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BUDGET DOCUMENT

FOR

FISCAL YEAR 2020 – 2021

Also includes the

Veneta Urban Renewal Agency

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**City of Veneta
Oregon**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Veneta, Oregon**, for its Annual Budget for the fiscal year beginning **July 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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CITY
OF
VENETA

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OVERVIEW

SECTION 1

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City of Veneta

Fiscal Year 2020-21 Budget Message

I am pleased to present to you the proposed budget document for Fiscal Year 2020-21. For the most part this budget and document do not vary much from the current year's budget and document. Notable exceptions are discussed below.

The Citywide beginning fund balance is estimated to be about half a million less than the current year's actual beginning balance. The reduction is attributable to capital projects completed, or nearly completed, in fiscal year 2019-2020.

New revenue is expected to be \$331,000 more primarily due to potential grants and an increase in the amount of internal transfers.

On the expenditure side, personal services, capital outlay and transfers are expected to be \$1,764,000 higher despite an expected decrease in materials and services.

Every two years the staff develops and the council approves a work plan. The most recent work plan, approved by Council in early 2019, is, for the second year in a row, being included in the budget document. The list of projects/objectives from the work plan is part of the budget overview later in this Section. The full plan is located in Appendix D. The work plan includes all projects/objectives regardless of whether or not they require direct expenditure. It also shows how they relate to the Council's priorities and previously adopted master plans. Finally, a timeline has been developed for each project/objective and/or stages within. The timelines can be used as a performance measure and for the development of the next work plan. This work is likely to start in the fall of 2020.

The City budgets for and completes capital projects every year. In the past the focus has been on the improvements themselves. Beginning with the 2019-20 document, discussion includes, as applicable, how these projects will likely affect the operating budget. In the upcoming budget year the continued improvements to City Park will have the potential to increase landscape maintenance supplies. Also, planned improvements to E. Hunter Road and construction of a parking lot in the downtown area will likely increase the cost of street maintenance in the future.

Finally the Council’s priorities, shown below in chart form, are being addressed differently in some regards. The specifics, by priority, are as follows:



<p>1. Create community and economic development opportunities for business and industry to retain and create jobs.</p>	<p>2. Improve community safety through enhanced community policing, emergency preparedness, and code enforcement efforts.</p>	<p>3. Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.</p>	<p>4. Urbanize City streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.</p>	<p>5. Improve community awareness of City issues and public engagement opportunities.</p>
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Priority #1: The fiscal year 2020-21 budget includes money (\$23,250) to continue the RARE intern position and (\$35,000) to continue the support of VenetaWorks and Pop-Up Retail business development. This is being made possible by a Rural Development Initiatives Oregon Kaufman grant recently awarded to the City. The proposed budget also includes \$40,000 to provide economic incentives and \$30,000 to have access to fiber lines from Eugene to Veneta.

Priority #2: The City has and will continue to contract with the Lane County Sheriff’s Office for law enforcement services. Typically the City contracts for four full-time deputies and one half-time sergeant exclusively to the City. The expenditures included in the Law Enforcement Fund are sufficient to cover that level of service plus the possible addition of one full-time deputy and three-quarter-time sergeant. The additions are being driven by the Fern Ridge School District’s request for a School Resource Deputy. The total expenditures budgeted for the Public Safety Department, within the General Fund, of \$49,889 will continue to support the portion of staff time devoted to emergency preparedness, traffic and law enforcement activity data collection and reporting, and other Public Safety related work. Money is also being budgeted for Neighborhood Watch Program support.

Priority #3: The proposed budget for fiscal year 2020-21 includes expenditures sufficient to complete the work for Phase II of the improvement to Veneta’s City Park on E. Broadway. Other work will include remodeling and/or updating of the Community Center.

Priority #4: Money is included in the budget to cover the City's share of planned engineering and environmental work by Lane County on the Veneta-Elmira multi-use path, a sidewalk project at the railroad crossing on Territorial Road and to cover the construction of a parking lot in the downtown area. This priority is also being addressed indirectly by bringing E. Hunter Road up to City standards.

Priority #5: This priority does not require significant expenditures, rather it is being addressed by dedicating staff time to preparing a monthly newsletter, continuing to expand the use of the City's website and Facebook page, and reviewing the City's communication plan. The City will also continue to support local events and organizations especially those that promote community and education.

The development of this budget document was a combined effort of staff from all departments. I would like to thank Darci Henneman for editing, creating and compiling the budget document. I would like to also thank Kyle Schauer, Matt Michel and Evan MacKenzie for the time they spent developing information for the budget and/or reviewing draft budget materials. Finally, I would like to extend my gratitude to the budget committee members for their willingness to serve.

Questions and requests for additional information are always welcome.

Positively,

Shauna Hartz
Finance Director

BUDGET OVERVIEW

The fiscal year 2020-21 budget was prepared in collaboration with the Finance Director, Shauna Hartz; City Administrator, Matt Michel; Public Works Director, Kyle Schauer and Community Development Director, Evan MacKenzie.

BUDGET SUMMARY

The budget, summarized in the table below, is reflective of anticipated changes in the day-to-day operations or services provided, infrastructure and equipment needs, and the Council's most recent priorities, the approved work plan and financial assumptions. Each of these factors are discussed on the next page.

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2020	TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	TOTAL EXPENDI- TURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2021	TOTAL REQUIRE- MENTS (Expenditures + Ending Fund Balance)
GENERAL FUND:						
GENERAL	1,182,784	689,758	1,872,542	1,118,817	753,725	1,872,542
SPECIAL REVENUE FUNDS:						
LAW ENFORCEMENT	205,804	1,104,909	1,310,713	1,151,494	159,219	1,310,713
PARKS & RECREATION	584,841	644,858	1,229,699	720,897	508,802	1,229,699
PLANNING	224,654	218,274	442,928	259,143	183,785	442,928
STREETS	1,713,817	2,021,067	3,734,884	3,196,253	538,631	3,734,884
STORMWATER	220,458	72,032	292,490	68,796	223,694	292,490
BUILDING INSPECTION PROGRAM	5,933	111,050	116,983	110,901	6,082	116,983
GOVERNMENTAL SDC	1,370,617	69,414	1,440,031	1,290,500	149,531	1,440,031
GRANT	-	-	-	-	-	-
ZUMWALT	157,760	77,698	235,458	101,053	134,405	235,458
BUSINESS ASSIST LOAN/GRANT	149,581	1,392	150,973	45,050	105,923	150,973
LOCAL IMPROVEMENT	311,539	5,641	317,180	18,543	298,637	317,180
ENTERPRISE FUNDS:						
WATER	2,825,319	1,178,051	4,003,370	1,348,449	2,654,921	4,003,370
SEWER	2,594,043	1,289,509	3,883,552	985,172	2,898,380	3,883,552
WATER SDC	85,650	58,376	144,026	45,141	98,885	144,026
SEWER SDC	700,110	60,582	760,692	165,392	595,300	760,692
CAPITAL PROJECT FUNDS:						
CAPITAL PROJECT-NEW POOL	80,000	-	80,000	80,000	-	80,000
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	65,000	-	65,000	65,000	-	65,000
DEBT SERVICE FUND:						
DEBT SERVICE	149,867	90,617	240,484	94,303	146,181	240,484
RESERVE FUNDS:						
PW EQUIPMENT	196,870	16,668	213,538	40,000	173,538	213,538
GOVERNMENTAL RESERVE	524,774	15,052	539,826	350,000	189,826	539,826
ENTERPRISE RESERVE	222,955	5,136	228,091	-	228,091	228,091
TOTALS	\$ 13,572,376	\$ 7,730,084	\$ 21,302,460	\$ 11,254,904	\$ 10,047,556	\$ 21,302,460

DAY TO DAY OPERATIONS

The proposed additional improvements to City Park, new landscaping along main roads, and developing a downtown parking lot will add to the City's inventory of landscaped/impervious areas to be maintained.

SERVICES PROVIDED

The City is not proposing any permanent changes to the services provided; however, some of them may not be offered in 2020 (i.e. swimming pool, camp hosting at Zumwalt Park) and some of them are being provided in different ways (i.e. payments are being taken over the phone).

INFRASTRUCTURE AND EQUIPMENT

The largest needs in the upcoming year are phase two of the City Park improvement, a new vehicle and full improvements (curbs, sidewalk, pavement and stormwater drains) to E. Hunter Road.

COUNCIL PRIORITIES



Create community and economic development opportunities for business and industry to retain and create jobs.

Improve community safety through enhanced community policing, emergency preparedness, and code enforcement efforts.



Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.

Urbanize city streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.



Improve community awareness of city issues and public engagement opportunities.

WORK PLAN

In early 2019 staff developed and Council approved a two-year work plan. A listing, by department, of all the projects in the plan is shown below. Many of these projects have been completed. The ones not completed are incorporated into the budget where applicable. The complete work plan can be found in Appendix D.

Department	Project Title
Administration	Update Communication Plan
	Broadband Implementation
	Pop-Up Retail District
	Rural Opportunity Initiative/VenetaWorks
	Convert Court Financial Software
Community Development	East Hunter Safe Routes to School Application
	LID Stormwater Manual Implementation
	Northeast Employment Center Amendments
	Parks and Open Space Master Plan
	Sidewalk Infill
	Transportation System Plan Update & Adoption
	Update SDC Methodology and Rate
	Veneta-Elmira Path: 2021-2024 STIP Application
	Veneta-Elmira Path Final Design & Engineering
	Mobile Vending Unit Code Amendments
	Parking Amendments
Fiscal & Administrative Services	Continue Financial Software Conversion
	Update Employee Handbook
	Convert Phone System to Direct Dial
Public Safety	Long Term Law Enforcement Funding
	National Night Out
	Implementation of Hazard Mitigation Plan
Public Works	City Park Phase II
	Kiddie Pool Tile Project
	4th Street Improvements, Broadway to McCutcheon
	5th Street & Brooker Lane Extension
	Downtown Parking Lot
	Jeans Road Chip Seal
	Perkins Road Reconstruction
	Street Lights - 2nd & 3rd Streets
	Territorial Railroad Crossing
	Land for New Water Reservoir
Urban Renewal Agency	Fermentation Incentive Package
	Urban Renewal Plan Substantial Amendment

FINANCIAL ASSUMPTIONS AND OBJECTIVES

The development of any budget requires the use of estimates. Estimates prove to be much more useful when a framework of assumptions and objectives are used. The most influential assumptions used in the development of the City's 2020-21 fiscal budget are listed below.

- Rate increases of 2% for stormwater will be approved in July 2020 and increases of 2% for water rates and 7% for sewer rates will be approved in January 2021.
- The taxable values of taxable property will increase by no more than 1.25%, the uncollectible rate will be 7.5 % and compression will not exceed \$7,500.
- Commercial construction will begin on one large project, currently in the planning review stage, and 8 residential units will be built.
- The maintenance program to spend \$425,000 per year for preservation of streets will continue.
- New debt will not be needed nor will any additional principal payments be made.
- Participation in the RARE Intern program will continue.
- The City will be awarded grants for portions of the City Park and E. Hunter improvements and economic development efforts.
- A 2.5% cost of living increase will be approved and medical insurance premium will not increase more than 5%.
- There will be no promotions or reclassifications.
- The lull in economic activity statewide will continue into 2020-21 prompting some revenue projections to be lower than they might otherwise be.
- The financial impact of reduced hours of operation or not operating the City's swimming pool or opening the campground at Zumwalt Park, due to current health concerns/restrictions, will be relatively minimal. This assumption is being made knowing that both revenue and expenditures will be reduced.
- The objective in the operating funds are to have an ending fund balance sufficient to pay for four months' of operations plus \$100,000.
- The expected City-wide decrease of about \$2.5 million in fund balance is acceptable given the expected progress in continuing to address the Council's goals and the expected completion of high priority projects.

CONSOLIDATED BUDGET

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 \$20,347,460 compared to last year's budget total of \$18,342,166. The notable changes in individual resource types is an increase in anticipated Grants and Transfers-In. On the requirement side, the most notable increases are in the Capital Outlay and Transfers-Out classifications. 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 2020 and 2021 are based on the respective budgets. Explanations of significant changes in specific revenue and expenditures follow.

FOUR-YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULE

2018 Actual	2019 Actual	2020 Adopted	Description	2021 Budget
RESOURCES				
\$15,292,718	\$15,830,929	\$10,942,396	BEGINNING FUND BALANCE	\$13,572,376
New Revenue:				
1,570,973	1,652,296	1,631,263	Property Taxes	1,639,713
259,144	265,023	254,328	Franchise Fees	268,068
910,824	1,406,665	1,244,661	Government Agencies	1,108,046
2,661,025	2,981,375	3,007,566	User Fees	2,996,333
263,880	355,902	131,115	Interest Earnings	115,225
8,760	589,752	580,481	Grants and Donations	802,650
162,598	138,407	142,802	Licenses & Permits	40,833
13,467	11,618	13,915	Fines	8,121
298,409	1,470,500	229,000	Transfers	602,000
65,993	65,711	68,755	Rent and Leases	73,356
106,134	67,048	95,884	All Other	75,739
6,321,206	9,004,297	7,399,770	Total New Revenue	7,730,084
\$21,613,924	\$24,835,226	\$18,342,166	TOTAL RESOURCES	\$21,302,460
REQUIREMENTS				
Expenditures:				
\$ 1,538,617	\$ 1,650,397	\$ 1,974,398	Personnel Services	\$ 2,054,362
2,665,191	2,633,249	3,972,435	Materials and Services	3,716,485
480,916	4,080,457	1,976,150	Capital Outlay	3,602,789
799,862	803,939	857,848	Debt Service	848,768
298,409	1,470,500	229,000	Transfers	602,000
-	-	480,500	Contingency	430,500
5,782,996	10,638,542	9,490,331	Total Expenditures	11,254,904
15,830,929	14,196,684	8,851,835	ENDING FUND BALANCE	10,047,556
\$21,613,924	\$24,835,226	\$18,342,166	TOTAL REQUIREMENTS	\$21,302,460

REVENUE:

- Proceeds from “Grants” are expected to be higher because the City has or will be soon applying for \$600,000 worth of grants for the E. Hunter Road improvement project and \$150,000 to assist with City Park improvements.
- Transfers are expected to be considerably higher than the current year’s budget. The increase is attributable to a one-time transfer to close out both Capital Projects Funds and to an increase of \$200,000 from the Government Reserve Fund to the Street Fund.

EXPENDITURES:

- The amount expected to be spent on capital outlay is about \$1 million more than the fiscal year 2019-20 amount. The increase is primarily attributable to the E. Hunter Road improvement project.
- The increase in Transfers is explained in the “Revenue” section above.

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

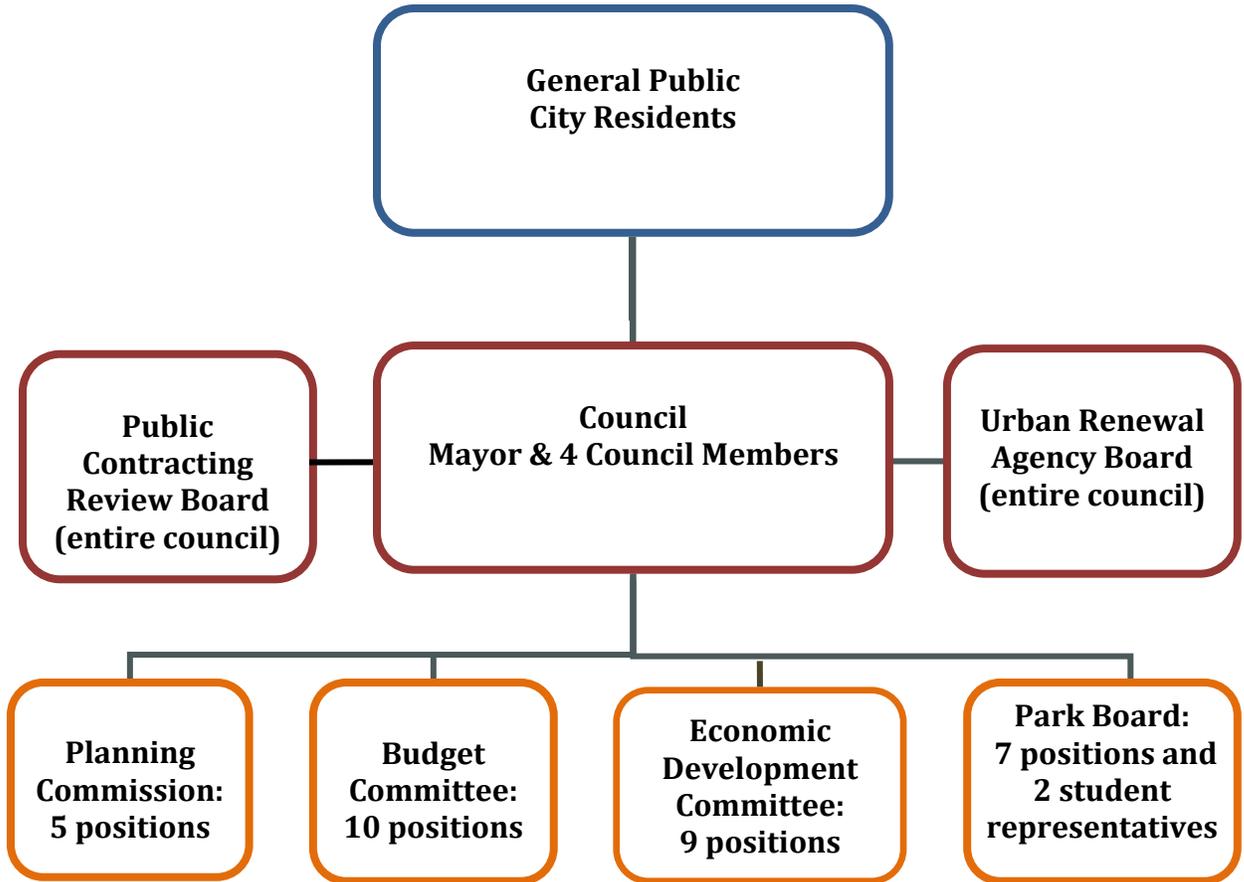


CITY OVERVIEW AND STRUCTURE

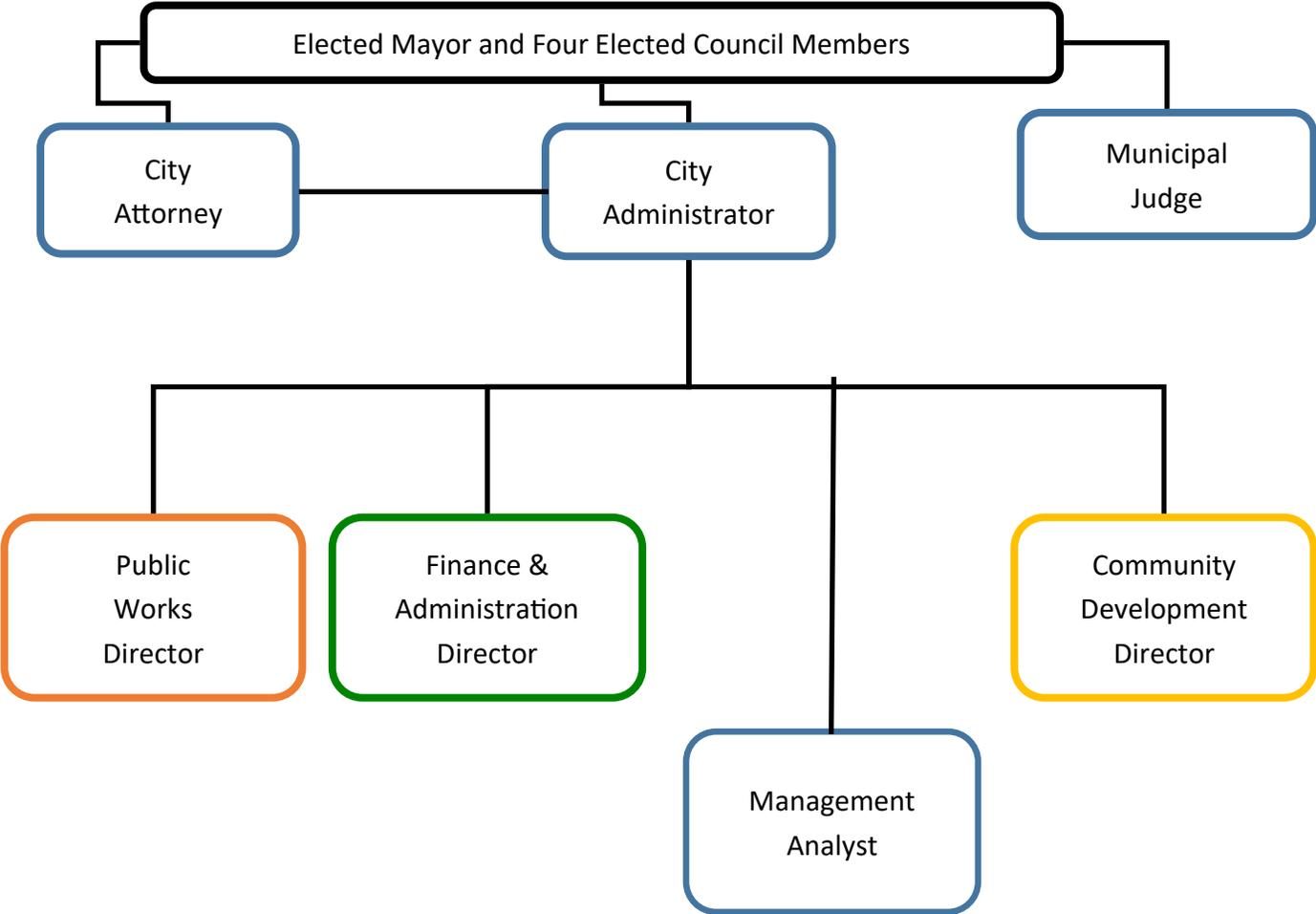
SECTION 2

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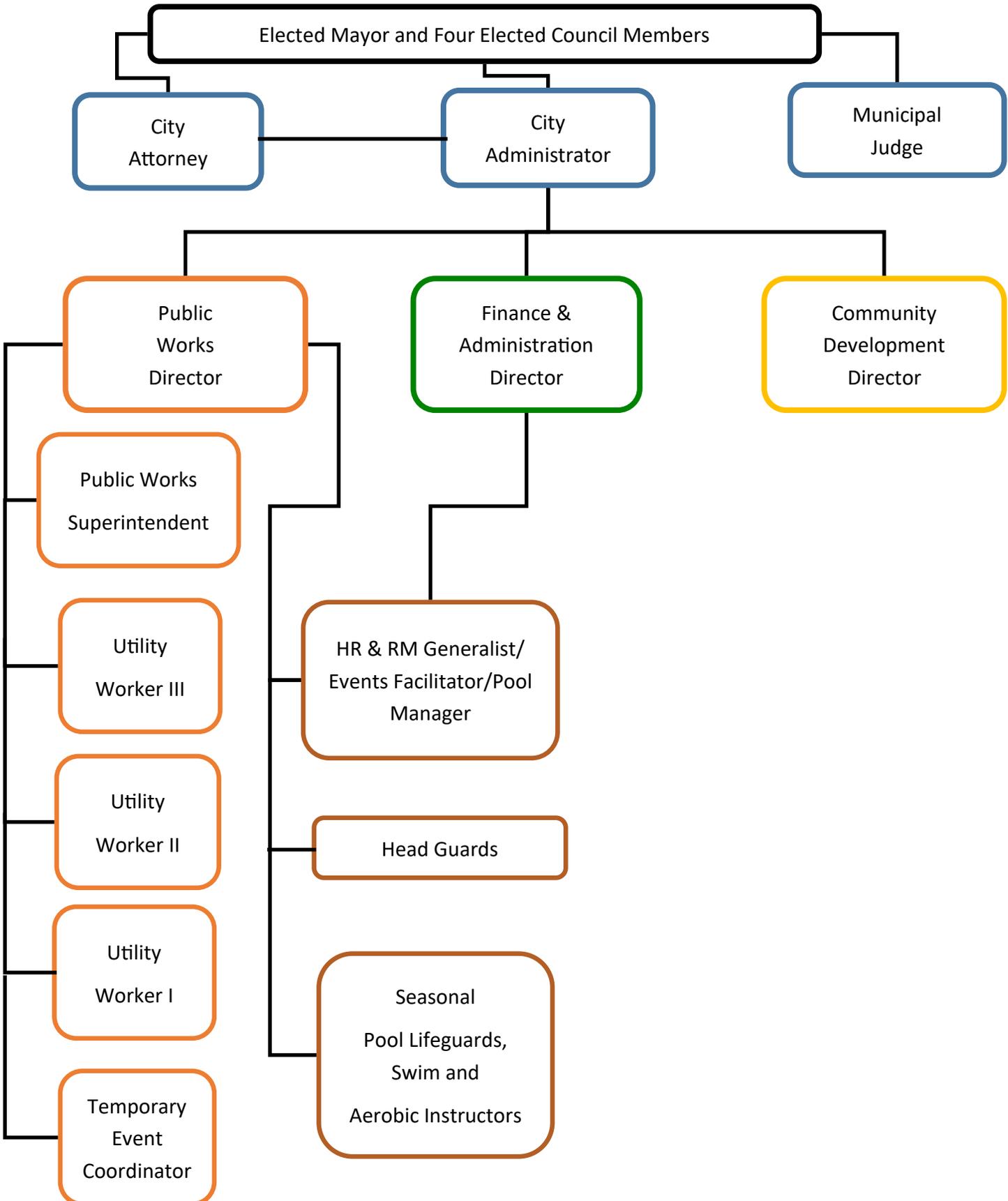
CITY ORGANIZATION CHART



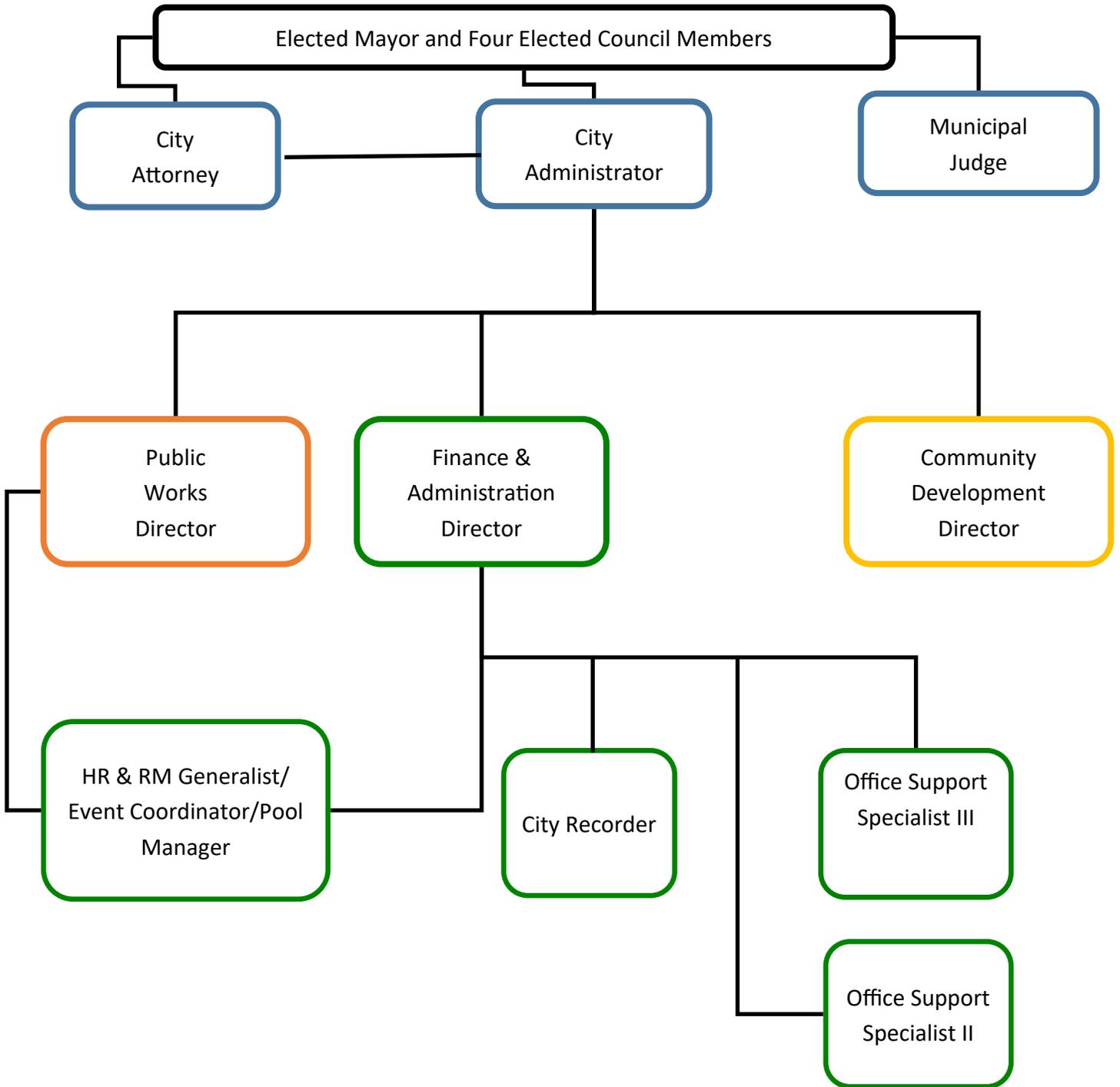
City of Veneta Organization Chart



City of Veneta Organization Chart Public Works Department

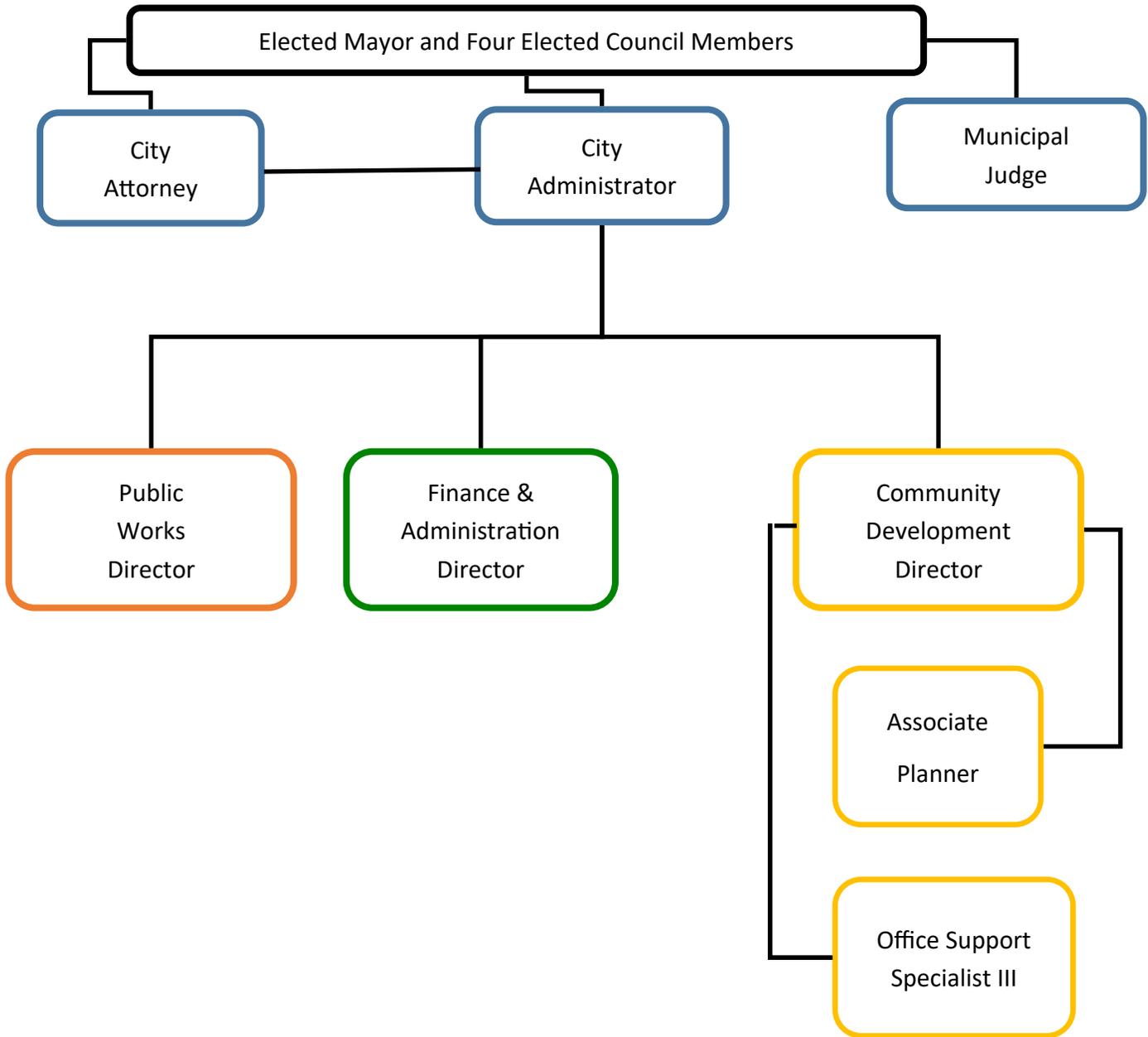


City of Veneta Organization Chart Finance Department



City of Veneta

Organization Chart Community Development Department



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 each type and the associated primary functions 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".

For financial reporting purposes, different types of funds are accounted for in different ways, with governmental funds (General, Special Revenue, Capital Construction, Debt Service, and Reserve Funds) using a modified accrual method of accounting and proprietary funds (Enterprise Funds) using a full accrual method of accounting. For budget and long-term financial planning purposes, all funds are presented using a modified accrual basis. Among other things, this means that in the proprietary funds the city does not budget for or show depreciation expenses although depreciation expenses will be recorded during the fiscal years.

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

Special Revenue Funds. These funds account for revenues that are to be used for specific purposes. 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:

- ❖ Building inspections
- ❖ 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.

LISTING OF FUNDS BY TYPE

CITY OF VENETA:

FUND TYPE

GENERAL FUND:	MAJOR	NON-MAJOR
	GENERAL	
SPECIAL REVENUE FUNDS:	MAJOR	NON-MAJOR
	LAW ENFORCEMENT STREET CAPITAL CONSTRUCTION - GOVT	PARKS & RECREATION PLANNING BUSINESS ASSISTANCE STORM WATER GRANTS BUILDING INSPECTION PROGRAM LOCAL IMPROVEMENTS ZUMWALT
ENTERPRISE FUNDS:	MAJOR	NON-MAJOR
	WATER SEWER CAPITAL CONSTR - WATER CAPITAL CONSTR - SEWER	
CAPITAL PROJECT FUNDS:	MAJOR	NON-MAJOR
		POOL FACILITIES W BROADWAY DEV
DEBT SERVICE FUND:	MAJOR	NON-MAJOR
		DEBT SERVICE
RESERVE FUNDS:	MAJOR	NON-MAJOR
	ENTERPRISE	PW EQUIPMENT GOVERNMENTAL

URBAN RENEWAL AGENCY:

FUND TYPE

GENERAL FUND:	MAJOR	NON-MAJOR
	GENERAL	
DEBT SERVICE FUND:	MAJOR	NON-MAJOR
	DEBT SERVICE	

Function/Department: Community Development

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

Current Areas of Focus:

- Pursue grants for park and street projects.
- Adopt an appropriate Transportation System Development charge and project list.
- Work with Lane County on final design and engineering for the Veneta Elmira Multi-use Path (City will take lead on public outreach program).
- Adopt and implement a revised Stormwater Management Manual.
- Continue to analysis of the Land Development Code and Land Division Code with the intent of consolidating both ordinances during the 2020 calendar year.
- Ensure land use application are processed in a timely manner (75-90 days) for limited land use decisions.

Long-term Objectives:

Implement the City's Long range Master Plans. The areas of focus are directly related to the City's adopted plans. The department also responds to development trends through land use review and amending our codes and ordinances to ensure they are in alignment with Council goals. Each year the focus of the department changes as plans become outdated, and/or opportunities are presented.

Maximize investment within the Urban Renewal District to provide more funds to either pay off debt or initiate projects that will hopefully encourage further investment. Staff will work to reinforce that the District (and Veneta in general) is a good place to invest and do business.

Recent Accomplishments:

- ✓ Rezone of the Northeast Employment Center (NEEC) from Industrial to Residential; amendment to the Enterprise Zone boundary to make it consistent with lands zoned for commercial and industrial development.
- ✓ Initiation of code amendments to consolidate the procedural standards in the Land Development and Land Division Ordinances into a standardized "Type 1 - Type IV" method as used by other jurisdictions, with public hearings starting in March 2020.
- ✓ In December, LUBA affirmed the City's decision to approve the Sarto Village project. This was validation that the City had properly administered its ordinances in arriving at a decision to approve the project. Even if the original applicant prevails, litigation puts an unanticipated time cost on a project and staff is unsure if the project will move forward as originally proposed.

Function/Department: Economic Development

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

Current Areas of Focus:

- Develop a new Five-Year Economic Development Strategic Plan.
- Continue program support for VenetaWorks in partnership with the Oregon Rain Venture Catalyst
- Continue the broadband (fiber) implantation project.
- Continue program support for the Pop-Up Retail District.
- Review and revise Communication Plan.

Long-term Objective(s):

Implement the projects and objectives within the new Five-Year Economic Development Strategic Plan (2021-2025) with the primary focus to aid in business development that will lead to an expanded tax base and generation of family wage jobs in Veneta.

Recent Accomplishments:

- Throughout the summer of 2019 the City executed its inaugural Pop-Up Retail District with great success.
- The City in partnership with Oregon RAIN hosted a successful inaugural VenetaWorks Celebration event in January 2020 featuring local entrepreneurs, guest speakers, and networking.
- VenetaWorks and Entrepreneurship programs, Mentor Meet-ups and training events, continue to be hosted by Oregon RAIN. They generate interest and foster entrepreneur energy by offering local, low-threshold access to business development education.
- The City has been successfully working with its consultant/partner LCOG, and with guidance from the EDC, on the middle mile fiber negotiations with Zayo, a long-haul fiber company. We are optimistic about securing middle mile fiber access.

Function/Department: Finance and Administration

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

Current Area of Focus:

- Document processes by writing procedures, developing checklists and/or creating flowcharts.
- Strengthen cross training on critical functions.

Long-term Objectives:

Implementation of Court, Accounts Receivable modules.

Research pros/cons of switching to on-line service orders (UM), reporting (GL) and timekeeping (PR).

Recent Accomplishments:

- ✓ Implemented Check on Demand feature for UM refunds and Backflow module.
- ✓ Refined several checklists for functions within Caselle.
- ✓ Converted phone system to direct dial numbers for all staff.
- ✓ Major revision to employee handbook. Currently under legal review and scheduled for Council adoption no later than June 2020.

Function/Department: Law Enforcement

The Law Enforcement function is budgeted and accounted for in its own fund. The City contracts with the Lane County Sheriff's Office for law enforcement services. The current contract provides four full-time deputies and one ½-time sergeant.

Current Areas of Focus:

- Finding added value from an enhanced sergeant's presence, enhanced focus on City issues and not school-related issues, and the occasional availability of the School Resource Officer for patrol.

Long-term Objective(s):

Continue to reduce crime and disorder using the community policing elements of problem solving, community partnerships, and organizational transformation.

Recent Accomplishments:

- ✓ Analyzed the Fern Ridge School District's proposal to jointly fund a new School Resource Officer and advised the City Council on options for a counterproposal as well as funding options.

Function/Department: Public Safety

The Public Safety Department is budgeted and accounted for in the General Fund. This department, like several others within the City, does not have its own staff; however, having a separate department facilitates easier tracking of objectives and expenditures. The purpose of the new department will be to track activity related to Emergency Preparedness and community policing.

Current Areas of Focus:

- Innovative emergency planning and social services support.
- Develop and apply performance metrics to our community policing elements to better inform the City Council and stakeholders on progress towards reducing crime and disorder.
- Continued collaboration with the local neighborhood patrol organization as a community partnership. Monthly meetings coordinated by the City with the sergeant and neighborhood patrol leadership sustains communication and trust.

Long-term Objective(s):

Integrate emergency capacity into current operations and encourage innovation in public safety services through network building and analysis.

Recent Accomplishments:

- ✓ Facilitated the site permitting for transitional housing at Valley United Methodist Church.
- ✓ Wildfire Mitigation Report produced by the Wildfire Mitigation Coordinator Intern and delivered to the City Council.

Function/Department: Public Works

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

Parks**Current Areas of Focus:**

- Construction of Phase II of City Park.
- Maintain other City parks.

Long-term Objective(s):

Develop safe recreation areas and activities within the City's Park system.

Recent Accomplishments:

- ✓ Design completed for Phase II of improvements to City Park including a new stage area and cover and walking connection to E. Hunter Road.
- ✓ Design completed for an extension to the pool deck with a shade structure.

Streets**Current Areas of Focus:**

- The development and improvement of the Street and Pedestrian system in the Veneta Downtown area.
- Maintenance and improvement of existing street infrastructure.

Long-term Objectives:

To improve and make safer the City's transportation and pedestrian grid and to protect the City's investment in transportation infrastructure.

Recent Accomplishments:

- ✓ Construction of improvements on 2nd and 3rd Streets between Broadway Avenue and Dunham.
- ✓ Completed full improvement design for East Hunter from Territorial Road to Crystal Street.
- ✓ Completed design for reconstruction of 8th Street.
- ✓ Completion and adoption of a new Pavement Preservation Plan.

Water**Current Areas of Focus:**

- Maintaining existing facilities.
- Assisting with the design and construction of new residential distribution systems as more development occurs.
- Determine site requirements and begin procurement of land to construct new one million gallon water reservoir in the 583 foot pressure zone of the City's water system.

Long-term Objectives:

Specific long term objectives are planned out in the 2012 Water Master Plan. The development of a new water reservoir is listed in the Capital Improvement Plan.

Recent Accomplishments:

- ✓ Completed installation of a new 12 inch water main on 8th Street from Dunham Avenue to Bolton Hill Road.

Sewer**Current Areas of Focus:**

- Videotaping of the collection system to identify infiltration and inflow issues and repair any issues found.
- System maintenance.

Long-term Objectives:

The department's long term objectives are outlined in the 2016 Wastewater Master Plan. The next planned objective will be to upgrade and upsize pumps in the Pine Street Lift Station sometime between 2020 and 2024.

Add capacity improvements to the Wastewater Treatment Plant as needed.

Recent Accomplishments:

- ✓ Completion of the Jack Kelley Drive Lift station and associated piping and asphalt work.

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).

VENETA'S WEATHER

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.

VENETA'S INCORPORATION

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.

SERVICES AND FACILITIES

The City currently provides water, sewer, park and seasonal swimming pool, planning, street improvement and maintenance, building and building related permits, stormwater, animal control, and law enforcement services. The City also owns the following facilities: 1. An outdoor sports field, operated by a non-profit organization, that is host to many children's soccer, T-ball and softball games and tournaments, 2. A community center that is available for citizens to rent for large gatherings, 3. The Fern Ridge Service Center. The center is operated by a non-profit organization that provides many services and programs for the citizens of Veneta, and 4. An empty lot that is host to the Veneta Downtown Farmer's Market every Saturday from May through October. Recreational activities include bird watching, water skiing, camping, hiking, cycling, kayaking, fishing, and sailing.

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, throughout the City of Veneta, including a park and ride facility. Due to a strong and active volunteer base there are several non-profit organizations that operate within the City that provide financial assistance, clothing, food, and household goods to City residents. Lane Council of Governments also operates programs for senior citizens, including Meals on Wheels from the City’s Fern Ridge Service Center.

Other public facilities inside the City include a fire station, library, Department of Forestry facility, and post office. Veneta and surrounding areas are served by the Fern Ridge School District which operates two elementary schools, Fern Ridge Middle School and Elmira High School. There are four higher education facilities within a 40 mile radius of Veneta. The University of Oregon, Lane Community College, and Northwest Christian University are in Eugene, an easy commute of 25 minutes. The fourth one, Oregon State University, is located in Corvallis, Oregon. Corvallis is about a 60 minute commute to the north.

DEMOGRAPHICS

According to Portland State University population estimates the population for 2019 is estimated to be 4,800 compared to 4,561 in the last official census 2010. According to the U.S. Census, the median age is 40.1 years. This same information for Lane County and Oregon can be found in the chart below. The median household income and median owner-occupied home values for all three entities are also included in the chart.

Census Data

Entity	Population: 2010 Census	Population: 2018 or 2019 Estimates	% of Change	Median Age	Median Household Income	Median Home Value
Veneta	4,561	4,800	5.24%	40.1	\$ 44,858	\$ 200,800
Lane County	351,715	382,067	8.63%	39.5	\$ 53,152	\$ 281,200
State of Oregon	3,831,074	4,190,713	9.39%	39.6	\$ 63,426	\$ 229,700

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 with those policies along with the day-to-day business operations. The City Council is composed of five members; four councilors and a mayor, all elected to four-year terms. 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.

