,271	3,405	750	1,385	85%
Property Taxes Levied	626,025	653,559	710,368	654,555	675,751	3%
Other Property Tax	20,349	2,594	2,312	2,500	10,706	328%
All Other	170	168	152	100	84	-16%
<b>Total Revenue</b>	<b>647,206</b>	<b>657,592</b>	<b>716,237</b>	<b>657,905</b>	<b>687,926</b>	<b>5%</b>
<b>Expenditures</b>						
Debt Service	282,406	278,025	578,429	578,238	1,072,067	85%
<b>Total Expenditures</b>	<b>282,406</b>	<b>278,025</b>	<b>578,429</b>	<b>578,238</b>	<b>1,072,067</b>	<b>85%</b>
<b>Ending Fund Balance</b>	\$ 638,778	\$ 1,018,345	\$ 1,156,152	\$ 1,098,011	\$ 713,871	-35%

The pie charts below contain figures for this fund as they appear in the budget document. 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.





**APPENDIX A**



## GLOSSARY

Accrual Basis:	Method of accounting recognizing transactions when they occur without regard toward cash flow timing.
Adopted Budget:	Financial plan 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.
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 executive 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> <p><i>Improvement</i> – 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).</p>

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.
Double Majority:	A term that 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.
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.

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.
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
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

## 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 the department is to provide accurate, useful, and timely financial information to support the operations of the City, its customers and staff. A top priority is 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 that are 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 invoices will be entered by someone other than the staff member who prints the checks.
- As a rule 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. 31<sup>st</sup> 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 30<sup>th</sup>.
- 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 15<sup>th</sup>.
- 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.
- Accounts receivable generated by court action, regular-monthly utility billings, and local improvement assessments will not be subject to this write off policy.

#### **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 ½ 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 most currently adopted City of Veneta's Public Contracting Rules.

### **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 policies and procedures, as outlined in the employee handbook, applicable administrative procedures, and the Public Contracting rules, prior to, during, and after purchases 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.
- 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.



**APPENDIX B**



**GENERAL FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	788,721	888,230	829,886		<b>BEGINNING FUND BALANCE</b>	1,230,620		
2	5,200	4,839	4,000	100-000-41110	Property Taxes-Prior Years	4,000		
3	781	704	500	100-000-41115	Interest on Property Taxes	500		
4	1,967	2,167	1,750	100-000-41120	Payments in Lieu of Taxes	1,750		
5	67,764	66,283	61,270	100-000-41210	Emerald PUD Franchise Fees	65,611		
6	18,384	20,537	15,352	100-000-41220	Lane Electric Franchise Fees	19,030		
7	8,013	7,856	8,275	100-000-41230	Telephone Co. Franchise Fees	6,770		
8	5,059	4,774	4,835	100-000-41240	Cable Co. Franchise Fees	4,444		
9	10,178	10,357	17,810	100-000-41250	Garbage Co. Franchise Fees	9,604		
10	64,774	67,296	57,065	100-000-41325	State Liquor Tax	68,940		
11	6,219	6,223	4,500	100-000-41330	State Cigarette Tax	5,313		
12	-	-	-	100-000-41340	Marijuana Tax	1,000		
13	76,637	86,169	25,913	100-000-41405	Building Permit Fees	39,650		
14	13,903	7,589	1,575	100-000-41410	Electrical Permit Fees	3,413		
15	19,469	9,546	10,931	100-000-41425	SDC Administrative Fees	9,661		
16	383	211	229	100-000-41430	Frsd#28J Excise Admin Fees	325		
17	1,145	1,300	1,820	100-000-41435	Lien Search Fees	1,293		
18	4,306	4,684	4,152	100-000-41790	Interest Income	4,152		
19	39,773	68,554	45,297	100-000-41810	Land Lease	45,520		
20	-	-	-	100-000-41945	From Zumwalt	2,000		
21	1,000	1,000	1,000	100-000-41955	From Business Assistance Loan/Grant Fund	1,000		
22	36,494	6,426	50	100-000-41970	Grant Awards	22,000		
23	10,360	6,867	10,000	100-000-41995	Fr URA Staff Time Reimbursement	10,000		
24	10,000	10,000	10,000	100-000-41996	URA Administrative Agreement	10,000		
25	13,068	22,503	13,000	100-000-42105	Municipal Court Fines	13,000		
26	900	62,200	1,000	100-000-42110	Tree Felling Permits/Fines	1,000		
27	4,685	699	200	100-000-42115	Ordinance Enf. Reimbursements	200		
28	1,655	2,156	1,400	100-000-42120	Animal Control Fees/Licenses	1,400		
29	2,338	2,400	2,150	100-000-42130	Business Registrations	2,150		
30	713	500	150	100-000-42135	Regulatory Business Permits	150		
31	4,440	4,880	6,500	100-000-45110	Grant-Lane Co Tourism (RMTP)	6,000		
32	3,346	3,921	6,000	100-000-49100	Miscellaneous Sources	3,996		
33	<b>1,221,673</b>	<b>1,380,871</b>	<b>1,146,610</b>		<b>Total Resources, except taxes to be levied</b>	<b>1,594,492</b>	-	-
34			<b>247,154</b>	100-000-41105	Taxes estimated to be received	<b>253,202</b>		
35	<b>210,388</b>	<b>247,433</b>		100-000-41105	Taxes collected in year levied			
36	<b>1,432,061</b>	<b>1,628,304</b>	<b>1,393,764</b>		<b>TOTAL RESOURCES</b>	<b>1,847,694</b>	-	-

**GENERAL FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description RESOURCES	2017 Proposed	2017 Approved	2017 Adopted
					<b>EXPENDITURES</b>			
				<b>Admin Department:</b>	<b>Personal Services</b>			
38				100-100-50010	Wages	188,171		
39				100-100-50050	Unemployment Reimbursement	4,000		
40	181,114	181,011	176,373	100-100-50060	W/C and FICA Benefits	18,236		
41	-	-	4,000	100-100-50065	Health/Life Insurance	42,442		
42	16,097	18,000	17,891	100-100-50070	PERS	35,603		
43	42,589	39,840	43,050					
44	26,155	25,796	33,752					
45	<b>265,955</b>	<b>264,648</b>	<b>275,066</b>		<b>Admin Personal Services Total</b>	<b>288,452</b>		<b>-</b>
46								
47				<b>Admin Department:</b>	<b>Materials and Services</b>			
48	9,762	10,526	8,681	100-100-51010	Admin Supplies & Services	14,580		
49	940	718	850	100-100-51015	Postage	850		
50	7,439	8,188	1,500	100-100-51020	Professional Dues	1,472		
51	687	929	400	100-100-51025	Publishing Costs	793		
52	6,458	5,732	6,000	100-100-51030	Telephone Services	6,000		
53	4,287	4,433	3,874	100-100-51035	Electricity	4,351		
54	2,372	2,511	2,200	100-100-51040	City Hall Water/Sewer Fees	2,327		
55	5,654	5,708	12,200	100-100-51050	Building Maint/Janitorial Sup	7,452		
56	68	74	250	100-100-51055	Safety Program and Supplies	250		
57	871	173	150	100-100-51060	Office Machine Leases	390		
58	1,473	1,792	1,200	100-100-51065	Office Machine Maintenance	1,627		
59	3,593	7,035	5,300	100-100-51070	Training & Conferences	5,300		
60	3,138	2,998	2,500	100-100-51075	Travel - Staff	2,680		
61	-	-	100	100-100-51080	Election Administration	100		
62	1,763	1,008	2,000	100-100-51085	Miscellaneous/Discretionary	2,000		
63	4,314	2,812	3,000	100-100-51090	Training & Travel-Officials	3,786		
64	8,741	8,636	8,000	100-100-51095	Public Relations	8,318		
65	54	215	200	100-100-51097	Employee Recognition	200		
66	427	897	1,000	100-100-51098	Wellness Program	1,000		
67	1,364	2,372	2,000	100-100-51100	Welcome Sign Maintenance	2,000		
68	1,571	2,030	250	100-100-51105	Refunds	2,390		
69	71	533	985	100-100-51110	Penalties/Interest/Lien Hosting Fee	985		
70	4,231	2,406	1,850	100-100-51500	Office Equipment & Furniture	10,417		
71	330	1,552	2,080	100-100-51510	Computer Equipment	1,340		
72	18,103	19,300	12,500	100-100-52010	Attorney & Legal Services	18,313		
73	6,193	10,155	7,000	100-100-52015	General Property/Liability/Volunteer W/C	9,371		
74	694	694	1,200	100-100-52020	Employee Bond Insurance	1,200		

## GENERAL FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
75	60,140	65,586	19,435	100-100-52025	Building Permit Inspections	29,738		
76	11,171	5,402	1,181	100-100-52030	Electrical Permit Inspections	2,559		
77	2,884	6,934	2,600	100-100-52035	Audit & Filing Fees	3,062		
78	13,283	4,645	10,800	100-100-52045	Computer System Support-Maint	10,896		
79	2,736	5,902	610	100-100-52050	Internet & Web Site Fees	1,694		
80	5,052	5,511	6,000	100-100-52055	Janitorial Services Contract	6,000		
81	700	-	-	100-100-52060	Economic Development	-		
82	4,440	2,890	9,600	100-100-52065	Grant: Tourism Support/Projects	10,000		
83	534	-	1,500	100-100-52070	Engineering Fees	1,500		
84	1,026	-	-	100-100-52075	Comprehensive Plan/Pub Facility	-		
85	-	-	1,250	100-100-52095	Long Tom Watershed Council	1,250		
86	-	-	1,000	100-100-52100	Applegate Museum Activities	1,000		
87	3,508	8,097	10,000	100-100-52290	Other Professional Services	10,000		
88	<b>200,069</b>	<b>208,395</b>	<b>151,246</b>		<b>Admin Materials &amp; Services Total</b>	<b>187,192</b>	-	-
89								
90								
91	14,487	15,121	23,935	100-160-50010	Wages	24,979		
92	1,132	1,135	1,913	100-160-50060	W/C and FICA Benefits	2,380		
93	5,420	4,721	6,010	100-160-50065	Health/Life Insurance	5,887		
94	2,214	2,302	4,909	100-160-50070	PERS	5,212		
95	<b>23,254</b>	<b>23,278</b>	<b>36,767</b>		<b>Court Personal Services Total</b>	<b>38,458</b>	-	-
96								
97								
98	50	50	100	100-160-51020	Professional Dues	100		
99	62	96	100	100-160-51060	Office Machine Leases	100		
100	604	2	200	100-160-51070	Training & Conferences	205		
101	-	-	200	100-160-51075	Travel - Staff	200		
102	2	36	1,000	100-160-51105	Refunds - Court	1,000		
103	340	-	-	100-160-51125	Restitution - Court Ordered	113		
104	-	-	50	100-160-51130	Witness Fees	50		
105	241	431	400	100-160-51210	Municipal Court Supplies	400		
106	2,442	850	800	100-160-52010	Attorney & Legal Services	1,580		
107	1,048	1,873	2,350	100-160-52045	Computer System Support-Maint	2,406		
108	203	409	75	100-160-52050	Internet & Web Site Fees	186		
109	4,494	4,452	4,600	100-160-52080	Judicial Services	4,600		
110	<b>9,486</b>	<b>8,198</b>	<b>9,875</b>		<b>Court Materials &amp; Services Total</b>	<b>10,940</b>	-	-

# GENERAL FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description RESOURCES	2017 Proposed	2017 Approved	2017 Adopted
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111								
112								
113	75	71	75	100-170-51060	Code Enforcement De Office Machine Leases	75		
114	592	175	300	100-170-51070	Training & Conferences	300		
115	-	-	200	100-170-51075	Travel - Staff	200		
116	1,003	757	400	100-170-51120	Animal Control: Supplies/Admin	734		
117	140	90	500	100-170-51121	Animal Control: Voucher Program	500		
118	4,504	5,882	-	100-170-51122	Animal Control: Feral Program	8,000		
119	365	791	600	100-170-51125	Ordinance Enforcement-Admin	600		
120	885	2,336	1,000	100-170-52010	Attorney & Legal Services	1,725		
121	1,605	470	1,075	100-170-52045	Computer System Support-Maint	1,091		
122	289	572	75	100-170-52050	Internet & Web Site Fees	186		
123	-	250	10,250	100-170-52085	Ordinance Enforcement Services	9,000		
124	350	-	-	100-170-52090	Ordinance Code Updates	-		
125	3,590	1,663	3,500	100-170-52110	Animal Control Contract	3,500		
126	13,397	13,057	17,975		<b>Code Enf Materials &amp; Services Total</b>	<b>25,911</b>	-	-
127								
128								
129	170	270	5,500	100-180-51115	Urban Forestry Dept.: Materials and Services Urban Forestry Activities	5,500		
130	-	-	250	100-180-52010	Attorney & Legal Services	250		
131	170	270	5,750		<b>Urban Forestry Materials &amp; Services Total</b>	<b>5,750</b>	-	-
132								
133								
134								
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148								
149								
150								

<b>Fern Ridge Service Center (FRSC) Department:</b>								
<b>Materials and Services</b>								
			50	100-190-51010	Admin Supplies & Services	50		
			2,500	100-190-51035	Electricity	2,500		
			5,000	100-190-51045	Water/Sewer Fees	5,000		
			500	100-190-51050	Building Maint & Janitorial	500		
			100	100-190-51055	Safety Program & Supplies	100		
			50	100-190-51085	Miscellaneous/Discretionary	50		
			<b>8,200</b>		<b>FRSC Materials &amp; Services Total</b>	<b>8,200</b>		
<b>Public Safety Department:</b>								
<b>Materials and Services</b>								
			50	100-195-51010	Admin Supplies & Services	2,000		
			500	100-195-51075	Travel	500		
			50	100-195-51085	Miscellaneous/Discretionary	50		
			22,000	100-195-52080	RARE Internships	15,000		
			500	100-195-52290	Other Professional Services	5,000		
			<b>23,100</b>		<b>Public Safety Materials &amp; Services Total</b>	<b>22,550</b>		

