

**VENETA**



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**oregon**

Inc. 1962

**ADOPTED**  
**BUDGET DOCUMENT**  
**FOR**  
**FISCAL YEAR 2018 – 2019**

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, 2017**

*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, 2017. 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 communication 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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# BUDGET OVERVIEW

## SECTION 1

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**BUDGET OVERVIEW**

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

The budget, as a whole, reflects no significant changes in the day-to-day operations or services provided; however, there are several capital projects included that significantly increase the total budget.

The schedule below presents the budget in summary form by fund.

<b>FUNDS BY TYPE</b>	<b>BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2018</b>	<b>TOTAL NEW REVENUE</b>	<b>TOTAL RESOURCES (Beginning Fund Balance + New Revenue)</b>	<b>TOTAL EXPENDI- TURES</b>	<b>ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2019</b>	<b>TOTAL REQUIRE- MENTS (Expenditures + Ending Fund Balance)</b>
<b>GENERAL FUND:</b>						
GENERAL	1,406,371	1,007,021	2,413,392	1,210,595	1,202,797	2,413,392
<b>SPECIAL REVENUE FUNDS:</b>						
LAW ENFORCEMENT	139,679	891,012	1,030,691	893,767	136,924	1,030,691
PARKS & RECREATION	593,575	804,154	1,397,729	1,113,674	284,055	1,397,729
PLANNING	258,176	198,600	456,776	273,000	183,777	456,776
STREETS	1,450,104	845,915	2,296,019	1,021,568	1,274,451	2,296,019
STORMWATER	171,365	69,643	241,008	77,678	163,330	241,008
BUILDING INSPECTION PROGRAM	-	109,050	109,050	96,485	12,565	109,050
CONSTRUCTION - GOVERNMENTAL	1,316,771	95,070	1,411,841	411,463	1,000,378	1,411,841
GRANT	-	400,000	400,000	400,000	-	400,000
ZUMWALT	128,532	69,351	197,883	77,084	120,799	197,883
BUSINESS ASSIST LOAN/GRANT	156,932	1,392	158,324	65,050	93,274	158,324
LOCAL IMPROVEMENT	410,262	5,727	415,990	19,125	396,865	415,990
<b>ENTERPRISE FUNDS:</b>						
WATER	2,904,494	1,187,715	4,092,209	2,058,428	2,033,781	4,092,209
SEWER	2,113,199	2,305,929	4,419,128	3,078,703	1,340,425	4,419,128
WATER SDC	47,376	83,816	131,192	121,794	9,398	131,192
SEWER SDC	1,779,477	91,005	1,870,482	1,571,807	298,675	1,870,482
<b>CAPITAL PROJECT FUNDS:</b>						
CAPITAL PROJECT-NEW POOL	74,069	603,940	678,009	673,525	4,484	678,009
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	59,157	50	59,207	5,050	54,157	59,207
<b>DEBT SERVICE FUND:</b>						
DEBT SERVICE	141,822	88,095	229,917	90,100	139,817	229,917
<b>RESERVE FUNDS:</b>						
PW EQUIPMENT	209,258	16,668	225,926	20,000	205,926	225,926
GOVERNMENTAL RESERVE	781,707	13,052	794,759	150,000	644,759	794,759
ENTERPRISE RESERVE	1,375,215	11,825	1,387,040	1,200,000	187,040	1,387,040
<b>TOTALS</b>	<b>\$15,517,544</b>	<b>\$8,899,029</b>	<b>24,416,573</b>	<b>\$14,628,895</b>	<b>\$ 9,787,678</b>	<b>\$ 24,416,573</b>

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 \$24,416,573 compared to last year's budget total of \$20,025,752. 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 2018 and 2019 are based on the respective budgets. Explanations of significant changes in revenue and expenditures follow.

**FOUR YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULE**

<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>Description</b>	<b>2019 Budget</b>
<b>RESOURCES</b>				
<b>\$14,473,155</b>	<b>\$14,950,490</b>	<b>\$13,186,109</b>	<b>BEGINNING FUND BALANCE</b>	<b>\$15,517,544</b>
<b>New Revenue:</b>				
1,427,417	1,476,746	1,504,670	Property Taxes	1,584,290
224,658	245,516	225,820	Franchise Fees	223,810
591,558	611,734	947,302	Government Agencies	1,167,585
3,007,993	2,692,380	2,751,507	User Fees	2,781,648
92,451	163,357	82,528	Interest Earnings	130,254
26,614	53,853	672,020	Grants and Donations	1,153,500
228,283	130,805	108,313	Licenses & Permits	137,686
20,584	16,178	18,696	Fines	16,449
591,000	392,300	382,708	Transfers	1,474,500
247,423	215,921	146,079	All Other	229,307
<b>6,457,981</b>	<b>5,998,790</b>	<b>6,839,643</b>	<b>Total New Revenue</b>	<b>8,899,029</b>
<b>\$20,931,136</b>	<b>\$20,949,280</b>	<b>\$20,025,752</b>	<b>TOTAL RESOURCES</b>	<b>\$24,416,573</b>
<b>REQUIREMENTS</b>				
<b>Expenditures:</b>				
1,403,900	\$ 1,481,051	\$ 1,783,237	Personnel Services	\$ 1,841,536
2,672,466	2,357,744	3,832,010	Materials and Services	3,623,934
447,006	242,918	1,105,505	Capital Outlay	6,401,863
866,274	1,188,242	1,077,821	Debt Service	856,562
591,000	392,300	382,708	Transfers	1,474,500
-	-	430,500	Contingency	430,500
<b>5,980,646</b>	<b>5,662,255</b>	<b>8,611,781</b>	<b>Total Expenditures</b>	<b>14,628,895</b>
<b>14,950,490</b>	<b>15,287,025</b>	<b>11,413,971</b>	<b>ENDING FUND BALANCE</b>	<b>9,787,678</b>
<b>\$20,931,136</b>	<b>\$20,949,280</b>	<b>\$20,025,752</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$24,416,573</b>

**REVENUE:**

- Revenue from “Government Agencies” is higher than the current year’s budget largely because of increases in the amount of planned transfers from the Urban Renewal Agency. This amount varies from one year to the next based on the type of projects and/or needs.
- Interest earnings are expected to be more because the interest earnings rate continues to be considerably higher than the last few years.
- Proceeds from “Grants” are expected to be more due to a pending \$450,000 grant from the State for construction of a multi-use pool and two other pending grants totaling \$265,000 for installation of broadband lines.
- Transfers are expected to be higher than the current year’s budget. The increase is primarily attributable to a one-time transfer from the Enterprise-Reserve Fund to the Sewer Fund to be used for the lift station relocation project.

**EXPENDITURES:**

- The amount expected to spend on capital outlay is about \$5 million more than the fiscal year 2017-18 amount. The increase is attributable to multiple large projects including, but not limited to, relocation of a sewer lift station, replacement of water lines on 8<sup>th</sup> Street and major improvements to City Park.
- The increase in Transfers is explained in the “Revenue” section above.

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

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## *City of Veneta*

### *Fiscal Year 2018-19 Budget Message*

I am pleased to present to you the proposed budget for Fiscal Year 2018-19. The development of this budget was a combined effort from management staff and the City Recorder. Broadly speaking the proposed budget is reflective of the council’s most recent priorities and influenced by several financial assumptions.

#### **COUNCIL’S PRIORITIES**

The current goals of the City Council are shown in the following chart.

<b>2017 Goal Ranking</b>					
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
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.	Address high priority infrastructure issues.

The upcoming fiscal year’s budget reflects these goals as follows:

**Goal #1:** In the current fiscal year the City continued the implementation of the 2015 adopted Economic Development Strategy – Five Year Action Plan by using the services of an intern. Most of the focus thus far has been on the Business Retention and Expansion Program. The fiscal year 2018-19 budget includes money (\$22,000) to continue the intern position and (\$30,000) to increase the level of support for business development. This is being made possible by a Business Oregon Rural Opportunity Incentive grant recently awarded to the City. The proposed budget also includes \$40,000 to provide economic incentives and \$285,000 to install fiber lines from Eugene to Veneta.

**Goal #2:** The City has and will continue to contract with the Lane County Sheriff’s Office for the equivalent of four full-time deputies and one-half sergeant exclusively to the City. The expenditures included in the Law Enforcement Fund are sufficient to maintain that level of service. The total expenditures budgeted for the Public Safety Department, within the General Fund, of \$25,664, is substantially higher than the current year’s amount. The increase represents the portion of time the, soon to be filled, Management Analysis position will be devoted to emergency preparedness, Neighborhood Watch Program support, traffic and law enforcement activity data collection and reporting, and other Public Safety related work. Money is also being budgeted for the possible abatement of dangerous buildings.

Goal #3: The proposed budget for fiscal year 2018-19 includes substantial expenditures for projects to address this goal. Most notably, over \$800,000 for Phase I to renovate Veneta's City Park on E. Broadway. Other work will include construction of a multi-use (kiddie) pool, update of the Parks, Recreation and Open Space Master Plan, and remodeling and/or updating of the Community Center.

Goal #4: Although money is not being included in the budget to address this goal directly, it is indirectly addressed by much of the street work included in the budget. The goal is also being addressed by dedicating staff time to the City's Transportation System Plan update. Staff is also taking steps, as necessary, to ensure that the Veneta-Elmira multi-use path, from the North side of Veneta to the neighboring community of Elmira continues to move forward. Veneta's school aged residents attend schools in Elmira. Staff also continues to monitor and take action, as needed, funding plans for the Southern Alignment multi-use path and Highway 126 improvements. The one project for which money is being budgeted is a sidewalk project at the railroad crossing on Territorial Road.

Goal #5: This goal 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 producing a "Budget Brochure". The City will also continue to support local events and organizations especially those that promote community and education.

Goal #6: The \$425,000 proposed for Materials and Services in the Street Fund is similar to the current year, specifically for pavement preservation work. This work plan was the outcome of a Pavement Assessment study done in 2014-15. Money is being budgeted to have the study updated. Also in the Street Fund money is being budgeted to continue design work for E. Hunter Road and updating the Transportation System Development Charges.

#### **FINANCIAL ASSUMPTIONS AND CONCLUSIONS**

The development of any budget requires the use of estimates. Estimates prove to be much more useful when a framework of assumptions and conclusions are used. The most influential assumptions used in the development of the City's 2018-19 fiscal budget are listed below.

- Revenue from monthly user fees will increase slightly based primarily on planned rate increases of 2% for storm water, 2% for water and 5% for sewer.
- Property taxes will increase slightly based on the taxable values of all property potentially increasing by no more than 2%, the uncollectible rate holding at 5% and compression not exceeding \$10,000.
- Revenue related to building permits is expected to increase slightly because of the current activity in commercial construction and land use applications.
- Continue maintenance program to spend \$425,000 per year for preservation of streets.
- Debt service appropriation decrease because additional principal payments are not being planned at this time. A need for new debt is not expected.
- Continue RARE Intern program at a cost of \$23,500.
- The City will be awarded grants for the Fiber Optic Project and Multi-Use Pool.

- Personnel costs will increase based on a 2.6% cost of living increase, a 9% increase in medical and 4% increase in vision insurance premium and the overlap that will occur when the Management Analysis position is filled until October 2018.
- There will be no promotions or reclassifications.
- The amount of money needed for the majority of operating supplies and routine maintenance and services will be consistent with the last three years.
- The objective in the operating funds are to have an ending fund balance sufficient to pay for four months' of operations plus \$100,000. This is sometimes referred to as the Minimum Fund Balance.
- The expected City-wide decrease of about \$5.7 million in fund balance is acceptable given the expected progress addressing the Council's goals and the expected completion of high priority projects.

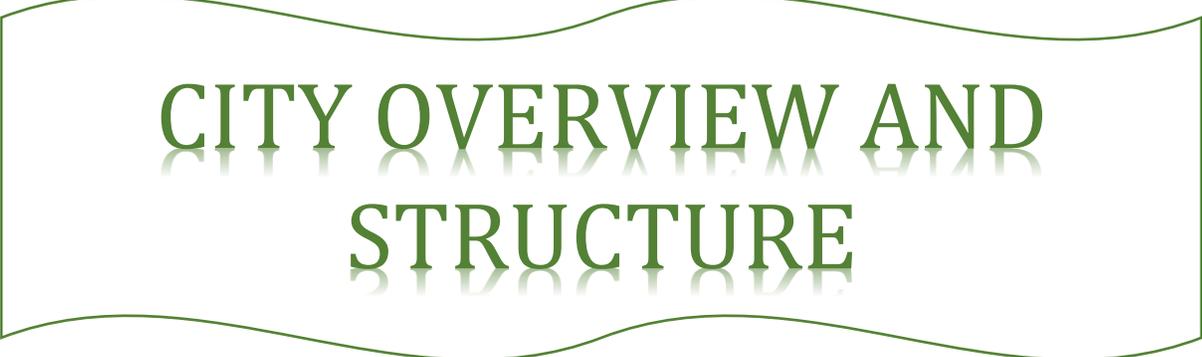
I would like to thank Darci Henneman for reviewing, creating and compiling the budget documents. I would like to also thank Ric Ingham, Kyle Schauer, and Kay Bork for the time they spent developing information for the budget and reviewing draft budget materials. Finally, I would like to extend my gratitude to the budget committee members for their willingness to serve.

Questions and requests for additional information are always welcome.

Positively,

Shauna Hartz  
Finance Director

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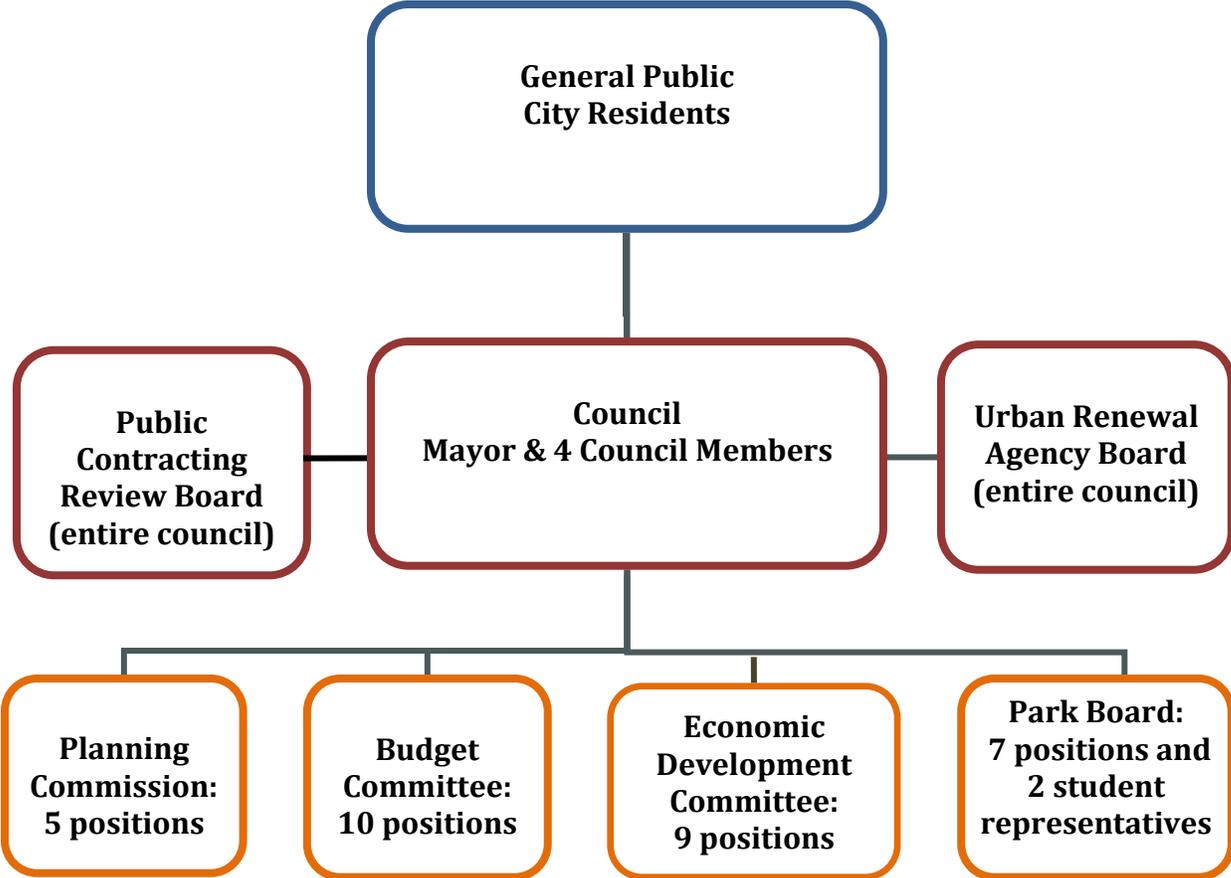


**CITY OVERVIEW AND  
STRUCTURE**

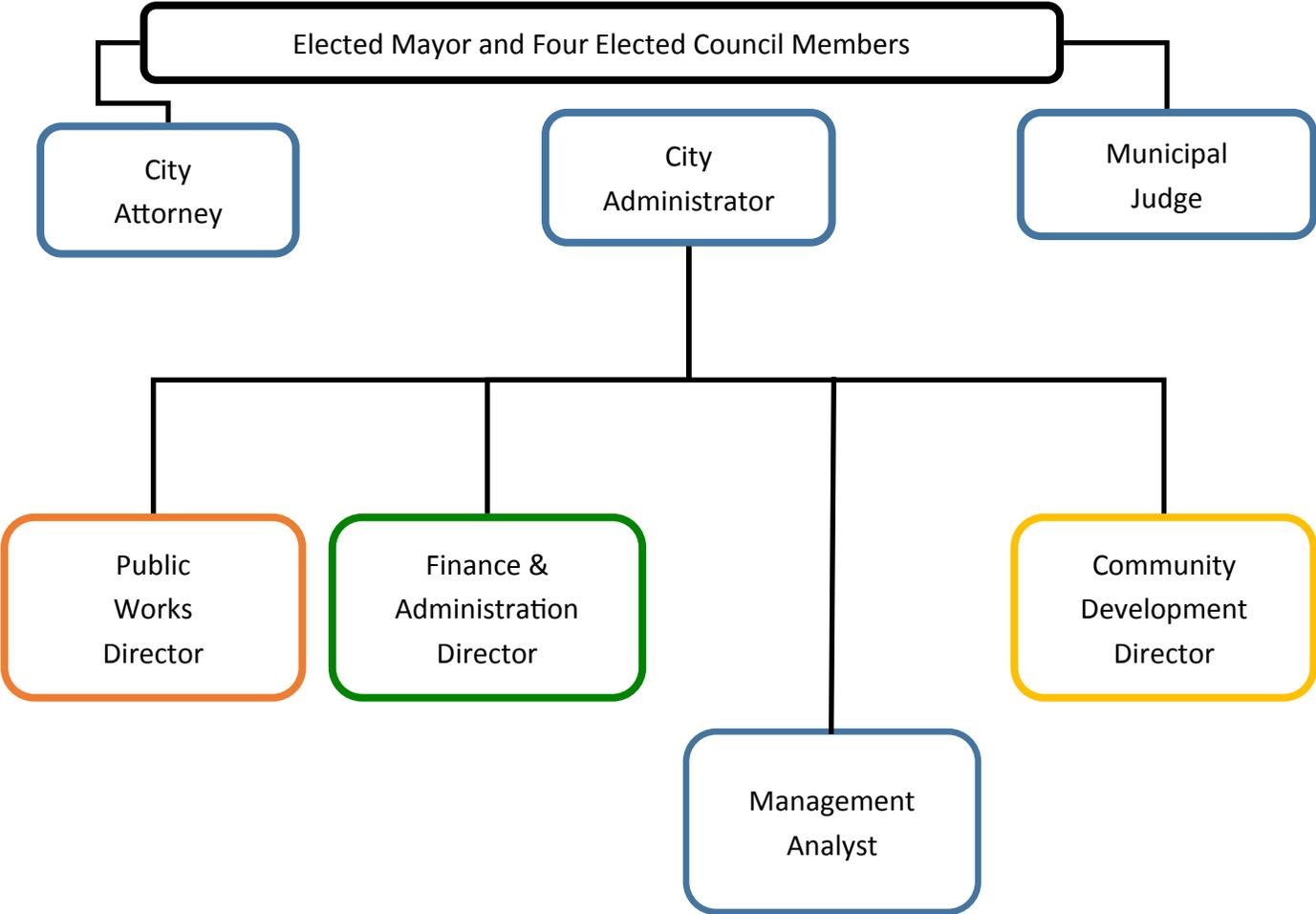
**SECTION 2**

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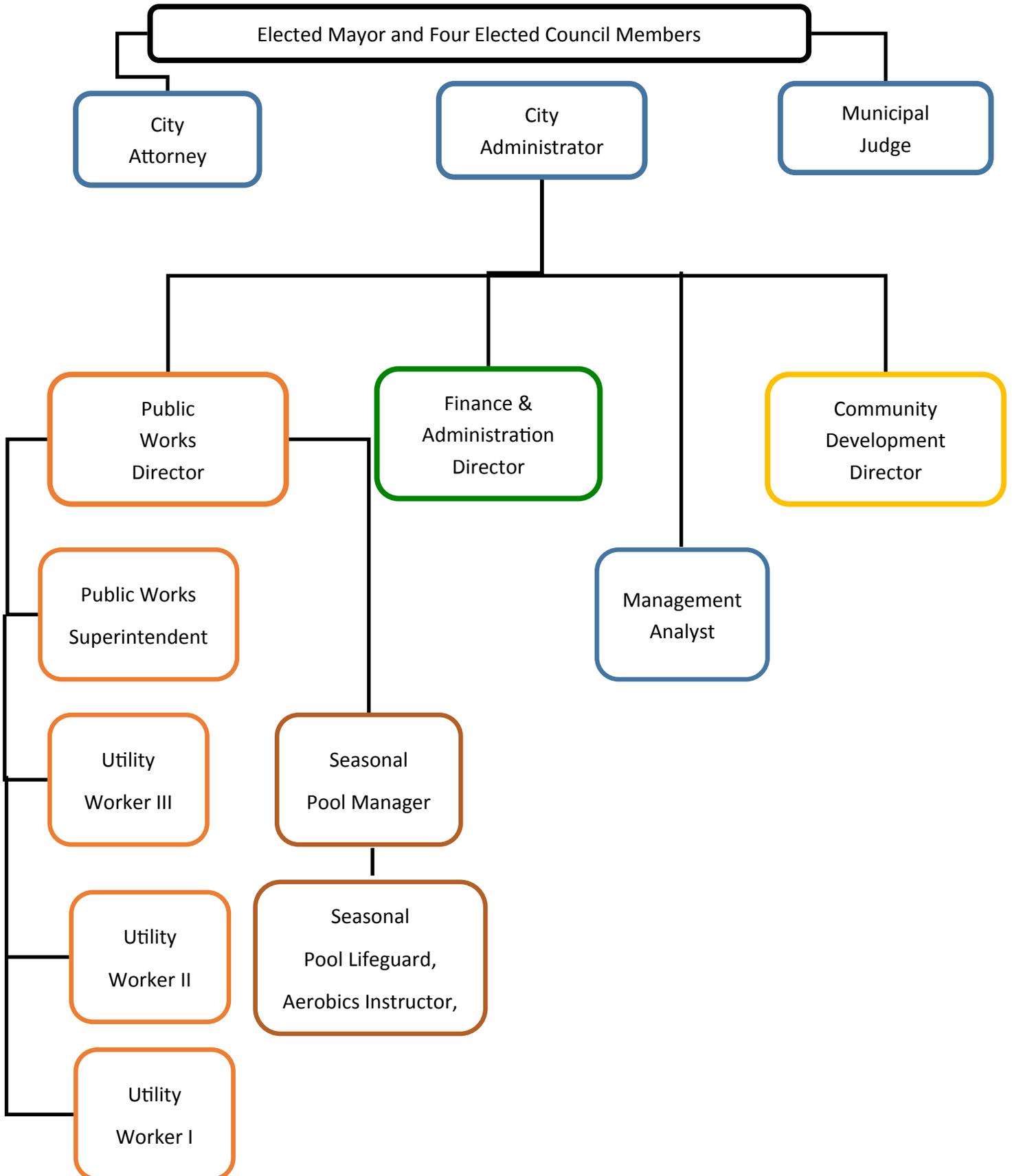
### CITY ORGANIZATION CHART



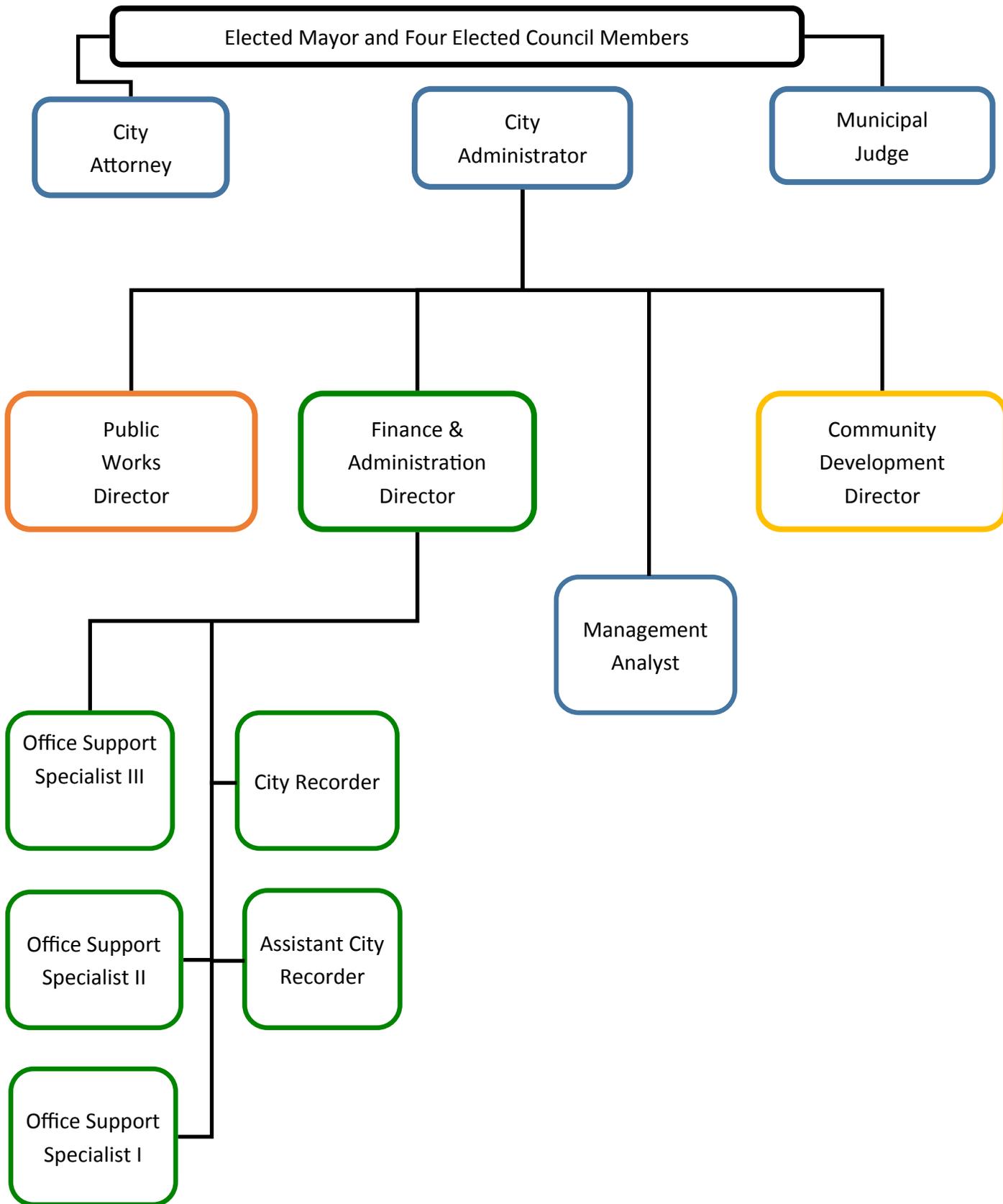
# City of Veneta Organization Chart



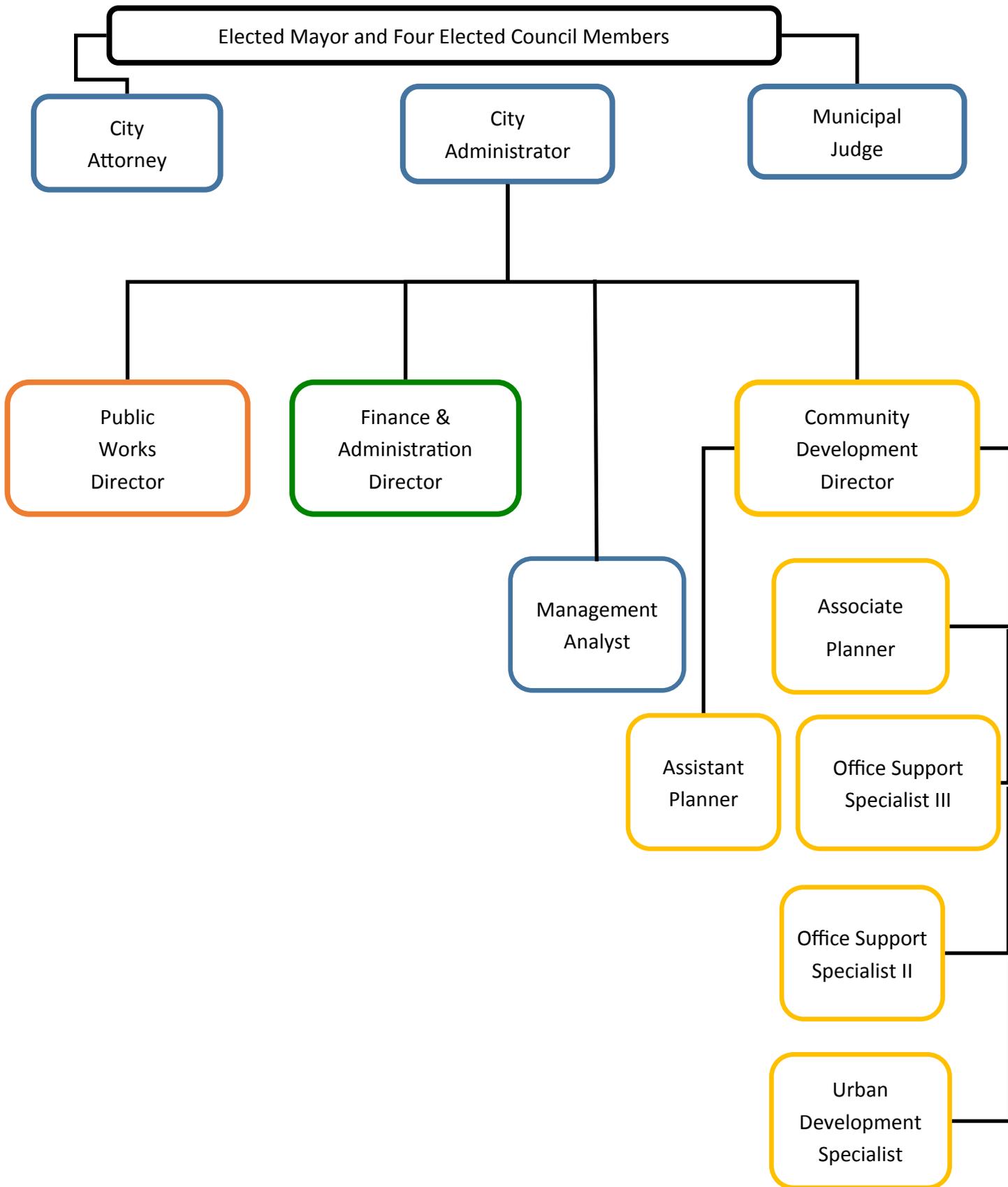
# City of Veneta Organization Chart Public Works Department



# 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 and the primary functions of each type of fund are listed below. The chart on the next page lists all the City's funds by type. Within each fund type the funds are further classified as "Major" or "Non-Major".

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

**Primary Functions:**

- ❖ 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**

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

**URBAN RENEWAL AGENCY:**

**FUND TYPE**

<b>GENERAL FUND:</b>	<b>MAJOR</b>	<b>NON-MAJOR</b>
	GENERAL	
<b>DEBT SERVICE FUND:</b>	<b>MAJOR</b>	<b>NON-MAJOR</b>
	DEBT SERVICE	

Department: **Administration and Finance**

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, risk management, administrative support for the Mayor, City Council, City Administrator, Planning Commission, Urban Renewal Agency, Budget Committee, and Park Board, records management, information technology, communications, public relations, reception, and general office support and management.

The focus for the department is to continue to improve efficiency of handling routine financial-related tasks, improve quality of reporting and effectiveness of the department as a whole. The current and long-term objectives support this focus and are listed below. The objectives are followed by a list of recent accomplishments.

**Current Objectives:**

Complete training on new software program and development of new written processes/procedures.

- Timeline: This process was started in fiscal year 2016-17, the bulk of the work took place in fiscal year 2017-18. Aiming for a full implementation date of July 1, 2018 with training and new procedures fully completed by December 31, 2018.
- Major steps: Continue to extract data from old system, review data once it is converted, test new system, training, and creation of written procedures.
- Major favorable factors: This is the only large project being undertaken by the department during this time and the vendor has comprehensive procedures allowing us to focus on in-office processes.
- Performance measures: The accomplishment of each step in the project once the plan has been fully developed.

Development and/or refinement of written procedures and processes for Critical Functions.

- Timeline: This process also started in fiscal year 2016-17 and will continue into 2018-19.
- Major steps: Review current procedures or develop new ones, revise, test and finalize.
- Major favorable factors: We have started with the critical functions and most of them are in written form already.
- Performance measures: The accomplishment of each step as listed above.

Update Employee Handbook.

- Timeline: Review of the handbook started in fiscal year 2017-18 and will continue into 2018-19.
- Major steps: Review and draft possible revisions including external requirements, facilitate review of the handbook and possible revisions with management and staff, repeat as needed, prepare resolution and cover memo to present proposed changes to council.
- Major favorable factors: Most of the needed changes are clarifications rather than policy.
- Performance measures: The accomplishment of each step as listed above.

**Long-term Objectives:**

- Refinement/development of written procedures and processes for Non-Critical Functions.
- Review and research “Best Practices” recommended by the Government Finance Officers Association. Modify Veneta’s practices as needed.

**Recent Accomplishments:**

- Solicited and selected a software program; completed preliminary questionnaires; extracted and provided to new software vendor most of the data and history from current software program.
- Created and published a budget pamphlet.
- Created and implemented templates for drafting City Ordinances.
- Updated and standardized job descriptions for all regular positions.
- Hosted a Benefits Fair for employees.
- Updated numerous forms to streamline communication both internally and externally.
- Created and implemented notary public policy.
- Solicited and selected a new copier/printer.
- Implemented some team building activities.
- Revised format of City Newsletter.

## Department: **Community Development**

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

The focus for the upcoming year is to work on Transportation planning and projects, parks planning and projects, stormwater planning and implementation, and land use application review.

### **Current Objectives:**

#### Transportation Planning & Projects:

- Complete and adopt Transportation System Plan (Winter 2019)
- Transportation SDC Update: Release RFP, select consultant, complete update, and adopt methodology (Winter/Spring 2019)
- Advance Veneta Elmira Path towards construction: Partner with County and State on STIP application, FLAP application, and other funding sources (Ongoing)

#### Parks Planning and Projects

- Construct Improvements to City Park - implementing recently adopted City Park Master Plan (2018-2019)
- Update City's outdated Parks, Recreation and Open Space Master Plan (Begin 2019)
- Update City's Parks Capital Improvement Plan (2018)
- Secure Funding and Construct "Kiddie Pool" (2018-2019)

#### Stormwater Planning & Implementation

- Revise City's stormwater standards in order to tailor to Veneta's soil type, storm year event, and to reduce constraints to development on small lots.

#### Land Use Review

- Continue to improve the land use review process as development increases. For example, the Associate Planner is drafting a public improvement plan review process to coordinate Planning, Engineering, PW and Building reviews.

#### Animal Control/Code Enforcement

- Friends of Ferals program spay/neutered over 200 cats. Due to its success Council approved additional funding for this remaining fiscal year, and agreed to fund a program for 2018-19. This program was funded by a grant from Pet Smart.

**Long-term Objectives:**

- Long term objectives are to implement the City's Long range Master Plans. The areas of focus are directly related to the City's adopted plans (Transportation System Plan, Parks and Open Space Master Plan). The department also responds to development trends through land use review and amending our codes and ordinances. The stormwater and SDC amendments are directly related to development issues staff has identified with our current code. Each year the focus of the department changes as plans become outdated, and/or opportunities are presented.

**Recent Accomplishments:**

- Working with consultant on updates to the Transportation System Plan. Reviewed and approved first seven Technical Memos and held the first public Open House which was well attended.
- Completed analysis and draft amendments to the Northeast Employment Center code. Will be adopted in May/June of this year.
- Completed update to the City's Sewer Rates and System Development Charges. Was adopted in April.
- Hired consultant to prepare final design, bid documents, and construction administration for improvements to City Park. Final design completed in March.
- Completed CDBG program requirements and now in process of funding five rural housing rehab homes (CDBG grant).
- Spay and neuter program received additional funding from Council due to its success and importance.
- Received funding for preliminary NEPA work on Hwy 126 corridor.
- Completed preliminary design for Fern Ridge southern route multi-use path.

**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 Objectives:**

- Continue implementation of the EDSP 23 action items.
- Secure another RARE participant to continue working with the Economic Development Committee.
- Promote and market commercial and industrial development opportunities.
- Increase broadband infrastructure.
- Secure additional funding for Hwy 126 NEPA.

**Long-term Objectives:**

- Continue to strengthen partnerships and collaboration.
- Continue implementation of action items.
- Implementation of Rural Opportunity Initiative program (ROI).

**Recent Accomplishments:**

- Secured \$3 million in transportation funding for environmental review for the implementation of Fern Ridge Corridor Plan (Hwy 126).
- Received funding for design of fiber optic route between Eugene and Veneta.
- Awarded funding to expand small business development and entrepreneurial programs in Veneta.
- Completed third year of Business Connect programs including Business Retention and Expansion interviews, Business Showcase and RAIN mentoring.

**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.

The focus of staff work is to continue to improve the City's overall emergency preparedness and support the Neighborhood Watch groups.

**Current Objectives:**

- Adopt a Hazard Mitigation Plan (HMP).
- Seek grants to pay for implementations of the HMP.
- Provide greater support to Veneta's Neighborhood Watch programs.

**Recent Accomplishments:**

- Establishment of new Neighborhood Watch groups.
- Purchased radar speed sign and tracking data.
- Development of report analyzing law enforcement incident and case numbers.

**Department: Public Works**

The Public Works Department includes operations, maintenance, repairs, improvements, and expansions of the City's Water, Sewer, Street, Parks, Pool, and Storm-water 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.

**Streets.**

The majority of the department's focus will be continued maintenance and improvement of existing street infrastructure.

**Current Objectives:**

The Pavement Preservation Plan project for this summer depends on if we move forward with the 8<sup>th</sup> Street waterline replacement project and/or how it may be phased. The intent is to replace two existing waterlines with one new one in the middle of 8<sup>th</sup> Street. The planned reconstruction of 8<sup>th</sup> Street would be done during the same project.

- A final design for the Improvement of East Hunter Road from Territorial to Crystal will be completed with the City going out to bid for this project in early 2019. Construction would tentatively be scheduled for the summer of 2019 if all funding is secured.
- A new Pavement Preservation Study is being budgeted for the summer of 2018.

**Long-term Objectives:**

- To improve and make safer the City's transportation grid and protect the City's investment in transportation infrastructure. All projects listed will preserve the City's investment in transportation infrastructure and make the affected areas safer.

**Recent Accomplishments:**

- Completion of the 2017 Pavement Preservation Projects which included asphalt overlays to all of McCutcheon Street and the section of Dunham from Territorial to 2<sup>nd</sup> Street. Construction of over 20 ADA ramps were also completed. The section of Tidball Lane that is within the City boundaries was also reconstructed and spot repairs on Jeans Road were also completed.
- A street design was completed for 2<sup>nd</sup> and 3<sup>rd</sup> Streets between Broadway Avenue and Dunham and the bidding process is complete. Construction is tentatively scheduled for spring of 2018 to be complete by July.

The City is receiving many inquiries about development. Development will add infrastructure to the system and will place additional burden on all existing transportation infrastructure.

**Water.**

The focus of the department will be maintaining existing facilities and assisting with the design and construction of new residential distribution systems as more development occurs. Securing a site for a new water reservoir that will create redundant pressure control for the City's largest pressure zone.

**Current Objectives:**

- Determine site requirements and begin procurement of land to construct new one million gallon reservoir in the 583 foot pressure zone of the City's water system.
- A preliminary design report for the replacement of water mains in 8<sup>th</sup> Street was completed. The mains located in 8<sup>th</sup> Street are asbestos concrete material and will eventually need replacement. Plans to reconstruct 8<sup>th</sup> Street next year have moved up in priority with the intention to do both projects simultaneously and also with the intent to not have to cut into the new roadway at a later date for the water main replacement.

**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 as is the timely replacement of asbestos concrete lines.

**Recent Accomplishments:**

- Reviewed the designs of several new development projects that will add new water infrastructure.

The City is receiving many inquiries about development. Larger developments may affect the timing of some of the planned projects within the Master Plan.

**Sewer.**

Although we have not had any instances for several months, the identification and the elimination of a currently unknown substance that had been entering the wastewater treatment plant and affecting treatment will continue to be a priority if it should occur again. The construction of the Jack Kelley Drive Lift Station and associated piping will be a major focus.

**Current Objectives:**

- Continue to work with consultant to identify and track unknown substance entering the wastewater treatment plant.
- Work with the City Engineer and contractor to construct the Jack Kelley Drive Lift station. This project is currently out for bid and should be awarded in mid-late April. Construction is likely to begin in June or July and complete by the end of the year.

**Long-term Objectives:**

- Specific long term objectives are planned out in the 2016 Wastewater Master Plan. The replacement and resizing of Jeans Lift Station (now relocated to Jack Kelley Drive) to accommodate future flows from the proposed development of the East Side Lift Station is included within the Master Plan.

**Recent Accomplishments:**

- Completed the design for the Jack Kelley Drive Lift station and associated piping and put the project out for bid.
- Currently working with consultant to review the Wastewater SDC methodology to produce a new SDC charge.

The City is receiving many inquiries about development. Larger developments may affect the timing of some of the planned projects within the Wastewater Master Plan.

## **CITY OVERVIEW**

### **VENETA'S SETTING**

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

### **HOW VENETA STARTED**

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

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

### **SERVICES AND FACILITIES**

The City currently provides water, sewer, park and seasonal swimming pool, planning, street building and maintenance, building and building related permits, storm-water, animal control, and law enforcement services. The City also owns an outdoor sports field, operated by a non-profit organization, that is host to many adult and children's soccer, T-ball and softball games and tournaments and a community center that is available for citizens to rent for large gatherings. Recreational activities include bird watching, water skiing, camping, hiking, cycling, 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, including a park and ride facility, throughout the City of Veneta. Due to a strong and active volunteer base there are several non-profit organizations that operate within the City that provide financial assistance, clothing, food, and household goods to City residents. Lane Council of Government also operates programs for senior citizens, including meals on wheels from the 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 two higher education facilities within a 40 mile radius of Veneta. One is the University of Oregon in Eugene. It is an easy commute of 25 minutes. The second one, Oregon State University, is located in Corvallis, Oregon. Corvallis is about a 60 minute commute to the north.

