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

Christophe P. Moril
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

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.

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual</th>
<th>Actual</th>
<th>Adopted</th>
<th>Description</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESOURCES</td>
<td>$14,473,155</td>
<td>$14,950,490</td>
<td>$13,186,109</td>
<td>BEGINNING FUND BALANCE</td>
<td>$15,517,544</td>
</tr>
<tr>
<td>New Revenue:</td>
<td>1,427,417</td>
<td>1,476,746</td>
<td>1,504,670</td>
<td>Property Taxes</td>
<td>1,584,290</td>
</tr>
<tr>
<td></td>
<td>224,658</td>
<td>245,516</td>
<td>225,820</td>
<td>Franchise Fees</td>
<td>223,810</td>
</tr>
<tr>
<td></td>
<td>591,558</td>
<td>611,734</td>
<td>947,302</td>
<td>Government Agencies</td>
<td>1,167,585</td>
</tr>
<tr>
<td></td>
<td>3,007,993</td>
<td>2,692,380</td>
<td>2,751,507</td>
<td>User Fees</td>
<td>2,781,648</td>
</tr>
<tr>
<td></td>
<td>92,451</td>
<td>163,357</td>
<td>82,528</td>
<td>Interest Earnings</td>
<td>130,254</td>
</tr>
<tr>
<td></td>
<td>26,614</td>
<td>53,853</td>
<td>18,696</td>
<td>Fines</td>
<td>16,449</td>
</tr>
<tr>
<td></td>
<td>591,000</td>
<td>392,300</td>
<td>382,708</td>
<td>Transfers</td>
<td>1,474,500</td>
</tr>
<tr>
<td></td>
<td>247,423</td>
<td>215,921</td>
<td>146,079</td>
<td>All Other</td>
<td>229,307</td>
</tr>
<tr>
<td>Total New Revenue</td>
<td>6,457,981</td>
<td>5,998,790</td>
<td>6,839,643</td>
<td>8,899,029</td>
<td></td>
</tr>
<tr>
<td>TOTAL RESOURCES</td>
<td>$20,931,136</td>
<td>$20,949,280</td>
<td>$20,025,752</td>
<td>$24,416,573</td>
<td></td>
</tr>
</tbody>
</table>

REQUIREMENTS

<table>
<thead>
<tr>
<th>Year</th>
<th>Expenditures</th>
<th>Description</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures:</td>
<td>1,403,900</td>
<td>$ 1,481,051</td>
<td>$ 1,783,237 Personnel Services</td>
</tr>
<tr>
<td></td>
<td>2,672,466</td>
<td>2,357,744</td>
<td>3,832,010 Materials and Services</td>
</tr>
<tr>
<td></td>
<td>447,006</td>
<td>242,918</td>
<td>1,105,505 Capital Outlay</td>
</tr>
<tr>
<td></td>
<td>866,274</td>
<td>1,188,242</td>
<td>1,077,821 Debt Service</td>
</tr>
<tr>
<td></td>
<td>591,000</td>
<td>392,300</td>
<td>382,708 Transfers</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>430,500 Contingency</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>5,980,646</td>
<td>5,662,255</td>
<td>8,611,781</td>
</tr>
<tr>
<td>TOTAL REQUIREMENTS</td>
<td>$20,931,136</td>
<td>$20,949,280</td>
<td>$20,025,752</td>
</tr>
</tbody>
</table>
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 8th 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.
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.

<table>
<thead>
<tr>
<th>2017 Goal Ranking</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Create community and economic development opportunities for business and industry to retain and create jobs.</strong></td>
<td>Improve community safety through enhanced community policing, emergency preparedness, and code enforcement efforts.</td>
<td>Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.</td>
<td>Urbanize City streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.</td>
<td>Improve community awareness of City issues and public engagement opportunities.</td>
<td>Address high priority infrastructure issues.</td>
<td></td>
</tr>
</tbody>
</table>

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 of Veneta
Organization Chart Community Development Department

Elected Mayor and Four Elected Council Members

City Attorney

Public Works Director

Finance & Administration Director

City Administrator

Management Analyst

Community Development Director

Associate Planner

Assistant Planner

Office Support Specialist III

Office Support Specialist II

Urban Development Specialist
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

<table>
<thead>
<tr>
<th>General Fund:</th>
<th>Major</th>
<th>Non-Major</th>
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### Urban Renewal Agency: Fund Type

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<th>Debt Service Fund:</th>
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<td>Debt Service</td>
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</table>
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.

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.
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 8th 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 8th Street. The planned reconstruction of 8th 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 2nd 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 2nd and 3rd 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 8th Street was completed. The mains located in 8th Street are asbestos concrete material and will eventually need replacement. Plans to reconstruct 8th 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.