# GENERAL FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description RESOURCES	2017 Proposed	2017 Approved	2017 Adopted
151					<b>Economic Development Department:</b>			
152					<b>Materials and Services</b>			
153					Admin Supplies & Services	500		
154			500	100-205-51010	Travel	500		
155			100	100-205-51075	Miscellaneous	25		
156			100	100-205-51085	Economic Incentives	40,000		
157			20,000	100-205-52060	RARE Internships	22,000		
158			22,000	100-205-52080	Other Professional Services	1,000		
159			1,000	100-205-52290	<b>Econ Dev Materials &amp; Services Total</b>	<b>64,025</b>		
160			<b>43,700</b>					
161					<b>Capital Outlay</b>			
162					System Expansion	-		
163	31,499	2,361	36,000	100-100-60130	Office Equipment & Furnishings	4,500		
164			2,000	100-100-63110	Intangible Assets	20,000		
165			20,000	100-100-63150	Vehicles	-		
166		9,174	-	100-100-63615	<b>Capital Outlay Total</b>	<b>24,500</b>		
167	<b>31,499</b>	<b>11,535</b>	<b>58,000</b>					
168					<b>Transfers</b>			
169					To Reserve - Governmental	-		
170		25,000	-	100-100-75035	<b>Transfers Total</b>	-		
171		<b>25,000</b>	-					
172					<b>Contingency</b>			
173			75,000		<b>TOTAL EXPENDITURES</b>	<b>75,000</b>		
174	543,831	554,381	704,679		<b>ENDING FUND BALANCE</b>	<b>750,978</b>		
175	<b>888,230</b>	<b>1,073,923</b>	<b>689,085</b>		<b>ESTIMATED FUND BALANCE</b>	<b>1,096,716</b>		
176	<b>1,087,662</b>	<b>1,108,763</b>	<b>1,318,764</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,847,694</b>		
177								

## LAW ENFORCEMENT FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description RESOURCES	2017 Proposed	2017 Approved	2017 Adopted
1	<b>508,017</b>	<b>449,513</b>	<b>314,231</b>		<b>BEGINNING FUND BALANCE</b>	<b>218,192</b>		
2	17,705	15,339	15,000	120-000-41110	Property Taxes-Prior Years	14,681		
3	2,659	2,386	1,700	120-000-41115	Interest on Property Taxes	1,700		
4	60,749	49,923	60,800	120-000-41235	Telecommunication License Fees	35,000		
5	-	-	-	120-000-41340	Marijuana Tax	4,000		
6	2,994	2,489	2,236	120-000-41790	Interest Income	2,236		
7	-	-	5,000	120-000-41945	Fr Zumwalt	10,000		
8	-	-	50	120-000-49100	Miscellaneous Sources	25		
9	<b>592,123</b>	<b>519,650</b>	<b>399,017</b>		<b>Total Resources, except taxes to be levied</b>	<b>285,834</b>	-	-
10			684,425	120-000-41105	Taxes estimated to be received	706,299		
11	607,769	645,694		120-000-41105	Taxes collected in year levied			
12	<b>1,199,892</b>	<b>1,165,344</b>	<b>1,083,442</b>		<b>TOTAL RESOURCES</b>	<b>992,133</b>	-	-
13								
14					<b>EXPENDITURES</b>			
15					<b>Materials and Services</b>			
16	903	84	200	120-120-51010	Admin Supplies & Services	300		
17	-	427	195	120-120-51030	Telephone	222		
18	-	-	175	120-120-51035	Electricity	175		
19	-	-	1,812	120-120-51050	Building Maint/Janitorial Sup	2,870		
20	35	-	200	120-120-51095	Public Relations	200		
21	-	-	-	120-120-51500	Small Equipment & Furnishings	2,500		
22	-	-	115	120-120-52050	Internet & Web Site Fees	230		
23	749,442	806,306	844,000	120-120-52210	Law Enforcement Contract	865,000		
24	-	-	500	120-120-52290	Other Professional Services	500		
25	<b>750,379</b>	<b>806,818</b>	<b>847,197</b>		<b>Materials and Services Total</b>	<b>871,997</b>	-	-
26								
27					<b>Capital Outlay</b>			
28	-	-	2,500	120-120-63210	Equipment	450		
29	-	-	<b>2,500</b>		<b>Capital Outlay Total</b>	<b>450</b>	-	-
30								
31	-	-	<b>2,500</b>	120-120-85100	Contingency	2,500		
32	<b>750,379</b>	<b>806,818</b>	<b>852,197</b>		<b>TOTAL EXPENDITURES</b>	<b>874,947</b>	-	-
33	<b>449,513</b>	<b>358,526</b>			<b>ENDING FUND BALANCE</b>		-	-
34			<b>231,245</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>117,185</b>		
35	<b>1,199,892</b>	<b>1,165,344</b>	<b>1,083,442</b>		<b>TOTAL REQUIREMENTS</b>	<b>992,133</b>	-	-

**PARK AND RECREATION FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	261,870	380,515	392,087		<b>BEGINNING FUND BALANCE</b>	523,913		
2					<b>RESOURCES</b>			
3	3,698	4,582	1,500	130-000-41110	Property Taxes-Prior Years	1,500		
4	410	552	250	130-000-41115	Interest on Property Taxes	250		
5	43,039	44,718	40,268	130-000-41320	State Revenue Sharing	41,904		
6	1,480	2,032	1,000	130-000-41790	Interest Income	1,000		
7	20,000	25,000	20,000	130-000-41945	From Zumwalt Campground	20,000		
8	790	-	-	130-000-41950	From Grants Fund	-		
9	4,106	5,308	4,200	130-000-42205	Community Center Rentals	4,200		
10	42,471	48,905	42,500	130-000-42210	Pool Use Fees	42,500		
11	25	-	50	130-000-46110	Park Program Donations	10		
12	75	70	50	130-000-46115	Park Board Fund Raising	50		
13	405	441	50	130-000-49100	Miscellaneous Sources	5,000		
14								
15	<b>378,370</b>	<b>512,123</b>	<b>501,955</b>		<b>Total Resources, except taxes to be levied</b>	<b>640,327</b>	-	-
16			<b>202,793</b>		Taxes estimated to be received	<b>199,896</b>		
17	<b>233,757</b>	<b>224,420</b>			Taxes collected in year levied			
18	<b>612,127</b>	<b>736,543</b>	<b>704,748</b>		<b>TOTAL RESOURCES</b>	<b>840,223</b>	-	-
19								
20					<b>EXPENDITURES</b>			
21					<b>Park Department: Personal Services</b>			
22	54,340	57,966	67,937	130-130-50010	Wages	70,631		
23	6,551	7,057	9,955	130-130-50060	W/C and FICA Benefits	9,007		
24	15,565	16,171	20,591	130-130-50065	Health/Life Insurance	21,955		
25	6,848	8,010	11,870	130-130-50070	PERS	11,671		
26	<b>83,305</b>	<b>89,204</b>	<b>110,353</b>		<b>Park Personal Services Total</b>	<b>113,264</b>	-	-
27								
28					<b>Materials and Services</b>			
29	889	2,369	1,600	130-130-51010	Admin Supplies & Services	2,595		
30	25	18	40	130-130-51015	Postage	65		
31	-	-	245	130-130-51020	Professional Dues	172		
32	-	311	250	130-130-51025	Publishing Costs	250		
33	539	478	550	130-130-51030	Telephone Services	550		

## PARK AND RECREATION FUND

	2014	2015	2016	Account	Description	2017	2017	2017
	Actual	Actual	Adopted			Proposed	Approved	Adopted
34	14	-	250	130-130-51035	Electricity	250		
35	237	250	450	130-130-51055	Safety Program and Supplies	450		
36	9	7	10	130-130-51060	Office Machine Leases	10		
37	41	46	250	130-130-51070	Training & Conferences	250		
38	-	-	-	130-130-51075	Travel	-		
39	-	-	50	130-130-51095	Public Relations	50		
40	58	132	200	130-130-51105	Refunds	200		
41	518	464	575	130-130-51500	Office Equipment & Furniture	4,550		
42	-	128	160	130-130-51510	Computer Equipment	100		
43	309	2,470	400	130-130-51515	Tools & Small Equipment	1,160		
44	-	70	500	130-130-52010	Attorney & Legal Services	500		
45	820	3,586	1,300	130-130-52015	General Property/Liability/Volunteer W/C	2,191		
46	409	2,327	450	130-130-52035	Audit & Filing Fees	356		
47	1,346	744	2,510	130-130-52045	Computer System Support-Maint	2,542		
48	227	449	396	130-130-52050	Internet & Web Site Fees	186		
49	25	342	8,100	130-130-52290	Other Professional Services	22,000		
50	1,840	1,409	2,000	130-130-53030	Vehicle Operation/Maintenance	2,000		
51	145	207	175	130-130-53110	Territorial Park Electricity	193		
52	-	-	2,400	130-130-53120	Territorial Park Water	2,400		
53	7,648	8,722	7,527	130-130-53125	City Park Water/Sewer	8,008		
54	521	183	600	130-130-53130	Equipment Repairs	742		
55	5,359	4,753	13,500	130-130-53210	Park Maintenance	17,000		
56	-	-	3,100	130-130-53220	Building Maintenance	1,420		
57	-	587	1,800	130-130-53240	Play Equipment Maintenance	1,800		
58	-	-	-	130-130-54610	Public Plaza Development	20,000		
59	1,346	1,320	2,000	130-130-54620	Park Board Events & Activities	2,000		
60	221	229	1,000	130-130-54650	Park Board Use of Fundraising	1,000		
61	<b>22,545</b>	<b>31,602</b>	<b>52,388</b>		<b>Park Materials &amp; Services Total</b>	<b>94,990</b>	-	-
62								
63					<b>Capital Outlay</b>			
64	-	-	800	130-130-63110	Equipment/Furniture	16,800		
65	-	-	4,000	130-130-63150	Intangible Assets	4,000		
66	-	1,000		130-130-63615	Vehicles	-		
67	-	<b>1,000</b>	<b>4,800</b>		<b>Park Capital Outlay Total</b>	<b>20,800</b>	-	-

**PARK AND RECREATION FUND**

	2014	2015	2016	Account	Description	2017	2017	2017
	Actual	Actual	Adopted			Proposed	Approved	Adopted
68								
69								
70	63,264	61,694	84,442	<b>Pool Department: Personal Services</b>		93,609		
71	8,150	8,717	10,666	130-520-50010	Wages	12,188		
72	4,006	3,440	7,046	130-520-50060	W/C and FICA Benefits	7,178		
73	3,674	3,755	8,010	130-520-50065	Health/Life Insurance	9,656		
74	<b>79,095</b>	<b>77,606</b>	<b>110,164</b>	130-520-50070	PERS	<b>122,631</b>	-	-
75					<b>Pool Personal Services Total</b>			
76								
77	781	862	1,000		<b>Materials and Services</b>	1,000		
78	318	306	400	130-520-51010	Administrative Supplies	400		
79	-	93	200	130-520-51025	Advertising and Publishing	200		
80	107	2,831	300	130-520-51055	Safety Program and Supplies	1,079		
81	-	-	-	130-520-51070	Training & Conferences	-		
82	-	-	-	130-520-51075	Travel	-		
83	269	236	500	130-520-51095	Public Relations	500		
84	237	-	50	130-520-51105	Refunds-Pool	81		
85	-	93	23	130-520-51500	Office Equipment & Furniture	31		
86	748	2,289	1,200	130-520-51510	Computer Equipment	7,743		
87	1,557	1,958	1,600	130-520-51515	Accessories & Small Equipment	2,166		
88	1,004	297	1,075	130-520-52015	General Property/Liability	1,091		
89	571	327	75	130-520-52045	Computer System Support-Maint	186		
90	7	2	500	130-520-52050	Internet & Web Site Fees	500		
91	6,020	5,185	5,500	130-520-52290	Other Professional Services	6,582		
92	2,773	1,569	8,000	130-520-54020	Pool Operating Supplies	8,000		
93	1,907	1,726	2,000	130-520-54040	Pool Maintenance	2,000		
94	13,133	10,534	18,000	130-520-54045	Pool Bldg. Janitorial - Maint	18,000		
95	5,688	5,541	8,000	130-520-54055	Pool Utilities	8,000		
96	1,450	1,067	1,500	130-520-54060	Pool Fuel	1,500		
97	1,255	329	2,000	130-520-54070	Concession Supplies	2,000		
98	358	566	200	130-520-54120	Lifeguard Training	512		
99	1,130	1,158	1,600	130-520-54130	Swim Program Supplies	1,600		
100	-	-	-	130-520-54150	Swim Aide Fees	1,000		
101	<b>39,313</b>	<b>36,968</b>	<b>53,723</b>	130-520-54620	Pool Events	<b>64,172</b>	-	-
					<b>Pool Materials &amp; Services Total</b>			

**PARK AND RECREATION FUND**

	2014	2015	2016	Account	Description	2017	2017	2017
	Actual	Actual	Adopted			Proposed	Approved	Adopted
102								
103					<b>Capital Outlay</b>			
104	-	-	35,000	130-520-60130	Facilities Expansion	-	-	-
105	-	-	<b>35,000</b>		<b>Pool Capital Outlay Total</b>	-	-	-
106								
107					<b>Materials and Services</b>			
108	-	-	50	130-530-51010	Administrative Supplies & Services	50		
109	3,775	2,918	7,000	130-530-51035	Community Center Utilities	7,000		
110	245	354	300	130-530-52015	General Property/Liability	191		
111	3,333	3,019	3,605	130-530-52055	Janitorial Contract	3,605		
112	-	-	-	130-530-53065	Building Maintenance	25,000		
113	<b>7,353</b>	<b>6,292</b>	<b>10,955</b>		<b>Com Ctr Materials &amp; Services Total</b>	<b>35,846</b>	-	-
114								
115	-	-	<b>20,000</b>	130-130-85100	Contingency	<b>20,000</b>		
116								
117	<b>231,612</b>	<b>242,672</b>	<b>397,383</b>		<b>TOTAL EXPENDITURES</b>	<b>471,703</b>	-	-
118	<b>380,515</b>	<b>493,871</b>			<b>ENDING FUND BALANCE</b>			
119			<b>307,365</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>368,520</b>	-	-
120	<b>612,127</b>	<b>736,543</b>	<b>704,748</b>		<b>TOTAL REQUIREMENTS</b>	<b>840,223</b>	-	-