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.

The City's Comprehensive Plan, last amended in 2019, includes the following goal statements. These statements provide the major parameters and directions for the Veneta's past and current planning process:

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.

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) and built the Fern Ridge Service Center (FRSC) to house the assistance programs operated by numerous non-profit organizations in the area.

ECONOMIC DEVELOPMENT

Developing an employment base within the City and expanding the City's tax base have been the driving forces 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.

The City, in 2005, 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 business park part of an "Enterprise Zone". This allows a property tax exemption to qualifying businesses within the zone. The progress of attracting new businesses to the park has been slow; however, recently three businesses have located within or near the business park.

In 2015 the City updated its Economic Opportunities Analysis (EOA) and Economic Plan. From that effort Veneta reinvigorated the dormant Economic Development Committee (EDC) with a focus on assisting small and emerging businesses and on

expansion of broadband capacity and services in Veneta and the surrounding Fern Ridge community.

Since 2017, the City has been building a “culture of entrepreneurship” in Veneta. Through the efforts of the City’s University of Oregon RARE participant, Veneta was awarded funding from Business Oregon’s Rural Opportunity Initiative program and a Kauffman Grant. The City’s ROI programming included:

- 1) Entrepreneurial Ecosystem development and programming
- 2) Securing the services of an Oregon RAIN Venture Catalyst
- 3) Creating the Pop-Up Retail District, launched in the summer 2019
- 4) Supporting the Veneta-Fern Ridge Chamber of Commerce’s Spring Business Showcase
- 5) Enhancing the services available at the Small Business Assistance Center

All this activity falls under the City’s VenetaWorks program, a partnership between Lane County, Oregon RAIN, Eugene RAIN, the Veneta – Fern Ridge Chamber, The Lane Small Business Development Center and the University of Oregon. Visit VenetaWorks.org to learn more.

Additionally, through urban renewal, the City has aggressively been pursuing downtown placemaking through a comprehensive Fermentation Incentive Package, designed to support the creation of a downtown brewery, wine production facility, or ciderworks. The City recently completed an expansion to the urban renewal district, which is hoped to spur further development by supporting business expansion, and new facilities, like restaurants, office space, coworking space, retail storefronts and more.

In the upcoming year economic development efforts will also include the construction of a parking lot in the downtown area and development of a new five-year strategic plan.



BUDGET PROCESS

SECTION 3

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**BUDGET COMMITTEE MEMBERS
April 2020**

Citizen Members

POSITION	NAME	TERM END DATE
#1	Steve Nutter	12/31/22
#2		12/31/22
#3	Iris Quita	12/31/20
#4	Darlene Harris	12/31/20
#5		12/31/20

Council Members

POSITION	NAME	TERM END DATE
Mayor	Keith Weiss	12/31/20
Council President	Thomas Cotter	12/31/22
Councilor	Robbie McCoy	12/31/22
Councilor	Calvin Kenney	12/31/20
Councilor	Pat Coy	12/31/20

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 21, 2020, is published in the local newspaper at least twice preceding the meeting. For the 2020-21 budget year the publication dates, in the Fern Ridge Review, are May 6, 2020 and May 13, 2020. 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 and a hearing is conducted on the proposed uses of the money the City receives from the State under the revenue sharing program. Following the public hearing 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 does not hold additional meetings; however, if one is needed the dates are included in the City's Civic Calendar, announced at other public 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 Finance Director as the City's Budget Officer publishes, in the local newspaper, a financial summary and notice of budget hearing. The hearing is held during a regular City Council meeting (usually the first one in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens to discuss the approved budget with the Mayor and Councilors.

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

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

CITIZEN INVOLVEMENT OPPORTUNITIES

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comments 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 15, 2020. Copies of the entire document, or portions thereof, may be requested through the City's public records request process.

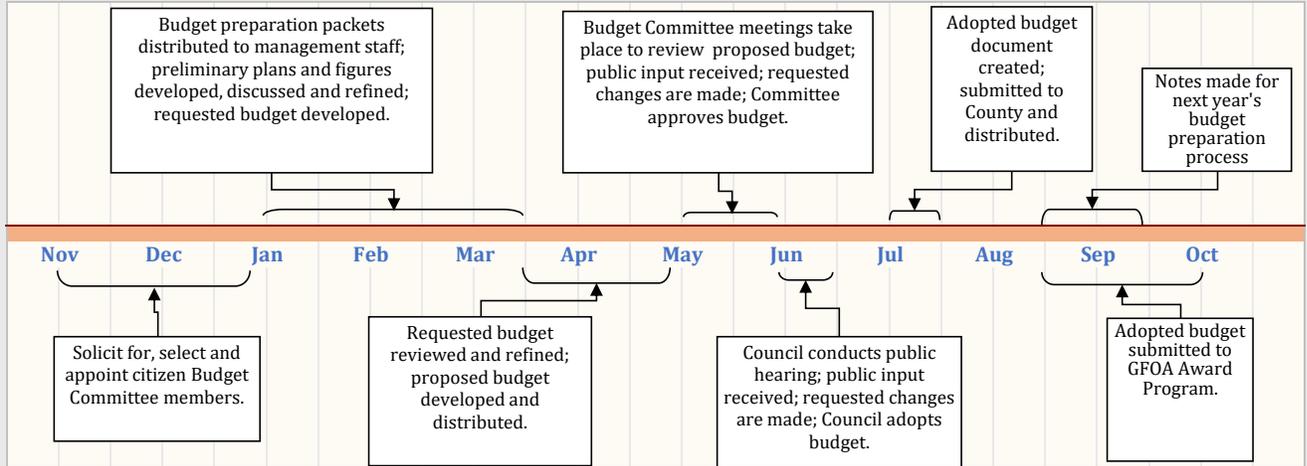
Public comment or testimony may be provided by:

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

CHANGES AFTER ADOPTION

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, except as allowed by ORS (mainly Chapters 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 ORS chapters 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

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RESOURCES

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

Beginning 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 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. Actual results can vary depending on the number and significance of unplanned events and needs and the progress made on planned expenditures.

For the upcoming fiscal year the beginning fund balance is estimated to be \$13,572,376.00. This citywide total is about \$2 million more than the estimated beginning fund balances used in the fiscal year 2019-20 budget. This is the result of using the actual ending fund balance of the most recently completed year, (in this case 2018-19) adjusted by actual results thus far in the current year (2019-20), and by careful determination of likely revenue and expenditures for the remainder of the year, to estimate the ending fund balance of the current year.

New Revenue

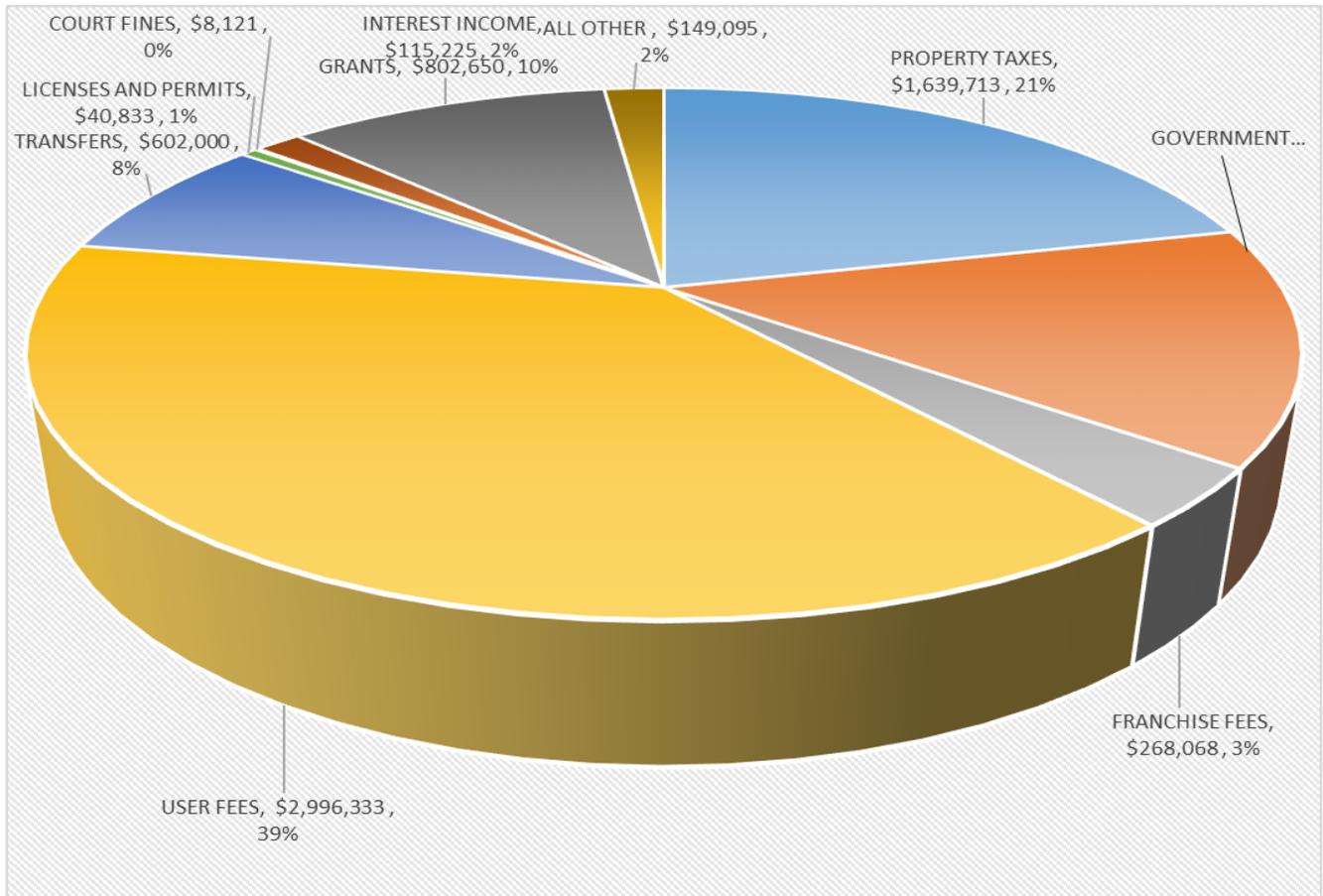
The City’s new revenue is calculated using various methods and factors including, but not limited to, historical amounts, economic trends, population, availability of grant funds, and information obtained from internal and external sources. The major revenue types for the City are Property Taxes, Franchise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

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 transfers as much as possible. Exceptions arise when a fund is being abolished or created and when money is being taken from or added to reserve funds.

The chart and graph on the next page present the beginning fund balances and new revenue by fund. The new revenue is further separated by type. The rest of this section provides explanation of the major types of revenue and some historical information and figures. 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

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2020	RESOURCES											TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	
		PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER	TOTAL NEW REVENUE			
GENERAL FUND:															
GENERAL	1,182,784	281,963	105,395	134,034	9,517	1,000	6,795	8,121	11,540	52,650	78,743	689,758	1,872,542		
SPECIAL REVENUE FUNDS:															
LAW ENFORCEMENT	205,804	851,636	150,472	-	45,936	10,000	25,318	-	2,507	-	19,040	1,104,909	1,310,713		
PARKS & RECREATION	584,841	247,999	78,126	-	44,787	100,000	-	-	4,836	150,000	19,110	644,858	1,229,699		
PLANNING	224,654	170,358	-	-	45,949	-	-	-	1,917	-	50	218,274	442,928		
STREETS	1,713,817	-	690,072	134,034	169,141	415,000	720	-	11,651	600,000	449	2,021,067	3,734,884		
STORMWATER	220,458	-	-	-	70,546	-	-	-	1,461	-	25	72,032	292,490		
BUILDING INSPECTION PROGRAM	5,933	-	-	-	56,000	55,000	-	-	25	-	25	111,050	116,983		
GOVERNMENTAL SDC	1,370,617	-	-	-	59,400	-	-	-	10,014	-	-	69,414	1,440,031		
GRANT	-	-	-	-	-	-	-	-	-	-	0	-	-		
ZUMWALT	157,760	-	-	-	76,130	-	-	-	1,048	-	520	77,698	235,458		
BUSINESS ASSIST LOAN/GRANT	149,581	-	-	-	-	-	-	-	1,372	-	20	150,973	150,973		
LOCAL IMPROVEMENT	311,539	-	-	-	-	-	-	-	2,627	-	3,014	5,641	317,180		
ENTERPRISE FUNDS:															
WATER	2,825,319	-	83,981	-	1,048,699	-	6,400	-	20,497	-	18,474	1,178,051	4,003,370		
SEWER	2,594,043	-	-	-	1,263,004	-	1,600	-	15,280	-	9,625	1,289,509	3,883,552		
WATER SDC	85,650	-	-	-	57,208	-	-	-	1,168	-	-	58,376	144,026		
SEWER SDC	700,110	-	-	-	50,016	-	-	-	10,566	-	-	60,582	760,692		
CAPITAL PROJECT FUNDS:															
CAPITAL PROJECT-NEW POOL	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000		
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	65,000	-	-	-	-	-	-	-	-	-	-	-	65,000		
DEBT SERVICE FUND:															
DEBT SERVICE	149,867	87,757	-	-	-	-	-	-	2,860	-	-	90,617	240,484		
RESERVE FUNDS:															
PW EQUIPMENT	196,870	-	-	-	-	15,000	-	-	1,668	-	-	16,668	213,538		
GOVERNMENTAL RESERVE	524,774	-	-	-	-	6,000	-	-	9,052	-	-	15,052	539,826		
ENTERPRISE RESERVE	222,955	-	-	-	-	-	-	-	5,136	-	-	5,136	228,091		
TOTALS	\$13,572,376	\$1,639,713	\$ 1,108,046	\$ 268,068	\$2,996,333	\$ 602,000	\$40,833	\$8,121	\$115,225	\$802,650	\$ 149,095	\$7,730,084	\$ 21,302,460		



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 41% to 100%), overall property taxes are 21% of the total anticipated new revenue during the upcoming fiscal year.

Property Tax Limits and Rates.

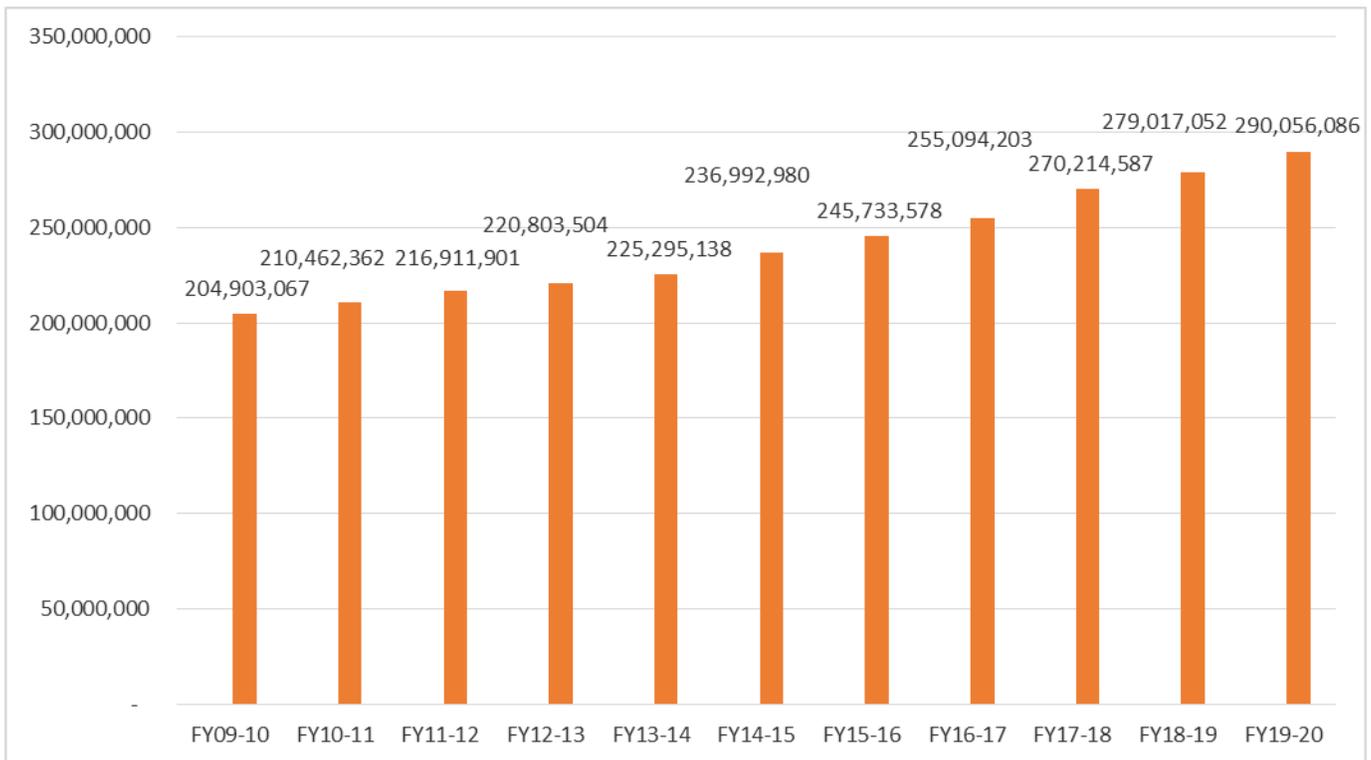
Property taxes for operations are levied in accordance with the Oregon constitutional limitations known as Measures 5 (1990) and 50 (1997). Measure 5 places a maximum tax rate for non-education governments of \$10 per \$1,000 of real market value on each parcel of property. Measure 50 set a maximum permanent 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.” Increases greater than 3% can occur as the result of new construction. The property within the City’s boundaries had a total assessed value of \$290,056,086 for 2019-20. This is a 3.9% increase from the previous year’s valuation.

The chart below presents the assessed values for the past eleven years.

**Assessed Values
Fiscal Year 2009-10 through 2019-20**



Exemptions from Measures 5 and 50.

Property taxes levied for voter approved general obligation bonds 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.

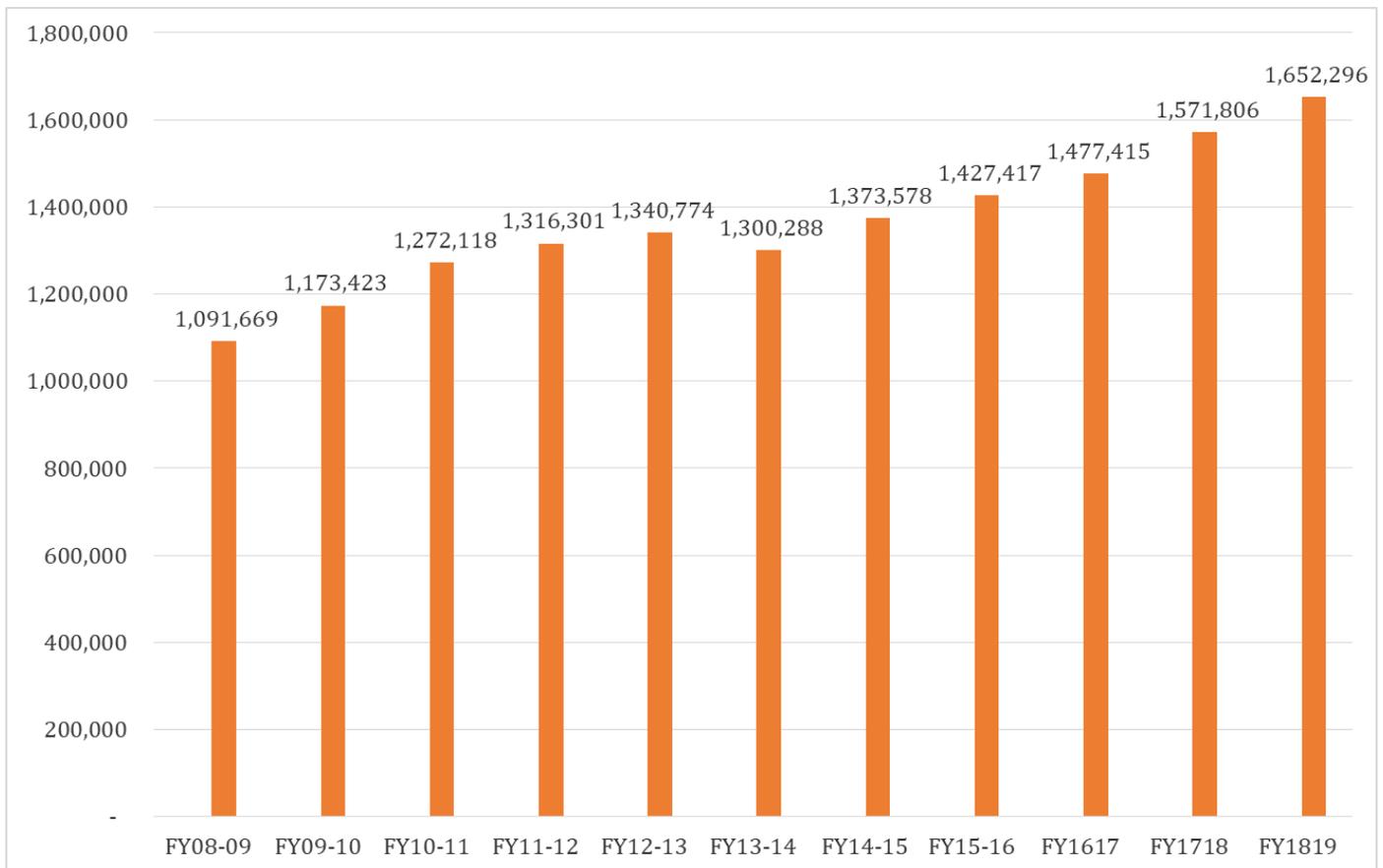
Property Tax Collections.

Property taxes are levied by a 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 county. 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 2020-21 assume that the assessed value will increase 1.25%, the full rate will be levied, the compression loss will be approximately \$7,500 and the uncollectible rate will be approximately 7.5%. Given these assumptions the City is conservatively expecting to receive \$1,609,246 specific to the upcoming year. The amount of property taxes that the City has received since fiscal year 2008-09 is shown in the chart on the following page by year.

**Property Tax Money Received
Fiscal Year 2008-09 through Fiscal Year 2018-19**



Top Ten Taxpayers (2019).

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	\$ 117,933
2.	ATR Land	\$ 84,526
3.	Fern Ridge Self Storage	\$ 59,686
4.	Shalimar Mobile Park	\$ 50,355
5.	CenturyLink	\$ 39,996
6.	Hammer-Veneta	\$ 39,111
7.	Holte Ardis	\$ 38,900
8.	Mid-South Property Investments	\$ 35,851
9.	Emerald Public Utility District	\$ 32,903
10.	Peacock I LLC	\$ 28,532

User Fees.

User fees in the general fund are minimal and expected to decrease slightly in the upcoming year.

The special revenue funds that collect the most in user fees are the Parks and Recreation, Planning, Street and Storm-water Funds. User fees make up 9%, 21%, 11% and 98%, respectively, of total new revenue in these funds.

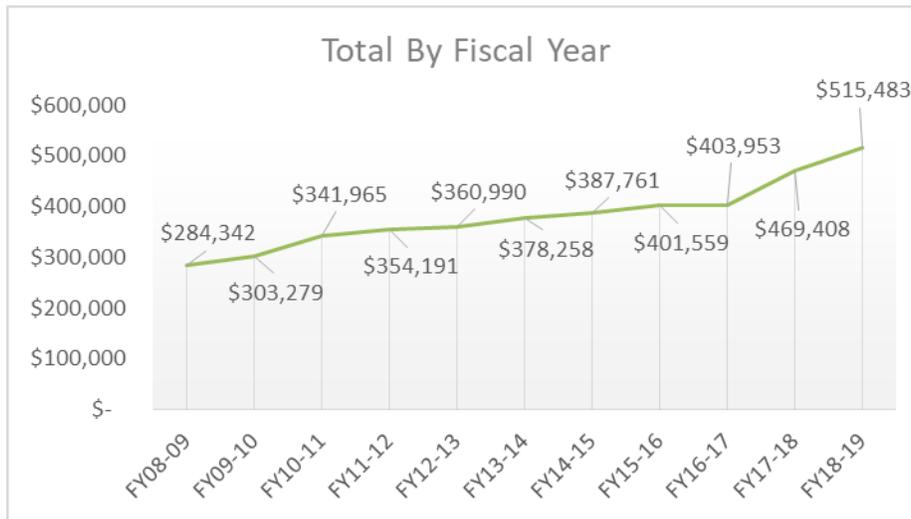
User fees are consistently the main revenue source for the City's enterprise funds. Beginning in 2009, the water rates have been increased semi-annually or annually. The objectives of these increases were to keep pace with the rising operations cost and to build up fund balances for large capital projects. 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 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. Last fiscal year the City contracted to have a sewer rate analysis done. Sewer rate increases of 7% for the next several years was the resulting recommendation. Management proposed and council approved a 7% increase in January 2019 and 2020. The budget includes the revenue from those increases, as well as, an additional increase of 7% that will be proposed for a January 1, 2021 effective date.

Intergovernmental Revenue.

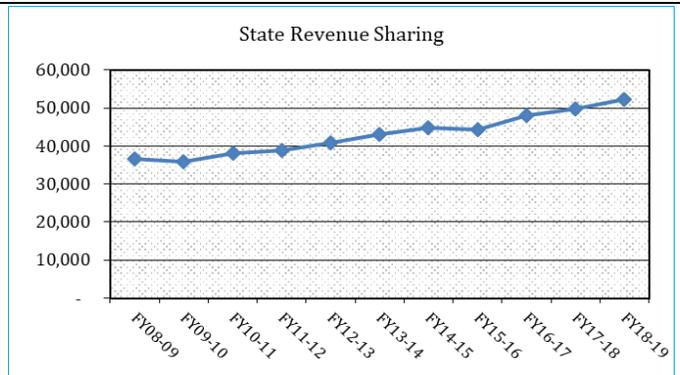
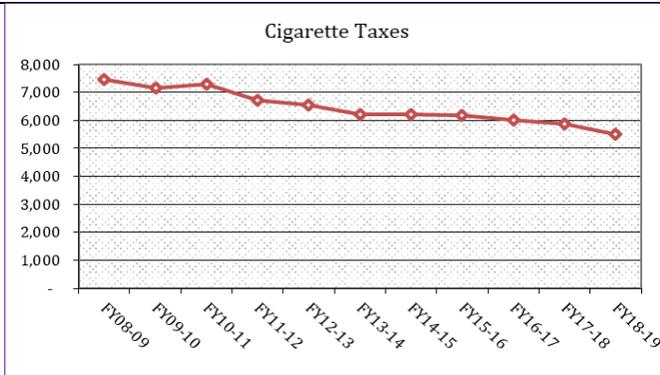
The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, marijuana, and highway fuel sales. The amount that the City 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, while the other apportionments have increased steadily; however, the rate of increase has been low in some years. 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 2008-09 separately and in total.

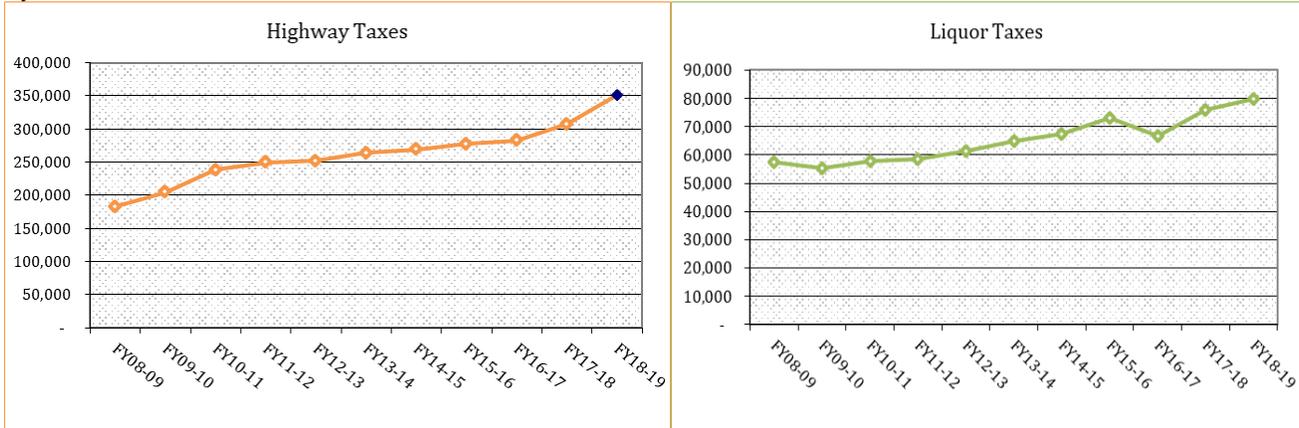
**State Revenue Sharing Total
Fiscal Year 2008-09 through Fiscal Year 2018-19**

Revenue Type	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Cigarette	7,448	7,169	7,282	6,708	6,550	6,219	6,223	6,195	6,005	5,886	5,506
Liquor	57,344	55,524	57,695	58,670	61,423	64,774	67,296	73,149	66,893	76,100	79,777
Highway	182,877	204,729	238,814	249,854	252,118	264,225	269,524	277,788	283,036	307,820	351,152
State Revenue Sharing	36,673	35,857	38,174	38,959	40,899	43,040	44,718	44,427	48,019	49,836	52,152
Marijuana	-	-	-	-	-	-	-	-	-	29,766	26,896
Total By Fiscal Year	\$ 284,342	\$ 303,279	\$ 341,965	\$ 354,191	\$ 360,990	\$ 378,258	\$ 387,761	\$ 401,559	\$ 403,953	\$ 469,408	\$ 515,483



State Revenue Sharing By Type

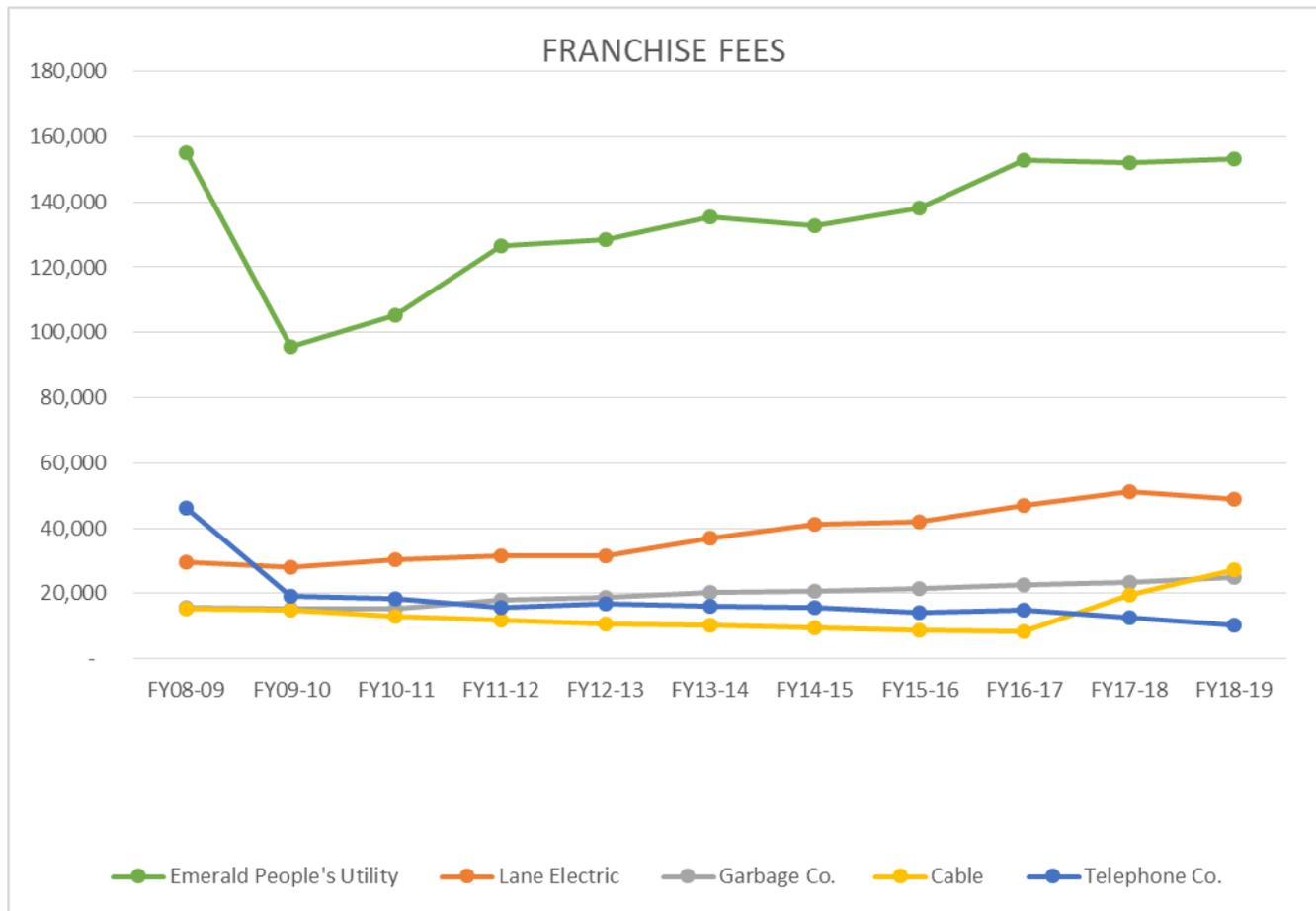




Franchise Fees.

The City collects franchise and communication 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 expected for the cable franchise in the upcoming fiscal year. Based on the results for fiscal year 2018-19 and the current economic conditions, the budgeted amount is being decreased modestly for all types. The following graph showing the actual amounts collected over the past eleven (11) years.

Franchise Fees Collected
Fiscal Year 2008-09 through Fiscal Year 2018-19



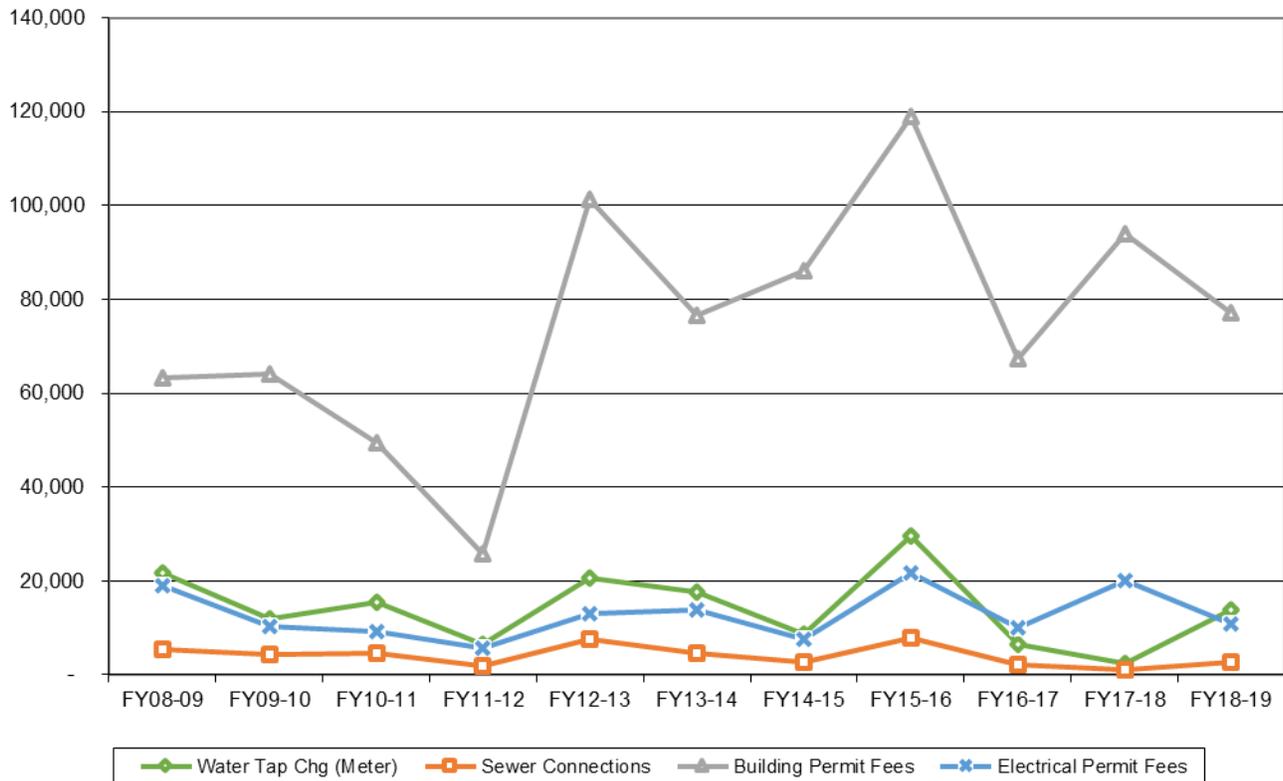
Transfers.

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, and Investment Earnings. These sources tend to vary, sometimes significantly, from year to year. The most volatile type is the building and electrical permit fees. 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).

**Building Related Fees Collected
Fiscal Year 2008-09 through Fiscal Year 2018-19**



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.



REQUIREMENTS

SECTION 5

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REQUIREMENTS

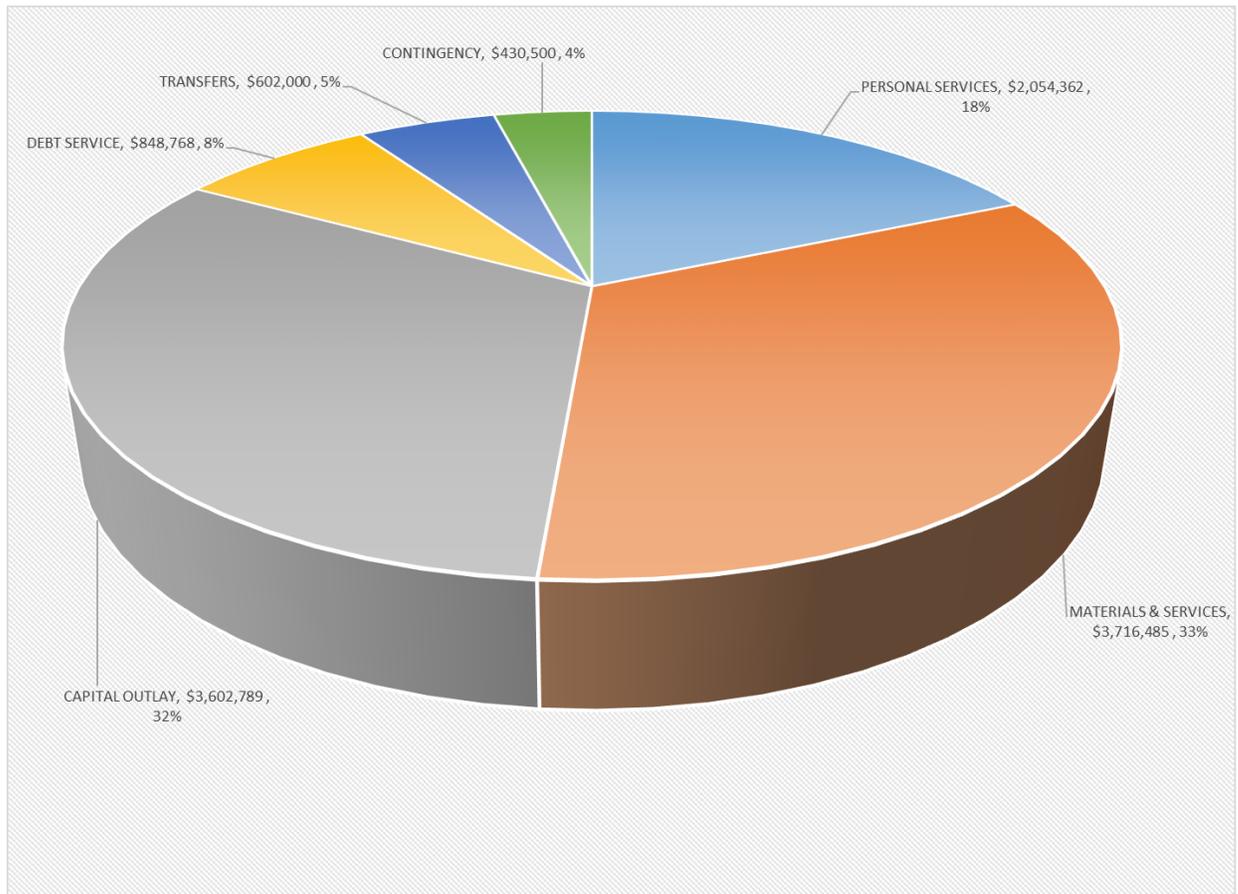
The term “Requirements” refers to the total amount of “money” budgeted to spend (expenditures) and to carry-over for the next year (ending fund balance). These are often also referred to as Appropriated (authority to spend) and Unappropriated (available for the following year). Appropriated expenditures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

The chart below and graph on the next page present the expected expenditures for the year by classification and fund. Section 6 entitled “Consolidated Financials” provides detailed information about expenditures, by fund, in narrative and in the Consolidated Fund Budget. Additional background and listings of specific items included in the budget can be found in Appendix D.