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) structure. 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 COMMITTEE MEMBERS

## April 2018

### Citizen Members

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<tr>
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<td>Sharon Brown</td>
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<tr>
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<td>Iris Quita</td>
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<td>#4</td>
<td>Darlene Harris</td>
<td>12/31/20</td>
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<tr>
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<td>Carolyn Heckler</td>
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### Council Members

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<tr>
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<td>Keith Weiss</td>
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THE BUDGET PROCESS

The budget process is governed by the City Charter, City Ordinances, and State Budget Laws. The initial tasks such as filling vacancies on the budget committee and setting the date for the first budget committee meeting begin in November. The majority of the budget 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

- **November (Nov)**: Solicit for, select and appoint citizen budget committee members.
- **December (Dec)**: Requested budget reviewed and refined; proposed budget developed and distributed.
- **January (Jan)**: Council conducts public hearing; public input received; requested changes are made; council adopts budget.
- **February (Feb)**: Budget preparation packets distributed to management staff; preliminary plans and figures developed, discussed and refined; requested budget developed.
- **March (Mar)**: Budget committee meetings take place to review proposed budget; public input received; requested changes are made; committee approves budget.
- **April (Apr)**: Adopted budget document created; submitted to County and distributed.
- **May (May)**: Notes made for next year’s budget preparation process.
- **June (Jun)**: Adopted budget submitted to GFOA Award Program.
- **July (Jul)**: Council conducts public hearing; public input received; requested changes are made; council adopts budget.
- **August (Aug)**: Budget preparation packets distributed to management staff; preliminary plans and figures developed, discussed and refined; requested budget developed.
- **September (Sep)**: Requested budget reviewed and refined; proposed budget developed and distributed.
- **October (Oct)**: Council conducts public hearing; public input received; requested changes are made; council adopts budget.

City of Veneta
Fiscal Year 2018-19
RESOURCES

SECTION 4
RESOURCES

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

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.
### General Fund:

- **PROPERTY TAXES:** $1,406,371
- **GOVERNMENT AGENCIES:** $301,514
- **FRANCHISE FEES:** $103,690
- **USER FEES:** $12,492
- **TRANSFERS:** $6,906
- **LICENSES AND PERMITS:** $476,513
- **ALL OTHER:** $6,906
- **TOTAL NEW REVENUE:** $1,007,021

### Special Revenue Funds:

- **LAW ENFORCEMENT:** $139,679
- **PARKS & RECREATION:** $593,575
- **PLANNING:** $258,176
- **STREETS:** $1,450,104
- **STORMWATER:** $171,365
- **BUILDING INSPECTION PROGRAM:** -
- **CONSTRUCTION - GOVERNMENTAL:** $1,316,771
- **ZUMWALT:** $128,532
- **BUSINESS ASSIST LOAN/GRANT:** $156,932
- **LOCAL IMPROVEMENT:** $410,262

### Enterprise Funds:

- **WATER:** $2,904,494
- **SEWER:** $2,113,199
- **WATER SDC:** $47,376
- **SEWER SDC:** $1,779,477

### Capital Project Funds:

- **CAPITAL PROJECT-NEW POOL:** $74,069
- **CAPITAL PROJECT- W BRIDWAY DEVELOPMENT:** $59,157

### Debt Service Fund:

- **DEBT SERVICE:** $141,822

### Reserve Funds:

- **PW EQUIPMENT:** $209,258
- **GOVERNMENTAL RESERVE:** $781,707
- **ENTERPRISE RESERVE:** $1,375,215

### Totals:

- **GENERAL FUND:** $15,517,544
- **SPECIAL REVENUE FUNDS:** $1,584,290
- **ENTERPRISE FUNDS:** $4,167,585
- **DEBT SERVICE:** $233,810
- **CAPITAL PROJECT FUNDS:** $2,781,648
- **RESERVE FUNDS:** $1,474,500
- **TOTAL NEW REVENUE:** $1,529,511