# PLANNING FUND

	2014	2015	2016	2017	2017	2017
	Actual	Actual	Adopted	Proposed	Approved	Adopted
			Account	Description		
1	<b>210,930</b>	<b>215,913</b>	<b>177,850</b>	<b>186,880</b>		
2				<b>BEGINNING FUND BALANCE</b>		
3	3,727	3,118	2,500	Property Taxes-Prior Years	2,500	
4	576	500	450	Interest on Property Taxes	442	
5	7,653	11,491	5,000	Land Use Fees	5,000	
6	14,799	45,803	1,000	Developer Reimbursements	10,000	
7	1,448	1,142	1,023	Interest Income	1,023	
8	-	-	25	Grant Award	25	
9	76	379	50	Miscellaneous Sources	188	
10						
11	<b>239,209</b>	<b>278,346</b>	<b>187,898</b>	<b>Total Resources, except taxes to be levied</b>	<b>206,058</b>	<b>-</b>
12			<b>133,083</b>	Taxes estimated to be received	<b>173,243</b>	
13	<b>116,879</b>	<b>124,172</b>		Taxes collected in year levied		
14	<b>356,088</b>	<b>402,518</b>	<b>320,981</b>	<b>TOTAL RESOURCES</b>	<b>379,301</b>	<b>-</b>
15						
16				<b>EXPENDITURES</b>		
17				<b>Personnel Services</b>		
18	75,883	78,158	101,970	Wages	109,919	
19	6,628	6,943	8,465	W/C and FICA Benefits	9,081	
20	15,525	16,182	24,446	Health/Life Insurance	25,712	
21	11,220	11,504	20,010	PERS	20,432	
22	<b>109,255</b>	<b>112,788</b>	<b>154,891</b>	<b>Personnel Services Total</b>	<b>165,144</b>	<b>-</b>
23						
24				<b>Materials and Services</b>		
25	2,145	2,841	2,308	Admin Services & Supplies	2,390	
26	195	205	500	Postage	500	
27	370	275	1,000	Professional Dues	575	
28	536	910	1,000	Publishing Costs	1,000	
29	1,342	1,163	1,500	Telephone	1,500	
30	1,072	1,138	1,000	Electricity	1,098	
31	354	375	600	Water/Sewer	600	
32	1,396	1,211	3,600	Building Maint/Janitorial Sup	1,355	
33	-	-	100	Safety Program and Supplies	100	

# PLANNING FUND

	2014	2015	2016	2017	2017	2017
	Actual	Actual	Adopted	Account	Description	Proposed
34	224	71	300	140-140-51060	Office Machine Lease	300
35	503	594	400	140-140-51065	Office Machine Maintenance	547
36	866	221	1,500	140-140-51070	Training & Conferences	1,500
37	-	77	300	140-140-51075	Travel - Staff	300
38	-	-	300	140-140-51090	Training/Travel - Commission	300
39	-	-	50	140-140-51095	Public Relations	50
40	16	3,426	800	140-140-51105	Refunds-Land Use Applications	800
41	1,613	2,903	725	140-140-51500	Office Equipment & Furniture	4,468
42	330	513	330	140-140-51510	Computer Equipment	210
43	3,187	5,593	6,000	140-140-52010	Attorney & Legal Services	6,000
44	1,206	853	3,200	140-140-52015	General Property/Liability Ins	2,197
45	621	550	1,200	140-140-52035	Audit & Filing Fees	587
46	3,141	1,781	4,700	140-140-52045	Computer System Support-Maint	4,722
47	658	2,164	270	140-140-52050	Internet & Web Site Fees	748
48	1,327	1,378	1,440	140-140-52055	Janitorial Services Contract	1,440
49	314	18,750	-	140-140-52070	Comprehensive Plan-Public Fac	-
50	-	-	1,500	140-140-52130	Planning Assistance	1,500
51	9,506	29,157	2,500	140-140-52140	Technical Review Services	8,000
52	-	310	2,500	140-140-52290	Other Professional Services	2,500
53	<b>30,920</b>	<b>76,460</b>	<b>39,623</b>		<b>Materials &amp; Services Total</b>	<b>45,287</b>
54						-
55					<b>Capital Outlay</b>	
56	-	-	400	140-140-63110	Office Equipment & Furniture	900
57	-	-	6,000	140-140-63150	Intangible Assets	6,000
58	-	1,000	1,000	140-140-63615	Vehicles	-
59	-	<b>1,000</b>	<b>7,400</b>		<b>Capital Outlay Total</b>	<b>6,900</b>
60						-
61	-		<b>25,000</b>	<b>140-140-85100</b>	Contingency	<b>25,000</b>
62						
63	<b>140,175</b>	<b>190,248</b>	<b>226,914</b>		<b>TOTAL EXPENDITURES</b>	<b>242,331</b>
64	<b>215,913</b>				<b>ENDING FUND BALANCE</b>	<b>-</b>
65		<b>212,270</b>	<b>94,067</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>136,970</b>
66	<b>356,088</b>	<b>402,518</b>	<b>320,981</b>		<b>TOTAL REQUIREMENTS</b>	<b>379,301</b>

# STREET FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
					<b>RESOURCES</b>			
1	67,764	66,283	61,270	230-000-41210	Emerald PUD Franchise Fees	65,611		
2	18,384	20,537	15,352	230-000-41220	Lane Electric Franchise Fees	19,030		
3	8,013	7,856	8,275	230-000-41230	Telephone Co. Franchise Fees	6,770		
4	5,059	4,774	4,835	230-000-41240	Cable Co. Franchise Fees	4,444		
5	10,178	10,357	17,810	230-000-41250	Garbage Co. Franchise Fees	9,604		
6	261,583	266,829	228,310	230-000-41310	State Highway Gas Tax	254,038		
7	2,642	2,695	2,304	230-000-41315	Bike Path Apportionment	2,563		
8	960	400	600	230-000-41445	Right-Of-Way Permits	520		
9	97,274	101,067	83,960	230-000-41620	City Gas Tax	118,855		
10	-	-	28,000	230-000-41640	Potential New Revenue	58,500		
11	8,500	8,695	7,693	230-000-41790	Interest Income	7,499		
12	-	-	-	230-000-41995	From Urban Renewal	326,700		
13	50,000	7,000	50,000	230-000-45110	Grant Proceeds	50		
14	-	-	100,000	230-000-46010	Fr Reserve-Governmental	150,000		
15	63	573	25	230-000-49100	Miscellaneous Sources	25		
16								
17	<b>530,421</b>	<b>497,066</b>	<b>608,434</b>		<b>Total New Resources</b>	<b>1,024,209</b>	-	-
18	<b>1,490,921</b>	<b>1,672,571</b>	<b>1,376,599</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,226,370</b>	-	-
19	<b>2,021,342</b>	<b>2,169,637</b>	<b>1,985,033</b>		<b>TOTAL RESOURCES</b>	<b>2,250,579</b>	-	-
20								
					<b>EXPENDITURES</b>			
					<b>Personnel Services</b>			
22					Wages	110,415		
23	75,149	77,621	106,469	230-230-50010	W/C and FICA Benefits	13,444		
24	8,999	9,676	12,814	230-230-50060	Health/Life Insurance	26,451		
25	18,404	18,270	23,742	230-230-50065	PERS	20,305		
26	10,662	11,309	19,929	230-230-50070				
27	<b>113,213</b>	<b>116,876</b>	<b>162,954</b>		<b>Personnel Services Total</b>	<b>170,615</b>	-	-
28								
					<b>Materials and Services</b>			
29					Admin Supplies & Services	1,510		
30	5,465	824	3,000	230-230-51010	Professional Dues	1,894		
31	-	-	1,610	230-230-51020	Telephone Services	600		
32	539	478	600	230-230-51030	Electricity-Street Lights	45,366		
33	50,719	44,528	40,194	230-230-51035	Safety Program and Supplies	300		
34	186	232	300	230-230-51055	Office Machine Leases	25		
35	-	-	25	230-230-51060				

**STREET FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
36	888	96	300	230-230-51070	Training & Conferences	359		
37	-	-	-	230-230-51075	Travel	50		
38	64	-	150	230-230-51095	Public Relations	150		
39	1,324	1,697	25	230-230-51105	Refunds	1,007		
40	738	816	1,375	230-230-51500	Office Equipment & Furnishings	5,761		
41	-	82	160	230-230-51510	Computer Equipment	100		
42	939	882	500	230-230-51515	Tools & Small Equipment	807		
43	-	1,432	1,000	230-230-52010	Attorney & Legal Services	1,477		
44	11,062	5,991	8,000	230-230-52015	General Property/Liability Ins	8,403		
45	5,788	3,876	3,012	230-230-52035	Audit & Filing Fees	3,952		
46	684	993	2,510	230-230-52045	Computer System Support-Main	2,542		
47	123	245	135	230-230-52050	Internet & Web Site Fees	375		
48	-	-	7,500	230-230-52070	Engineering Fees	7,500		
49	1,387	-	-	220-220-52077	Comp Plan-Public Facilities Upd	-		
50	2,437	54,093	15,000	230-230-52290	Other Professional Services	5,000		
51	1,955	1,591	2,000	230-230-53030	Vehicle Operation-Maintenance	2,000		
52	12,571	16,223	23,000	230-230-53045	Street Maintenance	15,000		
53	1,750	7,824	425,000	230-230-53050	Street Rehabilitation/Preservati	437,000		
54	116	189	2,760	230-230-53065	Building & Yard Maintenance	634		
55	19,829	16,550	4,000	230-230-53070	Landscape Maint & Supplies	32,000		
56	567	696	550	230-230-53130	Equipment Repairs	950		
57	-	9,902	10,000	230-230-53135	Water Use/Irrigation	10,000		
58	18,300	21,960	20,000	230-230-53150	Street Sweeping Contract	20,000		
59	<b>137,429</b>	<b>191,201</b>	<b>572,706</b>		<b>Materials &amp; Services Total</b>	<b>604,762</b>	-	-
60								
61					<b>Capital Outlay</b>			
62	93,129	88,438	32,400	230-230-60250	Street System Improvements	378,200		-
63	-	-	4,000	230-230-63150	Intangible Assets	4,000		
64	-	-	400	230-230-63310	Equipment	900		
65	-	2,000	-	230-230-63615	Vehicles	-		
66	<b>93,129</b>	<b>90,438</b>	<b>36,800</b>		<b>Capital Outlay Total</b>	<b>383,100</b>	-	-
67								
68					<b>Transfers</b>			
69	5,000	5,000	5,000	230-230-75050	To PW Equipment Fund	5,000		
70	-	400,000	-	230-230-75085	To Reserve-Governmental Fund	4,000		
71	<b>5,000</b>	<b>405,000</b>	<b>5,000</b>		<b>Transfers Total</b>	<b>9,000</b>	-	-
72								

**STREET FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
73	-	-	100,000	230-230-85100	Contingency	100,000		
74								
75	348,771	803,514	877,460		Appropriated Expenditures	1,267,477	-	-
76	1,672,571	1,366,122	1,107,573		ENDING FUND BALANCE	983,102	-	-
77	2,021,342	2,169,637	1,985,033		TOTAL EXPENDITURES	2,250,579	-	-

## STORM WATER FUND

2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
				<b>RESOURCES</b>			
1	708	790	240-000-41790	Interest Income	689		
2	56,027	59,737	240-000-43140	Storm Water Drainage Fees	60,851		
3	-	578		Miscellaneous Income	25		
4							
5	<b>56,735</b>	<b>61,105</b>	<b>59,544</b>	<b>Total New Resources</b>	<b>61,565</b>	-	-
6	<b>145,314</b>	<b>148,502</b>	<b>137,990</b>	<b>BEGINNING FUND BALANCE</b>	<b>160,107</b>		
7	<b>202,049</b>	<b>209,607</b>	<b>197,534</b>	<b>TOTAL RESOURCES</b>	<b>221,672</b>	-	-
8							
9				<b>EXPENDITURES</b>			
10				<b>Personnel Services</b>			
11	11,450	11,307	240-240-50010	Wages	22,177		
12	1,122	1,193	240-240-50060	W/C and FICA Benefits	2,611		
13	2,641	2,508	240-240-50065	Health/Life Insurance	5,735		
14	1,733	1,636	240-240-50070	PERS	4,130		
15	<b>16,946</b>	<b>16,644</b>	<b>32,089</b>	<b>Personnel Services Total</b>	<b>34,653</b>	-	-
16							
17				<b>Materials and Services</b>			
18	493	384	240-240-51010	Admin Supplies & Services	1,670		
19	-	-	240-240-51020	Professional Dues	28		
20	-	10	240-240-51055	Safety Program and Supplies	100		
21	-	-	240-240-51060	Office Machine Leases	25		
22	8	6	240-240-51070	Training & Conferences	100		
23	-	-	240-240-51075	Travel	25		
24	-	-	240-240-51095	Public Relations	50		
25	-	-	240-240-51105	Refunds	5		
26	169	154	240-240-51500	Office Equipment & Furnishings	1,174		
27	-	47	240-240-51510	Computer Equipment	50		
28	-	53	240-240-52010	Attorney & Legal Services	100		
29	164	69	240-240-52015	General Property/Liability Ins	104		
30	82	44	240-240-52035	Audit & Filing Fees	53		

## STORM WATER FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
31	364	277	1,435	240-240-52045	Computer System Support-Maint	1,452		
32	80	163	75	240-240-52050	Internet & Web Site Fees	186		
33	238	-	500	240-240-52070	Engineering Fees	500		
34	5	2,548	2,500	240-240-52290	Other Professional Services	2,500		
35	-	-	1,000	240-240-53045	Drainage Maintenance	1,000		
36	-	-	1,515	240-240-53065	Building & Yard Maintenance	1,012		
37	-	-	1,000	240-240-53190	PW Service Maps - Storm water	1,000		
38	<b>1,601</b>	<b>3,754</b>	<b>10,016</b>		<b>Materials &amp; Services Total</b>	<b>11,134</b>	-	-
39								
40								
41	-	-	6,000	240-240-63150	<b>Capital Outlay</b> Intangible Assets	6,000		
42	-	-	400	240-240-63310	Equipment	450		
43	-	1,000	-	240-240-63615	Vehicles	-		
44	-	<b>1,000</b>	<b>6,400</b>		<b>Capital Outlay Total</b>	<b>6,450</b>	-	-
45								
46								
47	35,000	25,000	25,000	240-240-75080	<b>Transfers</b> To Inverse Condemnation Fund	25,000		
48	<b>35,000</b>	<b>25,000</b>	<b>25,000</b>		<b>Transfers Total</b>	<b>25,000</b>	-	-
49								
50	-		<b>10,000</b>	240-240-85100	<b>Contingency</b>	<b>10,000</b>		
51								
52	<b>53,547</b>	<b>46,398</b>	<b>83,505</b>		<b>Appropriated Expenditures</b>	<b>87,237</b>	-	-
53	<b>148,502</b>	<b>163,210</b>	<b>114,029</b>		<b>ENDING FUND BALANCE</b>	<b>134,435</b>	-	-
54	<b>202,049</b>	<b>209,607</b>	<b>197,534</b>		<b>TOTAL EXPENDITURES</b>	<b>221,672</b>	-	-