SUMMARY OF REQUIREMENTS

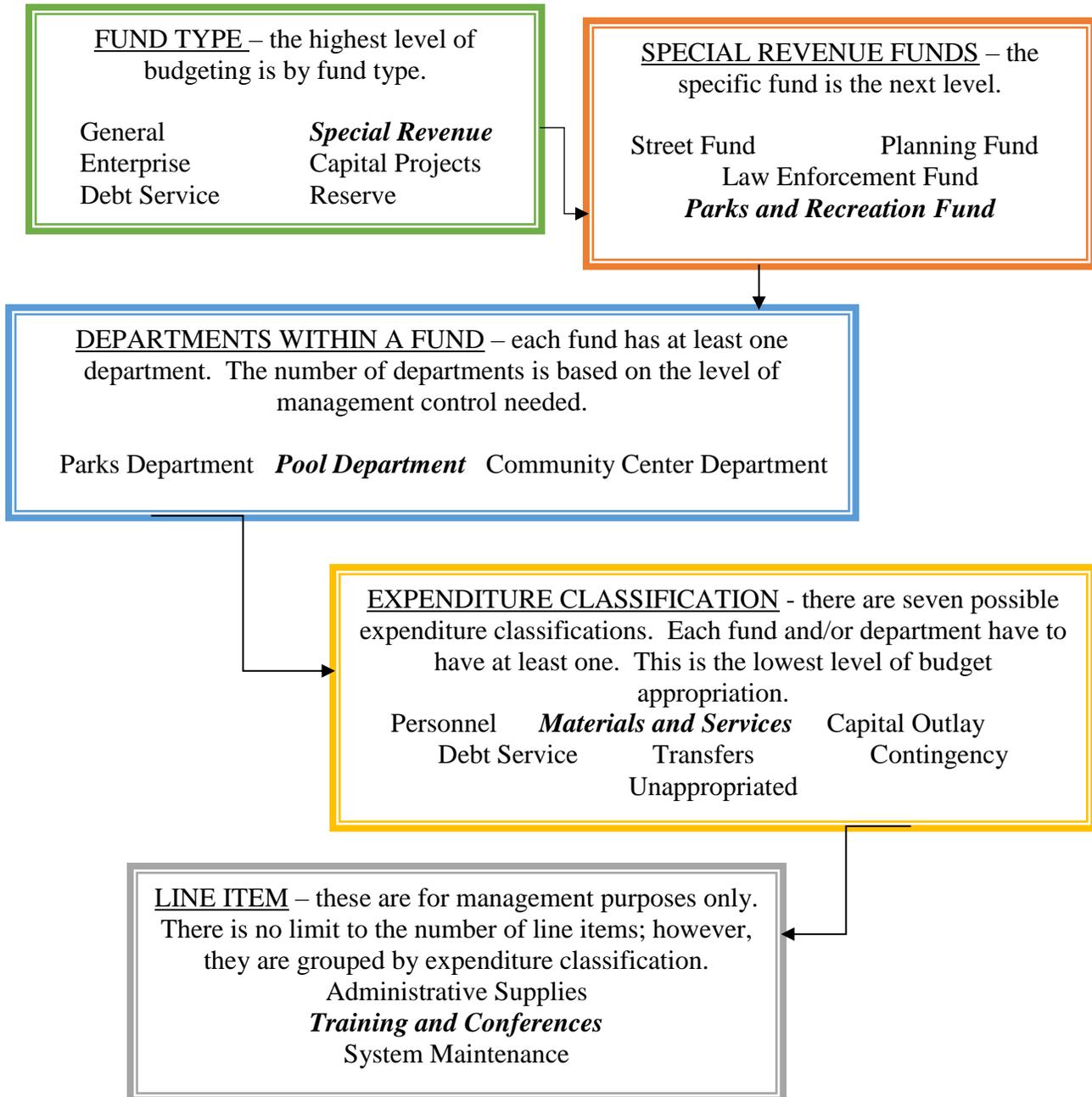
FUNDS BY TYPE	BEGINNING FUND BALANCE	TOTAL EXPENDITURES							ENDING FUND BALANCE	TOTAL REQUIREMENTS
	PROJECTED FUND BALANCE @ 7-1-2020	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	FUND BALANCE @ 6-30-2021	(Expenditures + Ending Fund Balance)	
GENERAL FUND:										
GENERAL	1,182,784	592,683	360,490	35,644	-	55,000	75,000	1,118,817	753,725	1,872,542
SPECIAL REVENUE FUNDS:										
LAW ENFORCEMENT	205,804	-	1,150,994	-	-	-	500	1,151,494	159,219	1,310,713
PARKS & RECREATION	584,841	348,191	185,166	167,540	-	-	20,000	720,897	508,802	1,229,699
PLANNING	224,654	165,890	66,876	1,377	-	-	25,000	259,143	183,785	442,928
STREETS	1,713,817	166,133	967,709	1,951,411	-	11,000	100,000	3,196,253	538,631	3,734,884
STORMWATER	220,458	43,830	14,592	374	-	-	10,000	68,796	223,694	292,490
BUILDING INSPECTION PROGRAM	5,933	31,685	79,216	-	-	-	-	110,901	6,082	116,983
GOVERNMENTAL SDC	1,370,617	-	500	1,290,000	-	-	-	1,290,500	149,531	1,440,031
GRANT	-	-	-	-	-	-	-	-	-	-
ZUMWALT	157,760	28,016	43,037	-	-	30,000	-	101,053	134,405	235,458
BUSINESS ASSIST LOAN/GRANT	149,581	-	44,050	-	-	1,000	-	45,050	105,923	150,973
LOCAL IMPROVEMENT	311,539	-	275	-	18,268	-	-	18,543	298,637	317,180
ENTERPRISE FUNDS:										
WATER	2,825,319	318,603	405,763	113,043	406,040	5,000	100,000	1,348,449	2,654,921	4,003,370
SEWER	2,594,043	359,331	396,792	3,400	120,649	5,000	100,000	985,172	2,898,380	3,883,552
WATER SDC	85,650	-	25	-	45,116	-	-	45,141	98,885	144,026
SEWER SDC	700,110	-	1,000	-	164,392	-	-	165,392	595,300	760,692
CAPITAL PROJECT FUNDS:										
CAPITAL PROJECT-NEW POOL	80,000	-	-	-	-	80,000	-	80,000	-	80,000
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	65,000	-	-	-	-	65,000	-	65,000	-	65,000
DEBT SERVICE FUND:										
DEBT SERVICE	149,867	-	-	-	94,303	-	-	94,303	146,181	240,484
RESERVE FUNDS:										
PW EQUIPMENT	196,870	-	-	40,000	-	-	-	40,000	173,538	213,538
GOVERNMENTAL RESERVE	524,774	-	-	-	-	350,000	-	350,000	189,826	539,826
ENTERPRISE RESERVE	222,955	-	-	-	-	-	-	-	228,091	228,091
TOTALS	\$13,572,376	\$2,054,362	\$3,716,485	\$3,602,789	\$ 848,768	\$ 602,000	\$ 430,500	\$11,254,904	\$ 10,047,556	\$ 21,302,460

EXPENDITURES BY TYPE



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.

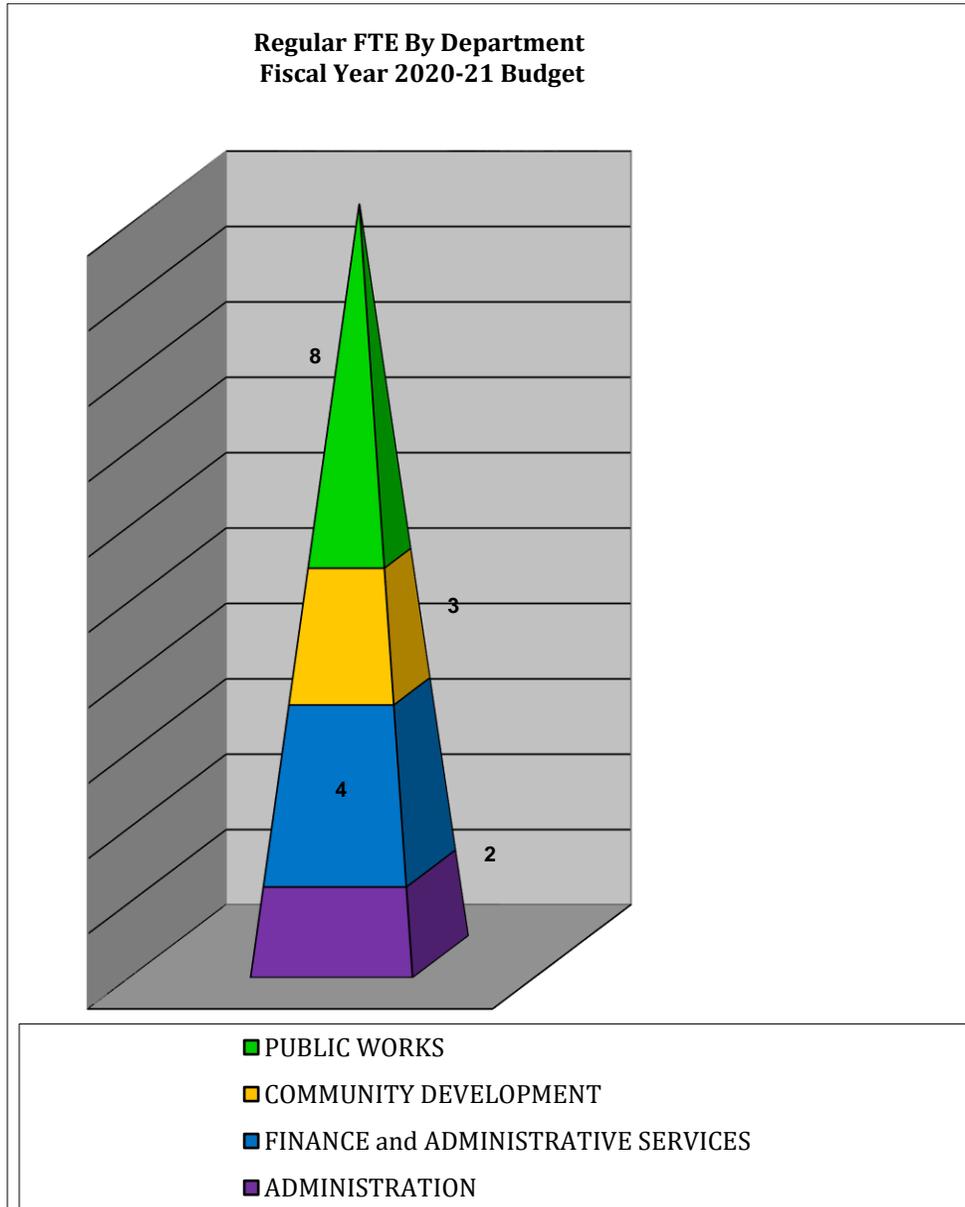
The graphic chart on the next page presents the progression of detail for expenditures beginning with the Fund Type and ending with a line item.



Expenditures

Personal Services

The Personal Services classification includes all wage and benefit costs associated with employees. The budget includes 17 regular, full-time positions (FTE). Although the total number of regular FTE is the same, changes have been made in position structure and responsibilities. Specifically, the duties related to the Urban Renewal Agency have been reassigned from the Management Analyst to the Community Development Director and the Human Resources Specialist/Program Manager position has been changed to include risk management and event coordination. Also included in the budget is 24 temporary or seasonal positions that roughly equate to 3.70 FTE. This reflects no change from the current year's budget. The number of FTE per department are shown in the following graph.



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

POSITIONS BY DEPARTMENT	FY2020-21 Budgeted	FY2019-20 Budgeted	FY2018-19 Budgeted
Regular Positions:			
ADMINISTRATION			
City Administrator	1	1	1
Management Analyst	1	1	1
FINANCE and ADMINISTRATIVE SERVICES			
Finance Director	1	1	1
Human Resource Specialist/Program Mgr		1	1
Office Support Specialist III	1	1	0.05
City Recorder	1	1	1
Office Support Specialist II	1	1	1
COMMUNITY DEVELOPMENT			
Community Development Director	1	1	1
Associate Planner	1	1	1
Office Support Specialist III	1	1	1
Urban Development Specialist	0	0	0.5
PUBLIC WORKS			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
HR/RM Generalist & Event/Pool Mgr	1		
Utility Worker I	4	4	4
Utility Worker II	1	1	1
Total FTE	17	17	16.55
Temporary Positions:			
PUBLIC WORKS			
Pool Manager	0	0	0.38
Senior Guard	0.31	0.31	0.31
Head Guards	0.46	0.46	0.46
Lifeguards	2.31	2.31	1.73
Aerobics Instructors	0.05	0.05	0.05
Seasonal Grounds Laborer	0.42	0.42	0.42
Recreation and Events Coordinator	0.15	0.15	0
Total FTE Temporary	3.70	3.70	3.35
Total FTE All Positions	20.70	20.70	19.90

Total wages and benefits are expected to be about \$117,291 higher than the current year's budget. This equates to a 4% overall increase. The largest increases are in wages and retirement contributions. The individual components are discussed below.

Wages:

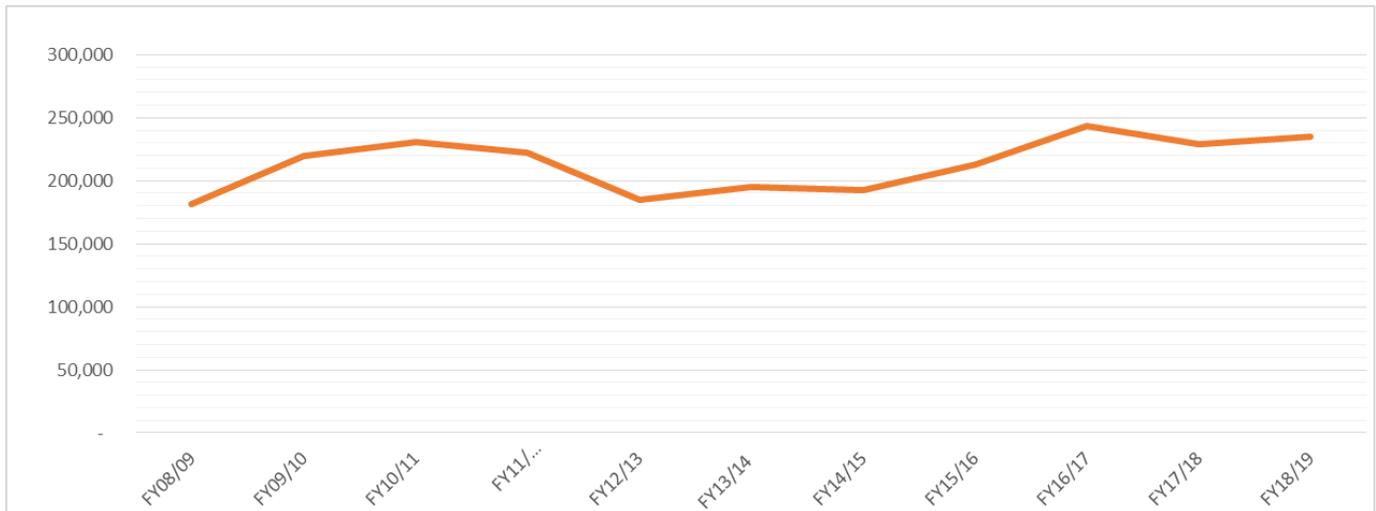
The budget reflects a 2.5% wage cost-of-living-adjustment (COLA) increase to all the City's regular positions. The City uses the CPI-U West Region from the previous calendar year to determine the amount of COLA, if one is being granted. Based on the information known to date, the budget also allows for step increases (4%) that potentially could be awarded to employees, which is determined by annual performance evaluation results, during the upcoming fiscal year.

Benefits:

Premium rates for medical insurance are expected to increase by 6% for the upcoming plan year (January 1, 2021). Vision and Dental insurance rates are not expected to change. 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.

Actual Health Insurance Costs
Fiscal Year 2008-09 through Fiscal Year 2018-19



The calculations for Workers’ Compensation begin with pure rates that are set by the National Council on Compensation Insurance for each class code. The types of work that the City’s regular and seasonal employees do falls into eight class codes. For 2021 the pure rates did not substantially change from 2020. Life insurance premium is calculated based on the age of each covered employee. The rates for each age grouping is not expected to change from the 2020 rates. Long-Term Disability insurance premium will continue to be .259 per \$100 of covered salary.

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. The current rates, 23.29% for Tier 1/Tier 2 members and 16.02% for OPSRP will continue until July 1, 2021. At this time the City also pays the employee’s “pick-up” portion of 6%.

Allocations:

Consistent with common practices 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 or to better represent the scope. As shown in the chart below, the focus for the upcoming year is being redirected to the areas of economic development, code enforcement, water and sewer and less so to streets, parks and planning.

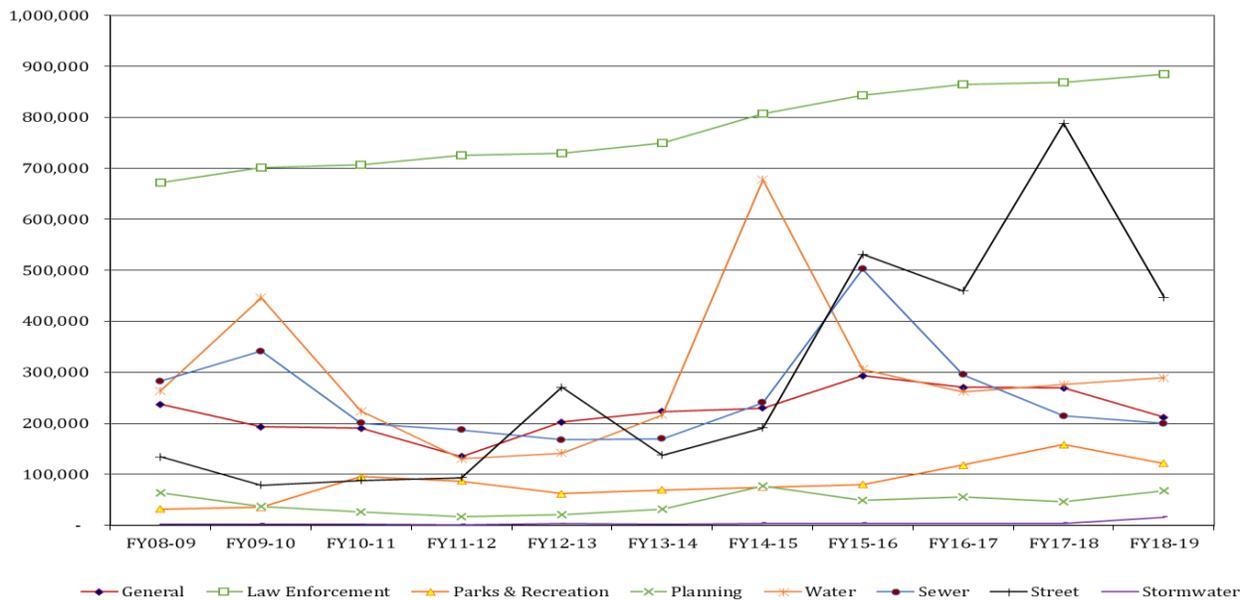
Change in Position Allocations

	FY2020-21	FY2019-20	Change
Admin/Finance	3.32	3.43	-0.11
Economic Development	0.51	0.00	0.51
Court	0.48	0.58	-0.10
Code Enforcement	0.50	0.27	0.23
Public Safety	0.34	0.24	0.11
Parks	1.47	1.82	-0.35
Pool	1.75	1.75	0.00
Planning	1.46	1.82	-0.36
Streets	1.48	2.02	-0.54
Stormwater	0.40	0.50	-0.11
Building	0.29	0.18	0.11
Water	3.23	2.88	0.35
Sewer	3.75	3.52	0.23
Zumwalt	1.14	1.00	0.14
	20.00	20.00	0.00

Materials and Services

This expenditure classification is used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. With the exception of the law enforcement contract costs, typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken that are not capital outlay. The total amount is expected to decrease in the upcoming year primarily due to the number of projects completed during the past two years. 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 projects 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 2008-09 through Fiscal Year 2018-19



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 included in the Capital Outlay classification of expenditure appropriations. For accounting and management purposes, capital outlay is broken down further by the following types:

Expansion or acquisition – newly acquired or built; adds 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 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 .19 percent of the 2020 real market value of \$563,150,402, far below the three percent maximum. The chart below presents the total amount of actual debt obligation at the end of fiscal years 2018 and 2019. The amounts for 2020 and 2021 are estimates.

Type of Debt	FY 17-18	FY 18-19	FY19-20	FY20-21
General Obligation Bonds	\$ 792,975	\$ 738,975	\$ 680,975	\$ 617,975
Revenue Bonds	\$ 12,850,490	\$ 12,591,300	\$ 12,332,932	\$ 12,060,960
Other Loans	\$ 285,283	\$ 235,563	\$ 184,060	\$ 130,702

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 City Council

Transfers

Transfers are defined as moving money from one fund to another or changing expenditure authority from an existing appropriation to another. Only the transfers from one fund to another are included in the budget. Other transfers, if needed, are done later in the fiscal year by resolution of the City Council. The upcoming year’s budget includes a total of \$602,000 in transfers compared to \$229,000 in the current year. The large increase is related to increasing the transfer amount to the Street Fund from the Governmental Reserve Fund and the proposal to close the City’s two Capital Project Funds.

Unappropriated/Ending Fund Balance

This is the amount set aside in the budget to be used as a cash carryover to the next year’s budget. It provides the City 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 below presents the budgeted and actual ending fund balances for the past two completed fiscal years and the budgeted ending fund balances for the current year and the upcoming year.

FUNDS BY TYPE	2018 Adopted	2018 Actual	2019 Adopted	2019 Actual	2020 Budget	2021 Budget	Change in budget from 2020-21	
							Dollar	Percentage
GENERAL FUND:								
GENERAL	892,945	1,443,976	1,202,795	1,492,797	898,178	753,725	(144,453)	-16%
SPECIAL REVENUE FUNDS:								
LAW ENFORCEMENT	107,203	193,046	136,923	238,463	222,190	159,219	(62,971)	-28%
PARKS & RECREATION	244,737	604,244	284,054	588,798	196,667	508,802	312,135	159%
PLANNING	155,578	288,847	183,776	257,721	142,020	183,785	41,765	29%
STREET	632,303	1,410,597	1,274,451	1,669,092	1,045,575	538,631	(506,944)	-48%
STORM WATER	112,924	199,068	163,329	212,860	192,014	223,694	31,680	16%
BUILDING INSPECTION PROGRAM	-	-	12,565	18,711	61,797	6,082	(55,715)	-90%
CAPITAL CONSTR-GOVT	1,184,895	1,327,368	1,000,378	1,258,674	574,082	149,531	(424,551)	-74%
GRANT	-	-	-	-	-	-	-	--
ZUMWALT	104,757	134,253	120,798	148,144	143,773	134,405	(9,368)	-7%
BUSINESS ASSISTANCE	52,726	158,282	93,274	160,836	83,020	105,923	22,903	28%
LOCAL IMPROVEMENTS	172,834	327,892	396,864	320,413	306,845	298,637	(8,208)	-3%
ENTERPRISE FUNDS:								
WATER	2,392,510	2,987,347	2,033,780	3,033,233	1,848,139	2,654,921	806,782	44%
SEWER	1,272,428	2,318,945	1,340,425	2,607,018	1,666,295	2,898,380	1,232,085	74%
CAPITAL CONSTR-WATER SDC	4,399	50,360	9,398	54,423	94,403	98,885	4,482	5%
CAPITAL CONSTR-SEWER SDC	1,559,255	1,719,480	298,675	768,071	238,629	595,300	356,671	149%
CAPITAL PROJECT FUNDS:								
POOL FACILITIES	7,450	76,907	4,484	69,893	2,259	-	(2,259)	-100%
W. BROADWAY DEVELOPMENT	43,118	59,651	54,157	60,991	49,395	-	(49,395)	-100%
DEBT SERVICE FUND:								
DEBT SERVICE	137,596	147,670	139,817	153,489	146,371	146,181	(190)	0%
RESERVE FUNDS:								
PW EQUIPMENT	194,816	210,879	205,926	211,873	193,363	173,538	(19,825)	-10%
GOVERNMENT	777,233	785,451	644,759	653,366	518,152	189,826	(328,326)	-63%
ENTERPRISE	1,364,264	1,386,694	187,040	217,819	228,669	228,091	(578)	0%
CITYWIDE TOTALS	\$ 11,413,971	\$ 15,830,957	\$ 9,787,668	\$ 14,196,685	\$ 8,851,836	\$ 10,047,556	1,195,720	14%

When comparing with the current fiscal year’s budget, the ending fund balances in most of the funds is expected to decrease. The major factors contributing changes greater than 10% are explained below by fund. Additional explanation can be found in Section 6.

General Fund: A decrease of about \$145,000 is a reflection of slightly lower amounts anticipated for user fees, court fines and other revenue, the removal of the grant included in the current year’s budget to install fiber optic lines, and higher expected cost for personnel.

Law Enforcement Fund: A decrease of about \$63,000 is primarily attributable to the proposed addition of FTE to the contract with Lane County Sheriff’s Office. The expenditure increase of \$235,000 is

being offset by planned reimbursement from the school district and by adding a public safety fee otherwise the decrease would be substantially more.

Park and Recreation Fund: The \$329,000 increase is primarily attributable to the potential of \$150,000 in grant revenue and \$80,000 transfer to close the Capital Projects-Pool Fund and a beginning fund balance larger than expected.

Planning Fund: The increase of about \$40,000 can be explained by a decrease in personnel costs. The decrease is being driven by a slight change in allocations and by the change in years of service by one of the employees.

Street Fund: A decrease of roughly \$506,000 is expected due to the costly preservation and improvements being planned for E. Hunter Road. Even with offsetting grants and support from the Urban Renewal Agency the use of fund balance is needed.

Stormwater Fund: An increase of 16% is largely being driven by a \$7,000 reduction in the amount estimated for personnel costs. The allocation of personnel costs is being adjusted to better reflect the staff time spent on stormwater operations.

Building Inspection Program Fund: The decrease of about \$55,000 is due to an expected decrease in permit revenue while personnel costs are increasing because the allocation is being adjusted to better reflect the staff involved in or supervising the permitting function.

Capital Construction-Governmental Fund: A decrease of \$424,000 is attributable to the following projects being planned for the upcoming year: downtown street improvements and construction of City Park Improvements – Phase II. These are all at least partially eligible uses of system development fees previously collected.

Business Assistance Fund: The increase is due to a lack of expenditures in the current fiscal year, which caused the ending fund balance estimate to be low.

Water Fund: Even though a reduction in revenue is expected for the upcoming year, the ending fund balance is estimated to be \$806,000 higher due to an apparent overstatement of expenditures in the current year and due to completion of the 8th Street waterline installation project.

Sewer Fund: An increase of approximately \$1,200,000 is due to an overstatement of expenditures in the current year, a substantial decrease in planned expenditures, especially in capital outlay along with a planned rate increase of 7%.

Capital Construction-Sewer SDC Fund: The expected rise of about \$356,000 is primarily caused by substantial underestimation of the fiscal year 2018-19 ending fund balance that was carried over into the current year's beginning fund balance. More specifically the budget for fiscal year 2018-19 estimated an ending fund balance of \$298,675, it actually was \$768,071.

Capital Projects-Pool Facilities: This fund is being inactivated. The expected fund balance of \$80,000 will be transferred to the Parks and Recreation Fund.

Capital Projects-West Broadway: This fund is being inactivated. The expected fund balance of \$65,000 will be transferred to the Street Fund.

Reserve-Governmental Fund: The expected 63% decrease is a reflection of continuing the transfer out for the pavement preservation program and making an additional transfer to help with the E. Hunter Road improvements without any offsetting replenishment to this fund.



CONSOLIDATED FINANCE

SECTION 6

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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.

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

The building was constructed in 2013 and is being leased to Mid Lane Cares, a community based non-profit. Expenses related to the maintenance of the building and utilities have been tracked in this department; however, beginning July 1, 2021 the department is being consolidated to a line item within the Administration Department. The consolidation is being done because the amount of expenditures are really immaterial and the type of expenditures don't vary enough to warrant tracking separately.

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 continue to expand. One indication is the continuation of participating in the RARE program.

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. This department, beginning July 1, 2021, is also being consolidated to a line item within the Administration Department. The consolidation is being done for the same reason; however, separate tracking is done for actual financial activity to comply with requirements.

RESOURCES

The main types of financial resources for the General Fund have been, and continue to be, property taxes, intergovernmental revenue, and franchise fees. Overall, the amount of revenue in the upcoming fiscal year is expected to decrease from the current fiscal year. The largest reduction is in the amount of grants. The grant included in the current year's budget for the middle mile fiber project is not being reapplied for because the scope of work that the City may need to do/pay for has been substantially reduced. User fees and court fines are expected to decrease 30% and 41%, respectively, due to the economic slowdown and a reduction of 49% in "All Other" revenue. In fiscal year 2019-20 the amount included reimbursement from the Urban Renewal Agency for a staff

time involved in the Urban Renewal Plan Amendment and Expansion. That work has been completed. Slight increases are expected in property taxes, franchise fees, and lease payments.

EXPENDITURES

The total expenditures in the General Fund are expected to be down about 20%. The largest decrease is in the Capital Outlay classification. That and some other noteworthy changes, by expenditure classifications, are discussed on the next page.

Personal Services. Factors affecting the total personal services costs are the re-allocation of wages and benefits (the re-allocation is explained in more detail in the "Requirements" section of this document), a proposed cost-of-living increase of 2.5%, an anticipated increase of 5% for medical insurance premiums and an increase to the amount the City contributes to each employees' Health Savings Account. The net result in the General Fund is an expected increase of about \$109,000 or 22%.

Materials and Services. The total amount being budgeted for materials and services for fiscal year 2020-21 is down 26%. The change is being driven in part by having the city administrator selection process behind us and fulfilling the City's commitments thus far for supporting low income housing. Another factor is a change in the bases for allocating fixed expenses. In the recent past, Materials and Services totals in the operating funds were used to allocate amounts for insurance, audit, computer services, etc. Beginning July 1, 2020 Personnel Services in each operating fund and/or department are being used. The rationale for this change is that depending on projects and repair needs the amount of Materials and Services can vary greatly from one year to the next causing significant misleading changes in the relatively fixed costs. Personnel Services on the other hand, change at a steady rate.

For this first year of implementation, it will create some inconsistencies; however, as we move forward, it will create a more realistic picture of the fixed costs.

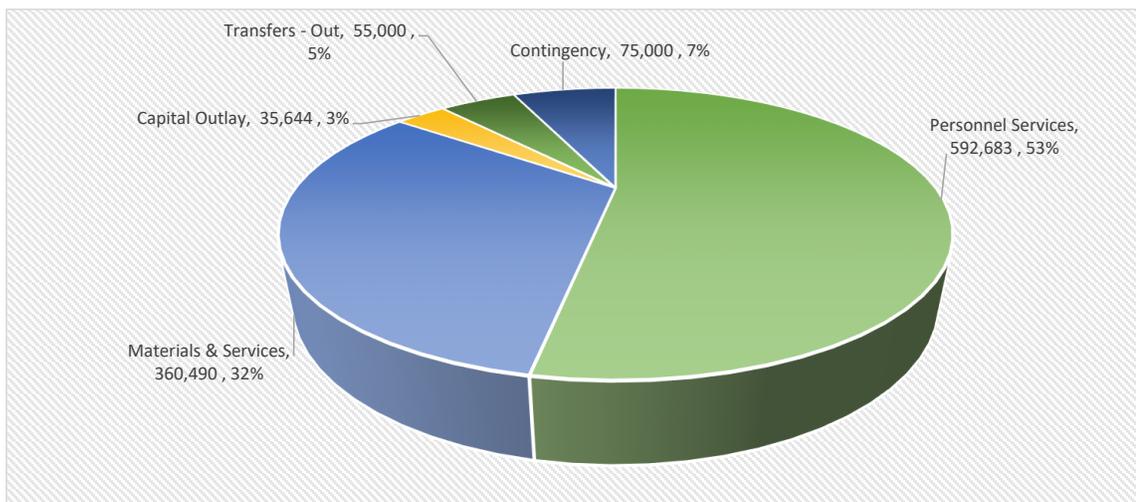
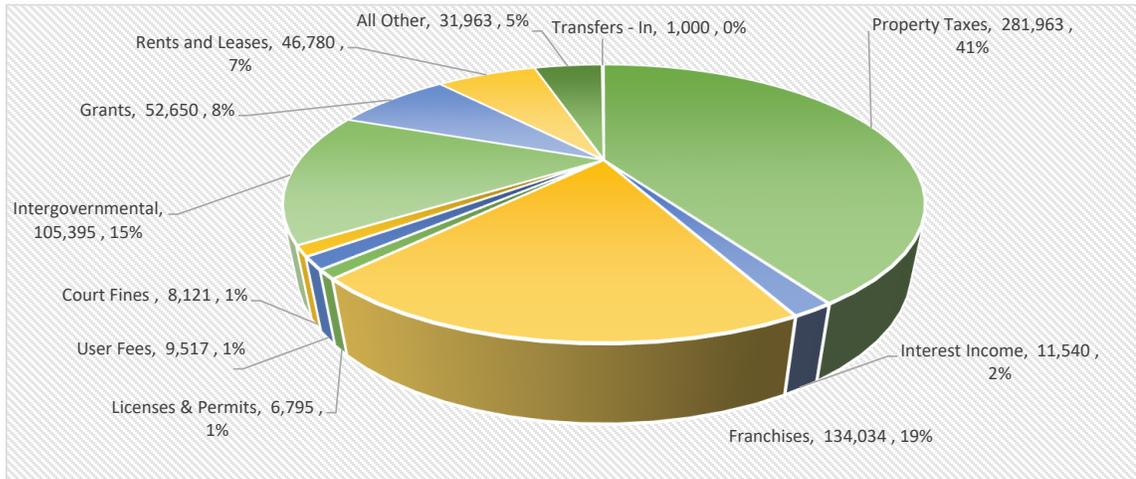
Capital Outlay. The capital outlay amount of \$35,644 equates to an 89% decrease from last year. The difference is attributable to changes in the project scope for the middle mile fiber line installation. Negotiations are underway for a private company to install the majority of the lines.

Transfers. In the upcoming fiscal year the transfer to the Building Inspection Program Fund is being increased. This is necessary because while the revenue in to that fund varies, the contract for inspection services is a fixed obligation.

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

GENERAL FUND						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Budget from Last Year
Beginning Fund Balance	\$ 1,242,106	\$ 1,330,505	\$ 1,443,976	\$ 1,335,416	\$ 1,182,784	-11.4%
Revenue						
Property Taxes	265,874	283,964	313,284	280,623	281,963	0.5%
Interest Income	13,704	23,565	32,512	11,540	11,540	0.0%
Franchises	122,801	129,572	132,512	127,164	134,034	5.4%
Licenses & Permits	83,479	128,450	6,555	6,906	6,795	-1.6%
User Fees	13,513	10,910	16,528	13,620	9,517	-30.1%
Court Fines	16,178	13,467	11,618	13,915	8,121	-41.6%
Intergovernmental	86,679	81,986	95,284	104,602	105,395	0.8%
Grants	17,749	5,757	34,730	295,481	52,650	-82.2%
Rents and Leases	51,759	43,913	41,143	44,179	46,780	5.9%
All Other	8,374	20,402	18,889	62,319	31,963	-48.7%
Transfers - In	3,000	3,000	3,000	3,000	1,000	-66.7%
Total Revenue	683,110	744,986	706,055	963,349	689,758	-28.4%
Expenditures						
Personnel Services	316,678	354,505	416,305	483,554	592,683	22.6%
Materials & Services	270,743	269,056	211,394	488,824	360,490	-26.3%
Capital Outlay	12,973	7,954	4,534	328,208	35,644	-89.1%
Transfers - Out	-	-	25,000	25,000	55,000	120.0%
Contingency	-	-	-	75,000	75,000	0.0%
Total Expenditures	600,394	631,515	657,233	1,400,586	1,118,817	-20.1%
Ending Fund Balance	\$ 1,324,822	\$ 1,443,976	\$ 1,492,798	\$ 898,179	\$ 753,725	-16.1%

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



SPECIAL REVENUE FUNDS

Currently the City has eleven (11) active funds that are considered Special Revenue Funds, five (5) of which are considered “operating funds” and three (3) of them are also “Major” funds for reporting purposes. Special Revenue Funds are created whenever revenue is legally restricted to specific 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 Sheriff’s Department. The contract commits a certain number of full-time equivalent hours for sheriff’s deputies and for the Sergeant to cover Veneta.

Parks and Recreation Fund.

This fund is further divided into the following three (3) departments:

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 20 to 25 part-time seasonal lifeguards and instructors. The budget is being prepared as if the City’s seasonal swimming pool will operate at full capacity for the summer of 2020 and June of 2021. In reality, due to the current health concerns, the pool may not operate at all and if it does it will not be at full capacity. While that is concerning for a multitude of reasons, the financial impacts will be minimal because the expenditures decrease as well.

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 either the Oregon Department of Transportation or Lane County. That leaves approximately 21 miles of roadways within the scope of the City’s public works department.

Stormwater Fund.

The functions within the scope of the Stormwater 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, licenses and permits, 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 2020-21 the City is not making any changes to the distribution percentages. They will remain as follows: Law Enforcement 55%, Park and Recreation Fund 16%, Planning Fund 11% and finally 18% to the General Fund.

Changes in specific revenue types greater than 15% and more than \$1,000 are listed and explained below by fund.

Law Enforcement Fund: A decrease of \$5,000 is expected in the amount the City receives for Communication License Fees from providers. An increase of \$130,000 is expected as Intergovernmental revenue from the Fern Ridge School District (FRSD). This is to reimburse the City for the FRSD's share of the proposed addition of a deputy. This is also creating the need for implementation of a public safety fee which appears in the budget as a "User Fee". Taxes paid to the City on marijuana sales is expected to increase about \$6,000 or 42%.

Park and Recreation Fund: Total revenue is expected to increase by about \$100,000. The increase is attributable to grants being pursued for park improvements, marijuana taxes and by a one-time transfer of \$80,000 to close the Capital Projects-Pool Fund. Intergovernmental resources are expected to be the only significant decrease (63%). The decrease is due to the completion of the City Park improvement project to which the Urban Renewal Agency contributed \$150,000 during the current year.

Street Fund: Overall the revenue is expected to increase by about \$600,000. The change is attributable to grants being pursued for a portion of the E. Hunter Road improvements, increase in the amount being transferred from the reserve fund, and by a one-time transfer of \$65,000 to close the Capital Projects-W Broadway Fund. In fiscal year 2019-20 the Urban Renewal Agency (Agency) contributed to several projects; however, in the upcoming year's budget only one street project will require significant contribution from the Agency. A listing of all the projects can be found in Appendix D. The budget does not reflect a Street Utility Fee rate increase during fiscal year 2020-21.

Non-Operating Special Revenue Funds:

For the most part the revenue anticipated in the upcoming budget year for the six non-operating, special revenue funds is not significantly different than last year. Exceptions can be found in the Grant, Capital Construction-Government, and Building Inspection Funds. In the Grant Fund the revenue is decreasing to zero because the program included in the fiscal year 2019-20 budget has been completed. The other two funds reflect an expected decrease in building permits related revenue. Additionally, the transfer to the Building Inspection Fund is being increased to ensure the City's financial obligation for inspection services can be met despite reduced revenue. If revenue exceeds the expectations, the transfer amount will be adjusted accordingly.

EXPENDITURES

The total expenditures in the Special Revenue Funds is about \$1.3 million more than the amount budgeted in the current year. The significant changes in each expenditure classification and by fund are discussed below.

Personal Services (PS). The changes in wages and benefits range from -21% to 181% in the funds that have this expenditure classification. The factors driving the increases are the proposed cost of living (2.5%) and the increases in minimum wage and health benefits. The amount being budgeted in each fund compared to last year is also affected by changes made to the allocation percentages.

Materials and Services (MS). As a whole the fiscal year 2020-21 amounts in the Special Revenue operating funds for Materials and Services are 12% less than the adopted budget amounts for fiscal year 2019-20. The decrease is primarily due to the grant project being completed and the large street project being an improvement rather than maintenance. Other significant changes, up and down in the Law Enforcement, Street, Capital Construction-Government, and Building Inspection Program Funds, are explained below.

Capital Outlay (CO). An increase of about \$1.6 million in Capital Outlay expenditures is expected. The largest increase is in the Street Fund because the project being planned for is an expensive improvement. Listings of the specific purchases and projects included in the budget can be found in Appendix D.

Specific expenditure changes of 15% or more and more than \$1,000 are listed and explained below by fund.

Law Enforcement Fund: Materials and services are increasing by 26%. This reflects the proposed addition of one FTE deputy and .5 FTE sergeant. As mentioned earlier, these additions are in response to the Fern Ridge School District's request to help fund a School Resource Officer.

Park and Recreation Fund: The amount being budgeted in the CO classification is being increased slightly. Phase II improvements to City Park did not progress as far as expected in the current year. The cost to finish the project is being budgeted in the Parks and Recreation and Capital Construction-Government Funds. The project is an allowed use of system development charges; however, the fund balance is not sufficient to cover 100% of the cost.

Planning Fund: The decrease in the PS classification is attributable to the change in allocation percentages and in the change in length of service in one of the department's positions.

Street Fund: The MS classification is decreasing 28% and the CO classification is increasing 776%. The main reason for both of these changes in the E. Hunter Road improvement project. The project, similar to the projects in the current budget year, has a maintenance component (MS); however, the cost is primarily the improvement component (CO). The full listing of street projects can be found in Appendix D. The Contingency appropriation is being decreased \$50,000 because of the reduction in the number of projects.

Stormwater Fund: The most significant change in the Stormwater Fund is a decrease in PS of roughly \$7,000. The change is the result of reducing the percent of wages and benefits allocated to this fund to better match the actual staff time worked on stormwater related projects.

Capital Construction – Governmental Fund: The MS appropriation is being proposed at a lower amount and the CO appropriation is being proposed at a higher amount than the current fiscal year's budget. Street and Park related projects, professional and construction, that are system development charge eligible are driving these changes.

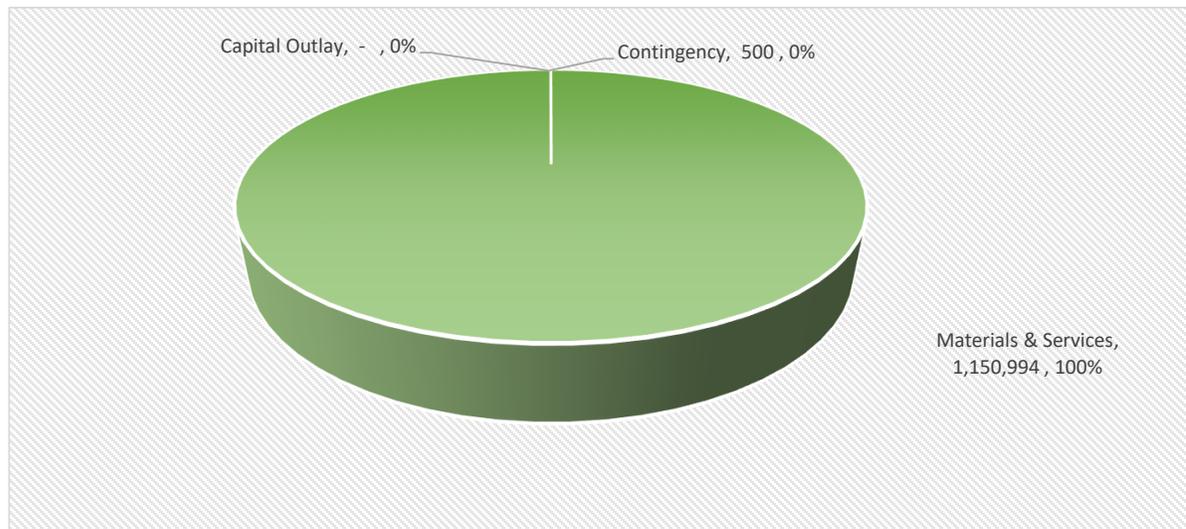
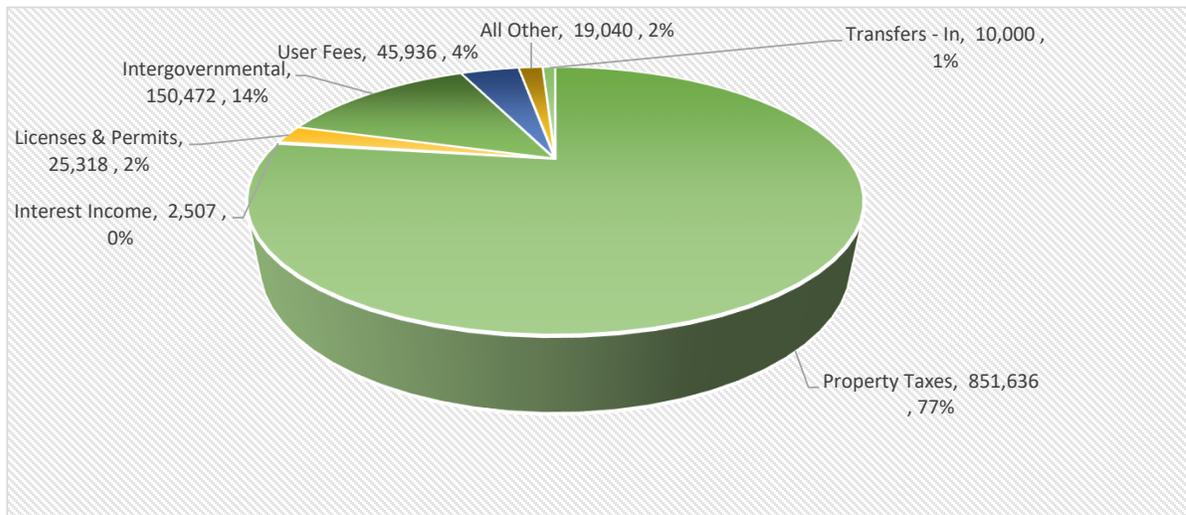
Zumwalt Fund: The current budget, for the first time, included an appropriation for PS in this fund. This was prompted by the creation of a temporary, part-time position to operate the campground. This position; however, is not the only position that has responsibilities directly or indirectly tied to the campground operations (i.e. Public Works Director, Finance Director). Adjusting the allocations for these other positions lends itself to a more accurate determination of the full cost of operating the campground within the fund itself.

Grant Fund: Expenditures are expected to decrease by zero because the Housing Rehab program has been completed and the grant of \$400,000 has been closed.

Building Inspection Program Fund: The Personal Services (PS) is expected to increase by 66% and MS classification is expected to decrease by 17%. The PS increase is attributable to the allocation adjustments being made for the same reasons as explained in the Zumwalt Fund paragraph above. The MS change reflects the new City of Cottage Grove contract amount which is now being split by four entities instead of three as was the case in the past two years.