**DEMOGRAPHICS**

According to census information the population for 2016 is estimated to be 4,755 compared to 4,561 in the last official census 2010. The median age is 34 years young. 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: 2016 Estimates	% of Change	Median Age	Median Household Income	Median Home Value
Veneta	4,561	4,755	4.25%	34.3	\$ 41,558	\$ 189,368
Lane County	351,715	369,519	5.06%	39	\$ 44,103	\$ 215,300
State of Oregon	3,831,074	4,093,465	6.85%	36.7	\$ 51,243	\$ 237,300

Sources: Portland State University; census bureau websites.

**WEATHER CONDITIONS**

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

**GOVERNMENTAL STRUCTURE**

Veneta operates under a Council-City Administrator form of government. The Council sets policies and the City Administrator is responsible for the implementation of and compliance of those policies along with the day-to-day business operations. The City Council is composed of five members; four councilors 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 2015, includes the following goal statements. These statements provide the major parameters and directions for the Veneta 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.

As a prelude to these goals, the City started to work on both the water and sewer systems. By the end of 2003 the expansion and improvements to the wastewater plant were completed. The completion of the water system expansion occurred in 2005. Also in 2003, the City received a grant to extend Eighth Street and connect it to Highway 126. Having these major basic need projects completed the City once again was on the road to development. In 2005 the population was 3,660. By 2008 the population was recorded at 4,640.

During the period between 2005 and 2011 the City focused on quality of life type projects including, but not limited to, doubling the size of Fern Park, acquiring and improving Territorial Park and the Bolton Hill Sports Complex, constructing a new swimming pool and pool building, and facilitating the construction of a park and ride and significant improvements to W. Broadway. By the end of 2013, the City also completed a 10 mile pipeline from Veneta to Eugene to enable the City to purchase water from the Eugene Water and Electric Board (EWEB) construction Fern Ridge Service Center (FRSC) house the assistance programs operated by numerous non-profit organizations in the area .

#### 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. Today, despite these efforts, the City has been unable to attract new businesses to the 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.

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**BUDGET PROCESS**

**SECTION 3**

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**BUDGET COMMITTEE MEMBERS  
April 2018**

**Citizen Members**

POSITION	NAME	TERM END DATE
#1	Johl Brock	12/31/19
#2	Sharon Brown	12/31/19
#3	Iris Quita	12/31/20
#4	Darlene Harris	12/31/20
#5	Carolyn Heckler	12/31/20

**Council Members**

POSITION	NAME	TERM END DATE
Mayor	Sandra Larson	12/31/20
Council President	Thomas Cotter	12/31/18
Councilor	Robbie McCoy	12/31/18
Councilor	Calvin Kenney	12/31/20
Councilor	Keith Weiss	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 22, 2018, is published in the local newspaper at least twice preceding the meeting. For the 2018-19 budget year the publication dates, in the Fern Ridge Review, are May 9, 2018 and May 16, 2018. 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 Budget Officer publishes, in the local newspaper, a financial summary and notice of budget hearing. The hearing is held during a regular City Council meeting (usually the first one in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens to discuss the approved budget with the Mayor and Councilors.

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

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

### **CITIZEN INVOLVEMENT OPPORTUNITIES**

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide 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 16, 2017. Copies of the entire document, or portions thereof, may be requested through the City's public records request process.

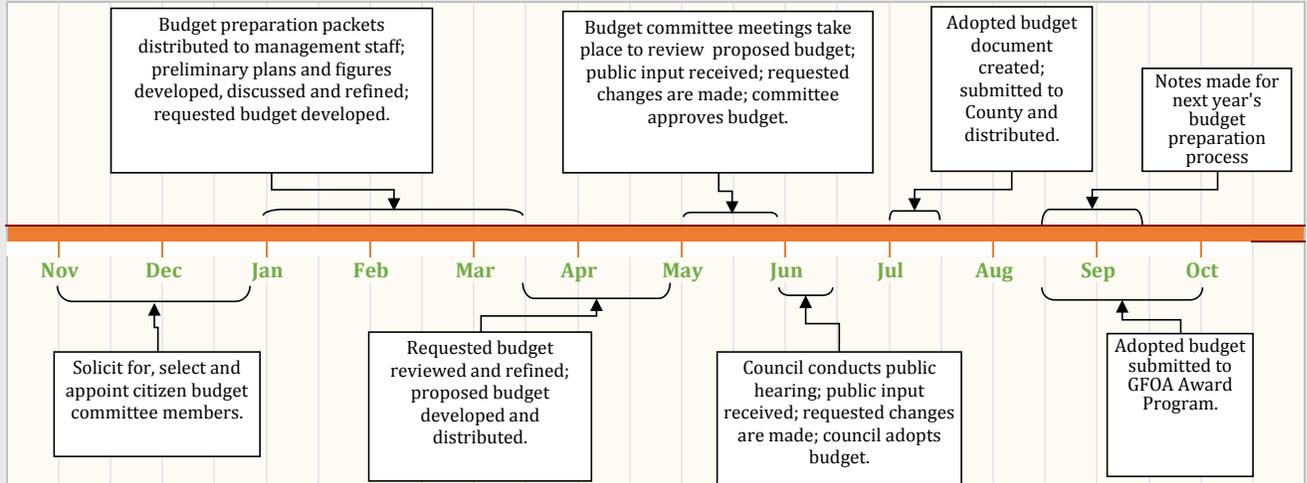
Public comment or testimony may be provided by:

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 294.338, 463, 471, 473, and 478). Changes needed because of emergencies and/or bond proceeds, in most cases, can be made without any formal action. All other changes require formal action in the form of a resolution or a supplemental budget. In some instances a public hearing also has to be held. The ORSs mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however, generally speaking, a supplemental budget is needed for general purpose grants, use of more than 15% of contingency within a fund, and reducing appropriations. All other situations can be handled by resolution.

### THE BUDGET PROCESS TIMELINE





**RESOURCES**

**SECTION 4**

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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 \$15,517,544. This citywide total is substantially higher than the estimated beginning fund balances used in the fiscal year 2017-18 budget. This is the result of using the actual ending fund balance of the most recently completed year, (in this case 2016-17) adjusted by actual results thus far in the current year (2017-18), 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. In the past, the actual ending fund balances were adjusted downward and budgeted revenue and expenditures was given more weight than actual activity. The previous approach was much more conservative.

### New Revenue

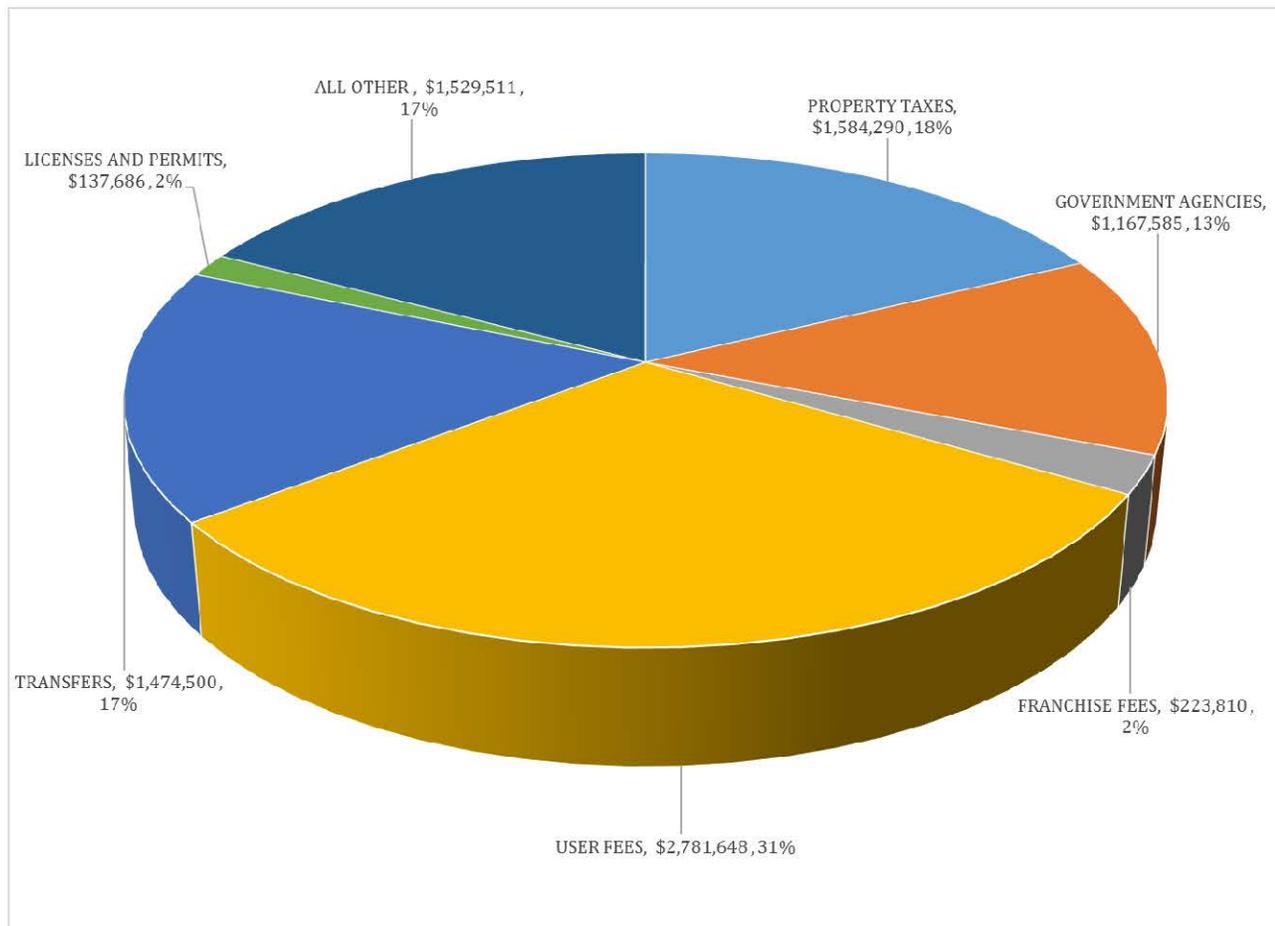
The City’s new revenue is calculated using various methods and factors including, but not limited to, historical amounts, economic trends, population, availability of grant funds, and information obtained from internal and external sources. The major revenue types for the City are Property Taxes, Franchise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

FUNDS BY TYPE	BEGINNING FUND BALANCE									TOTAL RESOURCES
	PROJECTED FUND BALANCE @ 7-1-2018	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	ALL OTHER	TOTAL NEW REVENUE	(Beginning Fund Balance + New Revenue)
<b>GENERAL FUND:</b>										
GENERAL	1,406,371	301,514	103,690	111,905	12,492	3,000	6,906	467,513	1,007,021	2,413,392
<b>SPECIAL REVENUE FUNDS:</b>										
LAW ENFORCEMENT	139,679	821,650	7,925	-	-	10,000	34,300	17,136	891,012	1,030,691
PARKS & RECREATION	593,575	224,586	492,976	-	46,896	20,000	-	19,696	804,154	1,397,729
PLANNING	258,176	149,658	-	-	46,975	-	-	1,967	198,600	456,776
STREETS	1,450,104	-	386,814	111,905	184,565	150,000	480	12,151	845,915	2,296,019
STORMWATER	171,365	-	-	-	68,131	-	-	1,511	69,643	241,008
BUILDING INSPECTION PROGRAM	-	-	-	-	-	25,000	84,000	50	109,050	109,050
<b>CONSTRUCTION - GOVERNMENTAL</b>	1,316,771	-	-	-	85,056	-	-	10,014	95,070	1,411,841
GRANT	-	-	-	-	-	-	-	400,000	400,000	400,000
ZUMWALT	128,532	-	-	-	67,999	-	-	1,352	69,351	197,883
BUSINESS ASSIST LOAN/GRANT	156,932	-	-	-	20	-	-	1,372	1,392	158,324
LOCAL IMPROVEMENT	410,262	-	-	-	-	-	-	5,727	5,727	415,990
<b>ENTERPRISE FUNDS:</b>										
WATER	2,904,494	-	103,680	-	1,037,350	-	9,600	37,085	1,187,715	4,092,209
SEWER	2,113,199	-	-	-	1,078,624	1,200,000	2,400	24,905	2,305,929	4,419,128
WATER SDC	47,376	-	-	-	81,912	-	-	1,904	83,816	131,192
SEWER SDC	1,779,477	-	-	-	71,628	-	-	19,377	91,005	1,870,482
<b>CAPITAL PROJECT FUNDS:</b>										
CAPITAL PROJECT-NEW POOL	74,069	-	72,500	-	-	47,500	-	483,940	603,940	678,009
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	59,157	-	-	-	-	-	-	50	50	59,207
<b>DEBT SERVICE FUND:</b>										
DEBT SERVICE	141,822	86,881	-	-	-	-	-	1,214	88,095	229,917
<b>RESERVE FUNDS:</b>										
PW EQUIPMENT	209,258	-	-	-	-	15,000	-	1,668	16,668	225,926
GOVERNMENTAL RESERVE	781,707	-	-	-	-	4,000	-	9,052	13,052	794,759
ENTERPRISE RESERVE	1,375,215	-	-	-	-	-	-	11,825	11,825	1,387,040
<b>TOTALS</b>	<b>\$15,517,544</b>	<b>\$1,584,290</b>	<b>\$ 1,167,585</b>	<b>\$ 223,810</b>	<b>\$2,781,648</b>	<b>\$ 1,474,500</b>	<b>\$ 137,686</b>	<b>\$1,529,511</b>	<b>\$8,899,029</b>	<b>24,416,573</b>



**Property Taxes.**

The General, three Special Revenue, and the Debt Service Funds receive property tax money for operating and/or to meet debt obligations on voter approved general obligation bonds. While the property taxes are a major resource for these funds (varies from 28% to 99%), overall property taxes are 18% of the total anticipated new revenue during the upcoming fiscal year.

**Property Tax Limits and Rates.**

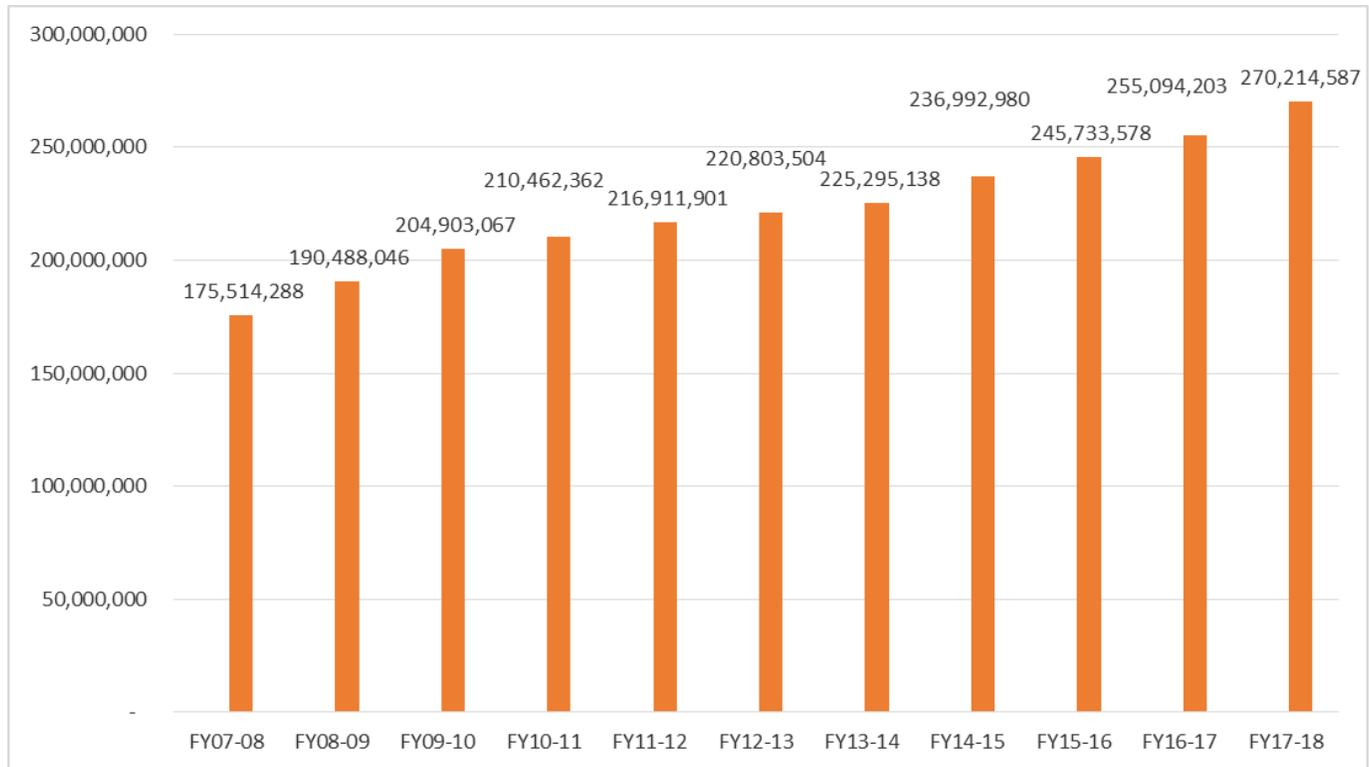
Property taxes for operations are levied in accordance with the Oregon constitutional limitations known as Measures 5 (1990) and 50 (1997). Measure 5 places a maximum tax rate for non-education governments of \$10 per \$1,000 of real market value on each parcel of property. Measure 50 set a maximum permanent 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 \$270,214,587 for 2017-18. This is a 5% increase from the previous year’s valuation.

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

**Assessed Values  
Fiscal Year 2007-08 through 2017-18**



**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.

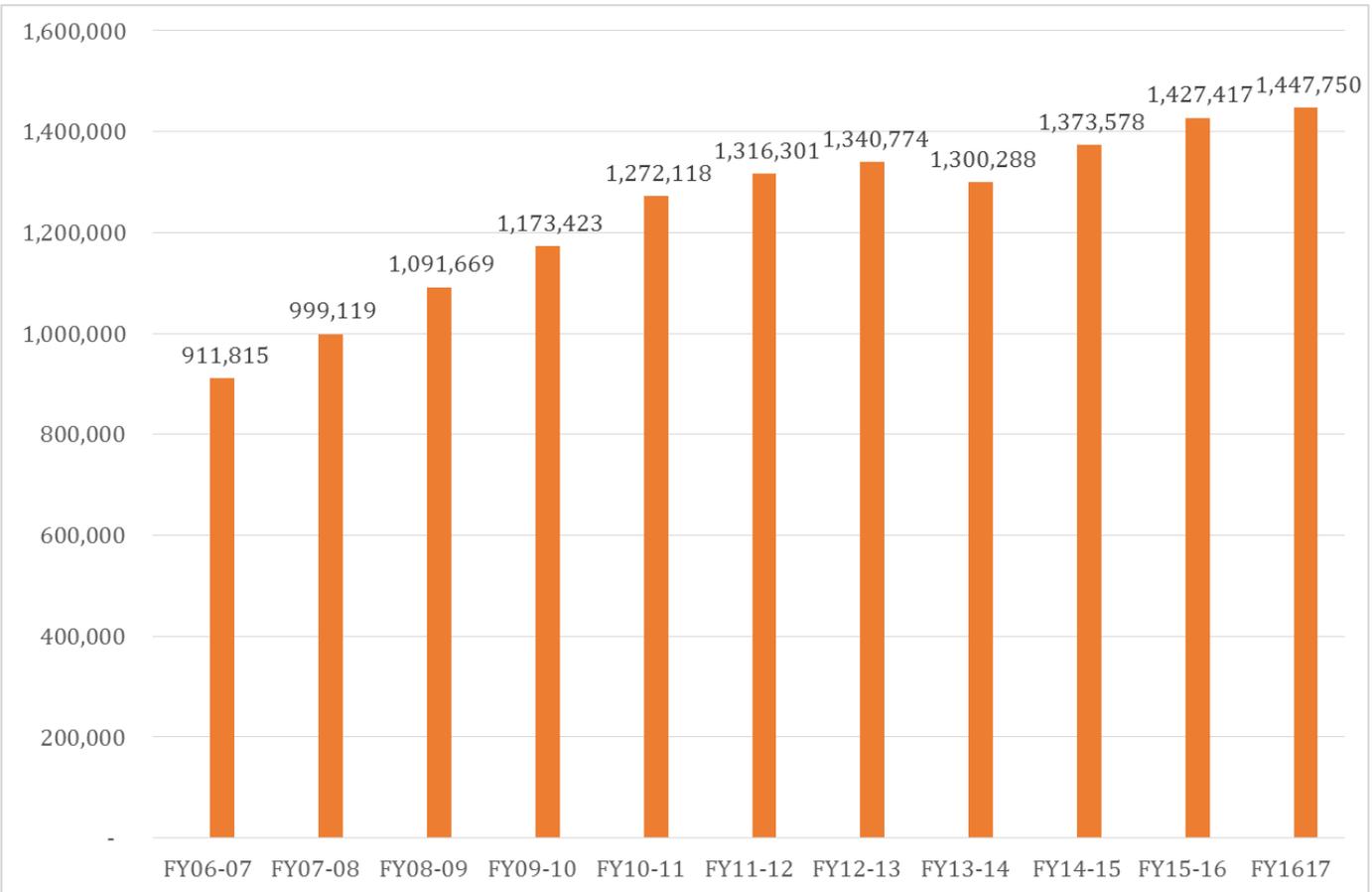
**Property Tax Collections.**

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

**Veneta’s Property Tax Picture.**

The City of Veneta’s maximum permanent tax rate is \$5.6364/\$1,000. The calculations for fiscal year 2018-19 assumes that the assessed value will increase 2%, the full rate will be levied, the compression loss will be approximately \$6,600 and the uncollectible rate will be approximately 5%. Given these assumptions the City is conservatively expecting to receive \$1,469,577. The amount of property taxes that the City has received since fiscal year 2006-07 is shown in the chart on the following page by year.

**Property Tax Money Received  
Fiscal Year 2006-07 through Fiscal Year 2016-17**



**Top Ten Taxpayers (2017).**

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	109,325
2.	ATR Land	83,777
3.	Shalimar Mobile Park	46,156
4.	Holte Ardis	38,490
5.	Hammer-Veneta	36,436
6.	Emerald People's Utility District	29,513
7.	Centurylink	28,401
8.	Hayden Homes	26,584
9.	Fern Ridge Self Storage	24,146
10.	Society of St Pius X Southwest District, Inc.	23,545

**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 6%, 24%, 26% and 98%, respectively, of total new revenue in these funds.

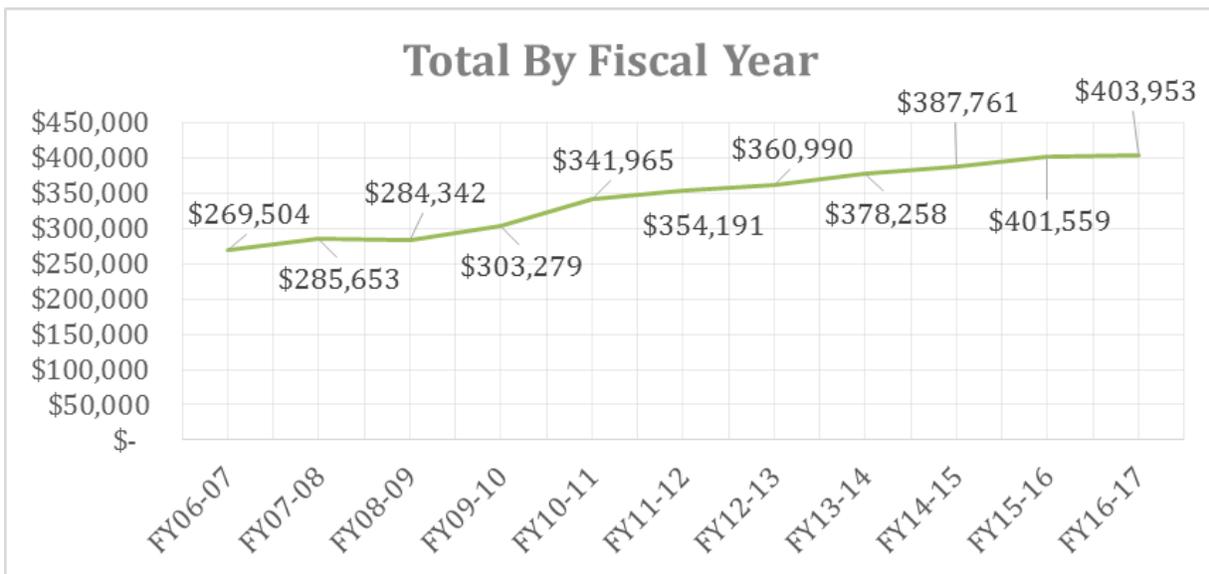
User fees are consistently the main revenue source for the City's enterprise funds. Beginning in 2009, the water rates have been increased semi-annually or annually. The objectives of these increases were to keep pace with the rising operations cost and to build up fund balances for large capital projects. 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. During the current 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 5% increase effective May 1, 2018. The proposed budget includes the revenue from that increase, as well as, an additional increase of 5% that will be proposed for a January 1, 2019 effective date.

**Intergovernmental Revenue.**

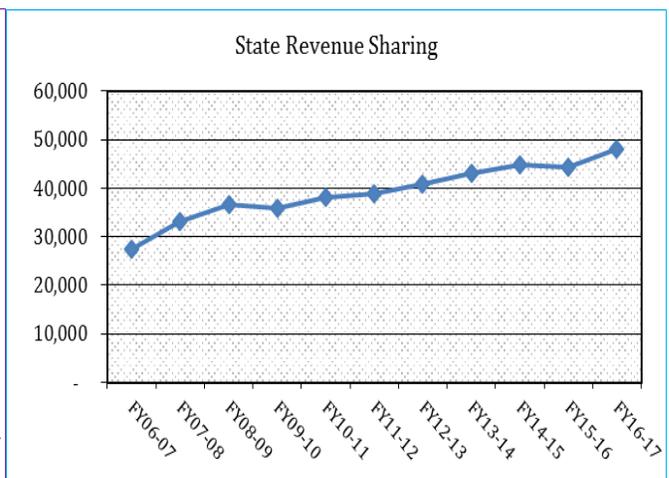
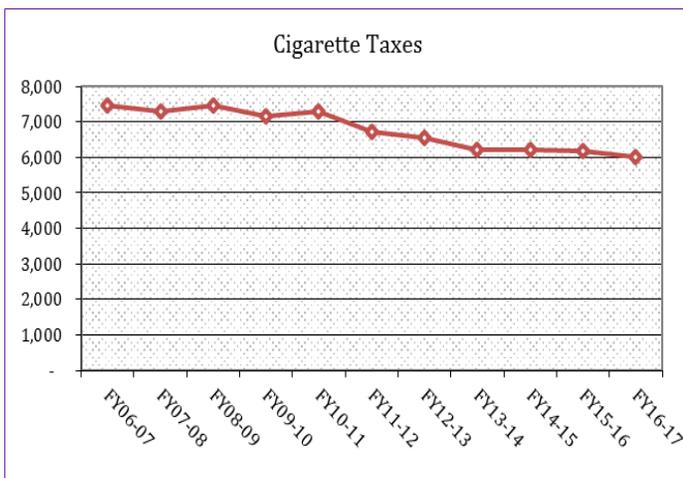
The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, and highway fuel sales. The amount that the City receives 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 and liquor taxes has decreased, the other apportionments have increased steadily; however, the rate of the increases have been relatively low. For the upcoming fiscal year, with the exception of the state revenue sharing amount, these trends are expected to continue. In fiscal year 2017-18 the State also started sharing marijuana tax money collected at the state level. The total expected in fiscal year 2018-19 is \$15,800 which is divided equally into the Law Enforcement and Parks and Recreation Funds. The following charts present, in numerical and graph form, the amounts collected since fiscal year 2006-07 separately and in total.

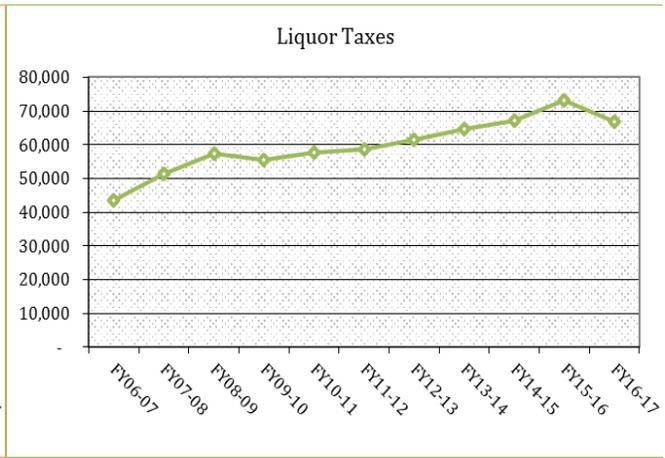
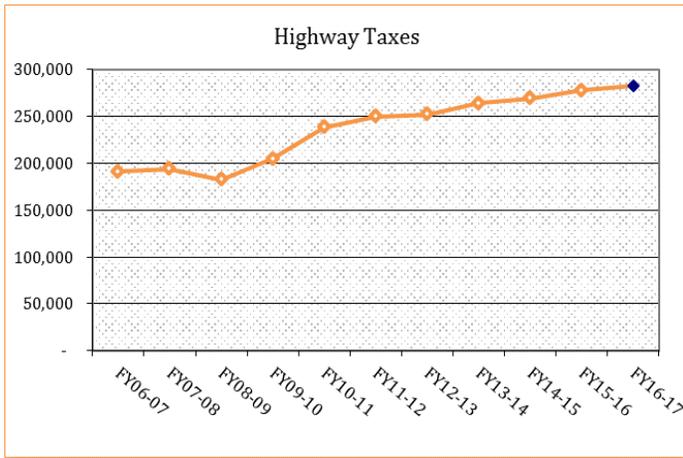
**State Revenue Sharing Total  
Fiscal Year 2006-07 through Fiscal Year 2016-17**

Revenue Type	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
Cigarette	7,457	7,284	7,448	7,169	7,282	6,708	6,550	6,219	6,223	6,195	6,005
Liquor	43,655	51,388	57,344	55,524	57,695	58,670	61,423	64,774	67,296	73,149	66,893
Highway	191,075	193,752	182,877	204,729	238,814	249,854	252,118	264,225	269,524	277,788	283,036
State Revenue Sharing	27,317	33,229	36,673	35,857	38,174	38,959	40,899	43,040	44,718	44,427	48,019
<b>Total By Fiscal Year</b>	<b>\$ 269,504</b>	<b>\$ 285,653</b>	<b>\$ 284,342</b>	<b>\$ 303,279</b>	<b>\$ 341,965</b>	<b>\$ 354,191</b>	<b>\$ 360,990</b>	<b>\$ 378,258</b>	<b>\$ 387,761</b>	<b>\$ 401,559</b>	<b>\$ 403,953</b>



**State Revenue Sharing By Type**

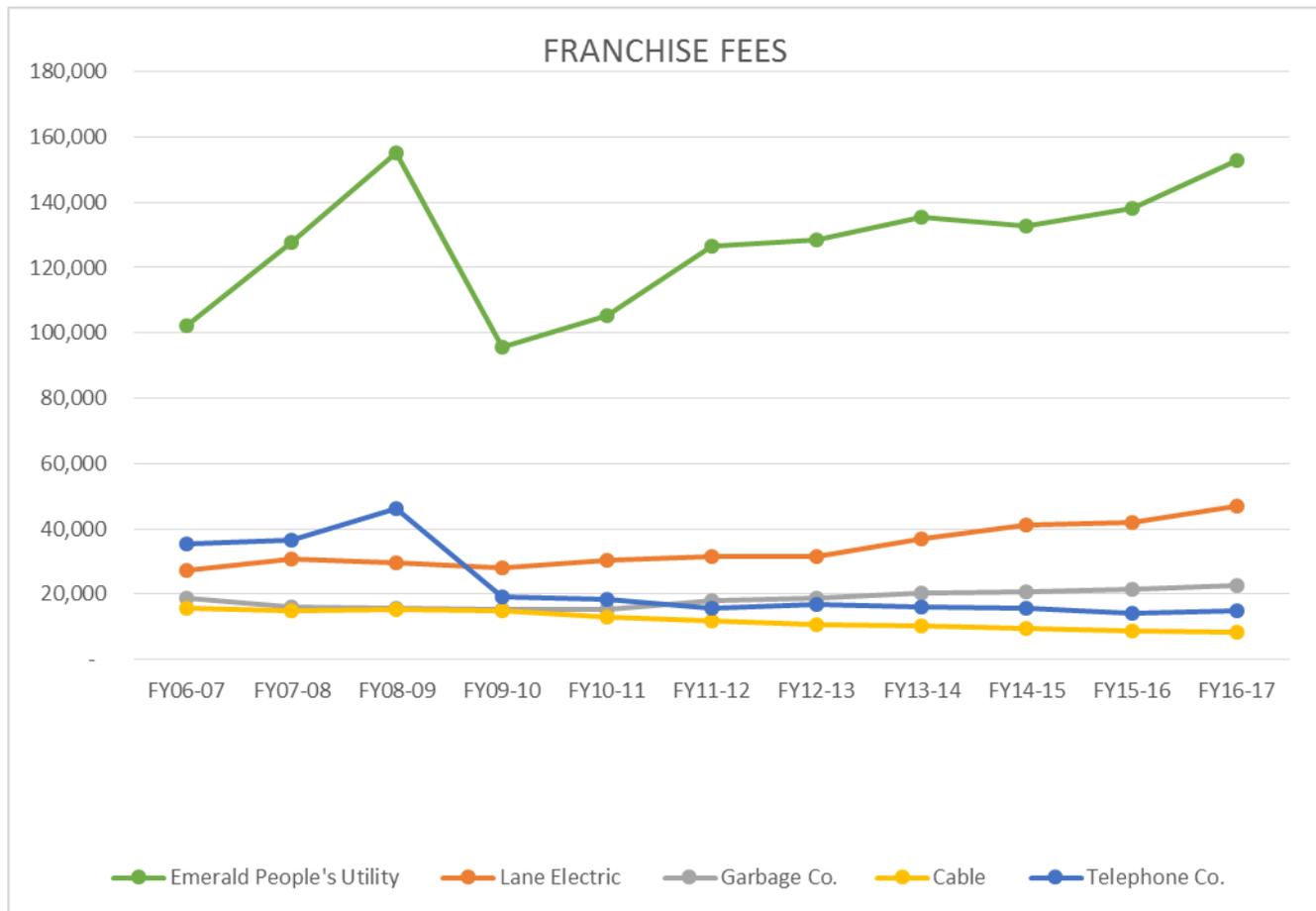




**Franchise Fees.**

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 not expected in the upcoming fiscal year. The following graph showing the actual amounts collected over the past ten (10) years.

**Franchise Fees Collected  
Fiscal Year 2006-07 through Fiscal Year 2016-17**



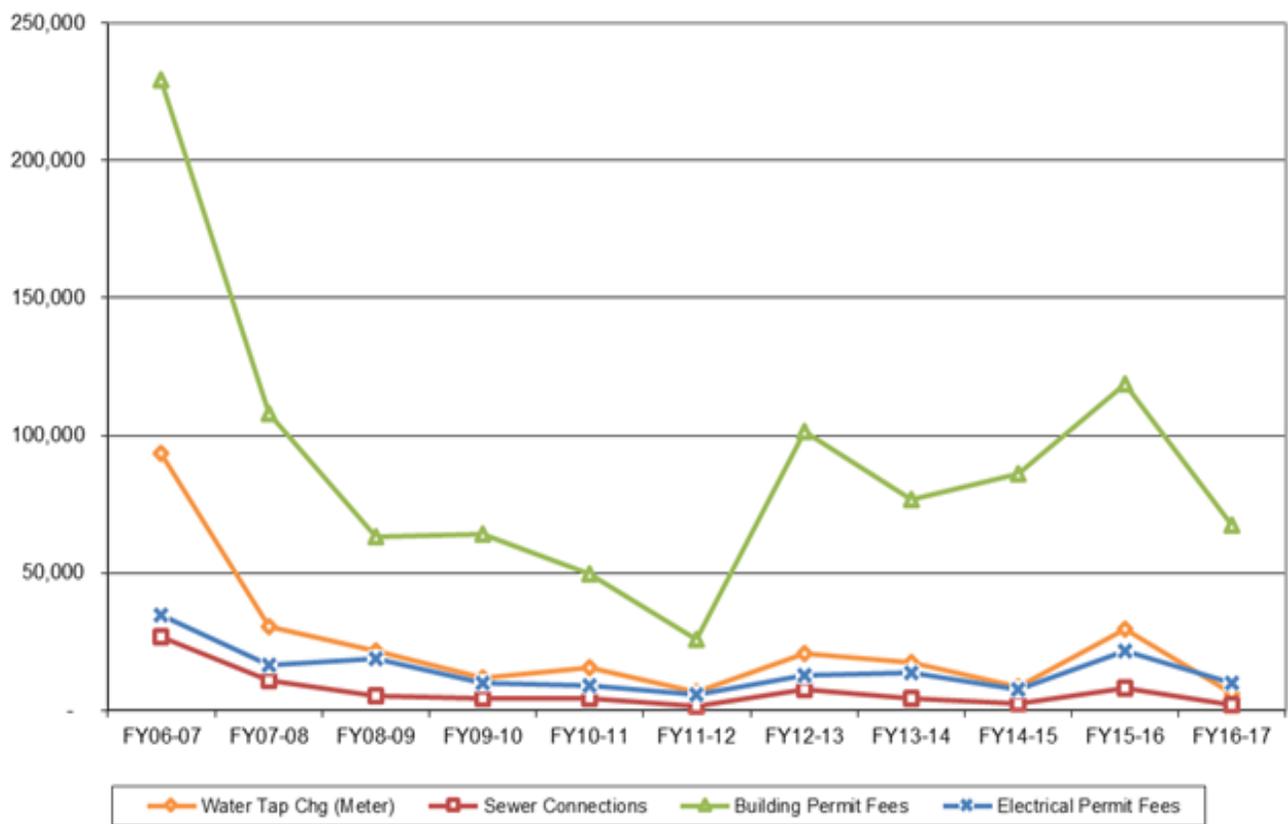
**Transfers.**

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 2006-07 through Fiscal Year 2016-17**



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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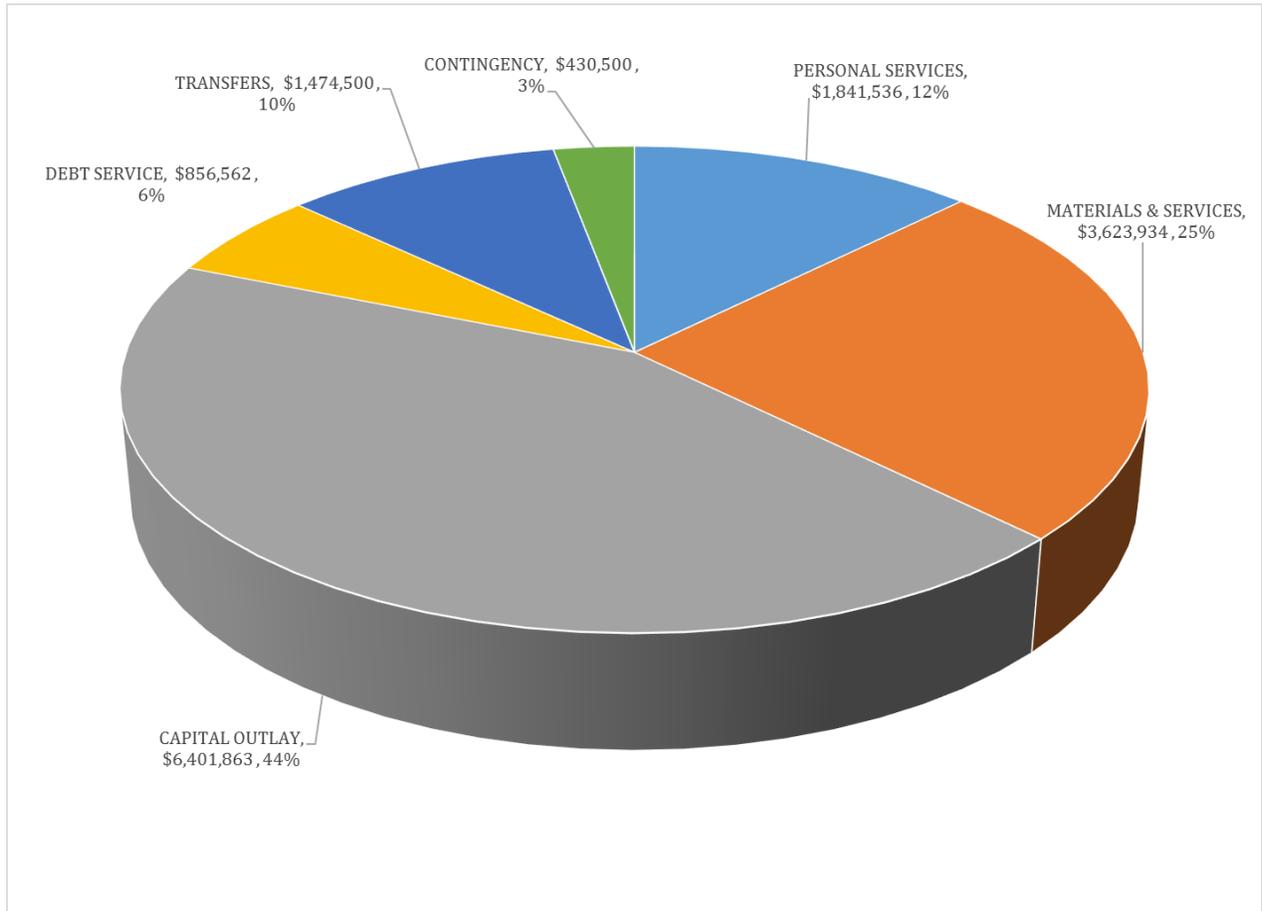
**REQUIREMENTS**

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 5 entitled “Consolidated Financials” provides detailed information about expenditures, by fund, in narrative and in the Consolidated Fund Budget. Additional background, listings of specific items included in the budget, can be found in Appendix D.