**CAPITAL CONSTRUCTION - GOVERNMENT FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	-	-	1,000	310-000-41470	<b>RESOURCES</b> Parkland Acquisition Fees	1,000		
2	13,605	7,256	14,550	310-000-41475	ODOT Traffic Impact Fees	12,610		
3								
4	3,542	4,356	3,857	310-000-41790	Interest Income	3,857		
5								
6	127,867	53,773	62,700	310-000-44300	SDC - Recreational Facilities	55,419		
7	65,369	27,515	32,070	310-000-44400	SDC - Transportation	28,327		
8	5,438	3,985	2,670	310-000-44500	SDC - Storm Water/Drainage	2,353		
9								
10								
11	<b>215,821</b>	<b>96,885</b>	<b>116,847</b>		<b>Total New Resources</b>	<b>103,566</b>	-	-
12	<b>623,213</b>	<b>839,034</b>	<b>854,000</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,120,541</b>		
13	<b>839,034</b>	<b>935,919</b>	<b>970,847</b>		<b>TOTAL RESOURCES</b>	<b>1,224,107</b>	-	-
14								
15					<b>EXPENDITURES</b>			
16					<b>Capital Outlay</b>			
17	-	-	3,600	310-310-60130	System Expansion	39,800		
18	-	-	-	310-310-60180	Facility Improvements	-		
19	-	-	-	310-310-61610	System Improvements	-		
20	-	-	<b>3,600</b>		<b>Capital Outlay Total</b>	<b>39,800</b>		
21								
22					<b>Transfers</b>			
23	-	-	-	310-310-75060	To Capital Projects - Pool	14,300		
24	-	-	-		<b>Transfer Total</b>	<b>14,300</b>		
25								
26	-	-	<b>3,600</b>		<b>Appropriated Expenditures</b>	<b>54,100</b>		
27	<b>839,034</b>	<b>935,919</b>	<b>967,247</b>		<b>ENDING FUND BALANCE</b>	<b>1,170,007</b>	-	-
28	<b>839,034</b>	<b>935,919</b>	<b>970,847</b>		<b>TOTAL EXPENDITURES</b>	<b>1,224,107</b>	-	-

## 2007 INVERSE CONDEMNATION FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	-	231	10	340-000-41790	<b>RESOURCES</b> Interest Income	10		
2								
3	-	-	-	340-000-41915	From General Fund	-		
4	75,000	75,000	75,000	340-000-41920	From Municipal Sewer Fund	155,000		
5	35,000	25,000	25,000	340-000-41925	From Storm Water Fund	25,000		
6								
7								
8	<b>110,000</b>	<b>100,231</b>	<b>100,010</b>		<b>Total New Resources</b>	<b>180,010</b>	-	-
9	<b>26,178</b>	<b>46,090</b>	<b>21,000</b>		<b>BEGINNING FUND BALANCE</b>	<b>64,735</b>		
10	<b>136,178</b>	<b>146,321</b>	<b>121,010</b>		<b>TOTAL RESOURCES</b>	<b>244,745</b>	-	-
11								
12					<b>EXPENDITURES</b>			
13					<b>Materials and Services</b>			
14	-	-	50	340-340-51010	Admin Supplies & Services	50		
15	-	-	50	340-340-52290	Other Professional Services	50		
16	-	-	<b>100</b>		<b>Materials &amp; Services Total</b>	<b>100</b>	-	-
17								
18					<b>Debt Service</b>			
19	74,478	77,258	80,012	340-340-65410	Loan Principal-Lot 400/600	236,000		
20	15,610	12,830	12,000	340-340-65420	Loan Interest-Lot 400/600	7,000		
21	<b>90,088</b>	<b>90,088</b>	<b>92,012</b>		<b>Debt Service Total</b>	<b>243,000</b>	-	-
22								
23	<b>90,088</b>	<b>90,088</b>	<b>92,112</b>		<b>Appropriated Expenditures</b>	<b>243,100</b>	-	-
24	<b>46,090</b>	<b>56,233</b>	<b>28,898</b>		<b>ENDING FUND BALANCE</b>	<b>1,645</b>	-	-
25	<b>136,178</b>	<b>146,321</b>	<b>121,010</b>		<b>TOTAL EXPENDITURES</b>	<b>244,745</b>	-	-

## ZUMWALT CAMPGROUND FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1					<b>RESOURCES</b>			
2	708	523	400	350-000-41790	Interest Income	400		
3								
4	61,260	65,804	63,800	350-000-42510	Ticket Sales	63,800		
5	2,305	2,575	2,000	350-000-42520	Shower Sales	2,000		
6	295	680	200	350-000-42530	T-Shirt Sales	200		
7	75	-	50	350-000-42540	Vendor Fees	25		
8								
9	100	300	50	350-000-49100	Miscellaneous Sources	50		
10								
11	<b>64,744</b>	<b>69,882</b>	<b>66,500</b>		<b>Total New Resources</b>	<b>66,475</b>	<b>-</b>	<b>-</b>
12	<b>92,809</b>	<b>101,533</b>	<b>130,000</b>		<b>BEGINNING FUND BALANCE</b>	<b>113,655</b>		
13	<b>157,553</b>	<b>171,415</b>	<b>196,500</b>		<b>TOTAL RESOURCES</b>	<b>180,130</b>	<b>-</b>	<b>-</b>
14								
15					<b>EXPENDITURES</b>			
16					<b>Materials and Services</b>			
17	277	-	200	350-350-51010	Admin Supplies & Services	239		
18	-	-	50	350-350-52010	Attorney & Legal Services	50		
19	9,594	10,359	10,400	350-350-54410	Park Rental	10,400		
20	313	627	400	350-350-54415	Operating Supplies	400		
21	1,043	2,359	2,000	350-350-54420	Volunteer Costs	2,000		
22	215	237	250	350-350-54423	Wristbands for Campers	250		
23	600	600	600	350-350-54425	Entertainment	600		
24	1,900	2,238	2,000	350-350-54430	Portable Showers	2,125		
25	3,214	3,231	3,375	350-350-54440	Portable Toilets	3,375		
26	500	738	1,000	350-350-54450	Water Tanker	1,000		
27	8,580	8,400	9,000	350-350-54460	Security	9,000		
28	1,367	1,835	1,550	350-350-54465	Cart & Light Tower Rentals	1,629		
29	4,800	5,396	6,000	350-350-54470	Shuttle Buses	6,000		
30	481	445	500	350-350-54475	Maintenance & Clean-Up	500		
31	3,135	1,650	5,000	350-350-54490	Council Discretionary	5,000		
32	<b>36,020</b>	<b>38,115</b>	<b>42,325</b>		<b>Materials &amp; Services Total</b>	<b>42,568</b>	<b>-</b>	<b>-</b>

## ZUMWALT CAMPGROUND FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
33								
34					<b>Transfers</b>			
35	-	-	-	350-350-75005	To General	2,000		
36	20,000	25,000	20,000	350-350-75020	To Parks & Recreation	20,000		
37	-	-	5,000	350-350-75030	To Law Enforcement	10,000		
38	<b>20,000</b>	<b>25,000</b>	<b>25,000</b>		<b>Transfers Total</b>	<b>32,000</b>	-	-
39								
40	<b>56,020</b>	<b>63,115</b>	<b>67,325</b>		<b>Appropriated Expenditures</b>	<b>74,568</b>	-	-
41	<b>101,533</b>	<b>108,300</b>	<b>129,175</b>		<b>ENDING FUND BALANCE</b>	<b>105,562</b>	-	-
42	<b>157,553</b>	<b>171,415</b>	<b>196,500</b>		<b>TOTAL EXPENDITURES</b>	<b>180,130</b>	-	-

**BUSINESS ASSISTANCE LOAN/GRANTFUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	708	811	450	360-000-41790	Interest Income	450		
2								
3	-	-	10	360-000-42610	Loan Principal Payments	10		
4	-	-	10	360-000-42620	Loan Interest Payments	10		
5								
6	<b>708</b>	<b>811</b>	<b>470</b>		<b>Total New Resources</b>	<b>470</b>		
7	<b>156,346</b>	<b>156,054</b>	<b>156,346</b>		<b>BEGINNING FUND BALANCE</b>	<b>147,002</b>		
8	<b>157,054</b>	<b>156,865</b>	<b>156,816</b>		<b>TOTAL RESOURCES</b>	<b>147,472</b>		
9								
10					<b>EXPENDITURES</b>			
11					<b>Materials and Services</b>			
12	-	-	50	360-360-51010	Admin Supplies & Services	50		
13	-	-	2,000	360-360-52010	Attorney & Legal Services	2,000		
14	-	-	10,000	360-360-54500	Grants	10,000		
15	-	-	25,000	360-360-54510	Loans	25,000		
16	-	-	2,000	360-360-54530	LCOG Administration Fees	2,000		
17	-	-	<b>39,050</b>		<b>Materials and Services Total</b>	<b>39,050</b>		
18								
19					<b>Transfers</b>			
20	1,000	1,000	1,000	360-360-75005	To General Fund	1,000		
21	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>Transfers Total</b>	<b>1,000</b>		
22								
23	<b>1,000</b>	<b>1,000</b>	<b>40,050</b>		<b>Appropriated Expenditures</b>	<b>40,050</b>		
24	<b>156,054</b>	<b>155,865</b>	<b>116,766</b>		<b>ENDING FUND BALANCE</b>	<b>107,422</b>		
25	<b>157,054</b>	<b>156,865</b>	<b>156,816</b>		<b>TOTAL EXPENDITURES</b>	<b>147,472</b>		

## LOCAL IMPROVEMENTS FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	708	592	360	430-000-41790	<b>RESOURCES</b> Interest Income	360		
2								
3	3,298	1,422	1,600	430-000-42510	Bolton Hill Sewer Assessments	1,600		
4	959	622	385	430-000-42512	Bolton Hill Assessment Interest	385		
5								
6	-	-	64,382	430-000-42520	E Bolton Sewer Assessments	8,100		
7								
8	-	-	350,000	430-000-41920	Transfer fr Sewer Fund	35,000		
9								
10	<b>4,965</b>	<b>2,636</b>	<b>416,727</b>		<b>Total New Resources</b>	<b>45,445</b>		
11	<b>124,905</b>	<b>113,847</b>	<b>108,036</b>		<b>BEGINNING FUND BALANCE</b>	<b>265,285</b>		
12	<b>129,870</b>	<b>116,483</b>	<b>524,763</b>		<b>TOTAL RESOURCES</b>	<b>310,730</b>		
13								
14								
15					<b>EXPENDITURES</b>			
16					<b>Materials and Services</b>			
17					Admin Supplies & Services	50		
18					Attorney & Legal Services	500		
19					<b>Materials &amp; Services Total</b>	<b>550</b>		
20					<b>Capital Outlay</b>			
21					System Expansion	135,000		
22					<b>Capital Outlay Total</b>	<b>135,000</b>		
23								
24					<b>Debt Service</b>			
25	9,300	9,630	9,936	430-430-65510	Loan Principal-Bolton Hill	165,000		
26	6,723	6,393	6,200	430-430-65520	Loan Interest-Bolton Hill	5,699		
27	<b>16,023</b>	<b>16,023</b>	<b>16,136</b>		<b>Debt Service Total</b>	<b>170,699</b>		
28								
29	<b>16,023</b>	<b>16,023</b>	<b>366,686</b>		<b>Appropriated Expenditures</b>	<b>306,249</b>		
30	<b>113,847</b>	<b>100,460</b>	<b>158,077</b>		<b>ENDING FUND BALANCE</b>	<b>4,481</b>		
31	<b>129,870</b>	<b>116,483</b>	<b>524,763</b>		<b>TOTAL EXPENDITURES</b>	<b>310,730</b>		

# WATER FUND

	2014	2015	2016	Account	Description	2017	2017	2017
	Actual	Actual	Adopted			Proposed	Approved	Adopted
					<b>RESOURCES</b>			
1	17,600	8,800	12,000	210-000-41450	Service Connections	10,400		
2	8,500	10,590	9,359	210-000-41790	Interest Income	8,863		
3	8,499	8,433	8,339	210-000-41810	Land Lease	8,744		
4	195,776	-	-	210-000-41940	Transfer fr Cap Proj-Pipeline	-		
5	-	200,000	180,000	210-000-41995	Transfer from Urban Renewal Agenc	144,000		
6	-	-	10	210-000-42410	Water Lien Payments			
7	900,020	958,643	923,040	210-000-43110	Water Use Fees	940,499		
8	15,619	19,854	15,000	210-000-43115	Bulk Water Sales	15,000		
9	8,476	10,260	5,000	210-000-43120	Delinquent Fees	5,000		
10	3,527	1,370	500	210-000-49100	Miscellaneous Sources	500		
11	<b>1,158,018</b>	<b>1,217,950</b>	<b>1,153,248</b>		<b>Total New Resources</b>	<b>1,133,006</b>	<b>-</b>	<b>-</b>
12	<b>1,528,752</b>	<b>1,866,911</b>	<b>1,583,616</b>		<b>BEGINNING FUND BALANCE</b>	<b>2,287,023</b>	<b>-</b>	<b>-</b>
13	<b>2,686,770</b>	<b>3,084,861</b>	<b>2,736,864</b>		<b>TOTAL RESOURCES</b>	<b>3,420,029</b>	<b>-</b>	<b>-</b>
14					<b>EXPENDITURES</b>			
					<b>Personal Services</b>			
15					Wages	189,194		
16	209,360	210,045	185,741	210-210-50010	W/C and FICA Benefits	24,034		
17	24,703	26,075	22,997	210-210-50060	Health/Life Insurance	43,487		
18	43,054	42,333	40,825	210-210-50065	PERS	35,440		
19	31,049	30,372	34,488	210-210-50070				
20	<b>308,166</b>	<b>308,825</b>	<b>284,051</b>		<b>Personal Services Total</b>	<b>292,155</b>	<b>-</b>	<b>-</b>
21								
					<b>Materials and Services</b>			
22					Admin Supplies & Services	11,310		
23	9,021	12,444	10,000	210-210-51010	Postage	4,381		
24	4,372	5,044	4,000	210-210-51015	Professional Dues	3,067		
25	624	644	3,490	210-210-51020	Telephone Services	3,083		
26	3,037	3,208	2,500	210-210-51030	Electricity	41,000		
27	29,451	30,077	41,000	210-210-51035	Safety Program and Supplies	750		
28	230	675	750	210-210-51055	Office Machine Leases	620		
29	125	497	620	210-210-51060	Training & Conferences	2,000		
30	739	1,470	2,000	210-210-51070				