LAW ENFORCEMENT FUND						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 271,251	\$ 204,399	\$ 193,045	\$ 218,037	\$ 205,804	-6%
Revenue						
Property Taxes	734,398	782,860	856,839	847,568	851,636	0%
Interest Income	3,300	3,757	4,948	2,506	2,507	0%
Licenses & Permits	38,267	30,607	26,851	30,726	25,318	-18%
Intergovernmental	-	14,883	13,448	15,977	150,472	842%
User Fees	-	-	-	-	45,936	0%
All Other	12,007	15,102	17,664	13,383	19,040	42%
Transfers - In	10,000	10,000	10,000	10,000	10,000	0%
Total Revenue	797,972	857,209	929,750	920,160	1,104,909	20%
Expenditures						
Materials & Services	864,823	868,402	884,334	915,507	1,150,994	26%
Capital Outlay	-	160	-	-	-	0%
Contingency	-	-	-	500	500	0%
Total Expenditures	864,823	868,562	884,334	916,007	1,151,494	26%
Ending Fund Balance	\$ 204,400	\$ 193,046	\$ 238,461	\$ 222,190	\$ 159,219	-28%

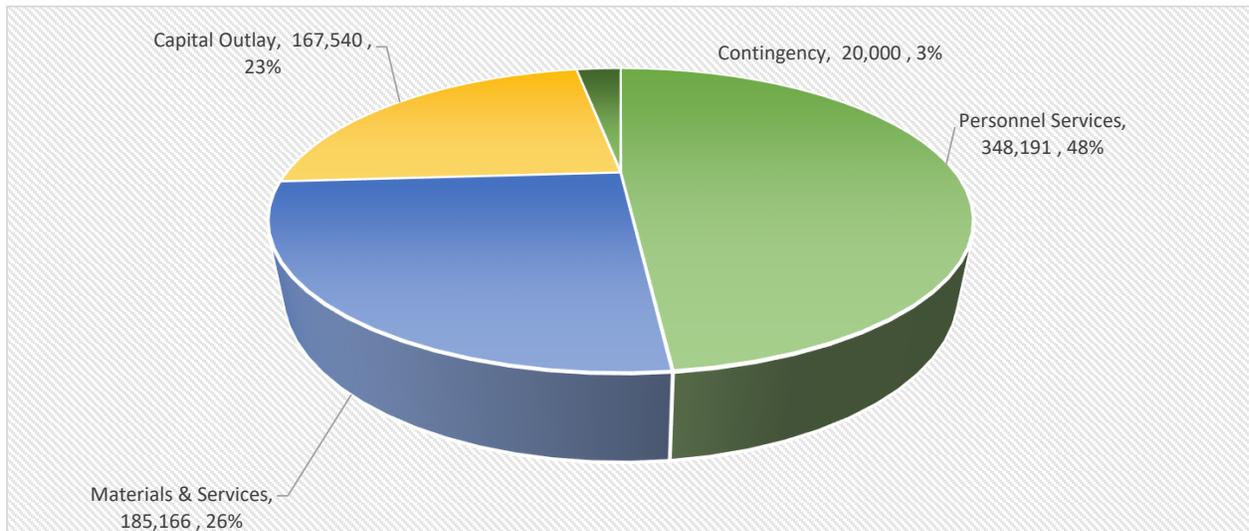
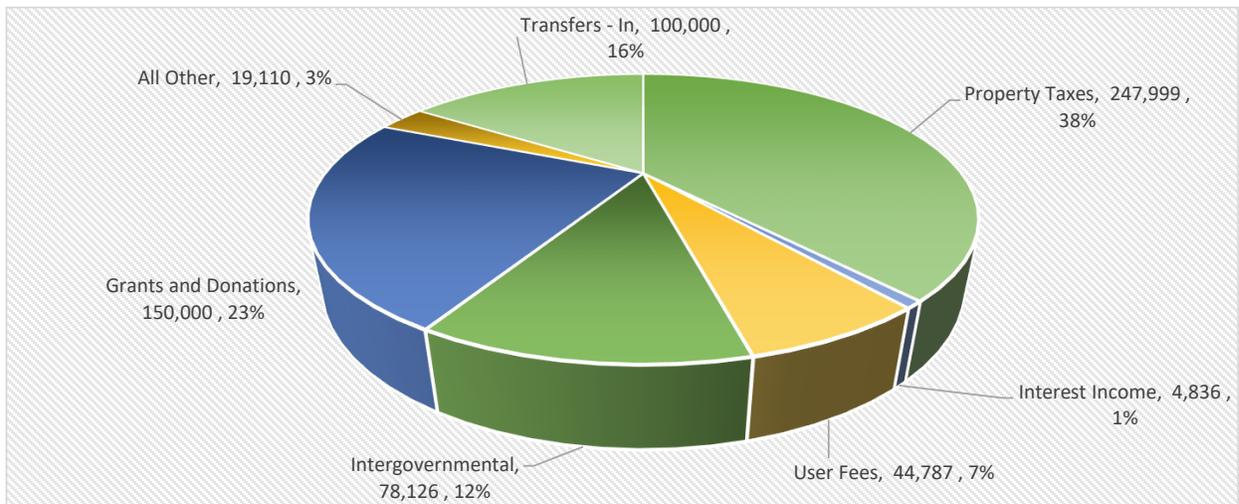
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



PARK AND RECREATION FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	563,958	577,013	\$ 604,244	\$ 332,891	\$ 584,841	76%
Revenue						
Property Taxes	208,296	221,741	233,381	246,835	247,999	0%
Interest Income	6,262	9,859	13,672	4,836	4,836	0%
User Fees	56,061	60,580	63,078	48,800	44,787	-8%
Intergovernmental	48,019	49,836	505,600	212,727	78,126	-63%
Grants and Donations	-	-	27,345	-	150,000	0%
All Other	866	30,375	17,864	13,606	19,110	40%
Transfers - In	20,000	20,000	20,000	20,000	100,000	400%
Total Revenue	339,504	392,391	880,940	546,804	644,858	18%
Expenditures						
Personnel Services	205,953	206,258	235,534	311,975	348,191	12%
Materials & Services	117,903	158,260	121,624	193,079	185,166	-4%
Capital Outlay	2,595	642	539,227	157,975	167,540	6%
Contingency	-	-	-	20,000	20,000	0%
Total Expenditures	326,451	365,160	896,385	683,029	720,897	6%
Ending Fund Balance	\$ 577,011	\$ 604,244	\$ 588,799	196,666	\$ 508,802	159%

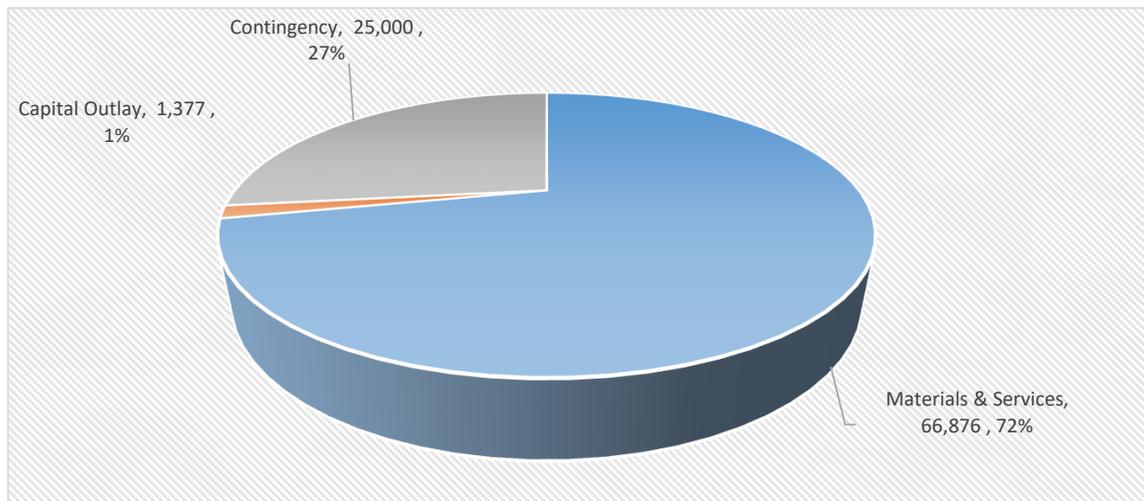
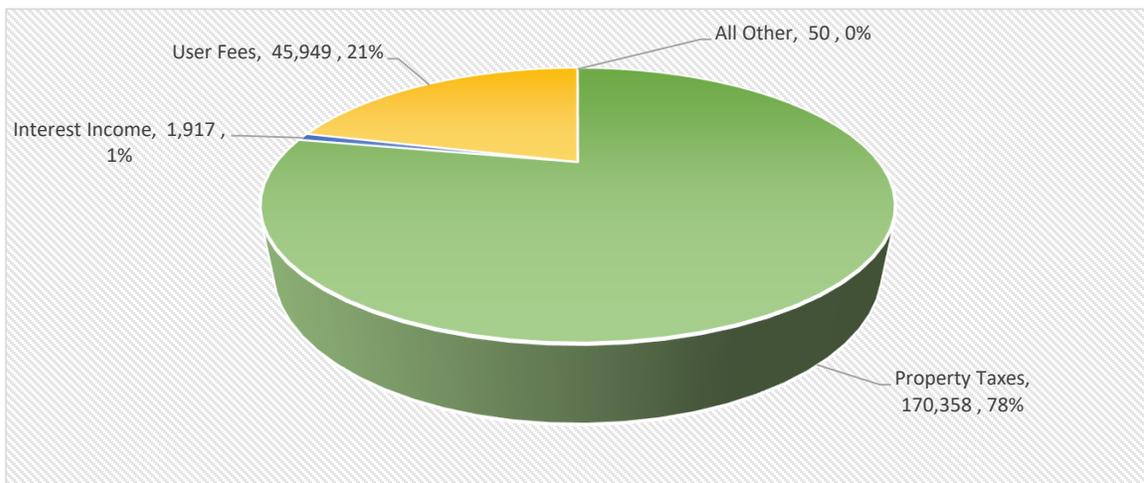
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



PLANNING FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 205,113	\$ 239,960	\$ 288,847	\$ 222,390	\$ 224,654	1%
Revenue						
Property Taxes	179,343	191,705	157,039	169,539	170,358	0%
Interest Income	2,325	4,032	6,485	1,917	1,917	0%
User Fees	71,461	63,845	62,114	45,949	45,949	0%
All Other	63	120	-	50	50	0%
Total Revenue	253,192	259,702	225,638	217,455	218,274	0%
Expenditures						
Personnel Services	158,724	164,885	189,568	209,423	165,890	-21%
Materials & Services	55,729	45,609	67,196	62,544	66,876	7%
Capital Outlay	3,892	321	-	858	1,377	60%
Contingency	-	-	-	25,000	25,000	0%
Total Expenditures	218,345	210,815	256,764	297,825	259,143	-13%
Ending Fund Balance	\$ 239,960	\$ 288,847	\$ 257,721	\$ 142,020	\$ 183,785	29%

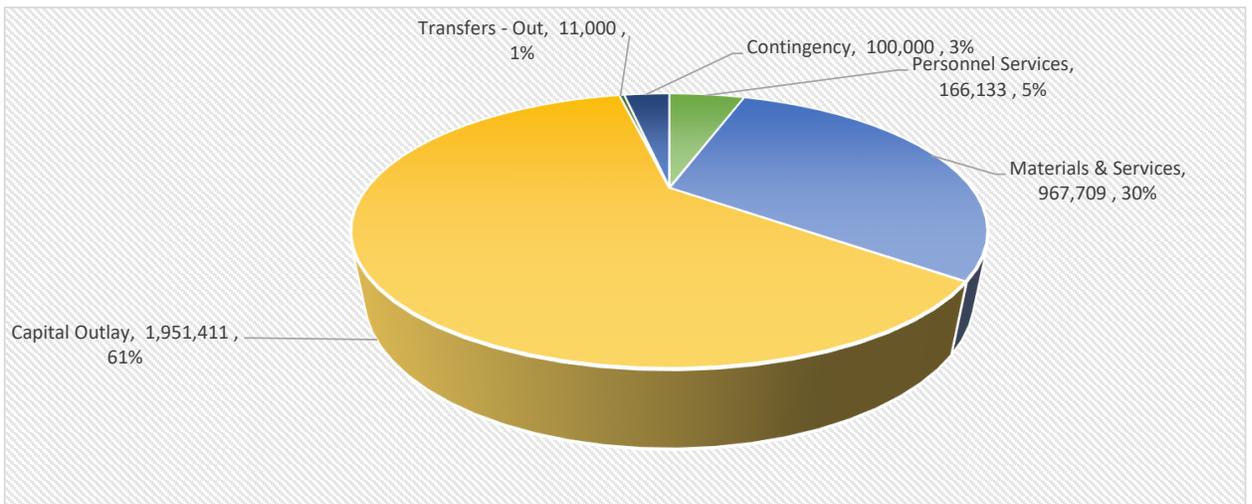
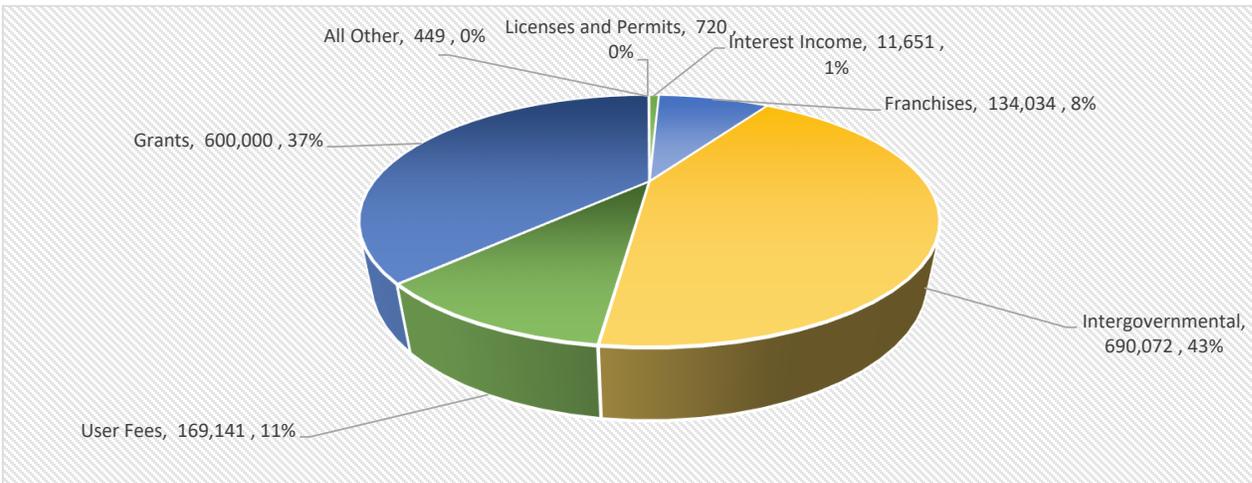
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



STREET FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,366,122	\$ 1,408,697	\$ 1,410,597	\$ 1,241,728	\$ 1,713,817	38%
Revenue						
Interest Income	13,795	24,007	31,672	11,651	11,651	0%
Franchises	122,715	129,572	132,512	127,164	134,034	5%
Intergovernmental	283,036	634,520	351,154	818,043	690,072	-16%
User Fees	198,952	199,040	199,472	196,321	169,141	-14%
Grants	-	-	-	100,000	600,000	500%
Licenses and Permits	360	40	550	1,170	720	
All Other	28,826	806	155	500	449	-10%
Transfers - In	150,000	150,000	150,000	150,000	415,000	177%
Total Revenue	797,684	1,137,985	865,515	1,404,849	2,021,067	44%
Expenditures						
Personnel Services	159,318	170,215	148,225	171,631	166,133	-3%
Materials & Services	460,059	788,286	447,152	1,045,541	967,709	-7%
Capital Outlay	26,016	172,584	6,642	222,830	1,951,411	776%
Transfers - Out	5,000	5,000	5,000	11,000	11,000	0%
Contingency	-	-	-	150,000	100,000	-33%
Total Expenditures	650,393	1,136,085	607,019	1,601,002	3,196,253	100%
Ending Fund Balance	\$ 1,513,413	\$ 1,410,597	\$ 1,669,093	\$ 1,045,575	\$ 538,631	-48%

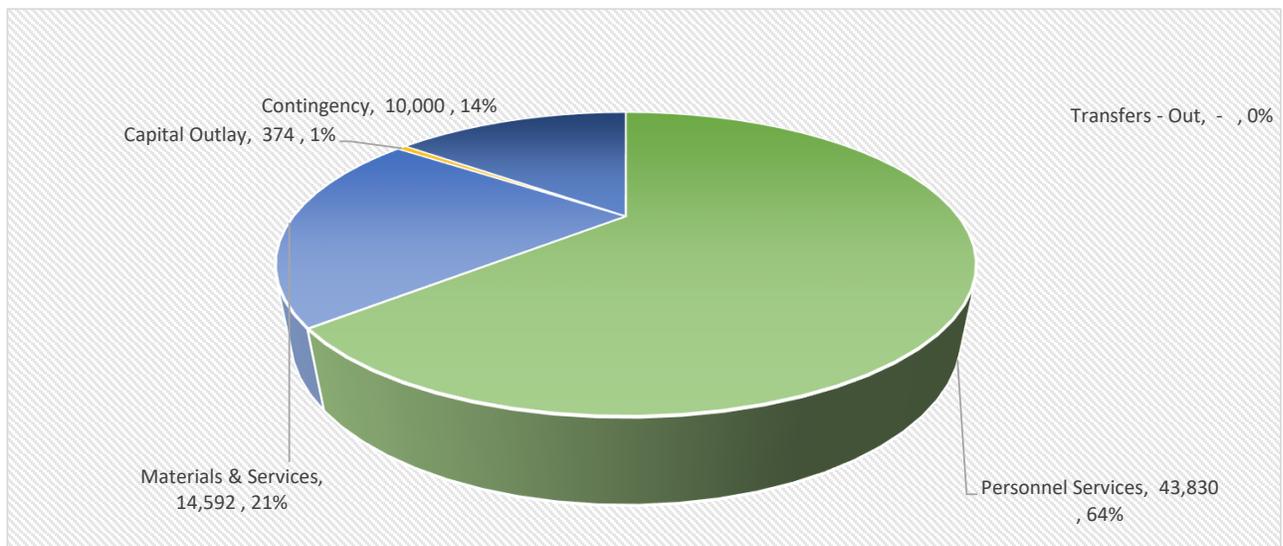
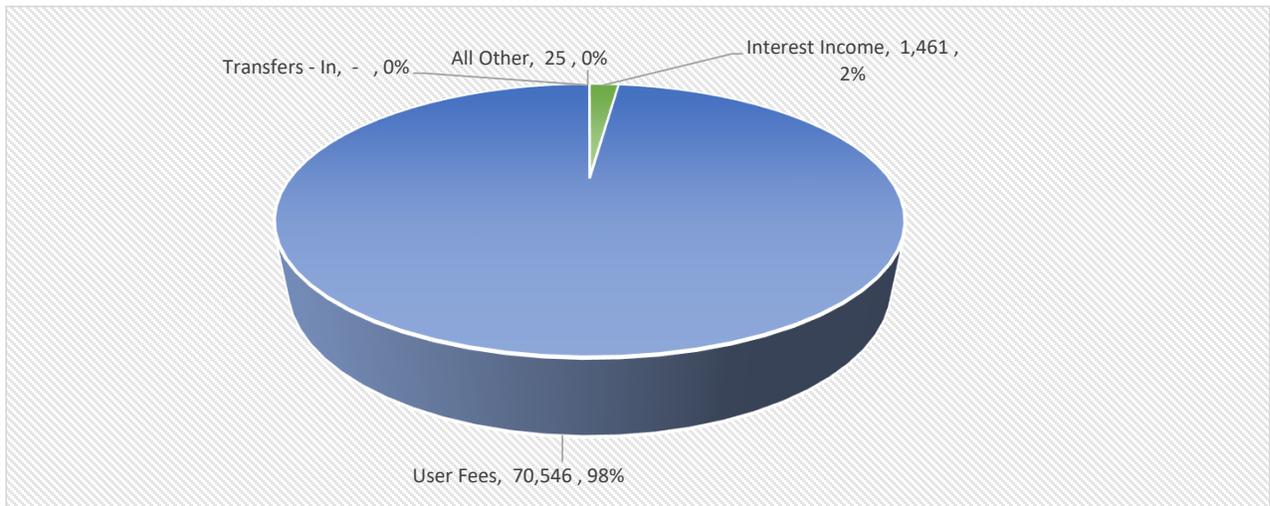
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



STORMWATER FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 166,388	\$ 169,705	\$ 199,068	\$ 197,963	\$ 220,458	11%
Revenue						
Interest Income	1,820	2,933	4,442	1,461	1,461	0%
User Fees	66,738	65,793	68,558	68,414	70,546	3%
Transfers - In	-	1,190	-	-	-	0%
All Other	60	4	-	50	25	-50%
Total Revenue	68,618	69,920	73,000	69,925	72,032	3%
Expenditures						
Personnel Services	33,029	36,768	43,550	50,974	43,830	-14%
Materials & Services	3,380	3,629	15,658	14,833	14,592	-2%
Capital Outlay	3,892	160	-	68	374	450%
Transfers - Out	25,000	-	-	-	-	0%
Contingency	-	-	-	10,000	10,000	0%
Total Expenditures	65,301	40,557	59,208	75,875	68,796	-9%
Ending Fund Balance	\$ 169,705	\$ 199,068	\$ 212,860	\$ 192,013	\$ 223,694	16%

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



CAPITAL CONSTRUCTION-GOVERNMENTAL						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,191,100	\$ 1,250,993	\$ 1,327,369	\$ 1,156,443	\$ 1,370,617	19%
Revenue						
Interest Income	13,026	21,374	29,667	10,014	10,014	0%
User Fees	63,768	56,593	137,920	94,825	59,400	-37%
All Other	-	-	-	-	-	0%
Total Revenue	76,794	77,967	167,587	104,839	69,414	-34%
Expenditures						
Materials & Services	-	-	2,326	77,200	500	-99%
Capital Outlay	2,602	1,591	186,455	610,000	1,290,000	111%
Transfers - Out	14,300	-	47,500	-	-	0%
Total Expenditures	16,902	1,591	236,281	687,200	1,290,500	88%
Ending Fund Balance	\$ 1,250,992	\$ 1,327,369	\$ 1,258,675	\$ 574,082	\$ 149,531	-74%
ZUMWALT FUND						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 122,684	\$ 124,703	\$ 134,252	\$ 146,137	\$ 157,760	8%
Revenue						
Interest Income	1,342	2,150	2,999	1,048	1,048	0%
User Fees	60,579	69,447	80,110	78,118	76,130	-3%
All Other	320	210	-	263	520	98%
Total Revenue	62,241	71,807	83,109	79,429	77,698	-2%
Expenditures						
Personal Services	-	-	-	9,978	28,016	181%
Materials & Services	28,222	30,257	37,218	39,815	43,037	8%
Transfers - Out	32,000	32,000	32,000	32,000	30,000	-6%
Total Expenditures	60,222	62,257	69,218	81,793	101,053	24%
Ending Fund Balance	\$ 124,703	\$ 134,253	\$ 148,143	\$ 143,773	\$ 134,405	-7%
LOCAL IMPROVEMENTS						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 334,805	\$ 404,628	\$ 327,862	\$ 319,761	\$ 311,539	-3%
Revenue						
Interest Income	3,662	6,974	7,518	2,627	2,627	0%
All Other	83,516	27,282	1,057	3,100	3,014	-3%
Transfers - In	-	-	-	-	-	0%
Total Revenue	87,178	34,256	8,575	5,727	5,641	-2%
Expenditures						
Materials & Services	-	-	-	275	275	0%
Debt Service	16,023	16,023	16,023	18,368	18,268	-1%
Capital Outlay	1,331	-	-	-	-	0%
Transfers - Out	-	95,000	-	-	-	0%
Total Expenditures	17,354	111,023	16,023	18,643	18,543	-1%
Ending Fund Balance	\$ 404,629	\$ 327,861	\$ 320,414	\$ 306,845	\$ 298,637	-3%

BUSINESS ASSISTANCE						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 155,877	\$ 156,582	\$ 158,282	\$ 126,677	\$ 149,581	18%
Revenue						
Interest Income	1,705	2,700	3,555	1,372	1,372	0%
All Other	-	-	-	20	20	0%
Total Revenue	<u>1,705</u>	<u>2,700</u>	<u>3,555</u>	<u>1,392</u>	<u>1,392</u>	0%
Expenditures						
Materials & Services	-	-	-	44,050	44,050	0%
Transfers - Out	1,000	1,000	1,000	1,000	1,000	0%
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>45,050</u>	<u>45,050</u>	0%
Ending Fund Balance	\$ 156,582	\$ 158,282	\$ 160,837	\$ 83,019	\$ 105,923	28%

GRANTS						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Revenue						
Interest Income	-	-	-	-	-	0%
All Other	-	-	276,252	185,000	-	-100%
Total Revenue	<u>-</u>	<u>-</u>	<u>276,252</u>	<u>185,000</u>	<u>-</u>	-100%
Expenditures						
Materials & Services	-	-	276,252	185,000	-	-100%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>276,252</u>	<u>185,000</u>	<u>-</u>	-100%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0%

BUILDING INSPECTION PROGRAM						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 60,036	\$ 5,933	-90%
Revenue						
Interest Income	-	-	-	25	25	0%
Licenses & Permits	-	-	87,950	91,000	56,000	-38%
Transfers - In	-	-	25,000	25,000	55,000	120%
All Other	-	-	-	25	25	0%
Total Revenue	<u>-</u>	<u>-</u>	<u>112,950</u>	<u>116,050</u>	<u>111,050</u>	-4%
Expenditures						
Personal Services	-	-	13,404	19,089	31,685	66%
Materials & Services	-	-	80,835	95,200	79,216	-17%
Total Expenditures	<u>-</u>	<u>-</u>	<u>94,239</u>	<u>114,289</u>	<u>110,901</u>	-3%
Ending Fund Balance	\$ -	\$ -	\$ 18,711	\$ 61,797	\$ 6,082	-90%

ENTERPRISE FUNDS

The City's Water, Sewer, Capital Construction-Water SDC, and Capital Construction-Sewer SDC Funds are considered Enterprise or Proprietary Funds. All of them are 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).

RESOURCES

User fees are the primary source of revenue for the Water and Sewer Funds. Other sources are interest earnings, bulk water sales, and lease payments. The revenue amounts included in the upcoming budget year reflect a 2% water rate increase and a 7% sewer rate increase effective January 1, 2021. Both rate increases will need to be approved by the City Council before they are enacted; however, the increase is a part of the recommendations made from the most recent rate studies 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.

The significant changes in revenue are directly related to the expected reduction in new building permits. This affects all four enterprise funds by a roughly 37% decrease in Licenses and Permits or User Fees. Interest income is also expected to decrease in the two SDC funds because of their declining fund balances and the expectation that earnings rates will be lower.

EXPENDITURES

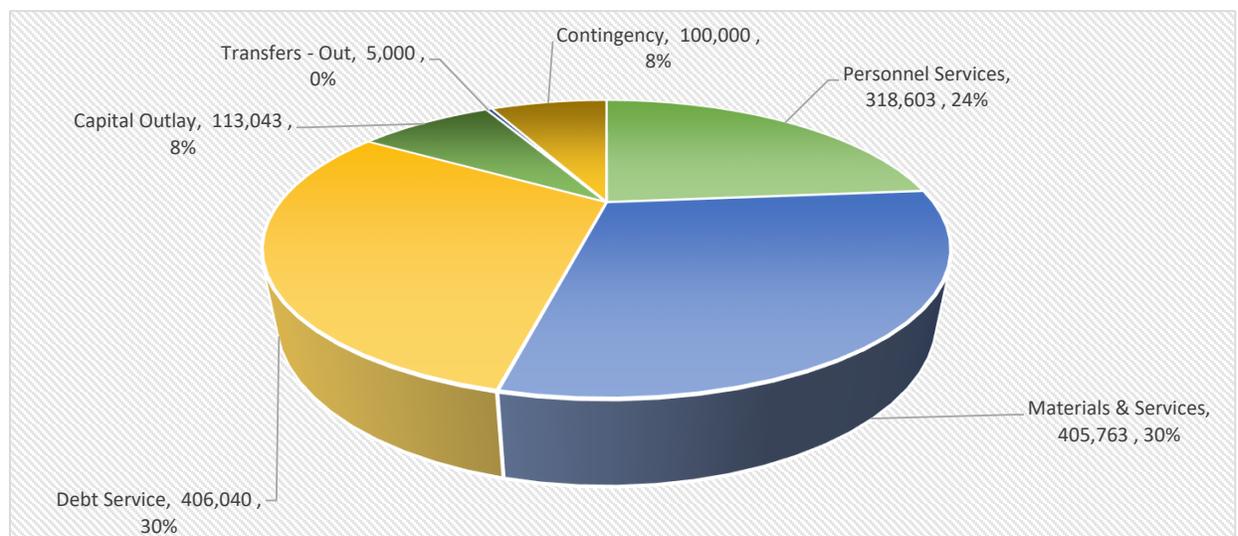
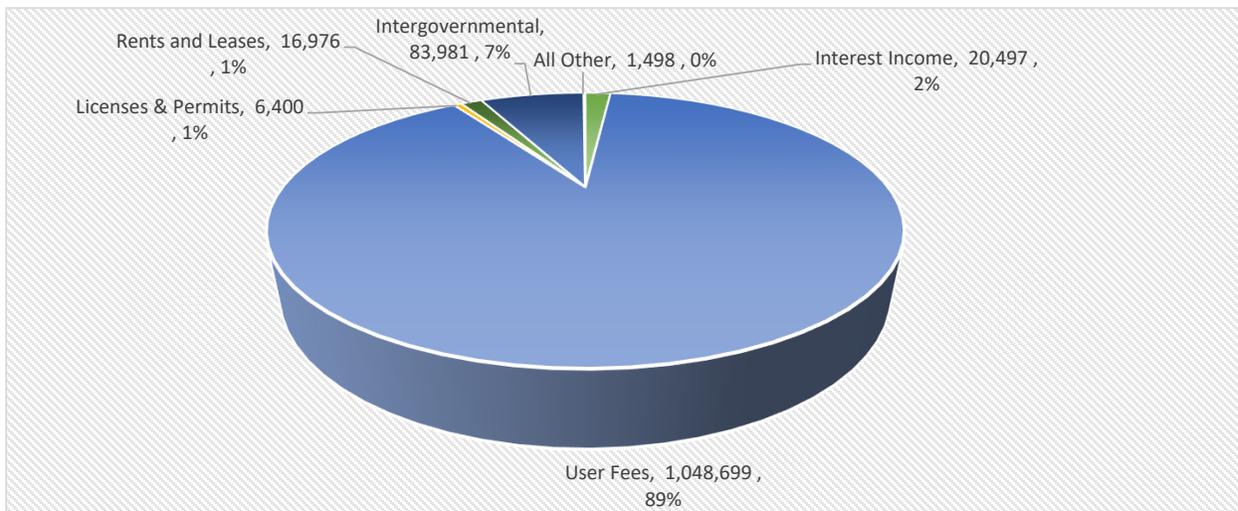
Expenditures in the Enterprise Funds, similar to the City's other funds, are grouped by classification. Total expenditures are expected to decrease or stay the same in all of these funds. The significant (15% or more) increases and decreases, are explained below by classification.

Capital Outlay. The amounts being budgeted in all four funds is substantially less than last year. The decreases are being driven by the completion of projects included in the fiscal year 2019-20 budget. The only significant expenditure being carried forward is acquire land for a future water tank.

WATER FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 2,329,640	\$ 2,677,498	\$ 2,987,347	\$ 2,226,197	\$ 2,825,319	27%
Revenue						
Interest Income	25,478	45,643	66,108	20,497	20,497	0%
User Fees	1,005,774	1,041,529	1,061,539	1,088,241	1,048,699	-4%
Licenses & Permits	6,500	2,500	13,900	10,400	6,400	-38%
Rents and Leases	6,407	12,480	14,968	14,976	16,976	
Intergovernmental	144,000	129,600	103,680	93,312	83,981	-10%
All Other	1,531	1,342	1,706	1,498	1,498	0%
Total Revenue	1,189,690	1,233,094	1,261,901	1,228,924	1,178,051	-4%
Expenditures						
Personnel Services	271,955	270,827	270,354	325,718	318,603	-2%
Materials & Services	261,886	275,764	289,499	408,039	405,763	-1%
Debt Service	290,018	370,050	348,251	406,040	406,040	0%
Capital Outlay	12,973	1,604	302,912	362,185	113,043	-69%
Transfers - Out	5,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	-	100,000	100,000	0%
Total Expenditures	841,832	923,245	1,216,016	1,606,982	1,348,449	-16%
Ending Fund Balance	\$ 2,677,498	\$ 2,987,347	\$ 3,033,232	\$ 1,848,139	\$ 2,654,921	44%

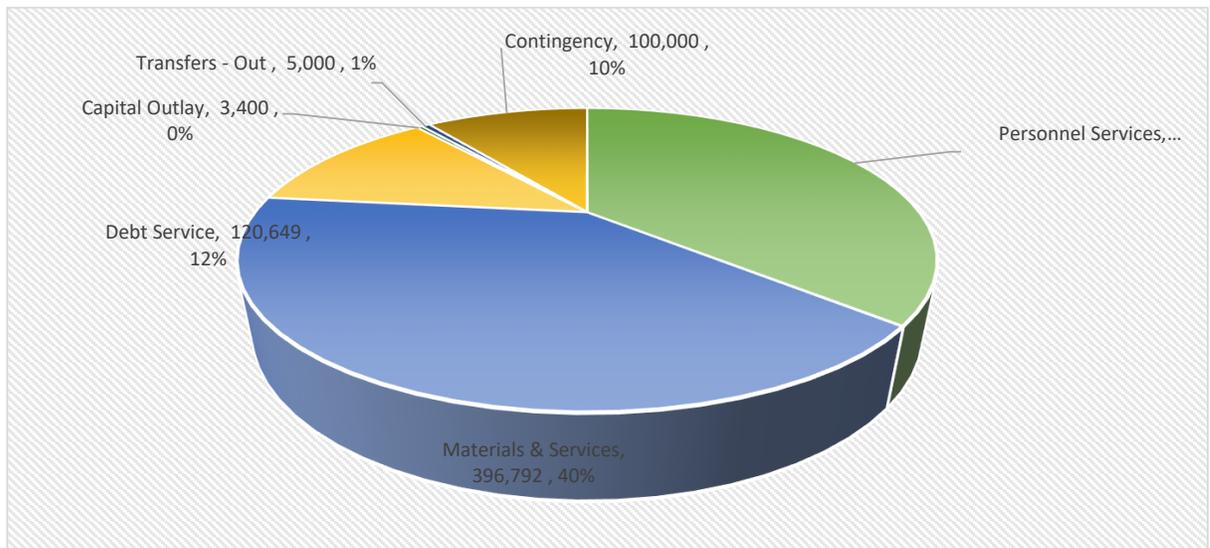
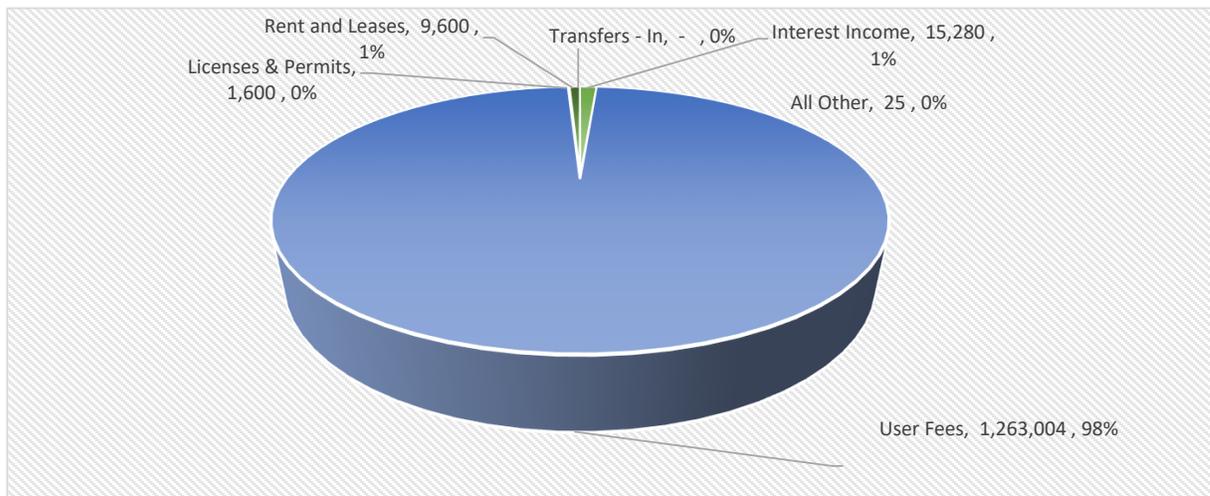
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



SEWER FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,713,974	\$ 1,800,457	\$ 2,318,945	\$ 1,713,835	\$ 2,594,043	51%
Revenue						
Interest Income	18,655	30,979	51,471	15,280	15,280	0%
User Fees	1,034,266	1,035,693	1,138,365	1,202,114	1,263,004	5%
Licenses & Permits	2,200	1,000	2,600	2,600	1,600	-38%
Rent and Leases	9,600	9,600	9,600	9,600	9,600	0%
Transfers - In	-	99,219	1,200,000	-	-	0%
All Other	12,591	10,491	9,714	25	25	0%
Total Revenue	1,077,312	1,186,982	2,411,750	1,229,619	1,289,509	5%
Expenditures						
Personnel Services	335,394	335,159	333,456	392,056	359,331	-8%
Materials & Services	294,997	214,122	199,760	400,428	396,792	-1%
Debt Service	187,465	112,609	113,821	125,649	120,649	-4%
Capital Outlay	12,973	1,604	1,471,639	254,026	3,400	-99%
Transfers - Out	160,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	-	100,000	100,000	0%
Total Expenditures	990,829	668,494	2,123,676	1,277,159	985,172	-23%
Ending Fund Balance	\$ 1,800,457	\$ 2,318,945	\$ 2,607,019	\$ 1,666,295	\$ 2,898,380	74%

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



CAPITAL CONSTRUCTION-WATER SDC FUND						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 293,570	\$ 86,810	\$ 50,361	\$ 46,320	\$ 85,650	85%
Revenue						
Interest Income	3,211	1,450	1,197	1,904	1,168	-39%
User Fees	51,261	19,825	82,295	91,320	57,208	-37%
Transfer In	-	-	-	-	-	0%
Total Revenue	54,472	21,275	83,492	93,224	58,376	-37%
Expenditures						
Materials & Services	-	-	-	25	25	0%
Capital Outlay	124,956	-	-	-	-	0%
Debt Service	136,276	57,724	79,431	45,116	45,116	0%
Total Expenditures	261,232	57,724	79,431	45,141	45,141	0%
Ending Fund Balance	\$ 86,810	\$ 50,361	\$ 54,422	\$ 94,403	\$ 98,885	5%
CAPITAL CONSTRUCTION-SEWER SDC FUND						
	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 2,224,229	\$ 2,087,718	\$ 1,719,480	\$ 310,198	\$ 700,100	126%
Revenue						
Interest Income	24,325	35,943	39,358	19,377	10,566	-45%
User Fees	70,008	37,770	71,395	79,844	50,016	-37%
Transfer In	-	-	-	-	-	0%
Total Revenue	94,333	73,713	110,753	99,221	60,582	-39%
Expenditures						
Materials & Services	-	11,806	-	1,000	1,000	0%
Capital Outlay	90	274,248	905,054	-	-	0%
Debt Service	230,755	155,897	157,107	169,791	164,392	-3%
Total Expenditures	230,845	441,951	1,062,161	170,791	165,392	-3%
Ending Fund Balance	\$ 2,087,717	\$ 1,719,480	\$ 768,072	\$ 238,628	\$ 595,290	149%

CAPITAL PROJECTS FUNDS

The City has a Capital Project Fund for Pool Facilities Construction and for West Broadway Development. The activity in these funds varies considerably; however, they have been kept active to allow the City to respond to opportunities as they arise. 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 multi-use (kiddie) pool and spa, that were included in the original designs, were not constructed.

In the past few years the City experienced considerable success with fundraising efforts and grant awards which enabled the multi-use pool to be constructed.

While there is some work planned for the pool decking, the original project for which this fund was created is done; therefore, the proposed budget includes the closing of this fund by transferring the ending fund balance at June 30, 2020 to the Parks and Recreation Fund.

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 4th Street. One of the underlying objectives of these projects was to encourage development on West Broadway and bring new life to Veneta's Downtown Area.

Again some work is continuing in the downtown area; however, the original projects for which this fund was created have now been completed for several fiscal years. The proposed budget includes only a transfer to the Street Fund as a means of closing this fund as well.

CAPITAL PROJECTS-POOL FACILITIES

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 7,780	\$ 91,626	\$ 76,907	\$ 844	\$ 80,000	9379%
Revenue						
Interest Income	85	2,326	1,841	440	-	-100%
Intergovernmental	50,000	-	337,500	-	-	0%
Transfers - In	14,300	-	47,500	-	-	0%
All Other	36,103	3,002	251,425	1,000	-	-100%
Total Revenue	100,488	5,328	638,266	1,440	-	-100%
Expenditures						
Materials & Services	-	-	-	25	-	-100%
Capital Outlay	16,642	20,047	645,281	-	-	0%
Transfers - Out	-	-	-	-	80,000	0%
Total Expenditures	16,642	20,047	645,281	25	80,000	319900%
Ending Fund Balance	\$ 91,626	\$ 76,907	\$ 69,892	\$ 2,259	\$ -	-100%

CAPITAL PROJECTS-WEST BROADWAY

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 58,006	\$ 58,641	\$ 59,652	\$ 55,300	\$ 65,000	18%
Revenue						
Interest Income	634	1,011	1,339	100	-	-100%
All Other	-	-	-	45	-	-100%
Total Revenue	634	1,011	1,339	145	-	-100%
Expenditures						
Materials & Services	-	-	-	1,050	-	-100%
Capital Outlay	-	-	-	5,000	-	-100%
Transfers - Out	-	-	-	-	65,000	0%
Total Expenditures	-	-	-	6,050	65,000	974%
Ending Fund Balance	\$ 58,640	\$ 59,652	\$ 60,991	\$ 49,395	\$ -	-100%

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. The only other revenue source is interest income which has been increased to better reflect the actual amounts currently being earned.

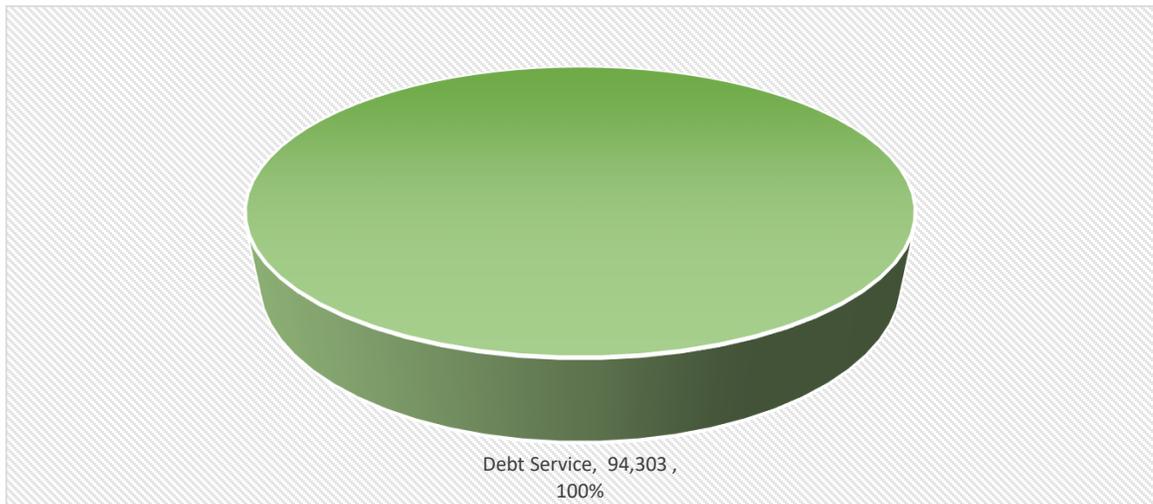
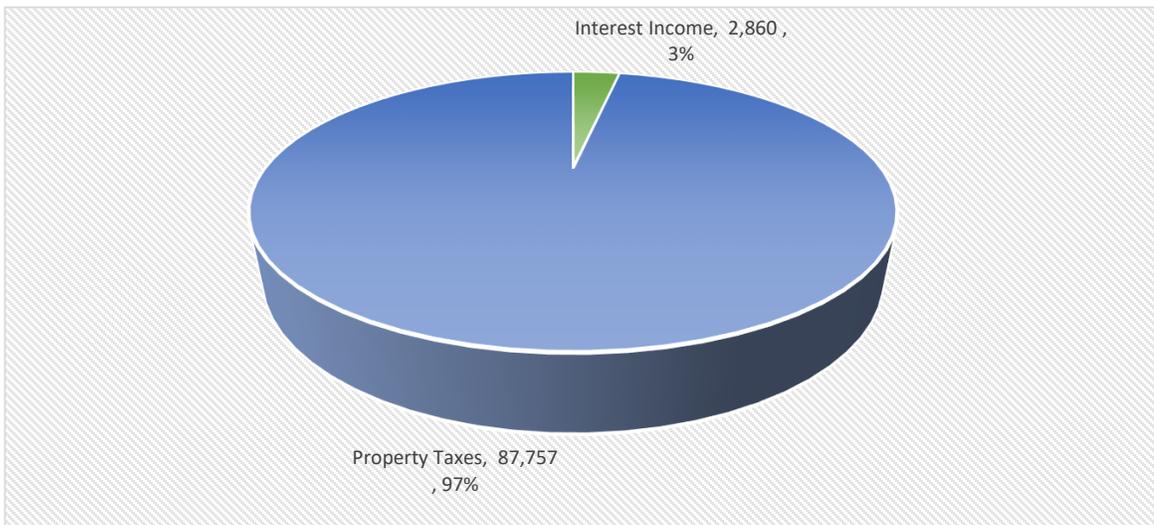
EXPENDITURES

Debt Service is the only expenditure classification in this fund. The amount is roughly the same each budget year although the ratio of principal to interest changes.