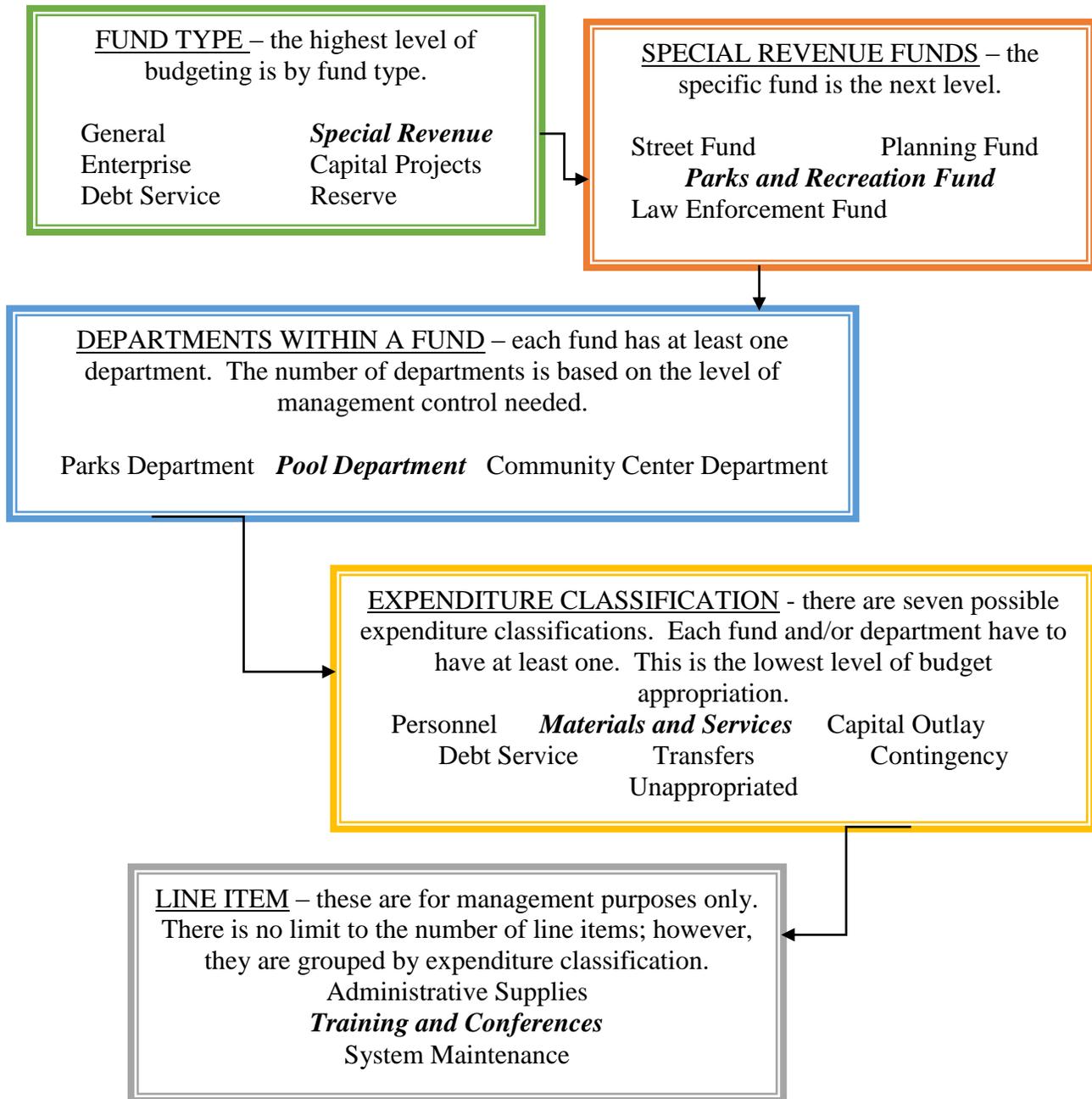
**SUMMARY OF EXPENDITURES BY CLASSIFICATION**

FUNDS BY TYPE								ENDING FUND	TOTAL
	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	BALANCE PROJECTED FUND BALANCE @ 6-30-2019	REQUIREMENTS (Expenditures + Ending Fund Balance)
<b>GENERAL FUND:</b>									
GENERAL	479,737	343,538	287,320	-	25,000	75,000	1,210,595	1,202,797	2,413,392
<b>SPECIAL REVENUE FUNDS:</b>									
LAW ENFORCEMENT	-	893,267	-	-	-	500	893,767	136,924	1,030,691
PARKS & RECREATION	271,912	158,324	663,438	-	-	20,000	1,113,674	284,055	1,397,729
PLANNING	191,493	56,162	345	-	-	25,000	273,000	183,777	456,776
STREETS	157,982	700,726	53,860	-	9,000	100,000	1,021,568	1,274,451	2,296,019
STORMWATER	46,207	21,439	32	-	-	10,000	77,678	163,330	241,008
BUILDING INSPECTION PROGRAM	15,440	81,045	-	-	-	-	96,485	12,565	109,050
<b>CONSTRUCTION - GOVERNMENTAL</b>									
GRANT	-	70,150	293,813	-	47,500	-	411,463	1,000,378	1,411,841
ZUMWALT	-	400,000	-	-	-	-	400,000	-	400,000
BUSINESS ASSIST LOAN/GRANT	-	45,084	-	-	32,000	-	77,084	120,799	197,883
LOCAL IMPROVEMENT	-	64,050	-	-	1,000	-	65,050	93,274	158,324
LOCAL IMPROVEMENT	-	275	-	18,850	-	-	19,125	396,865	415,990
<b>ENTERPRISE FUNDS:</b>									
WATER	307,900	403,586	872,555	369,387	5,000	100,000	2,058,428	2,033,781	4,092,209
SEWER	370,865	385,189	2,092,000	125,649	5,000	100,000	3,078,703	1,340,425	4,419,128
WATER SDC	-	25	40,000	81,769	-	-	121,794	9,398	131,192
SEWER SDC	-	1,000	1,400,000	170,807	-	-	1,571,807	298,675	1,870,482
<b>CAPITAL PROJECT FUNDS:</b>									
CAPITAL PROJECT-NEW POOL	-	25	673,500	-	-	-	673,525	4,484	678,009
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	50	5,000	-	-	-	5,050	54,157	59,207
<b>DEBT SERVICE FUND:</b>									
DEBT SERVICE	-	-	-	90,100	-	-	90,100	139,817	229,917
<b>RESERVE FUNDS:</b>									
PW EQUIPMENT	-	-	20,000	-	-	-	20,000	205,926	225,926
GOVERNMENTAL RESERVE	-	-	-	-	150,000	-	150,000	644,759	794,759
ENTERPRISE RESERVE	-	-	-	-	1,200,000	-	1,200,000	187,040	1,387,040
<b>TOTALS</b>	<b>\$ 1,841,536</b>	<b>\$ 3,623,934</b>	<b>\$ 6,401,863</b>	<b>\$ 856,562</b>	<b>\$ 1,474,500</b>	<b>\$ 430,500</b>	<b>\$ 14,628,895</b>	<b>\$ 9,787,678</b>	<b>\$ 24,416,573</b>



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.

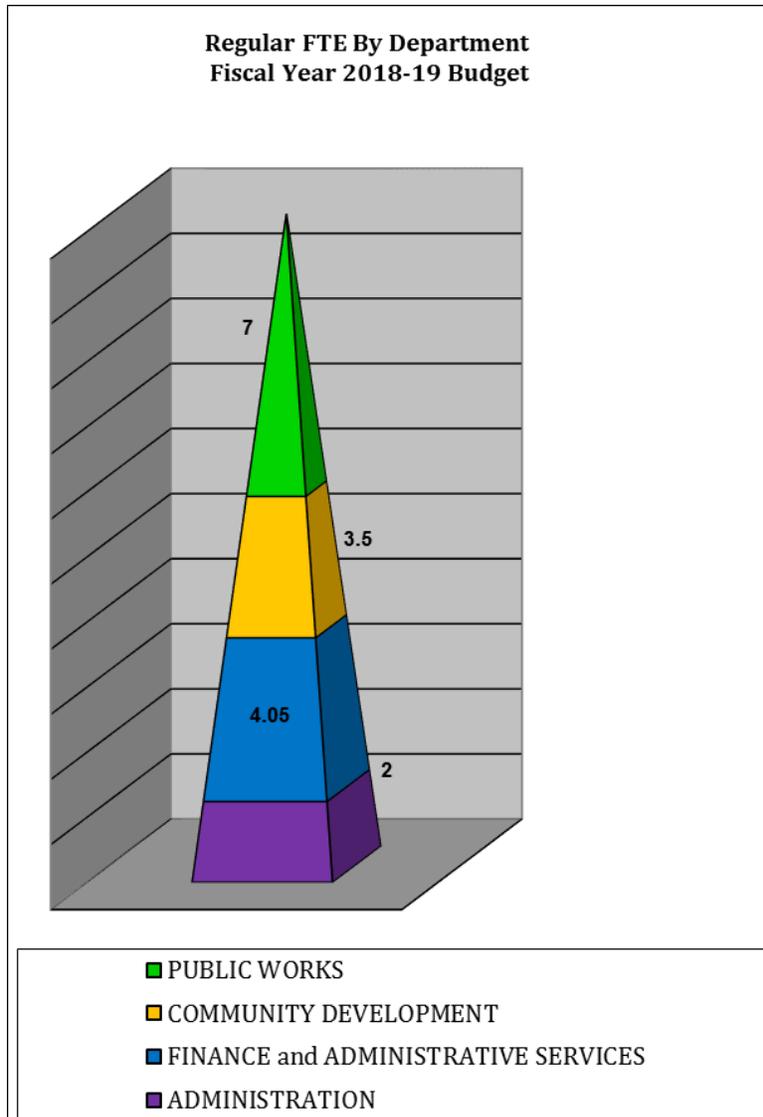
The graphic chart on the next page presents the progression of detail for expenditures beginning with the Fund Type and ending with a line item.



### Expenditures

#### Personal Services

The Personal Services classification includes all wage and benefit costs associated with employees. The budget includes 17 regular positions; however, one of the positions will be vacated and not filled October 1, 2018. It is being replaced with reactivation of the Management Analysis position. The net result is full-time equivalents (FTE) of 16.05. Also included in the budget is 1 half-time position, or .5 FTE, and 21 seasonal positions that roughly equate to 3.35 FTE. The Urban Development Specialist position is being modified to focus on urban renewal programs only. This is the .5 position in the Community Development Department. The City plans on assigning the economic development responsibilities to its next RARE participant. The number of FTE per department are shown in the following graph.



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

POSITIONS BY DEPARTMENT	FY2018-19 Budgeted	FY2017-18 Budgeted	FY2016-17 Budgeted
Regular Positions:			
ADMINISTRATION			
City Administrator	1	1	1
Management Analyst	1	0	0
FINANCE and ADMINISTRATIVE SERVICES			
Finance Director	1	1	1
Office Support Specialist III	1	1	1
Office Support Specialist III	0.05	1	1
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	0.5	1	0
PUBLIC WORKS			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
Utility Worker I	4	4	4
Utility Worker II	1	1	1
Total FTE	16.55	17	16
Temporary Positions:			
PUBLIC WORKS			
Pool Manager	0.38	0.38	0.38
Senior Guard	0.31	0.31	0.31
Head Guards	0.46	0.46	0.46
Lifeguards	1.73	1.73	1.51
Aerobics Instructors	0.05	0.05	0.09
Seasonal Grounds Laborer	0.42	0.42	0.42
Total FTE Temporary	3.35	3.35	3.18
Total FTE All Positions	19.90	20.35	19.18

Total wages and benefits are expected to be about \$50,000 higher than the current year's budget. This equates to a 3% overall increase. The largest increase is in wages; however, modest increases are expected in benefits as well. The components of the increase are discussed below.

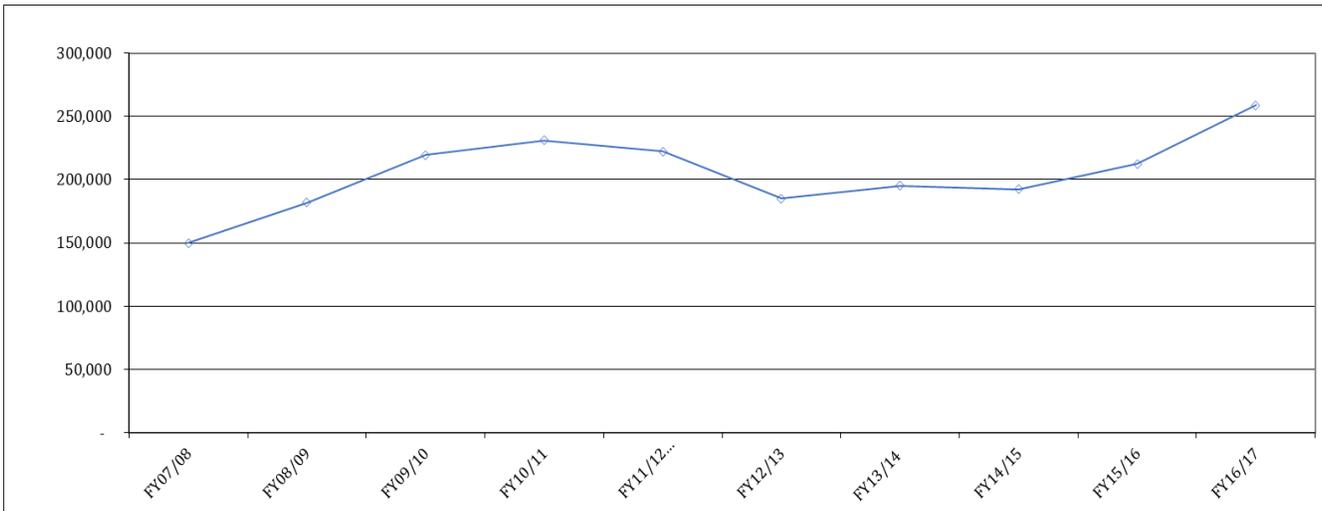
#### Wages:

The budget reflects a 2.6% wage cost-of-living-adjustment (COLA) increase to all the City's regular positions. The City uses the CPI-U Portland 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 9% for the upcoming plan year (January 1, 2018). Vision and Dental insurance rates are also expected to increase by 4.0% and 1.0%, respectively. 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 2007-08 through Fiscal Year 2016-17**



The calculations for Workers’ compensation begin with pure rates that are set by the National Council on Compensation Insurance for each class code. The work that the City’s regular and seasonal employees do fall into eight class codes. For 2019 the pure rates for two of the class codes used by the City are decreasing. Life insurance premium is calculated based on the age of each covered employee. On average, the rate for each age grouping is decreasing by 14% effective January 2019. Long-Term Disability insurance premium is changing from .336 per \$100 of covered salary to .259.

The City belongs to the Municipal Government Pool of the Oregon Public Employees Retirement System. The City pays one of two contribution rates depending on each employee’s length of service. The rates change every two years based on the most recent actuarial report. July 1, 2019 the rates will increase significantly. 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. As shown in the chart below, the focus for the upcoming year is being increased in water and sewer.

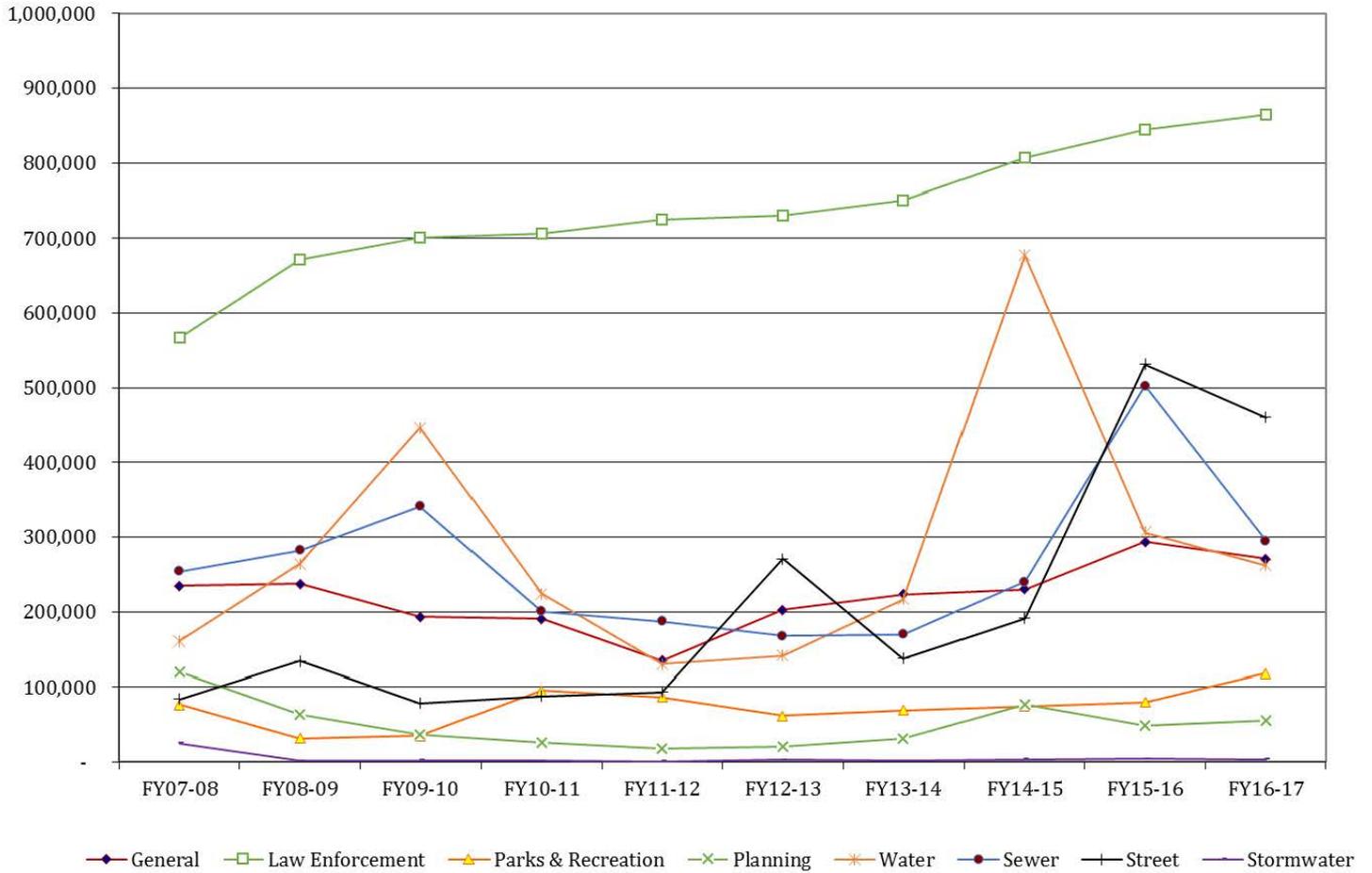
Change in Personal Allocations

	FY2018-19	FY2017-18	Change
Admin/Finance	4.61	4.05	0.56
Court	0.63	0.60	0.03
Code Enforcement	0.07	0.00	0.07
Public Safety	0.19	0.00	0.19
Parks	1.74	1.70	0.04
Pool	2.53	2.48	0.04
Planning	1.82	1.66	0.16
Streets	2.02	2.22	-0.20
Stormwater	0.50	0.45	0.05
Building	0.16	0.00	0.16
Water	4.05	3.58	0.47
Sewer	4.70	4.28	0.42
	23.00	21.02	1.97

**Materials and Services**

This expenditure classification is used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. Typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken that are not capital outlay. The total amount is expected to decrease in the upcoming year. The largest project, rehabilitation of 2<sup>nd</sup> and 3<sup>rd</sup> Streets, included in this classification for the current year, is expected to be completed by June 30, 2018 and is not being included in the fiscal year 2018-19 budget. An example from actual results can be seen in the graph below. In fiscal year 2014-15 the City undertook a water tank rehabilitation project. The street preservation project, among others of this nature, are listed on the schedule entitled “Listing of Potential Projects” in Appendix D. Equipment with a total cost of less than \$5,000 is also included in Materials and Services. See the schedule entitled “Listing of Potential Asset Purchases”, also in the Appendix D, for details.

Historical Materials and Services by Operating Fund Fiscal Year 2007-08 through Fiscal Year 2016-17
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**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 .23 percent of the 2018 real market value of \$482,728,490, far below the three percent maximum. The chart below presents the total amount of actual debt obligation at the end of fiscal years 2016 and 2017. The amounts for 2018 and 2019 are estimates. The 2017 balance of the “Other Loans” was expected to be zero because the City had planned on paying them off. Thus far, only one of them has been paid off.

Type of Debt	FY 15-16	FY 16-17	FY 17-18	FY18-19
<b>General Obligation Bonds</b>	\$ 889,975	\$ 842,975	\$ 792,975	\$ 738,975
<b>Revenue Bonds</b>	\$ 13,512,479	\$ 13,092,371	\$ 12,845,986	\$ 12,591,300
<b>Other Loans</b>	\$ 614,941	\$ 333,323	\$ 285,278	\$ 235,563

In fiscal year 2013-14 the City received the proceeds of a 40 year Revenue Bond sale. The financing is being provided by the United States Department of Agriculture Rural Development. Revenue generated from providing water service, system development charges, and some fund balance will be used to make the payments and to comply with reserve requirements. The City has not incurred any additional long-term debt since then. The Debt Service schedule in Appendix D provides detailed information for each debt obligation by fund type.

**Contingency**

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

**Transfers**

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 \$1,474,500 in transfers compared to \$382,708 in the current year. The large difference is being driven by the transfer from the Enterprise Reserve Fund to the Sewer Fund.

**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 local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

The schedule 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	2016 Adopted	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted	2019 Budget	Change in budget from 2018 to 2019	
							Dollar	Percentage
GENERAL FUND:								
GENERAL	689,186	1,242,105	1,096,716	1,324,822	892,945	1,202,797	309,852	35%
SPECIAL REVENUE FUNDS:								
LAW ENFORCEMENT	231,245	271,251	117,186	204,400	107,203	136,924	29,721	28%
PARKS & RECREATION	302,365	563,958	368,520	577,011	244,737	285,165	40,428	17%
PLANNING	95,067	205,113	136,970	239,960	155,578	182,167	26,589	17%
STREET	1,107,573	1,261,406	983,102	1,408,695	632,303	1,274,451	642,148	102%
STORM WATER	114,029	166,388	104,435	169,705	112,924	163,330	50,406	45%
BUILDING INSPECTION PROGRAM	-	-	-	-	-	12,565	12,565	--
CAPITAL CONSTR-GOVT	967,247	1,191,101	1,209,807	1,250,992	1,184,895	1,000,378	(184,517)	-16%
GRANT	-	-	-	-	-	-	-	--
INVERSE CONDEMNATION	28,898	66,511	1,645	5,409	-	-	-	--
ZUMWALT	129,175	122,684	105,562	124,703	104,757	120,799	16,042	15%
BUSINESS ASSISTANCE	116,766	155,877	107,422	156,582	52,726	93,274	40,548	77%
LOCAL IMPROVEMENTS	158,077	334,805	4,481	404,629	172,834	396,865	224,031	130%
ENTERPRISE FUNDS:								
WATER	1,657,385	2,329,640	2,319,556	2,677,498	2,392,510	2,033,781	(358,729)	-15%
SEWER	1,122,372	1,713,975	1,319,066	1,800,457	1,272,428	1,334,559	62,131	5%
CAPITAL CONSTR-WATER SDC	94,666	293,570	9,715	86,810	4,399	9,398	4,999	114%
CAPITAL CONSTR-SEWER SDC	1,818,989	2,224,229	1,822,481	2,087,717	1,559,255	298,675	(1,260,580)	-81%
CAPITAL PROJECT FUNDS:								
POOL FACILITIES	6,525	7,780	6,415	91,626	7,450	4,484	(2,966)	-40%
W. BROADWAY DEVELOPMENT	44,650	58,007	57,593	58,640	43,118	54,157	11,039	26%
DEBT SERVICE FUND:								
DEBT SERVICE	105,329	138,248	171,342	142,032	137,596	139,817	2,221	2%
RESERVE FUNDS:								
PW EQUIPMENT	174,733	197,385	182,850	192,559	194,816	205,926	11,110	6%
GOVERNMENT	1,051,807	1,058,023	911,363	919,594	777,233	644,759	(132,474)	-17%
ENTERPRISE	1,342,919	1,348,442	1,351,159	1,363,189	1,364,264	187,040	(1,177,224)	-86%
<b>CITYWIDE TOTALS</b>	<b>\$ 11,359,003</b>	<b>\$ 14,950,498</b>	<b>\$ 12,387,386</b>	<b>\$ 15,287,030</b>	<b>\$ 11,413,971</b>	<b>\$ 9,781,311</b>	<b>(1,632,660)</b>	<b>-14%</b>

When comparing with the current fiscal year’s budget, the ending fund balances in most of the funds is expected to increase. This is largely due to the method being used to estimate the beginning fund balance as explained in Section 4 of this document. Other factors, if applicable, are explained below by fund.

Law Enforcement Fund: Increase of about \$30,000 is primarily attributable to the fact that the property taxes are expected to increase by \$70,000 and the cost of the contract with Lane County Sheriff's Office is only increasing \$20,000.

Storm-water Fund: Increase of 37% is largely being driven by a \$30,000 reduction in the amount needed to complete the Storm-water Template Implementation. The City has been able to assign the work to part-time staff rather than hiring a consultant as previously planned.

Capital Construction-Governmental Fund: A decrease of \$185,000 is attributable to the following four projects being planned for the upcoming year: Transportation System Development Charge update, Parks, Recreation and Open Space Master Plan update, E. Hunter Road Improvement final design, and construction of City Park Improvements – Phase 1. These are all at least partially eligible uses of system development fees previously collected.

Local Improvements Fund: An increase is expected because the fiscal year 2018-19 budget does not include additional Debt Service payments nor does it include a transfer out. Both of those, in the amount of \$100,000 and \$95,000, respectively, were in the current year's budgeted expenditures.

Water Fund: An expected decrease of approximately \$360,000 is primarily attributable to inclusion of a project to replace waterlines under 8<sup>th</sup> Street and to the purchase of property.

Capital Construction-Water SDC Fund: The fiscal year 2017-18 budget reflects plans to purchase property for locating a future water tank. The purchase is being carried forward; however, the amount coming out of this fund is being reduced.

Capital Construction-Sewer SDC Fund: The expected reduction of about \$1,200,000 is primarily caused by the increase in the capital outlay appropriation for relocation of the sewer lift station from Jeans Road to Jack Kelley Drive.

Capital Projects-Pool Facilities: A decrease of 40% is attributable to the planned construction of a multi-use pool. The majority of the cost will be covered by grants and donations.

Capital Projects-W. Broadway: There are no plans, at this time, for financial activity in this fund; therefore, the expenditure amounts being budgeted are being greatly reduced. The result is an increase in fund balance of about \$11,000.

Reserve-Enterprise Fund: A substantial decrease is expected because \$1,200,000 is being transferred to the Sewer Fund to help pay to relocate the sewer lift station.

Reserve-Governmental Fund: A decrease is a reflection of four years of transfers out for the pavement preservation program without any offsetting replenishment to this fund.

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**CONSOLIDATED FINANCIALS**

**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

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

### Public Safety

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

### Economic Development

The City's efforts to generate economic development 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.

## RESOURCES

The main types of financial resources for the General Fund have been, and continue to be, property taxes, intergovernmental revenue, and franchise fees. The amount of revenue from these types in the upcoming fiscal year are expected to increase from the current fiscal year largely because of an increase in the per capita amount the state will distribute of the liquor taxes collected. Land leases, and court fines are expected, on average, to decrease slightly. Building permit revenue beginning in the upcoming fiscal year will be budgeted and tracked in a separate Special Revenue Fund. Interest earnings are expected to increase substantially as the amount budgeted for the current fiscal year was understated. The other significant change in the General Fund revenue is a \$265,000 increase for potential grants and a \$30,000 increase in the amount expected to be reimbursed from the Urban Renewal Agency for code enforcement projects within the downtown area.

## EXPENDITURES

The total expenditures in the General Fund are up nearly 26%. The largest increase 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 2.6% and an anticipated increase of 9.1% for medical insurance premium. Additionally, money is being budgeted to cover an overlap of staff for three months. The net result in the General Fund is an expected increase of about \$50,000 or 11.4%.

Materials and Services. The total amount being budgeted for materials and services for fiscal year 2018-19 is virtually unchanged from the amount adopted in fiscal year 2017-18. Increases in the economic development and code enforcement departments are being offset by the removal of inspection costs from the General Fund. As mentioned above, all financial activity related to building and electrical permits will be budgeted and tracked a new Special Revenue Fund entitled “Building Inspection Program Fund”.

Capital Outlay. The capital outlay amount of \$287,320 equates to a 153% increase from last year. The largest difference is the possible installation of Broadband service lines. The project is expected to cost \$285,000; however, most of the cost will be covered by grant revenue.

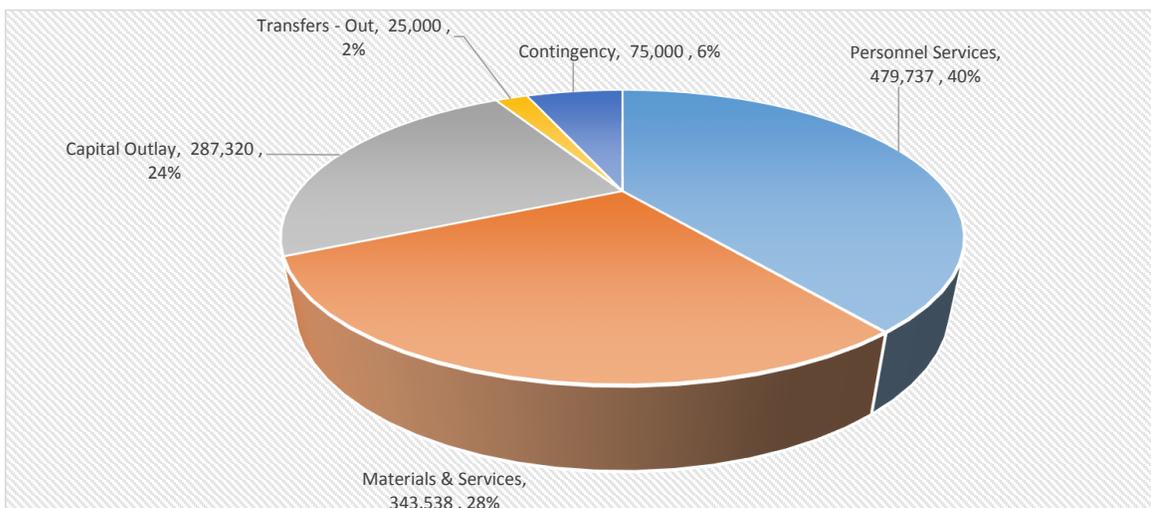
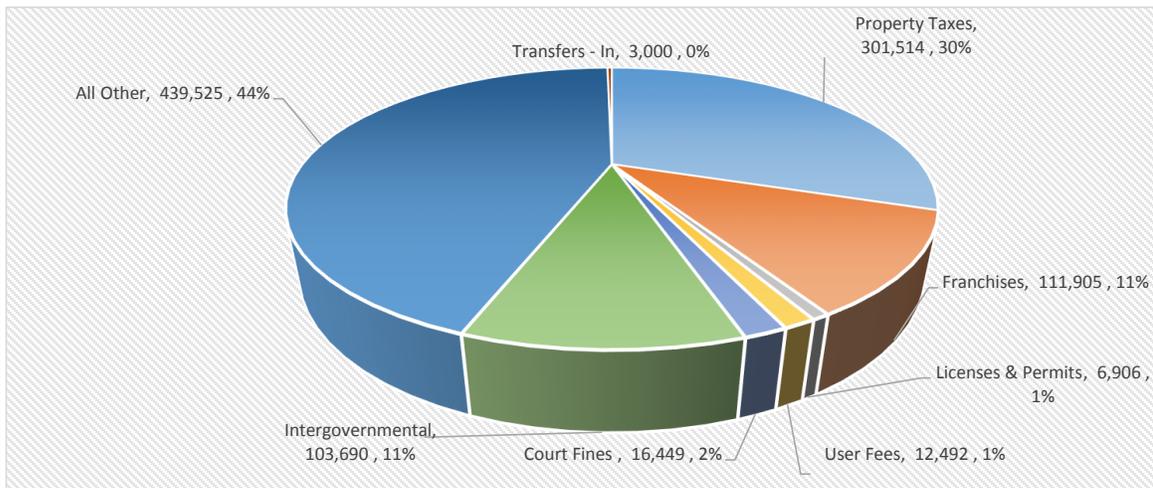
Transfers. In the upcoming fiscal year one transfer is being budgeted to the Building Inspection Program Fund. The amount of \$25,000 roughly equates to the difference between permit revenue and inspection costs in fiscal year 2017-18.

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

**GENERAL FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 888,230	\$ 1,073,923	\$ 1,242,106	\$ 1,140,670	\$ 1,406,371	23.3%
<b>Revenue</b>						
Property Taxes	255,143	263,204	265,874	271,615	301,514	11.0%
Interest Income	4,684	7,031	13,704	6,540	11,540	76.5%
Franchises	109,807	112,329	122,801	112,910	111,905	-0.9%
Licenses & Permits	161,014	149,318	83,479	56,465	6,906	-87.8%
User Fees	17,713	28,903	13,513	14,572	12,492	-14.3%
Court Fines	22,503	20,584	16,178	18,696	16,449	-12.0%
Intergovernmental	83,519	89,344	86,679	89,266	103,690	16.2%
All Other	84,691	78,480	77,882	139,582	439,525	214.9%
Transfers - In	1,000	1,000	3,000	3,000	3,000	0.0%
<b>Total Revenue</b>	<b>740,074</b>	<b>750,193</b>	<b>683,110</b>	<b>712,646</b>	<b>1,007,021</b>	<b>41.3%</b>
<b>Expenditures</b>						
Personnel Services	287,926	284,766	316,678	430,698	479,737	11.4%
Materials & Services	229,920	293,324	270,743	341,243	343,538	0.7%
Capital Outlay	11,535	3,920	12,973	113,430	287,320	153.3%
Transfers - Out	25,000	-	-	-	25,000	0.0%
Contingency	-	-	-	75,000	75,000	0.0%
<b>Total Expenditures</b>	<b>554,381</b>	<b>582,010</b>	<b>600,394</b>	<b>960,371</b>	<b>1,210,595</b>	<b>26.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,073,923</b>	<b>\$ 1,242,106</b>	<b>\$ 1,324,822</b>	<b>\$ 892,945</b>	<b>\$ 1,202,797</b>	<b>34.7%</b>

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.



## SPECIAL REVENUE FUNDS

Currently the City has ten (10) active funds that are considered Special Revenue Funds, five (5) of which are considered “operating funds” and five (5) of them are also “Major” funds for reporting purposes. For fiscal year 2018-19 the City is adding a Special Revenue Fund entitled “Building Inspection Program”. This fund is not considered operating nor major for purposes of the budget presentation. Special Revenue Funds are created whenever revenue is legally restricted to specified purposes or whenever it is deemed, by staff and/or council that a particular activity warrants being budgeted and accounted for separately. For example, portions of the revenue in the Street Fund are legally restricted by the State of Oregon. Whereas, the Zumwalt Campground Fund was created by choice. Each of the operating funds are listed and described below followed by notable changes to resources and expenditures.

### Law Enforcement Fund.

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

### Parks and Recreation Fund.

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

#### Parks

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

#### Swimming Pool

The City’s current pool and pool building were constructed in 2009/2010. The pool operates from mid-June through August each year and employs anywhere from 15 to 20 part-time seasonal lifeguards and instructors.

#### Community Center

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

### Planning Fund.

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

### Street Fund.

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

### Storm Water Fund.

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

## RESOURCES

The major types of resources for Special Revenue Funds are user fees, franchise fees, property taxes, and intergovernmental revenue. Other types are interest earnings, 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 2018-19 the City is changing the percentage going to the Park and Recreation Fund from 14% to 15%, and from 11% to 10% in the Planning Fund.

Changes greater than 15% in the operating funds are listed and explained below by fund.

Law Enforcement Fund: An increase of \$4,000 is expected in the amount the City receives for Marijuana Taxes from the State based on the current distribution methods outlined by the State.

Park and Recreation Fund: The amount being budgeted for interest earnings is more in line with actual earnings as compared to the fiscal year 2017-18 figure which has proven to be understated by at least \$3,000. Intergovernmental resources are expected to increase by 931%. The increase is largely attributable to \$440,000 from the Urban Renewal Agency for improvements to the City Park on E. Broadway. The amount budgeted for miscellaneous sources in the current year has proven to be overstated. The amount for the upcoming year is being adjusted downward by \$2,600 accordingly.

Planning Fund: The total revenue is expected to decrease by 14%. The decrease reflects the allocation reduction for property taxes and a more realistic estimate of the amount of miscellaneous revenue, being offset slightly by an upward adjustment for interest earnings to better reflect the current earnings rate.

Street Fund: Overall the revenue is expected to decrease by about \$200,000. The change is solely attributable to Intergovernmental sources. In fiscal year 2017-18 the Urban Renewal Agency (Agency) contributed substantially to the 2<sup>nd</sup> and 3<sup>rd</sup> Street Improvement Project. That project is expected to be completed by June 30 and street projects included in the upcoming year's plans do not require contribution from the Agency. Increases in interest earnings (37%) and other sources (22%) to be more in line with actual amounts received are offsetting the largest decrease. The proposed budget does not reflect a Street Utility Fee rate increase during fiscal year 2018-19.

Storm-Water Fund: The amount expected from interest earnings is also being adjusted upward in this fund. The increase is being offset for a net increase of 3% by decreases in the amount expected from miscellaneous sources and transfers. The transfer budgeted in the current fiscal year was a one-time transfer to close out the Inverse Condemnation Fund. The budget includes an increase in the storm-water surcharge of 2%; however, this equates to a relatively small increase of 5% in actual dollars.

### Non-Operating Special Revenue Funds:

The total revenue anticipated in the upcoming budget year for the six non-operating, special revenue funds is \$96,660 higher than last year. The primary reasons are the addition of the new fund and, similar to the operating funds, an expected increase in interest earnings.

## EXPENDITURES

The total expenditures in the Special Revenue Funds is about \$430,000 more than the amount budgeted in the current year. Much of the increase is being driven by the City Park Improvement Project, mentioned earlier; however, there are some other significant, although offsetting, increases and decreases. The significant changes in each expenditure classification and by fund are discussed below.

**Personal Services.** The per fund changes in wages and benefits range from -19% to 13%. Increases are due to the proposed cost of living (2.6%) and anticipated increase in medical insurance (9%). The amount being budgeted in each fund compared to last year is also affected by changes made to the allocation percentages.

**Materials and Services.** As a whole the fiscal year 2018-19 amounts in the Special Revenue operating funds for Materials and Services are 6% less than the adopted budget amounts for fiscal year 2017-18. The decrease is primarily due to changes, explained in more detail below, in the Park and Recreation, Storm-water and Street Funds.

**Capital Outlay.** An increase of about \$725,000 in Capital Outlay expenditures is expected. The largest increases are in the Park and Recreation and Capital Construction-Governmental Funds. Listings of the specific purchases and projects included in the budget can be found in Appendix D.

Specific expenditure changes of 15% or more are listed below by fund.

Law Enforcement Fund: The amount for Capital Outlay is being reduced from \$450 to \$0 because the anticipated needs are better classified as Materials and Services.

Park and Recreation Fund: The amount for Materials and Services (MS) is expected to decrease slightly because the City Park Master Plan has been completed. Capital Outlay (CO); however, is expected to increase to accommodate the cost of constructing the planned improvements.

Planning Fund: The amount budgeted in fiscal year 2018-19 for CO is being decreased because the software budgeted in the current year has been purchased and there are not significant needs identified at this time.

Street Fund: The net change in expenditures is expected to be a decrease of 23%. This is the result of MS decreasing by about \$140,000 and CO decreasing \$130,000. Street rehabilitation projects are being planned; however, the total cost for the particular projects is less. The 2<sup>nd</sup> and 3<sup>rd</sup> Improvement Project budgeted in the current fiscal year will be completed by June 30 and the only capital project being budgeted in the upcoming year is a relatively small sidewalk project.

Storm-water Fund: The amount of MS is being decreased approximately \$32,000. The amount in the current year's budget included the cost of developing a storm-water plan template. The City has been able to complete much of the work using a temporary, part-time staff person. The amount being carried forward is adequate to cover the cost of review. CO is also less. This, again reflects the completion of the software purchase.

Local Improvement Fund: The net change is a 91% decrease. The amount budgeted in the current year included an extra principal payment which is not being planned in fiscal year 2018-19. The decrease is further explained by the one-time transfer of \$95,000 included in the fiscal year 2017-18 budget.

Capital Construction – Governmental Fund: Both the MS and CO appropriations are being proposed at a higher amount than the current fiscal year's budget. Street and Park and Recreation related projects, professional and construction, that are system development charge eligible are driving this increase. On the other hand, transfers are decreasing by 41%. The money is still being transferred to the Capital Projects-Pool Facilities Fund, just at a lesser amount.

Business Assistance Fund: Expenditures are expected to be unchanged from the current fiscal year.

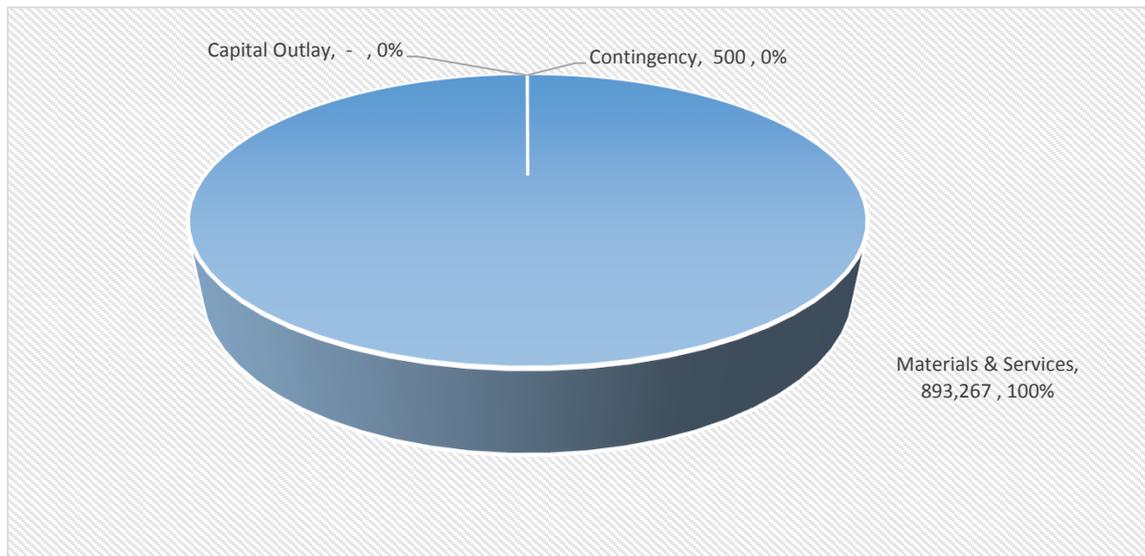
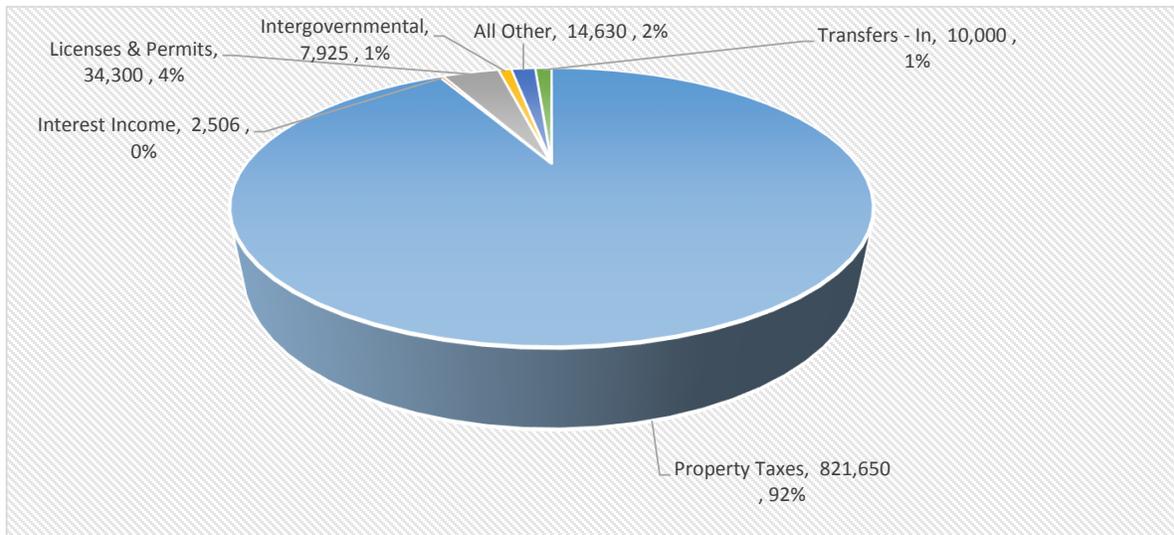
Grant Fund: Expenditures are expected to be unchanged from the current fiscal year.