## WATER FUND

	2014	2015	2016	Account	Description	2017	2017	2017
	Actual	Actual	Adopted			Proposed	Approved	Adopted
31	-	-	-	210-210-51075	Travel	100		
32	386	-	100	210-210-51095	Public Relations	129		
33	-	38,200	25	210-210-51105	Refunds	500		
34	2,476	1,796	725	210-210-51500	Office Equipment & Furnishings	7,761		
35	-	467	160	210-210-51510	Computer Equipment	100		
36	696	492	750	210-210-51515	Tools & Small Equipment	750		
37	407	1,521	1,500	210-210-52010	Attorney & Legal Services	1,500		
38	5,130	9,057	13,100	210-210-52015	General Property/Liability Ins	13,639		
39	2,665	5,812	4,875	210-210-52035	Audit & Filing Fees	4,610		
40	8,241	8,398	7,000	210-210-52045	Computer System Support-Maint	7,116		
41	1,465	3,058	240	210-210-52050	Internet & Web Site Fees	657		
42	-	712	2,000	210-210-52070	Engineering Fees	2,000		
43	1,447	-	-	210-210-52075	Comp Plan-Public Facilities Update	-		
44	4,787	8,171	7,260	210-210-52290	Other Professional Services	7,260		
45	6,129	3,955	14,000	210-210-53020	System Operating Supplies	14,000		
46	7,005	6,380	7,000	210-210-53030	Vehicle Operation & Maintenance	7,000		
47	20,023	370,925	148,500	210-210-53040	System Maintenance	108,000		
48	3,267	3,922	3,500	210-210-53055	System Quality Tests	4,230		
49	2,163	1,939	6,832	210-210-53065	Building & Yard Maintenance	5,822		
50	1,423	117	1,500	210-210-53130	Equipment Repairs	1,500		
51	99,621	158,552	111,501	210-210-53135	Water Purchase	121,855		
52	-	-	5,000	210-210-53145	Minor Water Projects	5,000		
53	1,533	-	1,500	210-210-53165	Secure Water Rights	1,500		
54	-	-	2,000	210-210-53190	PW Service Maps-Water System	2,000		
55	-	-	6,000	210-210-53230	Old Well Abandonment	6,000		
56	<b>216,461</b>	<b>677,530</b>	<b>409,428</b>		<b>Materials &amp; Services Total</b>	<b>389,239</b>	-	-
57								
58								
59	36,309	718	-	210-210-60130	<b>Capital Outlay</b> System Expansion	-	-	-
60	8,375	-	-	210-210-61610	System Improvements	-	-	-
61	-	-	20,000	210-210-63150	Intangible Assets	20,000		
62	-	-	2,000	210-210-63410	Equipment	4,500		

## WATER FUND

	2014	2015	2016	Account	Description	2017	2017	2017
	Actual	Actual	Adopted			Proposed	Approved	Adopted
63	-	5,000	-	210-210-63615	Vehicles	-	-	-
64	44,684	5,718	22,000		Capital Outlay Total	24,500	-	-
65								
66					<b>Debt Service</b>			
67	-	46,983	68,000	210-210-65230	Bond 2 Principal-RUS	76,926		
68	245,548	90,911	191,000	210-210-65240	Bond 2 Interest-RUS	212,653		
69	245,548	137,894	259,000		<b>Debt Service Total</b>	289,579	-	-
70								
71					<b>Transfers</b>			
72	5,000	5,000	5,000	210-210-75050	To PW Equipment Fund	5,000		
73	5,000	5,000	5,000		<b>Transfers Total</b>	5,000	-	-
74								
75	-	-	100,000	210-210-85100	Contingency	100,000		
76								
77	819,859	1,134,967	1,079,479		<b>Appropriated Expenditures</b>	1,100,473	-	-
78	1,866,911	1,949,894	1,657,385		<b>ENDING FUND BALANCE</b>	2,319,556	-	-
79	2,686,770	3,084,861	2,736,864		<b>TOTAL EXPENDITURES</b>	3,420,029	-	-

## SEWER FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
	<b>RESOURCES</b>							
1	4,600	2,600	3,000	220-000-41460	Sewer Connection Permits	2,600		
2	7,792	9,266	8,188	220-000-41790	Interest Income	7,719		
3	9,600	10,600	9,600	220-000-41810	Land Lease	9,600		
4	1,067,037	987,847	979,805	220-000-43130	Sewer Use Fees	996,876		
5	5,562	7,935	25	220-000-49100	Miscellaneous Sources	25		
6								
7	<b>1,094,591</b>	<b>1,018,248</b>	<b>1,000,618</b>		<b>Total New Resources</b>	<b>1,016,820</b>	<b>-</b>	<b>-</b>
8	<b>1,389,312</b>	<b>1,789,527</b>	<b>1,789,683</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,674,208</b>		
9	<b>2,483,903</b>	<b>2,807,776</b>	<b>2,790,301</b>		<b>TOTAL RESOURCES</b>	<b>2,691,029</b>	<b>-</b>	<b>-</b>
10								
	<b>EXPENDITURES</b>							
11					<b>Personal Services</b>			
12					Wages	235,788		
13	181,983	187,801	229,828	220-220-50010	W/C and FICA Benefits	28,516		
14	21,186	22,771	27,199	220-220-50060	Health/Life Insurance	49,151		
15	37,281	37,766	45,629	220-220-50065	PERS	45,120		
16	26,796	27,656	43,429	220-220-50070				
17	<b>267,247</b>	<b>275,994</b>	<b>346,085</b>		<b>Personal Services Total</b>	<b>358,575</b>	<b>-</b>	<b>-</b>
18								
19					<b>Materials and Services</b>			
20	10,131	12,995	12,000	220-220-51010	Admin Supplies & Services	14,800		
21	4,967	6,296	5,000	220-220-51015	Postage	5,223		
22	368	473	1,925	220-220-51020	Professional Dues	2,498		
23	2,278	1,983	2,200	220-220-51030	Telephone Services	2,200		
24	48,990	52,946	51,709	220-220-51035	Electricity	51,709		
25	302	309	500	220-220-51055	Safety Program and Supplies	500		
26	125	575	680	220-220-51060	Office Machine Leases	680		
27	1,103	1,676	1,000	220-220-51070	Training & Conferences	1,026		
28	-	-	-	220-220-51075	Travel	100		
29	-	-	100	220-220-51095	Public Relations	100		
30	-	-	50	220-220-51105	Refunds	1,331		

## SEWER FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
31	2,232	1,397	1,625	220-220-51500	Office Equipment & Furnishings	10,574		
32	-	653	160	220-220-51510	Computer Equipment	100		
33	917	254	800	220-220-51515	Tools & Small Equipment	800		
34	-	1,680	1,500	220-220-52010	Attorney & Legal Services	1,500		
35	8,110	7,179	9,500	220-220-52015	General Property/Liability Ins	11,263		
36	4,202	4,631	3,525	220-220-52035	Audit & Filing Fees	5,180		
37	6,728	4,320	6,500	220-220-52045	Computer System Support-Maint	6,536		
38	1,457	2,980	350	220-220-52050	Internet & Web Site Fees	984		
39	-	6,651	55,000	220-220-52070	Engineering Fees	10,000		
40	2,075	-	-	220-220-52077	Comp Plan-Public Facilities Update	-		
41	491	7,606	5,000	220-220-52290	Other Professional Services	5,000		
42	603	1,392	1,000	220-220-53020	System Operating Supplies	1,161		
43	6,314	5,868	6,000	220-220-53030	Vehicle Operation & Maintenance	6,000		
44	21,952	28,225	35,000	220-220-53040	System Maintenance	60,000		
45	21,408	8,649	308,500	220-220-53050	WW Treatment Plant Maintenance	200,000		
46	9,132	13,748	9,200	220-220-53055	System Quality Tests	10,931		
47	905	2,238	7,520	220-220-53065	Building & Yard Maintenance	6,542		
48	1,100	613	3,000	220-220-53130	Equipment Repairs	3,000		
49	-	-	1,000	220-220-53135	Minor Sewer Projects	1,000		
50	13,524	17,848	19,000	220-220-53140	Bio-solids Management/Removal	19,000		
51	-	-	10,000	220-220-53145	Effluent Area Maintenance	10,000		
52	-	47,120	90,000	220-220-53150	Inflow & Infiltration Reduction Work	50,000		
53	-	-	1,500	220-220-53165	NPDES Permit Renewal	1,500		
54	-	-	2,000	220-220-53175	PW Service Maps-Sewer Lines	2,000		
55	<b>169,414</b>	<b>240,305</b>	<b>652,844</b>		<b>Materials &amp; Services Total</b>	<b>503,238</b>	-	-

**SEWER FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
56								
57					<b>Capital Outlay</b>			
58	-	17,879	-	220-220-60130	System Expansion	0		
59	63,422	11,331	-	220-220-61610	System Improvements	-		
60	-	-	20,000	220-220-63150	Intangible Assets	20,000		
61	-	32,500	2,000	220-220-63510	Equipment	4,500		
62	-	5,000	-	220-220-63615	Vehicles	-		
63	<b>63,422</b>	<b>66,710</b>	<b>22,000</b>		<b>Capital Outlay Total</b>	<b>24,500</b>	-	-
64								
65					<b>Debt Service</b>			
66	33,741	35,259	37,000	220-220-65230	Loan Principal-RUS	113,504		
67	80,552	78,973	80,000	220-220-65240	Loan Interest-RUS	77,145		
68	<b>114,293</b>	<b>114,232</b>	<b>117,000</b>		<b>Debt Service Total</b>	<b>190,649</b>	-	-
69								
70					<b>Transfers</b>			
71	5,000	5,000	5,000	220-220-75050	To PW Equipment Fund	5,000		
72	-	-	350,000	220-220-75060	To Local Improvement Fund	35,000		
73	75,000	75,000	75,000	220-220-75080	To Inverse Condemnation Fund	155,000		
74	<b>80,000</b>	<b>80,000</b>	<b>430,000</b>		<b>Transfers Total</b>	<b>195,000</b>	-	-
75								
76	-	-	100,000	220-220-85100	Contingency	100,000		
77								
78	<b>694,375</b>	<b>777,240</b>	<b>1,667,929</b>		<b>Appropriated Expenditures</b>	<b>1,371,962</b>	-	-
79	<b>1,789,527</b>	<b>2,030,535</b>	<b>1,122,372</b>		<b>ENDING FUND BALANCE</b>	<b>1,319,066</b>	-	-
80	<b>2,483,903</b>	<b>2,807,776</b>	<b>2,790,301</b>		<b>TOTAL EXPENDITURES</b>	<b>2,691,029</b>	-	-

## CAPITAL CONSTRUCTION - WATER SDC FUND

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	-	2,300	2,008	312-000-41790	Interest Income	1,116		
2	-	451,136	-	312-000-41912	From Cap Constr-Enterprise	-		
3	-	74,207	93,810	312-000-44100	SDC - Water System	82,927		
4								
5								
					<b>RESOURCES</b>			
6	-	<b>527,643</b>	<b>95,818</b>		Total New Resources	<b>84,043</b>	-	-
7	-	-	<b>177,873</b>		<b>BEGINNING FUND BALANCE</b>	<b>217,276</b>	-	-
8	-	<b>527,643</b>	<b>273,691</b>		<b>TOTAL RESOURCES</b>	<b>301,319</b>	-	-
9								
10					<b>EXPENDITURES</b>			
11					<b>Materials and Services</b>			
12	-	-	25	312-312-52290	Other Professional Services	25		
13	-	-	<b>25</b>		<b>Materials and Services Total</b>	<b>25</b>	-	-
14								
15					<b>Capital Outlay</b>			
16	-	-	-	312-312-60130	System Expansion	150,000	-	-
17	-	-	-	312-312-61610	System Improvements	-	-	-
18	-	-	-		<b>Capital Outlay Total</b>	<b>150,000</b>	-	-
19								
20					<b>Debt Service</b>			
21	-	98,744	80,000	312-312-65230	Bond 1 Principal-RUS	76,926		
22	-	191,071	99,000	312-312-65240	Bond 1 Interest-RUS	64,653		
23	-	<b>289,815</b>	<b>179,000</b>		<b>Debt Service Total</b>	<b>141,579</b>	-	-
24								
25	-	<b>289,815</b>	<b>179,025</b>		<b>Appropriated Expenditures</b>	<b>291,604</b>	-	-
26	-	<b>237,828</b>	<b>94,666</b>		<b>ENDING FUND BALANCE</b>	<b>9,715</b>	-	-
27	-	<b>527,643</b>	<b>273,691</b>		<b>TOTAL EXPENDITURES</b>	<b>301,319</b>	-	-

**CAPITAL CONSTRUCTION - SEWER SDC FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	-	12,694	11,140	314-000-41790	Interest Income	7,331		
2	-	2,466,649	-	314-00041914	From Cap Constr-Enterprise	-		
3	-	77,796	82,020	314-000-44200	SDC - Sewer System	72,501		
4								
5								
6	-	<b>2,557,139</b>	<b>93,160</b>		<b>Total New Resources</b>	<b>79,832</b>	-	-
7	-	-	<b>2,094,829</b>		<b>BEGINNING FUND BALANCE</b>	<b>2,160,585</b>	-	-
8	-	<b>2,557,139</b>	<b>2,187,989</b>		<b>TOTAL RESOURCES</b>	<b>2,240,417</b>	-	-
9								
10					<b>EXPENDITURES</b>			
11					<b>Materials and Services</b>			
12	-	-	34,000	314-314-52290	Other Professional Services	25		
13	-	-	<b>34,000</b>		<b>Materials and Services Total</b>	<b>25</b>	-	-
14								
15					<b>Capital Outlay</b>			
16	-	26,560	174,000	314-314-60130	System Expansion	5,000		
17	-	<b>26,560</b>	<b>174,000</b>		<b>Capital Outlay Total</b>	<b>5,000</b>	-	-
18								
19					<b>Debt Service</b>			
20	-	35,259	37,000	314-314-65230	Loan Principal-RUS	113,504		
21	-	78,973	80,000	314-314-65240	Loan Interest-RUS	77,145		
22	-	33,652	35,000	314-314-65250	Bank Loan Principal	215,007		
23	-	9,250	9,000	314-314-65260	Bank Loan Interest	7,255		
24	-	<b>157,134</b>	<b>161,000</b>		<b>Debt Service Total</b>	<b>412,911</b>	-	-
25								
26	-	<b>183,694</b>	<b>369,000</b>		<b>Appropriated Expenditures</b>	<b>417,936</b>	-	-
27	-	<b>2,373,445</b>	<b>1,818,989</b>		<b>ENDING FUND BALANCE</b>	<b>1,822,481</b>	-	-
28	-	<b>2,557,139</b>	<b>2,187,989</b>		<b>TOTAL EXPENDITURES</b>	<b>2,240,417</b>	-	-