DEBT SERVICE

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 138,247	\$ 142,032	\$ 147,670	\$ 150,584	\$ 149,867	0%
Revenue						
Interest Income	1,552	2,494	3,372	1,973	2,860	45%
Property Taxes	88,837	90,703	91,752	86,698	87,757	1%
Total Revenue	<u>90,389</u>	<u>93,197</u>	<u>95,124</u>	<u>88,671</u>	<u>90,617</u>	2%
Expenditures						
Debt Service	86,604	87,559	89,306	92,884	94,303	2%
Total Expenditures	<u>86,604</u>	<u>87,559</u>	<u>89,306</u>	<u>92,884</u>	<u>94,303</u>	2%
Ending Fund Balance	\$ 142,032	\$ 147,670	\$ 153,488	\$ 146,371	\$ 146,181	0%

The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph 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, which 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, per ORS, need to be reviewed every ten (10) years. The objective of the review is to determine whether or not the reserve funds are still needed. The purpose of the Governmental Reserve Fund was modified in June 2014. The dates for the next reviews are May 2024 for the Governmental Reserve Fund and June 2029 for the Enterprise Reserve Fund.

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 2020-21 budget includes the same 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

The cost of a new pick up is being budgeted as a capital outlay expenditure in the Public Works Equipment Fund. The only other significant change in expenditures is an increase in the amount being transferred out of the Reserve-Government Fund. As stated previously, the E. Hunter Road improvement project is a very expensive undertaking. Grants are being solicited and SDCs are being used; however, increasing the transfer from the reserve fund will lessen the impact to the Street Fund’s ending fund balance.

PUBLIC WORKS EQUIPMENT

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 197,385	\$ 192,560	\$ 210,880	\$ 211,695	\$ 196,870	-7%
Revenue						
Interest Income	2,159	3,320	4,705	1,668	1,668	0%
Transfers In	15,000	15,000	15,000	15,000	15,000	0%
Total Revenue	17,159	18,320	19,705	16,668	16,668	0%
Expenditures						
Capital Outlay	21,985	-	18,712	35,000	40,000	14%
Total Expenditures	21,985	-	18,712	35,000	40,000	14%
Ending Fund Balance	\$ 192,559	\$ 210,880	\$ 211,873	\$ 193,363	\$ 173,538	-10%

RESERVE-ENTERPRISE

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,348,442	\$ 1,363,189	\$ 1,386,694	\$ 216,844	\$ 222,955	3%
Revenue						
Interest Income	14,747	23,505	31,125	11,825	5,136	-57%
Total Revenue	14,747	23,505	31,125	11,825	5,136	-57%
Expenditures						
Transfers - Out	-	-	1,200,000	-	-	0%
Total Expenditures	-	-	1,200,000	-	-	0%
Ending Fund Balance	\$ 1,363,189	\$ 1,386,694	\$ 217,819	\$ 228,669	\$ 228,091	0%

RESERVE-GOVERNMENTAL

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,058,023	\$ 919,594	\$ 785,451	\$ 653,100	\$ 524,774	-20%
Revenue						
Interest Income	11,571	15,857	17,915	9,052	9,052	0%
Transfers In	-	-	-	6,000	6,000	0%
Total Revenue	11,571	15,857	17,915	15,052	15,052	0%
Expenditures						
Transfers Out	150,000	150,000	150,000	150,000	350,000	133%
Total Expenditures	150,000	150,000	150,000	150,000	350,000	133%
Ending Fund Balance	\$ 919,594	\$ 785,451	\$ 653,366	\$ 518,152	\$ 189,826	-63%

**VENETA
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AGENCY**

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Veneta Urban Renewal Agency



AGENCY and BUDGET OVERVIEW

SECTION 7

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Veneta Urban Renewal Agency Budget Message For Fiscal Year 2020-2021

Members of the Urban Renewal Agency Budget Committee:

The City of Veneta Urban Renewal Agency was established with adoption of the first Urban Renewal Plan in 1984. The original plan proposed “a detailed tax increment financing program for \$7,000,000.00 in public improvements to be completed by the Urban Renewal Agency during the next twenty years.” The Agency has now been in existence for 36 years, and will sunset in 2030.

From the original 1984 Plan:

The Veneta Urban Renewal Plan and Report is an idealized blueprint of the future. If successful, urban renewal will revitalize the downtown core of Veneta and it will provide strong incentives to businesses to locate in the community. The Veneta Urban Renewal Plan and Report should be viewed as a method for the city to accomplish the primary goal of the Veneta Comprehensive Plan: "Veneta shall develop as a mid-Lane service, retail and employment center..." to serve the residents of west central Lane County.

A 2019 substantial amendment to the Plan increased the District boundary and also increased the Maximum Indebtedness (MI) by \$4,813,062 to \$18,426,665. This increase allows the Agency to borrow additional funds against the anticipated property tax revenues from properties within the District.

The original 1984 Plan included a Public Improvements Priority List consisting of 14 projects, all of which appear to have been completed (Yay Veneta!). The 2019 amendment package resulted in a new list consisting of 26 projects, with notable additions being improvements to Bolton Hill Sports Complex, which was included in the boundary expansion (and added as #16 on the Project List).

Our city has benefitted greatly from the funding provided by urban renewal. Some of the projects partly or wholly funded by urban renewal dollars include:

- Water system upgrades, including the supply pipeline from EWEB in Eugene
- Numerous improvements within our downtown business district, including the street improvements, landscaping, monument, decorative street lighting and a Park & Ride lot
- Upgrades to Park and Recreational facilities, including current “Phase II” improvements at City Park

During FY 2019-20, the District funded a fermentation incentive package, with the intent of attracting a brewery or tasting room to downtown. We are pleased to report that we have received one inquiry that is actively exploring the feasibility of adapting an existing downtown building or building a new one.

To bolster the contribution from Urban Renewal funds, staff is working on several grant applications through the Oregon Park and Recreation Department (OPRD) for projects in City Park:

- 1) Land and Water Conservation Fund (LWCF): Pedestrian path and bridge, request of \$50,000. Submittal deadline 4/13/2020; award may not occur until end of 2020, which may be too late for us to take advantage.
- 2) Local Government Grant Program (LGGP): Permanent restroom, request of \$100,000. Submittal deadline May 1.

While the District did not provide any assistance for the new Grocery Outlet under construction near the City's gateway at Territorial and 126, the new building and the traffic it will generate will most certainly change the entrance to our town. Another development proposal at the SE corner of the same intersection could further enhance the presence of the primary entrance into Veneta. These two projects, combined with the future transfer of jurisdiction of Territorial from ODOT to Lane County, could be the catalyst for reexamining the Jeans Road/Territorial intersection (#20 on the Project List). Staff is looking into the possibility of applying for a grant through the Transportation and Growth Management (TGM) program at ODOT to fund an alternatives analysis for the intersection.

The agency has gone through a transition in staff in the past few years. In 2018 the Urban Renewal Specialist duties were assigned to Jenna, the Management Analyst. With Jenna's departure in early 2020 those responsibilities will be folded into Community Development. This change should provide for better coordination with City and private land use issues, including consistency of Long Range Planning, Zoning and Urban Renewal priorities.

There are only ten years left before the Plan sunsets. We have a number of projects in the queue that have not yet begun. If tax receipts remain reasonably on track, and we wish to complete the majority of the projects, we've got some work to do.

Respectfully submitted,

Evan MacKenzie
Community Development Director

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 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, primarily 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. This fund is used 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 and other debt.

BUDGET OVERVIEW

The budget summary appears below. The total budget figure is \$2,394,433. This represents roughly a \$208,000 decrease from the current year's budget total. The decrease can be attributed to lower need for professional services and a substantial reduction in the amount of transfers to the City for project reimbursement.

SUMMARY OF RESOURCES AND REQUIREMENTS						
FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2020	TOTAL REVENUE	TOTAL RESOURCES	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2021	TOTAL REQUIRE- MENTS
GENERAL	34,484	713,500	747,984	616,481	131,503	747,984
DEBT SERVICE	1,240,846	708,195	1,949,041	984,000	965,041	1,949,041
TOTALS	\$1,275,330	\$1,421,695	\$2,697,025	\$1,600,481	\$1,096,544	\$2,697,025

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.

Current Area of Focus:

- Programs and projects outlined in the Urban Renewal Plan. Ongoing work includes funding investments in the downtown business district, continuing to offer the Redevelopment Toolkit and pursuing the interest in the Fermentation Incentive Package.
- Prepare Lot 600 at the corner of 8th and Jack Kelley ready for sale and development.
- With the 2019 expansion of the URA to include the Bolton Hill Sports Complex (BHSC), there will likely be a renewed interest in funding some of the improvements outlined in the 2011 BHSC Master Plan. There may also be interest in revisiting that plan to see if any design or programming changes are warranted, based on input from the nearly completed Master Parks Plan update.

Long-term Objectives:

Urban renewal objectives are explicitly limited to implementation of the programs and projects contained in the Plan and within the boundaries of the District. One example for consideration is determining the best way to maintain the functionality of the Jeans Road-Territorial Road intersection. New development is increasing the congestion which will likely require relocating portions of the intersection or diverting some of the movements.

Recent Accomplishments:

- ✓ Released a Request for Proposal for a Fermentation Incentive Package and received an inquiry in response. This could result in a new brewery opening in downtown and possible restoration/adaptive reuse of the old “Attic” building on W. Broadway.

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

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RESOURCES

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

BEGINNING FUND BALANCE

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 the Urban Renewal Agency is not in business to “grow” retained earnings, the amount can have a huge impact on its ability to operate and meet the objectives of the URA Plan.

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. Actual results can vary depending on the number and significance of unplanned events and needs and the progress made on planned expenditures.

For the upcoming fiscal year the combined beginning fund balance is estimated to be \$1,275,330. This total is slightly lower than the estimated beginning fund balances used in the fiscal year 2019-20 budget because the financial activity has been relatively close to expectations.

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 \$700,000. The proceeds support eligible projects being undertaken by the City.

The following chart is a summary of the estimated resources for the upcoming year.

SUMMARY OF RESOURCES

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2020	PROPERTY TAXES	LOAN PROCEEDS	INTEREST EARNED	TOTAL REVENUE	TOTAL RESOURCES
GENERAL	34,484	-	700,000	13,500	713,500	747,984
DEBT SERVICE	1,240,846	695,265	-	12,930	708,195	1,949,041
TOTALS	\$1,275,330	\$695,265	\$700,000	\$26,430	\$1,421,695	\$2,697,025

Property Taxes

The Debt Service Fund of the Urban Renewal Agency (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 URA is required to notify the assessor to stop division of tax.

Tax Increment Revenue and Division of Tax

Division of tax revenue is calculated by splitting local government property taxes between the local governments that levied taxes and the URA. Tax increment revenues are the amount of property taxes generated by the increase in total assessed values in the urban renewal area from the time the urban renewal area is first established. The assessed value of an urban renewal area at the time the plan is adopted is called the "frozen base". Growth above the base is called the "increment".

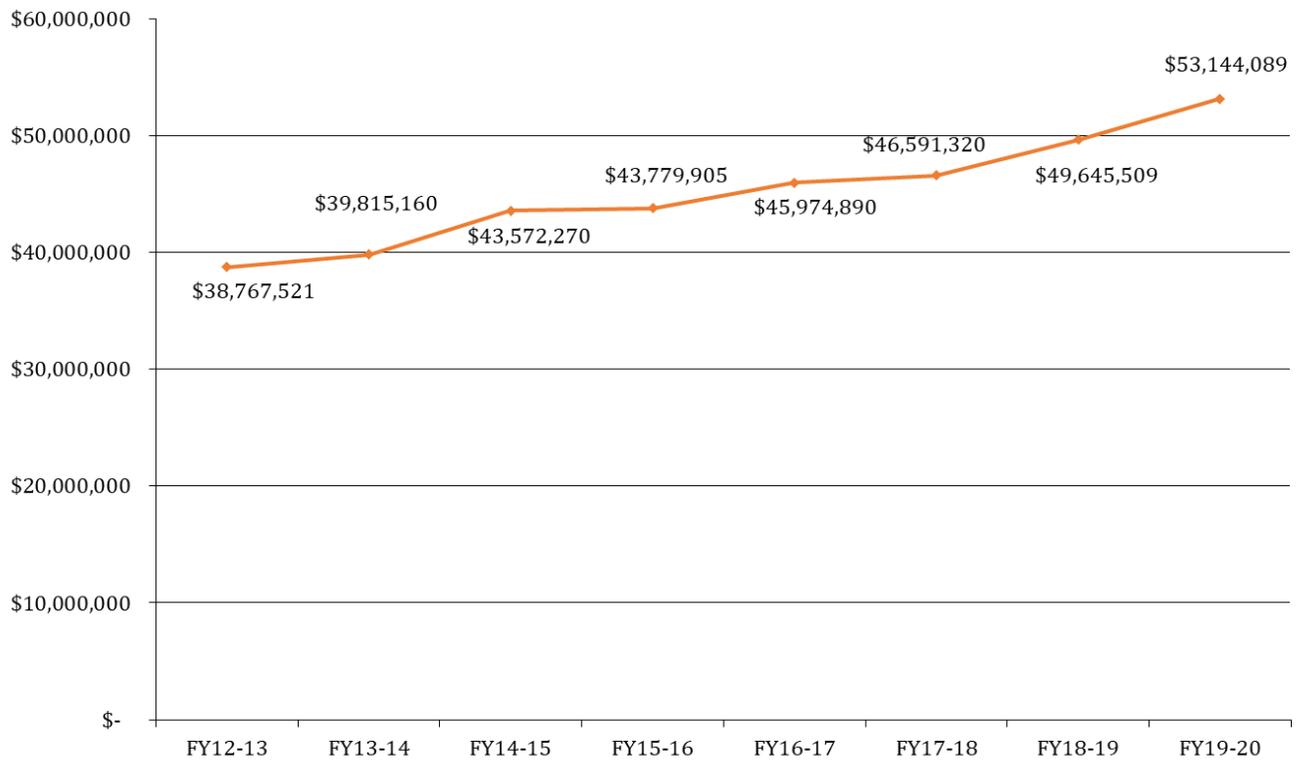
This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax does not change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that gets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

Excess Values

The excess value for Veneta’s URA was relatively unchanged between fiscal year 2014-15 and fiscal year 2015-16; however, the excess value for 2018-19 increased by \$3,054,189 or 6.5% and has increased again, due to the area expansion, in 2019-20 by almost \$3.5 million or 7%. The chart below provides the excess values from 2011-12 through 2018-19.

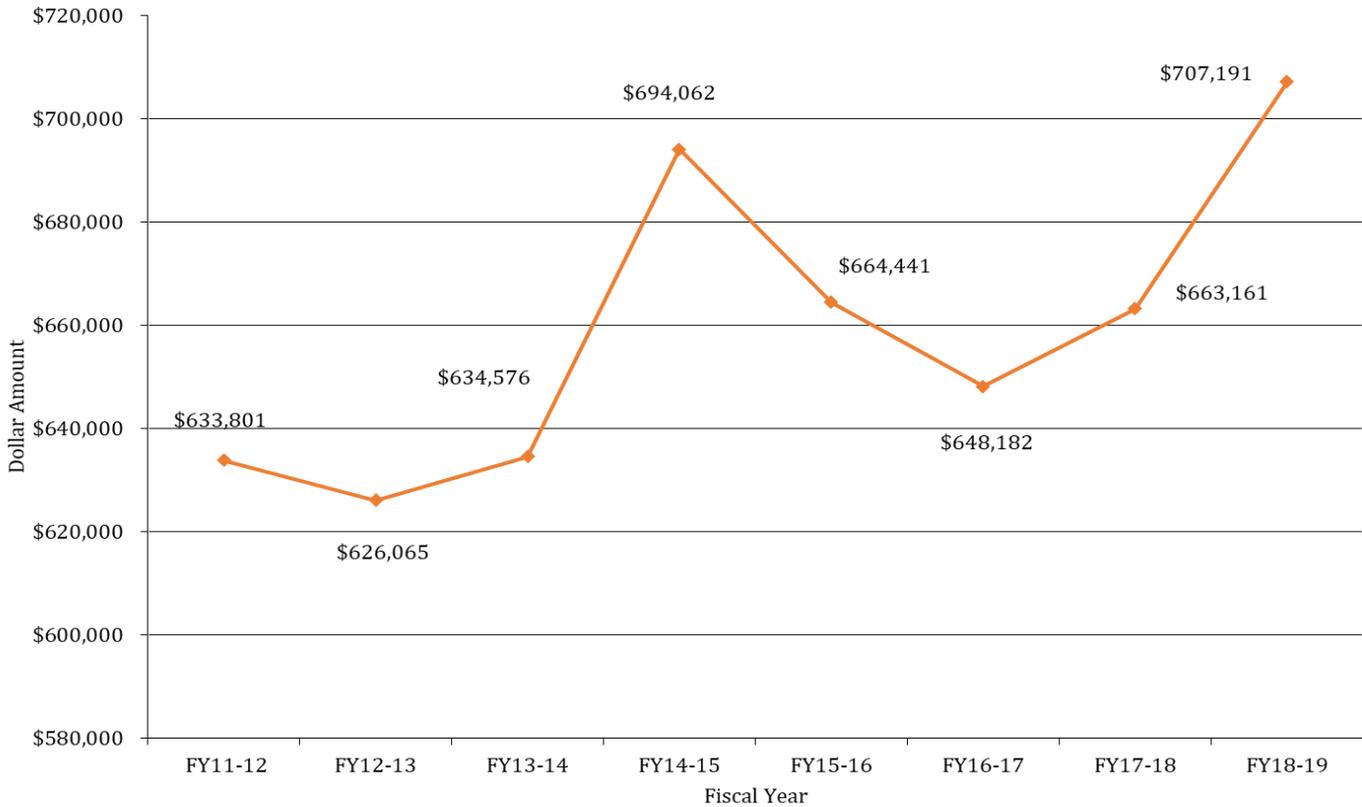
**Excess Value
Fiscal Year 2012-13 through Fiscal Year 2019-20**



Veneta Urban Renewal Agency’s Property Tax Picture

The calculation for fiscal year 2020-21 assumes that the excess value will not change more than 1.25% and the uncollectible rate will be approximately 7.5%. Given these assumptions the URA is expecting to receive \$643,958 specific to the levy for the year. The amount of property taxes that the URA has received since fiscal year 2011-12 is shown in the chart below by year.

**Property Tax Money Received
Fiscal Year 2011-12 through Fiscal Year 2018-19**



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 supported in the upcoming year.

Veneta Urban Renewal Agency



REQUIREMENTS

SECTION 9

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REQUIREMENTS

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

Materials and Services

This expenditure classification is used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. Typically, these remain fairly constant from one year to the next. Exceptions occur when changes are made to the programs being offered and to the projects being supported. Redevelopment continues to be an area of focus. A full description is included in Appendix D.

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 \$700,000. This is \$100,000 more than the amount borrowed in the current year. As stated previously, this is the amount necessary to support City projects for which using URA resources is allowable.

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 2020-21 the URA is proposing to transfer \$83,981 to the City for debt related to the water pipeline project, \$368,000 for downtown street improvements and programs, and \$10,500 to begin reviewing and updating the Bolton Hill Sports Complex Master Plan.

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 Urban Renewal Agency 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.

Overall, the URA fund balance is expected to decrease by \$178,786. This is expected because the planned expenditures continue to exceed anticipated new revenue. The schedule below presents the budgeted and actual ending fund balances for the past two completed fiscal years and the budgeted ending fund balances for the current year and the upcoming year.

The amount and percentages of change refer to the difference between the 2020 and the 2021 budgeted amounts.

HISTORICAL AND ACTUAL FUND BALANCE COMPARISON
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FUNDS BY TYPE	2018 Adopted	2018 Actual	2019 Adopted	2019 Actual	2020 Budget	2021 Budget	Change Dollars	Change %
FUND:								
GENERAL	285,090	986,276	628,284	67,896	324,445	131,503	(192,942)	-59%
DEBT SERVICE	963,440	869,655	565,753	,348,023	484,846	965,041	480,195	99%
TOTALS	\$1,248,530	\$1,855,931	\$1,194,037	\$1,415,919	\$809,291	\$1,096,544	(\$287,253)	-35%

The schedule below 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.

SUMMARY OF REQUIREMENTS

FUND	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	PROJECTED ENDING FUND BALANCE @ 6-30-2021	TOTAL REQUIREMENTS
GENERAL	114,000	-	492,481	10,000	616,481	131,503	747,984
DEBT SERVICE	-	984,000	-	-	984,000	965,041	1,949,041
TOTALS	\$114,000	\$984,000	\$492,481	\$10,000	\$1,600,481	\$1,096,544	\$2,697,025

Veneta Urban Renewal Agency



CONSOLIDATED FINANCIALS

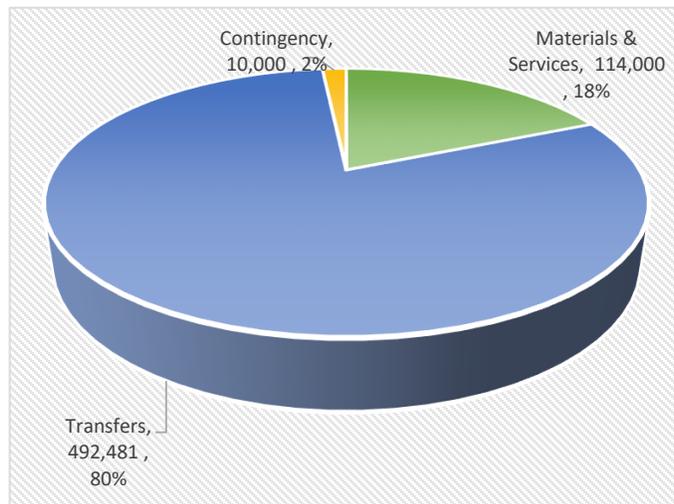
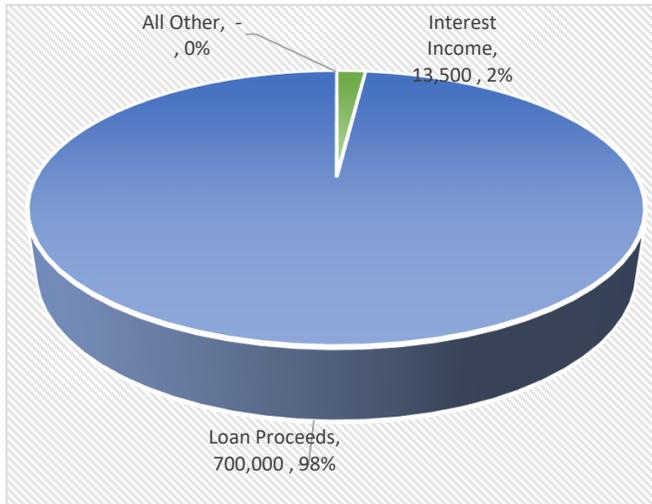
SECTION 10

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GENERAL FUND

	Actual	Actual	Actual	Adopted Budget	Budget	% Change in Budget FY1920 to FY2021
Beginning Fund Balance	\$ 490,181	\$ 872,576	\$ 986,275	\$ 622,257	\$ 34,484	-94%
Revenue						
Interest Income	4,271	13,065	16,063	13,500	13,500	0%
Loan Proceeds	600,000	600,000	91	600,000	700,000	17%
All Other	10,000	-	-	-	-	0%
Total Revenue	614,271	613,065	16,154	613,500	713,500	16%
Expenditures						
Materials & Services	31,639	31,042	39,454	137,000	114,000	-17%
Transfers	200,237	468,326	895,079	764,312	492,481	-36%
Contingency	-	-	-	10,000	10,000	0%
Total Expenditures	231,876	499,368	934,533	911,312	616,481	-32%
Ending Fund Balance	\$ 872,576	\$ 986,273	\$ 67,896	\$ 324,445	\$ 131,503	-59%

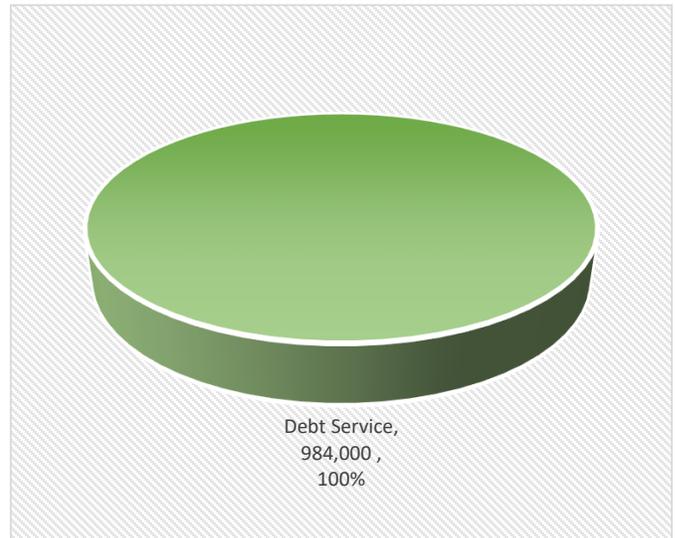
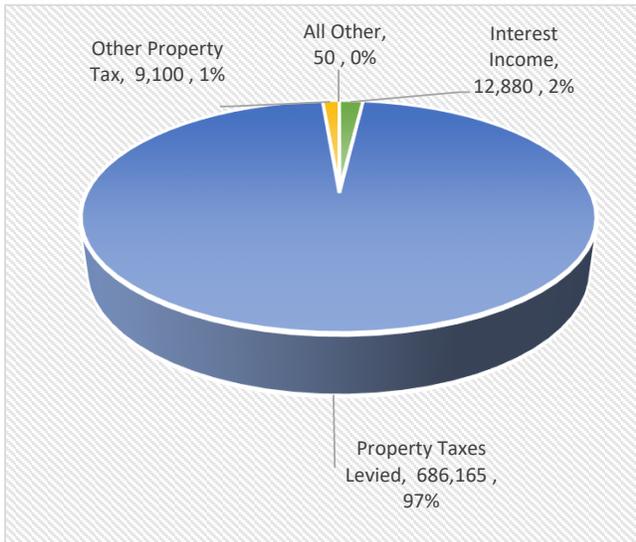
The pie charts below contain figures for this fund as they appear in the upcoming budget year. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



DEBT SERVICE FUND

	Actual FY1617	Actual FY1718	Actual FY1819	Adopted Budget FY1920	Budget FY2021	% Change in Budget FY1920 to FY2021
Beginning Fund Balance	\$ 1,264,368	\$ 1,056,912	\$ 869,655	\$ 692,482	\$ 1,240,846	79%
Revenue						
Interest Income	11,014	15,825	14,164	12,880	12,880	0%
Property Taxes Levied	648,182	663,161	707,191	643,958	686,165	7%
Other Property Tax	17,102	14,242	34,271	17,446	9,100	-48%
All Other	301	359	521	50	50	0%
Total Revenue	676,599	693,587	756,147	674,334	708,195	5%
Expenditures						
Debt Service	882,625	880,844	277,779	881,970	984,000	12%
Total Expenditures	882,625	880,844	277,779	881,970	984,000	12%
Ending Fund Balance	\$ 1,058,342	\$ 869,655	\$ 1,348,023	\$ 484,846	\$ 965,041	99%

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

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GLOSSARY

Accrual Basis:	Method of accounting recognizing transactions when they occur without regard toward cash flow timing.
Adopted Budget:	Financial plan 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 budget officer.
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; addition to existing systems or structures (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, other utilities, airports, parking garages, transit systems, garbage, 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 Stormwater 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.
Personal Services:	A type of expenditure appropriation included in an agency's 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.
Urban Renewal Agency Plan Area:	Written record developed to remove "blight". The plan can include proposed actions and projects. The area where the work is to be done is known as a "plan area."

LISTING OF ACRONYMS

CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
COV	City of Veneta
EPUD	Emerald People’s Utility District
FICA	Federal Insurance Contributions Act (General term for Social Security and Medicare Insurance)
FTE	Full-time Equivalents
LGIP	Local Government Investment Pool
LID	Local Improvement District
ODOT	Oregon Department of Transportation
OPSRP	Oregon Public Service Retirement Plan
PERS	Public Employees’ Retirement System
RARE	Resource Assistance for Rural Environments
RD	Rural Development
RFP/RFQ	Request for Proposals/Request for Quotes
RTMP	Rural Tourism Marketing Program
SCA	Small Cities Allotment
SDC	System Development Charges
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 our department is to provide accurate, useful, and timely financial information to support the operations of the City, its customers and staff. We will strive to present financial information and customer service in a clear, concise and professional manner.

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

RECORDING AND REPORTING

- Financial statements of the City are to be prepared in accordance with GAAP.
- GASB Statement #14 was used to determine that the Urban Renewal Agency is a component unit of the City 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 then reviewed by the City Administrator monthly.
- As a rule, cash receipt batches will be posted (updated) 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 entry will be reviewed by someone other than the staff member who enters the payroll hours and pay prior to the printing of checks.
- An external audit will take place every year.
- Monthly financial reports will be prepared and then shared with the City Administrator and other staff.
- Quarterly financial activity and fund balance reports will be prepared and presented to City Council.

- The financial statements and audit report will be completed for each fiscal year and submitted to the State no later than Dec. 31st of the following fiscal year.

BUDGETING

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

INVESTMENTS

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

REVENUE

- The City will assess property taxes in the amount permitted by law to Lane County each year by July 15th.
- The City will comply annually with requirements to receive State Shared Revenue.
- City staff will seek and apply for grants on a regular basis.
- All checks and cash, with the exception of some community center rental deposits, are to be receipted in and deposited into one of the City's bank accounts.
- All rates, charges, and fees 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.
- The main signers on the City's bank account(s) cannot initiate the direct deposit (electronic payroll) to financial institutions nor can they print checks.
- The Finance Director is not considered a main signer. He/she will only sign checks if the main signers are not available.

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 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 same processes, policies, and procedures 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 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

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SUMMARY OF RESOURCES AND REQUIREMENTS

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2020	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER	TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)
	AND PERMITS						REVENUE						
GENERAL FUND:													
GENERAL	1,182,784	281,963	105,395	134,034	9,517	1,000	6,795	8,121	11,540	52,650	78,743	689,758	1,872,542
SPECIAL REVENUE FUNDS:													
LAW ENFORCEMENT	205,804	851,636	150,472	-	45,936	10,000	25,318	-	2,507	-	19,040	1,104,909	1,310,713
PARKS & RECREATION	584,841	247,999	78,126	-	44,787	100,000	-	-	4,836	150,000	19,110	644,858	1,229,699
PLANNING	224,654	170,358	-	-	45,949	-	-	-	1,917	-	50	218,274	442,928
STREETS	1,713,817	-	690,072	134,034	169,141	415,000	720	-	11,651	600,000	449	2,021,067	3,734,884
STORMWATER	220,458	-	-	-	70,546	-	-	-	1,461	-	25	72,032	292,490
BUILDING INSPECTION PROGRAM	5,933	-	-	-	56,000	55,000	-	-	25	-	25	111,050	116,983
GOVERNMENTAL SDC GRANT	1,370,617	-	-	-	59,400	-	-	-	10,014	-	-	69,414	1,440,031
ZUMWALT	157,760	-	-	-	76,130	-	-	-	1,048	-	520	77,698	235,458
BUSINESS ASSIST LOAN/GRANT	149,581	-	-	-	-	-	-	-	1,372	-	20	1,392	150,973
LOCAL IMPROVEMENT	311,539	-	-	-	-	-	-	-	2,627	-	3,014	5,641	317,180
ENTERPRISE FUNDS:													
WATER	2,825,319	-	83,981	-	1,048,699	-	6,400	-	20,497	-	18,474	1,178,051	4,003,370
SEWER	2,594,043	-	-	-	1,263,004	-	1,600	-	15,280	-	9,625	1,289,509	3,883,552
WATER SDC	85,650	-	-	-	57,208	-	-	-	1,168	-	-	58,376	144,026
SEWER SDC	700,110	-	-	-	50,016	-	-	-	10,566	-	-	60,582	760,692
CAPITAL PROJECT FUNDS:													
CAPITAL PROJECT-NEW POOL	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	65,000	-	-	-	-	-	-	-	-	-	-	-	65,000
DEBT SERVICE FUND:													
DEBT SERVICE	149,867	87,757	-	-	-	-	-	-	2,860	-	-	90,617	240,484
RESERVE FUNDS:													
PW EQUIPMENT	196,870	-	-	-	-	15,000	-	-	1,668	-	-	16,668	213,538
GOVERNMENTAL RESERVE	524,774	-	-	-	-	6,000	-	-	9,052	-	-	15,052	539,826
ENTERPRISE RESERVE	222,955	-	-	-	-	-	-	-	5,136	-	-	5,136	228,091
TOTALS	\$ 13,572,376	\$ 1,639,713	\$ 1,108,046	\$ 268,068	\$ 2,996,333	\$ 602,000	\$ 40,833	\$ 8,121	\$ 115,225	\$ 802,650	\$ 149,095	\$ 7,730,084	\$ 21,302,460

SUMMARY OF RESOURCES AND REQUIREMENTS

FUNDS BY TYPE	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTIN- GENCY	TOTAL EXPENDI- TURES	ENDING FUND BALANCE PROJECTED	TOTAL REQUIRE- MENTS
								FUND BALANCE @ 6-30-2021	(Expenditures + Ending Fund Balance)
GENERAL FUND:									
GENERAL	592,683	360,490	35,644	-	55,000	75,000	1,118,817	753,725	1,872,542
SPECIAL REVENUE FUNDS:									
LAW ENFORCEMENT	-	1,150,994	-	-	-	500	1,151,494	159,219	1,310,713
PARKS & RECREATION	348,191	185,166	167,540	-	-	20,000	720,897	508,802	1,229,699
PLANNING	165,890	66,876	1,377	-	-	25,000	259,143	183,785	442,928
STREETS	166,133	967,709	1,951,411	-	11,000	100,000	3,196,253	538,631	3,734,884
STORMWATER	43,830	14,592	374	-	-	10,000	68,796	223,694	292,490
BUILDING INSPECTION PROGRAM	31,685	79,216	-	-	-	-	110,901	6,082	116,983
GOVERNMENTAL SDC	-	500	1,290,000	-	-	-	1,290,500	149,531	1,440,031
GRANT	-	-	-	-	-	-	-	-	-
ZUMWALT	28,016	43,037	-	-	30,000	-	101,053	134,405	235,458
BUSINESS ASSIST LOAN/GRANT	-	44,050	-	-	1,000	-	45,050	105,923	150,973
LOCAL IMPROVEMENT	-	275	-	18,268	-	-	18,543	298,637	317,180
ENTERPRISE FUNDS:									
WATER	318,603	405,763	113,043	406,040	5,000	100,000	1,348,449	2,654,921	4,003,370
SEWER	359,331	396,792	3,400	120,649	5,000	100,000	985,172	2,898,380	3,883,552
WATER SDC	-	25	-	45,116	-	-	45,141	98,885	144,026
SEWER SDC	-	1,000	-	164,392	-	-	165,392	595,300	760,692
CAPITAL PROJECT FUNDS:									
CAPITAL PROJECT-NEW POOL	-	-	-	-	80,000	-	80,000	-	80,000
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	-	-	-	65,000	-	65,000	-	65,000
DEBT SERVICE FUND:									
DEBT SERVICE	-	-	-	94,303	-	-	94,303	146,181	240,484
RESERVE FUNDS:									
PW EQUIPMENT	-	-	40,000	-	-	-	40,000	173,538	213,538
GOVERNMENTAL RESERVE	-	-	-	-	350,000	-	350,000	189,826	539,826
ENTERPRISE RESERVE	-	-	-	-	-	-	-	228,091	228,091
TOTALS	\$ 2,054,362	\$ 3,716,485	\$ 3,602,789	\$ 848,768	\$ 602,000	\$ 430,500	\$ 11,254,904	\$ 10,047,556	\$ 21,302,460

GENERAL FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
1	1,330,505	1,443,976	1,335,416		BEGINNING FUND BALANCE	1,182,784	1,182,784	1,182,784
2	4,280	10,352	4,224	100-000-41110	Property Taxes-Prior Years	4,224	4,224	4,224
3	491	560	514	100-000-41115	Interest on Property Taxes	514	514	514
4	3,248	2,570	2,861	100-000-41120	Payments in Lieu of Taxes	2,861	2,861	2,861
5	76,102	76,660	71,910	100-000-41210	Emerald PUD Franchise Fees	77,357	77,357	77,357
6	25,666	24,541	24,639	100-000-41220	Lane Electric Franchise Fees	24,689	24,689	24,689
7	6,315	5,057	5,921	100-000-41230	Telephone Co. Franchise Fees	4,323	4,323	4,323
8	9,720	13,713	12,620	100-000-41240	Cable Co. Franchise Fees	15,200	15,200	15,200
9	11,769	12,542	12,074	100-000-41250	Garbage Co. Franchise Fees	12,465	12,465	12,465
10	76,100	79,777	88,902	100-000-41325	State Liquor Tax	90,242	90,242	90,242
11	5,886	5,506	5,700	100-000-41330	State Cigarette Tax	5,153	5,153	5,153
12	93,851	-	-	100-000-41405	Building Permit Fees	-	-	-
13	20,096	-	-	100-000-41410	Electrical Permit Fees	-	-	-
14	4,179	11,247	10,640	100-000-41425	SDC Administrative Fees	6,665	6,665	6,665
15	451	301	332	100-000-41430	Frsd#28J Excise Admin Fees	204	204	204
16	6,280	4,980	2,648	100-000-41435	Lien Search Fees	2,648	2,648	2,648
17	23,565	32,512	11,540	100-000-41790	Interest Income	11,540	11,540	11,540
18	43,913	41,143	44,179	100-000-41810	Land Lease	46,780	46,780	46,780
19	2,000	2,000	2,000	100-000-41945	From Zumwalt	-	-	-
20	1,000	1,000	1,000	100-000-41955	From Business Assistance Loan/Grant Fund	1,000	1,000	1,000
21	28,535	27,585	286,481	100-000-41970	Grant Awards	45,000	45,000	45,000
22	22,026	12,184	60,000	100-000-41995	Fr URA Staff & Other Reimbursement	30,000	30,000	30,000
23	-	10,000	10,000	100-000-41996	URA Administrative Agreement	10,000	10,000	10,000
24	13,467	11,618	13,915	100-000-42105	Municipal Court Fines	8,121	8,121	8,121
25	9,450	1,200	2,425	100-000-42110	Tree Felling Permits/Fines	2,425	2,425	2,425
26	-	-	157	100-000-42115	Ordinance Enf. Reimbursements	-	-	-
27	1,865	1,806	1,831	100-000-42120	Animal Control Fees/Licenses	1,720	1,720	1,720
28	2,763	2,534	2,321	100-000-42130	Business Registrations	2,321	2,321	2,321
29	425	1,015	329	100-000-42135	Regulatory Business Permits	329	329	329
30	1,081	1,338	1,358	100-000-42140	Transient Room Tax	1,159	1,159	1,159
31	(22,780)	7,145	9,000	100-000-45110	Grant-Lane Co Tourism (RMTP)	7,650	7,650	7,650
32	(2,705)	5,366	803	100-000-49100	Miscellaneous Sources	804	804	804
33	1,799,544	1,850,228	2,025,740		Total Resources, except taxes to be levied	1,598,178	1,598,178	1,598,178
34			273,024	100-000-41105	Taxes estimated to be received	274,364	274,364	274,364
35	275,945	299,802		100-000-41105	Taxes collected in year levied			
36	2,075,489	2,150,030	2,298,764		TOTAL RESOURCES	1,872,542	1,872,542	1,872,542
37								

GENERAL FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
38					RESOURCES			
39					EXPENDITURES			
40	193,726	209,899	238,024	100-100-50010	Admin Departmen Personal Services Wages	251,784	251,784	251,784
41	-	-	4,000	100-100-50050	Unemployment Reimbursement	10,100	10,100	10,100
42	21,328	20,839	19,625	100-100-50060	W/C and FICA Benefits	23,916	23,916	23,916
43	41,689	48,100	49,384	100-100-50065	Health/Life Insurance	49,745	49,745	49,745
44	42,022	44,705	58,124	100-100-50070	PERS	55,404	55,404	55,404
45	298,765	323,543	369,157		Admin Personal Services Total	390,949	390,949	390,949
46								
47					Admin Departmen Materials and Services			
48	14,528	12,674	13,262	100-100-51010	Admin Supplies & Services	18,160	18,160	18,160
49	1,387	900	993	100-100-51015	Postage	to 51010	to 51010	to 51010
50	2,776	2,557	1,675	100-100-51020	Professional Dues	2,235	2,235	2,235
51	1,602	1,414	1,245	100-100-51025	Publishing	1,420	1,420	1,420
52	6,223	6,534	6,010	100-100-51030	Telephone Services	6,510	6,510	6,510
53	4,348	2,978	4,462	100-100-51035	Electricity	4,442	4,442	4,442
54	2,695	3,124	3,169	100-100-51040	Water/Sewer Fees	3,169	3,169	3,169
55	9,677	13,205	12,667	100-100-51050	Building Maint/Janitorial Sup	3,680	3,680	3,680
56	133	25	396	100-100-51055	Safety Program and Supplies	396	396	396
57	553	614	652	100-100-51060	Office Machine Leases	to 51010	to 51010	to 51010
58	2,308	2,439	2,660	100-100-51065	Office Machine Maintenance	to 51010	to 51010	to 51010
59	1,525	2,028	4,200	100-100-51070	Training & Conferences	4,200	4,200	4,200
60	1,314	1,857	2,531	100-100-51075	Mileage, Lodging & Other Travel	1,800	1,800	1,800
61	-	-	33	100-100-51080	Election Administration	to 51010	to 51010	to 51010
62	2,894	5,693	6,715	100-100-51085	Miscellaneous/Discretionary	6,715	6,715	6,715
63	4,958	1,682	4,000	100-100-51090	Training & Travel-Officials	4,000	4,000	4,000
64	14,147	13,933	13,786	100-100-51095	Public Relations	1,372	1,372	1,372
65	100	927	783	100-100-51097	Recognition	978	978	978
66	695	667	900	100-100-51098	Wellness Program	900	900	900
67	1,634	1,505	2,089	100-100-51100	Welcome Sign Maintenance	to 51035	to 51035	to 51035
68	93	111	2,679	100-100-51105	Refunds	679	679	679
69	117	92	533	100-100-51110	Penalties/Interest	533	533	533
70	4,304	1,646	2,833	100-100-51500	Office Equipment & Furnishings	5,439	5,439	5,439
71	636	2,018	-	100-100-51510	Computer Equipment	-	-	-
72	15,293	13,049	21,404	100-100-52010	Attorney & Legal Services	21,404	21,404	21,404
73	11,612	11,838	9,623	100-100-52015	General Property/Liability/Volunteer W/C	10,004	10,004	10,004
74	694	694	863	100-100-52020	Employee Bond Insurance	863	863	863
75	62,174	12,578	-	100-100-52025	Building Permit Inspections	-	-	-
76	10,820	-	-	100-100-52030	Electrical Permit Inspections	-	-	-
77	2,869	1,860	3,332	100-100-52035	Audit & Filing Fees	3,330	3,330	3,330
78	6,344	16,240	16,228	100-100-52045	Computer System Support-Maint	10,454	10,454	10,454
79	2,727	3,540	2,515	100-100-52050	Internet & Web Site Fees	1,277	1,277	1,277
80	5,853	6,134	5,965	100-100-52055	Janitorial Services Contract	to 51050	to 51050	to 51050
81	-	-	85,120	100-100-52060	Low Income Housing Assistance	25,000	25,000	25,000