Building Inspection Program Fund: The classifications being budgeted in this new fund are Personal Services (PS) and Materials and Services (MS). The PS includes a portion of wages and benefits for four existing positions. The MS covers the contract with the City of Cottage Grove for complete building official and inspection services.

**LAW ENFORCEMENT FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 449,513	\$ 358,527	\$ 271,251	\$ 162,600	\$ 139,679	-14%
<b>Revenue</b>						
Property Taxes	663,419	709,261	734,398	751,880	821,650	9%
Interest Income	2,489	2,481	3,300	2,402	2,506	4%
Licenses & Permits	49,923	39,968	38,267	36,848	34,300	-7%
Intergovernmental	-	-	-	4,532	7,925	75%
All Other	-	-	12,007	14,708	14,630	-1%
Transfers - In	-	5,000	10,000	10,000	10,000	0%
<b>Total Revenue</b>	<b>715,831</b>	<b>756,710</b>	<b>797,972</b>	<b>820,370</b>	<b>891,011</b>	<b>9%</b>
<b>Expenditures</b>						
Materials & Services	806,818	843,987	864,823	874,817	893,267	2%
Capital Outlay	-	-	-	450	-	-100%
Contingency	-	-	-	500	500	0%
<b>Total Expenditures</b>	<b>806,818</b>	<b>843,987</b>	<b>864,823</b>	<b>875,767</b>	<b>893,767</b>	<b>2%</b>
<b>Ending Fund Balance</b>	\$ 358,526	\$ 271,250	\$ 204,400	\$ 107,203	\$ 136,923	28%

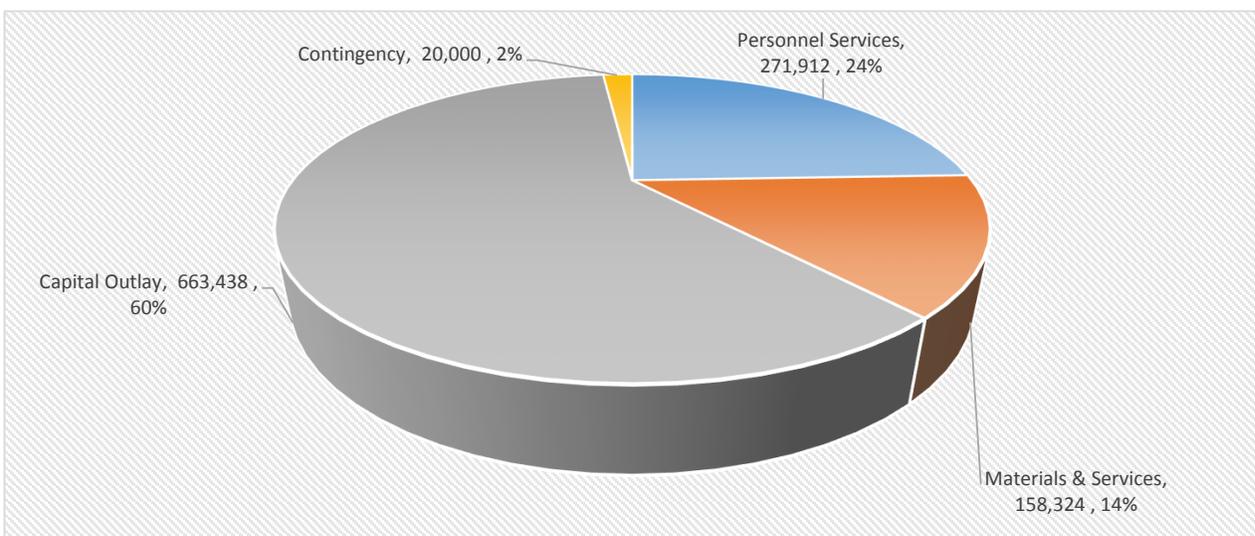
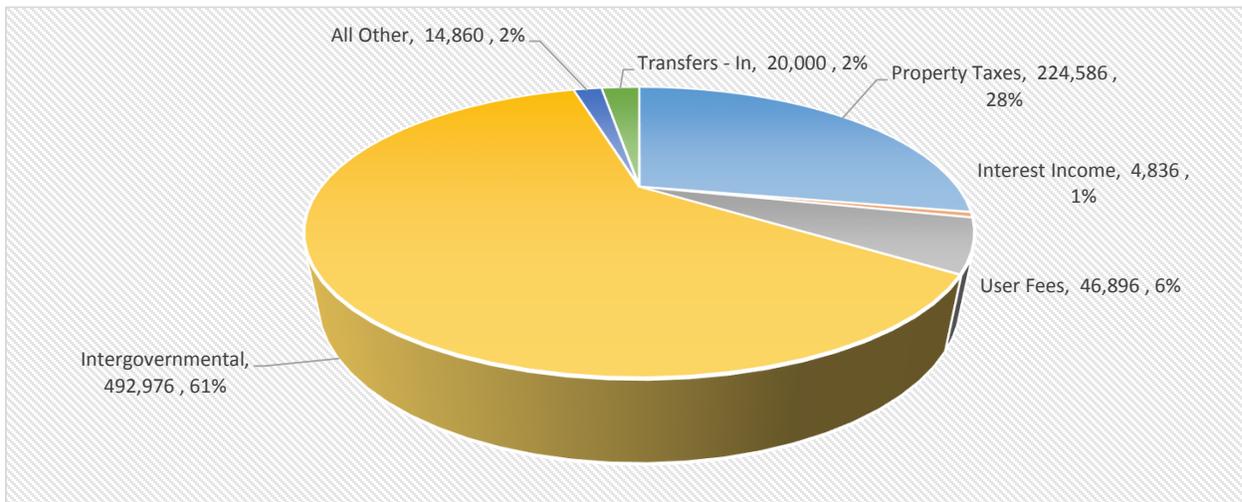
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



**PARK AND RECREATION FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	380,515	493,873	563,958	\$ 425,420	\$ 593,575	40%
<b>Revenue</b>						
Property Taxes	229,554	220,902	208,296	210,733	224,586	7%
Interest Income	2,032	3,253	6,262	2,281	4,836	112%
User Fees	54,213	50,618	56,061	50,510	46,896	-7%
Intergovernmental	44,718	44,427	48,019	47,803	492,976	931%
All Other	511	3,213	866	17,599	14,860	-16%
Transfers - In	25,000	20,000	20,000	20,000	20,000	0%
<b>Total Revenue</b>	<b>356,028</b>	<b>342,413</b>	<b>339,504</b>	<b>348,926</b>	<b>804,154</b>	<b>130%</b>
<b>Expenditures</b>						
Personnel Services	166,810	192,653	205,953	265,082	271,912	3%
Materials & Services	74,862	79,675	117,903	229,922	158,324	-31%
Capital Outlay	1,000	-	2,595	14,605	663,438	4443%
Contingency	-	-	-	20,000	20,000	0%
<b>Total Expenditures</b>	<b>242,672</b>	<b>272,328</b>	<b>326,451</b>	<b>529,609</b>	<b>1,113,674</b>	<b>110%</b>
<b>Ending Fund Balance</b>	<b>\$ 493,871</b>	<b>\$ 563,958</b>	<b>\$ 577,011</b>	<b>\$ 244,737</b>	<b>\$ 284,055</b>	<b>16%</b>

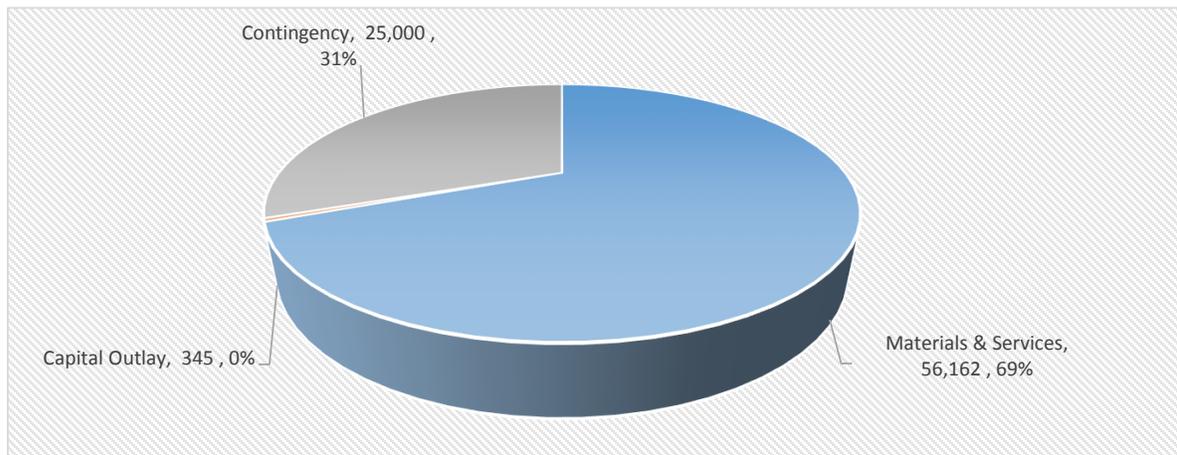
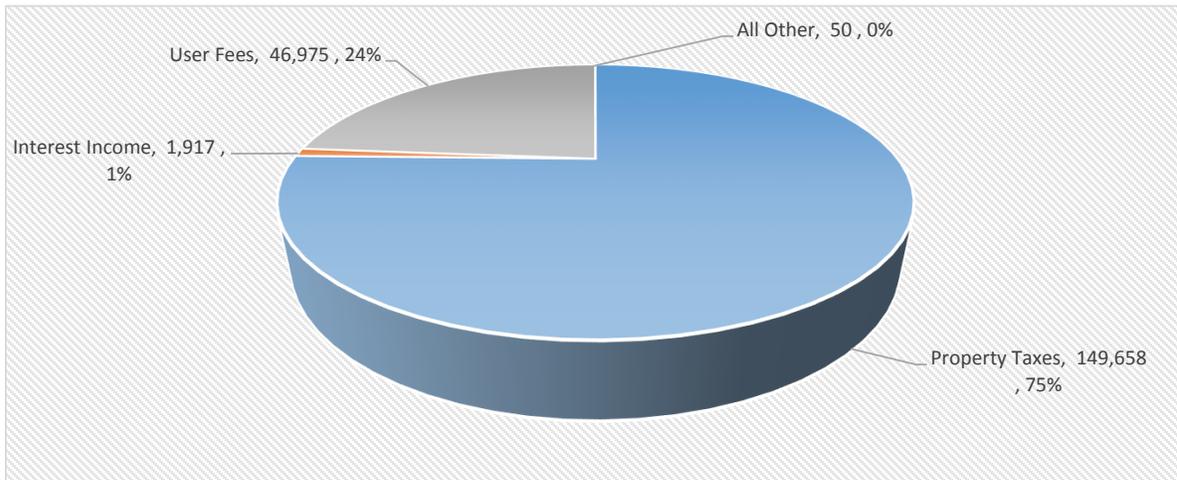
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



**PLANNING FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 215,913	\$ 212,270	\$ 205,113	\$ 185,453	\$ 258,176	39%
<b>Revenue</b>						
Property Taxes	127,790	137,508	179,343	183,560	149,658	-18%
Interest Income	1,142	1,408	2,325	1,286	1,917	49%
User Fees	11,491	45,197	71,461	46,975	46,975	0%
All Other	46,182	7,156	63	216	50	-77%
<b>Total Revenue</b>	<b>186,605</b>	<b>191,269</b>	<b>253,192</b>	<b>232,037</b>	<b>198,600</b>	<b>-14%</b>
<b>Expenditures</b>						
Personnel Services	112,788	150,043	158,724	170,264	191,493	12%
Materials & Services	76,460	48,383	55,729	60,139	56,162	-7%
Capital Outlay	1,000	-	3,892	6,510	345	-95%
Contingency	-	-	-	25,000	25,000	0%
<b>Total Expenditures</b>	<b>190,248</b>	<b>198,426</b>	<b>218,345</b>	<b>261,913</b>	<b>273,000</b>	<b>4%</b>
<b>Ending Fund Balance</b>	\$ 212,270	\$ 205,113	\$ 239,960	\$ 155,577	\$ 183,776	18%

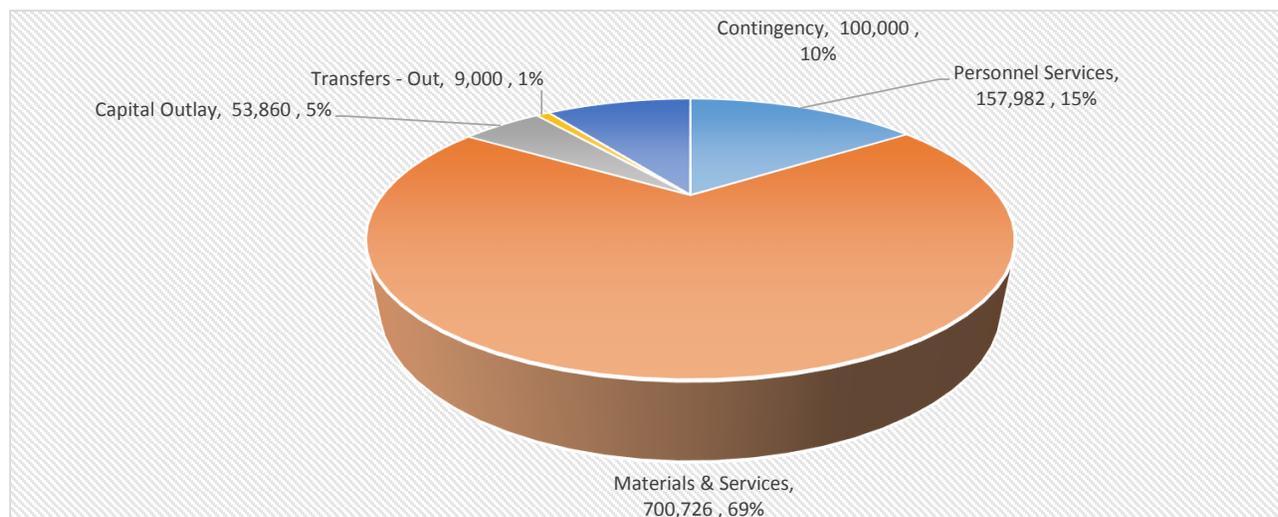
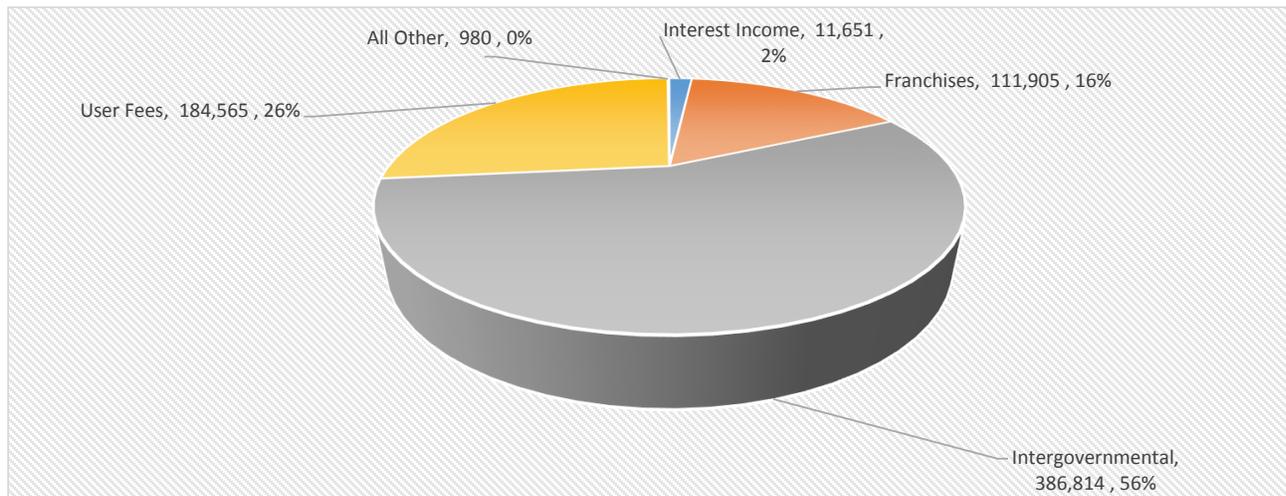
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



**STREET FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,672,571	\$ 1,366,122	\$ 1,261,404	\$ 911,541	\$ 1,450,104	59%
<b>Revenue</b>						
Interest Income	8,695	8,874	13,795	8,530	11,651	37%
Franchises	109,807	112,329	122,715	112,910	111,905	-1%
Intergovernmental	269,524	277,787	283,036	600,633	386,814	-36%
User Fees	101,067	113,190	198,952	178,930	184,565	3%
All Other	7,973	3,405	29,186	805	980	22%
Transfers - In	-	100,000	150,000	150,000	150,000	0%
<b>Total Revenue</b>	<b>497,066</b>	<b>615,585</b>	<b>797,684</b>	<b>1,051,808</b>	<b>845,915</b>	<b>-20%</b>
<b>Expenditures</b>						
Personnel Services	116,876	153,941	159,318	193,878	157,982	-19%
Materials & Services	191,201	531,229	460,059	843,463	700,726	-17%
Capital Outlay	90,438	30,133	26,016	184,705	53,860	-71%
Transfers - Out	405,000	5,000	5,000	9,000	9,000	0%
Contingency	-	-	-	100,000	100,000	0%
<b>Total Expenditures</b>	<b>803,515</b>	<b>720,303</b>	<b>650,393</b>	<b>1,331,046</b>	<b>1,021,568</b>	<b>-23%</b>
<b>Ending Fund Balance</b>	\$ 1,366,122	\$ 1,261,404	\$ 1,408,695	\$ 632,303	\$ 1,274,451	102%

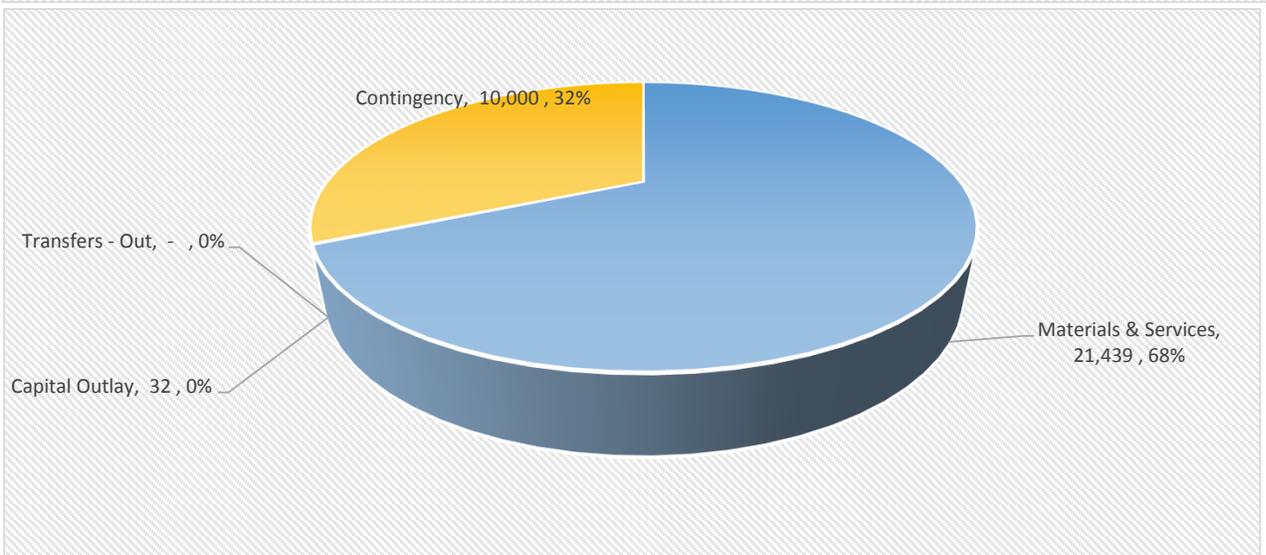
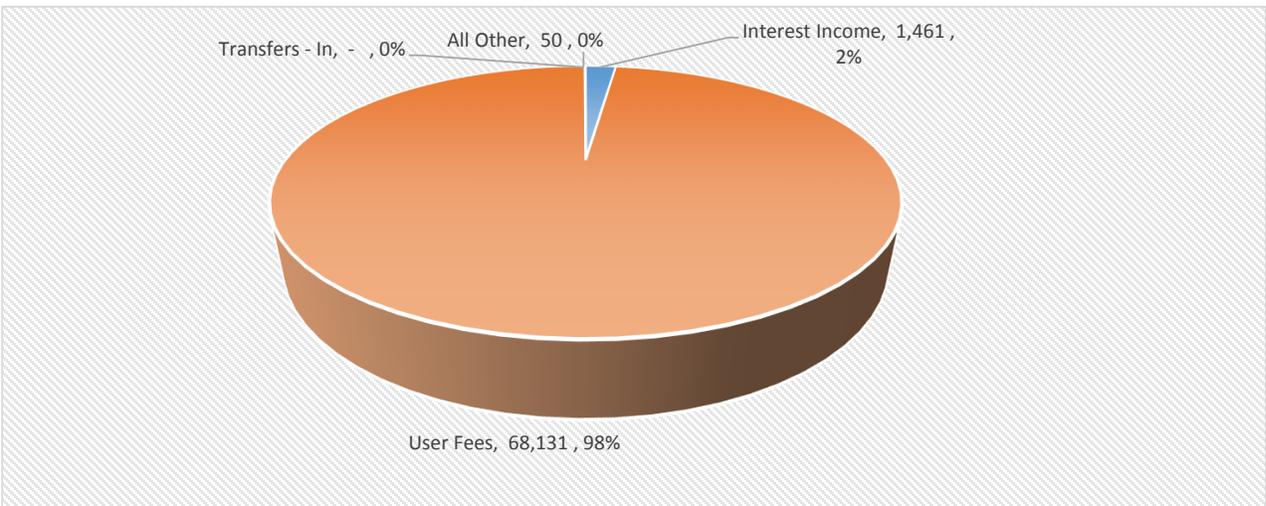
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



**STORMWATER FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 148,502	\$ 163,209	\$ 166,388	\$ 160,107	\$ 171,365	7%
<b>Revenue</b>						
Interest Income	790	1,060	1,820	970	1,461	51%
User Fees	59,737	61,591	66,738	65,070	68,131	5%
Transfers - In	-	-	-	1,208	-	-100%
All Other	578	62	60	244	50	-80%
<b>Total Revenue</b>	<b>61,105</b>	<b>62,713</b>	<b>68,618</b>	<b>67,492</b>	<b>69,642</b>	<b>3%</b>
<b>Expenditures</b>						
Personnel Services	16,644	30,496	33,029	42,345	46,207	9%
Materials & Services	3,754	4,038	3,380	53,671	21,439	-60%
Capital Outlay	1,000	-	3,892	2,695	32	-99%
Transfers - Out	25,000	25,000	25,000	-	-	0%
Contingency	-	-	-	10,000	10,000	0%
<b>Total Expenditures</b>	<b>46,398</b>	<b>59,534</b>	<b>65,301</b>	<b>108,711</b>	<b>77,678</b>	<b>-29%</b>
<b>Ending Fund Balance</b>	\$ 163,209	\$ 166,388	\$ 169,705	\$ 118,888	\$ 163,329	37%

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 FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 839,034	\$ 935,919	\$ 1,191,100	\$ 1,229,962	\$ 1,316,771	7%
<b>Revenue</b>						
Interest Income	4,356	6,079	13,026	6,003	10,014	67%
User Fees	85,273	252,143	63,768	102,930	85,056	-17%
All Other	7,256	-	-	1,000	-	-100%
<b>Total Revenue</b>	<b>96,885</b>	<b>258,222</b>	<b>76,794</b>	<b>109,933</b>	<b>95,070</b>	<b>-14%</b>
<b>Expenditures</b>						
Materials & Services	-	-	-	-	70,150	0%
Capital Outlay	-	3,041	2,602	75,000	293,813	292%
Transfers - Out	-	-	14,300	80,000	47,500	-41%
<b>Total Expenditures</b>	<b>-</b>	<b>3,041</b>	<b>16,902</b>	<b>155,000</b>	<b>411,463</b>	<b>165%</b>
<b>Ending Fund Balance</b>	<b>\$ 935,919</b>	<b>\$ 1,191,100</b>	<b>\$ 1,250,992</b>	<b>\$ 1,184,895</b>	<b>\$ 1,000,378</b>	<b>-16%</b>

**ZUMWALT FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 101,533	\$ 108,300	\$ 122,684	\$ 109,780	\$ 128,532	17%
<b>Revenue</b>						
Interest Income	523	703	1,342	669	1,048	57%
User Fees	69,059	67,563	60,579	67,841	67,999	0%
All Other	300	540	320	303	303	0%
<b>Total Revenue</b>	<b>69,882</b>	<b>68,806</b>	<b>62,241</b>	<b>68,813</b>	<b>69,350</b>	<b>1%</b>
<b>Expenditures</b>						
Materials & Services	38,115	29,422	28,222	41,835	45,084	8%
Transfers - Out	25,000	25,000	32,000	32,000	32,000	0%
<b>Total Expenditures</b>	<b>63,115</b>	<b>54,422</b>	<b>60,222</b>	<b>73,835</b>	<b>77,084</b>	<b>4%</b>
<b>Ending Fund Balance</b>	<b>\$ 108,300</b>	<b>\$ 122,684</b>	<b>\$ 124,703</b>	<b>\$ 104,758</b>	<b>\$ 120,798</b>	<b>15%</b>

**LOCAL IMPROVEMENTS**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 113,847	\$ 100,461	\$ 334,805	\$ 380,407	\$ 410,262	8%
<b>Revenue</b>						
Interest Income	592	653	3,662	1,125	2,627	134%
All Other	2,044	126,781	83,516	3,100	3,100	0%
Transfers - In	-	350,000	-	-	-	0%
<b>Total Revenue</b>	<b>2,636</b>	<b>477,434</b>	<b>87,178</b>	<b>4,225</b>	<b>5,727</b>	<b>36%</b>
<b>Expenditures</b>						
Materials & Services	-	-	-	275	275	0%
Debt Service	16,023	16,023	16,023	116,523	18,850	-84%
Capital Outlay	-	227,066	1,331	-	-	0%
Transfers - Out	-	-	-	95,000	-	-100%
<b>Total Expenditures</b>	<b>16,023</b>	<b>243,089</b>	<b>17,354</b>	<b>211,798</b>	<b>19,125</b>	<b>-91%</b>
<b>Ending Fund Balance</b>	<b>\$ 100,460</b>	<b>\$ 334,806</b>	<b>\$ 404,629</b>	<b>\$ 172,834</b>	<b>\$ 396,864</b>	<b>130%</b>

**BUSINESS ASSISTANCE**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 156,054	\$ 155,865	\$ 155,877	\$ 116,818	\$ 156,932	34%
<b>Revenue</b>						
Interest Income	811	1,012	1,705	938	1,372	46%
All Other	-	-	-	20	20	0%
<b>Total Revenue</b>	<u>811</u>	<u>1,012</u>	<u>1,705</u>	<u>958</u>	<u>1,392</u>	45%
<b>Expenditures</b>						
Materials & Services	-	-	-	64,050	64,050	0%
Transfers - Out	1,000	1,000	1,000	1,000	1,000	0%
<b>Total Expenditures</b>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>65,050</u>	<u>65,050</u>	0%
<b>Ending Fund Balance</b>	\$ 155,865	\$ 155,877	\$ 156,582	\$ 52,726	\$ 93,274	77%

**GRANTS**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Revenue</b>						
Interest Income	-	-	-	-	-	0%
All Other	-	-	-	400,000	400,000	0%
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	0%
<b>Expenditures</b>						
Materials & Services	-	-	-	400,000	400,000	0%
Transfers - Out	-	-	-	-	-	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	0%
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**BUILDING INSPECTION PROGRAM**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Revenue</b>						
Interest Income	-	-	-	-	25	0%
Licenses & Permits	-	-	-	-	84,000	0%
Transfers - In	-	-	-	-	25,000	0%
All Other	-	-	-	-	25	0%
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,050</u>	0%
<b>Expenditures</b>						
Personal Services	-	-	-	-	15,440	0%
Materials & Services	-	-	-	-	81,045	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,485</u>	0%
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ 12,565	0%

## 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, lease payments, and delinquent fees. The revenue amounts included in the upcoming budget year reflect a 2% water rate increase and a 5% sewer rate increase effective January 1, 2019. 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.

### EXPENDITURES

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

**Personal Services.** The increase in wage and benefits costs is consistent the increases in the other operating funds.

**Material and Services.** The amount of 2018-19 expenditures in this classification for the enterprise funds is about \$130,000 less than the 2017-18 amounts. The majority of the decrease is in the Sewer Fund because most of the maintenance work needed at the wastewater treatment plant has been completed. The rate and fee study, included in the current year's Capital Construction-Sewer SDC Fund budget, has also been completed.

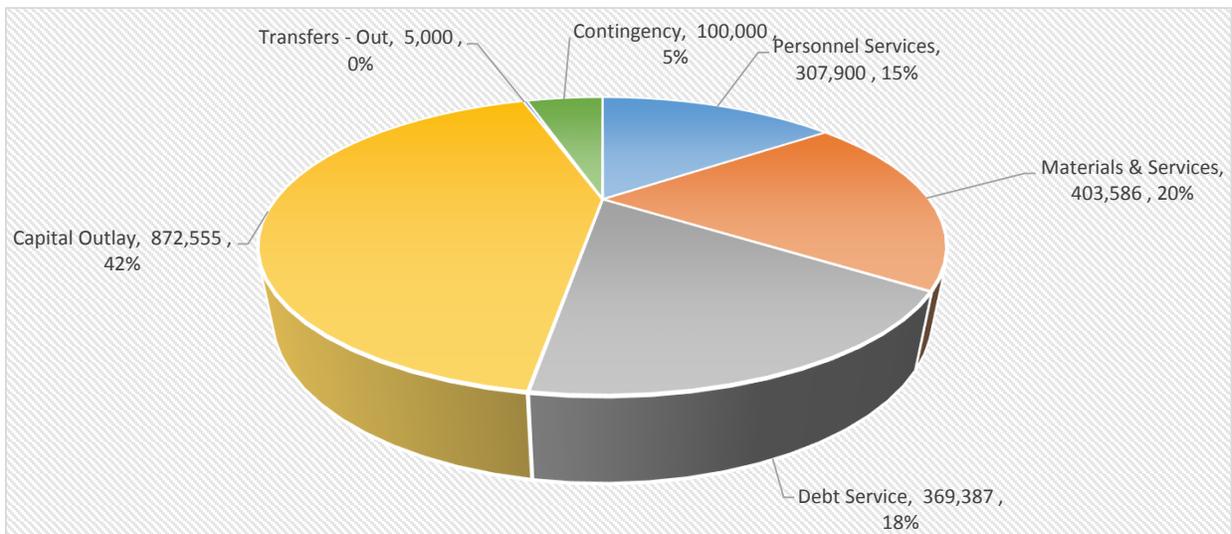
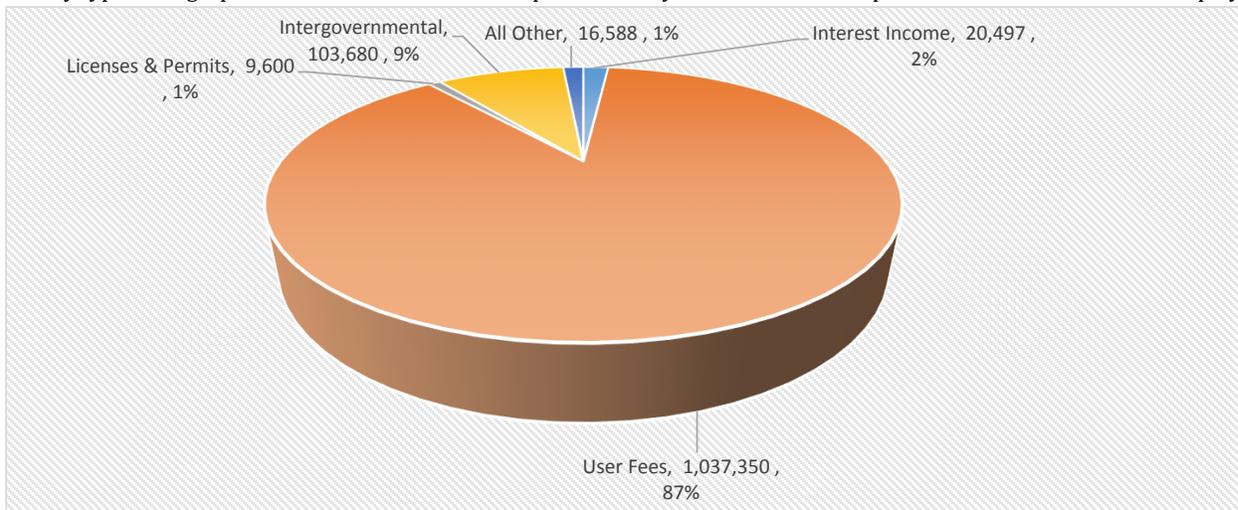
**Capital Outlay.** Overall the amount being budgeted is up substantially from last year. This increase is being driven by the project to relocate a sewer lift station. The project will move into the construction phase, with an estimated cost of \$3.0 million, during the upcoming year.

**Debt Service.** This classification of expenditures is decreasing by \$123,000. The City had budgeted in fiscal year 2017-18 to make extra principal payments. Extra payments are not planned for fiscal year 2018-19.

**WATER FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,866,911	\$ 1,949,897	\$ 2,329,640	\$ 2,417,605	\$ 2,904,494	20%
<b>Revenue</b>						
Interest Income	10,590	12,661	25,478	12,689	20,497	62%
User Fees	988,757	967,831	1,005,774	1,020,617	1,037,350	2%
Licenses & Permits	8,800	29,597	6,500	12,000	9,600	-20%
Intergovernmental	200,000	180,000	144,000	129,600	103,680	-20%
All Other	9,803	18,947	7,938	10,366	16,588	60%
<b>Total Revenue</b>	<b>1,217,950</b>	<b>1,209,036</b>	<b>1,189,690</b>	<b>1,185,272</b>	<b>1,187,715</b>	<b>0%</b>
<b>Expenditures</b>						
Personnel Services	308,825	265,927	271,955	305,838	307,900	1%
Materials & Services	677,530	306,098	261,886	406,018	403,586	-1%
Debt Service	137,894	243,421	290,018	381,156	369,387	-3%
Capital Outlay	5,718	8,846	12,973	12,355	872,555	6962%
Transfers - Out	5,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	-	100,000	100,000	0%
<b>Total Expenditures</b>	<b>1,134,967</b>	<b>829,292</b>	<b>841,832</b>	<b>1,210,367</b>	<b>2,058,428</b>	<b>70%</b>
<b>Ending Fund Balance</b>	\$ 1,949,894	\$ 2,329,641	\$ 2,677,498	\$ 2,392,510	\$ 2,033,781	-15%

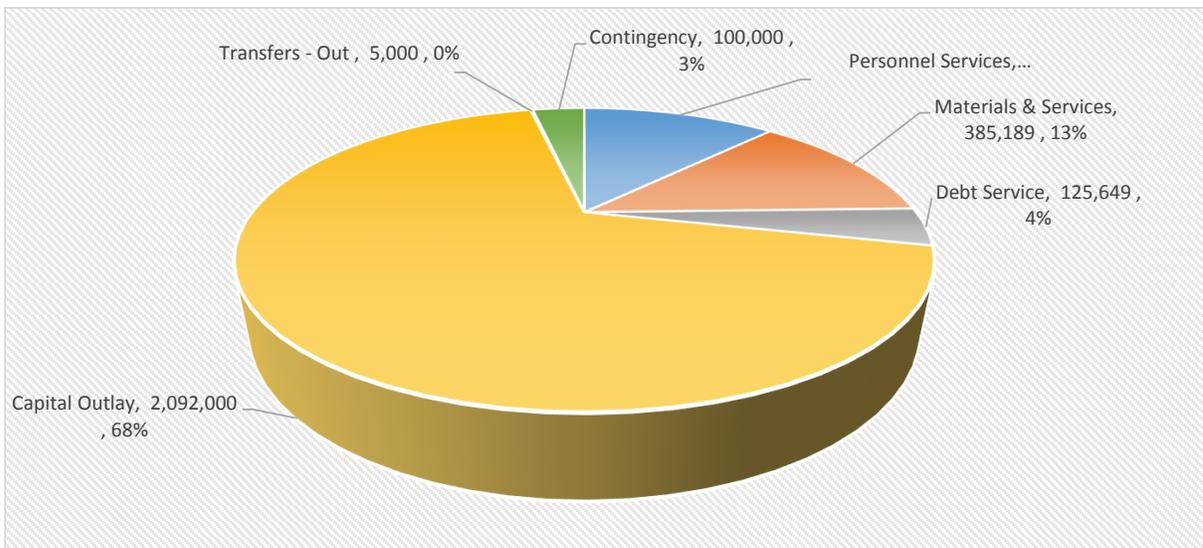
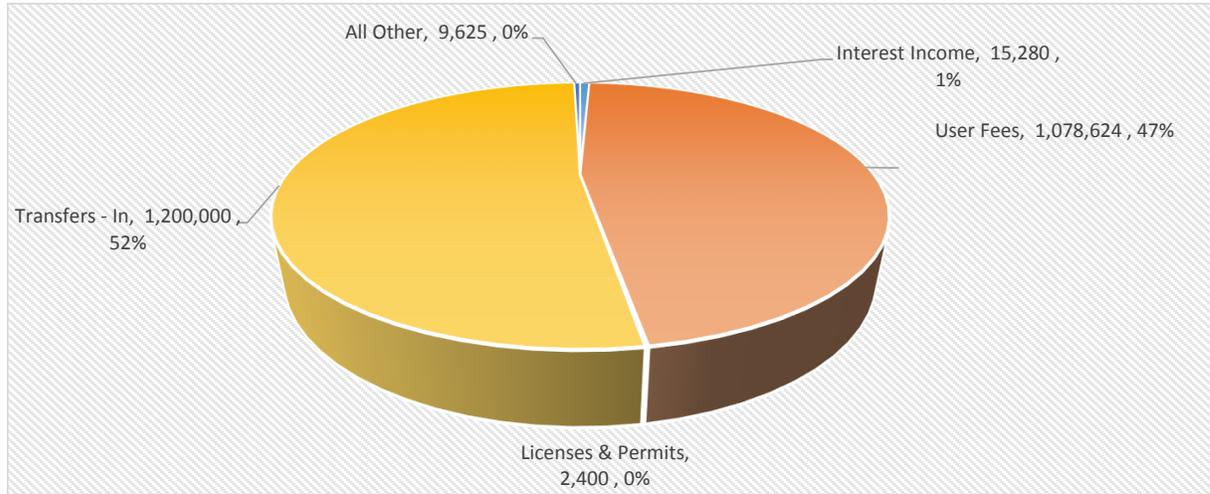
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



**SEWER FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,789,527	\$ 2,030,536	\$ 1,713,974	\$ 1,314,466	\$ 2,113,199	61%
<b>Revenue</b>						
Interest Income	9,266	11,333	18,655	9,439	15,280	62%
User Fees	987,847	1,005,365	1,034,266	1,018,236	1,078,624	6%
Licenses & Permits	2,600	8,000	2,200	3,000	2,400	-20%
Transfers - In	-	-	-	99,500	1,200,000	1106%
All Other	18,535	31,292	22,191	9,625	9,625	0%
<b>Total Revenue</b>	<b>1,018,248</b>	<b>1,055,990</b>	<b>1,077,312</b>	<b>1,139,800</b>	<b>2,305,929</b>	<b>102%</b>
<b>Expenditures</b>						
Personnel Services	275,994	326,074	335,394	375,132	370,865	-1%
Materials & Services	240,305	502,310	294,997	496,202	385,189	-22%
Debt Service	114,232	114,168	187,465	193,150	125,649	-35%
Capital Outlay	66,710	-	12,973	12,355	2,092,000	16832%
Transfers - Out	80,000	430,000	160,000	5,000	5,000	0%
Contingency	-	-	-	100,000	100,000	0%
<b>Total Expenditures</b>	<b>777,241</b>	<b>1,372,552</b>	<b>990,829</b>	<b>1,181,839</b>	<b>3,078,703</b>	<b>161%</b>
<b>Ending Fund Balance</b>	<b>\$ 2,030,534</b>	<b>\$ 1,713,974</b>	<b>\$ 1,800,457</b>	<b>\$ 1,272,427</b>	<b>\$ 1,340,425</b>	<b>5%</b>

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-WATER SDC FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ -	\$ 237,828	\$ 293,570	\$ 73,385	\$ 47,376	-35%
<b>Revenue</b>						
Interest Income	2,300	1,545	3,211	1,904	1,904	0%
User Fees	74,207	214,838	51,261	99,135	81,912	-17%
Transfer In	451,136	-	-	-	-	0%
<b>Total Revenue</b>	<b>527,643</b>	<b>216,383</b>	<b>54,472</b>	<b>101,039</b>	<b>83,816</b>	<b>-17%</b>
<b>Expenditures</b>						
Materials & Services	-	-	-	25	25	0%
Capital Outlay	-	-	124,956	110,000	40,000	-64%
Debt Service	289,815	160,641	136,276	60,000	81,769	36%
<b>Total Expenditures</b>	<b>289,815</b>	<b>160,641</b>	<b>261,232</b>	<b>170,025</b>	<b>121,794</b>	<b>-28%</b>
<b>Ending Fund Balance</b>	<b>\$ 237,828</b>	<b>\$ 293,570</b>	<b>\$ 86,810</b>	<b>\$ 4,399</b>	<b>\$ 9,398</b>	<b>114%</b>

**CAPITAL CONSTRUCTION-SEWER SDC FUND**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ -	\$ 2,373,445	\$ 2,224,229	\$ 1,878,891	\$ 1,779,477	-5%
<b>Revenue</b>						
Interest Income	12,694	15,417	24,325	14,086	19,377	38%
User Fees	77,796	200,754	70,008	86,670	71,628	-17%
Transfer In	2,466,649	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,557,139</b>	<b>216,171</b>	<b>94,333</b>	<b>100,756</b>	<b>91,005</b>	<b>-10%</b>
<b>Expenditures</b>						
Materials & Services	-	34,000	-	20,000	1,000	-95%
Capital Outlay	26,560	174,000	90	163,400	1,400,000	757%
Debt Service	157,134	157,388	230,755	236,992	170,807	-28%
<b>Total Expenditures</b>	<b>183,694</b>	<b>365,388</b>	<b>230,845</b>	<b>420,392</b>	<b>1,571,807</b>	<b>274%</b>
<b>Ending Fund Balance</b>	<b>\$ 2,373,445</b>	<b>\$ 2,224,228</b>	<b>\$ 2,087,717</b>	<b>\$ 1,559,255</b>	<b>\$ 298,675</b>	<b>-81%</b>

## CAPITAL PROJECTS FUNDS

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

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

Recently there has been considerable success with fundraising efforts for the multi-use pool. Additionally, the City has applied for and received multiple grants. The outcome of the largest grant application will not be known until after the fiscal year 2018-19 budget is adopted. The grant shows as a revenue source along with transfers in from the Capital Construction-Government SDC Fund and contributions from the Urban Renewal Agency. The construction, estimated to be just under \$700,000, is the sole Capital Outlay expenditure in this 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 4<sup>th</sup> 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.