### CAPITAL PROJECTS: POOL FACILITIES

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	-	55	-	410-000-41790	<b>RESOURCES</b>			
2					Interest Income	-	-	-
3				410-000-41940	From Capital Construction - Gov	14,300		
4	2,000	500	25	410-000-41995	From Urban Renewal Agency	50,000		
5				410-000-46510	Fundraising & Donations	25		
6	<b>2,000</b>	<b>555</b>	<b>25</b>		<b>Total New Resources</b>	<b>64,325</b>	-	-
7	<b>4,529</b>	<b>6,529</b>	<b>6,500</b>		<b>BEGINNING FUND BALANCE</b>	<b>7,115</b>		
8	<b>6,529</b>	<b>7,084</b>	<b>6,525</b>		<b>TOTAL RESOURCES</b>	<b>71,440</b>	-	-
9								
10					<b>EXPENDITURES</b>			
11					<b>Materials and Services</b>			
12	-	-	-	410-410-52290	Other Professional Services	25	-	-
13	-	-	-		<b>Materials &amp; Services Total</b>	<b>25</b>	-	-
14								
15					<b>Capital Outlay</b>			
16				410-410-60130	Facilities Expansion	65,000		
17					<b>Capital Outlay Total</b>	<b>65,000</b>	-	-
18								
19					<b>Debt Service</b>			
20	-	-	-	410-410-65110	Interfund Loan Principal	-	-	-
21	-	-	-	410-410-65115	Interfund Loan Interest	-	-	-
22	-	-	-		<b>Debt Service Total</b>	-	-	-
23								
24								
25	-	-	-		<b>Appropriated Expenditures</b>	<b>65,025</b>	-	-
26	<b>6,529</b>	<b>7,084</b>	<b>6,525</b>		<b>ENDING FUND BALANCE</b>	<b>6,415</b>	-	-
27	<b>6,529</b>	<b>7,084</b>	<b>6,525</b>		<b>TOTAL EXPENDITURES</b>	<b>71,440</b>	-	-

**CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	-	303	150	420-000-41790	Interest Income	150	-	-
2	396	71	-	420-000-42000	Developer Reimb-Other	-	-	-
3	473,658	-	-	420-000-45120	Grant: CDBG	-	-	-
4	11,377	-	50	420-000-46510	Fundraising & Donations	50	-	-
5								
6								
7	<b>485,431</b>	<b>374</b>	<b>200</b>		<b>Total New Resources</b>	<b>200</b>	<b>-</b>	<b>-</b>
8	<b>39,014</b>	<b>59,603</b>	<b>44,600</b>		<b>BEGINNING FUND BALANCE</b>	<b>57,718</b>	<b>-</b>	<b>-</b>
9	<b>524,445</b>	<b>59,977</b>	<b>44,800</b>		<b>TOTAL RESOURCES</b>	<b>57,918</b>	<b>-</b>	<b>-</b>
10					<b>EXPENDITURES</b>			
11					<b>Materials and Services</b>			
12	82	12	50	420-200-51010	Admin Supplies & Services	50	-	-
13	4,363	2,193	-	420-200-51040	Water/Sewer/Storm-water	-	-	-
14	266	-	100	420-200-52010	Attorney & Legal Services	100	-	-
15	150	19	-	420-200-52290	Other Professional Services	150	-	-
16	<b>4,861</b>	<b>2,224</b>	<b>150</b>		<b>Materials &amp; Services Total</b>	<b>300</b>	<b>-</b>	<b>-</b>
17								
18					<b>Capital Outlay</b>			
19	13,909	120	-	420-200-62280	Building Construction	25	-	-
20	<b>13,909</b>	<b>120</b>	<b>-</b>		<b>Capital Outlay Total</b>	<b>25</b>	<b>-</b>	<b>-</b>
21								
22					<b>Materials and Services</b>			
23	-	-	-	420-420-51010	Admin Supplies & Services	-	-	-
24	-	-	-	420-420-52010	Attorney & Legal Services	-	-	-
25	6,462	-	-	420-420-52070	Design and Engineering Fees	-	-	-
26	396	-	-	420-420-52290	Other Professional Services	-	-	-
27	<b>6,858</b>	<b>-</b>	<b>-</b>		<b>Materials &amp; Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
28								
29					<b>Capital Outlay</b>			
30	429,182	-	-	420-420-62280	Building Construction	-	-	-
31	10,033	-	-	420-420-63110	Equipment/Furnishings	-	-	-
32	<b>439,214</b>	<b>-</b>	<b>-</b>		<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
33								
34	<b>464,842</b>	<b>2,344</b>	<b>150</b>		<b>Appropriated Expenditures</b>	<b>325</b>	<b>-</b>	<b>-</b>
35	<b>59,603</b>	<b>57,633</b>	<b>44,650</b>		<b>ENDING FUND BALANCE</b>	<b>57,593</b>	<b>-</b>	<b>-</b>
36	<b>524,445</b>	<b>59,977</b>	<b>44,800</b>		<b>TOTAL EXPENDITURES</b>	<b>57,918</b>	<b>-</b>	<b>-</b>

**DEBT SERVICE FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	152,596	166,953	104,000		<b>BEGINNING FUND BALANCE</b>	169,598		
2					RESOURCES			
3	3,819	2,880	2,500	110-000-41110	Property Taxes-Prior Years	2,427		
4	507	490	300	110-000-41115	Interest on Property Taxes	360		
5	732	598	529	110-000-41790	Interest Income	561		
6								
7	<b>157,654</b>	<b>170,921</b>	<b>107,329</b>		<b>Total Resources, except taxes to be levied</b>	<b>172,945</b>	-	-
8			<b>85,000</b>	110-000-41105	Taxes estimated to be received	<b>85,000</b>		
9	<b>90,114</b>	<b>94,010</b>		110-000-41105	Taxes collected in year levied			
10	<b>247,768</b>	<b>264,931</b>	<b>192,329</b>		<b>TOTAL RESOURCES</b>	<b>257,945</b>	-	-
11								
12					<b>EXPENDITURES</b>			
13					Debt Service			
14					<b>Bond Principal Payments</b>			
15					Issue Date	Payment Date		
16	36,025	38,000	43,000	110-110-65125	2010 Pool Bond	January	47,000	
17								
18	36,025	38,000	43,000		<b>Total Principal</b>		47,000	-
19					<b>Bond Interest Payments</b>			
20					Issue Date	Payment Date		
21	44,790	43,235	44,000	110-110-65130	2010 Pool Bond Interest	July & Jan	39,604	
22								
23	44,790	43,235	44,000		<b>Total Interest</b>		39,604	-
24					<b>Debt Service Total</b>		<b>86,604</b>	-
25	<b>80,815</b>	<b>81,235</b>	<b>87,000</b>				<b>86,604</b>	-
26								
27	<b>80,815</b>	<b>81,235</b>	<b>87,000</b>		<b>TOTAL EXPENDITURES</b>		<b>86,604</b>	-
28	<b>166,953</b>	<b>183,696</b>			<b>ENDING FUND BALANCE</b>			
29			<b>105,329</b>		<b>ESTIMATED ENDING FUND BALANCE</b>			<b>171,341</b>
30	<b>247,768</b>	<b>264,931</b>	<b>192,329</b>		<b>TOTAL REQUIREMENTS</b>			<b>257,945</b>

**P.W. EQUIPMENT FUND**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	708	824	733	250-000-41790	Interest Income	733		
2								
3	5,000	5,000	5,000	250-000-41910	From Street Fund	5,000		
4	5,000	5,000	5,000	250-000-41915	From Municipal Water	5,000		
5	5,000	5,000	5,000	250-000-41920	From Municipal Sewer	5,000		
6								
7	<b>15,708</b>	<b>15,824</b>	<b>15,733</b>		<b>Total New Resources</b>	<b>15,733</b>	-	-
8	<b>163,012</b>	<b>160,516</b>	<b>184,000</b>		<b>BEGINNING FUND BALANCE</b>	<b>192,117</b>		
9	<b>178,720</b>	<b>176,340</b>	<b>199,733</b>		<b>TOTAL RESOURCES</b>	<b>207,850</b>	-	-
10								
11					<b>EXPENDITURES</b>			
12					<b>Capital Outlay</b>			
13	18,204	-	25,000	250-250-63615	Vehicles	25,000	-	-
14	<b>18,204</b>	-	<b>25,000</b>		<b>Capital Outlay Total</b>	<b>25,000</b>	-	-
15								
16	<b>18,204</b>	-	<b>25,000</b>		<b>Appropriated Expenditures</b>	<b>25,000</b>	-	-
17	<b>160,516</b>	<b>176,340</b>	<b>174,733</b>		<b>ENDING FUND BALANCE</b>	<b>182,850</b>	-	-
18	<b>178,720</b>	<b>176,340</b>	<b>199,733</b>		<b>TOTAL EXPENDITURES</b>	<b>207,850</b>	-	-
19								

## RESERVE: GOVERNMENTAL

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
	<b>RESOURCES</b>							
1	4,250	3,756	2,214	610-000-41790	Interest Income	2,214		
2	-	25,000	-	610-000-41935	From General Fund	-		
3	-	400,000	-	610-000-41910	From Street Fund	4,000		
4								
5	<b>4,250</b>	<b>428,756</b>	<b>2,214</b>		<b>Total New Resources</b>	<b>6,214</b>	-	-
6	<b>717,543</b>	<b>721,793</b>	<b>1,149,593</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,055,149</b>		
7	<b>721,793</b>	<b>1,150,549</b>	<b>1,151,807</b>		<b>TOTAL RESOURCES</b>	<b>1,061,363</b>	-	-
8								
9	<b>EXPENDITURES</b>							
10					<b>Transfers</b>			
11	-	-	100,000	610-610-75085	To Street Fund	150,000		
12	-	-	-	610-610-75065	To Capital Project: W Broadway	-	-	-
13	-	-	<b>100,000</b>		<b>Transfers Total</b>	<b>150,000</b>	-	-
14								
15	-	-	<b>100,000</b>		<b>Appropriated Expenditures</b>	<b>150,000</b>	-	-
16	<b>721,793</b>	<b>1,150,549</b>	<b>1,051,807</b>		<b>ENDING FUND BALANCE</b>	<b>911,363</b>	-	-
17	<b>721,793</b>	<b>1,150,549</b>	<b>1,151,807</b>		<b>TOTAL EXPENDITURES</b>	<b>1,061,363</b>	-	-

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

**RESERVE: ENTERPRISE**

	2014 Actual	2015 Actual	2016 Adopted	Account	Description	2017 Proposed	2017 Approved	2017 Adopted
1	7,084	6,920	6,119	615-000-41790	Interest Income	6,119		
2								
3	<b>7,084</b>	<b>6,920</b>	<b>6,119</b>		<b>Total New Resources</b>	<b>6,119</b>	<b>-</b>	<b>-</b>
4	<b>1,325,736</b>	<b>1,332,820</b>	<b>1,336,800</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,345,040</b>		
5	<b>1,332,820</b>	<b>1,339,740</b>	<b>1,342,919</b>		<b>TOTAL RESOURCES</b>	<b>1,351,159</b>	<b>-</b>	<b>-</b>
6								
7					<b>EXPENDITURES</b>			
8								
9	<b>-</b>	<b>-</b>	<b>-</b>		<b>Appropriated Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>1,332,820</b>	<b>1,339,740</b>	<b>1,342,919</b>		<b>ENDING FUND BALANCE</b>	<b>1,351,159</b>	<b>-</b>	<b>-</b>
11	<b>1,332,820</b>	<b>1,339,740</b>	<b>1,342,919</b>		<b>TOTAL EXPENDITURES</b>	<b>1,351,159</b>	<b>-</b>	<b>-</b>

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

## CAPITAL PROJECTS - WATER PIPELINE

	2014 Actual	Account	Description
			<b>RESOURCES</b>
1	1,417	440-000-41790	Interest Income
2	10,379,269	440-000-45120	Bond Proceeds from RD
3	303,252	440-000-41810	Interim Financing Proceeds
4		440-000-47200	Loan Proceeds
5	-	440-000-41995	Transfer From Urban Renewal Agency
6	<b>10,683,938</b>		<b>Total New Resources</b>
7	<b>224,770</b>		<b>BEGINNING FUND BALANCE</b>
8	<b>10,908,708</b>		<b>TOTAL RESOURCES</b>
9			<b>EXPENDITURES</b>
10			<b>Materials and Services</b>
11	-	440-440-51800	Preliminary Design
12	-	440-440-51805	Final Design
13	-	440-440-51810	Bidding & Negotiation
14	1,310	440-440-51815	Wage Administration
15	32,697	440-440-51820	Resident Project Manager
16	15,068	440-440-52010	Attorney & Legal Fees
17	1,038	440-440-52050	Permitting & Easements
18	124,178	440-440-52070	Engineering
19	19,289	440-440-52290	Other Professional Services
20	<b>193,580</b>		<b>Materials &amp; Services Total</b>
21			
22			<b>Capital Outlay</b>
23	1,194,158	440-440-62245	Construction
24	<b>1,194,158</b>		<b>Capital Outlay Total</b>
25			
26			<b>Debt Service</b>
27	-	440-440-65010	Interim Financing Origination Fee
28	9,286,098	440-440-65110	Interim Principal
29	39,095	440-440-65115	Interim Interest
30	<b>9,325,193</b>		<b>Debt Service Total</b>
31			
32			<b>Transfers</b>
33	195,776	210-000-75005	To Water Fund
34	<b>195,776</b>		<b>Transfers Total</b>
35			
36	<b>10,908,708</b>		<b>Appropriated Expenditures</b>
37	-		<b>ENDING FUND BALANCE</b>
38	<b>10,908,708</b>		<b>TOTAL EXPENDITURES</b>

## GRANT FUND

2014 Actual	2015 Adopted	Account	Description
			<b>RESOURCES</b>
1	(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	<b>(1)</b>		<b>Total New Resources</b>
9	<b>791</b>		<b>BEGINNING FUND BALANCE</b>
10	<b>790</b>		<b>TOTAL RESOURCES</b>
11			
12			
13			<b>EXPENDITURES</b>
14	-	330-330-51010	<b>Materials and Services</b> Admin Supplies & Services
15	-	330-330-52520	Wings & Wine Website Re-Design
16	-	330-330-52530	Neighborhood Econ Development
17	-		<b>Materials &amp; Services Total</b>
18			
19			<b>Transfers</b>
20	-	330-330-75065	To Capital Project: W Broadway
21	790	330-330-75067	To Parks and Recreation
22	<b>790</b>		<b>Transfers Total</b>
23			
24	<b>790</b>		<b>Appropriated Expenditures</b>
25	-		<b>ENDING FUND BALANCE</b>
26	<b>790</b>		<b>TOTAL EXPENDITURES</b>
27			