GENERAL FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
82	4,402	7,145	18,000	100-100-52065	Tourism Support/Projects	16,000	16,000	16,000
83	-	-	12,167	100-100-52070	Engineering Fees	12,167	12,167	12,167
84	1,250	1,250	1,250	100-100-52095	Long Tom Watershed Council	1,250	1,250	1,250
85	-	-	1,000	100-100-52100	Applegate Museum Activities	1,000	1,000	1,000
86	-	-	-	100-100-52180	Urban Forest Program	17,750	17,750	17,750
87	-	-	-	100-100-52190	Fern Ridge Service Center	4,806	4,806	4,806
88	1,167	4,768	7,187	100-100-52290	Other Professional Services	7,187	7,187	7,187
89	-	-	-	100-100-53030	Equip & Vehicle Maintenance & Repairs	731	731	731
90	203,848	157,719	272,927		Admin Materials & Services Total	199,851	199,851	199,851
91					Municipal Court Dept.			
92					Personal Services			
93	35,372	37,364	39,426	100-160-50010	Wages	31,984	31,984	31,984
94	4,023	3,909	3,289	100-160-50060	W/C and FICA Benefits	3,490	3,490	3,490
95	7,822	8,529	8,278	100-160-50065	Health/Life Insurance	7,260	7,260	7,260
96	8,523	8,879	9,744	100-160-50070	PERS	8,086	8,086	8,086
97	55,740	58,681	60,737		Court Personal Services Total	50,820	50,820	50,820
98					Municipal Court Dept.			
99					Materials and Services			
100				100-160-51010	Admin Supplies & Services	408	408	408
101	75	125	154	100-160-51020	Professional Dues	376	376	376
102				100-160-51050	Building Maint/Janitorial Sup	537	537	537
103	61	142	92	100-160-51060	Office Machine Leases	to 51010	to 51010	to 51010
104	171	208	173	100-160-51070	Training & Conferences	271	271	271
105	61	72	76	100-160-51075	Mileage, Lodging & Other Travel	82	82	82
106				100-160-51095	Public Relations	200	200	200
107	-	-	345	100-160-51105	Refunds	345	345	345
108	-	-	38	100-160-51125	Restitution - Court Ordered	38	38	38
109	-	-	17	100-160-51130	Witness Fees	17	17	17
110	460	77	307	100-160-51210	Municipal Court Supplies	to 51010	to 51010	to 51010
111	561	38	1,552	100-160-52010	Attorney & Legal Services	1,552	1,552	1,552
112				100-160-52015	General Property/Liability/Volunteer W/C	1,460	1,460	1,460
113				100-160-52035	Audit & Filing Fees	486	486	486
114	2,127	2,965	2,575	100-160-52045	Computer System Support-Maint	1,883	1,883	1,883
115	32	109	241	100-160-52050	Internet & Web Site Fees	186	186	186
116	4,452	4,452	4,501	100-160-52080	Judicial Services	4,501	4,501	4,501
117	8,001	8,188	10,071		Court Materials & Services Total	12,342	12,342	12,342
118								
119					Code Enforcement Dept.			
120					Personal Services			
121	-	11,627	18,703	100-170-50010	Wages	33,499	33,499	33,499
122	-	1,045	1,544	100-170-50060	W/C and FICA Benefits	3,620	3,620	3,620
123	-	3,615	3,888	100-170-50065	Health/Life Insurance	7,529	7,529	7,529
124	-	2,352	4,575	100-170-50070	PERS	8,385	8,385	8,385
125	-	18,639	28,710		Code Enf Personal Services Total	53,033	53,033	53,033

GENERAL FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
126								
127					Materials and Services			
128				100-170-51010	Admin Supplies & Services	1,626	1,626	1,626
129				100-170-51020	Professional Dues	310	310	310
130				100-170-51050	Building Maint/Janitorial Sup	557	557	557
131	65	160	101	100-170-51060	Office Machine Leases	to 51010	to 51010	to 51010
132	251	4	202	100-170-51070	Training & Conferences	202	202	202
133	-	-	72	100-170-51075	Mileage, Lodging & Other Travel	72	72	72
134				100-170-51095	Public Relations	208	208	208
135	581	310	626	100-170-51120	Animal Control: Supplies/Admin	to 51010	to 51010	to 51010
136	195	91	255	100-170-51121	Animal Control: Voucher Program	255	255	255
137	3,228	1,882	5,500	100-170-51122	Animal Control: Feral Program	5,500	5,500	5,500
138	448	1,045	663	100-170-51125	Ordinance Enforcement: Supplies/Admin	to 51010	to 51010	to 51010
139	907	1,786	1,919	100-170-52010	Attorney & Legal Services	1,919	1,919	1,919
140				100-170-52015	General Property/Liability/Volunteer W/C	1,514	1,514	1,514
141				100-170-52035	Audit & Filing Fees	504	504	504
142	587	171	290	100-170-52045	Computer System Support-Maint	1,582	1,582	1,582
143	32	97	30	100-170-52050	Internet & Web Site Fees	193	193	193
144	475	300	60,600	100-170-52085	Ordinance Enforcement Services	5,000	5,000	5,000
145	1,280	370	3,500	100-170-52110	Animal Control Contract	3,500	3,500	3,500
146	8,049	6,216	73,758		Code Enf Materials & Services Total	22,942	22,942	22,942
147					Urban Forestry Dept.:			
148					Materials and Services	Discontinuing	Discontinuing	Discontinuing
149	15,455	893	17,500	100-180-51115	Urban Forestry Activities	department	department	department
150	-	-	250	100-180-52010	Attorney & Legal Services	and replacing	and replacing	and replacing
151	15,455	893	17,750		Urban Forestry Materials & Services Tot	with line	with line	with line
152						item in	item in	item in
153					Fern Ridge Service Center (FRSC) Department:			
154					Materials and Services			
155	-	-	17	100-190-51010	Admin Supplies & Services	Discontinuing	Discontinuing	Discontinuing
156	-	-	2,000	100-190-51035	Electricity	department	department	department
157	2,425	2,522	2,481	100-190-51045	Water/Sewer Fees	and replacing	and replacing	and replacing
158	152	29	185	100-190-51050	Building Maint & Janitorial	with line	with line	with line
159	-	-	35	100-190-51055	Safety Program & Supplies	item in	item in	item in
160	-	-	17	100-190-51085	Miscellaneous/Discretionary	Admin	Admin	Admin
161	2,577	2,551	4,735		FRSC Materials & Services Total			
162								
163					Public Safety Department:			
164					Personal Services			
165	-	10,197	16,240	100-195-50010	Wages	24,397	24,397	24,397
166	-	959	1,345	100-195-50060	W/C and FICA Benefits	2,456	2,456	2,456
167	-	2,240	3,383	100-195-50065	Health/Life Insurance	5,109	5,109	5,109
168	-	2,049	3,982	100-195-50070	PERS	5,690	5,690	5,690
169	-	15,445	24,950		Public Safety Personal Services Total	37,652	37,652	37,652

GENERAL FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description RESOURCES	2021 Proposed	2021 Approved	2021 Adopted
170								
171					Materials and Services			
172	3,567	361	3,500	100-195-51010	Admin Supplies & Services	3,500	3,500	3,500
173				100-195-51020	Professional Dues	210	210	210
174				100-195-51050	Building Maint/Janitorial Sup	378	378	378
175				100-195-51070	Training & Conferences	250	250	250
176	-	25	167	100-195-51075	Mileage, Lodging & Other Travel	167	167	167
177	-	-	17	100-195-51085	Miscellaneous/Discretionary	17	17	17
178				100-195-51095	Public Relations	141	141	141
179				100-195-52015	General Property/Liability/Volunteer W/C	1,027	1,027	1,027
180				100-195-52035	Audit & Filing Fees	342	342	342
181				100-195-52045	Computer System Support-Maint	1,074	1,074	1,074
182				100-195-52050	Internet & Web Site Fees	131	131	131
183	-	-	5,000	100-195-52290	Other Professional Services	5,000	5,000	5,000
184	3,567	386	8,684		Public Safety Materials & Services Total	12,237	12,237	12,237
185								
186					Economic Development Department:			
187					Personal Services			
188				100-205-50010	Wages	40,695	40,695	40,695
189				100-205-50060	W/C and FICA Benefits	3,620	3,620	3,620
190				100-205-50065	Health/Life Insurance	7,529	7,529	7,529
191				100-205-50070	PERS	8,385	8,385	8,385
192					Econ Dev Personal Services Total	60,229	60,229	60,229
193								
194					Materials and Services			
195	1,714	1,903	10,000	100-205-51010	Admin Supplies & Services	7,500	7,500	7,500
196				100-205-51020	Professional Dues	310	310	310
197				100-205-51050	Building Maint/Janitorial Sup	3,057	3,057	3,057
198				100-205-51070	Training & Conferences	250	250	250
199	146	110	500	100-205-51075	Mileage, Lodging & Other Travel	1,000	1,000	1,000
200	128	6,276	1,000	100-205-51085	Miscellaneous	1,000	1,000	1,000
201				100-205-51095	Public Relations	208	208	208
202				100-205-51120	Pop Up Retail	10,000	10,000	10,000
203				100-205-52015	General Property/Liability/Volunteer W/C	1,514	1,514	1,514
204				100-205-52035	Audit & Filing Fees	504	504	504
205				100-205-52045	Computer System Support-Maint	1,582	1,582	1,582
206				100-205-52050	Internet & Web Site Fees	193	193	193
207	-	-	40,000	100-205-52060	Economic Incentives	40,000	40,000	40,000
208	23,500	23,550	23,250	100-205-52080	RARE Intern Program	23,500	23,500	23,500
209	2,068	3,600	16,150	100-205-52290	Other Professional Services	22,500	22,500	22,500
210	27,557	35,439	90,900		Econ Dev Materials & Services Total	113,118	113,118	113,118
211								
212					Capital Outlay			
213	6,350	4,534	318,150	100-100-60130	System Expansion	30,765	30,765	30,765
214	1,604	-	10,058	100-100-63110	Equipment & Furnishings	4,879	4,879	4,879
215	7,954	4,534	328,208		Capital Outlay Total	35,644	35,644	35,644
216								
217					Transfers			

GENERAL FUND

	2018	2019	2020		Description	2021	2021	2021
	Actual	Actual	Adopted	Account		Proposed	Approved	Adopted
					RESOURCES			
218	-	25,000	25,000	100-100-750xx	To Building Inspection Program Fund	55,000	55,000	55,000
219	-	25,000	25,000		Transfers Total	55,000	55,000	55,000
221	-	-	75,000		Contingency	75,000	75,000	75,000
222	631,513	657,234	1,390,586		TOTAL EXPENDITURES	1,118,817	1,118,817	1,118,817
223	1,443,976	1,492,797			ENDING FUND BALANCE			
224			898,178		ESTIMATED FUND BALANCE	753,725	753,725	753,725
225	2,075,489	2,150,030	2,288,764		TOTAL REQUIREMENTS	1,872,542	1,872,542	1,872,542

LAW ENFORCEMENT FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
	204,400	193,046	218,037		RESOURCES			
1					BEGINNING FUND BALANCE	205,804	205,804	205,804
2	11,767	30,803	11,868	120-000-41110	Property Taxes-Prior Years	11,868	11,868	11,868
3	1,349	1,553	1,460	120-000-41115	Interest on Property Taxes	1,433	1,433	1,433
4	30,607	26,851	30,726	120-000-41235	Communication License Fees	25,318	25,318	25,318
5	14,883	13,448	15,977	120-000-41330	State Marijuana Tax	21,460	21,460	21,460
6	15,102	17,664	13,383	120-000-41340	City Marijuana Tax	19,040	19,040	19,040
7				120-000-41640	Public Safety Fee	45,936	45,936	45,936
8	3,757	4,948	2,506	120-000-41790	Interest Income	2,507	2,507	2,507
9				120-000-41800	Reimb from FRSC	129,012	129,012	129,012
10	10,000	10,000	10,000	120-000-41945	Fr Zumwalt	10,000	10,000	10,000
11	291,866	298,313	303,957		Total Resources, except taxes to be l	472,378	472,378	472,378
12			808,267	120-000-41105	Taxes estimated to be received	838,335	838,335	838,335
13	769,743	824,483		120-000-41105	Taxes collected in year levied			
14	1,061,609	1,122,796	1,112,224		TOTAL RESOURCES	1,310,713	1,310,713	1,310,713
15					EXPENDITURES			
16					Materials and Services			
17	-	101	204	120-120-51010	Admin Supplies & Services	204	204	204
18	303	116	305	120-120-51030	Telephone	305	305	305
19	-	-	58	120-120-51035	Electricity	58	58	58
20	26	116	140	120-120-51050	Building Maint/Janitorial Sup	418	418	418
21	-	-	200	120-120-51095	Public Relations	200	200	200
22	240	192	4,600	120-120-51500	Office Equipment & Furnishings	1,000	1,000	1,000
23	-	150	260	120-120-52050	Internet & Web Site Fees	257	257	257
24	866,833	883,659	885,000	120-120-52210	Law Enforcement Contract	1,146,052	1,146,052	1,146,052
25	1,000	-	2,500	120-120-52290	Other Professional Services	2,500	2,500	2,500
26	868,402	884,334	893,267		Materials and Services Total	1,150,994	1,150,994	1,150,994
27					Capital Outlay			
28								
29	160	-	-	120-120-63210	Equipment	-	-	-
30	160	-	-		Capital Outlay Total	-	-	-
31								
32	-	-	500	120-120-85100	Contingency	500	500	500
33	868,563	884,334	893,767		TOTAL EXPENDITURES	1,151,494	1,151,494	1,151,494
34	193,046	238,462			ENDING FUND BALANCE			
35			218,457		ESTIMATED ENDING FUND BALANCE	159,219	159,219	159,219
36	1,061,609	1,122,796	1,112,224		TOTAL REQUIREMENTS	1,310,713	1,310,713	1,310,713

PARK AND RECREATION FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	577,013	604,244	332,891		BEGINNING FUND BALANCE	434,841	584,841	584,841
2								
3	3,479	8,054	3,704	130-000-41110	Property Taxes-Prior Years	3,704	3,704	3,704
4	410	448	443	130-000-41115	Interest on Property Taxes	416	416	416
5	49,836	52,152	46,750	130-000-41320	State Revenue Sharing	46,166	46,166	46,166
6	14,883	13,448	15,977	130-000-41330	State Marijuana Taxes	21,460	21,460	21,460
7	15,102	17,664	13,383	130-000-41340	City Marijuana Tax	19,040	19,040	19,040
8	9,860	13,672	4,836	130-000-41790	Interest Income	4,836	4,836	4,836
9				130-000-41970	Grant Awards	150,000	150,000	150,000
10	20,000	20,000	20,000	130-000-41945	From Zumwalt Fund	20,000	20,000	20,000
11	-	440,000	150,000	130-000-41995	From Urban Renewal Agency	10,500	10,500	10,500
12	-	-	-	130-000-42005	From Capital Projects - Pool Facilities	80,000	80,000	80,000
13	5,751	3,195	4,323	130-000-42205	Community Center Rentals	4,309	4,309	4,309
14	54,829	59,883	44,478	130-000-42210	Pool Use Fees	40,478	40,478	40,478
15	-	27,275	3	130-000-46110	Park Program Donations	25	25	25
16	105	70	20	130-000-46115	Park Board Fund Raising	20	20	20
17	285	200	200	130-000-49100	Miscellaneous Sources	25	25	25
18	751,552	1,260,305	637,008		Total Resources, except taxes to be levied	835,820	985,820	985,820
19			242,688		Taxes estimated to be received	243,879	243,879	243,879
20	217,852	224,880			Taxes collected in year levied			
21	969,404	1,485,185	879,696		TOTAL RESOURCES	1,079,699	1,229,699	1,229,699
22								
23					EXPENDITURES			
24					Park Department: Personal Services			
25	64,151	74,533	91,824	130-130-50010	Wages	105,283	105,283	105,283
26	6,171	6,227	9,473	130-130-50060	W/C and FICA Benefits	12,210	12,210	12,210
27	17,875	19,737	20,445	130-130-50065	Health/Life Insurance	22,049	22,049	22,049
28	12,012	14,327	24,063	130-130-50070	PERS	24,963	24,963	24,963
29	100,209	114,824	145,805		Park Personal Services Total	164,505	164,505	164,505
30								
31					Materials and Services			
32	895	1,146	1,606	130-130-51010	Admin Supplies & Services	1,810	1,810	1,810
33	122	110	135	130-130-51015	Postage	to 51010	to 51010	to 51010
34	547	530	320	130-130-51020	Professional Dues	908	908	908
35	111	565	331	130-130-51025	Publishing	331	331	331
36	562	893	752	130-130-51030	Telephone Services	752	752	752
37	-	395	87	130-130-51035	Electricity	949	949	949
38				130-130-51050	Building Maint/Janitorial Supplies	1,034	1,034	1,034
39	423	36	672	130-130-51055	Safety Program and Supplies	672	672	672
40	11	114	41	130-130-51060	Office Machine Leases	to 51010	to 51010	to 51010
41	252	123	186	130-130-51070	Training & Conferences	218	218	218

PARK AND RECREATION FUND

	2018	2019	2020	Account	Description	2021	2021	2021
	Actual	Actual	Adopted			Proposed	Approved	Adopted
42	142	183	165	130-130-51075	Mileage, Lodging & Other Travel	184	184	184
43	-	47	31	130-130-51095	Public Relations	608	608	608
44	855	195	462	130-130-51105	Refunds	to Dept 530	to Dept 530	to Dept 530
45	398	20	2,266	130-130-51500	Office Equipment & Furniture	2,274	2,274	2,274
46	98	83	-	130-130-51510	Computer Equipment	-	-	-
47	623	1,132	1,388	130-130-51515	Tools & Small Equipment	3,388	3,388	3,388
48	-	152	590	130-130-52010	Attorney & Legal Services	590	590	590
49	3,462	2,323	1,777	130-130-52015	General Property/Liability/Volunteer W/(2,812	2,812	2,812
50	1,284	780	891	130-130-52035	Audit & Filing Fees	1,476	1,476	1,476
51	591	3,636	3,835	130-130-52045	Computer System Support-Maint	4,634	4,634	4,634
52	32	108	545	130-130-52050	Internet & Web Site Fees	566	566	566
53	56,846	-	28,176	130-130-52290	Other Professional Services	500	500	500
54	1,949	1,592	1,630	130-130-53030	Equip & Vehicle Maintenance & Repairs	2,991	2,991	2,991
55				130-130-53040	Park Maintenance	23,185	23,185	23,185
56	297	307	283	130-130-53110	Territorial Park Electricity	to 51035	to 51035	to 51035
57	9,447	12,818	10,901	130-130-53125	Water/Sewer	11,809	11,809	11,809
58	2,587	468	1,205	130-130-53130	Equipment Repairs	to 53030	to 53030	to 53030
59	12,574	5,415	22,349	130-130-53210	Park Maintenance	to 53040	to 53040	to 53040
60	132	1,666	1,464	130-130-53220	Building Maintenance	to 51050	to 51050	to 51050
61	-	-	836	130-130-53240	Play Equipment Maintenance	to 53040	to 53040	to 53040
62	1,675	1,280	1,477	130-130-54620	Park Board Events & Activities	1,477	1,477	1,477
63	-	624	416	130-130-54650	Park Board Use of Fundraising	416	416	416
64	95,915	36,740	84,817		Park Materials & Services Total	63,584	63,584	63,584
65								
66					Capital Outlay			
67	-	-	150,000	130-130-60130	Facilities Expansion	15,500	165,500	165,500
68	642	539,228	7,975	130-130-63110	Equipment/Furniture	2,040	2,040	2,040
69	642	539,228	157,975		Park Capital Outlay Total	17,540	167,540	167,540

PARK AND RECREATION FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
70								
71				Pool Department: Personal Services				
72	83,371	94,816	135,001	130-520-50010	Wages	149,340	149,340	149,340
73	8,027	7,850	7,661	130-520-50060	W/C and FICA Benefits	9,458	9,458	9,458
74	7,076	9,766	10,799	130-520-50065	Health/Life Insurance	11,293	11,293	11,293
75	7,575	8,279	12,709	130-520-50070	PERS	13,595	13,595	13,595
76	106,050	120,711	166,170		Pool Personal Services Total	183,686	183,686	183,686
77								
78					Materials and Services			
79	1,089	1,573	1,354	130-520-51010	Admin Supplies & Services	2,244	2,244	2,244
80				130-520-51020	Professional Dues	652	652	652
81	144	655	534	130-520-51025	Publishing	534	534	534
82				130-520-51050	Building Maint/Janitorial Supplies	418	418	418
83	151	641	443	130-520-51055	Safety Program and Supplies	1,143	1,143	1,143
84	748	3,141	1,547	130-520-51070	Training & Conferences	1,812	1,812	1,812
85	315	282	332	130-520-51075	Mileage, Lodging & Other Travel	364	364	364
86	-	-	363	130-520-51095	Public Relations	311	311	311
87	219	654	325	130-520-51105	Refunds	325	325	325
88	-	-	109	130-520-51500	Office Equipment & Furniture	148	148	148
89	-	118	-	130-520-51510	Computer Equipment	-	-	-
90	3,194	1,943	5,578	130-520-51515	Tools & Small Equipment	5,578	5,578	5,578
91	1,909	1,913	3,321	130-520-52015	General Property/Liability	2,271	2,271	2,271
92	-	-	-	130-520-52035	Audit & Filing Fees	756	756	756
93	587	1,450	3,085	130-520-52045	Computer System Support-Maint	2,373	2,373	2,373
94	32	249	290	130-520-52050	Internet & Web Site Fees	290	290	290
95	500	-	1,392	130-520-52290	Other Professional Services	1,392	1,392	1,392
96	11,718	17,106	13,153	130-520-54020	Pool Operating Supplies	20,521	20,521	20,521
97	2,869	17,232	9,293	130-520-54040	Pool Maintenance	9,798	9,798	9,798
98	610	2,837	1,841	130-520-54045	Pool Bldg. Janitorial - Maint	to 51050	to 51050	to 51050
99	13,705	16,884	14,894	130-520-54055	Pool Utilities	17,774	17,774	17,774
100	12,151	6,845	10,400	130-520-54060	Pool Fuel	10,400	10,400	10,400
101	2,000	1,146	1,285	130-520-54070	Concession Supplies	1,479	1,479	1,479
102	360	427	901	130-520-54120	Lifeguard Training	901	901	901
103	66	33	512	130-520-54130	Swim Team and Program Supplies	512	512	512
104	1,312	1,420	1,260	130-520-54150	Swim Aide Fees	1,647	1,647	1,647
105	529	535	495	130-520-54620	Pool Events	546	546	546
106	54,207	77,085	72,707		Pool Materials & Services Total	84,189	84,189	84,189

PARK AND RECREATION FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
111								
112					Materials and Services			
113	480	64	255	130-530-51010	Admin Supplies & Services	255	255	255
114	3,463	3,238	4,298	130-530-51035	Utilities	4,298	4,298	4,298
115				130-530-51050	Building Maint/Janitorial Supplies	25,756	25,756	25,756
116				130-530-51105	Refunds	462	462	462
117				130-530-51500	Office Equipment & Furniture	5,000	5,000	5,000
118	233	334	410	130-530-52015	General Property/Liability	1,622	1,622	1,622
119	3,502	3,567	4,053	130-530-52055	Janitorial Contract	to 51050	to 51050	to 51050
120	459	596	26,540	130-530-53065	Building Maintenance and Supplies	to 51050	to 51050	to 51050
121	8,138	7,799	35,556		Com Ctr Materials & Services Total	37,393	37,393	37,393
122								
123	-	-	20,000	130-130-85100	Contingency	20,000	20,000	20,000
125	365,159	896,387	683,029		TOTAL EXPENDITURES	570,897	720,897	720,897
126	604,245	588,798			ENDING FUND BALANCE			
127			196,667		ESTIMATED ENDING FUND BALANCE	508,802	508,802	508,802
128	969,404	1,485,185	879,696		TOTAL REQUIREMENTS	1,079,699	1,229,699	1,229,699

PLANNING FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	239,960	288,847	222,390		BEGINNING FUND BALANCE	224,654	224,654	224,654
2								
3	2,641	6,660	2,400	140-000-41110	Property Taxes-Prior Years	2,400	2,400	2,400
4	258	343	291	140-000-41115	Interest on Property Taxes	291	291	291
5	33,305	22,250	22,155	140-000-41415	Land Use Fees	22,155	22,155	22,155
6	30,540	39,864	23,794	140-000-41420	Developer Reimbursements	23,794	23,794	23,794
7	4,033	6,485	1,917	140-000-41790	Interest Income	1,917	1,917	1,917
8	120	-	50	140-000-49100	Miscellaneous Sources	50	50	50
9	310,857	364,449	272,997		Total Resources, except taxes to be received	275,261	275,261	275,261
10			166,848		Taxes estimated to be received	167,667	167,667	167,667
11	188,806	150,036			Taxes collected in year levied			
12	499,663	514,485	439,845		TOTAL RESOURCES	442,928	442,928	442,928
EXPENDITURES								
13								
14					Personnel Services			
15	106,758	123,791	141,964	140-140-50010	Wages	109,381	109,381	109,381
16	9,595	10,902	10,414	140-140-50060	W/C and FICA Benefits	10,471	10,471	10,471
17	25,323	27,994	26,204	140-140-50065	Health/Life Insurance	21,780	21,780	21,780
18	23,209	26,882	30,841	140-140-50070	PERS	24,258	24,258	24,258
19	164,884	189,569	209,423		Personnel Services Total	165,890	165,890	165,890
20								
21					Materials and Services			
22	1,245	1,208	1,500	140-140-51010	Admin Services & Supplies	4,469	4,469	4,469
23	578	556	547	140-140-51015	Postage	to 51010	to 51010	to 51010
24	692	801	810	140-140-51020	Professional Dues	1,309	1,309	1,309
25	656	963	1,087	140-140-51025	Publishing Costs	1,087	1,087	1,087
26	1,199	1,708	1,488	140-140-51030	Telephone	1,488	1,488	1,488
27	1,096	1,179	1,139	140-140-51035	Electricity	1,189	1,189	1,189
28	403	467	474	140-140-51040	Water/Sewer	474	474	474
29	1,848	2,652	3,396	140-140-51050	Building Maint/Janitorial Sup	1,611	1,611	1,611
30	-	-	85	140-140-51055	Safety Program and Supplies	85	85	85
31	745	537	799	140-140-51060	Office Machine Lease	to 51010	to 51010	to 51010
32	747	1,578	904	140-140-51065	Office Machine Maintenance	to 51010	to 51010	to 51010
33	371	160	864	140-140-51070	Training & Conferences	864	864	864
34	355	457	414	140-140-51075	Mileage, Lodging & Other Travel	459	459	459
35	-	-	100	140-140-51090	Training/Travel - Commission	100	100	100
36	-	23	50	140-140-51095	Public Relations	601	601	601
37	3,155	2,012	4,326	140-140-51105	Refunds	4,326	4,326	4,326
38	199	50	1,073	140-140-51500	Office Equipment & Furniture	1,535	1,535	1,535
39	302	552	-	140-140-51510	Computer Equipment	-	-	-

PLANNING FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
40	4,694	16,901	7,748	140-140-52010	Attorney & Legal Services	12,685	12,685	12,685
41	2,239	1,746	2,580	140-140-52015	General Property/Liability/WC Ins	4,380	4,380	4,380
42	482	293	534	140-140-52035	Audit & Filing Fees	1,458	1,458	1,458
43	1,180	5,031	7,485	140-140-52045	Computer System Support-Maint	4,577	4,577	4,577
44	744	751	700	140-140-52050	Internet & Web Site Fees	559	559	559
45	1,520	1,534	1,544	140-140-52055	Janitorial Services Contract	to 51050	to 51050	to 51050
46	-	-	500	140-140-52130	Planning Assistance	-	-	-
47	20,603	24,886	20,910	140-140-52140	Technical Review Services	22,133	22,133	22,133
48	556	1,150	1,487	140-140-52290	Other Professional Services	1,487	1,487	1,487
49	45,611	67,195	62,544		Materials & Services Total	66,876	66,876	66,876
50								
51					Capital Outlay			
52	321	-	858	140-140-63110	Office Equipment & Furniture	1,377	1,377	1,377
53	321	-	858		Capital Outlay Total	1,377	1,377	1,377
54								
55	-	-	25,000	140-140-85100	Contingency	25,000	25,000	25,000
56								
57	210,816	256,764	297,825		TOTAL EXPENDITURES	259,143	259,143	259,143
58	288,847	257,721			ENDING FUND BALANCE			
59			142,021		ESTIMATED ENDING FUND BALANCE	183,785	183,785	183,785
60	499,663	514,485	439,845		TOTAL REQUIREMENTS	442,928	442,928	442,928

STREET FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	76,102	76,660	71,910	230-000-41210	Emerald PUD Franchise Fees	77,357	77,357	77,357
2	25,666	24,541	24,639	230-000-41220	Lane Electric Franchise Fees	24,689	24,689	24,689
3	6,315	5,057	5,921	230-000-41230	Telephone Co. Franchise Fees	4,323	4,323	4,323
4	9,720	13,712	12,620	230-000-41240	Cable Co. Franchise Fees	15,200	15,200	15,200
5	11,769	12,542	12,074	230-000-41250	Garbage Co. Franchise Fees	12,465	12,465	12,465
6	304,742	347,642	353,476	230-000-41310	State Highway Gas Tax	318,854	318,854	318,854
7	3,078	3,512	3,567	230-000-41315	Bike Path Apportionment	3,218	3,218	3,218
8	40	550	1,170	230-000-41445	Right-Of-Way Permits	720	720	720
9	121,972	122,324	120,000	230-000-41620	City Gas Tax	91,964	91,964	91,964
10	76,814	77,148	76,321	230-000-41640	Street Utility Fee (aka TUF)	77,177	77,177	77,177
11	24,007	31,672	11,651	230-000-41790	Interest Income	11,651	11,651	11,651
12	214	155	-	230-000-41810	Lease Income	-	-	-
13	326,700	-	461,000	230-000-41995	From Urban Renewal	368,000	368,000	368,000
14	-	-	100,000	230-000-41970	Grant Proceeds	600,000	600,000	600,000
15	150,000	150,000	150,000	230-000-46010	Fr Reserve-Governmental	350,000	350,000	350,000
16	-	-	-	230-000-46020	Fr Capital Projects - W Broadwa	65,000	65,000	65,000
17	846	-	500	230-000-49100	Miscellaneous Sources	449	449	449
18	1,137,985	865,515	1,404,849		Total New Resources	2,021,067	2,021,067	2,021,067
19	1,408,697	1,410,597	1,241,728		BEGINNING FUND BALANCE	1,468,817	1,713,817	1,713,817
20	2,546,682	2,276,112	2,646,577		TOTAL RESOURCES	3,489,884	3,734,884	3,734,884
21								
22					EXPENDITURES			
23					Personnel Services			
24	110,432	95,947	111,080	230-230-50010	Wages	106,063	106,063	106,063
25	11,706	8,576	10,558	230-230-50060	W/C and FICA Benefits	12,460	12,460	12,460
26	24,055	23,536	22,965	230-230-50065	Health/Life Insurance	22,317	22,317	22,317
27	24,022	20,167	27,028	230-230-50070	PERS	25,293	25,293	25,293
28	170,215	148,226	171,631		Personnel Services Total	166,133	166,133	166,133
29								
30					Materials and Services			
31	2,518	2,775	2,389	230-230-51010	Admin Supplies & Services	2,790	2,790	2,790
32	11	-	226	230-230-51015	Postage	to 51010	to 51010	to 51010
33	928	815	1,630	230-230-51020	Professional Dues	919	919	919
34	527	496	520	230-230-51030	Telephone Services	528	528	528
35	47,655	46,244	51,927	230-230-51035	Electricity-Street Lights	51,927	51,927	51,927
36				220-230-51050	Building Maint/Janitorial Sup	1,651	1,651	1,651
37	390	257	587	230-230-51055	Safety Program and Supplies	587	587	587
38	-	-	-	230-230-51060	Office Machine Leases	to 51010	to 51010	to 51010
39	622	473	439	230-230-51070	Training & Conferences	511	511	511

STREET FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
40	579	731	665	230-230-51075	Mileage, Lodging & Other Travel	738	738	738
41	-	35	300	230-230-51095	Public Relations	616	616	616
42	14	-	901	230-230-51105	Refunds	901	901	901
43	199	7	4,325	230-230-51500	Office Equipment & Furnishings	1,573	1,573	1,573
44	73	83	-	230-230-51510	Computer Equipment	-	-	-
45	556	1,491	1,279	230-230-51515	Tools & Small Equipment	3,279	3,279	3,279
46	-	-	3,500	230-230-52010	Attorney & Legal Services	3,500	3,500	3,500
47	6,274	9,400	8,630	230-230-52015	General Property/Liability Ins	4,488	4,488	4,488
48	6,582	3,998	7,298	230-230-52035	Audit & Filing Fees	1,494	1,494	1,494
49	591	4,375	6,555	230-230-52045	Computer System Support-Main	4,690	4,690	4,690
50	53	134	615	230-230-52050	Internet & Web Site Fees	573	573	573
51	1,743	499	5,000	230-230-52070	Engineering Fees	5,000	5,000	5,000
52	611	13,155	36,000	230-230-52290	Other Professional Services	40,000	40,000	40,000
53	2,490	2,751	2,570	230-230-53030	Equip & Vehicle Maintenance & Rep	6,255	6,255	6,255
54	19,609	17,443	284,669	230-230-53045	Street Maintenance	154,000	364,000	364,000
55	649,881	302,287	578,000	230-230-53050	Street Rehabilitation/Preservati	425,000	425,000	425,000
56	148	749	2,585	230-230-53065	Building & Yard Maintenance	to 51050	to 51050	to 51050
57	3,556	851	5,571	230-230-53070	Landscape Maint. & Supplies	6,000	6,000	6,000
58	3,005	1,124	1,474	230-230-53130	Equipment Repairs	to 53030	to 53030	to 53030
59	12,611	9,921	13,629	230-230-53135	Water Use/Irrigation	13,629	13,629	13,629
60	27,060	27,060	24,257	230-230-53150	Street Sweeping Contract	27,060	27,060	27,060
61	788,286	447,154	1,045,541		Materials & Services Total	757,709	967,709	967,709
62								
63					Capital Outlay			
64	-	-	201,000	230-230-60130	System Expansion	270,000	305,000	305,000
65	172,263	6,642	15,000	230-230-61610	System Improvements	1,645,000	1,645,000	1,645,000
66	-	-		230-230-63110	Equipment	1,411	1,411	1,411
67	321	-	6,830	230-230-63310	Equipment	to 63110	to 63110	to 63110
68	172,584	6,642	222,830		Capital Outlay Total	1,916,411	1,951,411	1,951,411
69								
70					Transfers			
71	5,000	5,000	5,000	230-230-75050	To PW Equipment Fund	5,000	5,000	5,000
72	-	-	6,000	230-230-75085	To Reserve-Governmental Fund	6,000	6,000	6,000
73	5,000	5,000	11,000		Transfers Total	11,000	11,000	11,000
74								
75	-	-	150,000	230-230-85100	Contingency	100,000	100,000	100,000
76								
77	1,136,085	607,022	1,601,002		Appropriated Expenditures	2,951,253	3,196,253	3,196,253
78	1,410,597	1,669,090	1,045,575		ENDING FUND BALANCE	538,631	538,631	538,631
79	2,546,682	2,276,112	2,646,577		TOTAL EXPENDITURES	3,489,884	3,734,884	3,734,884

STORM WATER FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	2,933	4,442	1,461	240-000-41790	Interest Income	1,461	1,461	1,461
2	65,793	68,558	68,414	240-000-43140	Storm Water Drainage Fees	70,546	70,546	70,546
3	1,190	-	-	240-000-45080	From Inverse	-	-	-
4	4	-	50		Miscellaneous Income	25	25	25
5	69,919	73,000	69,925		Total New Resources	72,032	72,032	72,032
6	169,705	199,068	197,963		BEGINNING FUND BALANCE	220,458	220,458	220,458
7	239,624	272,068	267,888		TOTAL RESOURCES	292,490	292,490	292,490
8								
9					EXPENDITURES			
10					Personnel Services			
11	24,012	28,587	33,284	240-240-50010	Wages	28,361	28,361	28,361
12	2,474	2,836	2,802	240-240-50060	W/C and FICA Benefits	2,941	2,941	2,941
13	5,248	6,024	6,839	240-240-50065	Health/Life Insurance	5,915	5,915	5,915
14	5,034	6,103	8,049	240-240-50070	PERS	6,613	6,613	6,613
15	36,768	43,550	50,974		Personnel Services Total	43,830	43,830	43,830
16								
17					Materials and Services			
18	2,057	2,083	2,327	240-240-51010	Admin Supplies & Services	2,414	2,414	2,414
19	17	-	9	240-240-51015	Postage	to 51010	to 51010	to 51010
20	32	29	58	240-240-51020	Professional Dues	244	244	244
21				240-240-51050	Building Maint/Janitorial Sup	438	438	438
22	38	13	70	240-240-51055	Safety Program and Supplies	70	70	70
23	-	-	8	240-240-51060	Office Machine Leases	to 51010	to 51010	to 51010
24	98	91	72	240-240-51070	Training & Conferences	83	83	83
25	71	110	95	240-240-51075	Mileage, Lodging & Other Travel	98	98	98
26	-	57	17	240-240-51095	Public Relations	163	163	163
27	3	-	5	240-240-51105	Refunds	5	5	5
28	100	7	113	240-240-51500	Office Equipment & Furnishings	417	417	417
29	60	86	-	240-240-51510	Computer Equipment	-	-	-
30	-	-	226	240-240-52010	Attorney & Legal Services	226	226	226
31	215	162	310	240-240-52015	General Property/Liability Ins	1,190	1,190	1,190
32	-	-	50	240-240-52035	Audit & Filing Fees	396	396	396
33	734	1,288	1,930	240-240-52045	Computer System Support-Maint	1,243	1,243	1,243
34	53	112	185	240-240-52050	Internet & Web Site Fees	152	152	152
35	-	-	5,000	240-240-52070	Engineering Fees	2,500	2,500	2,500
36	111	11,485	2,500	240-240-52290	Other Professional Services	3,500	3,500	3,500
37				240-240-53030	Equip & Vehicle Maintenance & R	10	10	10
38	-	-	453	240-240-53045	System Maintenance	1,443	1,443	1,443

STORM WATER FUND

	2018	2019	2020	Account	Description	2021	2021	2021
	Actual	Actual	Adopted			Proposed	Approved	Adopted
39	40	137	404	240-240-53065	Building & Yard Maintenance	to 51050	to 51050	to 51050
40	-	-	1,000	240-240-53190	PW Service Maps - Storm water	to 53045	to 53045	to 53045
41	3,628	15,660	14,832		Materials & Services Total	14,592	14,592	14,592
42								
43					Capital Outlay			
44	-	-	-	240-240-63110	Equipment	374	374	374
45	160	-	68	240-240-63310	Equipment	to 63110	to 63110	to 63110
46	160	-	68		Capital Outlay Total	374	374	374
47								
48	-	-	10,000	240-240-85100	Contingency	10,000	10,000	10,000
49								
50	40,556	59,210	75,874		Appropriated Expenditures	68,796	68,796	68,796
51	199,068	212,858	192,014		ENDING FUND BALANCE	223,694	223,694	223,694
52	239,624	272,068	267,888		TOTAL EXPENDITURES	292,490	292,490	292,490

BUILDING INSPECTION PROGRAM FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
1					RESOURCES			
2	-	-	25	260-000-41790	Interest Income	25	25	25
3	-	77,130	82,875	260-110-41405	Building Permit Fees	51,000	51,000	51,000
4	-	10,820	8,125	260-110-41410	Electrical Permit Fees	5,000	5,000	5,000
5	-	25,000	25,000	260-000-4xxxx	From: General Fund	55,000	55,000	55,000
6	-	-	25	260-000-49100	Miscellaneous Sources	25	25	25
7	-	112,950	116,050		Total New Resources	111,050	111,050	111,050
8	-	-	60,036		BEGINNING FUND BALANCE	5,933	5,933	5,933
9	-	112,950	176,086		TOTAL RESOURCES	116,983	116,983	116,983
10					EXPENDITURES			
11					Personal Services			
12					Personal Services			
13	-	8,432	12,417	260-110-50010	Wages	20,522	20,522	20,522
14	-	761	1,030	260-110-50060	W/C and FICA Benefits	2,069	2,069	2,069
15	-	2,080	2,592	260-110-50065	Health/Life Insurance	4,302	4,302	4,302
16	-	2,131	3,050	260-110-50070	PERS	4,792	4,792	4,792
17	-	13,404	19,089		Personal Services Total	31,685	31,685	31,685
18					Materials and Services			
19					Materials and Services			
20	-	-	100	260-110-51010	Admin Supplies & Services	335	335	335
21				260-110-51020	Professional Dues	177	177	177
22				260-110-51050	Building Maint/Janitorial Sup	318	318	318
23				260-110-51095	Public Relations	119	119	119
24	-	-	100	260-110-52010	Attorney & Legal Services	100	100	100
25				260-110-52015	General Property/Liability Ins	865	865	865
26	-	80,835	95,000	260-110-52025	Permit Inspections	76,000	76,000	76,000
27	-	-	-	260-110-52035	Audit & Filing Fees	288	288	288
28				260-110-52045	Computer System Support-Main	904	904	904
29				260-110-52050	Internet & Web Site Fees	110	110	110
30	-	80,835	95,200		Materials & Services Total	79,216	79,216	79,216
31								
32	-	94,239	114,289		Appropriated Expenditures	110,901	110,901	110,901
33	-	18,711	61,797		ENDING FUND BALANCE	6,082	6,082	6,082
34	-	112,950	176,086		TOTAL EXPENDITURES	116,983	116,983	116,983

CAPITAL CONSTRUCTION - GOVERNMENT FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	3,916	7,832	-	310-000-41470	Parkland Acquisition Fees	-	-	-
2	-	-	-	310-000-41475	Traffic Impact Fees	-	-	-
3	21,374	29,667	10,014	310-000-41790	Interest Income	10,014	10,014	10,014
4	4,417	50,305	61,030	310-000-44300	SDC - Recreational Facilities	38,232	38,232	38,232
5	36,958	74,051	31,200	310-000-44400	SDC - Transportation	19,544	19,544	19,544
6	11,303	5,732	2,595	310-000-44500	SDC - Storm Water/Drainage	1,624	1,624	1,624
7								
8								
9	77,967	167,587	104,839		Total New Resources	69,414	69,414	69,414
10	1,250,992	1,327,368	1,156,443		BEGINNING FUND BALANCE	810,617	1,370,617	1,370,617
11	1,328,959	1,494,955	1,261,282		TOTAL RESOURCES	880,031	1,440,031	1,440,031
12								
13					EXPENDITURES			
14					Materials and Services			
15	-	2,326	77,200	310-310-52290	Other Professional Services	500	500	500
16	-	2,326	77,200		Materials and Services Total	500	500	500
17								
18					Capital Outlay			
19	-	186,455	610,000	310-310-60130	System Expansion	330,000	890,000	890,000
20	1,591	-	-	310-310-61610	System Improvements	400,000	400,000	400,000
21	1,591	186,455	610,000		Capital Outlay Total	730,000	1,290,000	1,290,000
22								
23					Transfers			
24	-	47,500	-	310-310-75060	To Capital Projects-New Pool	-	-	-
25	-	47,500	-		Transfers Total	-	-	-
26								
27	1,591	236,281	687,200		Appropriated Expenditures	730,500	1,290,500	1,290,500
28	1,327,368	1,258,674	574,082		ENDING FUND BALANCE	149,531	149,531	149,531
29	1,328,959	1,494,955	1,261,282		TOTAL EXPENDITURES	880,031	1,440,031	1,440,031

GRANT FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description
					RESOURCES
1	-	-	-	330-000-41790	Interest Income
2	-	276,252	185,000	330-000-45210	CDBG-Housing Rehab Program (SVDP)
3					
4					
5	-	276,252	185,000		Total New Resources
6	-	-	-		BEGINNING FUND BALANCE
7	-	276,252	185,000		TOTAL RESOURCES
8					
9					EXPENDITURES
10					Materials and Services
11	-	-	-	330-330-51010	Admin Supplies & Services
12	-	276,252	185,000	330-330-52075	CDBG-Housing Rehab Program (SVDP)
13	-	276,252	185,000		Materials & Services Total
14					
15					Transfers
16	-	-	-	330-330-75065	To Capital Project: W Broadway
17	-	-	-	330-330-75067	To Parks and Recreation
18	-	-	-		Transfers Total
19					
20	-	276,252	185,000		Appropriated Expenditures
21	-	-	-		ENDING FUND BALANCE
22	-	276,252	185,000		TOTAL EXPENDITURES