There are not any specific plans for the upcoming year so the resources and expenditures are being reduced to minimal amounts. The \$40,000 included in the fiscal year 2017-18 budget, as a revenue and expenditure, was for a potential grant to install solar panels on the roof of the Fern Ridge Service Center.

**CAPITAL PROJECTS-POOL FACILITIES**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Adopted Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 6,529	\$ 7,084	\$ 7,780	\$ 21,425	\$ 74,069	246%
<b>Revenue</b>						
Interest Income	55	46	85	50	440	780%
Intergovernmental	-	-	50,000	80,000	72,500	-9%
Transfers - In	-	-	14,300	80,000	47,500	-41%
All Other	500	650	36,103	176,000	483,500	175%
<b>Total Revenue</b>	<b>555</b>	<b>696</b>	<b>100,488</b>	<b>336,050</b>	<b>603,940</b>	<b>80%</b>
<b>Expenditures</b>						
Materials & Services	-	-	-	25	25	0%
Capital Outlay	-	-	16,642	350,000	673,500	92%
Transfers - Out	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>16,642</b>	<b>350,025</b>	<b>673,525</b>	<b>92%</b>
<b>Ending Fund Balance</b>	\$ 7,084	\$ 7,780	\$ 91,626	\$ 7,450	\$ 4,484	-40%

**CAPITAL PROJECTS-WEST BROADWAY**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 59,603	\$ 57,632	\$ 58,006	\$ 58,050	\$ 59,157	2%
<b>Revenue</b>						
Interest Income	303	374	634	348	-	-100%
All Other	71	-	-	40,020	50	-100%
<b>Total Revenue</b>	<b>374</b>	<b>374</b>	<b>634</b>	<b>40,368</b>	<b>50</b>	<b>-100%</b>
<b>Expenditures</b>						
Materials & Services	2,224	-	-	300	50	-83%
Capital Outlay	120	-	-	55,000	5,000	-91%
Transfers - Out	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,344</b>	<b>-</b>	<b>-</b>	<b>55,300</b>	<b>5,050</b>	<b>-91%</b>
<b>Ending Fund Balance</b>	\$ 57,633	\$ 58,006	\$ 58,640	\$ 43,118	\$ 54,157	26%

## 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 being earned.

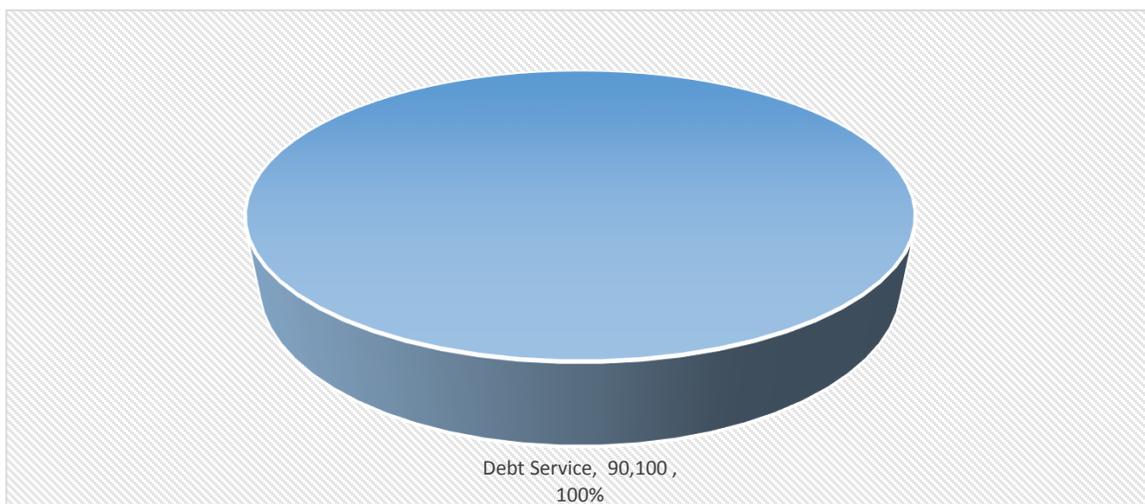
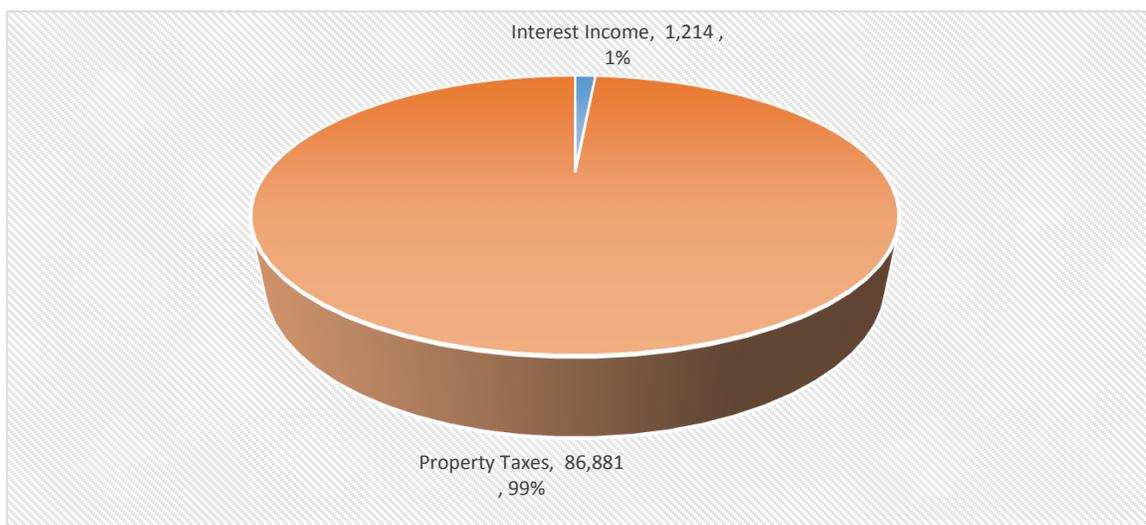
### EXPENDITURES

Debt Service is the only expenditure classification in this fund. The amount is roughly the same each budget year.

**DEBT SERVICE**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 108,674	\$ 125,417	\$ 138,247	\$ 140,250	\$ 141,822	1%
<b>Revenue</b>						
Interest Income	598	835	1,552	465	1,214	161%
Property Taxes	97,380	96,541	88,837	86,881	86,881	0%
<b>Total Revenue</b>	<u>97,978</u>	<u>97,376</u>	<u>90,389</u>	<u>87,346</u>	<u>88,095</u>	1%
<b>Expenditures</b>						
Debt Service	81,235	84,546	86,604	90,000	90,100	0%
<b>Total Expenditures</b>	<u>81,235</u>	<u>84,546</u>	<u>86,604</u>	<u>90,000</u>	<u>90,100</u>	0%
<b>Ending Fund Balance</b>	\$ 125,417	\$ 138,247	\$ 142,032	\$ 137,596	\$ 139,817	2%

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.



## 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 will be reviewed, per ORS, every ten (10) years. The purpose of the review is to determine whether or not the reserve funds are still needed.

### **RESOURCES**

Transfers from other funds, usually operating funds, are the primary source of revenue for the City’s reserve funds. The money in the Governmental Reserve Fund was transferred in from the Street Fund and General Fund and the money in the Enterprise Reserve Fund was transferred in from the Sewer Fund. The 2018-19 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. As with the other funds, the amount expected has been increased.

### **EXPENDITURES**

The cost of a new riding lawn mower is being budgeted as a capital outlay expenditure in the Public Works Equipment Fund. The only other significant change in expenditures is the transfer out of the Reserve-Enterprise Fund. \$1,200,00 is being transferred back to the Sewer Fund to help pay for the lift station relocation project. The transfer of \$150,000 back to the Street Fund to support the ongoing pavement preservation program is being continued.

**PUBLIC WORKS EQUIPMENT**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 160,516	\$ 176,340	\$ 197,385	\$ 192,117	\$ 209,258	9%
<b>Revenue</b>						
Interest Income	824	1,145	2,159	1,075	1,668	55%
Transfers In	15,000	15,000	15,000	15,000	15,000	0%
All Other	-	4,900	-	-	-	0%
<b>Total Revenue</b>	<b>15,824</b>	<b>21,045</b>	<b>17,159</b>	<b>16,075</b>	<b>16,668</b>	<b>4%</b>
<b>Expenditures</b>						
Capital Outlay	-	-	21,985	5,000	20,000	300%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>21,985</b>	<b>5,000</b>	<b>20,000</b>	<b>300%</b>
<b>Ending Fund Balance</b>	\$ 176,340	\$ 197,385	\$ 192,559	\$ 203,192	\$ 205,926	1%

**RESERVE-ENTERPRISE**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 1,332,820	\$ 1,339,739	\$ 1,348,442	\$ 1,357,017	\$ 1,375,215	1%
<b>Revenue</b>						
Interest Income	6,920	8,702	14,747	7,247	11,825	63%
All Other	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,920</b>	<b>8,702</b>	<b>14,747</b>	<b>7,247</b>	<b>11,825</b>	<b>63%</b>
<b>Expenditures</b>						
Capital Outlay	-	-	-	-	-	0%
Transfers - Out	-	-	-	-	1,200,000	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>0%</b>
<b>Ending Fund Balance</b>	\$ 1,339,740	\$ 1,348,441	\$ 1,363,189	\$ 1,364,264	\$ 187,040	-86%

**RESERVE-GOVERNMENTAL**

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Adopted Budget from Last Year
<b>Beginning Fund Balance</b>	\$ 721,793	\$ 1,150,549	\$ 1,058,023	\$ 1,055,149	\$ 781,707	-26%
<b>Revenue</b>						
Interest Income	3,756	7,473	11,571	4,481	9,052	102%
Transfers In	-	-	-	4,000	4,000	0%
All Other	425,000	-	-	-	-	0%
<b>Total Revenue</b>	<b>428,756</b>	<b>7,473</b>	<b>11,571</b>	<b>8,481</b>	<b>13,052</b>	<b>54%</b>
<b>Expenditures</b>						
Transfers Out	-	100,000	150,000	150,000	150,000	0%
<b>Total Expenditures</b>	<b>-</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0%</b>
<b>Ending Fund Balance</b>	\$ 1,150,549	\$ 1,058,022	\$ 919,594	\$ 913,630	\$ 644,759	-29%

VENETA  
URBAN  
RENEWAL  
AGENCY

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## Veneta Urban Renewal Agency



# AGENCY OVERVIEW

(Structure, Budget, Budget Process)

## SECTION 7

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## 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, in the Community Development Department, actually spend on Agency activities and tasks.

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

### FUND TYPE AND FUNCTIONS:

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

#### **Primary Functions:**

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

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

#### **Primary Functions:**

- ❖ Payment of principal and interest on outstanding bonds.

## BUDGET OVERVIEW

The budget summary appears below. The total budget figure is \$2,996,828. This represents roughly a \$10,000 change from the current year's budget total. Contributing factors to the increase are an adjustment to the beginning fund balance to better reflect actual results from past fiscal years; however, in the Debt Service fund this adjustment was downward, offsetting the upward adjustment in the General fund. The part-time position added in fiscal year 2017-18 is included in this budget as a portion of the City's Management Analyst position. As in the past, wages and benefits are budgeted and accounted for under the City of Veneta and will be paid by the Agency through reimbursement.

**SUMMARY OF RESOURCES AND REQUIREMENTS**

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2018	TOTAL REVENUE	TOTAL RESOURCES	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2019	TOTAL REQUIRE- MENTS
GENERAL	919,125	608,000	1,527,125	898,841	628,284	1,527,125
DEBT SERVICE	826,458	643,245	1,469,703	903,950	565,753	1,469,703
TOTALS	\$1,745,583	\$1,251,245	\$2,996,828	\$1,802,791	\$1,194,037	\$2,996,828

Over the years extensive work on the objectives mentioned above, including the policy of using property tax revenue as a financing source, has taken place. The work is expected to continue and the 2018-19 budget includes the necessary appropriations. Specifically, the URA will be contributing, through the City, to the payment of water pipeline related debt, pool and park facilities, and improvements to street lighting in the downtown area. Additionally the Agency plans to continue implementation of the Re-Development Toolkit Program, support of the Farmers' Market and to implement programs identified in the Downtown Retail Marketing Analysis.

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

**BUDGET PROCESS**

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

***Veneta Urban Renewal Agency  
Budget Message  
For Fiscal Year 2018-19***

Members of the Urban Renewal Agency Budget Committee:

I'm pleased to submit to you the Fiscal Year 2018-19 proposed budget. The combined expenditures for the two funds, within the Veneta Urban Renewal Agency (VURA/Agency), is \$1,802,791; of which, \$898,841 is within the Agency's General Fund and \$903,950 is within the Agency's Debt Service Fund. The purpose and structure of VURA is provided in an Agency Overview on page 97 in your Budget Document.

As indicated in the overview, the Agency was created in 1984; however, the vast majority of expenditure (investment) has taken place in the last 16 years with over seven-million dollars of the Agency's 13.6 million dollars in Maximum Indebtedness allocated in that time period.

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

The other sizable investment in the last 16 years, was directed at improvements to the City's downtown business district. Slightly over two-million dollars in Agency funds were used between 2009 and 2012 to pay for property acquisition, water and sewer infrastructure, a Park and Ride facility, downtown monumentation, and street and streetscape improvements.

While the adopted Urban Renewal Plan continues to place a high priority on investments into the downtown business district, considerable resources are being proposed to support park and pool facility improvements this year. As was the case in last year's proposed

budget, funding is being directed to support construction of the multi-use or Kiddie Pool. Agency funding of \$72,500 has been budgeted to support that \$673,000 project; however the lions-share of this year's Agency funds are being directed to support the refurbishment of City Park on East Broadway. The Park was badly damaged in 2016 during a severe wind event. Since that time a citizen led Master Plan was developed to direct the effort in rebuilding Veneta's original park. That project will go out to bid in the next few weeks with a total budget of \$875,250 with slightly over \$440,000 in Agency funds directed to support the project.

Investment in the downtown remains focused on achieving the Agency's vision of a vibrant retail and commercial business district. Funds are once again being budgeted to support the Downtown Redevelopment Tool Kit. Funds are also being directed to address abatement of dangerous or neglected buildings in the downtown area.

To accelerate some of these downtown efforts the Agency budgeted funds last year to support a part-time, temporary Urban Renewal Specialist. Funds for staffing are being increased this year to support additional Urban Renewal activities. A .5 FTE will be combined with the other duties assigned to the new Management Analyst position to make it a full-time position. With the commitment to a permanent position we hope to leverage and build-off of the efforts from this past year.

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

Respectfully submitted,

Ric Ingham  
City Administrator

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 \$1,745,583. This total is slightly higher than the estimated beginning fund balances used in the fiscal year 2017-18 budget. This is the result of using the actual ending fund balance of the most recently completed year, (in this case 2016-17) adjusted by actual results thus far in the current year (2017-18), 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. In the past, the actual ending fund balances were adjusted downward and budgeted revenue and expenditures was given more weight than actual activity. The previous approach was much more conservative.

**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 \$600,000. 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 @ 7-1-2018	PROPERTY TAXES	LOAN PROCEEDS	ALL OTHER	TOTAL REVENUE	TOTAL RESOURCES
GENERAL	919,125	-	600,000	8,000	608,000	1,527,125
DEBT SERVICE	826,458	634,195	-	9,050	643,245	1,469,703
TOTALS	\$1,745,583	\$634,195	\$600,000	\$17,050	\$1,251,245	\$2,996,828

**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".

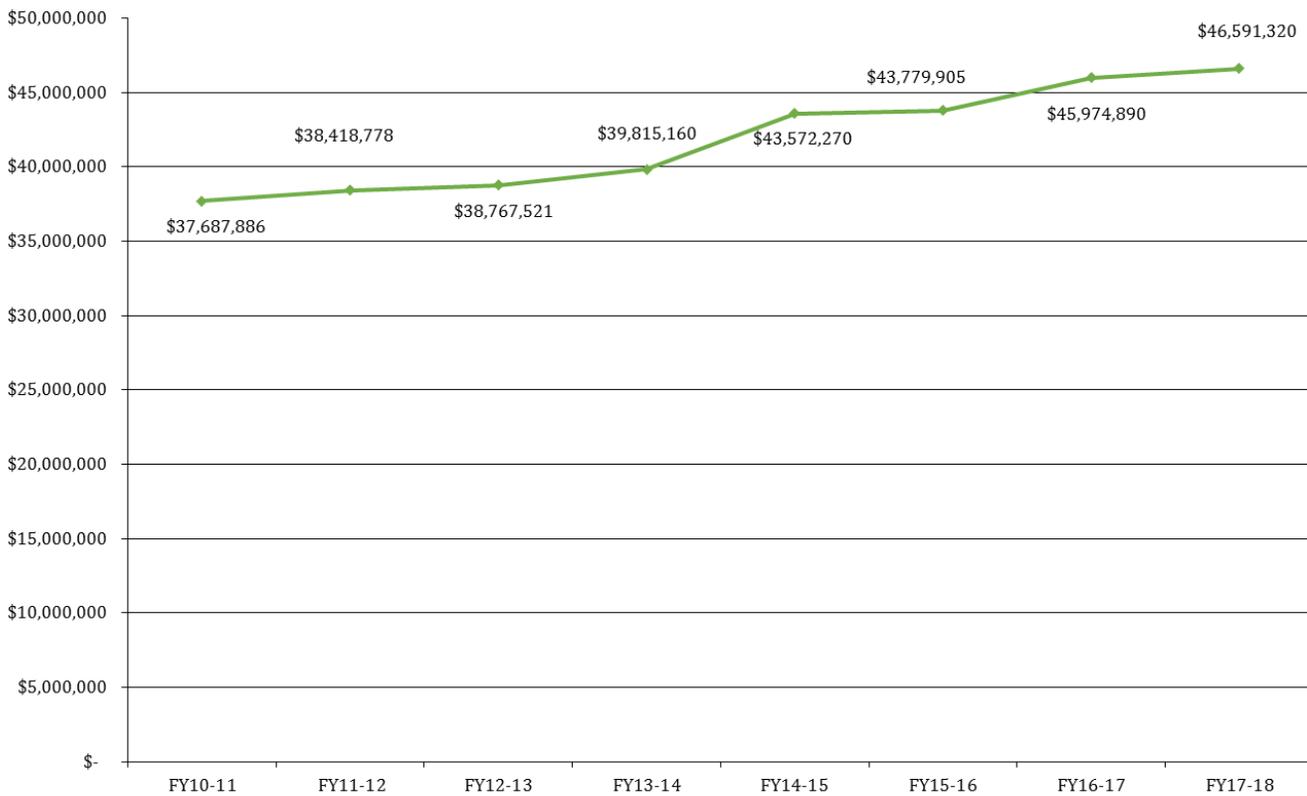
This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax does not change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that gets 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 2017-18 increased by a modest \$616,430 or 1.3%. The chart below provides the excess values from 2010-11 through 2017-18.

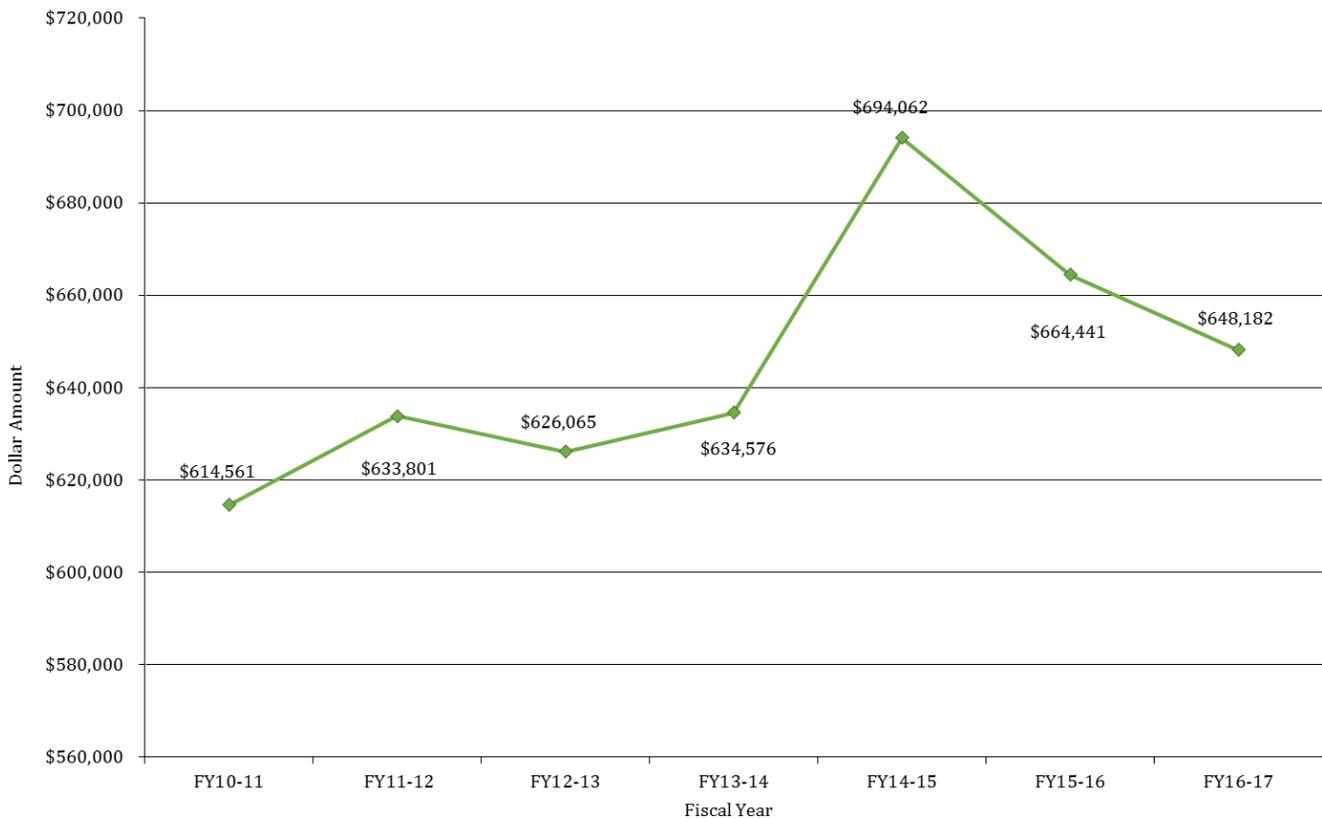
**Excess Value  
Fiscal Year 2010-11 through Fiscal Year 2017-18**



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

The calculation for fiscal year 2018-19 assumes that the excess value will not change significantly and the uncollectible rate will be approximately 5%. Given these assumptions the URA is expecting to receive \$654,472. The amount of property taxes that the URA has received since fiscal year 2010-11 is shown in the chart below by year.

**Property Tax Money Received  
Fiscal Year 2010-11 through Fiscal Year 2016-17**



**Property Tax Collections**

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

**Other Revenue**

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

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 undertaken. Redevelopment continues to be an area of focus. A full description is included in the Appendix.

### Debt Service

Amounts needed to make principal and interest payments on any outstanding loans and bond issues are appropriated under this classification. The Agency borrows money on a short-term basis using a “Du Jour” Loan. The amount is driven by the planned projects each budget year. The proposed budget includes a loan of \$600,000. This is the same amount borrowed as last 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 2018-19 the URA is proposing to transfer \$103,680 to the City for debt related to the water pipeline project, \$70,000 for downtown improvements and programs, and \$512,500 for park and pool facility improvements.

### Unappropriated/Ending Fund Balance

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

Overall, the URA fund balance is expected to decrease by \$54,493. As discussed earlier the adjustments to the beginning fund balances are significant in both funds; however, the General Fund adjustment upward is nearly equal to the downward adjustment needed in the Debt Service Fund. 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 2018 and the 2019 budgeted amounts.

**HISTORICAL AND ACTUAL FUND BALANCE COMPARISON**

<b>FUNDS BY TYPE</b>	<b>2016 Adopted</b>	<b>2016 Actual</b>	<b>2017 Adopted</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>	<b>Change Dollars</b>	<b>Change %</b>
<b>FUND:</b>								
<b>GENERAL</b>	252,442	490,183	167,492	872,578	285,090	628,284	343,194	<b>120%</b>
<b>DEBT SERVICE</b>	1,098,012	1,264,368	716,046	1,056,912	963,440	565,753	(397,687)	<b>-41%</b>
<b>TOTALS</b>	<b>\$1,350,454</b>	<b>\$1,754,551</b>	<b>\$1,350,454</b>	<b>\$1,929,490</b>	<b>\$1,248,530</b>	<b>\$1,194,037</b>	<b>\$(54,493)</b>	<b>-4%</b>

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**

<b>FUND</b>	<b>MATERIALS &amp; SERVICES</b>	<b>DEBT SERVICE</b>	<b>TRANSFERS</b>	<b>CONTINGENCY</b>	<b>TOTAL EXPENDITURES</b>	<b>PROJECTED ENDING FUND BALANCE @ 6-30-2019</b>	<b>TOTAL REQUIREMENTS</b>
GENERAL	109,552	-	779,289	10,000	898,841	628,284	1,527,125
DEBT SERVICE	-	903,950	-	-	903,950	565,753	1,469,703
<b>TOTALS</b>	<b>\$109,552</b>	<b>\$903,950</b>	<b>\$779,289</b>	<b>\$10,000</b>	<b>\$1,802,791</b>	<b>\$1,194,037</b>	<b>\$2,996,828</b>

## Veneta Urban Renewal Agency



# CONSOLIDATED FINANCIALS

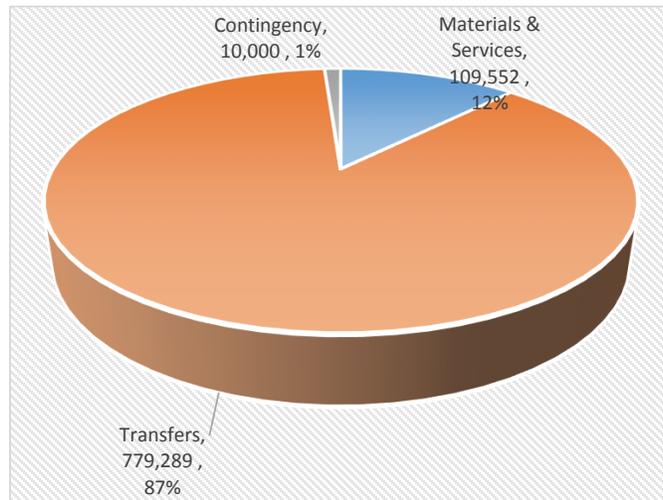
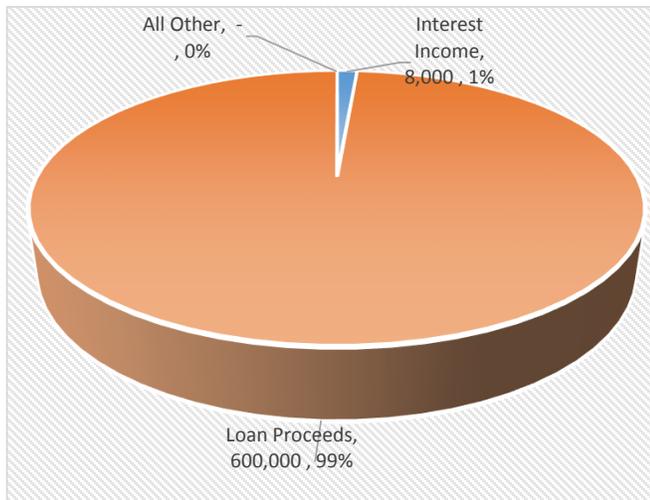
## SECTION 10

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GENERAL FUND

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Budget FY1718 to FY1819
<b>Beginning Fund Balance</b>	\$ 313,052	\$ 390,709	\$ 490,181	\$ 417,492	\$ 919,125	120%
<b>Revenue</b>						
Interest Income	1,046	1,675	4,271	1,157	8,000	591%
Loan Proceeds	300,000	300,000	600,000	600,000	600,000	0%
All Other	-	-	10,000	-	-	0%
<b>Total Revenue</b>	<b>301,046</b>	<b>301,675</b>	<b>614,271</b>	<b>601,157</b>	<b>608,000</b>	<b>1%</b>
<b>Expenditures</b>						
Materials & Services	16,522	20,580	31,639	106,052	109,552	3%
Transfers	206,867	181,623	200,237	577,507	779,289	35%
Contingency	-	-	-	50,000	10,000	-80%
<b>Total Expenditures</b>	<b>223,389</b>	<b>202,203</b>	<b>231,876</b>	<b>733,559</b>	<b>898,841</b>	<b>23%</b>
<b>Ending Fund Balance</b>	\$ 390,709	\$ 490,181	\$ 872,576	\$ 285,090	\$ 628,284	120%

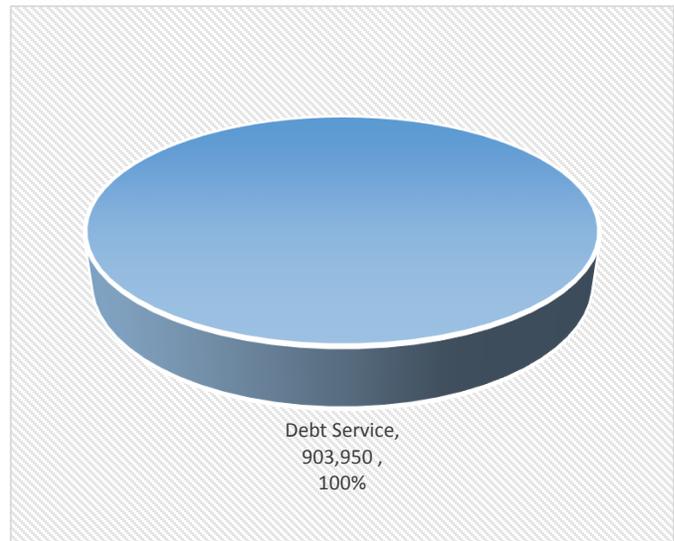
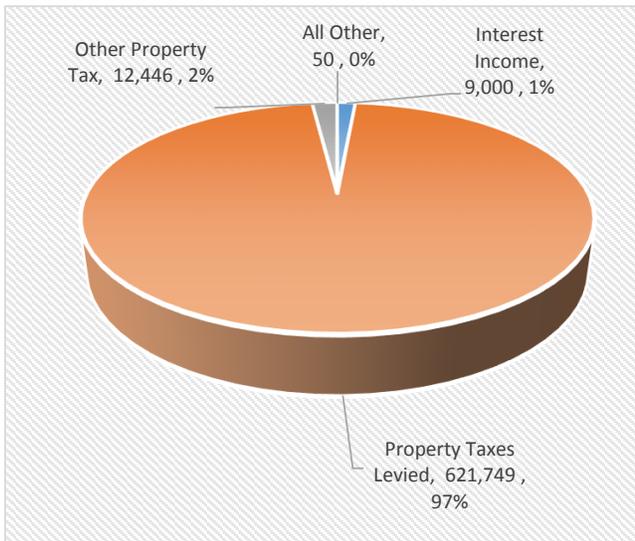
The pie charts below contain figures for this fund as they appear in the upcoming budget year. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



DEBT SERVICE FUND

	Actual FY1415	Actual FY1516	Actual FY1617	Adopted Budget FY1718	Budget FY1819	% Change in Budget FY1718 to FY1819
<b>Beginning Fund Balance</b>	\$ 1,018,344	\$ 1,156,151	\$ 1,264,368	\$ 1,272,067	\$ 826,458	-35%
<b>Revenue</b>						
Interest Income	3,405	4,957	11,014	3,037	9,000	196%
Property Taxes Levied	710,368	664,441	648,182	676,124	621,749	-8%
Other Property Tax	2,312	17,090	17,102	16,402	12,446	-24%
All Other	152	144	301	132	50	-62%
<b>Total Revenue</b>	<b>716,237</b>	<b>686,632</b>	<b>676,599</b>	<b>695,695</b>	<b>643,245</b>	<b>-8%</b>
<b>Expenditures</b>						
Debt Service	578,429	578,415	882,625	1,003,950	903,950	-10%
<b>Total Expenditures</b>	<b>578,429</b>	<b>578,415</b>	<b>882,625</b>	<b>1,003,950</b>	<b>903,950</b>	<b>-10%</b>
<b>Ending Fund Balance</b>	\$ 1,156,152	\$ 1,264,368	\$ 1,058,342	\$ 963,812	\$ 565,753	-41%

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, and garbage, other utilities, airports, parking garages, transit systems, and ports.
Expenditures:	Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.
Fiscal Year:	A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.
Fund:	A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes; all segregated for specific, regulated activities and objectives.
Fund Balance:	The excess of the assets of a fund over its liabilities and reserves.
Fund Type:	One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.
General Fund:	A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund.

Interfund Loans:	Loans made by one fund to another and authorized by resolution or ordinance.
Levy:	Amount of ad valorem tax certified by a local government for the support of governmental activities.
Liability:	Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date.
Local Option Tax:	Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years, unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.
Materials and Services:	A category of expenditure appropriation used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund.
Maximum Assessed Value (MAV):	The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.
Measure 5:	A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Taxes for schools are limited to \$5 per \$1,000 of real market value. All other general government taxes are limited to \$10 per \$1,000 of real market value.
Measure 50:	Measure 50, passed in 1997, reduced every property's 1995-96 assessed value by 10%, limited annual growth to 3%, and established permanent rate limitations for each taxing district in the state based on the 1997 tax and then reduced by 13%.
Net Working Capital:	The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.
Operating Funds:	The City's funds in which most of the daily functions are budgeted and accounted for. The operating funds are the General, Law Enforcement, Parks and Recreation, Planning, Water, Sewer, Streets, and Storm water Funds. The primary revenue sources in these funds are property taxes, franchise fees, state revenue sharing money, and user fees. The expenditures are primarily personnel, materials and services.
Ordinance:	A formal legislative enactment by the governing board of a municipality.
Permanent Rate Limit:	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.
Personnel Services:	A type of expenditure appropriation included in an agencies budget to account for wage and benefit costs associated with employees.

Proposed Budget:	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
Real Market Value:	The amount in cash, which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.
Reserve Fund:	Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.
Resolution:	A formal order of a governing body; lower legal status than an ordinance.
Resource:	Estimated beginning funds on hand plus anticipated current year revenue.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
Supplemental Budget:	A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.
Tax Rate:	The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.
Transfers:	Moving expenditure authority from an existing appropriation category to another. There are two types. "inter-fund" when the appropriation is being transferred to another fund and "intrafund" when the appropriation is being transferred to another category within the same fund.
Unappropriated Ending Fund Balance:	Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.
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
EPUD	Emerald People’s Utility District
FICA	Social Security and Medicare Insurance
ODOT	Oregon Department of Transportation
OPSRP	Oregon Public Service Retirement Plan
PERS	Public Employees’ Retirement System
RARE	Resource Assistance for Rural Environments
RD	Rural Development
RTMP	Rural Tourism Marketing Program
SCA	Small Cities Allotment
TGM	Transportation Growth Management
TSP	Territorial Sports Program
URA	Urban Renewal Agency
USDA	United States Department of Agriculture
W/C	Workers’ Compensation Insurance

## FINANCIAL POLICIES

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

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

### RECORDING AND REPORTING

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

**BUDGETING**

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

**INVESTMENTS**

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

**REVENUE**

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

**BANKING**

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

**OTHER**

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

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

#### **WRITE OFF POLICY**

- The Veneta City Council delegates authority to the Finance Director after approval from the City Administrator to write off accounts receivable amounts that meet the following criteria and for which all other collection efforts have been unsuccessful.
  - Must be at least 5 years old.
  - Must be less than \$2,000.
- Unpaid amounts over \$2,000 will be written off only after City Council approval.
- Unpaid amounts less than 5 years old will remain in the accounting records as a component of Accounts Receivable in the appropriate fund.
- Accounts receivable generated by court action, regular-monthly utility billings, and local improvement assessments will not be subject to this write off policy.

#### **FUND BALANCE POLICY**

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

#### **CAPITALIZATION POLICY**

- All fixed assets purchased and capital projects completed with a cost of \$5,000.00 or more and with a useful life of more than two years will be capitalized.
- All fixed assets purchased and constructed for and/or by the City of Veneta will be for the City's own use.
- All depreciation on depreciable capitalized assets will be calculated using the straight-line method. That is, the cost of the asset, less any salvage value, divided by

the estimated useful life. For depreciation purposes, the estimated useful lives of capitalized assets shall be as follows:

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

- Depreciation will be calculated and recorded for ½ a year in the year of acquisition and in the year of disposition (unless the asset is fully depreciated), regardless of exact month of purchase, completion, or disposition. Depreciation will not be calculated for work or construction in progress until it is put into full service or use.

#### **PUBLIC CONTRACTING**

- Follow the most currently adopted City of Veneta's Public Contracting Rules.

#### **PURCHASING**

- Employees shall have the authority to procure and/or purchase goods and/or services or otherwise create a financial obligation in the City's name only after receiving the appropriate level of verbal approval, preparing the required documents and receiving the appropriate level of written approval. The appropriate approval levels and required documents vary depending on the type and amount of the purchase.
- Employees involved in purchasing are also expected to adhere to and follow the City's policies and procedures, as outlined in the employee handbook, applicable administrative procedures, and the Public Contracting rules, prior to, during, and after purchases including, but not limited to, adequate comparisons for value and quality, use of the proper method of solicitation, obtainment of necessary approvals, preparation of adequate documentation, inspection of goods, and/or monitoring the quality of service.
- Purchases made in urgent or emergency situations. Employees are expected to attempt to contact their supervisor or the City Administrator beforehand; however, there may be situations when this is not possible. In either case the appropriate documentation and approvals should be obtained as soon as the situation has stabilized.
- Employees may not purchase or procure any goods or services or otherwise create a financial obligation in the City's name (i.e. personal long-distance phone calls) for the employee's personal use.

- The processes, policies, and procedures outlined in handbook apply regardless of the method of payment to vendors, contractors, etc. The only approved methods of payment are by check or by the City's credit card.