## CAPITAL CONSTRUCTION - ENTERPRISE FUND

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

		2014	2015			
	Actual	Actual	Actual	Account	Description	
1	15,584	-	-	315-000-41790	Interest Income	<b>RESOURCES</b>
2	119,561	-	-	315-000-44100	SDC - Water System	
3	175,563	-	-	315-000-44200	SDC - Sewer System	
4						
5	<b>310,708</b>	<b>-</b>			<b>Total New Resources</b>	
6	<b>2,868,073</b>	<b>2,917,785</b>			<b>BEGINNING FUND BALANCE</b>	
7	<b>3,178,781</b>	<b>2,917,785</b>			<b>TOTAL RESOURCES</b>	
8						
9					<b>EXPENDITURES</b>	
10					<b>Materials and Services</b>	
11	-	-	-	315-315-52290	Other Professional Services	
12	-	-			<b>Materials and Services Total</b>	
13						
14					<b>Capital Outlay</b>	
15	66,711	-	-	315-315-60130	System Expansion	
16	36,752	-	-	315-315-61610	System Improvements	
17	<b>103,463</b>	<b>-</b>	<b>-</b>		<b>Capital Outlay Total</b>	
18						
19					<b>Debt Service</b>	
20	-	-	-	315-315-65210	Loan Principal-DEQ	
21	-	-	-	315-315-65220	Loan Interest-DEQ	
22	33,741	-	-	315-315-65230	Loan Principal-RUS	
23	80,552	-	-	315-315-65240	Loan Interest-RUS	
24	32,491	-	-	315-315-65250	Bank Loan Principal	
25	10,751	-	-	315-315-65260	Bank Loan Interest	
26	<b>157,535</b>	<b>-</b>	<b>-</b>		<b>Debt Service Total</b>	
27						
28					<b>Transfers</b>	
29		451,136		315-315-75012	To Capital Constr-Water SDC	
30		2,466,649		315-315-75014	To Capital Constr-Sewer SDC	
31	-	2,917,785			<b>Transfers Total</b>	
32						
33	<b>260,998</b>	<b>2,917,785</b>			<b>Appropriated Expenditures</b>	
34	<b>2,917,783</b>	<b>-</b>			<b>ENDING FUND BALANCE</b>	
35	<b>3,178,781</b>	<b>2,917,785</b>			<b>TOTAL EXPENDITURES</b>	



APPENDIX C



## URBAN RENEWAL AGENCY - GENERAL FUND

	2014 Actual	2015 Actual	2016 Adopted	Description	2017 Proposed
				<b>RESOURCES</b>	
1	341,667	313,052	217,192	Beginning Fund Balance	252,442
2					
3	-	300,000	300,000	Loan Proceeds	600,000
4	680	1,046	750	Interest Income (LGIP)	750
5	<b>342,347</b>	<b>614,098</b>	<b>517,942</b>	<b>Total Resources, except taxes to be levied</b>	<b>853,192</b>
6				Taxes estimated to be received	
7				Taxes collected in year levied	
8	<b>342,347</b>	<b>614,098</b>	<b>517,942</b>	<b>TOTAL RESOURCES</b>	<b>853,192</b>
9					
10				<b>EXPENDITURES</b>	
11				<b>Materials and Services:</b>	
12	1,567	1,789	1,800	Administrative Supplies	1,800
13	-	-	25,500	Re-Development Toolkit	75,000
14	-	1,000	1,000	Debt Issuance Costs	1,000
15	4,919	2,000	4,100	Farmer's Market	4,100
16	10,000	10,000	10,000	Administration Functions by City	10,000
17	-	708	2,500	Legal Fees	2,500
18	488	525	600	Audit Fees	600
19	96	-	10,000	Secure Farmer's Market Site	10,000
20	-	-	-	Downtown Retail Marketing Analysis & Implementa	40,000
21	1,865	500	10,000	Other Professional Services	5,000
22	<b>18,935</b>	<b>16,522</b>	<b>65,500</b>	<b>Total Materials and Services</b>	<b>150,000</b>
23					
24				<b>Transfers:</b>	
25	-	200,000	180,000	COV Water System Expansion	144,000
26	-	-	-	COV Park and Pool Facilities	50,000
27	-	-	-	COV Street Improvements - Downtown Streets	326,700
28	10,360	6,867	15,000	COV General Fund	10,000
29	<b>10,360</b>	<b>206,867</b>	<b>195,000</b>	<b>Total Transfers</b>	<b>530,700</b>
30					
31	-	-	5,000	Contingency	5,000
32	<b>29,295</b>	<b>223,389</b>	<b>265,500</b>	<b>Total Expenditures</b>	<b>685,700</b>
33	<b>313,052</b>	<b>390,709</b>		<b>Ending Fund Balance</b>	
34			252,442	Estimated Ending Fund Balance	167,492
35	<b>342,347</b>	<b>614,098</b>	<b>265,500</b>	<b>TOTAL REQUIREMENTS</b>	<b>853,192</b>

## URBAN RENEWAL AGENCY - DEBT SERVICE FUND

	2014	2015	2016	Description	2017
	Actual	Actual	Adopted		Proposed
<b>RESOURCES</b>					
1	638,778	1,018,344	1,018,344	Beginning Fund Balance	1,098,012
2					
3	1,271	3,405	750	Interest Income (LGIP)	1,385
4	17,393	15,206	11,000	Previously Levied Taxes	8,735
5	2,594	2,312	1,500	Interest on Taxes	1,271
6	168	152	100	Investment Income on Taxes	84
7	961	1,100	1,000	In-Lieu/Other	700
8					
9	<b>661,165</b>	<b>1,040,519</b>	<b>1,032,694</b>	<b>Total Resources, except taxes to be levied</b>	<b>1,110,187</b>
10			643,555	Taxes estimated to be received	675,751
11	635,205	694,062		Taxes collected in year levied	
12	<b>1,296,370</b>	<b>1,734,581</b>	<b>1,676,249</b>	<b>TOTAL RESOURCES</b>	<b>1,785,938</b>
13					
<b>EXPENDITURES</b>					
14					
15				<b>Debt Service:</b>	
16				<b>Du Jour Loan</b>	
17	-	300,079	300,100	Loan Principal & Interest	601,867
18					
19				<b>Water Bonds: Issued Feb 15, 2001</b>	
20	180,000	190,000	200,000	Series 2001 Bond Principal	434,750
21	97,575	87,900	77,688	Series 2001 Bond Interest	35,000
22	450	450	450	Bond Agent Fees	450
23	<b>278,025</b>	<b>578,429</b>	<b>578,238</b>	<b>Total Debt Service</b>	<b>1,072,067</b>
24					
25	<b>278,025</b>	<b>578,429</b>	<b>578,238</b>	<b>Total Expenditures</b>	<b>1,072,067</b>
26	<b>1,018,345</b>	<b>1,156,152</b>		<b>Ending Fund Balance</b>	
27			1,098,012	<b>Estimated Ending Fund Balance</b>	<b>713,871</b>
28	<b>1,296,370</b>	<b>1,734,581</b>	<b>1,676,249</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,785,938</b>



APPENDIX D



ESTIMATE OF PROPERTY TAX COLLECTIONS

**GENERAL GOVERNMENT LIMITATION:**

**Permanent Tax Rate:** 5.6364

Assessed Value for prior year \$ 245,733,578  
 Increase Rate (3% maximum) 1.01  
Estimated Assessed Value 248,190,914

**Assessed Value/1,000:** 248,191

**Amount Tax Rate Will Raise** 1,398,903

Estimated/Actual Loss Due to Limits (10,000)  
 Other Adjustments per County 25

**Net Tax To Be Imposed** 1,388,928

Estimate of % Uncollectible 5%

**Estimate of Taxes to Receive** \$ 1,319,482

	FY2016-17	FY2015-16	FY2014-15
<b>Estimate Distribution to Funds:</b>	<b>DOLLAR AMOUNT</b>	<b>PERCENT</b>	<b>PERCENT</b>
General	250,702	19%	21%
Law Enforcement	699,325	53%	52%
Parks & Recreation	224,312	17%	16%
Planning	145,143	11%	11%
Total	\$ 1,319,482	100%	100%

**EXCLUDED FROM LIMITATION:**

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

	DOLLAR AMOUNT	PERCENT	PERCENT
<b>Estimate Distribution to Funds:</b>			
Debt Service Fund	\$ 89,454	100%	100%

\* Previous to FY13-14 tax money was being levied to pay 1981 GO Water Bond. The bond was paid off 7-1-2012.

ESTIMATE OF TAXES

	ESTIMATED FY16-17	Actual FY15-16 Excess Assessed Value & Collections through 03-31-16	Actual FY14-15
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FY2015-16 Excess Assessed Value	\$ 43,779,905
Rate of Increase (maximum is 3%)	<u>1.02</u>
Estimated FY15-16 Assessed Value	44,655,503

Actual Assessed Value	*	\$ 43,779,905	\$ 43,572,270
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Tax to be Levied **	711,317
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Estimated Collection Rate	<u>95%</u>
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Estimated Tax Collections	\$ 675,751
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Actual Taxes Received	\$ 644,652	\$ 694,062
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Implied Rate	0.01472483	0.01592898
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* Value increase from previous year	0.4765%
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\*\* Based on the estimated current year Excess Assessed Value multiplied by the implied rate for the estimated tax revenue to be collected for the upcoming fiscal year. Another option would be to use the average of past years collections.

**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	General Fund Law Enforcement Park and Recreation	32,000	2,000 10,000 20,000	Operating support	350-350-750xx 100-000-41945 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	155,000 25,000	180,000	To meet debt service obligations on loan or pay off in full	100-100-75080 220-220-75080 240-240-75080 340-000-419xx
Street Fund	Reserve Fund	4,000	4,000	To comply with State Law if full bike/ped \$ is not used	230-230-75085 610-000-41910
Reserve-Governmental	Street Fund	150,000	150,000	Support of pavement preservation program	610-610-75085 230-000-46010
Capital Constr-Gov	Capital Projects-Pool	14,300	14,300	SDC eligible portion of kiddie pool design	310-310-75060 410-000-41940
Sewer Fund	Local Improvement Fund	35,000	35,000	Pay for 8th Street LID sewer project	220-220-75060 430-000-41920

\$ 431,300    \$ 431,300



**DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS**

Debt Description	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-16	Principal Due FY2016-17	Extra Principal	Interest Due FY2016-17	Amount to Budget by Fund/Account	Account #s
<b>USDA Rural Development:</b>											
Sewer System Improvements		08-08-2000	4.50%	08-08-2041	4,255,700	3,428,671	77,008	150,000	154,290	113,504	220-220-65230
Sewer	0.5									77,145	220-220-65240
Cap Construction-Sewer	0.5									113,504	314-314-65230
Cap Construction-Sewer	0.5									77,145	314-314-65240
										<b>Payment Total \$</b>	<b>381,298</b>
<b>Banner Bank: North 40</b>											
Purchase of 40 acres with manufactured home		12-15-2011	3.48%	12-15-2022	362,590	214,840	36,087	178,920	7,255	215,007	314-314-65250
Cap Construction-Sewer	1.0									7,255	314-314-65260
Cap Construction-Sewer	1.0									<b>Payment Total \$</b>	<b>222,262</b>
<b>USDA Rural Development:</b>											
Water System Expansion		12-01-2013	2.75%	12-01-2053	10,379,269	10,083,799	153,851	-	277,305	76,926	210-210-65110
Water	0.5									222,653	210-210-65115
Cap Construction-Water	0.5									76,926	312-312-65230
Cap Construction-Water	0.5									54,653	312-312-65240
										<b>Payment Total \$</b>	<b>431,156</b>
<b>GRAND TOTALS:</b>						<b>\$ 14,997,559</b>	<b>\$ 13,727,311</b>	<b>\$ 266,946</b>	<b>\$ 328,920</b>	<b>\$ 438,851</b>	<b>\$ 1,034,716</b>

Veneta Urban Renewal Agency  
Long Term Debt Service Schedule

Debt Description	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 07/01/16	Principal Due FY2016.17	Interest Due FY2016.17	Total Payment *
<u>General Obligation Bonds:</u>								
Water System Construction								
	2/15/2001	5.625%	2/15/17	215,000	215,000	215,000	66,938	281,938
	2/15/2001	5.625%	2/15/18	225,000	225,000			
			2/15/19	235,000	235,000			
			2/15/20	250,000	250,000			
			Thereafter	265,000	265,000			
				<u>\$ 1,190,000</u>	<u>\$ 1,190,000</u>	<u>\$ 215,000</u>	<u>\$ 66,938</u>	<u>\$ 281,938</u>

\* Does not include the proposed \$250,000 extra principal payment.

City of Veneta  
 Classification and Compensation Plan  
 Difference Between Steps

Effective Date: July 1, 2016  
 Cost of Living Increase: 1.50%

4.00%

**Positions By Classification**

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
<b>High school diploma (or equivalent), relevant experience and/or certifications or assigned one or two concentrations (see list below)</b>									
<b>Skilled: Level I (non-exempt)</b>									

Office Support Specialist I	2,543	2,645	2,751	2,861	2,975	3,094	3,218	3,347	3,481	3,620
Utility Worker I	2,760	2,870	2,985	3,104	3,228	3,357	3,491	3,631	3,776	3,927

<b>Skilled: Level II (non-exempt)</b>	<b>Associate's degree, Bachelor's degree, minimum of 3 years relevant experience or two any two of the following certifications (Water Treatment I, Water Distribution II, Wastewater Treatment II or Wastewater Collection II) or assigned two or three concentrations (see list below)</b>									
Assistant City Recorder	2,976	3,095	3,219	3,348	3,482	3,621	3,766	3,917	4,074	4,237
Office Support Specialist II	2,751	2,861	2,975	3,094	3,218	3,347	3,481	3,620	3,765	3,916
Utility Worker II	2,999	3,119	3,244	3,374	3,509	3,649	3,795	3,947	4,105	4,269

<b>Skilled: Level III (non-exempt)</b>	<b>Associate's degree, Bachelor's degree, minimum of 5 years relevant experience, or all of the following certifications (Water Treatment I, Water Distribution II, Wastewater Treatment II, Wastewater Collection II) or assigned three or more concentrations (see list below)</b>									
Assistant Planner	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	4,441	4,619
City Recorder	3,034	3,155	3,281	3,412	3,548	3,690	3,838	3,992	4,152	4,318
Office Support Specialist III	3,034	3,155	3,281	3,412	3,548	3,690	3,838	3,992	4,152	4,318
Utility Worker III	3,271	3,402	3,538	3,680	3,827	3,980	4,139	4,305	4,477	4,656

<b>Professional/Supervisory: (exempt)</b>	<b>Bachelor's degree, minimum of 3 years relevant experience (including supervisory), and relevant certifications</b>									
Associate Planner	3,649	3,795	3,947	4,105	4,269	4,440	4,618	4,803	4,995	5,195
Management Analyst	3,649	3,795	3,947	4,105	4,269	4,440	4,618	4,803	4,995	5,195
Public Works Superintendent	4,371	4,546	4,728	4,917	5,114	5,319	5,532	5,753	5,983	6,222

<b>Management: (exempt)</b>	<b>Bachelor's degree, Master's degree, or minimum of 5 years relevant experience</b>									
Community Development Director	4,765	4,956	5,154	5,360	5,574	5,797	6,029	6,270	6,521	6,782
Finance and Administrative Services Director	4,548	4,730	4,919	5,116	5,321	5,534	5,755	5,985	6,224	6,473
Public Works Director	5,365	5,580	5,803	6,035	6,276	6,527	6,788	7,060	7,342	7,636

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

Accounts Payable	Accounts Receivable	Animal Control	Assistant City Recorder	Building/Electrical	Cash Receipts	City Administrator Assistant	Communications	Court	Finance Assistant	Human Resources	IT	Ordinance Enforcement	Payroll	PW/Planning Assistant	Reception	Utility Billing
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**CITY OF VENETA  
Compensation Plan  
Hourly, Temporary & Seasonal Positions \***

Effective Date: 26-Jun-16  
 Increase between Steps: 3.00%  
 Minimum Wage: \$ 9.75

Resolution No. 1191 Exhibit A

<b>Positions By Department</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>
<b>Administrative</b>										
Office Support Specialist/ Utility Clerk	14.30	14.73	15.17	15.63	16.10	16.58	17.08	17.59	18.12	18.66
Recreation & Events Coordinator	11.51	11.85	12.21	12.58	12.96	13.35	13.75	14.16	14.58	15.02
<b>Community Development</b>										
Administrative Intern	9.75	10.04	10.34	10.65	10.97	11.30	11.64	11.99	12.35	12.72
Planning / Program Specialist	13.85	14.27	14.70	15.14	15.59	16.06	16.54	17.04	17.55	18.08
<b>Public Works</b>										
Seasonal Grounds Laborer	10.04	10.33	10.64	10.96	11.29	11.63	11.98	12.34	12.71	13.09
Wastewater Plant Intern	9.75	10.04	10.34	10.65	10.97	11.30	11.64	11.99	12.35	12.72
Pool Manager	17.87	18.41	18.96	19.53	20.12	20.72	21.34	21.98	22.64	23.32
Recreation Assistant / Lifeguard	9.75	10.04	10.34	10.65	10.97	11.30	11.64	11.99	12.35	12.72
Aerobics Instructor	12.09	12.45	12.82	13.20	13.60	14.01	14.43	14.86	15.31	15.77
Senior Guard	14.01	14.43	14.86	15.31	15.77	16.24	16.73	17.23	17.75	18.28

\* These positions can be full or part-time.  
 Part-time positions receive reduced benefits.  
 All positions are non-exempt for overtime purposes.