ZUMWALT CAMPGROUND FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
1					RESOURCES			
2	2,150	2,999	1,048	350-000-41790	Interest Income	1,048	1,048	1,048
3	65,717	76,247	75,000	350-000-42510	Ticket Sales	73,474	73,474	73,474
4	2,875	2,955	2,623	350-000-42520	Shower Sales	2,623	2,623	2,623
5	855	708	495	350-000-42530	T-Shirt Sales	495	495	495
6	-	200	33	350-000-42540	Vendor Fees	33	33	33
7	210	-	230	350-000-49100	Miscellaneous Sources	25	25	25
8								
9	71,807	83,109	79,430		Total New Resources	77,698	77,698	77,698
10	124,703	134,252	147,137		BEGINNING FUND BALANCE	157,760	157,760	157,760
11	196,510	217,361	226,567		TOTAL RESOURCES	235,458	235,458	235,458
12								
13					EXPENDITURES			
14					Personal Services			
15	-	-	6,608	350-350-50010	Wages	17,391	17,391	17,391
16	-	-	3,370	350-350-50060	W/C and FICA Benefits	5,062	5,062	5,062
17	-	-	-	350-350-50065	Health/Life Insurance	2,151	2,151	2,151
18	-	-	-	350-350-50070	PERS	3,412	3,412	3,412
19	-	-	9,978		Personal Services Total	28,016	28,016	28,016
20								
21					Materials and Services			
22	56	1,385	628	350-350-51010	Admin Supplies & Services	1,162	1,162	1,162
23				350-350-51020	Professional Dues	89	89	89
24				350-350-51095	Public Relations	59	59	59
25	-	-	20	350-350-52010	Attorney & Legal Services	20	20	20
26	-	-	231	350-350-52015	General Property/Liability/WC I	433	433	433
27	-	-	-	350-350-52035	Audit & Filing Fees	144	144	144
28				350-350-52045	Computer System Support-Main	452	452	452
29				350-350-52050	Internet & Web Site Fees	55	55	55
30	140	215	367	350-350-54415	Operating Supplies	to 51010	to 51010	to 51010
31	1,750	2,633	2,652	350-350-54420	Volunteer Costs	2,652	2,652	2,652
32	225	244	275	350-350-54423	Wristbands for Campers	275	275	275
33	1,200	-	800	350-350-54425	Entertainment	900	900	900
34	2,427	1,980	2,600	350-350-54430	Portable Showers	2,600	2,600	2,600
35	4,032	5,124	4,380	350-350-54440	Portable Toilets	4,822	4,822	4,822
36	773	1,220	910	350-350-54450	Water Tanker	968	968	968
37	9,567	14,423	11,920	350-350-54460	Security	13,317	13,317	13,317
38	1,161	-	1,425	350-350-54465	Equipment Rentals	1,425	1,425	1,425
39	5,996	5,996	7,800	350-350-54470	Shuttle Buses	7,800	7,800	7,800

ZUMWALT CAMPGROUND FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
40	981	498	807	350-350-54475	Maintenance & Clean-Up	864	864	864
41	1,950	3,500	5,000	350-350-54490	Council Discretionary	5,000	5,000	5,000
42	30,257	37,218	39,815		Materials & Services Total	43,037	43,037	43,037
43								
44					Transfers			
45	2,000	2,000	2,000	350-350-75005	To General	-	-	-
46	20,000	20,000	20,000	350-350-75020	To Parks & Recreation	20,000	20,000	20,000
47	10,000	10,000	10,000	350-350-75030	To Law Enforcement	10,000	10,000	10,000
48	32,000	32,000	32,000		Transfers Total	30,000	30,000	30,000
49								
50	62,257	69,218	81,793		Appropriated Expenditures	101,053	101,053	101,053
51	134,253	148,143	144,774		ENDING FUND BALANCE	134,405	134,405	134,405
52	196,510	217,361	226,567		TOTAL EXPENDITURES	235,458	235,458	235,458

BUSINESS ASSISTANCE LOAN/GRANT FUND

2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted	
RESOURCES								
1	2,700	3,555	1,372	360-000-41790	Interest Income	1,372	1,372	1,372
2	-	-	10	360-000-42610	Loan Payments-Principal	10	10	10
3	-	-	10	360-000-42620	Loan Payments-Interest	10	10	10
4								
5	2,700	3,555	1,392	Total New Resources		1,392	1,392	1,392
6	156,582	158,282	126,677	BEGINNING FUND BALANCE		149,581	149,581	149,581
7	159,282	161,837	128,069	TOTAL RESOURCES		150,973	150,973	150,973
8								
9	EXPENDITURES							
10	Materials and Services							
11	-	-	50	360-360-51010	Admin Supplies & Services	50	50	50
12	-	-	2,000	360-360-52010	Attorney & Legal Services	2,000	2,000	2,000
13	-	-	10,000	360-360-54500	Grants to Non-Profits	10,000	10,000	10,000
14	-	-	30,000	360-360-54510	Loans to Other Entities	30,000	30,000	30,000
15	-	-	2,000	360-360-54530	LCOG Administration Fees	2,000	2,000	2,000
16	-	-	44,050	Materials and Services Total		44,050	44,050	44,050
17								
18	Transfers							
19	1,000	1,000	1,000	360-360-75005	To General Fund	1,000	1,000	1,000
20	1,000	1,000	1,000	Transfers Total		1,000	1,000	1,000
21								
22	1,000	1,000	45,050	Appropriated Expenditures		45,050	45,050	45,050
23	158,282	160,837	83,019	ENDING FUND BALANCE		105,923	105,923	105,923
24	159,282	161,837	128,069	TOTAL EXPENDITURES		150,973	150,973	150,973

LOCAL IMPROVEMENTS FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
	RESOURCES							
1	6,974	7,518	2,627	430-000-41790	Interest Income	2,627	2,627	2,627
2	1,107	960	1,500	430-000-42510	Bolton Hill Sewer Assessments	1,414	1,414	1,414
3	134	97	50	430-000-42512	Bolton Hill Assessment Interest	50	50	50
4	25,578	-	1,500	430-000-42520	E Bolton Sewer Assessments	1,500	1,500	1,500
5	463	-	50	430-000-42522	E Bolton Assessment Interest	50	50	50
6								
7	34,257	8,575	5,727		Total New Resources	5,641	5,641	5,641
8	404,629	327,862	319,761		BEGINNING FUND BALANCE	311,539	311,539	311,539
9	438,886	336,437	325,488		TOTAL RESOURCES	317,180	317,180	317,180
10								
11	EXPENDITURES							
12	Materials and Services							
13	-	-	25	430-430-51010	Admin Supplies & Services	25	25	25
14	-	-	250	430-430-52010	Attorney & Legal Services	250	250	250
15	-	-	275		Materials & Services Total	275	275	275
16								
17	Capital Outlay							
18	-	-	-	430-430-60130	System Expansion	-	-	-
19	-	-	-		Capital Outlay Total	-	-	-
20								
21	Debt Service							
22	10,674	11,051	11,433	430-430-65510	Bolton Hill Loan Prin-Banner Ba	11,853	11,853	11,853
23	5,350	4,972	6,935	430-430-65520	Bolton Hill Loan Interest-Banne	6,415	6,415	6,415
24	16,023	16,023	18,368		Debt Service Total	18,268	18,268	18,268
25								
26	Transfers							
27	95,000	-	-	430-430-75035	To Sewer Fund (Reimb BH LID)	-	-	-
28	95,000	-	-		Transfers Total	-	-	-
29								
30	111,023	16,023	18,643		Appropriated Expenditures	18,543	18,543	18,543
31	327,862	320,414	306,845		ENDING FUND BALANCE	298,637	298,637	298,637
32	438,886	336,437	325,488		TOTAL EXPENDITURES	317,180	317,180	317,180

WATER FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	2,500	13,900	10,400	210-000-41450	Service Connections	6,400	6,400	6,400
2	45,644	66,108	20,497	210-000-41790	Interest Income	20,497	20,497	20,497
3	12,480	14,968	14,976	210-000-41810	Land Lease	16,976	16,976	16,976
4	129,600	103,680	93,312	210-000-41995	From Urban Renewal Agency	83,981	83,981	83,981
5	1,007,780	1,024,477	1,059,453	210-000-43110	Water Use Fees	1,019,911	1,019,911	1,019,911
6	29,029	37,063	28,788	210-000-43115	Bulk Water Sales	28,788	28,788	28,788
7	4,720	-	-	210-000-43120	Delinquent Fees	-	-	-
8	1,342	1,706	1,498	210-000-49100	Miscellaneous Sources	1,498	1,498	1,498
9	1,233,094	1,261,902	1,228,924		Total New Resources	1,178,051	1,178,051	1,178,051
10	2,677,498	2,987,347	2,226,197		BEGINNING FUND BALANCE	2,825,319	2,825,319	2,825,319
11	3,910,592	4,249,249	3,455,121		TOTAL RESOURCES	4,003,370	4,003,370	4,003,370
EXPENDITURES								
Personal Services								
14	175,850	177,597	200,623	210-210-50010	Wages	193,724	193,724	193,724
15	17,768	16,335	19,310	210-210-50060	W/C and FICA Benefits	23,141	23,141	23,141
16	39,958	39,317	48,593	210-210-50065	Health/Life Insurance	48,131	48,131	48,131
17	37,251	37,104	57,192	210-210-50070	PERS	53,607	53,607	53,607
18	270,827	270,353	325,718		Personal Services Total	318,603	318,603	318,603
Materials and Services								
21	16,824	18,323	18,163	210-210-51010	Admin Supplies & Services	20,163	20,163	20,163
22	4,651	3,860	4,610	210-210-51015	Postage	to 51010	to 51010	to 51010
23	2,694	2,754	3,810	210-210-51020	Professional Dues	3,466	3,466	3,466
24	3,485	3,609	3,574	210-210-51030	Telephone Services	3,592	3,592	3,592
25	36,007	36,902	36,500	210-210-51035	Electricity	36,500	36,500	36,500
				210-210-51050	Building Maint/Janitorial Sup	3,560	3,560	3,560
26	534	284	878	210-210-51055	Safety Program and Supplies	878	878	878
27	93	129	560	210-210-51060	Office Machine Leases	to 51010	to 51010	to 51010
28	1,869	927	2,600	210-210-51070	Training & Conferences	2,600	2,600	2,600
29	142	183	165	210-210-51075	Mileage, Lodging & Other Travel	184	184	184
30	-	378	202	210-210-51095	Public Relations	1,327	1,327	1,327
31	70	-	613	210-210-51105	Refunds	613	613	613
32	1,026	13	3,603	210-210-51500	Office Equipment & Furnishings	3,392	3,392	3,392
33	461	598	-	210-210-51510	Computer Equipment	-	-	-
34	216	692	544	210-210-51515	Tools & Small Equipment	544	544	544
35	-	-	1,698	210-210-52010	Attorney & Legal Services	1,698	1,698	1,698
36	13,355	12,934	16,185	210-210-52015	General Property/Liability Ins	9,679	9,679	9,679
37	3,050	1,853	4,838	210-210-52035	Audit & Filing Fees	3,222	3,222	3,222

WATER FUND

	2018	2019	2020			2021	2021	2021
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
38	3,205	13,617	13,655	210-210-52045	Computer System Support-Maint	11,849	11,849	11,849
39	1,455	701	1,115	210-210-52050	Internet & Web Site Fees	1,235	1,235	1,235
40	6,274	-	18,904	210-210-52070	Engineering Fees	35,000	35,000	35,000
41	1,000	-	6,153	210-210-52290	Other Professional Services	6,153	6,153	6,153
42	6,510	7,054	9,023	210-210-53020	System Operating Supplies	9,023	9,023	9,023
43	5,668	5,953	6,089	210-210-53030	Equip & Vehicle Maintenance & Rep	7,939	7,939	7,939
44	33,041	41,496	104,531	210-210-53040	System Maintenance	104,531	104,531	104,531
45	5,246	3,965	5,347	210-210-53055	System Quality Tests	5,415	5,415	5,415
46	5,858	4,466	8,625	210-210-53065	Building & Yard Maintenance	to 51050	to 51050	to 51050
47	341	258	698	210-210-53130	Equipment Repairs	to 53030	to 53030	to 53030
48	122,688	125,054	121,855	210-210-53135	Water Purchase	133,200	133,200	133,200
49	-	-	5,000	210-210-53145	Minor Water Projects	to 53040	to 53040	to 53040
50	-	-	500	210-210-53165	Secure Water Rights	-	-	-
51	-	-	2,000	210-210-53190	PW Service Maps-Water System	to 53040	to 53040	to 53040
52	-	3,498	6,000	210-210-53230	Old Well Abandonment	to 53040	to 53040	to 53040
53	275,764	289,501	408,038		Materials & Services Total	405,763	405,763	405,763
54								
55					Capital Outlay			
56	-	-	150,000	210-210-60130	System Expansion	110,000	110,000	110,000
57	-	302,912	207,000	210-210-61610	System Improvements	-	-	-
58	-	-	-	210-210-63110	Equipment	3,043	3,043	3,043
59	1,604	-	5,185	210-210-63410	Equipment	to 63110	to 63110	to 63110
60	1,604	302,912	362,185		Capital Outlay Total	113,043	113,043	113,043
61								
62					Debt Service			
63	99,162	81,769	151,232	210-210-65230	Bonds Principal-RUS	155,391	155,391	155,391
64	270,889	266,481	254,808	210-210-65240	Bonds Interest-RUS	250,649	250,649	250,649
65	370,050	348,250	406,040		Debt Service Total	406,040	406,040	406,040
66								
67					Transfers			
68	5,000	5,000	5,000	210-210-75050	To PW Equipment Fund	5,000	5,000	5,000
69	5,000	5,000	5,000		Transfers Total	5,000	5,000	5,000
70								
71	-	-	100,000	210-210-85100	Contingency	100,000	100,000	100,000
72								
73	923,245	1,216,016	1,606,981		Appropriated Expenditures	1,348,449	1,348,449	1,348,449
74	2,987,347	3,033,233	1,848,140		ENDING FUND BALANCE	2,654,921	2,654,921	2,654,921
75	3,910,592	4,249,249	3,455,121		TOTAL EXPENDITURES	4,003,370	4,003,370	4,003,370

SEWER FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	1,000	2,600	2,600	220-000-41460	Sewer Connection	1,600	1,600	1,600
2	30,977	51,471	15,280	220-000-41790	Interest Income	15,280	15,280	15,280
3	9,600	9,600	9,600	220-000-41810	Land Lease	9,600	9,600	9,600
4	1,035,693	1,138,365	1,202,114	220-000-43130	Sewer Use Fees	1,263,004	1,263,004	1,263,004
5	95,000	-	-	220-000-45020	From Local Improvement #430	-	-	-
6	4,219	-	-	220-000-45080	From Inverse	-	-	-
7	-	1,200,000	-	220-000-45090	From Reserve-Enterprise	-	-	-
8	10,491	9,714	25	220-000-49100	Miscellaneous Sources	25	25	25
9	1,186,980	2,411,750	1,229,619	Total New Resources		1,289,509	1,289,509	1,289,509
10	1,800,457	2,318,945	1,713,835	BEGINNING FUND BALANCE		2,594,043	2,594,043	2,594,043
11	2,987,437	4,730,695	2,943,454	TOTAL RESOURCES		3,883,552	3,883,552	3,883,552
12								
13	EXPENDITURES							
14	Personal Services							
15	219,198	220,682	247,922	220-220-50010	Wages	219,046	219,046	219,046
16	22,532	20,664	22,677	220-220-50060	W/C and FICA Benefits	26,459	26,459	26,459
17	45,417	44,421	55,792	220-220-50065	Health/Life Insurance	53,777	53,777	53,777
18	48,012	47,689	65,665	220-220-50070	PERS	60,049	60,049	60,049
19	335,159	333,456	392,056	Personal Services Total		359,331	359,331	359,331
20								
21	Materials and Services							
22	22,025	23,538	22,486	220-220-51010	Admin Supplies & Services	32,226	32,226	32,226
23	6,901	5,647	6,278	220-220-51015	Postage	to 51010	to 51010	to 51010
24	1,870	2,673	2,730	220-220-51020	Professional Dues	2,214	2,214	2,214
25	2,198	2,210	2,104	220-220-51030	Telephone Services	2,232	2,232	2,232
26	69,211	63,242	59,378	220-220-51035	Electricity	64,090	64,090	64,090
27				220-220-51050	Building Maint/Janitorial Sup	3,978	3,978	3,978
28	815	420	1,297	220-220-51055	Safety Program and Supplies	1,297	1,297	1,297
29	93	194	625	220-220-51060	Office Machine Leases	to 51010	to 51010	to 51010
30	2,034	1,104	2,410	220-220-51070	Training & Conferences	2,410	2,410	2,410
31	711	914	827	220-220-51075	Mileage, Lodging & Other Travel	919	919	919
32	-	434	49	220-220-51095	Public Relations	1,483	1,483	1,483
33	194	-	1,502	220-220-51105	Refunds	500	500	500
34	1,026	65	2,954	220-220-51500	Office Equipment & Furnishings	3,790	3,790	3,790
35	495	880	-	220-220-51510	Computer Equipment	-	-	-
36	217	576	499	220-220-51515	Tools & Small Equipment	499	499	499
37	1,384	703	1,919	220-220-52010	Attorney & Legal Services	1,919	1,919	1,919
38	9,478	10,383	10,440	220-220-52015	General Property/Liability Ins	10,815	10,815	10,815
39	2,087	1,268	2,595	220-220-52035	Audit & Filing Fees	3,600	3,600	3,600
40	1,915	11,241	13,975	220-220-52045	Computer System Support-Maint	11,302	11,302	11,302

SEWER FUND

	2018	2019	2020	Account	Description	2021	2021	2021
	Actual	Actual	Adopted			Proposed	Approved	Adopted
41	970	948	1,310	220-220-52050	Internet & Web Site Fees	1,380	1,380	1,380
42	-	-	16,538	220-220-52070	Engineering Fees	10,000	10,000	10,000
43	13,028	-	33,434	220-220-52290	Other Professional Services	23,434	23,434	23,434
44	1,161	4,591	7,929	220-220-53020	System Operating Supplies	5,929	5,929	5,929
45	5,135	5,310	5,375	220-220-53030	Equip & Vehicle Maintenance & Repa	9,524	9,524	9,524
46	26,695	12,192	53,257	220-220-53040	System Maintenance	55,590	55,590	55,590
47	9,440	17,648	45,000	220-220-53050	WW Treatment Plant Maintenance	30,000	30,000	30,000
48	11,777	12,143	13,725	220-220-53055	System Quality Tests	13,725	13,725	13,725
49	4,726	4,297	12,562	220-220-53065	Building & Yard Maintenance	to 51050	to 51050	to 51050
50	4,743	717	2,145	220-220-53130	Equipment Repairs	to 53030	to 53030	to 53030
51	-	-	333	220-220-53135	Minor Sewer Projects	to 53040	to 53040	to 53040
52	13,202	16,422	20,286	220-220-53140	Bio-solids Management/Removal	20,286	20,286	20,286
53	591	-	3,650	220-220-53145	Effluent Area Maintenance	33,650	33,650	33,650
54	-	-	50,000	220-220-53150	Inflow & Infiltration Maintenance	50,000	50,000	50,000
55	-	-	815	220-220-53165	NPDES Permit Renewal	to 51010	to 51010	to 51010
56	-	-	2,000	220-220-53175	PW Service Maps-Sewer Lines	to 53040	to 53040	to 53040
57	214,120	199,760	400,427		Materials & Services Total	396,792	396,792	396,792
58								
59					Capital Outlay			
60	-	1,297,639	250,000	220-220-60130	System Expansion	-	-	-
61	-	174,000	-	220-220-61610	System Improvements	-	-	-
62	-	-	-	220-220-63130	Equipment	3,400	3,400	3,400
63	1,604	-	4,026	220-220-63510	Equipment	to 63130	to 63130	to 63130
64	1,604	1,471,639	254,026		Capital Outlay Total	3,400	3,400	3,400
65								
66					Debt Service			
67	41,360	45,473	47,519	220-220-65230	Loan Principal-RUS	49,657	49,657	49,657
68	71,249	68,349	78,130	220-220-65240	Loan Interest-RUS	70,992	70,992	70,992
69	112,609	113,822	125,649		Debt Service Total	120,649	120,649	120,649

SEWER FUND

	2018	2019	2020	Account	Description	2021	2021	2021
	Actual	Actual	Adopted			Proposed	Approved	Adopted
70								
71					Transfers			
72	5,000	5,000	5,000	220-220-75050	To PW Equipment Fund	5,000	5,000	5,000
73	5,000	5,000	5,000		Transfers Total	5,000	5,000	5,000
74								
75	-	-	100,000	220-220-85100	Contingency	100,000	100,000	100,000
76								
77	668,492	2,123,677	1,277,158		Appropriated Expenditures	985,172	985,172	985,172
78	2,318,945	2,607,018	1,666,295		ENDING FUND BALANCE	2,898,380	2,898,380	2,898,380
79	2,987,437	4,730,695	2,943,454		TOTAL EXPENDITURES	3,883,552	3,883,552	3,883,552

CAPITAL CONSTRUCTION - WATER SDC FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
1	1,450	1,197	1,904	312-000-41790	Interest Income	1,168	1,168	1,168
2	19,826	82,295	91,320	312-000-44100	SDC - Water System	57,208	57,208	57,208
3								
4	21,276	83,492	93,224		Total New Resources	58,376	58,376	58,376
5	86,809	50,360	46,320		BEGINNING FUND BALANCE	85,650	85,650	85,650
6	108,085	133,852	139,544		TOTAL RESOURCES	144,026	144,026	144,026
7								
8					EXPENDITURES			
9					Materials and Services			
10	-	-	25	312-312-52290	Other Professional Services	25	25	25
11	-	-	25		Materials and Services Total	25	25	25
12								
13					Capital Outlay			
14	-	-	-	312-312-60130	System Expansion	-	-	-
15	-	-	-	312-312-61610	System Improvements	-	-	-
16	-	-	-		Capital Outlay Total	-	-	-
17								
18					Debt Service			
19	60,000	81,769	45,116	312-312-65230	Pipeline Bond Principal-RUS	17,266	17,266	17,266
20	(2,276)	(2,338)	-	312-312-65240	Pipeline Bond Interest-RUS	27,850	27,850	27,850
21	57,724	79,431	45,116		Debt Service Total	45,116	45,116	45,116
22								
23	57,724	79,431	45,141		Appropriated Expenditures	45,141	45,141	45,141
24	50,361	54,421	94,403		ENDING FUND BALANCE	98,885	98,885	98,885
25	108,085	133,852	139,544		TOTAL EXPENDITURES	144,026	144,026	144,026

CAPITAL CONSTRUCTION - SEWER SDC FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
1	35,943	39,358	19,377	314-000-41790	Interest Income	10,566	10,566	10,566
2	37,770	71,395	79,844	314-000-44200	SDC - Sewer System	50,016	50,016	50,016
3								
4	73,713	110,753	99,221		Total New Resources	60,582	60,582	60,582
5	2,087,718	1,719,480	310,198		BEGINNING FUND BALANCE	700,110	700,110	700,110
6	2,161,431	1,830,233	409,419		TOTAL RESOURCES	760,692	760,692	760,692
7								
8					EXPENDITURES			
9					Materials and Services			
10	11,806	-	1,000	314-314-52290	Other Professional Services	1,000	1,000	1,000
11	11,806	-	1,000		Materials and Services Total	1,000	1,000	1,000
12								
13					Capital Outlay			
14	274,248	905,054	-	314-314-60130	System Expansion	-	-	-
15	274,248	905,054	-		Capital Outlay Total	-	-	-
16								
17					Debt Service			
18	41,360	45,473	47,519	314-314-65230	WW Plant Bond Principal-RUS	49,657	49,657	49,657
19	71,249	68,349	78,130	314-314-65240	WW Plant Bond Interest-RUS	70,992	70,992	70,992
20	37,366	38,690	40,069	314-314-65250	Loan Prinicpal-Banner Bank	41,490	41,490	41,490
21	5,922	4,596	4,073	314-314-65260	Loan Interest-Banner Bank	2,253	2,253	2,253
22	155,897	157,108	169,791		Debt Service Total	164,392	164,392	164,392
23								
24	441,951	1,062,162	170,791		Appropriated Expenditures	165,392	165,392	165,392
25	1,719,480	768,071	238,628		ENDING FUND BALANCE	595,300	595,300	595,300
26	2,161,431	1,830,233	409,419		TOTAL EXPENDITURES	760,692	760,692	760,692

CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
1	1,011	1,339	100	420-000-41790	Interest Income	-	-	-
2	-	-	-	420-000-41970	Grant Awards	-	-	-
3	-	-	45	420-000-42000	Developer Reimb-Other	-	-	-
4	-	-	-	420-000-46510	Fundraising & Donations	-	-	-
5								
6	1,011	1,339	145		Total New Resources	-	-	-
7	58,640	59,651	55,300		BEGINNING FUND BALANCE	65,000	65,000	65,000
8	59,651	60,990	55,445		TOTAL RESOURCES	65,000	65,000	65,000
9					EXPENDITURES			
10					Materials and Services			
11	-	-	50	420-200-51010	Admin Supplies & Services	-	-	-
12	-	-	-	420-200-52010	Attorney & Legal Services	-	-	-
13	-	-	1,000	420-200-52290	Other Professional Services	-	-	-
14	-	-	1,050		Materials & Services Total	-	-	-
15								
16					Capital Outlay			
17	-	-	5,000	420-200-60110	Building Improvements	-	-	-
18	-	-	5,000		Capital Outlay Total	-	-	-
19								
20					Transfers			
21	-	-	-	420-200-75085	To Street Fund	65,000	65,000	65,000
22	-	-	-		Total Transfers	65,000	65,000	65,000
23								
24	-	-	6,050		Appropriated Expenditures	65,000	65,000	65,000
25	59,651	60,990	49,395		ENDING FUND BALANCE	-	-	-
26	59,651	60,990	55,445		TOTAL EXPENDITURES	65,000	65,000	65,000

CAPITAL PROJECTS: POOL FACILITIES

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
	RESOURCES							
1	2,326	1,841	440	410-000-41790	Interest Income	-	-	-
2	-	47,500	-	410-000-41930	Fr Capital Construction: Gov't	-	-	-
3	1,702	249,155	-	410-000-41970	Grant Awards	-	-	-
4	-	337,500	-	410-000-41995	From Urban Renewal Agency	-	-	-
5	1,300	2,270	1,000	410-000-46510	Fundraising & Donations	-	-	-
6								
7	5,329	638,266	1,440		Total New Resources	-	-	-
8	91,626	76,907	844		BEGINNING FUND BALANCE	80,000	80,000	80,000
9	96,955	715,173	2,284		TOTAL RESOURCES	80,000	80,000	80,000
10								
11	EXPENDITURES							
12	Materials and Services							
13	-	-	25	410-410-52290	Other Professional Services	-	-	-
14	-	-	25		Materials & Services Total	-	-	-
15								
16	Capital Outlay							
17	20,047	645,281	-	410-410-60130	Facilities Expansion	-	-	-
18	20,047	645,281.00	-		Capital Outlay Total	-	-	-
19								
20	Transfers							
21	-	-	-	410-410-75020	To Park & Rec Fund	80,000	80,000	80,000
22	-	-	-		Total Transfers	80,000	80,000	80,000
23								
24	20,047	645,281	25		Appropriated Expenditures	80,000	80,000	80,000
25	76,907	69,892	2,259		ENDING FUND BALANCE	-	-	-
26	96,955	715,173	2,284		TOTAL EXPENDITURES	80,000	80,000	80,000

DEBT SERVICE FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	142,032	147,670	150,584		BEGINNING FUND BALANCE	149,867	149,867	149,867
2								
3	1,499	4,820	1,499	110-000-41110	Property Taxes-Prior Years	2,564	2,564	2,564
4	199	206	199	110-000-41115	Interest on Property Taxes	193	193	193
5	2,494	3,372	1,973	110-000-41790	Interest Income	2,860	2,860	2,860
7	146,224	156,068	154,255		Total Resources, except taxes to be levied	155,484	155,484	155,484
8			85,000	110-000-41105	Taxes estimated to be received	85,000	85,000	85,000
9	89,005	86,726		110-000-41105	Taxes collected in year levied			
10	235,229	242,794	239,255		TOTAL RESOURCES	240,484	240,484	240,484
EXPENDITURES								
Debt Service								
Bond Principal Payments								
				Issue Date	Payment Date			
16	50,000	54,000	58,000	110-110-65125	2010 Pool Bond-US Bank January	63,000	63,000	63,000
18	50,000	54,000	58,000		Total Principal	63,000	63,000	63,000
Bond Interest Payments								
				Issue Date	Payment Date			
21	37,559	35,306	34,884	110-110-65130	2010 Pool Bond-US Bank July & Jan	31,303	31,303	31,303
22					Total Interest	31,303	31,303	31,303
25	87,559	89,306	92,884		Debt Service Total	94,303	94,303	94,303
27	87,559	89,306	92,884		TOTAL EXPENDITURES	94,303	94,303	94,303
28	147,670				ENDING FUND BALANCE			
29		153,489	146,371		ESTIMATED ENDING FUND BALANCE	146,181	146,181	146,181
30	235,229	242,795	239,255		TOTAL REQUIREMENTS	240,484	240,484	240,484

P.W. EQUIPMENT FUND

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
1	3,320	4,705	1,668	250-000-41790	Interest Income	1,668	1,668	1,668
2								
3	5,000	5,000	5,000	250-000-41910	From Street Fund	5,000	5,000	5,000
4	5,000	5,000	5,000	250-000-41915	From Water Fund	5,000	5,000	5,000
5	5,000	5,000	5,000	250-000-41920	From Sewer Fund	5,000	5,000	5,000
6	18,320	19,705	16,668		Total New Resources	16,668	16,668	16,668
7	192,559	210,879	211,695		BEGINNING FUND BALANCE	196,870	196,870	196,870
8	210,879	230,584	228,363		TOTAL RESOURCES	213,538	213,538	213,538
9								
10					EXPENDITURES			
11					Capital Outlay			
12	-	18,712.00	10,000	250-250-63110	Equipment	10,000	10,000	10,000
13	-	-	25,000	250-250-63615	Vehicles	30,000	30,000	30,000
14	-	18,712	35,000		Capital Outlay Total	40,000	40,000	40,000
15								
16	-	18,712	35,000		Appropriated Expenditures	40,000	40,000	40,000
17	210,879	211,872	193,363		ENDING FUND BALANCE	173,538	173,538	173,538
18	210,879	230,584	228,363		TOTAL EXPENDITURES	213,538	213,538	213,538

RESERVE: ENTERPRISE

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
					RESOURCES			
1	23,505	31,125	11,825	615-000-41790	Interest Income	5,136	5,136	5,136
2								
3	23,505	31,125	11,825		Total New Resources	5,136	5,136	5,136
4	1,363,189	1,386,694	216,844		BEGINNING FUND BALANCE	222,955	222,955	222,955
5	1,386,694	1,417,819	228,669		TOTAL RESOURCES	228,091	228,091	228,091
6								
7					EXPENDITURES			
8					Transfers			
9	-	1,200,000	-	615-615-75035	To Sewer Fund	-	-	-
10	-	1,200,000	-		Transfers Total	-	-	-
11								
12	-	1,200,000	-		Appropriated Expenditures	-	-	-
13	1,386,694	217,819	228,669		ENDING FUND BALANCE	228,091	228,091	228,091
14	1,386,694	1,417,819	228,669		TOTAL EXPENDITURES	228,091	228,091	228,091

Created:	July 1, 2009
Last Reviewed On:	June 2019
Next Review Due:	June 2029

RESERVE: GOVERNMENTAL

	2018 Actual	2019 Actual	2020 Adopted	Account	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES								
1	15,857	17,915	9,052	610-000-41790	Interest Income	9,052	9,052	9,052
2	-	-	6,000	610-000-41910	From Street Fund	6,000	6,000	6,000
3								
4	15,857	17,915	15,052		Total New Resources	15,052	15,052	15,052
5	919,594	785,451	653,100		BEGINNING FUND BALANCE	524,774	524,774	524,774
6	935,451	803,366	668,152		TOTAL RESOURCES	539,826	539,826	539,826
7								
EXPENDITURES								
8					Transfers			
9					To Street Fund			
10	150,000	150,000	150,000	610-610-75085	To Street Fund	350,000	350,000	350,000
11	150,000	150,000	150,000		Transfers Total	350,000	350,000	350,000
12								
13	150,000	150,000	150,000		Appropriated Expenditures	350,000	350,000	350,000
14	785,451	653,366	518,152		ENDING FUND BALANCE	189,826	189,826	189,826
15	935,451	803,366	668,152		TOTAL EXPENDITURES	539,826	539,826	539,826

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

2007 INVERSE CONDEMNATION FUND-INACTIVE

	2018 Actual	2019 Adopted	Account	Description
				RESOURCES
1	-	-	340-000-41790	Interest Income
2	-	-	340-000-41920	From Municipal Sewer Fund
3	-	-	340-000-41925	From Storm Water Fund
4				
5	-	-		Total New Resources
6	5,409	-		BEGINNING FUND BALANCE
7	5,409	-		TOTAL RESOURCES
8				
9				EXPENDITURES
10				Materials and Services
11	-	-	340-340-51010	Admin Supplies & Services
12		-	340-340-52290	Other Professional Services
13		-		Materials & Services Total
14				
15				Debt Service
16		-	340-340-65410	Loan Principal-Lot 400/600
17		-	340-340-65420	Loan Interest-Lot 400/600
18	-	-		Debt Service Total
19				
20				Transfers
21	4,219	-	340-340-75080	To Municipal Sewer Fund
22	1,190	-	340-340-75085	To Storm Water Fund
23	5,409	-		Transfers Total
24				
25	5,409	-		Appropriated Expenditures
26	-	-		ENDING FUND BALANCE
27	5,409	-		TOTAL EXPENDITURES



APPENDIX C

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VENETA URBAN RENEWAL AGENCY

SUMMARY OF RESOURCES AND REQUIREMENTS

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2020	PROPERTY TAXES	LOAN PROCEEDS	INTEREST EARNED	TOTAL REVENUE	TOTAL RESOURCES	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2021	TOTAL REQUIRE- MENTS
GENERAL	34,484	-	700,000	13,500	713,500	747,984	114,000	-	492,481	10,000	616,481	131,503	747,984
DEBT SERVICE	1,240,846	695,265	-	12,930	708,195	1,949,041	-	984,000	-	-	984,000	965,041	1,949,041
TOTALS	\$1,275,330	\$695,265	\$700,000	\$26,430	\$1,421,695	\$2,697,025	\$114,000	\$984,000	\$492,481	\$10,000	\$1,600,481	\$1,096,544	\$2,697,025

URBAN RENEWAL AGENCY - GENERAL FUND

	2018 Actual	2019 Actual	2020 Adopted	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES							
1	872,578	986,275	622,257	Beginning Fund Balance	34,484	34,484	34,484
2							
3	600,000	91	600,000	Loan Proceeds	700,000	700,000	700,000
4	13,065	16,063	13,500	Interest Income (LGIP)	13,500	13,500	13,500
5	1,485,643	1,002,429	1,235,757	Total Resources, except taxes to be levied	747,984	747,984	747,984
6				Taxes estimated to be received			
7				Taxes collected in year levied			
8	1,485,643	1,002,429	1,235,757	TOTAL RESOURCES	747,984	747,984	747,984
9							
EXPENDITURES							
Materials and Services:							
12	2,569	2,080	3,000	Administrative Supplies	3,000	3,000	3,000
13	-	-	2,000	Public Relations/Marketing	2,000	2,000	2,000
14	191	7,500	91,500	Redevelopment Toolkit	91,500	91,500	91,500
15	1,000	1,000	1,000	Debt Issuance Costs	1,000	1,000	1,000
16	1,254	430	3,000	Farmer's Market	-	-	-
17	10,000	10,000	10,000	Administration Functions by City	10,000	10,000	10,000
18	-	152	1,000	Legal Fees	1,000	1,000	1,000
19	596	200	500	Audit Fees	500	500	500
20	15,000	-	5,000	Downtown Retail Marketing Implementation	-	-	-
21	432	18,092	20,000	Other Professional Services	5,000	5,000	5,000
22	31,042	39,454	137,000	Total Materials and Services	114,000	114,000	114,000
23							
24				Transfers:			
25	129,600	103,680	93,312	COV Water System Expansion	83,981	83,981	83,981
26	-	777,500	150,000	COV Park and Pool Facilities	10,500	10,500	10,500
27	326,700	-	461,000	COV Street Improvements - Downtown Streets	368,000	368,000	368,000
28	12,026	13,899	60,000	COV General Fund	30,000	30,000	30,000
29	468,326	895,079	764,312	Total Transfers	492,481	492,481	492,481
30							
31	-	-	10,000	Contingency	10,000	10,000	10,000
32	499,367	934,533	911,312	Total Expenditures	616,481	616,481	616,481
33	986,276	67,896		Ending Fund Balance			
34			324,445	Estimated Ending Fund Balance	131,503	131,503	131,503
35	1,485,643	1,002,429	1,235,757	TOTAL REQUIREMENTS	747,984	747,984	747,984

URBAN RENEWAL AGENCY - DEBT SERVICE FUND

	2018 Actual	2019 Actual	2020 Adopted	Description	2021 Proposed	2021 Approved	2021 Adopted
RESOURCES							
1	1,056,912	869,655	692,482	Beginning Fund Balance	1,240,846	1,240,846	1,240,846
2							
3	15,825	14,164	12,880	Interest Income (LGIP)	12,880	12,880	12,880
4	11,174	31,159	15,000	Previously Levied Taxes	7,000	7,000	7,000
5	1,318	1,525	1,000	Interest on Taxes	900	900	900
6	359	521	50	Investment Income on Taxes	50	50	50
7	1,750	1,587	1,446	In-Lieu/Other	1,200	1,200	1,200
8	1,087,338	918,611	722,858	Total Resources, except taxes to be levied	1,262,876	1,262,876	1,262,876
9			643,958	Taxes estimated to be received	686,165	686,165	686,165
10	663,161	707,191		Taxes collected in year levied			
11	1,750,499	1,625,802	1,366,816	TOTAL RESOURCES	1,949,041	1,949,041	1,949,041
12							
EXPENDITURES							
13							
14				Debt Service:			
15				Du Jour Loan			
16	600,550	91	602,500	Loan Principal & Interest	702,500	702,500	702,500
17							
18				Water Bonds Issued Feb 15, 2001			
19	225,000	235,000	250,000	Series 2001 Bond Principal	265,000	265,000	265,000
20	54,844	42,188	28,970	Series 2001 Bond Interest	16,000	16,000	16,000
21	450	500	500	Bond Agent Fees	500	500	500
22	880,844	277,779	881,970	Total Debt Service	984,000	984,000	984,000
23	880,844	277,779	881,970	Total Expenditures	984,000	984,000	984,000
24	869,655	1,348,023		Ending Fund Balance			
25			484,846	Estimated Ending Fund Balance	965,041	965,041	965,041
26	1,750,499	1,625,802	1,366,816	TOTAL REQUIREMENTS	1,949,041	1,949,041	1,949,041

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APPENDIX D

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**CITY OF VENETA
ESTIMATE OF PROPERTY TAX COLLECTIONS**

GENERAL GOVERNMENT LIMITATION:

Permanent Tax Rate:	\$	5.6364
Assessed Value for prior year	\$	290,056,086
Increase Rate (3% maximum)		1.0125
Estimated Assessed Value		<u>293,681,787</u>
Assessed Value/1,000:		293,682
Amount Tax Rate Will Raise		1,655,308
Estimated/Actual Loss Due to Limits		(7,500)
Other Adjustments per County		<u>25</u>
Net Tax To Be Imposed		1,647,833
Estimate of % Uncollectible		7.50%
Estimate of Taxes to Receive	<u>\$</u>	<u>1,524,246</u>

Estimate Distribution to Funds:	DOLLAR AMOUNT	FY2020-21	FY2019-20	FY2018-19
		PERCENT	PERCENT	PERCENT
General	\$ 274,364	18%	18%	20%
Law Enforcement	838,335	55%	55%	55%
Parks & Recreation	243,879	16%	16%	15%
Planning	167,667	11%	11%	10%
Total	\$ 1,524,246	100%	100%	100%

EXCLUDED FROM LIMITATION:

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

Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT	PERCENT	PERCENT
Debt Service Fund	\$ 1	100%	100%	100%

FY2020-21 Allocation of Payments	General	0.170492	1,609,246
	Debt Service	0.052820	
	Law Enforcement	0.520949	
	Parks & Recreation	0.151549	
	Planning	0.104190	

LISTING OF POTENTIAL PROJECTS

PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	DOLLAR AMOUNT PER ACCOUNT	FUND/TYPE OF REVENUE	COMMENTS/DESCRIPTION
4th Street Improvements (Broadway to McCutcheon and Dunham from 3rd to 4th)	Maintenance /Expansion	\$ 680,000	Streets	230-230-53045	340,000	URA \$130,000; Transportation SDC \$130,000	50% SDC eligible; other 50% is for an overlay considered to be regular maintenance
			Cap Constr-Gov SDC	310-310-60130	340,000		
Bolton Hill Sports Complex Plan Refinement	Professional Services	\$ 10,500	Parks	130-130-60130	10,500	URA 100%	Project listed in URA Plan
Broadband Buildout (Middle Mile)	Line Lease	\$ 30,000	General	100-100-60130	30,000	Previously received grant money	Likely to be spent in FY1920; including just in case of delay. The City only has \$30,000 in total grant money for this project.
City Park Phase II	Expansion	\$ 700,000	Parks	130-130-60130	150,000	Recreation SDC; Potential Grants	Project started in FY2019-20; 100% SDC eligible
			Cap Constr-Gov SDC	310-310-60130	550,000		
Community Center Upgrades	Refurbishment	\$ 25,000	Parks	130-530-53065	25,000	Park Fund Non-specified	Carry over from FY1920; Includes landscaping, heat pump, lighting, curb stops, new flooring, appliances
Downtown Parking Lot (Between 3rd and 4th)	Expansion	\$ 305,000	Streets	230-230-60130	305,000	URA 100%	Construction tentatively set for summer 2020
				230-230-53050	425,000		
E Hunter Road Improvement	Rehabilitation /Improvement	\$ 2,370,000	Streets	310--310-61610	400,000	Street Fund Non-specified; SDC \$;Potential Grants \$600,000	30% SDC eligible; however SDC balance is not high enough to cover
				230-230-61610	1,545,000		
Gateway Beautification Project	Improvement	\$ 85,000	Streets	230-230-61610	85,000	URA 100%	Project listed in URA Plan and Economic Dev Plan
Reservoir Land Acquisition	Acquisition	\$ 110,000	Water	210-210-60130	110,000	Water Fund Non-specified	Future water tank site; 100% SDC eligible; however, there is not any SDC money available

LISTING OF POTENTIAL PROJECTS

PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	DOLLAR AMOUNT PER ACCOUNT	FUND/TYPE OF REVENUE	COMMENTS/DESCRIPTION
Sidewalk Territorial RR Crossing	Improvement	\$ 15,000	Streets	230-230-61610	15,000	Street Fund Non-specified	ADA Compliance
Storm water Template Implementation	Professional Services	\$ 1,000	Storm water	240-240-52290	1,000	Storm Water Fund Non-specified	Carry over from FY1920
Treated Effluent Mainline	Maintenance	\$ 30,000	Sewer	220-220-53145	30,000	Sewer Fund Non-specified	
Water Management and Conservation Plan Update	Professional Services	\$ 30,000	Water	210-210-52290	30,000	Water Fund Non-specified	

LISTING OF POTENTIAL ASSET PURCHASES

ASSETS BY TYPE	TOTAL ASSET COST	AMOUNT TO BUDGET	ALLOCATION PERCENTAGES	FUND(S)	EXPENDITURE ACCOUNT NUMBER
OFFICE AND COMPUTER EQUIPMENT - \$4,999 and Below					
Non-specified needs	\$ 5,000				
Ipads (8)	4,000				
Laptops (4) with MS upgrade	4,800			Operating Funds (see below)	
Routers	150	\$ 5,439	29%	General	51500
Servcr space	5,000	2,274	12%	Park and Recreation	51500
		1,535	8%	Planning	51500
		3,392	18%	Water	51500
		3,790	20%	Sewer	51500
		1,573	8%	Street	51500
		417	2%	Stormwater	51500
	<u>\$ 18,950</u>	<u>\$ 18,419</u>			
EQUIPMENT - \$4,999 and Below					
Blower, Trimmer, Weedeater, Brush Mower	\$ 4,000	\$ 2,000	50%	Park and Recreation	130-130-51515
		2,000	50%	Streets	230-230-51515
Chairs Tables for Community Center	5,000	5,000	100%	Park and Recreation	130-530-51515
	<u>\$ 9,000</u>	<u>\$ 9,000</u>			
EQUIPMENT - \$5,000 and Above					
1/2 ton Pick up	\$ 30,000	\$ 30,000	100%	P.W. Equipment	63110/63615
Non-specified needs	10,000			Operating Funds (see below)	
Copy Machince (PW/PL)	7,000	4,879	29%	General	63110
		2,040	12%	Park and Recreation	63110
		1,377	8%	Planning	63110
		3,043	18%	Water	63110
		3,400	20%	Sewer	63110
		1,411	8%	Street	63110
		374	2%	Stormwater	63110
	<u>\$ 47,000</u>	<u>\$ 46,524</u>			

LISTING OF POTENTIAL GRANTS

Name of Granting Agency	Type of Grant	Description of Project/Purpose	Amount to Budget (Expenditure)	Amount of Grant (Revenue)	Amount of Grant Match Remaining	Other Important Information
Lane County	Rural Tourism	Various activities designed to promote tourism.	\$ 16,000	\$ 7,650	\$ -	Expenditure includes \$11,000 to Chamber per contract
General Fund			52065	45110		
Oregon Parks and Recreation Department	Livability	Restrooms @ City Park	See Project List	\$ 100,000	\$ 20,000	
Oregon Parks and Recreation Department	Livability	Pedestrian Bridge	See Project List	\$ 50,000	\$ -	
Park Fund				41970		
Regional Fiber Consortium (Original grant of \$20,000 already received)	Economic Dev	Build out of broadband for fiber	\$ 20,000	\$ -	\$ 580	
Lane County (Original grant of \$6,100 already received)	Economic Dev	Build out of broadband for fiber	\$ 6,100	\$ -	\$ -	Grant money received previously; only expense is being budgeted
Lane Council of Governments (Original grant of \$5,000 already received)	Economic Dev	Build out of broadband for fiber	\$ 4,665	\$ -	\$ -	
General Fund			60130	41970		
Ford Family Foundation	Economic Dev	Support of RARE program General	Expenditure budgeted separately	\$ 10,000 41970		Grant has not been applied for yet; however, prospect seems good
Rural Opportunity Initiative/ Kaufman Foundation	Economic Dev	Support entrepreneurial development	\$ 35,000	\$ 35,000	\$ -	Expenditure includes \$17,500 to RAIN per contract. The other \$17,500 will support Veneta Works and Pop Up
General Fund			Dept 205	41970		

LISTING OF POTENTIAL GRANTS

Name of Granting Agency	Type of Grant	Description of Project/Purpose	Amount to Budget (Expenditure)	Amount of Grant (Revenue)	Amount of Grant Match Remaining	Other Important Information
STIP Project	Livability	Multi-Use Path (Veneta to Elmira)	\$ 35,000	\$ -	\$ 35,000	This is a Lane County project/grant; City is a co-applicant and needs to contribute \$55,906 in match. About 1/2 of the match will be in-kind staff time and right of way dedication
Street Fund			52290			
Oregon State Department of Transportation Small City Allotment Program	Transportation	E Hunter	See Project Listing	\$ 100,000	\$ -	
Oregon State Department of Transportation Safe Routes to School Program	Transportation	E Hunter	See Project Listing	\$ 500,000	\$ 100,000	
Street Fund			41970			
Grand Total				\$ 802,650	\$ 155,580	

DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2020	Principal Due FY20-21	Extra Principal	Interest Due FY20-21	Amount to Budget by Fund/Account	Account #s
USDA Rural Development:											
Sewer System Improvements		08-08-2000	4.50%	08-08-2041	4,255,700	2,932,960	99,315	-	141,983		
Sewer	0.5									49,657	220-220-65230
Sewer	0.5									70,992	220-220-65240
Cap Construction-Sewer	0.5									49,657	314-314-65230
Cap Construction-Sewer	0.5									70,992	314-314-65240
										Payment Total	\$ 241,298
Banner Bank: North 40											
Purchase of 40 acres with		12-15-2011	3.48%	12-15-2022	362,590	62,732	41,490	-	2,253		
Cap Construction-Sewer	1.0									41,490	314-314-65250
Cap Construction-Sewer	1.0									2,253	314-314-65260
										Payment Total	\$ 43,743
USDA Rural Development:											
Water System Expansion		12-01-2013	2.75%	12-01-2053	10,379,269	9,399,972	172,657	-	278,499		
Water	0.9									155,391	210-210-65110
Water	0.9									250,649	210-210-65115
Cap Construction-Water	0.1									17,266	312-312-65230
Cap Construction-Water	0.1									27,850	312-312-65240
										Payment Total	\$ 451,156
GRAND TOTALS:						\$ 14,997,559	\$ 12,395,664	\$ 313,462	\$ -	\$ 422,735	\$ 736,197

DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2020	Principal Due FY20-21	Extra Principal	Interest Due FY20-21	Amount to Budget by Fund/Account	Account #s
Banner Bank: Bolton Hill Sewer L.I.D.											
Sewer System Improvements		6-18-2009	3.475% *	6/15/2029	223,502	121,313	11,853	-	6,415		
Local Improvements	1.0									11,853	430-430-65510
Local Improvements	1.0									6,415	430-430-65520
										Payment Total	\$ 18,268
U.S. Bank: General Obligation Bonds											
Pool Facility Construction		2-12-2010	4.45% *	1/1/2029	1,100,000	680,975	63,000	-	31,303		
Debt Service	1.0									63,000	110-110-65125
Debt Service	1.0									31,303	110-110-65130
										Payment Total	\$ 94,303
TOTALS					\$ 1,323,502	\$ 802,288	\$ 74,853	\$ -	\$ 37,718	\$ 112,571	

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

NOTE: Fund(s) for expense depend on reason for debt and/or nature of project loan proceeds are being used for.