#### **IDENTITY THEFT PREVENTION (IDTP)**

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



**APPENDIX B**

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SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2018									TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	
		PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	ALL OTHER	TOTAL NEW REVENUE		
<b>GENERAL FUND:</b>											
GENERAL	1,406,371	301,514	103,690	111,905	12,492	3,000	6,906	467,513	1,007,021	2,413,392	
<b>SPECIAL REVENUE FUNDS:</b>											
LAW ENFORCEMENT	139,679	821,650	7,925	-	-	10,000	34,300	17,136	891,012	1,030,691	
PARKS & RECREATION	593,575	224,586	492,976	-	46,896	20,000	-	19,696	804,154	1,397,729	
PLANNING	258,176	149,658	-	-	46,975	-	-	1,967	198,600	456,776	
STREETS	1,450,104	-	386,814	111,905	184,565	150,000	480	12,151	845,915	2,296,019	
STORMWATER	171,365	-	-	-	68,131	-	-	1,511	69,643	241,008	
BUILDING INSPECTION PROGRAM	-	-	-	-	-	25,000	84,000	50	109,050	109,050	
CONSTRUCTION - GOVERNMENTAL GRANT	1,316,771	-	-	-	85,056	-	-	10,014	95,070	1,411,841	
ZUMWALT	128,532	-	-	-	67,999	-	-	1,352	69,351	197,883	
BUSINESS ASSIST LOAN/GRANT	156,932	-	-	-	20	-	-	1,372	1,392	158,324	
LOCAL IMPROVEMENT	410,262	-	-	-	-	-	-	5,727	5,727	415,990	
<b>ENTERPRISE FUNDS:</b>											
WATER	2,904,494	-	103,680	-	1,037,350	-	9,600	37,085	1,187,715	4,092,209	
SEWER	2,113,199	-	-	-	1,078,624	1,200,000	2,400	24,905	2,305,929	4,419,128	
WATER SDC	47,376	-	-	-	81,912	-	-	1,904	83,816	131,192	
SEWER SDC	1,779,477	-	-	-	71,628	-	-	19,377	91,005	1,870,482	
<b>CAPITAL PROJECT FUNDS:</b>											
CAPITAL PROJECT-NEW POOL	74,069	-	72,500	-	-	47,500	-	483,940	603,940	678,009	
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	59,157	-	-	-	-	-	-	50	50	59,207	
<b>DEBT SERVICE FUND:</b>											
DEBT SERVICE	141,822	86,881	-	-	-	-	-	1,214	88,095	229,917	
<b>RESERVE FUNDS:</b>											
PW EQUIPMENT	209,258	-	-	-	-	15,000	-	1,668	16,668	225,926	
GOVERNMENTAL RESERVE	781,707	-	-	-	-	4,000	-	9,052	13,052	794,759	
ENTERPRISE RESERVE	1,375,215	-	-	-	-	-	-	11,825	11,825	1,387,040	
<b>TOTALS</b>	<b>\$ 15,517,544</b>	<b>\$ 1,584,290</b>	<b>\$ 1,167,585</b>	<b>\$ 223,810</b>	<b>\$ 2,781,648</b>	<b>\$ 1,474,500</b>	<b>\$ 137,686</b>	<b>\$ 1,529,511</b>	<b>\$ 8,899,029</b>	<b>24,416,573</b>	

FUNDS BY TYPE	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2019	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
<b>GENERAL FUND:</b>									
GENERAL	479,737	343,538	287,320	-	25,000	75,000	1,210,595	1,202,797	2,413,392
<b>SPECIAL REVENUE FUNDS:</b>									
LAW ENFORCEMENT	-	893,267	-	-	-	500	893,767	136,924	1,030,691
PARKS & RECREATION	271,912	158,324	663,438	-	-	20,000	1,113,674	284,055	1,397,729
PLANNING	191,493	56,162	345	-	-	25,000	273,000	183,777	456,776
STREETS	157,982	700,726	53,860	-	9,000	100,000	1,021,568	1,274,451	2,296,019
STORMWATER	46,207	21,439	32	-	-	10,000	77,678	163,330	241,008
BUILDING INSPECTION PROGRAM	15,440	81,045	-	-	-	-	96,485	12,565	109,050
CONSTRUCTION - GOVERNMENTAL GRANT	-	70,150	293,813	-	47,500	-	411,463	1,000,378	1,411,841
ZUMWALT	-	400,000	-	-	-	-	400,000	-	400,000
BUSINESS ASSIST LOAN/GRANT	-	45,084	-	-	32,000	-	77,084	120,799	197,883
LOCAL IMPROVEMENT	-	64,050	-	-	1,000	-	65,050	93,274	158,324
LOCAL IMPROVEMENT	-	275	-	18,850	-	-	19,125	396,865	415,990
<b>ENTERPRISE FUNDS:</b>									
WATER	307,900	403,586	872,555	369,387	5,000	100,000	2,058,428	2,033,781	4,092,209
SEWER	370,865	385,189	2,092,000	125,649	5,000	100,000	3,078,703	1,340,425	4,419,128
WATER SDC	-	25	40,000	81,769	-	-	121,794	9,398	131,192
SEWER SDC	-	1,000	1,400,000	170,807	-	-	1,571,807	298,675	1,870,482
<b>CAPITAL PROJECT FUNDS:</b>									
CAPITAL PROJECT-NEW POOL	-	25	673,500	-	-	-	673,525	4,484	678,009
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	50	5,000	-	-	-	5,050	54,157	59,207
<b>DEBT SERVICE FUND:</b>									
DEBT SERVICE	-	-	-	90,100	-	-	90,100	139,817	229,917
<b>RESERVE FUNDS:</b>									
PW EQUIPMENT	-	-	20,000	-	-	-	20,000	205,926	225,926
GOVERNMENTAL RESERVE	-	-	-	-	150,000	-	150,000	644,759	794,759
ENTERPRISE RESERVE	-	-	-	-	1,200,000	-	1,200,000	187,040	1,387,040
<b>TOTALS</b>	<b>\$ 1,841,536</b>	<b>\$ 3,623,934</b>	<b>\$ 6,401,863</b>	<b>\$ 856,562</b>	<b>\$ 1,474,500</b>	<b>\$ 430,500</b>	<b>\$ 14,628,895</b>	<b>\$ 9,787,678</b>	<b>\$ 24,416,573</b>

**GENERAL FUND**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
					<b>RESOURCES</b>			
1	1,073,923	1,242,106	1,140,670		<b>BEGINNING FUND BALANCE</b>	1,406,371	1,406,371	1,406,371
2	5,060	4,804	4,633	100-000-41110	Property Taxes-Prior Years	4,224	4,224	4,224
3	575	704	593	100-000-41115	Interest on Property Taxes	514	514	514
4	3,778	2,638	2,861	100-000-41120	Payments in Lieu of Taxes	2,861	2,861	2,861
5	69,032	76,421	68,600	100-000-41210	Emerald PUD Franchise Fees	67,565	67,565	67,565
6	20,978	23,443	22,540	100-000-41220	Lane Electric Franchise Fees	25,142	25,142	25,142
7	7,164	7,425	6,635	100-000-41230	Telephone Co. Franchise Fees	6,042	6,042	6,042
8	4,328	4,267	4,355	100-000-41240	Cable Co. Franchise Fees	4,622	4,622	4,622
9	10,826	11,245	10,780	100-000-41250	Garbage Co. Franchise Fees	8,534	8,534	8,534
10	73,149	66,893	73,560	100-000-41325	State Liquor Tax	87,900	87,900	87,900
11	6,195	6,005	5,706	100-000-41330	State Cigarette Tax	5,790	5,790	5,790
12	-	3,781	-	100-000-41340	Marijuana Tax	-	-	-
13	118,872	67,418	45,000	100-000-41405	Building Permit Fees	-	-	-
14	21,733	9,978	4,500	100-000-41410	Electrical Permit Fees	-	-	-
15	25,349	7,439	11,549	100-000-41425	SDC Administrative Fees	9,544	9,544	9,544
16	739	224	375	100-000-41430	Frsd#28J Excise Admin Fees	300	300	300
17	2,815	5,850	2,648	100-000-41435	Lien Search Fees	2,648	2,648	2,648
18	7,031	13,704	6,540	100-000-41790	Interest Income	11,540	11,540	11,540
19	45,523	51,759	43,396	100-000-41810	Land Lease	41,074	41,074	41,074
20	-	2,000	2,000	100-000-41945	From Zumwalt	2,000	2,000	2,000
21	1,000	1,000	1,000	100-000-41955	From Business Assistance Loan/Grant Funct	1,000	1,000	1,000
22	20,755	11,434	50,000	100-000-41970	Grant Awards	265,000	265,000	265,000
23	1,623	6,237	35,000	100-000-41995	Fr URA Staff & Other Reimbursement	123,072	123,072	123,072
24	10,000	10,000	10,000	100-000-41996	URA Administrative Agreement	10,000	10,000	10,000
25	20,584	16,178	18,696	100-000-42105	Municipal Court Fines	16,449	16,449	16,449
26	3,850	300	2,425	100-000-42110	Tree Felling Permits/Fines	2,425	2,425	2,425
27	412	470	460	100-000-42115	Ordinance Enf. Reimbursements	294	294	294
28	1,938	2,570	1,831	100-000-42120	Animal Control Fees/Licenses	1,831	1,831	1,831
29	2,413	2,838	2,321	100-000-42130	Business Registrations	2,321	2,321	2,321
30	513	375	388	100-000-42135	Regulatory Business Permits	329	329	329
31	-	621	435	100-000-42140	Transient Room Tax	435	435	435
32	5,209	6,315	6,000	100-000-45110	Grant-Lane Co Tourism (RMTP)	6,000	6,000	6,000
33	4,958	1,046	4,292	100-000-49100	Miscellaneous Sources	3,650	3,650	3,650
34	<b>1,570,324</b>	<b>1,667,484</b>	<b>1,589,789</b>		<b>Total Resources, except taxes to be levie</b>	<b>2,119,477</b>	<b>2,119,477</b>	<b>2,119,477</b>
35			<b>263,528</b>	100-000-41105	Taxes estimated to be received	<b>293,915</b>	<b>293,915</b>	<b>293,915</b>
36	<b>253,792</b>	<b>257,728</b>		100-000-41105	Taxes collected in year levied			
37	<b>1,824,116</b>	<b>1,925,212</b>	<b>1,853,317</b>		<b>TOTAL RESOURCES</b>	<b>2,413,392</b>	<b>2,413,392</b>	<b>2,413,392</b>
38								

**GENERAL FUND**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
39								
40				<b>Admin Department</b>	<b>Personal Services</b>			
41	166,125	184,158	222,032	100-100-50010	Wages	242,233	242,233	242,233
42	-	-	4,000	100-100-50050	Unemployment Reimbursement	4,000	4,000	4,000
43	17,753	19,495	18,970	100-100-50060	W/C and FICA Benefits	25,256	25,256	25,256
44	37,390	42,674	45,884	100-100-50065	Health/Life Insurance	62,556	62,556	62,556
45	29,122	33,277	49,825	100-100-50070	PERS	59,491	59,491	59,491
46	<b>250,390</b>	<b>279,604</b>	<b>340,711</b>		<b>Admin Personal Services Total</b>	<b>393,536</b>	<b>393,536</b>	<b>393,536</b>
47								
48				<b>Admin Department</b>	<b>Materials and Services</b>			
49	13,147	11,674	8,412	100-100-51010	Admin Supplies & Services	10,697	10,697	10,697
50	451	694	692	100-100-51015	Postage	694	694	694
51	1,329	2,582	2,170	100-100-51020	Professional Dues	2,492	2,492	2,492
52	857	1,064	1,070	100-100-51025	Publishing Costs	1,070	1,070	1,070
53	5,923	6,091	5,885	100-100-51030	Telephone Services	5,885	5,885	5,885
54	4,601	4,330	4,462	100-100-51035	Electricity	4,462	4,462	4,462
55	2,639	2,838	2,649	100-100-51040	City Hall Water/Sewer Fees	2,649	2,649	2,649
56	11,820	6,781	6,995	100-100-51050	Building Maint/Janitorial Sup	10,661	10,661	10,661
57	54	112	396	100-100-51055	Safety Program and Supplies	396	396	396
58	135	895	241	100-100-51060	Office Machine Leases	481	481	481
59	1,953	2,604	1,933	100-100-51065	Office Machine Maintenance	2,152	2,152	2,152
60	3,383	1,238	5,239	100-100-51070	Training & Conferences	3,000	3,000	3,000
61	1,914	1,266	2,531	100-100-51075	Travel - Staff	2,531	2,531	2,531
62	-	-	33	100-100-51080	Election Administration	33	33	33
63	2,241	2,990	2,000	100-100-51085	Miscellaneous/Discretionary	2,140	2,140	2,140
64	3,407	2,622	4,000	100-100-51090	Training & Travel-Officials	4,000	4,000	4,000
65	10,074	12,874	9,009	100-100-51095	Public Relations	11,206	11,206	11,206
66	452	989	551	100-100-51097	Employee Recognition	551	551	551
67	803	589	900	100-100-51098	Wellness Program	900	900	900
68	1,894	1,634	2,089	100-100-51100	Welcome Sign Maintenance	2,089	2,089	2,089
69	3,617	1,673	2,679	100-100-51105	Refunds	2,679	2,679	2,679
70	1	975	507	100-100-51110	Penalties/Interest/Lien Hosting Fee	507	507	507
71	2,476	651	16,050	100-100-51500	Office Equipment & Furniture	2,735	2,735	2,735
72	300	364	3,058	100-100-51510	Computer Equipment	1,530	1,530	1,530
73	20,598	21,691	19,404	100-100-52010	Attorney & Legal Services	21,404	21,404	21,404
74	6,984	9,042	11,678	100-100-52015	General Property/Liability/Volunteer W/C	11,825	11,825	11,825
75	694	694	863	100-100-52020	Employee Bond Insurance	863	863	863
76	85,907	50,556	34,313	100-100-52025	Building Permit Inspections	-	-	-
77	15,886	6,298	3,375	100-100-52030	Electrical Permit Inspections	-	-	-
78	3,220	2,717	3,332	100-100-52035	Audit & Filing Fees	3,332	3,332	3,332
79	7,896	8,198	27,545	100-100-52045	Computer System Support-Maint	19,795	19,795	19,795
80	1,899	1,971	2,655	100-100-52050	Internet & Web Site Fees	1,845	1,845	1,845
81	5,615	5,821	5,709	100-100-52055	Janitorial Services Contract	5,709	5,709	5,709
82	-	212	-	100-100-52060	Economic Development	71	71	71

**GENERAL FUND**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
					<b>RESOURCES</b>			
83	5,209	6,315	10,000	100-100-52065	Grant: Tourism Support/Projects	10,000	10,000	10,000
84	-	35,000	1,500	100-100-52070	Engineering Fees	1,500	1,500	1,500
85	1,250	-	1,250	100-100-52095	Long Tom Watershed Council	1,250	1,250	1,250
86	-	-	1,000	100-100-52100	Applegate Museum Activities	1,000	1,000	1,000
87	-	825	7,187	100-100-52290	Other Professional Services	7,187	7,187	7,187
88	<b>228,632</b>	<b>216,868</b>	<b>213,362</b>		<b>Admin Materials &amp; Services Total</b>	<b>161,320</b>	<b>161,320</b>	<b>161,320</b>
89					<b>Municipal Court Dept.</b>			
90					<b>Personal Services</b>			
91	22,533	23,940	38,326	100-160-50010	Wages	40,268	40,268	40,268
92	2,073	2,418	3,208	100-160-50060	W/C and FICA Benefits	3,428	3,428	3,428
93	5,471	5,935	7,744	100-160-50065	Health/Life Insurance	8,490	8,490	8,490
94	4,299	4,781	9,502	100-160-50070	PERS	8,074	8,074	8,074
95	<b>34,376</b>	<b>37,074</b>	<b>58,780</b>		<b>Court Personal Services Total</b>	<b>60,260</b>	<b>60,260</b>	<b>60,260</b>
96					<b>Municipal Court Dept.</b>			
97					<b>Materials and Services</b>			
98	-	75	50	100-160-51020	Professional Dues	75	75	75
99	57	99	84	100-160-51060	Office Machine Leases	84	84	84
100	14	42	74	100-160-51070	Training & Conferences	74	74	74
101	29	60	76	100-160-51075	Travel - Staff	76	76	76
102	-	-	345	100-160-51105	Refunds - Court	345	345	345
103	-	-	38	100-160-51125	Restitution - Court Ordered	38	38	38
104	-	-	17	100-160-51130	Witness Fees	17	17	17
105	92	23	307	100-160-51210	Municipal Court Supplies	307	307	307
106	2,226	19	1,552	100-160-52010	Attorney & Legal Services	1,552	1,552	1,552
107	2,332	2,352	2,370	100-160-52045	Computer System Support-Maint	2,095	2,095	2,095
108	40	53	125	100-160-52050	Internet & Web Site Fees	195	195	195
109	4,452	4,452	4,501	100-160-52080	Judicial Services	4,501	4,501	4,501
110	<b>9,241</b>	<b>7,174</b>	<b>9,539</b>		<b>Court Materials &amp; Services Total</b>	<b>9,359</b>	<b>9,359</b>	<b>9,359</b>
111								
112					<b>Code Enforcement Dept.</b>			
113					<b>Personal Services</b>			
114	-	-	-	100-195-50010	Wages	6,232	6,232	6,232
115	-	-	-	100-195-50060	W/C and FICA Benefits	384	384	384
116	-	-	-	100-195-50065	Health/Life Insurance	951	951	951
117	-	-	-	100-195-50070	PERS	904	904	904
118	-	-	-		<b>Code Enf Personal Services Total</b>	<b>8,471</b>	<b>8,471</b>	<b>8,471</b>

**GENERAL FUND**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description RESOURCES	2019 Proposed	2019 Approved	2019 Adopted
119								
120					<b>Materials and Services</b>			
121	87	106	78	100-170-51060	Office Machine Leases	81	81	81
122	-	75	158	100-170-51070	Training & Conferences	202	202	202
123	15	-	72	100-170-51075	Travel - Staff	72	72	72
124	387	592	626	100-170-51120	Animal Control: Supplies/Admin	626	626	626
125	175	-	255	100-170-51121	Animal Control: Voucher Program	255	255	255
126	5,835	434	6,572	100-170-51122	Animal Control: Feral Program	5,500	5,500	5,500
127	597	936	663	100-170-51125	Ordinance Enforcement-Admin	663	663	663
128	1,466	-	1,919	100-170-52010	Attorney & Legal Services	1,919	1,919	1,919
129	792	811	2,370	100-170-52045	Computer System Support-Maint	205	205	205
130	40	53	125	100-170-52050	Internet & Web Site Fees	20	20	20
131	-	245	9,000	100-170-52085	Ordinance Enforcement Services (Abateme	35,300	35,300	35,300
132	1,300	1,600	3,500	100-170-52110	Animal Control Contract	3,500	3,500	3,500
133	<b>10,692</b>	<b>4,851</b>	<b>25,338</b>		<b>Code Enf Materials &amp; Services Total</b>	<b>48,342</b>	<b>48,342</b>	<b>48,342</b>
134					<b>Urban Forestry Dept.:</b>			
135					<b>Materials and Services</b>			
136	973	1,061	17,500	100-180-51115	Urban Forestry Activities	17,500	17,500	17,500
137	-	-	250	100-180-52010	Attorney & Legal Services	250	250	250
138	<b>973</b>	<b>1,061</b>	<b>17,750</b>		<b>Urban Forestry Materials &amp; Services Tot</b>	<b>17,750</b>	<b>17,750</b>	<b>17,750</b>
139								
140					<b>Fern Ridge Service Center (FRSC) Department:</b>			
141					<b>Materials and Services</b>			
142	-	-	17	100-190-51010	Admin Supplies & Services	17	17	17
143	-	2,000	2,000	100-190-51035	Electricity	2,000	2,000	2,000
144	1,987	2,349	2,329	100-190-51045	Water/Sewer Fees	2,329	2,329	2,329
145	56	238	185	100-190-51050	Building Maint & Janitorial	185	185	185
146	5	48	35	100-190-51055	Safety Program & Supplies	35	35	35
147	-	-	17	100-190-51085	Miscellaneous/Discretionary	17	17	17
148	<b>2,048</b>	<b>4,634</b>	<b>4,583</b>		<b>FRSC Materials &amp; Services Total</b>	<b>4,583</b>	<b>4,583</b>	<b>4,583</b>
149								
150					<b>Public Safety Department:</b>			
151					<b>Personal Services</b>			
152	-	-	-	100-195-50010	Wages	11,552	11,552	11,552
153	-	-	-	100-195-50060	W/C and FICA Benefits	1,015	1,015	1,015
154	-	-	-	100-195-50065	Health/Life Insurance	2,513	2,513	2,513
155	-	-	-	100-195-50070	PERS	2,390	2,390	2,390
156	-	-	-		<b>Public Safety Personal Services Total</b>	<b>17,470</b>	<b>17,470</b>	<b>17,470</b>

**GENERAL FUND**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description RESOURCES	2019 Proposed	2019 Approved	2019 Adopted
157								
158					<b>Materials and Services</b>			
159	592	1,745	2,000	100-195-51010	Admin Supplies & Services	3,000	3,000	3,000
160	-	-	167	100-195-51075	Travel	167	167	167
161	-	-	17	100-195-51085	Miscellaneous/Discretionary	17	17	17
162	11,000	11,000	-	100-195-52080	RARE Internships	-	-	-
163	6,722	-	5,000	100-195-52290	Other Professional Services	5,000	5,000	5,000
164	<b>18,314</b>	<b>12,745</b>	<b>7,184</b>		<b>Public Safety Materials &amp; Services Total</b>	<b>8,184</b>	<b>8,184</b>	<b>8,184</b>
165								
166					<b>Economic Development Department:</b>			
167					<b>Personal Services</b>			
168	-	-	21,485	100-205-50010	Wages	-	-	-
169	-	-	1,675	100-205-50060	W/C and FICA Benefits	-	-	-
170	-	-	4,180	100-205-50065	Health/Life Insurance	-	-	-
171	-	-	3,867	100-205-50070	PERS	-	-	-
172	-	-	<b>31,207</b>		<b>Economic Dev Personal Services Total</b>	-	-	-
173								
174					<b>Materials and Services</b>			
175	468	874	546	100-205-51010	Admin Supplies & Services	2,500	2,500	2,500
176	31	-	177	100-205-51075	Travel	500	500	500
177	169	536	181	100-205-51085	Miscellaneous	15,000	15,000	15,000
178	-	-	40,000	100-205-52060	Economic Incentives	40,000	40,000	40,000
179	22,000	22,000	22,000	100-205-52080	RARE Internships	23,500	23,500	23,500
180	756	-	585	100-205-52290	Other Professional Services	12,500	12,500	12,500
181	<b>23,423</b>	<b>23,410</b>	<b>63,489</b>		<b>Econ Dev Materials &amp; Services Total</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
182								
183					<b>Capital Outlay</b>			
184	3,920	-	82,000	100-100-60130	System Expansion	285,000	285,000	285,000
185	-	-	4,500	100-100-63110	Office Equipment & Furnishings	2,320	2,320	2,320
186	-	12,973	26,930	100-100-63150	Intangible Assets	-	-	-
187	-	-	-	100-100-63615	Vehicles	-	-	-
188	<b>3,920</b>	<b>12,973</b>	<b>113,430</b>		<b>Capital Outlay Total</b>	<b>287,320</b>	<b>287,320</b>	<b>287,320</b>
189								
190					<b>Transfers</b>			
191	-	-	-	100-100-750xx	To Building Inspection Program Fund	25,000	25,000	25,000
192	-	-	-		<b>Transfers Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
193								
194	-	-	<b>75,000</b>		<b>Contingency</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
195	<b>582,010</b>	<b>600,395</b>	<b>960,373</b>		<b>TOTAL EXPENDITURES</b>	<b>1,210,595</b>	<b>1,210,595</b>	<b>1,210,595</b>
196	<b>1,242,106</b>	<b>1,324,817</b>			<b>ENDING FUND BALANCE</b>			
197			<b>892,944</b>		<b>ESTIMATED FUND BALANCE</b>	<b>1,202,797</b>	<b>1,202,797</b>	<b>1,202,797</b>
198	<b>1,824,116</b>	<b>1,925,212</b>	<b>1,853,317</b>		<b>TOTAL REQUIREMENTS</b>	<b>2,413,392</b>	<b>2,413,392</b>	<b>2,413,392</b>

**LAW ENFORCEMENT FUND**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
					<b>RESOURCES</b>			
	<b>358,527</b>	<b>271,251</b>	<b>162,600</b>		<b>BEGINNING FUND BALANCE</b>	<b>139,679</b>	<b>139,679</b>	<b>139,679</b>
1								
2	14,413	13,446	14,811	120-000-41110	Property Taxes-Prior Years	11,868	11,868	11,868
3	1,786	2,025	1,962	120-000-41115	Interest on Property Taxes	1,515	1,515	1,515
4	39,968	38,267	36,848	120-000-41235	Communication License Fees	34,300	34,300	34,300
5	-	-	4,532	120-000-41330	State Marijuana Tax	7,925	7,925	7,925
6	-	12,007	14,700	120-000-41340	City Marijuana Tax	14,630	14,630	14,630
7	2,481	3,300	2,402	120-000-41790	Interest Income	2,506	2,506	2,506
8	5,000	10,000	10,000	120-000-41945	Fr Zumwalt	10,000	10,000	10,000
9	-	-	8	120-000-49100	Miscellaneous Sources	-	-	-
10	<b>422,175</b>	<b>350,296</b>	<b>247,863</b>		<b>Total Resources, except taxes to be l</b>	<b>222,424</b>	<b>222,424</b>	<b>222,424</b>
11			735,107	120-000-41105	Taxes estimated to be received	808,267	808,267	808,267
12	693,063	718,927		120-000-41105	Taxes collected in year levied			
13	<b>1,115,238</b>	<b>1,069,222</b>	<b>982,970</b>		<b>TOTAL RESOURCES</b>	<b>1,030,691</b>	<b>1,030,691</b>	<b>1,030,691</b>
14					<b>EXPENDITURES</b>			
15					<b>Materials and Services</b>			
16	228	50	204	120-120-51010	Admin Supplies & Services	204	204	204
17	260	283	305	120-120-51030	Telephone	305	305	305
18	-	-	58	120-120-51035	Electricity	58	58	58
19	44	99	140	120-120-51050	Building Maint/Janitorial Sup	140	140	140
20	-	-	200	120-120-51095	Public Relations	200	200	200
21	-	361	4,150	120-120-51500	Small Equipment & Furnishings	4,600	4,600	4,600
22	80	107	260	120-120-52050	Internet & Web Site Fees	260	260	260
23	843,375	863,479	867,000	120-120-52210	Law Enforcement Contract	885,000	885,000	885,000
24	-	444	2,500	120-120-52290	Other Professional Services	2,500	2,500	2,500
25	<b>843,987</b>	<b>864,823</b>	<b>874,817</b>		<b>Materials and Services Total</b>	<b>893,267</b>	<b>893,267</b>	<b>893,267</b>
26								
27					<b>Capital Outlay</b>			
28	-	-	450	120-120-63210	Equipment	-	-	-
29	-	-	<b>450</b>		<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
30								
31	-	-	500	120-120-85100	Contingency	500	500	500
32	<b>843,987</b>	<b>864,823</b>	<b>875,767</b>		<b>TOTAL EXPENDITURES</b>	<b>893,767</b>	<b>893,767</b>	<b>893,767</b>
33	<b>271,251</b>	<b>204,400</b>			<b>ENDING FUND BALANCE</b>			
34			<b>107,203</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>136,924</b>	<b>136,924</b>	<b>136,924</b>
35	<b>1,115,238</b>	<b>1,069,222</b>	<b>982,970</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,030,691</b>	<b>1,030,691</b>	<b>1,030,691</b>

**PARK AND RECREATION FUND**

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
<b>RESOURCES</b>								
1	493,873	563,958	425,420		<b>BEGINNING FUND BALANCE</b>	593,575	593,575	593,575
2								
3	4,608	4,210	2,412	130-000-41110	Property Taxes-Prior Years	3,704	3,704	3,704
4	481	616	272	130-000-41115	Interest on Property Taxes	445	445	445
5	44,427	48,019	43,271	130-000-41320	State Revenue Sharing	45,051	45,051	45,051
6	-	-	4,532	130-000-41330	State Marijuana Taxes	7,925	7,925	7,925
7	-	-	14,700	130-000-41340	City Marijuana Tax	14,630	14,630	14,630
8	3,253	6,262	2,281	130-000-41790	Interest Income	4,836	4,836	4,836
9	20,000	20,000	20,000	130-000-41945	From Zumwalt Campground	20,000	20,000	20,000
10	-	-	-	130-000-41995	From URA	440,000	440,000	440,000
11	4,781	4,267	4,763	130-000-42205	Community Center Rentals	4,536	4,536	4,536
12	45,837	51,794	45,747	130-000-42210	Pool Use Fees	42,360	42,360	42,360
13	-	-	10	130-000-46110	Park Program Donations	10	10	10
14	50	100	20	130-000-46115	Park Board Fund Raising	20	20	20
15	3,163	766	2,868	130-000-49100	Miscellaneous Sources	200	200	200
16								
17	<b>620,473</b>	<b>699,993</b>	<b>566,296</b>		<b>Total Resources, except taxes to be levied</b>	<b>1,177,292</b>	<b>1,177,292</b>	<b>1,177,292</b>
18			<b>208,049</b>		Taxes estimated to be received	<b>220,437</b>	<b>220,437</b>	<b>220,437</b>
19	<b>215,813</b>	<b>203,470</b>			Taxes collected in year levied			
20	<b>836,286</b>	<b>903,463</b>	<b>774,345</b>		<b>TOTAL RESOURCES</b>	<b>1,397,729</b>	<b>1,397,729</b>	<b>1,397,729</b>
21								
22	<b>EXPENDITURES</b>							
23	<b>Park Department: Personal Services</b>							
24	63,911	64,680	77,288	130-130-50010	Wages	82,743	82,743	82,743
25	7,936	7,070	7,801	130-130-50060	W/C and FICA Benefits	8,739	8,739	8,739
26	20,387	22,068	22,659	130-130-50065	Health/Life Insurance	18,270	18,270	18,270
27	10,051	10,750	15,184	130-130-50070	PERS	18,265	18,265	18,265
28	<b>102,285</b>	<b>104,568</b>	<b>122,932</b>		<b>Park Personal Services Total</b>	<b>128,017</b>	<b>128,017</b>	<b>128,017</b>
29								
30	<b>Materials and Services</b>							
31	2,991	1,214	1,427	130-130-51010	Admin Supplies & Services	1,606	1,606	1,606
32	161	150	135	130-130-51015	Postage	135	135	135
33	204	120	700	130-130-51020	Professional Dues	525	525	525
34	433	64	331	130-130-51025	Publishing Costs	331	331	331
35	481	472	503	130-130-51030	Telephone Services	503	503	503
36	-	-	83	130-130-51035	Electricity	83	83	83
37	130	205	672	130-130-51055	Safety Program and Supplies	672	672	672
38	4	18	7	130-130-51060	Office Machine Leases	10	10	10
39	81	192	126	130-130-51070	Training & Conferences	161	161	161
40	17	130	36	130-130-51075	Travel	90	90	90

**PARK AND RECREATION FUND**

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
41	-	93	17	130-130-51095	Public Relations	31	31	31
42	237	240	190	130-130-51105	Refunds	426	426	426
43	187	98	4,604	130-130-51500	Office Equipment & Furniture	1,070	1,070	1,070
44	-	142	426	130-130-51510	Computer Equipment	600	600	600
45	533	984	1,388	130-130-51515	Tools & Small Equipment	1,388	1,388	1,388
46	-	-	190	130-130-52010	Attorney & Legal Services	590	590	590
47	1,271	1,199	3,910	130-130-52015	General Property/Liability/Volunteer W/(	2,350	2,350	2,350
48	833	588	890	130-130-52035	Audit & Filing Fees	890	890	890
49	1,841	1,943	1,784	130-130-52045	Computer System Support-Maint	4,440	4,440	4,440
50	40	53	125	130-130-52050	Internet & Web Site Fees	415	415	415
51	6	12,682	88,984	130-130-52290	Other Professional Services	15,000	15,000	15,000
52	1,481	1,466	1,630	130-130-53030	Vehicle Operation/Maintenance	1,630	1,630	1,630
53	259	298	240	130-130-53110	Territorial Park Electricity	258	258	258
54	-	951	800	130-130-53120	Territorial Park Water	800	800	800
55	8,200	8,938	9,134	130-130-53125	City Park Water/Sewer	9,134	9,134	9,134
56	1,384	831	770	130-130-53130	Equipment Repairs	916	916	916
57	6,100	9,118	21,285	130-130-53210	Park Maintenance	21,285	21,285	21,285
58	273	153	564	130-130-53220	Building Maintenance	1,464	1,464	1,464
59	-	-	796	130-130-53240	Play Equipment Maintenance	796	796	796
60	-	19,941	-	130-130-54610	Public Plaza Development	-	-	-
61	1,112	1,064	1,477	130-130-54620	Park Board Events & Activities	1,477	1,477	1,477
62	-	-	410	130-130-54650	Park Board Use of Fundraising	410	410	410
63	<b>28,259</b>	<b>63,347</b>	<b>143,634</b>		<b>Park Materials &amp; Services Total</b>	<b>69,486</b>	<b>69,486</b>	<b>69,486</b>
64								
65					<b>Capital Outlay</b>			
66	-	-	-	130-130-60130	Facilities Expansion	656,438	656,438	656,438
67	-	-	11,800	130-130-63110	Equipment/Furniture	7,000	7,000	7,000
68	-	2,595	2,805	130-130-63150	Intangible Assets	-	-	-
69	-	<b>2,595</b>	<b>14,605</b>		<b>Park Capital Outlay Total</b>	<b>663,438</b>	<b>663,438</b>	<b>663,438</b>

**PARK AND RECREATION FUND**

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
70								
71					<b>Pool Department: Personal Services</b>			
72	68,410	79,185	110,217	130-520-50010	Wages	115,846	115,846	115,846
73	9,153	9,130	11,512	130-520-50060	W/C and FICA Benefits	9,689	9,689	9,689
74	6,599	7,194	7,621	130-520-50065	Health/Life Insurance	7,132	7,132	7,132
75	6,206	5,875	12,800	130-520-50070	PERS	11,228	11,228	11,228
76	<b>90,368</b>	<b>101,385</b>	<b>142,150</b>		<b>Pool Personal Services Total</b>	<b>143,895</b>	<b>143,895</b>	<b>143,895</b>
77								
78					<b>Materials and Services</b>			
79	1,337	1,433	1,105	130-520-51010	Administrative Supplies	1,292	1,292	1,292
80	832	626	513	130-520-51025	Advertising and Publishing	534	534	534
81	197	120	443	130-520-51055	Safety Program and Supplies	443	443	443
82	731	621	1,547	130-520-51070	Training & Conferences	1,547	1,547	1,547
83	271	289	191	130-520-51075	Travel	233	233	233
84	-	-	-	130-520-51095	Public Relations	-	-	-
85	239	152	325	130-520-51105	Refunds-Pool	325	325	325
86	4	-	28	130-520-51500	Office Equipment & Furniture	28	28	28
87	-	47	50	130-520-51510	Computer Equipment	50	50	50
88	6,703	3,952	5,578	130-520-51515	Accessories & Small Equipment	5,578	5,578	5,578
89	1,543	2,135	1,935	130-520-52015	General Property/Liability	1,935	1,935	1,935
90	792	828	2,520	130-520-52045	Computer System Support-Maint	1,765	1,765	1,765
91	40	53	295	130-520-52050	Internet & Web Site Fees	165	165	165
92	192	2,595	1,082	130-520-52290	Other Professional Services	1,082	1,082	1,082
93	8,877	11,166	6,881	130-520-54020	Pool Operating Supplies	8,975	8,975	8,975
94	1,570	2,665	3,713	130-520-54040	Pool Maintenance	3,713	3,713	3,713
95	1,799	1,708	1,841	130-520-54045	Pool Bldg. Janitorial - Maint	1,841	1,841	1,841
96	10,321	12,014	12,951	130-520-54055	Pool Utilities	12,951	12,951	12,951
97	6,106	3,989	6,549	130-520-54060	Pool Fuel	7,332	7,332	7,332
98	1,201	1,000	1,256	130-520-54070	Concession Supplies	1,256	1,256	1,256
99	375	600	901	130-520-54120	Lifeguard Training	901	901	901
100	459	8	512	130-520-54130	Swim Team and Program Supplies	512	512	512
101	552	802	1,103	130-520-54150	Swim Aide Fees	1,103	1,103	1,103
102	52	629	351	130-520-54620	Pool Events	351	351	351
103	<b>44,191</b>	<b>47,434</b>	<b>51,670</b>		<b>Pool Materials &amp; Services Total</b>	<b>53,911</b>	<b>53,911</b>	<b>53,911</b>

**PARK AND RECREATION FUND**

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
108								
109					<b>Materials and Services</b>			
110	(41)	184	3	130-530-51010	Administrative Supplies & Services	208	208	208
111	2,975	2,841	4,298	130-530-51035	Community Center Utilities	4,298	4,298	4,298
112	292	185	236	130-530-52015	General Property/Liability	340	340	340
113	3,998	3,889	3,541	130-530-52055	Janitorial Contract	3,541	3,541	3,541
114	-	22	26,540	130-530-53065	Building Maintenance and Supplies	26,540	26,540	26,540
115	<b>7,225</b>	<b>7,122</b>	<b>34,618</b>		<b>Com Ctr Materials &amp; Services Total</b>	<b>34,927</b>	<b>34,927</b>	<b>34,927</b>
116								
117	-	-	<b>20,000</b>	130-130-85100	<b>Contingency</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
119	<b>272,328</b>	<b>326,450</b>	<b>529,609</b>		<b>TOTAL EXPENDITURES</b>	<b>1,113,674</b>	<b>1,113,674</b>	<b>1,113,674</b>
120	<b>563,958</b>	<b>577,013</b>			<b>ENDING FUND BALANCE</b>			
121			<b>244,736</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>284,055</b>	<b>284,055</b>	<b>284,055</b>
122	<b>836,286</b>	<b>903,463</b>	<b>774,345</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,397,729</b>	<b>1,397,729</b>	<b>1,397,729</b>

### PLANNING FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
					<b>RESOURCES</b>			
1	212,257	205,113	185,453		<b>BEGINNING FUND BALANCE</b>	258,176	258,176	258,176
2								
3	2,835	2,606	2,818	140-000-41110	Property Taxes-Prior Years	2,400	2,400	2,400
4	359	397	434	140-000-41115	Interest on Property Taxes	300	300	300
5	45,197	27,950	23,181	140-000-41415	Land Use Fees	23,181	23,181	23,181
6	7,085	43,511	23,794	140-000-41420	Developer Reimbursements	23,794	23,794	23,794
7	1,408	2,325	1,286	140-000-41790	Interest Income	1,917	1,917	1,917
8	82	63	216	140-000-49100	Miscellaneous Sources	50	50	50
9								
10	<b>269,224</b>	<b>281,965</b>	<b>237,182</b>		<b>Total Resources, except taxes to be received</b>	<b>309,818</b>	<b>309,818</b>	<b>309,818</b>
11			<b>180,309</b>		Taxes estimated to be received	<b>146,958</b>	<b>146,958</b>	<b>146,958</b>
12	<b>134,314</b>	<b>176,340</b>			Taxes collected in year levied			
13	<b>403,538</b>	<b>458,305</b>	<b>417,491</b>		<b>TOTAL RESOURCES</b>	<b>456,776</b>	<b>456,776</b>	<b>456,776</b>
14					<b>EXPENDITURES</b>			
15					<b>Personnel Services</b>			
16	99,663	104,918	111,783	140-140-50010	Wages	133,276	133,276	133,276
17	8,651	9,080	8,788	140-140-50060	W/C and FICA Benefits	9,982	9,982	9,982
18	24,050	25,973	25,056	140-140-50065	Health/Life Insurance	24,723	24,723	24,723
19	17,678	18,752	24,637	140-140-50070	PERS	23,512	23,512	23,512
20	<b>150,043</b>	<b>158,724</b>	<b>170,264</b>		<b>Personnel Services Total</b>	<b>191,493</b>	<b>191,493</b>	<b>191,493</b>
21								
22					<b>Materials and Services</b>			
23	2,631	1,053	897	140-140-51010	Admin Services & Supplies	1,500	1,500	1,500
24	663	506	542	140-140-51015	Postage	542	542	542
25	819	498	735	140-140-51020	Professional Dues	876	876	876
26	1,352	1,108	1,087	140-140-51025	Publishing Costs	1,087	1,087	1,087
27	1,191	1,197	1,285	140-140-51030	Telephone	1,285	1,285	1,285
28	1,181	1,108	1,139	140-140-51035	Electricity	1,139	1,139	1,139
29	394	424	457	140-140-51040	Water/Sewer	457	457	457
30	2,942	1,287	3,096	140-140-51050	Building Maint/Janitorial Sup	3,396	3,396	3,396
31	4	-	85	140-140-51055	Safety Program and Supplies	85	85	85
32	23	1,207	218	140-140-51060	Office Machine Lease	596	596	596
33	655	852	637	140-140-51065	Office Machine Maintenance	706	706	706
34	872	333	864	140-140-51070	Training & Conferences	864	864	864
35	151	326	176	140-140-51075	Travel - Staff	262	262	262
36	-	-	100	140-140-51090	Training/Travel - Commission	100	100	100
37	-	26	17	140-140-51095	Public Relations	17	17	17
38	50	5,800	2,754	140-140-51105	Refunds-Land Use Applications	2,754	2,754	2,754
39	1,315	97	4,940	140-140-51500	Office Equipment & Furniture	410	410	410

### PLANNING FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
40	-	375	1,530	140-140-51510	Computer Equipment	230	230	230
41	7,165	11,907	6,254	140-140-52010	Attorney & Legal Services	7,748	7,748	7,748
42	3,153	2,165	2,270	140-140-52015	General Property/Liability Ins	1,765	1,765	1,765
43	454	460	534	140-140-52035	Audit & Filing Fees	534	534	534
44	3,416	3,657	6,575	140-140-52045	Computer System Support-Maint	6,125	6,125	6,125
45	557	623	840	140-140-52050	Internet & Web Site Fees	575	575	575
46	1,404	1,558	1,407	140-140-52055	Janitorial Services Contract	1,407	1,407	1,407
47	-	-	-	140-140-52070	Comprehensive Plan-Public Fac	-	-	-
48	-	-	500	140-140-52130	Planning Assistance	500	500	500
49	17,992	19,163	19,715	140-140-52140	Technical Review Services	19,715	19,715	19,715
50	-	-	1,487	140-140-52290	Other Professional Services	1,487	1,487	1,487
51	<b>48,383</b>	<b>55,729</b>	<b>60,141</b>		<b>Materials &amp; Services Total</b>	<b>56,162</b>	<b>56,162</b>	<b>56,162</b>
52								
53					<b>Capital Outlay</b>			
54	-	-	900	140-140-63110	Office Equipment & Furniture	345	345	345
55	-	3,892	5,610	140-140-63150	Intangible Assets	-	-	-
56	-	<b>3,892</b>	<b>6,510</b>		<b>Capital Outlay Total</b>	<b>345</b>	<b>345</b>	<b>345</b>
57								
58	-	-	25,000	140-140-85100	Contingency	25,000	25,000	25,000
59								
60	<b>198,425</b>	<b>218,345</b>	<b>261,915</b>		<b>TOTAL EXPENDITURES</b>	<b>273,000</b>	<b>273,000</b>	<b>273,000</b>
61	<b>205,113</b>	<b>239,960</b>			<b>ENDING FUND BALANCE</b>			
62			<b>155,576</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>183,777</b>	<b>183,777</b>	<b>183,777</b>
63	<b>403,538</b>	<b>458,305</b>	<b>417,491</b>		<b>TOTAL REQUIREMENTS</b>	<b>456,776</b>	<b>456,776</b>	<b>456,776</b>

**STREET FUND**

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Approved
	<b>RESOURCES</b>							
1	69,032	76,420	68,600	230-000-41210	Emerald PUD Franchise Fees	67,565	67,565	67,565
2	20,978	23,443	22,540	230-000-41220	Lane Electric Franchise Fees	25,142	25,142	25,142
3	7,164	7,340	6,635	230-000-41230	Telephone Co. Franchise Fees	6,042	6,042	6,042
4	4,328	4,267	4,355	230-000-41240	Cable Co. Franchise Fees	4,622	4,622	4,622
5	10,826	11,245	10,780	230-000-41250	Garbage Co. Franchise Fees	8,534	8,534	8,534
6	275,010	280,206	271,196	230-000-41310	State Highway Gas Tax	343,349	343,349	343,349
7	2,778	2,830	2,737	230-000-41315	Bike Path Apportionment	3,465	3,465	3,465
8	1,400	360	600	230-000-41445	Right-Of-Way Permits	480	480	480
9	113,190	122,411	102,174	230-000-41620	City Gas Tax	106,505	106,505	106,505
10	-	76,541	76,156	230-000-41640	Street Utility Fee (aka TUF)	78,060	78,060	78,060
11	8,874	13,795	8,530	230-000-41790	Interest Income	11,651	11,651	11,651
12	215	-	-	230-000-41810	Lease Income	-	-	-
13	-	-	326,700	230-000-41995	From Urban Renewal	40,000	40,000	40,000
14	100,000	-	-	230-000-45110	Grant Proceeds	-	-	-
15	1,791	150,000	150,000	230-000-46010	Fr Reserve-Governmental	150,000	150,000	150,000
16	-	28,826	804	230-000-49100	Miscellaneous Sources	500	500	500
17								
18	<b>615,585</b>	<b>797,685</b>	<b>1,051,807</b>		<b>Total New Resources</b>	<b>845,915</b>	<b>845,915</b>	<b>845,915</b>
19	<b>1,366,123</b>	<b>1,261,406</b>	<b>911,541</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,450,104</b>	<b>1,450,104</b>	<b>1,450,104</b>
20	<b>1,981,708</b>	<b>2,059,091</b>	<b>1,963,348</b>		<b>TOTAL RESOURCES</b>	<b>2,296,019</b>	<b>2,296,019</b>	<b>2,296,019</b>
21								
22	<b>EXPENDITURES</b>							
23	<b>Personnel Services</b>							
24	98,489	101,674	125,984	230-230-50010	Wages	104,570	104,570	104,570
25	13,220	12,714	12,248	230-230-50060	W/C and FICA Benefits	10,195	10,195	10,195
26	24,546	26,386	28,021	230-230-50065	Health/Life Insurance	21,667	21,667	21,667
27	17,687	18,545	27,625	230-230-50070	PERS	21,550	21,550	21,550
28	<b>153,941</b>	<b>159,318</b>	<b>193,878</b>		<b>Personnel Services Total</b>	<b>157,982</b>	<b>157,982</b>	<b>157,982</b>
29								
30	<b>Materials and Services</b>							
31	1,510	1,393	1,804	230-230-51010	Admin Supplies & Services	1,804	1,804	1,804
32	363	210	226	230-230-51015	Postage	226	226	226
33	1,369	1,319	1,190	230-230-51020	Professional Dues	890	890	890
34	481	472	520	230-230-51030	Telephone Services	520	520	520
35	46,219	47,762	45,371	230-230-51035	Electricity-Street Lights	49,454	49,454	49,454
36	150	232	587	230-230-51055	Safety Program and Supplies	587	587	587
37	-	-	8	230-230-51060	Office Machine Leases	8	8	8
38	89	237	181	230-230-51070	Training & Conferences	273	273	273