\*\* Do not change these factors unless an adjustment is being done to the entire range. Ok to hide column and this row when presenting to council.

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	188,171	24,979	70,631	110,415	189,194	235,788	22,177	109,919	93,609	1,044,883
Insurance Benefits 50065	41,441	5,749	21,624	25,946	42,559	48,006	5,626	25,168	7,049	223,169
Life & LTD Insurance Benefits 50065	1,001	138	331	505	928	1,145	109	544	129	4,832
Pension - EE & ER 50070	35,603	5,212	11,671	20,305	35,440	45,120	4,130	20,432	9,656	187,569
FICA 50060	14,395	1,911	5,403	8,447	14,473	18,038	1,697	8,409	7,161	79,934
Workers' Compensation 50060	3,841	469	3,604	4,997	9,561	10,478	914	672	5,027	39,563
TOTAL BY TYPE OF FUND/DEPT	284,454	38,457	113,265	170,615	292,155	358,575	34,653	165,145	122,630	1,579,949

**PERSONNEL SERVICES DISTRIBUTION BY FUND AND DEPARTMENT**

Positions	Funds and Departments:										TOTAL
	GENERAL	COURT	PARKS	STREETS	WATER	SEWER	STORMWATER	PLANNING	POOL		
<b>REGULAR EMPLOYEES:</b>											
<b>ADMINISTRATION:</b>											
City Administrator	0.250	0.025	0.050	0.200	0.050	0.250	0.025	0.125	0.025	0.025	100.00%
Finance Director	0.250	0.025	0.025	0.150	0.225	0.250	0.025	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	0.025	100.00%
Office Support Specialist III AF	0.475	0.025	0.025	0.000	0.200	0.200	0.025	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	0.000	100.00%
Office Support Specialist I	0.250	0.050	0.050	0.025	0.250	0.250	0.025	0.050	0.050	0.050	100.00%
Comm Development Director	0.100	0.000	0.100	0.100	0.075	0.175	0.025	0.425	0.000	0.000	100.00%
Associate Planner	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.750	0.000	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	0.025	100.00%
PW Director	0.150	0.000	0.050	0.150	0.300	0.275	0.025	0.000	0.050	0.050	100.00%
PW Superintendent	0.050	0.000	0.050	0.050	0.400	0.400	0.025	0.000	0.025	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	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	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	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	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	0.150	100.00%
<b>% Charged to Funds/Dept</b>	<b>3.13</b>	<b>0.45</b>	<b>1.30</b>	<b>1.70</b>	<b>3.125</b>	<b>3.73</b>	<b>0.38</b>	<b>1.76</b>	<b>0.45</b>	<b>0.45</b>	
On-call pay: PW Employees	-	-	-	-	0.50	0.50	-	-	-	-	100.00%
<b>TEMPORARY EMPLOYEES:</b>											
Pool Manager	-	-	-	-	-	-	-	-	1.00	1.00	100.00%
Pool Staff	-	-	-	-	-	-	-	-	1.00	1.00	100.00%
Seasonal Grounds Laborer	-	-	0.400	0.425	-	0.150	0.025	-	-	-	100.00%
<b>% Charged to Funds/Dept</b>	<b>-</b>	<b>-</b>	<b>0.40</b>	<b>0.43</b>	<b>-</b>	<b>0.15</b>	<b>0.03</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	
<b>Total % by Funds/Departments</b>	<b>3.13</b>	<b>0.45</b>	<b>1.70</b>	<b>2.13</b>	<b>3.13</b>	<b>3.88</b>	<b>0.40</b>	<b>1.76</b>	<b>2.45</b>	<b>2.45</b>	

CITY OF VENETA

LISTING OF POTENTIAL PROJECTS BY ACCOUNT NO.

Fiscal Year 16-17

Project Name By Type	Account No.	General #100	Parks #130	Water #210	Sewer #220	Streets #230	Planning #140	Storm-water #240	Capital Construction-Gov #310	Capital Projects-Pool #410	Capital Construction-Water #312	Law Enforcement #120	Local Improvement #430
<b>EXPANSION</b>													
Sewer Installation													135,000
2nd-3rd Street Construction									36,300				
Street Improvement-Design									3,500				
Pool Facilities										65,000			
Water Line Extension - 3rd Street											135,000		
Reservoir Land Acquisition											15,000		
<b>TOTAL EXPANSION</b>	<b>xxx-xxx-60130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,800</b>	<b>\$ 65,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 135,000</b>
<b>IMPROVEMENTS</b>													
Street Improvement-Design						51,500							
2nd-3rd Street Construction						326,700							
<b>TOTAL IMPROVEMENT</b>	<b>230-230-60250</b>	<b>\$ 378,200</b>				<b>\$ 378,200</b>							
<b>PROFESSIONAL SERVICES</b>													
Disc Golf Course (design only)			5,000										
Park and Open Space Master Plan - City park			15,000										
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>130-130-52290</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>										
<b>MAINTENANCE/REHAB PROJECTS</b>													
City Hall Remodel		6,238	3,106	5,558	6,618	3,008	3,089	618				1,765	
Built-Ins East End City Hall		2,079	1,035	1,853	2,206	1,003	1,030	206				588	
Remodel Community Center			25,000										
Kitchen													
Park Improvement Projects (Small TBD)		9,000	5,000										
Dangerous Bldg Abatement			20,000	8,000									
Public Plaza @ VES													
Well Abandonment													
Landscape Design (Four corners Phase II)					15,000								
Street Preservation (Specific TBD)				437,000									
Effluent Diffuser Replacement					150,000								
Jeans Road Lift Station					30,000								
Collection System Repairs (I & I)					50,000								
<b>TOTAL MAINT/REHAB</b>	<b>xxx-xxx-51500</b>	<b>8,317</b>	<b>4,141</b>	<b>7,411</b>	<b>8,824</b>	<b>4,011</b>	<b>4,119</b>	<b>824</b>				<b>2,353</b>	
120-120-51050													
100-170-52085		9,000		8,000	30,000								
xxx-xxx-53040					150,000								
xxx-xxx-53050			25,000										
130-530-53065													
230-230-53070													
130-130-53210			5,000		15,000								
130-130-54610			20,000										
220-220-53150					50,000								
<b>TOTAL PROJECTS BUDGET</b>	<b>\$ 789,000</b>	<b>\$ 1,577,000</b>											

## LISTING OF POTENTIAL PROJECTS

PROJECTS	TYPE OF PROJECT	FUNDING SOURCE(S)	TOTAL PROJECT COST	EXPENDITURE ALLOCATION	EXPENDING FUND(S)
<b>Built-Ins East End City Hall</b>	Maintenance	Other general revenue	\$ 10,000		Allocated among eight operating funds
<b>Collection System Repairs (I &amp; I)</b>	Maintenance	Sewer user fees	\$ 50,000	100%	Sewer Fund
<b>Dangerous Building Abatement</b>	Maintenance	Other general revenue	\$ 9,000	100%	General Fund
<b>Disc Golf Course (design only)</b>	Professional	Grant	\$ 5,000	100%	Park Fund
<b>Effluent Diffuser Replacement</b>	Maintenance	Sewer user fees	\$ 150,000	100%	Sewer Fund
<b>Jeans Road Lift Station</b>	Maintenance	Sewer user fees	\$ 30,000	100%	Sewer Fund
<b>Landscaping Four Corners-Phase II</b>	Maintenance	Other street revenue	\$ 15,000	100%	Street Fund
<b>Park Improvement Projects (Small TBD)</b>	Maintenance	Other park revenue	\$ 5,000	100%	Park Fund
<b>Park and Open Space Master Plan - City park</b>	Professional	Other park revenue	\$ 15,000	100%	Park Fund
<b>Pool Facilities Expansion</b>	Expansion	Park SDC 22% Urban Renewal 78%	\$ 65,000	100%	Capital Projects-Pool
<b>Public Plaza @ VES</b>	Maintenance	Other park revenue	\$ 20,000	100%	Park Fund
<b>Remodel City Hall</b>	Maintenance	Other general revenue	\$ 30,000		Allocated among eight operating funds
<b>Remodel Community Center Kitchen</b>	Maintenance	Other park revenue	\$ 25,000	100%	Park Fund
<b>Reservoir Land Acquisition</b>	Professional	Water SDC	\$ 15,000	100%	Capital Constr-Water
<b>Sewer Installation</b>	Expansion	Sewer use fees	\$ 135,000	100%	Local Improvement Fund
	8th Street *	Sewer SDC Assessments			
<b>Street Improvement-Construction</b>	Expansion	Transportation SDC 10%	\$ 363,000	10%	Capital Constr-Gov
	2nd-3rd from Broadway to Dunham	Urban Renewal 90%		90%	Street Fund
<b>Street Improvement-Design</b>	Expansion	Transportation SDC 10%	\$ 35,000	10%	Capital Constr-Gov
	E. Hunter from Territorial to Crystal	Improvement Other street revenue 90%		90%	Street Fund
	4th from Broadway to Dunham *	Improvement Other street revenue	\$ 20,000	100%	Street Fund
<b>Street Preservation (Specific streets TBD)</b>	Maintenance	Other street revenue	\$ 437,000	100%	Street Fund
<b>Water Line Extension - 3rd Street</b>	Expansion	Water SDC	\$ 135,000	100%	Capital Constr-Water
<b>Well Abandonment</b>	Maintenance	Water user fees	\$ 8,000	100%	Water Fund
			<b>Total \$ 1,577,000</b>		

\* Currently not is CIP; however, likely will be by July 1, 2016.

**URBAN RENEAL AGENCY - LISTING OF POTENTIAL PROGRAMS**

PROGRAMS/SERVICES	AMOUNT TO BUDGET	EXPLANATION
<b>REDEVELOPMENT TOOLKIT</b>	\$ 75,000	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 and recent work by the Economic Development Committee.
<b>FARMERS' MARKET OPERATIONS</b>	\$ 4,100	The Veneta Downtown Farmers' Market (VDFM) is currently in its tenth year of operation and continues to provide a spark for economic development in the downtown area. The Urban Renewal Agency (URA) will contract directly with a the VDFM manager. The amount being included in the budget includes money for market activities sponsored by the URA, City and special requests made by the manager. The Agency will continue to provide Buck Sanitation services to the market site.
<b>DOWNTOWN RETAIL MARKET ANALYSIS AND IMPLEMENTATION PLAN</b>	\$ 40,000	Many of the action items in the Downtown Master Plan have been completed; however, the downtown commercial district continues to languish even though the community is experiencing strong growth. This analysis and strategy are needed in order to evaluate and address the inadequacy of retail services within the downtown area. The long-term outcome is for the downtown area to experience significant development similar to that of Veneta's regional retail center at Hwy. 126 and Territorial Road (West Lane Shopping Center). The Center has leased all but one of several vacant store fronts in the last two years. The most significant tenant is FCR which is a call center that employs approximately 275 employees.

**LISTING OF POTENTIAL ASSET PURCHASES**

ASSETS BY TYPE	TOTAL ASSET COST	AMOUNT TO BUDGET	FUND(S)	EXPENDITURE ACCOUNT NUMBER
<b>OFFICE EQUIPMENT - \$4,999 and Below</b>				
Non-specified needs	\$ 7,000			
		\$ 2,100	General	51500
		350	Park and Recreation	51500
		350	Planning	51500
		350	Water	51500
		1,750	Sewer	51500
		1,750	Street	51500
		350	Stormwater	51500
	<u>\$ 7,000</u>	<u>\$ 7,000</u>		
<b>COMPUTER EQUIPMENT - \$4,999 and Below</b>				
PCs for Kay and Kyle	\$ 2,000			
		\$ 1,340	General	51510
		100	Park and Recreation	51510
		210	Planning	51510
		100	Water	51510
		100	Sewer	51510
		100	Street	51510
		50	Stormwater	51510
	<u>\$ 2,000</u>	<u>\$ 2,000</u>		
<b>EQUIPMENT - \$4,999 and Below</b>				
Vending machine	\$ 4,000	\$ 4,000	Park and Recreation	130-520-51515
	<u>\$ 4,000</u>	<u>\$ 4,000</u>		
<b>EQUIPMENT - \$5,000 and Above</b>				
Non-specified needs	\$ 10,000			
Copier	8,000			
Camera system	10,000			
Play equipment	5,000			
		\$ 4,500	General	63110
		450	Law Enforcement	63210
		16,800	Park and Recreation	63110
		900	Planning	63110
		4,500	Water	63410
		4,500	Sewer	63510
		900	Street	63310
		450	Stormwater	63310
	<u>\$ 33,000</u>	<u>\$ 33,000</u>		
<b>INTANGIBLE ITEMS - \$5,000 and Above</b>				
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>		
<b>VEHICLES - \$5,000 and Above</b>				
Pick up	\$ 25,000			
		\$ 25,000	PW Equipment	63615
	<u>\$ 25,000</u>	<u>\$ 25,000</u>		