SCHEDULE OF TRANSFERS

FUND(S) \$ BEING TRANSFERRED FROM	FUND(S) \$ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	EXPLANATION	ACCOUNT #
Business Assistance	General	1,000	1,000	Staff time spent on loan administration and record keeping	360-360-75005 100-000-41955
Zumwalt	Law Enforcement Park and Recreation	30,000	10,000 20,000		350-350-75005, 30, 20 120-000-41945 130-000-41945
Water Street Sewer	P.W. Equipment	5,000 5,000 5,000	15,000	Build up fund balance for future equipment and vehicle needs	210-210-75050 230-230-75050 220-220-75050 000-41915, 10, 20
Street	Reserve	6,000	6,000	To comply with State Law if full bike/ped \$ is not used	230-230-75085 610-000-41910
Reserve-Governmental	Street	350,000	350,000	Support of Pavement Preservation Program and Improvements	610-610-75085 230-000-46010
General	Building Inspection Program	55,000	55,000	To support fund entitled "Building Inspection Program Fund"	100-100-75010 260-000-41910
Capital Projects-Pool	Parks and Recreation	80,000	80,000	To close out fund; project completed	410-410-75020 130-000-42005
Capital Projects-W Broadway	Streets	65,000	65,000	To close out fund; project completed	420-200-75085 230-000-46020
		<u>\$ 602,000</u>	<u>\$ 602,000</u>		

From Urban Renewal:	130,000	4th Street
	270,000	Downtown Parking Lot
	85,000	Gateway Beautification
	10,500	Bolton Hill Sports Complex plan
	83,981	Water Debt
	30,000	Staff Reimbursement
	<u>\$ 609,481</u>	

PERSONAL SERVICES DISTRIBUTION BY FUND AND DEPARTMENT

Positions	Funds/Departments	ADMIN/F INANCE	ECONOM IC DEV	COURT	CODE ENFORCEMENT	PUBLIC SAFETY	BUILDING	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORMW ATER	ZUMWAL T	TOTAL
REGULAR & TEMPORARY EMPLOYEES:																
City Administrator		0.500	0.100	0.015	0.015	0.050	0.015	0.050	0.015	0.050	0.050	0.050	0.050	0.025	0.015	100%
Management Analyst		0.265	0.250	0.015	0.025	0.250	0.015	0.025	0.025	0.015	0.025	0.025	0.025	0.025	0.015	100%
Finance Director		0.465	0.025	0.050	0.015	0.015	0.015	0.050	0.025	0.025	0.100	0.100	0.075	0.025	0.015	100%
Office Support Specialist III AF		0.220		0.050			0.015	0.025	0.025		0.300	0.300	0.025	0.025	0.015	100%
Office Support Specialist II		0.230	0.020	0.050	0.025		0.025	0.025	0.025	0.025	0.260	0.260	0.025	0.015	0.015	100%
City Recorder		0.425		0.025				0.100		0.200	0.100	0.100	0.050			100%
Comm Development Director		0.150	0.050	0.015	0.015		0.015	0.150		0.305	0.050	0.050	0.150	0.050		100%
Associate Planner		0.200			0.025		0.025			0.700	0.025	0.025				100%
Office Support Specialist III TW		0.175		0.250	0.200	0.015	0.125	0.025	0.025	0.105	0.025	0.025	0.015	0.015		100%
PW Director		0.090	0.050		0.025		0.025	0.150	0.075	0.015	0.185	0.185	0.150	0.025	0.025	100%
PW Superintendent		0.050			0.025			0.050	0.025		0.385	0.385	0.055	0.025		100%
Utility Worker I (AF)		0.085			0.025			0.050	0.025		0.320	0.320	0.150	0.025		100%
Utility Worker I (SB)		0.050			0.025			0.100	0.025		0.250	0.300	0.200	0.050		100%
Utility Worker I (MM)		0.050			0.025			0.265			0.160	0.160	0.300	0.025	0.015	100%
Utility Worker II (JM)		0.025			0.015						0.370	0.590				100%
Utility Worker I (ME)					0.025			0.360	0.150		0.050	0.150	0.200	0.050	0.015	100%
HR/RM Generalist; Event Program		0.345	0.015	0.015	0.015	0.015	0.015	0.050	0.260	0.025	0.100	0.100	0.015	0.015	0.015	100%
On-call pay: PW Employees									0.05		0.475	0.475				100%
% Charged to Funds/Dept		3.325	0.510	0.485	0.500	0.345	0.290	1.475	0.750	1.465	3.230	3.600	1.485	0.395	0.145	
SEASONAL EMPLOYEES:																
Pool Manager																0%
Pool Staff									1.00							100%
Seasonal Grounds Laborer								0.400				0.150	0.425	0.025		100%
Recreation and Events Coordinator															1.000	100%
% Charged to Funds/Dept		0.000	0.000	0.000	0.000	0.000	0.000	0.400	1.000	0.000	0.000	0.150	0.425	0.025	1.000	
Total % by Funds/Departments		3.325	0.510	0.485	0.500	0.345	0.290	1.875	1.750	1.465	3.230	3.750	1.910	0.420	1.145	
REGULAR EMPLOYEES		0.185	0.028	0.027	0.028	0.019	0.016	0.082	0.042	0.081	0.179	0.200	0.083	0.022	0.008	1.00
TEMP/SEASONAL EMPLOYEES		-	-	-	-	-	-	0.1330	0.3330	-	-	0.0500	0.1430	0.0080	0.3330	1.00

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE

Fund/Department Name:	ADMIN/ FINANCE	ECONOMIC DEVELOPME N T	COURT	CODE ENF.	PUBLIC SAFETY	BUILDING	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORM	ZUMWALT	TOTAL BY TYPE
Type of Cost:	100-100	100-100	100-160	100-170	100-195	260-110	130-130	130-520	140-140	210-210	220-220	230-230	240-240	350-350	
Salary/Wages 50010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Benefits 50065	48,908	7,402	7,138	7,402	5,023	4,230	21,678	11,103	21,414	47,322	52,873	21,942	5,816	2,115	264,366.31
Life & LTD Insurance Benefits 50065	837	127	122	127	86	72	371	190	366	809	904	375	99	36	4,522.23
Pension - EE & ER 50070	55,404	8,385	8,086	8,385	5,690	4,792	24,963	13,595	24,258	53,607	60,049	25,293	6,613	3,412	302,533.77
FICA 50060	17,145	2,595	2,502	2,595	1,761	1,483	8,821	6,950	7,507	16,589	18,994	9,005	2,112	3,799	101,857.31
Def Comp ER 50060	4,286	649	625	649	440	371	1,900	973	1,876	4,147	4,633	1,923	510	185	23,166.00
Workers' Compensation 50060	2,485	376	363	376	255	215	1,489	1,535	1,088	2,405	2,832	1,532	319	1,078	16,347.99
TOTAL BY TYPE OF FUND/DEPT	129,064	19,534	18,836	19,534	13,255	11,162	59,222	34,345	56,509	124,879	140,287	60,071	15,469	10,625	712,794
Allocation by Fund/Dept	0.181	0.027	0.026	0.027	0.019	0.016	0.083	0.048	0.079	0.175	0.197	0.084	0.022	0.015	1.000

VENETA URBAN RENEWAL AGENCY
ESTIMATE OF TAXES

	ESTIMATED FY19-20	Actual FY19-20 Excess Assessed Value & Collections through March 2020	Actual FY1819
Current Year Assessed Value	\$ 53,144,089		
Rate of Increase (maximum is 3%)	<u>1.0125</u>		
Estimated Assessed Value (for upcoming year)	53,808,390		
Actual Assessed Value		* \$ 53,144,089	\$ 49,645,509
Tax to be Levied **	741,800		
Estimated Collection Rate	<u>92.5%</u>		
Estimated Tax Collections	\$ 686,165		
Actual Taxes Received		\$ 732,642	\$ 707,191
Implied Rate		0.01378595	0.01424481
* Value increase from previous year	7.0471%		

** 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.

URBAN RENEWAL AGENCY - LISTING OF POTENTIAL PROGRAMS

PROGRAMS/SERVICES	AMOUNT TO BUDGET	DESCRIPTION
REDEVELOPMENT TOOLKIT	\$ 91,500	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 Economic Development Strategy, adopted by the City Council in April 2015, and recent work by the Economic Development Committee.

DEBT SERVICE OBLIGATIONS - URBAN RENEWAL AGENCY

Debt Description	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-20	Principal Due FY2020-21	Extra Principal	Interest Due FY2020-21	Amount to Budget
General Obligations Bonds:									
Water System Construction	02/15/2001	5.63%	02/15/21	265,000	265,000	265,000		14,906	279,906
GRAND TOTALS:				\$ 265,000	\$ 265,000	\$ 265,000	\$ -	\$ 14,906	

City of
Veneta

WORK PLAN

2019 - 2020

Adopted March 4, 2019

- City Council:
- Mayor Keith Weiss
- Councilor Thomas Cotter
- Councilor Pat Coy
- Councilor Calvin Kenney
- Councilor Robbie McCoy

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APPENDICES:

Projects by Department

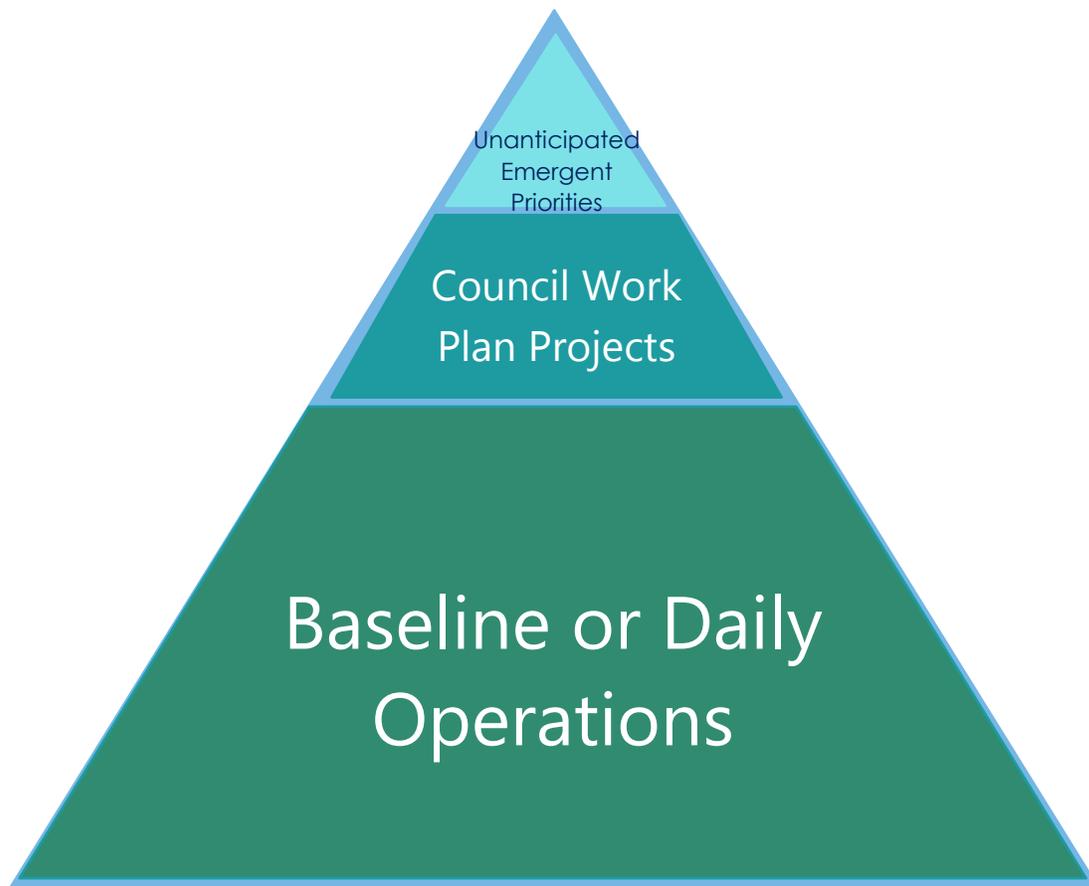
Projects by Council Goals

OVERVIEW

Purpose

The purpose of this Council work plan is to outline projects, based on Council priorities, community need, staff and financial capacity, which have been identified for the next two years. This does not include City staff's routine, ongoing work.

Per John Nalbandian, a local government management expert and professor, roughly 80% of staff capacity should be allocated to ongoing operations and "daily" work, 15% to priority work plan projects, and 5% to unanticipated and emergent priorities, as illustrated in the below diagram.



Council Goals



Create community and economic development opportunities for business and industry to retain and create jobs.



Improve community safety through enhanced community policing, emergency preparedness, and code enforcement efforts.



Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.



Urbanize city streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.



Improve community awareness of city issues and public engagement opportunities.

City Plans



Comprehensive Plan



Park, Recreation and Open Space Master Plan



Downtown Master Plan



Pavement Preservation Plan



Economic Development Strategic Plan



Transportation System Plan



Emergency Operations Plan



Urban Renewal Plan



Hazard Mitigation Plan



Wastewater Master Plan



Next Steps Strategies



Water System Master Plan

ADMINISTRATION

Community Engagement

Community Engagement serves to keep the community and its stakeholders informed about key City issues and work. A continual goal of the division is to create a variety of engaging, dynamic, and informative communication streams to meet the needs of all residents.

Project	Update Communication Plan		
Description	The City’s Communication Plan was adopted by Council in 2015. This update will begin with initial analysis of the Plan’s efficacy and identify opportunities to streamline and improve.		
Timeline	Initial draft and staff review in 2019. Comprehensive draft to Council for review and approval in January 2020. Completed.		
Budget	Staff time	Funding Source	
Project Lead	Management Analyst		
Council Goals		City Plans	

Economic Development

Economic Development works to build a “culture of entrepreneurship” in Veneta. The division identifies ways the City can support grassroots economic development while making Veneta an attractive place for existing companies to relocate or expand.

Project	Broadband Implementation		
Description	Design and construction of middle mile fiber optic infrastructure to connect Veneta to the WIX center in downtown Eugene. Once the Middle Mile project has completed construction, the City will develop a process for leasing fiber strands to service providers.		
Timeline	Design to be completed by June 2019 with construction anticipated for fiscal year 2020.		
Budget	\$275,000	Funding Source	Grant, TBD
Project Lead	City Administrator		

Council Goals		City Plans	
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Project	Pop-Up Retail District
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Description	The Poupups will be a series of temporary and then permanent tiny retail locations for Veneta entrepreneurs. This will also include community recreation or lounging space.
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Timeline	The pilot project is slated to begin in July 2019 and run through September 2019. After an evaluation period, work will begin on creating a permanent facility beginning December 2019 with the process running through May 2020. Construction is expected to be completed in summer 2020.
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Budget	\$18,500	Funding Source	Business Oregon Grant
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Project Lead	RARE Participant
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Council Goals	 	City Plans	  
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Project	Rural Opportunity Initiative/VenetaWorks
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Description	Building a culture of entrepreneurship in Veneta through events, workshops, business mentorship & resources, including the services of the Oregon RAIN Venture Catalyst. Funds also go to support other projects such as the Spring Showcase.
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Timeline	Funding for the first year grant runs from June 2018 to June 2019.
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Budget	\$5,500	Funding Source	Business Oregon Grant
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Project Lead	RARE Participant
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Council Goals	 	City Plans	
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Municipal Court

The judicial branch of the City government, Municipal Court provides a local forum for the resolution of minor traffic violations, parking citations, and violations of City ordinances.

Project	Convert Court Financial Software		
Description	Replace existing financial software and integrate with the City's more efficient software.		
Timeline	September 2019, review standard letters and forms, verify fine amounts, and complete initial training. November 2019, review and develop new processes, determine scope of conversion and how to handle cases not being converted. February 2020, data entry and verification. April 2020, develop processes for taking payments and training. Go-live in July 2020.		
Budget	Staff time	Funding Source	
Project Lead	Office Support Specialist III		
Council Goals		City Plans	

COMMUNITY DEVELOPMENT

The department is engaged in activities related to improving the livability of Veneta. The department administers codes and ordinances by regulating development, building construction, and providing municipal code compliance to ensure community safety and livability. The department also engages in long range planning projects such as Comprehensive Plan updates and the preparation of transportation, park and other specific master plans.

Long Range Planning

Project	East Hunter Safe Routes to School Application		
Description	Bidding services from engineer for the E. Hunter Rd improvement project. Construction of project is scheduled for summer of 2020.		
Timeline	To be bid in spring of 2020.		
Budget	\$15,000	Funding Source	

Project Lead Public Works Director

Council Goals		City Plans	
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Project	Low Impact Development (LID) Stormwater Manual Implementation
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Description	Work with City Engineer and consultant on modifying DEQ LID template and adopting new standards for stormwater detention and treatment.
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Timeline	Project team to begin work in January with draft manual anticipated by May 2019. Adoption June 2019 or sooner.
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Budget	\$10,300	Funding Source	
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Project Lead Community Development Director

Council Goals		City Plans	
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Project	Northeast Employment Center Amendments
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Description	Prepare code amendments and adoption documents for Northeast Employment Center changes. This will implement the analysis and proposed amendments prepared by the University of Oregon, staff, and stakeholder committee. Completed.
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Timeline	Adoption scheduled for May 2019.
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Budget	Staff time	Funding Source	
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Project Lead Community Development Director

Council Goals		City Plans	
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Project	Parks and Open Space Master Plan		
Description	Prepare a Request for Proposals (RFP) and award contract to consultant who will prepare a 20 year Parks and Open Space Master Plan for the City.		
Timeline	RFP to be prepared in February 2019. Work to begin in May and completed in summer 2019. Adoption in fall of 2019.		
Budget	\$45,000	Funding Source	TBD
Project Lead	Community Development Director		
Council Goals	 	City Plans	

Project	Sidewalk Infill		
Description	In 2015, Council held a work session where staff presented a summary of the sidewalk and bike lane inventory and visual survey conducted by Pavement Services, Inc, which helped the City prioritize future sidewalk projects. In 2016, the City updated the municipal code language to clarify abutting property owners' responsibility for sidewalk maintenance and repair, allowing the City to take a more proactive approach in requiring maintenance. The City will identify areas for infill work to be completed, which may also result in a sidewalk LID project.		
Timeline	Process scheduled for fiscal year 2019 – 2020.		
Budget	\$300	Funding Source	TBD
Project Lead	Community Development Director or Associate Planner		
Council Goals	 	City Plans	

Project	Transportation System Plan Update & Adoption		
Description	Work with consultant, Citizen Advisory Committee and Technical Advisory Committee to conduct a comprehensive update to the City's Transportation System Plan.		
Timeline	Adoption scheduled for spring of 2019. Completed.		
Budget	\$300	Funding Source	
Project Lead	Community Development Director		
Council Goals	  	City Plans	

Project	Update SDC Methodology and Rate		
Description	Prepare and publish RFP for consultant to analyze and make recommendation on SDC for multi-family and ADU housing types, update transportation SDC methodology, and rate to implement recently adopted TSP.		
Timeline	RFP to be released in May 2019. Analysis and adoption completed in fall of 2019.		
Budget	\$20,200	Funding Source	SDCs
Project Lead	Community Development Director		
Council Goals		City Plans	

Project	Veneta-Elmira Path: 2021-2024 STIP Application		
Description	Prepare STIP application for Veneta-Elmira multi-use path construction.		
Timeline	Programmed for the 2019-2020 Fiscal Year. Completed.		

Budget	Staff time	Funding Source	
Project Lead	Community Development Director		
Council Goals	 	City Plans	

Project	Veneta-Elmira Path Final Design & Engineering		
Description	The City, ODOT, and Lane County will enter into an IGA to allow Lane County Engineering to complete the final design and engineering for the Veneta-Elmira Path. As part of this project, the City will prepare and conduct a public outreach and engagement plan. This plan will be required to comply with Federal Title VI requirements. The City will also begin the process of securing easements for construction of the pathway. These activities will count towards the required match for this 2018-2021 STIP Project.		
Timeline	RFP to be released once IGA with Lane County and ODOT has been signed, and project receives a notice to proceed (estimated November 2019).		
Budget	\$250	Funding Source	
Project Lead	Community Development Director		
Council Goals	 	City Plans	

Current Planning

Project	Mobile Vending Unit Code Amendments		
Description	Amend Veneta Land Development Ordinance to streamline process for siting mobile food carts and mobile vendors.		
Timeline	Adoption of code amendments scheduled for March 2019. Completed.		
Budget	\$300	Funding Source	TBD

Project Lead Associate Planner

Council Goals		City Plans	
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Code Enforcement

Project	Parking Amendments		
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Description	Amend municipal code to make it possible to cite vehicles parked on front lawns. Amend RV parking standards with provisions that are enforceable.		
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Timeline	Code amendments to begin in January 2019 with adoption anticipated in March or April. Completed.		
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Budget	\$300	Funding Source	
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Project Lead Community Development Director

Council Goals		City Plans	
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Project	Vacant Property Registration		
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Description	First year implementing the recently adopted Vacant Property Registration Ordinance. Creation of database to track the status of vacant properties, registration and notifications, and communication with property owners.		
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Timeline	Initial implementation to be completed by spring of 2019. Completed.		
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Budget	Staff time	Funding Source	
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Project Lead Management Analyst

Council Goals	 	City Plans	
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FISCAL & ADMINISTRATIVE SERVICES

Finance

The Finance division works to record and process financial activity efficiently, accurately and timely. The division produces a variety of financial reports to support internal decision makers and to ensure the City’s compliance with external regulations.

Project	Continue Financial Software Conversion		
Description	Implement outstanding modules including human resources, accounts receivable, online features, fixed assets, and backflow to improve efficiency and communication.		
Timeline	Training and setup for human resources, backflow, and Accounts receivable in spring 2019. Training and setup for fixed assets in fall 2019. Completed.		
Budget	TBD	Funding Source	
Project Lead	Finance Director		
Council Goals		City Plans	

Human Resources

The Human Resources division works to administer employee-related activities and benefits. The division acts as a liaison between applicants and the City, a resource for existing employees, and as a guide to the City as a whole to ensure compliance with laws and best practices.

Project	Update Employee Handbook		
Description	Update handbook to enhance compliance with current laws, clarify language, and incorporate changes made or needed in practice.		
Timeline	Identify, incorporate changes, and have staff review in spring 2019. Comprehensive draft to Council for review and approval in June.		
Budget	Staff time	Funding Source	
Project Lead	Finance Director		

Council Goals		City Plans	
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Information Technology

The Information Technology division works to ensure that the City has sufficient equipment and software for employees to efficiently perform their work tasks and communicate effectively.

Project	Convert Phone System to Direct Dial		
Description	Create direct lines for most common reasons people call the City. Initial list includes Court, Planning, Zumwalt, and Public Works.		
Timeline	Determine costs and scope in July 2019. In September, finalize the scope and obtain approval. October 2019 complete installation. Completed.		
Budget	TBD	Funding Source	
Project Lead	Office Support Specialist III		
Council Goals		City Plans	

PUBLIC SAFETY

Community Policing

Community Policing focuses on strengthening the partnerships between the City, Lane County Sheriff’s Office, and the local Neighborhood Watch program to reduce crime and create a safer community.

Project	Long Term Law Enforcement Funding		
Description	Identify and analyze options for long term law enforcement funding. Integrate community in the discussion to build support and momentum.		
Timeline	Present options to Council in fiscal year 2019 - 2020.		
Budget	Staff time	Funding Source	

Project Lead Management Analyst

Council Goals	 	City Plans	
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Project	National Night Out		
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Description	National Night Out is an annual community-building campaign that promotes strong police-community partnerships and neighborhood camaraderie to make our neighborhoods safer, more caring places to live and work. This will be the inaugural National Night Out for Veneta.		
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Timeline	Event occurs the first Tuesday in August each year. This year it falls on August 6, 2019.		
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Budget	TBD	Funding Source	
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Project Lead Management Analyst

Council Goals	 	City Plans	
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Emergency Preparedness

Emergency Preparedness works to ensure the whole community is connected and prepared for emergencies and to increase community-wide resiliency. With the adoption of the Hazard Mitigation Plan in 2018, implementing identified projects is a focus of this work plan.

Project	Implementation of Hazard Mitigation Plan		
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Description	Implement activities identified within the Hazard Mitigation Plan including development of a community outreach and engagement plan and amendments to the Veneta Municipal Code with provisions to implement fuel reduction strategies.		
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Timeline	Majority of the work including code amendments will take place in fiscal year 2019 – 2020.		
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Budget	Staff time	Funding Source	
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Project Lead Management Analyst

Council Goals	 	City Plans	
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PUBLIC WORKS

Parks

Parks is responsible for the maintenance of the City’s seven existing parks, the community swimming pool, and the Community Center. The focus during this work plan will be to complete Phase II of City Park, complete construction of the multi-use pool, and develop programming for the multi-use pool.

Project	City Park Phase II		
Description	Design and construct new restroom, raised platform, shade structure, extended pathways (including connection to Hunter), landscape, irrigation, and associated storm control and treatment for City Park.		
Timeline	To be completed in the spring of 2020.		
Budget	\$500,000	Funding Source	Urban Renewal Fund
Project Lead	Public Works Director		
Council Goals	 	City Plans	  

Project	Kiddie Pool Tile Project		
Description	Work with SVDP on creating glass tiles to be installed at pool to honor kiddie pool donors.		
Timeline	Installation will occur in 2019 before pool season opens. Completed.		
Budget	\$2,300	Funding Source	Fundraising
Project Lead	Community Development Director		

Council Goals		City Plans	
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Streets

The Streets division is responsible for the maintenance of the road system and right-of-ways that are under the jurisdiction of the City. The focus during this work plan will be to make improvements in the Downtown area for street and pedestrian safety, connectivity, and convenience. Work will also be done to improve, protect, and preserve existing street infrastructure in all areas of town.

Project	4th Street Improvements, Broadway to McCutcheon		
Description	Design full improvements including curb, gutter, sidewalks, and storm treatment on 4 th St between Broadway and Dunham and on Dunham Ave between 3 rd and 4 th Street, north side only.		
Timeline	Design to be completed in the fall of 2019. Construction spring to summer 2020.		
Budget	\$520,000	Funding Source	SDCs, Urban Renewal Fund
Project Lead	Public Works Director		
Council Goals		City Plans	

Project	5th Street & Brooker Lane Extension		
Description	Design the extension of 5 th Street from Broadway to Brooker Lane, includes on-street parking, and Brooker Lane from 4 th to 5 th St.		
Timeline	Design to be completed in the fall of 2019. Construction tentatively scheduled for summer 2020. Postponed.		
Budget	\$425,000	Funding Source	SDCs, Urban Renewal Fund
Project Lead	Public Works Director		

Council Goals	 	City Plans	 
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Project	Downtown Parking Lot		
Description	Design downtown parking lot on City-owned property between 3 rd and 4 th St.		
Timeline	Design to be completed in the fall of 2019. Construction tentatively scheduled for summer 2020.		
Budget	\$300,000	Funding Source	SDCs, Urban Renewal Fund
Project Lead	Public Works Director		
Council Goals		City Plans	 

Project	Jeans Road Chip Seal		
Description	Install chip seal on Jeans Rd from Cornerstone to City limits going east. City will contract with Lane County when the County is chip sealing the rest of Jeans Rd.		
Timeline	Contingent on Lane County’s project schedule to chip seal County-owned section. Should be complete by September 2019. Completed.		
Budget	\$11,000	Funding Source	Street Maintenance Fund
Project Lead	Public Works Director		
Council Goals		City Plans	

Project	Perkins Road Reconstruction		
Description	Council to decide in spring 2019 how to address road issues.		
Timeline	Completed.		
Budget	TBD	Funding Source	SDCs, Urban Renewal Fund
Project Lead	Public Works Director		
Council Goals		City Plans	

Project	Street Lights – 2nd & 3rd Streets		
Description	Install street lights on 2 nd and 3 rd St from Broadway to Dunham. Street light infrastructure (pads, conduit, junction boxes) was installed as part of the 2 nd and 3 rd St improvement projects. This project is to purchase and install the fixtures.		
Timeline	To be completed in the fall of 2019. Completed.		
Budget	\$46,000	Funding Source	SDCs, Urban Renewal Fund
Project Lead	Public Works Director		
Council Goals		City Plans	

Project	Territorial Railroad Crossing		
Description	Construct new ADA accessible sidewalks at Territorial railroad crossing.		
Timeline	Contingent on other railroad crossing improvements being proposed by the railroad.		

Budget	\$15,000	Funding Source	
Project Lead	Public Works Director		
Council Goals		City Plans	

Water

The Water division is responsible for supplying and delivering safe drinking water to City residents that meets all state and federal requirements. The focus during this work plan will be to develop a site for a new water reservoir to provide redundancy in the City’s distribution system and to continue to provide good, safe water to our residents.

Project	Land for New Water Reservoir		
Description	Acquire land for future construction of redundant one million gallon reservoir for 582ft pressure zone.		
Timeline	Identify desirable property and begin discussions with property owner summer 2019.		
Budget	\$150,000	Funding Source	SDCs
Project Lead	Public Works Director		
Council Goals		City Plans	

URBAN RENEWAL AGENCY

The Urban Renewal Agency will enable the City to achieve its primary goal of becoming a "mid-Lane service center and suburban residential community with an appealing rural setting" by identifying and implementing strategies to address barriers and opportunities for business development.

Project	Fermentation Incentive Package		
Description	The Fermentation Incentive Project is a series of funding incentives and assistance programming with the goal of recruiting a "fermenter" (brewery,		

	winery, cider maker, kombucha, etc.) to downtown Veneta or in the Enterprise Zone, although this limits the aid we could provide to such a business.		
Timeline	The project was adopted by council during the October 29, 2018 City Council work session. This project seeks to have applicants within the 2019 – 2020 budget year. Promotion and outreach activities will begin February 2019 and continue until the City attracts applicants to the program.		
Budget	\$121,500	Funding Source	Urban Renewal Fund, Business Incentive Program
Project Lead	City Administrator		
Council Goals		City Plans	

Project	Urban Renewal Plan Substantial Amendment		
Description	Engage a consultant to assist with completing a substantial amendment to the Urban Renewal Plan which will amend the boundary, increase the maximum indebtedness, and add additional projects.		
Timeline	RFP issued in January 2019. Plan adoption to be completed by November 2019. Completed.		
Budget	\$35,000	Funding Source	Urban Renewal Fund
Project Lead	Management Analyst		
Council Goals	  	City Plans	

Council Goal	Project Title	Page #	Timeline			Budget	Staff Lead
			Jan-Jun 2019	Jul 2019-Jun 2020	Jul-Dec 2020		
Economic Development	Broadband Implementation	4				\$ 175,000	CA
	Pop-Up Retail District	5				\$ 8,975	MA
	Rural Opportunity Initiative/VenetaWorks	5				\$ 5,300	RARE
	LID Stormwater Manual Implementation	7				\$ 1,000	CDD
	Northeast Employment Center Amendments	7					CDD
	Update SDC Methodology and Rate	9				\$ 32,000	CDD
	Transportation System Plan Update & Adoption	9				\$ 300	CDD
	Mobile Vending Unit Code Amendments	10				\$ 300	AP
	Downtown Parking Lot	17				\$ 300,000	PWD
	Fermentation Incentive Package	19				\$ 121,500	CA
	Urban Renewal Plan Substantial Amendment	20				\$ 35,000	MA
Community Safety	East Hunter Safe Routes to School Application	6					CDD
	Sidewalk Infill	8				\$ 300	CDD
	Veneta-Elmira Path Final Design & Engineering	10				\$ 10,260	CDD
	Vacant Property Registration	11					MA
	Long Term Law Enforcement Funding	13					CA
	Implementation of Hazard Mitigation Plan	14				TBD	MA
Parks & Recreation	Parks and Open Space Master Plan	8				\$ 45,000	CDD
	Veneta-Elmira Path: 2021-2024 STIP Application	9					CDD
	City Park Phase II	15				\$ 500,000	PWD
	Kiddie Pool Tile Project	15				\$ 2,300	CDD
Urbanize City Streets	Parking Amendments	11				\$ 300	CDD
	4th Street Improvements, Broadway to McCutcheon	16				\$ 520,000	PWD
	5th Street & Brooker Lane Extension	16				\$ 425,000	PWD
	Street Lights - 2nd & 3rd Streets	18				\$ 46,000	PWD
	Territorial Railroad Crossing	18	TBD			\$ 15,000	PWD
Public Engagement	Update Communication Plan	4					MA
	National Night Out	14				TBD	RARE

Department	Project Title	Page #	Timeline			Budget	Council Goals	Staff Lead
			Jan-Jun 2019	Jul 2019-Jun 2020	Jul-Dec 2020			
Administration	Update Communication Plan	4					5	MA
	Broadband Implementation	4				\$ 175,000	1	CA
	Pop-Up Retail District	5				\$ 8,975	1,5	MA
	Rural Opportunity Initiative/VenetaWorks	5				\$ 5,300	1,5	RARE
	Convert Court Financial Software	6						OSS III
Community Development	East Hunter Safe Routes to School Application	6						CDD
	LID Stormwater Manual Implementation	7				\$ 1,000	1	CDD
	Northeast Employment Center Amendments	7					1	CDD
	Parks and Open Space Master Plan	8				\$ 45,000	3,5	CDD
	Sidewalk Infill	8				\$ 300	2,4	CDD
	Transportation System Plan Update & Adoption	9				\$ 300	1,2,4	CDD
	Update SDC Methodology and Rate	9				\$ 32,000	1	CDD
	Veneta-Elmira Path: 2021-2024 STIP Application	9					3,4	CDD
	Veneta-Elmira Path Final Design & Engineering	10				\$ 10,260	2,4	CDD
	Mobile Vending Unit Code Amendments	10				\$ 300	1	AP
	Parking Amendments	11				\$ 300		CDD
	Vacant Property Registration	11					1,2	MA
Fiscal & Administrative Services	Continue Financial Software Conversion	12						FD
	Update Employee Handbook	12						FD
	Convert Phone System to Direct Dial	13				-		OSS III
Public Safety	Long Term Law Enforcement Funding	13					2,5	CA
	National Night Out	14				TBD	2,5	RARE
	Implementation of Hazard Mitigation Plan	14				TBD	2,5	MA
Public Works	City Park Phase II	15				\$ 500,000	3,4	PWD
	Kiddie Pool Tile Project	15				\$ 2,300	3,5	CDD
	4th Street Improvements, Broadway to McCutcheon	16				\$ 520,000	1,4	PWD
	5th Street & Brooker Lane Extension	16				\$ 425,000	1,4	PWD
	Downtown Parking Lot	17				\$ 300,000	1	PWD
	Jeans Road Chip Seal	17				\$ 11,000		PWD
	Perkins Road Reconstruction	18		TBD		TBD		PWD
	Street Lights - 2nd & 3rd Streets	18				\$ 46,000	4	PWD
	Territorial Railroad Crossing	18		TBD		\$ 15,000	4	PWD
Urban Renewal Agency	Land for New Water Reservoir	19				\$ 150,000		PWD
	Fermentation Incentive Package	19				\$ 121,500	1	CA
	Urban Renewal Plan Substantial Amendment	20				\$ 35,000	1,3,4	MA

Council Goals

1) Economic Development 2) Community Safety 3) Parks Recreation 4) Urbanize City Streets 5) Public Engagement

Dept-Div	Project Title	Timeline			Budget	Council Goals	Staff Lead	Status
		Jan-Jun 2019	Jul 2019-Jun 2020	Jul-Dec 2020				
Admin-CommEng	Update Communication Plan					5	MA	Done CC review on 8/12/19; new Mgmt Analyst to lead
Admin-ED	Broadband Implementation				\$ 288,508	1	CA	Zayo negotiation ongoing; budget for self-build alternative
Admin-ED	Pop-Up Retail District				\$ 8,975	1,5	MA	Done 2020 Pop-Up Season grant funded but pending COVID-19
Admin-ED	Rural Opportunity Initiative/VenetaWorks				\$ 5,300	1,5	RARE	Done 2020 VenetaWorks Season grant funded but pending COVID-19
Admin-MC	Convert Court Financial Software						OSS III	On hold until Fall of 2020.
CommDev-LRP	East Hunter Safe Routes to School Application						CDD	Letter of intent for 2020 cycle due June 15
CommDev-LRP	LID Stormwater Manual Implementation				\$ 1,000	1	CDD	Final review
CommDev-LRP	Northeast Employment Center Amendments					1	CDD	Done Adopted by PC on 08/06/19
CommDev-LRP	Parks and Open Space Master Plan				\$ 45,000	3,5	CDD	May 2020 Final ONLINE Open House then CC review
CommDev-LRP	Sidewalk Infill				\$ 300	2,4	CDD	Program to be brought back before CC
CommDev-LRP	Transportation System Plan Update & Adoption				\$ 300	1,2,4	CDD	Done
CommDev-LRP	Update SDC Methodology and Rate				\$ 32,000	1	CDD	CC Work Session 5/11/20; adoption of new rates w/in three months
CommDev-LRP	Veneta-Elmira Path: 2021-2024 STIP Application					3,4	CDD	Done Project, design and right of way services phases occurring
CommDev-LRP	Veneta-Elmira Path Final Design & Engineering				\$ 10,260	2,4	CDD	2-Year process. Design kick-off mtg 2/13/20. City 10.26 % match.
CommDev-CP	Mobile Vending Unit Code Amendments				\$ 300	1	AP	Done
CommDev-CE	Parking Amendments				\$ 300		CDD	Done
CommDev-CE	Vacant Property Registration					1,2	MA	Done - 1st phase properties being monitored
FAS-Fin	Continue Financial Software Conversion						FD	Done (GL, Payroll, AP, Backflow, CR and HR).
FAS-HR	Update Employee Handbook						FD	Nearly done, scheduled for council approval May 2020
FAS-IT	Convert Phone System to Direct Dial				-		OSS III	Done
PubSafety-CP	Long Term Law Enforcement Funding					2,5	CA	Potential Public Safty Fee pending SRO funding from ODOE
PubSafety-CP	National Night Out				TBD	2,5	RARE	Hugely successful! Will plan to repeat if partners are on board
PubSafety-EP	Implementation of Hazard Mitigation Plan				TBD	2,5	MA	Part of new Management Analyst's Emergency Planning focus area
PW-Parks	City Park Phase II				\$ 500,000	3,4	PWD	Out to Bid for Summer construction-Bid closes May 6.
PW-Parks	Kiddie Pool Tile Project				\$ 2,300	3,5	CDD	Done - great project
PW-Streets	4th Street Improvements, Broadway to McCutcheon				\$ 520,000	1,4	PWD	Plans at 90%. Hopeful to go to bid by end of April.
PW-Streets	5th Street & Brooker Lane Extension				\$ 425,000	1,4	PWD	Postponed.
PW-Streets	Downtown Parking Lot				\$ 300,000	1	PWD	Plans at 90%. Hopeful to go to bid by end of April.
PW-Streets	Jeans Road Chip Seal				\$ 11,000		PWD	Done
PW-Streets	Perkins Road Reconstruction		TBD		TBD		PWD	Done
PW-Streets	Street Lights - 2nd & 3rd Streets				\$ 46,000	4	PWD	Done
PW-Streets	Territorial Railroad Crossing		TBD		\$ 15,000	4	PWD	Trying to coordinate a project with the RXR
PW-Water	Land for New Water Reservoir				\$ 150,000		PWD	TBD - would like to see Madrone Ridge Subdivision proceed
URA	Fermentation Incentive Package				\$ 121,500	1	CA	Candidate Team in Phase 2.
URA	Urban Renewal Plan Substantial Amendment				\$ 35,000	1,3,4	MA	Done