**STREET FUND**

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Approved
39	123	519	162	230-230-51075	Travel	382	382	382
40	150	74	100	230-230-51095	Public Relations	100	100	100
41	-	-	901	230-230-51105	Refunds	901	901	901
42	345	81	8,207	230-230-51500	Office Equipment & Furnishings	2,195	2,195	2,195
43	-	232	341	230-230-51510	Computer Equipment	1,230	1,230	1,230
44	594	853	879	230-230-51515	Tools & Small Equipment	879	879	879
45	3,873	590	2,261	230-230-52010	Attorney & Legal Services	3,500	3,500	3,500
46	7,938	7,915	6,360	230-230-52015	General Property/Liability Ins	9,490	9,490	9,490
47	2,462	4,137	7,298	230-230-52035	Audit & Filing Fees	7,298	7,298	7,298
48	1,840	1,977	2,370	230-230-52045	Computer System Support-Main	5,345	5,345	5,345
49	80	107	125	230-230-52050	Internet & Web Site Fees	500	500	500
50	-	3,129	5,000	230-230-52070	Engineering Fees	5,000	5,000	5,000
51	4,115	11	5,163	230-230-52290	Other Professional Services	40,163	40,163	40,163
52	1,824	1,662	1,805	230-230-53030	Vehicle Operation-Maintenance	1,853	1,853	1,853
53	10,269	22,017	17,169	230-230-53045	Street Maintenance	24,669	24,669	24,669
54	407,446	326,637	681,000	230-230-53050	Street Rehabilitation/Preservati	500,000	500,000	500,000
55	392	257	685	230-230-53065	Building & Yard Maintenance	2,585.00	2,585.00	2,585.00
56	2,083	2,113	18,878	230-230-53070	Landscape Maint. & Supplies	5,571.22	5,571.22	5,571.22
57	1,446	668	1,031	230-230-53130	Equipment Repairs	1,052	1,052	1,052
58	14,106	12,297	12,446	230-230-53135	Water Use/Irrigation	12,446	12,446	12,446
59	21,960	23,160	21,395	230-230-53150	Street Sweeping Contract	21,805	21,805	21,805
60	<b>531,229</b>	<b>460,059</b>	<b>843,463</b>		<b>Materials &amp; Services Total</b>	<b>700,726</b>	<b>700,726</b>	<b>700,726</b>
61								
62					<b>Capital Outlay</b>			
63	30,133	23,421	181,000	230-230-60250	Street System Improvements	12,000	12,000	12,000
64	-	2,595	2,805	230-230-63150	Intangible Assets			
65	-	-	900	230-230-63310	Equipment	41,860	41,860	41,860
66	<b>30,133</b>	<b>26,016</b>	<b>184,705</b>		<b>Capital Outlay Total</b>	<b>53,860</b>	<b>53,860</b>	<b>53,860</b>
67								
68					<b>Transfers</b>			
69	5,000	5,000	5,000	230-230-75050	To PW Equipment Fund	5,000	5,000	5,000
70	-	-	4,000	230-230-75085	To Reserve-Governmental Fund	4,000	4,000	4,000
71	<b>5,000</b>	<b>5,000</b>	<b>9,000</b>		<b>Transfers Total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
72								
73	-	-	<b>100,000</b>	<b>230-230-85100</b>	<b>Contingency</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
74								
75	<b>720,303</b>	<b>650,393</b>	<b>1,331,046</b>		<b>Appropriated Expenditures</b>	<b>1,021,568</b>	<b>1,021,568</b>	<b>1,021,568</b>
76	<b>1,261,406</b>	<b>1,408,697</b>	<b>632,302</b>		<b>ENDING FUND BALANCE</b>	<b>1,274,451</b>	<b>1,274,451</b>	<b>1,274,451</b>
77	<b>1,981,708</b>	<b>2,059,091</b>	<b>1,963,348</b>		<b>TOTAL EXPENDITURES</b>	<b>2,296,019</b>	<b>2,296,019</b>	<b>2,296,019</b>

### STORM WATER FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>								
1	1,060	1,820	970	240-000-41790	Interest Income	1,461	1,461	1,461
2	61,591	66,738	65,070	240-000-43140	Storm Water Drainage Fees	68,131	68,131	68,131
3	-	-	1,208	240-000-45080	From Inverse	-	-	-
4	62	60	244		Miscellaneous Income	50	50	50
5								
6	<b>62,713</b>	<b>68,618</b>	<b>67,492</b>		<b>Total New Resources</b>	<b>69,643</b>	<b>69,643</b>	<b>69,643</b>
7	<b>163,209</b>	<b>166,388</b>	<b>160,107</b>		<b>BEGINNING FUND BALANCE</b>	<b>171,365</b>	<b>171,365</b>	<b>171,365</b>
8	<b>225,922</b>	<b>235,006</b>	<b>227,599</b>		<b>TOTAL RESOURCES</b>	<b>241,008</b>	<b>241,008</b>	<b>241,008</b>
9								
<b>EXPENDITURES</b>								
<b>Personnel Services</b>								
12	19,446	21,020	27,193	240-240-50010	Wages	30,872	30,872	30,872
13	2,412	2,440	2,602	240-240-50060	W/C and FICA Benefits	2,690	2,690	2,690
14	5,189	5,783	6,520	240-240-50065	Health/Life Insurance	6,453	6,453	6,453
15	3,449	3,786	6,030	240-240-50070	PERS	6,192	6,192	6,192
16	<b>30,496</b>	<b>33,029</b>	<b>42,345</b>		<b>Personnel Services Total</b>	<b>46,207</b>	<b>46,207</b>	<b>46,207</b>
17								
<b>Materials and Services</b>								
19	1,483	1,776	2,105	240-240-51010	Admin Supplies & Services	2,105	2,105	2,105
20	10	-	3	240-240-51015	Postage	9	9	9
21	37	20	40	240-240-51020	Professional Dues	35	35	35
22	25	7	70	240-240-51055	Safety Program and Supplies	70	70	70
23	-	-	8	240-240-51060	Office Machine Leases	8	8	8
24	45	27	50	240-240-51070	Training & Conferences	50	50	50
25	15	65	20	240-240-51075	Travel	47	47	47
26	-	5	17	240-240-51095	Public Relations	17	17	17
27	11	-	5	240-240-51105	Refunds	5	5	5
28	73	37	1,152	240-240-51500	Office Equipment & Furnishings	40	40	40
29	-	47	144	240-240-51510	Computer Equipment	25	25	25
30	524	-	226	240-240-52010	Attorney & Legal Services	226	226	226
31	215	101	218	240-240-52015	General Property/Liability Ins	165	165	165
32	33	28	50	240-240-52035	Audit & Filing Fees	50	50	50
33	1,113	1,099	2,870	240-240-52045	Computer System Support-Maint	1,580	1,580	1,580
34	40	53	125	240-240-52050	Internet & Web Site Fees	150	150	150
35	-	-	167	240-240-52070	Engineering Fees	5,000	5,000	5,000
36	4	-	44,594	240-240-52290	Other Professional Services	10,000	10,000	10,000
37	360	-	453	240-240-53045	Drainage Maintenance	453	453	453
38	50	115	354	240-240-53065	Building & Yard Maintenance	404	404	404

**STORM WATER FUND**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Account</b>	<b>Description</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>			<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
39	-	-	1,000	240-240-53190	PW Service Maps - Storm water	1,000	1,000	1,000
40	<b>4,038</b>	<b>3,380</b>	<b>53,671</b>		<b>Materials &amp; Services Total</b>	<b>21,439</b>	<b>21,439</b>	<b>21,439</b>
41								
42					<b>Capital Outlay</b>			
43	-	3,892	2,245	240-240-63150	Intangible Assets	-	-	-
44	-	-	450	240-240-63310	Equipment	32	32	32
45	-	<b>3,892</b>	<b>2,695</b>		<b>Capital Outlay Total</b>	<b>32</b>	<b>32</b>	<b>32</b>
46								
47					<b>Transfers</b>			
48	25,000	25,000	-	240-240-75080	To Inverse Condemnation Fund	-	-	-
49	<b>25,000</b>	<b>25,000</b>	-		<b>Transfers Total</b>	-	-	-
50								
51	-	-	<b>10,000</b>	240-240-85100	Contingency	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
52								
53	<b>59,534</b>	<b>65,301</b>	<b>108,711</b>		<b>Appropriated Expenditures</b>	<b>77,678</b>	<b>77,678</b>	<b>77,678</b>
54	<b>166,388</b>	<b>169,705</b>	<b>118,888</b>		<b>ENDING FUND BALANCE</b>	<b>163,330</b>	<b>163,330</b>	<b>163,330</b>
55	<b>225,922</b>	<b>235,006</b>	<b>227,599</b>		<b>TOTAL EXPENDITURES</b>	<b>241,008</b>	<b>241,008</b>	<b>241,008</b>

## BUILDING INSPECTION PROGRAM FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
1					<b>RESOURCES</b>			
2	-	-	-	260-000-41790	Interest Income	25	25	25
3	-	-	-	260-110-41405	Building Permit Fees	76,500	76,500	76,500
4	-	-	-	260-110-41410	Electrical Permit Fees	7,500	7,500	7,500
5	-	-	-	260-000-4xxxx	From: General Fund	25,000	25,000	25,000
6	-	-	-	260-000-49100	Miscellaneous Sources	25	25	25
7								
8	-	-	-		<b>Total New Resources</b>	<b>109,050</b>	<b>109,050</b>	<b>109,050</b>
9	-	-	-		<b>BEGINNING FUND BALANCE</b>	-	-	-
10	-	-	-		<b>TOTAL RESOURCES</b>	<b>109,050</b>	<b>109,050</b>	<b>109,050</b>
11								
12					<b>EXPENDITURES</b>			
13					<b>Personal Services</b>			
14	-	-	-	260-110-50010	Wages	10,482	10,482	10,482
15	-	-	-	260-110-50060	W/C and FICA Benefits	850	850	850
16	-	-	-	260-110-50065	Health/Life Insurance	2,106	2,106	2,106
17	-	-	-	260-110-50070	PERS	2,002	2,002	2,002
18					<b>Personal Services Total</b>	<b>15,440</b>	<b>15,440</b>	<b>15,440</b>
19								
20					<b>Materials and Services</b>			
21	-	-	-	260-110-51010	Admin Supplies & Services	100	100	100
22	-	-	-	260-110-52010	Attorney & Legal Services	100	100	100
23	-	-	-	260-110-52025	Building Permit Inspections	39,295	39,295	39,295
24	-	-	-	260-110-52030	Electrical Permit Inspections	41,550	41,550	41,550
25	-	-	-		<b>Materials &amp; Services Total</b>	<b>81,045</b>	<b>81,045</b>	<b>81,045</b>
26								
27	-	-	-		<b>Appropriated Expenditures</b>	<b>96,485</b>	<b>96,485</b>	<b>96,485</b>
28	-	-	-		<b>ENDING FUND BALANCE</b>	<b>12,565</b>	<b>12,565</b>	<b>12,565</b>
29	-	-	-		<b>TOTAL EXPENDITURES</b>	<b>109,050</b>	<b>109,050</b>	<b>109,050</b>

### CAPITAL CONSTRUCTION - GOVERNMENT FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>								
1	-	-	-	310-000-41470	Parkland Acquisition Fees	-	-	-
2	29,024	5,442	1,000	310-000-41475	ODOT Traffic Impact Fees	-	-	-
3	6,079	13,026	6,003	310-000-41790	Interest Income	10,014	10,014	10,014
4	143,579	34,258	66,240	310-000-44300	SDC - Recreational Facilities	54,744	54,744	54,744
5	73,401	20,576	33,870	310-000-44400	SDC - Transportation	27,984	27,984	27,984
6	6,138	3,492	2,820	310-000-44500	SDC - Storm Water/Drainage	2,328	2,328	2,328
7								
8								
9	<b>258,222</b>	<b>76,794</b>	<b>109,933</b>		<b>Total New Resources</b>	<b>95,070</b>	<b>95,070</b>	<b>95,070</b>
10	<b>935,919</b>	<b>1,191,100</b>	<b>1,229,962</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,316,771</b>	<b>1,316,771</b>	<b>1,316,771</b>
11	<b>1,194,141</b>	<b>1,267,894</b>	<b>1,339,895</b>		<b>TOTAL RESOURCES</b>	<b>1,411,841</b>	<b>1,411,841</b>	<b>1,411,841</b>
12								
<b>EXPENDITURES</b>								
<b>Materials and Services</b>								
15	-	-	-	310-310-52290	Other Professional Services	70,150	70,150	70,150
16	-	-	-		<b>Materials and Services Total</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>
17								
<b>Capital Outlay</b>								
19	3,041	2,602	-	310-310-60130	System Expansion	-	-	-
20	-	-	-	310-310-60180	Facility Improvements	218,813	218,813	218,813
21	-	-	75,000	310-310-61610	System Improvements	75,000	75,000	75,000
22	<b>3,041</b>	<b>2,602</b>	<b>75,000</b>		<b>Capital Outlay Total</b>	<b>293,813</b>	<b>293,813</b>	<b>293,813</b>
23								
<b>Transfers</b>								
25	-	14,300	80,000	310-310-75060	To Capital Projects-New Pool	47,500	47,500	47,500
26	-	<b>14,300</b>	<b>80,000</b>		<b>Transfers Total</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>
27								
28	<b>3,041</b>	<b>16,902</b>	<b>155,000</b>		<b>Appropriated Expenditures</b>	<b>411,463</b>	<b>411,463</b>	<b>411,463</b>
29	<b>1,191,100</b>	<b>1,250,992</b>	<b>1,184,895</b>		<b>ENDING FUND BALANCE</b>	<b>1,000,378</b>	<b>1,000,378</b>	<b>1,000,378</b>
30	<b>1,194,141</b>	<b>1,267,894</b>	<b>1,339,895</b>		<b>TOTAL EXPENDITURES</b>	<b>1,411,841</b>	<b>1,411,841</b>	<b>1,411,841</b>

### GRANT FUND

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
	<b>RESOURCES</b>							
1	-	-	-	330-000-41790	Interest Income	-	-	-
2								
3	-	-	-	330-000-45190	Fed Economic Stimulus Program	-	-	-
4	-	-	-	330-000-45200	ODOT-SCA: W Broadway Develop	-	-	-
5	-	-	400,000	330-000-45210	CDBG-Housing Rehab Program (SVDP)	400,000	400,000	400,000
6								
7								
8	-	-	<b>400,000</b>		<b>Total New Resources</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
9	-	-	-		<b>BEGINNING FUND BALANCE</b>	-	-	-
10	-	-	<b>400,000</b>		<b>TOTAL RESOURCES</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
11	<b>EXPENDITURES</b>							
12	<b>Materials and Services</b>							
13								
14	-	-	-	330-330-51010	Admin Supplies & Services	-	-	-
15	-	-	400,000	330-330-52075	CDBG-Housing Rehab Program (SVDP)	400,000	400,000	400,000
16	-	-	-	330-330-52530	Neighborhood Econ Development	-	-	-
17	-	-	<b>400,000</b>		<b>Materials &amp; Services Total</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
18								
19	<b>Transfers</b>							
20	-	-	-	330-330-75065	To Capital Project: W Broadway	-	-	-
21	-	-	-	330-330-75067	To Parks and Recreation	-	-	-
22	-	-	-		<b>Transfers Total</b>	-	-	-
23								
24	-	-	<b>400,000</b>		<b>Appropriated Expenditures</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
25	-	-	-		<b>ENDING FUND BALANCE</b>	-	-	-
26	-	-	<b>400,000</b>		<b>TOTAL EXPENDITURES</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
27								

### ZUMWALT CAMPGROUND FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
1					<b>RESOURCES</b>			
2	703	1,342	669	350-000-41790	Interest Income	1,048	1,048	1,048
3	65,039	57,729	64,881	350-000-42510	Ticket Sales	64,881	64,881	64,881
4	2,524	2,470	2,523	350-000-42520	Shower Sales	2,623	2,623	2,623
5	250	380	437	350-000-42530	T-Shirt Sales	495	495	495
6	50	50	33	350-000-42540	Vendor Fees	33	33	33
7	240	270	270	350-000-49100	Miscellaneous Sources	270	270	270
8								
9	<b>68,806</b>	<b>62,241</b>	<b>68,813</b>		<b>Total New Resources</b>	<b>69,351</b>	<b>69,351</b>	<b>69,351</b>
10	<b>108,299</b>	<b>122,684</b>	<b>109,780</b>		<b>BEGINNING FUND BALANCE</b>	<b>128,532</b>	<b>128,532</b>	<b>128,532</b>
11	<b>177,105</b>	<b>184,925</b>	<b>178,593</b>		<b>TOTAL RESOURCES</b>	<b>197,883</b>	<b>197,883</b>	<b>197,883</b>
12								
13					<b>EXPENDITURES</b>			
14								
15					<b>Materials and Services</b>			
16	639	369	346	350-350-51010	Admin Supplies & Services	355	355	355
17	-	-	20	350-350-52010	Attorney & Legal Services	20	20	20
18	-	-	6,920	350-350-54410	Park Rental	6,920	6,920	6,920
19	74	259	367	350-350-54415	Operating Supplies	367	367	367
20	3,597	1,342	2,652	350-350-54420	Volunteer Costs	2,652	2,652	2,652
21	210	210	275	350-350-54423	Wristbands for Campers	275	275	275
22	600	600	600	350-350-54425	Entertainment	600	600	600
23	2,238	2,238	2,300	350-350-54430	Portable Showers	2,600	2,600	2,600
24	3,510	3,983	4,000	350-350-54440	Portable Toilets	4,200	4,200	4,200
25	738	738	750	350-350-54450	Water Tanker	800	800	800
26	8,940	10,132	10,500	350-350-54460	Security	11,920	11,920	11,920
27	1,684	1,411	1,425	350-350-54465	Cart & Light Tower Rentals	1,425	1,425	1,425
28	5,996	5,996	6,200	350-350-54470	Shuttle Buses	7,200	7,200	7,200
29	497	445	481	350-350-54475	Maintenance & Clean-Up	750	750	750
30	700	500	5,000	350-350-54490	Council Discretionary	5,000	5,000	5,000
31	<b>29,422</b>	<b>28,222</b>	<b>41,836</b>		<b>Materials &amp; Services Total</b>	<b>45,084</b>	<b>45,084</b>	<b>45,084</b>

**ZUMWALT CAMPGROUND FUND**

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>Account</b>	<b>Description</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
32								
33					<b>Transfers</b>			
34	-	2,000	2,000	350-350-75005	To General	2,000	2,000	2,000
35	20,000	20,000	20,000	350-350-75020	To Parks & Recreation	20,000	20,000	20,000
36	5,000	10,000	10,000	350-350-75030	To Law Enforcement	10,000	10,000	10,000
37	<b>25,000</b>	<b>32,000</b>	<b>32,000</b>		<b>Transfers Total</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
38								
39	<b>54,422</b>	<b>60,222</b>	<b>73,836</b>		<b>Appropriated Expenditures</b>	<b>77,084</b>	<b>77,084</b>	<b>77,084</b>
40	<b>122,683</b>	<b>124,703</b>	<b>104,757</b>		<b>ENDING FUND BALANCE</b>	<b>120,799</b>	<b>120,799</b>	<b>120,799</b>
41	<b>177,105</b>	<b>184,925</b>	<b>178,593</b>		<b>TOTAL EXPENDITURES</b>	<b>197,883</b>	<b>197,883</b>	<b>197,883</b>

## BUSINESS ASSISTANCE LOAN/GRANT FUND

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
<b>RESOURCES</b>								
1	1,012	1,705	938	360-000-41790	Interest Income	1,372	1,372	1,372
2	-	-	10	360-000-42610	Loan Principal Payments	10	10	10
3	-	-	10	360-000-42620	Loan Interest Payments	10	10	10
4								
5	<b>1,012</b>	<b>1,705</b>	<b>958</b>		<b>Total New Resources</b>	<b>1,392</b>	<b>1,392</b>	<b>1,392</b>
6	<b>155,865</b>	<b>155,877</b>	<b>116,818</b>		<b>BEGINNING FUND BALANCE</b>	<b>156,932</b>	<b>156,932</b>	<b>156,932</b>
7	<b>156,877</b>	<b>157,582</b>	<b>117,776</b>		<b>TOTAL RESOURCES</b>	<b>158,324</b>	<b>158,324</b>	<b>158,324</b>
8								
9					<b>EXPENDITURES</b>			
10					<b>Materials and Services</b>			
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	10,000	10,000	10,000
14	-	-	50,000	360-360-54510	Loans	50,000	50,000	50,000
15	-	-	2,000	360-360-54530	LCOG Administration Fees	2,000	2,000	2,000
16	-	-	<b>64,050</b>		<b>Materials and Services Total</b>	<b>64,050</b>	<b>64,050</b>	<b>64,050</b>
17								
18					<b>Transfers</b>			
19	1,000	1,000	1,000	360-360-75005	To General Fund	1,000	1,000	1,000
20	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		<b>Transfers Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
21								
22	<b>1,000</b>	<b>1,000</b>	<b>65,050</b>		<b>Appropriated Expenditures</b>	<b>65,050</b>	<b>65,050</b>	<b>65,050</b>
23	<b>155,877</b>	<b>156,582</b>	<b>52,726</b>		<b>ENDING FUND BALANCE</b>	<b>93,274</b>	<b>93,274</b>	<b>93,274</b>
24	<b>156,877</b>	<b>157,582</b>	<b>117,776</b>		<b>TOTAL EXPENDITURES</b>	<b>158,324</b>	<b>158,324</b>	<b>158,324</b>

## LOCAL IMPROVEMENTS FUND

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
<b>RESOURCES</b>								
1	653	3,662	1,125	430-000-41790	Interest Income	2,627	2,627	2,627
2	350,000	-	-	430-000-41920	Transfer fr Sewer Fund	-	-	-
3	18,939	16,412	1,500	430-000-42510	Bolton Hill Sewer Assessments	1,500	1,500	1,500
4	5,114	5,750	50	430-000-42512	Bolton Hill Assessment Interest	50	50	50
5	102,394	59,480	1,500	430-000-42520	E Bolton Sewer Assessments	1,500	1,500	1,500
6	334	1,874	50	430-000-42522	E Bolton Assessment Interest	50	50	50
7								
8	<b>477,433</b>	<b>87,177</b>	<b>4,225</b>		<b>Total New Resources</b>	<b>5,727</b>	<b>5,727</b>	<b>5,727</b>
9	<b>100,461</b>	<b>334,805</b>	<b>380,407</b>		<b>BEGINNING FUND BALANCE</b>	<b>410,262</b>	<b>410,262</b>	<b>410,262</b>
10	<b>577,894</b>	<b>421,983</b>	<b>384,632</b>		<b>TOTAL RESOURCES</b>	<b>415,990</b>	<b>415,990</b>	<b>415,990</b>
11								
12					<b>EXPENDITURES</b>			
13					<b>Materials and Services</b>			
14	-	-	25	430-430-51010	Admin Supplies & Services	25	25	25
15	-	-	250	430-430-52010	Attorney & Legal Services	250	250	250
16	-	-	<b>275</b>		<b>Materials &amp; Services Total</b>	<b>275</b>	<b>275</b>	<b>275</b>
17								
18					<b>Capital Outlay</b>			
19	227,066	1,331	-	430-430-60130	System Expansion	-	-	-
20	<b>227,066</b>	<b>1,331</b>	-		<b>Capital Outlay Total</b>	-	-	-
21								
22					<b>Debt Service</b>			
23	9,938	10,307	110,676	430-430-65510	Loan Principal-Bolton Hill	11,500	11,500	11,500
24	6,086	5,716	5,847	430-430-65520	Loan Interest-Bolton Hill	7,350	7,350	7,350
25	<b>16,023</b>	<b>16,023</b>	<b>116,523</b>		<b>Debt Service Total</b>	<b>18,850</b>	<b>18,850</b>	<b>18,850</b>
26								
27					<b>Transfers</b>			
28	-	-	95,000	430-430-75035	To Sewer Fund (Reimb BH LID)	-	-	-
29	-	-	<b>95,000</b>		<b>Transfers Total</b>	-	-	-
30								
31	<b>243,089</b>	<b>17,354</b>	<b>211,798</b>		<b>Appropriated Expenditures</b>	<b>19,125</b>	<b>19,125</b>	<b>19,125</b>
32	<b>334,806</b>	<b>404,629</b>	<b>172,834</b>		<b>ENDING FUND BALANCE</b>	<b>396,865</b>	<b>396,865</b>	<b>396,865</b>

## LOCAL IMPROVEMENTS FUND

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
33	577,894	421,983	384,632		TOTAL EXPENDITURES	415,990	415,990	415,990

### WATER FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>								
1	29,597	6,500	12,000	210-000-41450	Service Connections	9,600	9,600	9,600
2	12,661	25,478	12,689	210-000-41790	Interest Income	20,497	20,497	20,497
3	9,443	6,407	8,754	210-000-41810	Land Lease	14,976	14,976	14,976
4	180,000	144,000	129,600	210-000-41995	Transfer from Urban Renewal Agen	103,680	103,680	103,680
5	946,890	977,727	994,220	210-000-43110	Water Use Fees	1,009,959	1,009,959	1,009,959
6	20,941	19,196	18,788	210-000-43115	Bulk Water Sales	20,788	20,788	20,788
7	6,998	8,851	7,609	210-000-43120	Delinquent Fees	6,603	6,603	6,603
8	2,505	1,531	1,612	210-000-49100	Miscellaneous Sources	1,612	1,612	1,612
9	<b>1,209,036</b>	<b>1,189,689</b>	<b>1,185,272</b>		<b>Total New Resources</b>	<b>1,187,715</b>	<b>1,187,715</b>	<b>1,187,715</b>
10	<b>1,949,897</b>	<b>2,329,640</b>	<b>2,417,605</b>		<b>BEGINNING FUND BALANCE</b>	<b>2,904,494</b>	<b>2,904,494</b>	<b>2,904,494</b>
11	<b>3,158,933</b>	<b>3,519,330</b>	<b>3,602,877</b>		<b>TOTAL RESOURCES</b>	<b>4,092,209</b>	<b>4,092,209</b>	<b>4,092,209</b>
<b>EXPENDITURES</b>								
12								
13					<b>Personal Services</b>			
14	173,044	176,585	197,629	210-210-50010	Wages	194,344	194,344	194,344
15	21,717	20,290	20,111	210-210-50060	W/C and FICA Benefits	19,470	19,470	19,470
16	40,624	43,233	44,962	210-210-50065	Health/Life Insurance	48,224	48,224	48,224
17	30,542	31,847	43,136	210-210-50070	PERS	45,862	45,862	45,862
18	<b>265,927</b>	<b>271,955</b>	<b>305,838</b>		<b>Personal Services Total</b>	<b>307,900</b>	<b>307,900</b>	<b>307,900</b>
19								
20					<b>Materials and Services</b>			
21	13,632	15,896	18,163	210-210-51010	Admin Supplies & Services	18,163	18,163	18,163
22	4,405	4,675	4,610	210-210-51015	Postage	4,610	4,610	4,610
23	2,917	2,234	3,050	210-210-51020	Professional Dues	3,095	3,095	3,095
24	3,418	3,724	3,239	210-210-51030	Telephone Services	3,239	3,239	3,239
25	33,891	34,640	34,989	210-210-51035	Electricity	36,500	36,500	36,500
26	233	200	878	210-210-51055	Safety Program and Supplies	878	878	878
27	564	151	560	210-210-51060	Office Machine Leases	560	560	560
28	813	734	1,428	210-210-51070	Training & Conferences	1,600	1,600	1,600
29	31	130	44	210-210-51075	Travel	95	95	95
30	-	455	145	210-210-51095	Public Relations	152	152	152
31	725	-	613	210-210-51105	Refunds	613	613	613
32	756	283	12,952	210-210-51500	Office Equipment & Furnishings	3,020	3,020	3,020
33	-	398	1,278	210-210-51510	Computer Equipment	1,690	1,690	1,690
34	292	602	511	210-210-51515	Tools & Small Equipment	511	511	511
35	2,075	-	1,698	210-210-52010	Attorney & Legal Services	1,698	1,698	1,698
36	13,050	13,410	13,540	210-210-52015	General Property/Liability Ins	13,055	13,055	13,055
37	4,091	3,385	4,838	210-210-52035	Audit & Filing Fees	4,838	4,838	4,838
38	6,538	6,636	10,630	210-210-52045	Computer System Support-Maint	13,435	13,435	13,435

### WATER FUND

	2016	2017	2018	Account	Description	2019	2019	2019
	Actual	Actual	Adopted			Proposed	Approved	Adopted
39	1,726	1,694	725	210-210-52050	Internet & Web Site Fees	1,110	1,110	1,110
40	-	-	18,904	210-210-52070	Engineering Fees	18,904	18,904	18,904
41	60	27	6,153	210-210-52290	Other Professional Services	6,153	6,153	6,153
42	9,114	10,031	9,023	210-210-53020	System Operating Supplies	9,023	9,023	9,023
43	4,888	5,009	6,089	210-210-53030	Vehicle Operation & Maintenance	6,089	6,089	6,089
44	59,668	24,586	104,531	210-210-53040	System Maintenance	104,531	104,531	104,531
45	6,509	4,820	5,347	210-210-53055	System Quality Tests	5,347	5,347	5,347
46	2,754	2,652	6,025	210-210-53065	Building & Yard Maintenance	8,625	8,625	8,625
47	478	410	698	210-210-53130	Equipment Repairs	698	698	698
48	133,472	125,105	121,855	210-210-53135	Water Purchase	121,855	121,855	121,855
49	-	-	5,000	210-210-53145	Minor Water Projects	5,000	5,000	5,000
50	-	-	500	210-210-53165	Secure Water Rights	500	500	500
51	-	-	2,000	210-210-53190	PW Service Maps-Water System	2,000	2,000	2,000
52	-	-	6,000	210-210-53230	Old Well Abandonment	6,000	6,000	6,000
53	<b>306,098</b>	<b>261,886</b>	<b>406,016</b>		<b>Materials &amp; Services Total</b>	<b>403,586</b>	<b>403,586</b>	<b>403,586</b>
54								
55					<b>Capital Outlay</b>			
56	8,846	-	-	210-210-60130	System Expansion	70,000	70,000	70,000
57	-	-	-	210-210-61610	System Improvements	800,000	800,000	800,000
58	-	12,973	7,855	210-210-63150	Intangible Assets	-	-	-
59	-	-	4,500	210-210-63410	Equipment	2,555	2,555	2,555
60	<b>8,846</b>	<b>12,973</b>	<b>12,355</b>		<b>Capital Outlay Total</b>	<b>872,555</b>	<b>872,555</b>	<b>872,555</b>
61								
62					<b>Debt Service</b>			
63	87,570	104,249	98,082	210-210-65230	Bonds Principal-RUS	81,769	81,769	81,769
64	155,851	185,769	283,074	210-210-65240	Bonds Interest-RUS	287,618	287,618	287,618
65	<b>243,421</b>	<b>290,018</b>	<b>381,156</b>		<b>Debt Service Total</b>	<b>369,387</b>	<b>369,387</b>	<b>369,387</b>
66								
67					<b>Transfers</b>			
68	5,000	5,000	5,000	210-210-75050	To PW Equipment Fund	5,000	5,000	5,000
69	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>Transfers Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
70								
71	-	-	100,000	210-210-85100	Contingency	100,000	100,000	100,000
72								
73	<b>829,292</b>	<b>841,832</b>	<b>1,210,365</b>		<b>Appropriated Expenditures</b>	<b>2,058,428</b>	<b>2,058,428</b>	<b>2,058,428</b>
74	<b>2,329,640</b>	<b>2,677,498</b>	<b>2,392,512</b>		<b>ENDING FUND BALANCE</b>	<b>2,033,781</b>	<b>2,033,781</b>	<b>2,033,781</b>
75	<b>3,158,933</b>	<b>3,519,330</b>	<b>3,602,877</b>		<b>TOTAL EXPENDITURES</b>	<b>4,092,209</b>	<b>4,092,209</b>	<b>4,092,209</b>

### SEWER FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>								
1	8,000	2,200	3,000	220-000-41460	Sewer Connection Permits	2,400	2,400	2,400
2	11,333	18,655	9,439	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	1,005,365	1,034,266	1,018,236	220-000-43130	Sewer Use Fees	1,078,624	1,078,624	1,078,624
5	-	-	95,000	220-000-45020	From Local Improvement #430	-	-	-
6	-	-	4,500	220-000-45080	From Inverse	-	-	-
7	-	-	-	220-000-45090	From Reserve-Enterprise	1,200,000	1,200,000	1,200,000
8	21,692	12,591	25	220-000-49100	Miscellaneous Sources	25	25	25
9	-	-						
10	<b>1,055,990</b>	<b>1,077,312</b>	<b>1,139,800</b>		<b>Total New Resources</b>	<b>2,305,929</b>	<b>2,305,929</b>	<b>2,305,929</b>
11	<b>2,030,537</b>	<b>1,713,974</b>	<b>1,314,466</b>		<b>BEGINNING FUND BALANCE</b>	<b>2,113,199</b>	<b>2,113,199</b>	<b>2,113,199</b>
12	<b>3,086,527</b>	<b>2,791,286</b>	<b>2,454,266</b>		<b>TOTAL RESOURCES</b>	<b>4,419,128</b>	<b>4,419,128</b>	<b>4,419,128</b>
13								
14	<b>EXPENDITURES</b>							
15	<b>Personal Services</b>							
16	214,577	220,339	245,271	220-220-50010	Wages	240,469	240,469	240,469
17	26,958	25,517	24,168	220-220-50060	W/C and FICA Benefits	22,724	22,724	22,724
18	45,754	48,776	50,809	220-220-50065	Health/Life Insurance	55,017	55,017	55,017
19	38,785	40,763	54,884	220-220-50070	PERS	52,655	52,655	52,655
20	<b>326,074</b>	<b>335,394</b>	<b>375,132</b>		<b>Personal Services Total</b>	<b>370,865</b>	<b>370,865</b>	<b>370,865</b>
21								
22	<b>Materials and Services</b>							
23	15,646	18,189	18,228	220-220-51010	Admin Supplies & Services	18,228	18,228	18,228
24	5,454	6,890	5,769	220-220-51015	Postage	5,769	5,769	5,769
25	2,118	2,239	2,250	220-220-51020	Professional Dues	2,350	2,350	2,350
26	2,010	2,076	2,064	220-220-51030	Telephone Services	2,064	2,064	2,064
27	55,547	54,541	53,401	220-220-51035	Electricity	56,000	56,000	56,000
28	158	470	1,297	220-220-51055	Safety Program and Supplies	1,297	1,297	1,297
29	621	151	625	220-220-51060	Office Machine Leases	625	625	625
30	464	1,410	1,056	220-220-51070	Training & Conferences	1,060	1,060	1,060
31	177	649	210	220-220-51075	Travel	481	481	481
32	-	111	33	220-220-51095	Public Relations	37	37	37
33	3,175	-	1,502	220-220-51105	Refunds	1,502	1,502	1,502
34	620	410	13,039	220-220-51500	Office Equipment & Furnishings	2,355	2,355	2,355
35	-	460	1,369	220-220-51510	Computer Equipment	1,320	1,320	1,320
36	435	510	496	220-220-51515	Tools & Small Equipment	496	496	496
37	2,578	601	1,919	220-220-52010	Attorney & Legal Services	1,919	1,919	1,919
38	9,447	10,965	9,265	220-220-52015	General Property/Liability Ins	10,190	10,190	10,190

### SEWER FUND

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
39	3,094	3,385	2,314	220-220-52035	Audit & Filing Fees	2,595	2,595	2,595
40	5,072	5,018	10,145	220-220-52045	Computer System Support-Maint	13,720	13,720	13,720
41	973	1,015	980	220-220-52050	Internet & Web Site Fees	1,275	1,275	1,275
42	32,962	8,007	16,538	220-220-52070	Engineering Fees	16,538	16,538	16,538
43	4,067	1,606	33,434	220-220-52290	Other Professional Services	33,434	33,434	33,434
44	1,433	2,675	7,429	220-220-53020	System Operating Supplies	7,429	7,429	7,429
45	4,257	4,450	5,375	220-220-53030	Vehicle Operation & Maintenance	5,375	5,375	5,375
46	20,230	103,091	44,752	220-220-53040	System Maintenance	53,257	53,257	53,257
47	284,371	29,338	164,340	220-220-53050	WW Treatment Plant Maintenance	45,000	45,000	45,000
48	11,909	17,605	13,640	220-220-53055	System Quality Tests	13,640	13,640	13,640
49	789	899	10,170	220-220-53065	Building & Yard Maintenance	12,562	12,562	12,562
50	2,822	276	2,145	220-220-53130	Equipment Repairs	2,145	2,145	2,145
51	-	-	333	220-220-53135	Minor Sewer Projects	333	333	333
52	10,948	14,812	15,932	220-220-53140	Bio-solids Management/Removal	15,932	15,932	15,932
53	950	-	3,650	220-220-53145	Effluent Area Maintenance	3,650	3,650	3,650
54	19,983	1,314	50,000	220-220-53150	Inflow & Infiltration Reduction Work	50,000	50,000	50,000
55	-	1,833	500	220-220-53165	NPDES Permit Renewal	611	611	611
56	-	-	2,000	220-220-53175	PW Service Maps-Sewer Lines	2,000	2,000	2,000
57	<b>502,310</b>	<b>294,997</b>	<b>496,200</b>		<b>Materials &amp; Services Total</b>	<b>385,189</b>	<b>385,189</b>	<b>385,189</b>
58								
59					<b>Capital Outlay</b>			
60	-	-	-	220-220-60130	System Expansion	1,906,000	1,906,000	1,906,000
61	-	-	-	220-220-61610	System Improvements	174,000	174,000	174,000
62	-	12,973	7,855	220-220-63150	Intangible Assets	-	-	-
63	-	-	4,500	220-220-63510	Equipment	12,000	12,000	12,000
64	-	<b>12,973</b>	<b>12,355</b>		<b>Capital Outlay Total</b>	<b>2,092,000</b>	<b>2,092,000</b>	<b>2,092,000</b>
65								
66					<b>Debt Service</b>			
67	36,846	113,504	115,237	220-220-65230	Loan Principal-RUS	45,574	45,574	45,574
68	77,322	73,961	77,913	220-220-65240	Loan Interest-RUS	80,075	80,075	80,075
69	<b>114,168</b>	<b>187,465</b>	<b>193,150</b>		<b>Debt Service Total</b>	<b>125,649</b>	<b>125,649</b>	<b>125,649</b>

### SEWER FUND

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
70								
71					<b>Transfers</b>			
72	5,000	5,000	5,000	220-220-75050	To PW Equipment Fund	5,000	5,000	5,000
73	350,000	-	-	220-220-75060	To Local Improvement Fund	-	-	-
74	75,000	155,000	-	220-220-75080	To Inverse Condemnation Fund	-	-	-
75	<b>430,000</b>	<b>160,000</b>	<b>5,000</b>		<b>Transfers Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
76								
77	-	-	100,000	220-220-85100	Contingency	100,000	100,000	100,000
78								
79	<b>1,372,552</b>	<b>990,829</b>	<b>1,181,837</b>		<b>Appropriated Expenditures</b>	<b>3,078,703</b>	<b>3,078,703</b>	<b>3,078,703</b>
80	<b>1,713,975</b>	<b>1,800,457</b>	<b>1,272,429</b>		<b>ENDING FUND BALANCE</b>	<b>1,340,425</b>	<b>1,340,425</b>	<b>1,340,425</b>
81	<b>3,086,527</b>	<b>2,791,286</b>	<b>2,454,266</b>		<b>TOTAL EXPENDITURES</b>	<b>4,419,128</b>	<b>4,419,128</b>	<b>4,419,128</b>

**CAPITAL CONSTRUCTION - WATER SDC FUND**

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted</b>	<b>Account</b>	<b>Description</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
					<b>RESOURCES</b>			
1	1,545	3,211	1,904	312-000-41790	Interest Income	1,904	1,904	1,904
2	214,838	51,261	99,135	312-000-44100	SDC - Water System	81,912	81,912	81,912
3								
4	<b>216,383</b>	<b>54,471</b>	<b>101,039</b>		<b>Total New Resources</b>	<b>83,816</b>	<b>83,816</b>	<b>83,816</b>
5	<b>237,828</b>	<b>293,570</b>	<b>73,385</b>		<b>BEGINNING FUND BALANCE</b>	<b>47,376</b>	<b>47,376</b>	<b>47,376</b>
6	<b>454,211</b>	<b>348,041</b>	<b>174,424</b>		<b>TOTAL RESOURCES</b>	<b>131,192</b>	<b>131,192</b>	<b>131,192</b>
7								
8					<b>EXPENDITURES</b>			
9					<b>Materials and Services</b>			
10	-	-	25	312-312-52290	Other Professional Services	25	25	25
11	-	-	<b>25</b>		<b>Materials and Services Total</b>	<b>25</b>	<b>25</b>	<b>25</b>
12								
13					<b>Capital Outlay</b>			
14	-	124,956	110,000	312-312-60130	System Expansion	40,000	40,000	40,000
15	-	-	-	312-312-61610	System Improvements	-	-	-
16	-	<b>124,956</b>	<b>110,000</b>		<b>Capital Outlay Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
17								
18					<b>Debt Service</b>			
19	62,164	50,653	60,000	312-312-65230	Bond 1 Principal-RUS	81,769	81,769	81,769
20	98,477	85,623	-	312-312-65240	Bond 1 Interest-RUS	-	-	-
21	<b>160,641</b>	<b>136,276</b>	<b>60,000</b>		<b>Debt Service Total</b>	<b>81,769</b>	<b>81,769</b>	<b>81,769</b>
22								
23	<b>160,641</b>	<b>261,232</b>	<b>170,025</b>		<b>Appropriated Expenditures</b>	<b>121,794</b>	<b>121,794</b>	<b>121,794</b>
24	<b>293,570</b>	<b>86,809</b>	<b>4,399</b>		<b>ENDING FUND BALANCE</b>	<b>9,398</b>	<b>9,398</b>	<b>9,398</b>
25	<b>454,211</b>	<b>348,041</b>	<b>174,424</b>		<b>TOTAL EXPENDITURES</b>	<b>131,192</b>	<b>131,192</b>	<b>131,192</b>

### CAPITAL CONSTRUCTION - SEWER SDC FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
	<b>RESOURCES</b>							
1	15,417	24,325	14,086	314-000-41790	Interest Income	19,377	19,377	19,377
2	200,754	70,008	86,670	314-000-44200	SDC - Sewer System	71,628	71,628	71,628
3								
4	<b>216,171</b>	<b>94,333</b>	<b>100,756</b>		<b>Total New Resources</b>	<b>91,005</b>	<b>91,005</b>	<b>91,005</b>
5	<b>2,373,445</b>	<b>2,224,229</b>	<b>1,878,891</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,779,477</b>	<b>1,779,477</b>	<b>1,779,477</b>
6	<b>2,589,616</b>	<b>2,318,562</b>	<b>1,979,647</b>		<b>TOTAL RESOURCES</b>	<b>1,870,482</b>	<b>1,870,482</b>	<b>1,870,482</b>
7								
8	<b>EXPENDITURES</b>							
9	<b>Materials and Services</b>							
10	34,000	-	20,000	314-314-52290	Other Professional Services	1,000	1,000	1,000
11	<b>34,000</b>	<b>-</b>	<b>20,000</b>		<b>Materials and Services Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
12								
13	<b>Capital Outlay</b>							
14	174,000	90	163,400	314-314-60130	System Expansion	1,400,000	1,400,000	1,400,000
15	<b>174,000</b>	<b>90</b>	<b>163,400</b>		<b>Capital Outlay Total</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>
16								
17	<b>Debt Service</b>							
18	36,846	113,504	115,237	314-314-65230	Loan Principal-RUS	45,574	45,574	45,574
19	77,322	73,961	77,913	314-314-65240	Loan Interest-RUS	80,075	80,075	80,075
20	34,752	36,083	37,366	314-314-65250	Bank Loan Principal	38,682	38,682	38,682
21	8,467	7,207	6,476	314-314-65260	Bank Loan Interest	6,476	6,476	6,476
22	<b>157,388</b>	<b>230,755</b>	<b>236,992</b>		<b>Debt Service Total</b>	<b>170,807</b>	<b>170,807</b>	<b>170,807</b>
23								
24	<b>365,388</b>	<b>230,845</b>	<b>420,392</b>		<b>Appropriated Expenditures</b>	<b>1,571,807</b>	<b>1,571,807</b>	<b>1,571,807</b>
25	<b>2,224,229</b>	<b>2,087,718</b>	<b>1,559,255</b>		<b>ENDING FUND BALANCE</b>	<b>298,675</b>	<b>298,675</b>	<b>298,675</b>
26	<b>2,589,616</b>	<b>2,318,562</b>	<b>1,979,647</b>		<b>TOTAL EXPENDITURES</b>	<b>1,870,482</b>	<b>1,870,482</b>	<b>1,870,482</b>

**CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
					<b>RESOURCES</b>			
1	374	634	348	420-000-41790	Interest Income	-	-	-
2	-	-	40,000	420-000-41970	Grant Awards	-	-	-
3	-	-	10	420-000-42000	Developer Reimb-Other	50	50	50
4	-	-	10	420-000-46510	Fundraising & Donations	-	-	-
5								
6	<b>374</b>	<b>634</b>	<b>40,368</b>		<b>Total New Resources</b>	<b>50</b>	<b>50</b>	<b>50</b>
7	<b>57,632</b>	<b>58,006</b>	<b>58,050</b>		<b>BEGINNING FUND BALANCE</b>	<b>59,157</b>	<b>59,157</b>	<b>59,157</b>
8	<b>58,006</b>	<b>58,640</b>	<b>98,418</b>		<b>TOTAL RESOURCES</b>	<b>59,207</b>	<b>59,207</b>	<b>59,207</b>
9					<b>EXPENDITURES</b>			
10					<b>Materials and Services</b>			
11	-	-	50	420-200-51010	Admin Supplies & Services	50	50	50
12	-	-	100	420-200-52010	Attorney & Legal Services	-	-	-
13	-	-	150	420-200-52290	Other Professional Services	-	-	-
14	-	-	<b>300</b>		<b>Materials &amp; Services Total</b>	<b>50</b>	<b>50</b>	<b>50</b>
15								
16					<b>Capital Outlay</b>			
17	-	-	50,000	420-200-60110	Building Improvements	5,000	5,000	5,000
18	-	-	5,000	420-200-62280	Building Construction	-	-	-
19	-	-	<b>55,000</b>		<b>Capital Outlay Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
20								
21								
22	-	-	<b>55,300</b>		<b>Appropriated Expenditures</b>	<b>5,050</b>	<b>5,050</b>	<b>5,050</b>
23	<b>58,006</b>	<b>58,640</b>	<b>43,118</b>		<b>ENDING FUND BALANCE</b>	<b>54,157</b>	<b>54,157</b>	<b>54,157</b>
24	<b>58,006</b>	<b>58,640</b>	<b>98,418</b>		<b>TOTAL EXPENDITURES</b>	<b>59,207</b>	<b>59,207</b>	<b>59,207</b>

### CAPITAL PROJECTS: POOL FACILITIES

	2016	2017	2018			2019	2019	2019
	Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
	<b>RESOURCES</b>							
1	46	85	50	410-000-41790	Interest Income	440	440	440
2	-	14,300	80,000	410-000-41930	Fr Capital Construction: Gov't	47,500	47,500	47,500
3	-	16,642	175,000	410-000-41970	Grant Awards	482,500	482,500	482,500
4	-	50,000	80,000	410-000-41995	From Urban Renewal Agency	72,500	72,500	72,500
5	650	19,461	1,000	410-000-46510	Fundraising & Donations	1,000	1,000	1,000
6								
7	<b>696</b>	<b>100,488</b>	<b>336,050</b>		<b>Total New Resources</b>	<b>603,940</b>	<b>603,940</b>	<b>603,940</b>
8	<b>7,084</b>	<b>7,780</b>	<b>21,425</b>		<b>BEGINNING FUND BALANCE</b>	<b>74,069</b>	<b>74,069</b>	<b>74,069</b>
9	<b>7,780</b>	<b>108,268</b>	<b>357,475</b>		<b>TOTAL RESOURCES</b>	<b>678,009</b>	<b>678,009</b>	<b>678,009</b>
10								
11	<b>EXPENDITURES</b>							
12	<b>Materials and Services</b>							
13	-	-	25	410-410-52290	Other Professional Services	25	25	25
14	-	-	25		<b>Materials &amp; Services Total</b>	<b>25</b>	<b>25</b>	<b>25</b>
15								
16	<b>Capital Outlay</b>							
17	-	16,642	350,000	410-410-60130	Facilities Expansion	673,500	673,500	673,500
18	-	<b>16,642.00</b>	<b>350,000</b>		<b>Capital Outlay Total</b>	<b>673,500</b>	<b>673,500.00</b>	<b>673,500.00</b>
19								
20	-	<b>16,642</b>	<b>350,025</b>		<b>Appropriated Expenditures</b>	<b>673,525</b>	<b>673,525</b>	<b>673,525</b>
21	<b>7,780</b>	<b>91,626</b>	<b>7,450</b>		<b>ENDING FUND BALANCE</b>	<b>4,484</b>	<b>4,484</b>	<b>4,484</b>
22	<b>7,780</b>	<b>108,268</b>	<b>357,475</b>		<b>TOTAL EXPENDITURES</b>	<b>678,009</b>	<b>678,009</b>	<b>678,009</b>

### DEBT SERVICE FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>								
1	<b>125,417</b>	<b>138,247</b>	<b>140,250</b>		<b>BEGINNING FUND BALANCE</b>	<b>141,822</b>	<b>139,817</b>	<b>139,817</b>
2								
3	2,490	1,989	1,639	110-000-41110	Property Taxes-Prior Years	1,639	1,639	1,639
4	365	328	242	110-000-41115	Interest on Property Taxes	242	242	242
5	835	1,552	465	110-000-41790	Interest Income	1,214	1,214	1,214
6								
7	<b>129,107</b>	<b>142,116</b>	<b>142,596</b>		<b>Total Resources, except taxes to be levied</b>	<b>144,917</b>	<b>142,912</b>	<b>142,912</b>
8			<b>85,000</b>	110-000-41105	Taxes estimated to be received	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
9	93,686	86,520		110-000-41105	Taxes collected in year levied			
10	<b>222,793</b>	<b>228,636</b>	<b>227,596</b>		<b>TOTAL RESOURCES</b>	<b>229,917</b>	<b>227,912</b>	<b>227,912</b>
11								
12					<b>EXPENDITURES</b>			
13					<b>Debt Service</b>			
14					<b>Bond Principal Payments</b>			
15					Issue Date      Payment Date			
16	43,000	47,000	50,000	110-110-65125	2010 Pool Bond      January	54,000	54,000	54,000
17								
18	43,000	47,000	50,000		<b>Total Principal</b>	54,000	54,000	54,000
19					<b>Bond Interest Payments</b>			
20					Issue Date      Payment Date			
21	41,546	39,604	40,000	110-110-65130	2010 Pool Bond Interest      July & Jan	36,100	36,100	36,100
22								
23	41,546	39,604	40,000		<b>Total Interest</b>	36,100	36,100	36,100
24								
25	<b>84,546</b>	<b>86,604</b>	<b>90,000</b>		<b>Debt Service Total</b>	<b>90,100</b>	<b>90,100</b>	<b>90,100</b>
26								
27	<b>84,546</b>	<b>86,604</b>	<b>90,000</b>		<b>TOTAL EXPENDITURES</b>	<b>90,100</b>	<b>90,100</b>	<b>90,100</b>
28	<b>138,247</b>	<b>142,032</b>			<b>ENDING FUND BALANCE</b>			
29			<b>137,596</b>		<b>ESTIMATED ENDING FUND BALANCE</b>	<b>139,817</b>	<b>137,812</b>	<b>137,812</b>
30	<b>222,793</b>	<b>228,636</b>	<b>227,596</b>		<b>TOTAL REQUIREMENTS</b>	<b>229,917</b>	<b>227,912</b>	<b>227,912</b>

### P.W. EQUIPMENT FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
	<b>RESOURCES</b>							
1	1,145	2,159	1,075	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 Municipal Water	5,000	5,000	5,000
5	5,000	5,000	5,000	250-000-41920	From Municipal Sewer	5,000	5,000	5,000
6	4,900	-	-	250-000-49100	Miscellaneous Sources	-	-	-
7								
8	<b>21,045</b>	<b>17,159</b>	<b>16,075</b>		<b>Total New Resources</b>	<b>16,668</b>	<b>16,668</b>	<b>16,668</b>
9	<b>176,340</b>	<b>197,385</b>	<b>192,117</b>		<b>BEGINNING FUND BALANCE</b>	<b>209,258</b>	<b>209,258</b>	<b>209,258</b>
10	<b>197,385</b>	<b>214,544</b>	<b>208,192</b>		<b>TOTAL RESOURCES</b>	<b>225,926</b>	<b>225,926</b>	<b>225,926</b>
11								
12	<b>EXPENDITURES</b>							
13					<b>Capital Outlay</b>			
14	-	-	-	250-250-63110	Equipment	20,000	20,000	20,000
15	-	21,985	5,000	250-250-63615	Vehicles	-	-	-
16	-	<b>21,985</b>	<b>5,000</b>		<b>Capital Outlay Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
17								
18	-	<b>21,985</b>	<b>5,000</b>		<b>Appropriated Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
19	<b>197,385</b>	<b>192,559</b>	<b>203,192</b>		<b>ENDING FUND BALANCE</b>	<b>205,926</b>	<b>205,926</b>	<b>205,926</b>
20	<b>197,385</b>	<b>214,544</b>	<b>208,192</b>		<b>TOTAL EXPENDITURES</b>	<b>225,926</b>	<b>225,926</b>	<b>225,926</b>
21								

**RESERVE: ENTERPRISE**

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
	<b>RESOURCES</b>							
1	8,702	14,747	7,247	615-000-41790	Interest Income	11,825	11,825	11,825
2								
3	<b>8,702</b>	<b>14,747</b>	<b>7,247</b>		<b>Total New Resources</b>	<b>11,825</b>	<b>11,825</b>	<b>11,825</b>
4	<b>1,339,740</b>	<b>1,348,442</b>	<b>1,357,017</b>		<b>BEGINNING FUND BALANCE</b>	<b>1,375,215</b>	<b>1,375,215</b>	<b>1,375,215</b>
5	<b>1,348,442</b>	<b>1,363,189</b>	<b>1,364,264</b>		<b>TOTAL RESOURCES</b>	<b>1,387,040</b>	<b>1,387,040</b>	<b>1,387,040</b>
6								
7	<b>EXPENDITURES</b>							
8					<b>Transfers</b>			
9	-	-	-	615-615-75035	To Sewer Fund	1,200,000	1,200,000	1,200,000
10	-	-	-		<b>Transfers Total</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
11								
12	-	-	-		<b>Appropriated Expenditures</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
13	<b>1,348,442</b>	<b>1,363,189</b>	<b>1,364,264</b>		<b>ENDING FUND BALANCE</b>	<b>187,040</b>	<b>187,040</b>	<b>187,040</b>
14	<b>1,348,442</b>	<b>1,363,189</b>	<b>1,364,264</b>		<b>TOTAL EXPENDITURES</b>	<b>1,387,040</b>	<b>1,387,040</b>	<b>1,387,040</b>

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

### RESERVE: GOVERNMENTAL

	2016 Actual	2017 Actual	2018 Adopted	Account	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>								
1	7,473	11,571	4,481	610-000-41790	Interest Income	9,052	9,052	9,052
2	-	-	4,000	610-000-41910	From Street Fund	4,000	4,000	4,000
3								
4	<b>7,473</b>	<b>11,571</b>	<b>8,481</b>		<b>Total New Resources</b>	<b>13,052</b>	<b>13,052</b>	<b>13,052</b>
5	<b>1,150,550</b>	<b>1,058,023</b>	<b>1,055,149</b>		<b>BEGINNING FUND BALANCE</b>	<b>781,707</b>	<b>781,707</b>	<b>781,707</b>
6	<b>1,158,023</b>	<b>1,069,594</b>	<b>1,063,630</b>		<b>TOTAL RESOURCES</b>	<b>794,759</b>	<b>794,759</b>	<b>794,759</b>
7								
<b>EXPENDITURES</b>								
8								
9					<b>Transfers</b>			
10	100,000	150,000	150,000	610-610-75085	To Street Fund	150,000	150,000	150,000
11	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>		<b>Transfers Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
12								
13	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>		<b>Appropriated Expenditures</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
14	<b>1,058,023</b>	<b>919,594</b>	<b>913,630</b>		<b>ENDING FUND BALANCE</b>	<b>644,759</b>	<b>644,759</b>	<b>644,759</b>
15	<b>1,158,023</b>	<b>1,069,594</b>	<b>1,063,630</b>		<b>TOTAL EXPENDITURES</b>	<b>794,759</b>	<b>794,759</b>	<b>794,759</b>

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

## 2007 INVERSE CONDEMNATION FUND

	2016 Actual	2017 Actual	2018 Adopted	Account	Description
					<b>RESOURCES</b>
1	365	-	-	340-000-41790	Interest Income
2	75,000	155,000	-	340-000-41920	From Municipal Sewer Fund
3	25,000	25,000	-	340-000-41925	From Storm Water Fund
4					
5	<b>100,365</b>	<b>180,000</b>	-		<b>Total New Resources</b>
6	<b>56,233</b>	<b>66,511</b>	<b>5,733</b>		<b>BEGINNING FUND BALANCE</b>
7	<b>156,598</b>	<b>246,511</b>	<b>5,733</b>		<b>TOTAL RESOURCES</b>
8					
9					<b>EXPENDITURES</b>
10					<b>Materials and Services</b>
11	-	-	25	340-340-51010	Admin Supplies & Services
12	-	-	-	340-340-52290	Other Professional Services
13	-	-	<b>25</b>		<b>Materials &amp; Services Total</b>
14					
15					<b>Debt Service</b>
16	80,007	235,210	-	340-340-65410	Loan Principal-Lot 400/600
17	10,081	5,892	-	340-340-65420	Loan Interest-Lot 400/600
18	<b>90,088</b>	<b>241,102</b>	-		<b>Debt Service Total</b>
19					
20					<b>Transfers</b>
21	-	-	4,500	340-340-75080	To Municipal Sewer Fund
22	-	-	1,208	340-340-75085	To Storm Water Fund
23	-	-	<b>5,708</b>		<b>Transfers Total</b>
24					
25	<b>90,088</b>	<b>241,102</b>	<b>5,733</b>		<b>Appropriated Expenditures</b>
26	<b>66,510</b>	<b>5,409</b>	-		<b>ENDING FUND BALANCE</b>
27	<b>156,598</b>	<b>246,511</b>	<b>5,733</b>		<b>TOTAL EXPENDITURES</b>



**APPENDIX C**

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**URBAN RENEWAL AGENCY - GENERAL FUND**

	2016 Actual	2017 Actual	2018 Adopted	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>							
1	390,710	490,183	417,492	Beginning Fund Balance	919,125	919,125	919,125
3	300,000	600,000	600,000	Loan Proceeds	600,000	600,000	600,000
4	-	10,000	-	Grant Proceeds	0	0	0
5	1,675	4,271	1,157	Interest Income (LGIP)	8,000	8,000	8,000
6	<b>692,385</b>	<b>1,104,454</b>	<b>1,018,649</b>	<b>Total Resources, except taxes to be levied</b>	<b>1,527,125</b>	<b>1,527,125</b>	<b>1,527,125</b>
7				Taxes estimated to be received			
8				Taxes collected in year levied			
9	<b>692,385</b>	<b>1,104,454</b>	<b>1,018,649</b>	<b>TOTAL RESOURCES</b>	<b>1,527,125</b>	<b>1,527,125</b>	<b>1,527,125</b>
<b>EXPENDITURES</b>							
<b>Materials and Services:</b>							
13	3,912	2,510	2,500	Administrative Supplies	3,000	3,000	3,000
14	-	-	-	Public Relations/Marketing	2,000	2,000	2,000
15	5,286	-	75,000	Re-Development Toolkit	75,000	75,000	75,000
16	1,000	1,000	1,000	Debt Issuance Costs	1,000	1,000	1,000
17	60	2,379	1,000	Farmer's Market	3,000	3,000	3,000
18	10,000	10,000	10,000	Administration Functions by City	10,000	10,000	10,000
19	109	-	1,106	Legal Fees	1,106	1,106	1,106
20	213	750	446	Audit Fees	446	446	446
21	-	-	5,000	Secure Farmer's Market Site	0	0	0
22	-	10,000	5,000	Downtown Retail Marketing Analysis & Implementatio	5,000	5,000	5,000
23	-	5,000	5,000	Other Professional Services	9,000	9,000	9,000
24	<b>20,580</b>	<b>31,639</b>	<b>106,052</b>	<b>Total Materials and Services</b>	<b>109,552</b>	<b>109,552</b>	<b>109,552</b>
<b>Transfers:</b>							
27	180,000	144,000	129,600	COV Water System Expansion	103,680	103,680	103,680
28	-	50,000	80,000	COV Park and Pool Facilities	512,500	512,500	512,500
29	-	-	326,700	COV Street Improvements - Downtown Streets	40,000	40,000	40,000
30	1,623	6,237	41,207	COV General Fund	123,109	123,109	123,109
31	<b>181,623</b>	<b>200,237</b>	<b>577,507</b>	<b>Total Transfers</b>	<b>779,289</b>	<b>779,289</b>	<b>779,289</b>
33	-	-	50,000	Contingency	10,000	10,000	10,000
34	<b>202,203</b>	<b>231,876</b>	<b>733,559</b>	<b>Total Expenditures</b>	<b>898,841</b>	<b>898,841</b>	<b>898,841</b>
35	<b>490,182</b>	<b>872,578</b>		<b>Ending Fund Balance</b>			
36			285,090	Estimated Ending Fund Balance	628,284	628,284	628,284
37	<b>692,385</b>	<b>1,104,454</b>	<b>1,018,649</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,527,125</b>	<b>1,527,125</b>	<b>1,527,125</b>

**URBAN RENEWAL AGENCY - DEBT SERVICE FUND**

	2016 Actual	2017 Actual	2018 Adopted	Description	2019 Proposed	2019 Approved	2019 Adopted
<b>RESOURCES</b>							
1	1,156,151	1,262,939	1,272,067	Beginning Fund Balance	826,458	826,458	826,458
2							
3	4,957	11,014	3,037	Interest Income (LGIP)	9,000	9,000	9,000
4	14,108	13,848	13,438	Previously Levied Taxes	10,000	10,000	10,000
5	1,778	2,007	1,863	Interest on Taxes	1,000	1,000	1,000
6	144	301	132	Investment Income on Taxes	50	50	50
7	1,204	1,247	1,101	In-Lieu/Other	1,446	1,446	1,446
8							
9	<b>1,178,342</b>	<b>1,291,356</b>	<b>1,291,639</b>	<b>Total Resources, except taxes to be levied</b>	<b>847,954</b>	<b>847,954</b>	<b>847,954</b>
10			<b>676,124</b>	Taxes estimated to be received	<b>621,749</b>	<b>621,749</b>	<b>621,749</b>
11	<b>664,441</b>	<b>648,182</b>		Taxes collected in year levied			
12	<b>1,842,783</b>	<b>1,939,537</b>	<b>1,967,763</b>	<b>TOTAL RESOURCES</b>	<b>1,469,703</b>	<b>1,469,703</b>	<b>1,469,703</b>
13							
<b>EXPENDITURES</b>							
14							
15				<b>Debt Service:</b>			
16				<b>Du Jour Loan</b>			
17	300,277	600,238	602,500	Loan Principal & Interest	602,500	602,500	602,500
18							
19				<b>Water Bonds Issued Feb 15, 2001</b>			
20	200,000	215,000	325,000	Series 2001 Bond Principal	235,000	235,000	235,000
21	77,688	66,938	76,000	Series 2001 Bond Interest	65,950	65,950	65,950
22	450	450	450	Bond Agent Fees	500	500	500
23	<b>578,415</b>	<b>882,625</b>	<b>1,003,950</b>	<b>Total Debt Service</b>	<b>903,950</b>	<b>903,950</b>	<b>903,950</b>
24							
25	<b>578,415</b>	<b>882,625</b>	<b>1,003,950</b>	<b>Total Expenditures</b>	<b>903,950</b>	<b>903,950</b>	<b>903,950</b>
26	<b>1,264,368</b>	<b>1,056,912</b>		<b>Ending Fund Balance</b>			
27			<b>963,813</b>	<b>Estimated Ending Fund Balance</b>	<b>565,753</b>	<b>565,753</b>	<b>565,753</b>
28	<b>1,842,783</b>	<b>1,939,537</b>	<b>1,967,763</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,469,703</b>	<b>1,469,703</b>	<b>1,469,703</b>



APPENDIX D

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ESTIMATE OF PROPERTY TAX COLLECTIONS

**GENERAL GOVERNMENT LIMITATION:**

<b>Permanent Tax Rate:</b>	\$	5.6364
Assessed Value for prior year	\$	270,214,587
Increase Rate (3% maximum)		1.02
<b>Estimated Assessed Value</b>		<u>275,618,879</u>
<b>Assessed Value/1,000:</b>		275,619
<b>Amount Tax Rate Will Raise</b>		1,553,498
Estimated/Actual Loss Due to Limits		(6,600)
Other Adjustments per County		25
<b>Net Tax To Be Imposed</b>		<u>1,546,923</u>
Estimate of % Uncollectible		5%
<b>Estimate of Taxes to Receive</b>	\$	<u>1,469,577</u>

		FY2018-19	FY2017-18	FY2016-17
<b>Estimate Distribution to Funds:</b>	<b>DOLLAR AMOUNT</b>	<b>PERCENT</b>	<b>PERCENT</b>	<b>PERCENT</b>
General	\$ 293,915	20%	20%	19%
Law Enforcement	808,267	55%	55%	53%
Parks & Recreation	220,437	15%	14%	15%
Planning	146,958	10%	11%	13%
<b>Total</b>	<b>\$ 1,469,577</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**EXCLUDED FROM LIMITATION:**

	<b>BONDS AFTER MEASURE 5 2010 G.O. POOL</b>	<b>TOTAL FOR CITY</b>
<b>Amount Needed for Payments</b>	\$ 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%
<b>Net Tax To Be Imposed</b>	<u>\$ 89,453</u>	<u>\$ 89,453</u>

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

FY2018-19 Allocation of Payments	General	0.189065	1,554,577
	Debt Service	0.054677	
	Law Enforcement	0.519928	
	Parks & Recreation	0.141798	
	Planning	0.094532	

ESTIMATE OF TAXES

	ESTIMATED FY18-19	Actual FY17-18 Excess Assessed Value & Collections through 04-12-18	Actual FY1617
Current Year Assessed Value	\$ 46,591,320		
Rate of Increase (maximum is 3%)	<u>1.01</u>		
Estimated Assessed Value (for upcoming year)	47,057,233		
Actual Assessed Value		* \$ 46,591,320	\$ 45,974,890
Tax to be Levied **	654,472		
Estimated Collection Rate	<u>95%</u>		
Estimated Tax Collections	\$ 621,749		
Actual Taxes Received		\$ 647,993	\$ 648,182
Implied Rate		0.01390801	0.01409861
* Value increase from previous year	1.3408%		

\*\* 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.

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
<b>8th Street Waterline</b>	Replacement	800,000	Water	210-210-61610	800,000	Water Fund Non-specified	Might be Materials & Services, need to confirm with auditors
<b>Broadband Buildout (aka Middle Mile Project)</b>	New Construction	285,000	General	100-100-60130	285,000	\$32,000 grants received previously; \$235,000 potential grants; General Fund Non-specified	System expansion (fiber lines); requires \$18,000 of general fund money
<b>City Hall Upgrades</b>	Refurbishment	10,000	All operating	xxx-xxx-51050	10,000	General Fund Non-specified	Includes exterior paint, wood replacement; same allocation as being used for office equipment
<b>City Park Phase I</b>	Replacement/ Expansion	875,250	Parks	130-130-60130	656,438	Park Fund Non-specified; \$440,000 URA; \$218,813 Recreation SDC	Only 25% SDC eligible; requires \$216,437 of park fund money
			Cap Constr-Gov SDC	310-310-61610	218,813		
<b>Community Center Upgrades</b>	Refurbishment	25,000	Parks	130-530-53065	25,000	Park Fund Non-specified	Includes landscaping, heat pump, lighting, curb stops, new flooring, appliances
<b>East Hunter Final Design</b>	Professional Services	150,000	Street	230-230-53050	75,000	Street Fund Non-specified; \$75,000 Transportation SDC	Engineering Only. Will be rehab and improvement when constructed; 50% SDC eligible;
			Cap Constr-Gov SDC	310-310-61610	75,000		
<b>Garden Club/Boy Scout Recognition Sign</b>	Professional Services	2,000	Streets	230-230-53070	2,000	Street Fund Non-specified	Deliverable will be a sign that City staff will install
<b>Jeans Road Lift Station Relocation</b>	Replacement/ Expansion	3,480,000	Sewer	220-220-61610	2,080,000	Sewer Fund Non-specified; \$1,400,000 Wastewater SDC; \$1,200,000 Sewer Reserve	95% SDC eligible; however, the balance in the SDC fund is less than 95%; requires \$880,000 of sewer fund money
				314-314-60130	1,400,000		
<b>Multi Use Pool</b>	New Construction	673,500	Capital Projects-Pool Facilities	410-410-60130	673,500	\$92,500 Grants received and \$450,000 potential grants; \$47,500 Recreation SDCs; \$72,500 URA; \$21,000 fundraising	100% SDC eligible; however, SDC balance is too low to cover cost.
<b>Nuisance and Dangerous Bldg Abatement</b>	Contracted Services	30,300	General	100-170-52085	30,300	General Fund Non-specified; \$30,000 URA	Requires \$300 of general fund money
<b>Parks, Recreation and Open Space Master Plan</b>	Professional Services	45,000	Cap Constr-Gov SDC	310-310-52290	45,000	Recreation SDC	100% SDC eligible

## 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
<b>Pavement Preservation Projects</b>	Rehabilitation	425,000	Street	230-230-53050	425,000	Street Fund Non-specified	8th Street Dunham to Bolton Hill (asphalt only)
<b>Pavement Preservation Study</b>	Professional Services	35,000	Street	230-230-52290	35,000	Street Fund Non-specified	
<b>Reservior Land Acquisition</b>	Acquisition	110,000	Water	312-312-60130	110,000	\$40,000 Water SDC; Water Fund Non-specified	Future water tank site; 100% SDC eligible; however, there is not enough SDC money to pay for the entire purchase
<b>Roof Replacement Territorial House</b>	Major Repair	6,000	Sewer	220-220-53065	6,000	Sewer Fund Non-specified	
<b>Sidewalk Territorial RR Crossing</b>	Improvement	12,000	Streets	230-230-60250	12,000	Street Fund Non-specified	ADA Compliane
<b>Stormwater Template Implementation</b>	Professional Services	10,000	Stormwater	240-240-52290	10,000	Stormwater Fund Non-specified	
<b>Transportation SDC Update</b>	Professional Services	25,150	Cap Constr-Gov SDC	310-310-52290	25,150	Transportation SDC	100% SDC eligible

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

PROGRAMS/SERVICES	AMOUNT TO BUDGET	DESCRIPTION
<b>REDEVELOPMENT TOOLKIT</b>	\$ 75,000	The Redevelopment Toolkit is identified as a redevelopment implementation strategy in the document. "Next Step Strategies" prepared as a follow up to the Downtown Master Plan. The toolkit contains multiple financial incentives focused on achieving the vision of the Downtown Master Plan and to reduce urban blight. The toolkit can also be used as an incentive for development which has been identified as an action item in the recently completed Economic Development Strategy (2015) adopted by the City Council in April 2015 and recent work by the Economic Development Committee.
<b>FARMERS' MARKET OPERATIONS</b>	\$ 3,000	The Veneta Downtown Farmers' Market (VDFM) continues to provide a spark for economic development in the downtown area. The amount being included in the budget includes money for market activities sponsored by the URA, City and special requests made by the manager. The Agency will continue to provide Buck Sanitation services to the market site.
<b>DOWNTOWN RETAIL MARKET ANALYSIS AND IMPLEMENTATION</b>	\$ 5,000	Many of the action items in the Downtown Master Plan have been completed; however, the downtown commercial district continues to languish even though the community is experiencing strong growth. The long-term outcome is for the downtown area to experience significant development similar to that of Veneta's regional retail center at Hwy. 126 and Territorial Road (West Lane Shopping Center).

## LISTING OF POTENTIAL ASSET PURCHASES

ASSETS BY TYPE	TOTAL ASSET COST	AMOUNT TO BUDGET	ALLOCATION PERCENTAGES	FUND(S)	EXPENDITURE ACCOUNT NUMBER
<b>OFFICE EQUIPMENT - \$4,999 and Below</b>					
Non-specified needs	\$ 10,000				
Wireless ceiling mounted projector	1,800				
Law Enforcement needs	4,600	4,600	100%	Law Enforcement	
		2,730.52	23%	General	51500
		1,065.54	9%	Park and Recreation	51500
		407.10	3%	Planning	51500
		3,014.90	26%	Water	51500
		2,352.92	20%	Sewer	51500
		2,191.26	19%	Street	51500
		37.76	0%	Stormwater	51500
	<u>\$ 16,400</u>	<u>\$ 16,400</u>			
<b>COMPUTER EQUIPMENT - \$4,999 and Below</b>					
New Laptop or Tablet for lobby	\$ 1,000				
Staff PCs (4)	3,600				
Laptops (2)	2,000				
		1,527.24	23%	General	51510
		595.98	9%	Park and Recreation	51510
		227.70	3%	Planning	51510
		1,686.30	26%	Water	51510
		1,316.04	20%	Sewer	51510
		1,225.62	19%	Street	51510
		21.12	0%	Stormwater	51510
	<u>\$ 6,600</u>	<u>\$ 6,600</u>			
<b>EQUIPMENT - \$5,000 and Above</b>					
Non-specified needs	\$ 10,000			Operating Funds (see below)	
Riding Lawn Mower	20,000	20,000	100%	P.W. Equipment	
WWTP Motor and Blower	10,000	10,000	100%	Sewer	63510
Camera system for Skate Park	7,000	7,000	100%	Park and Recreation	63110
Streetlights	40,000	40,000	100%	Street	63310
		2,314	23%	General	63110
		903	9%	Park and Recreation	63110
		345	3%	Planning	63110
		2,555	26%	Water	63410
		1,994	20%	Sewer	63510
		1,857	19%	Street	63310
		32	0%	Stormwater	63310
	<u>\$ 87,000</u>	<u>\$ 87,000</u>			

**DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS**

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding	Principal Due	Extra	Interest Due	Amount to Budget by Fund/Account	Account #s
						06-30-18	FY2018-19	Principal	FY2018-19		
<b>Banner Bank: Bolton Hill Sewer L.I.D.</b>											
Sewer System Improvements		6-18-2009	3.475% *	6/15/2029	223,502	143,811	11,053	-	7,315		
Local Improvements	1.0									11,053	430-430-65510
Local Improvements	1.0									7,315	430-430-65520
										<b>Payment Total</b>	<b>\$ 18,368</b>
<b>U.S. Bank: General Obligation Bonds</b>											
Pool Facility Construction		2-12-2010	4.45%	1/1/2029	1,100,000	792,975	54,000	-	36,086		
Debt Service	1.0									54,000	110-110-65125
Debt Service	1.0									36,086	110-110-65130
										<b>Payment Total</b>	<b>\$ 90,086</b>
<b>TOTALS</b>					<b>\$ 1,323,502</b>	<b>\$ 936,786</b>	<b>\$ 65,053</b>	<b>\$ -</b>	<b>\$ 43,401</b>	<b>\$ 108,454</b>	

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

**DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS**

Debt Description	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-18	Principal Due FY2018-19	Extra Principal	Interest Due FY2018-19	Amount to Budget by Fund/Account	Account #s
<b>USDA Rural Development:</b>											
Sewer System Improvements		08-08-2000	4.50%	08-08-2041	4,255,700	3,114,440	91,148	-	160,150		
Sewer	0.5									45,574	220-220-65230
Sewer	0.5									80,075	220-220-65240
Cap Construction-Sewer	0.5									45,574	314-314-65230
Cap Construction-Sewer	0.5									80,075	314-314-65240
										<b>Payment Total \$ 251,298</b>	
<b>Banner Bank: North 40</b>											
Purchase of 40 acres with manufactured home		12-15-2011	3.48%	12-15-2022	362,590	141,487	38,682	-	6,476		
Cap Construction-Sewer	1.0									38,682	314-314-65250
Cap Construction-Sewer	1.0									6,476	314-314-65260
										<b>Payment Total \$ 45,158</b>	
<b>USDA Rural Development:</b>											
Water System Expansion		12-01-2013	2.75%	12-01-2053	10,379,269	9,731,546	163,538	-	287,618		
Water	0.5									81,769	210-210-65110
Water	0.5									143,809	210-210-65115
Cap Construction-Water	0.5									81,769	312-312-65230
Cap Construction-Water	0.5									143,809	312-312-65240
										<b>Payment Total \$ 451,156</b>	
<b>GRAND TOTALS:</b>						<b>\$ 14,997,559</b>	<b>\$ 12,987,473</b>	<b>\$ 293,369</b>	<b>\$ -</b>	<b>\$ 454,243</b>	<b>\$ 747,612</b>

**DEBT SERVICE OBLIGATIONS - URBAN RENEWAL AGENCY**

Debt Description	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-18	Principal Due FY2018-19	Extra Principal	Interest Due FY2018-19	Amount to Budget
<b>General Obligations Bonds:</b>									
Water System Construction	02/15/2001	5.63%	02/15/19	235,000	235,000	235,000	-	65,950	300,950
	02/15/2001	5.63%	02/15/20	250,000	250,000				
	02/15/2001	5.63%	02/15/21	265,000	265,000				
GRAND TOTALS:				\$ 750,000	\$ 750,000	\$ 235,000	\$ -	\$ 65,950	\$ 300,950

**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	360-360-75005 100-000-41955
Zumwalt	General	32,000	2,000	Operating support and staff time spent on campground operation	350-75005, 30, 20 100-000-41945 120-000-41945 130-000-41945
	Law Enforcement		10,000		
	Park and Recreation		20,000		
Water	P.W. Equipment	5,000	15,000	Build up fund balance for future equipment and vehicle needs	210-210-75050
Street		5,000			230-230-75050
Sewer		5,000			220-220-75050
					250-000-41915, 10, 20
Street	Reserve	4,000	4,000	To comply with State Law if full bike/ped \$ is not used	230-230-75085 610-000-41910
Reserve-Enterprise	Sewer	1,200,000	1,200,000	Support of relocating lift station	615-615-75035 220-000-45035
Reserve-Governmental	Street	150,000	150,000	Support of pavement preservation program	610-610-75085 230-000-46010
General		25,000		To start new fund entitled "Building Inspection Program Fund"	100-100-xxxxx
Building Inspection Program			25,000		260-000-xxxxx
Capital Constr-Gov	Capital Projects-Pool	47,500	47,500	SDC eligible portion of multi-use pool	310-310-75060 410-000-41940
		<u>\$ 1,474,500</u>	<u>\$ 1,474,500</u>		

From Urban Renewal:

- 72,500 multi use pool
- 440,000 City park
- 103,680 water
- 40,000 streetlights for 2nd/3rd
- 30,000 building demolition
- 686,180

**PERSONAL SERVICES DISTRIBUTION BY FUND AND DEPARTMENT**

Positions	Funds/Departments	ADMIN/F INANCE	ADMIN/ URA	COURT	CODE ENFORCE MENT	PUBLIC SAFETY	BUILDING	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORMW ATER	TOTAL
<b>REGULAR &amp; TEMPORARY EMPLOYEES:</b>															
City Administrator		0.275	0.025	0.025	0.025	0.025	0.010	0.050	0.025	0.190	0.050	0.250	0.025	0.025	100%
Management Analyst		0.100	0.500	0.025	0.025	0.150		0.025	0.050	0.025	0.025	0.025	0.025	0.025	100%
Program Specialist - ED															0%
Finance Director		0.320		0.100	0.010	0.010	0.010	0.025	0.025	0.100	0.150	0.150	0.050	0.050	100%
Office Support Specialist III		0.400		0.025				0.025	0.050	0.050	0.200	0.200	0.025	0.025	100%
Office Support Specialist III AF		0.225		0.050				0.025	0.025	0.025	0.300	0.300	0.025	0.025	100%
Office Support Specialist II		0.250		0.050				0.050	0.050	0.050	0.250	0.250	0.025	0.025	100%
City Recorder		0.425		0.025				0.100		0.200	0.100	0.100	0.050	0.000	100%
Comm Development Director		0.050	0.010	0.025	0.010		0.010	0.120		0.375	0.050	0.050	0.250	0.050	100%
Associate Planner		0.250								0.700	0.025	0.025			100%
Program Specialist - URA			1.000												100%
Office Support Specialist III TW		0.275		0.300			0.125	0.025	0.025	0.105	0.050	0.050	0.020	0.025	100%
PW Director		0.150						0.050	0.050		0.275	0.300	0.150	0.025	100%
PW Superintendent		0.050						0.050	0.025		0.400	0.400	0.050	0.025	100%
Utility Worker I (AF)		0.050						0.050	0.025		0.325	0.375	0.150	0.025	100%
Utility Worker I (SB)								0.300	0.025		0.200	0.200	0.200	0.075	100%
Utility Worker I (JP)		0.250						0.100			0.200	0.125	0.300	0.025	100%
Utility Worker II (JM)											0.400	0.600			100%
Utility Worker I (ME)							0.350	0.150			0.050	0.150	0.250	0.050	100%
On-call pay: PW Employees											0.50	0.50			100%
<b>% Charged to Funds/Dept</b>		<b>3.070</b>	<b>1.535</b>	<b>0.625</b>	<b>0.070</b>	<b>0.185</b>	<b>0.155</b>	<b>1.345</b>	<b>0.525</b>	<b>1.820</b>	<b>3.550</b>	<b>4.050</b>	<b>1.595</b>	<b>0.475</b>	
<b>SEASONAL EMPLOYEES:</b>															
Pool Manager									1.00						100%
Pool Staff									1.00						100%
Seasonal Grounds Laborer							0.400				0.150	0.425	0.025		100%
Recreation and Events Coordinator															0%
<b>% Charged to Funds/Dept</b>		<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.400</b>	<b>2.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.150</b>	<b>0.425</b>	<b>0.025</b>	
<b>Total % by Funds/Departments</b>		<b>3.070</b>	<b>1.535</b>	<b>0.625</b>	<b>0.070</b>	<b>0.185</b>	<b>0.155</b>	<b>1.745</b>	<b>2.525</b>	<b>1.820</b>	<b>4.050</b>	<b>4.700</b>	<b>2.020</b>	<b>0.500</b>	
REGULAR EMPLOYEES		0.162	0.081	0.033	0.004	0.010	0.008	0.071	0.028	0.096	0.187	0.213	0.084	0.025	1.000
SEASONAL EMPLOYEES		-	-	-	-	-	-	0.13	0.67	-	-	0.05	0.14	0.01	1.000

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE

Fund/Department Name:	ADMIN/FINANCE	URA	COURT	CODE ENFORCEMENT	PUBLIC SAFETY	BUILDING	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORM	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	
Salary/Wages 50010 \$	195,613	\$ 46,620	\$ 40,268	\$ 6,232	\$ 11,552	\$ 10,482	\$ 82,743	\$ 115,846	\$ 133,276	\$ 194,344	\$ 240,469	\$ 104,570	\$ 30,872	1,212,888.27
Insurance Benefits 50065	40,833	20,417	8,313	931	2,461	2,062	17,889	6,983	24,207	47,217	53,868	21,215	6,318	252,712.86
Life & LTD Insurance Benefits 50065	871	435	177	20	52	44	381	149	516	1,007	1,149	452	135	5,388.84
Pension - EE & ER 50070	39,661	19,830	8,074	904	2,390	2,002	18,265	11,228	23,512	45,862	52,655	21,550	6,192	252,125.49
FICA 50060	13,822	6,911	2,814	315	833	698	7,021	7,191	8,194	15,983	18,597	8,207	2,199	92,785.95
Workers' Compensation 50060	3,015	1,508	614	69	182	152	1,718	2,498	1,788	3,487	4,127	1,988	491	21,636.12
<b>TOTAL BY TYPE OF FUND/DEPT</b>	<b>\$ 293,815</b>	<b>\$ 95,721</b>	<b>\$ 60,260</b>	<b>\$ 8,471</b>	<b>\$ 17,470</b>	<b>\$ 15,440</b>	<b>\$ 128,018</b>	<b>\$ 143,895</b>	<b>\$ 191,493</b>	<b>\$ 307,900</b>	<b>\$ 370,864</b>	<b>\$ 157,983</b>	<b>\$ 46,207</b>	<b>\$ 1,837,538</b>