**SUMMARY OF RESOURCES BY TYPE**

<table>
<thead>
<tr>
<th>FUND BY TYPE</th>
<th>BEGINNING FUND BALANCE @ 7-1-2018</th>
<th>PROPERTY TAXES</th>
<th>GOVERNMENT AGENCIES</th>
<th>FRANCHISE FEES</th>
<th>USER FEES</th>
<th>TRANSFERS</th>
<th>LICENSES AND PERMITS</th>
<th>ALL OTHER</th>
<th>TOTAL NEW REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND</td>
<td>14,06,371</td>
<td>301,514</td>
<td>103,690</td>
<td>111,905</td>
<td>12,492</td>
<td>6,906</td>
<td>476,513</td>
<td>6,906</td>
<td>1,007,021</td>
</tr>
<tr>
<td>SPECIAL REVENUE FUNDS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LAW ENFORCEMENT</td>
<td>139,679</td>
<td>821,650</td>
<td>7,925</td>
<td>10,000</td>
<td>34,300</td>
<td>17,126</td>
<td>891,012</td>
<td>1,030,691</td>
<td></td>
</tr>
<tr>
<td>PARKS &amp; RECREATION</td>
<td>593,575</td>
<td>224,586</td>
<td>492,976</td>
<td>46,976</td>
<td>20,000</td>
<td>19,696</td>
<td>804,154</td>
<td>1,397,729</td>
<td></td>
</tr>
<tr>
<td>PLANNING</td>
<td>258,176</td>
<td>149,658</td>
<td>46,976</td>
<td>20,000</td>
<td>19,696</td>
<td>148,600</td>
<td>1,967</td>
<td>198,600</td>
<td></td>
</tr>
<tr>
<td>STREETS</td>
<td>1,450,104</td>
<td>386,814</td>
<td>111,905</td>
<td>184,565</td>
<td>150,000</td>
<td>12,151</td>
<td>845,915</td>
<td>2,296,019</td>
<td></td>
</tr>
<tr>
<td>STORMWATER</td>
<td>171,365</td>
<td>-</td>
<td>68,131</td>
<td>1,511</td>
<td>6,906</td>
<td>467,513</td>
<td>241,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| BUILDING INSPECTION PROGRAM | - | - | - | - | - | 25,000 | 84,000 | 109,050 |
| CONSTRUCTION - GOVERNMENTAL | 1,316,771 | - | - | - | - | - | 10,014 | 1,411,841 |
| ZUMWALT | 128,532 | - | - | - | - | - | 1,352 | 197,883 |
| BUSINESS ASSIST LOAN/GRANT | 156,932 | - | - | - | - | 28 | - | 158,324 |
| LOCAL IMPROVEMENT | 410,262 | - | - | - | - | - | 5,727 | 415,990 |

| ENTERPRISE FUNDS | | | | | | | | | |
| WATER | 2,904,494 | 103,680 | 1,037,350 | 9,600 | 37,085 | 483,940 | 603,940 | 678,009 |
| SEWER | 2,113,199 | - | 1,078,624 | 1,200,000 | 2,400 | 24,905 | 4,000 | 2,305,929 |
| W WATER SDC | 47,376 | - | 81,912 | - | 1,904 | 83,816 | 1,904 | 131,192 |
| SEWER SDC | 1,779,477 | - | 71,628 | - | 19,377 | 91,005 | 19,377 | 1,870,482 |

| CAPITAL PROJECT FUNDS | | | | | | | | | |
| CAPITAL PROJECT-NEW POOL | 74,069 | 72,500 | 47,500 | 483,940 | 603,940 | 678,009 |
| CAPITAL PROJECT- W BRIDWAY DEVELOPMENT | 59,157 | - | - | - | - | 50 | 50 | 59,207 |

| DEBT SERVICE FUND | | | | | | | | | |
| DEBT SERVICE | 141,822 | 86,081 | - | - | - | - | - | 88,095 |

| RESERVE FUNDS | | | | | | | | | |
| PW EQUIPMENT | 209,258 | - | - | - | - | 15,000 | - | 166,008 |
| GOVERNMENTAL RESERVE | 781,707 | - | - | - | 4,000 | 9,052 | 130,052 | 794,759 |
| ENTERPRISE RESERVE | 1,375,215 | - | - | - | - | 11,825 | 11,825 | 1,387,040 |

**TOTA L**

- **BEGINNING FUND BALANCE:** $15,517,544
- **NEW REVENUE:** $1,584,290
- **TOTAL RESOURCES:** $17,001,834

**All Other, $1,529,511, 17%**

**Property Taxes, $1,584,290, 10%**

**Government Agencies, $1,167,585, 13%**

**Franchise Fees, $223,810, 2%**

**User Fees, $2,781,648, 31%**
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.

<table>
<thead>
<tr>
<th>Assessed Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year 2007-08 through 2017-18</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY07-08</td>
<td>175,514,288</td>
</tr>
<tr>
<td>FY08-09</td>
<td>190,488,046</td>
</tr>
<tr>
<td>FY09-10</td>
<td>204,903,067</td>
</tr>
<tr>
<td>FY10-11</td>
<td>210,462,362</td>
</tr>
<tr>
<td>FY11-12</td>
<td>216,911,901</td>
</tr>
<tr>
<td>FY12-13</td>
<td>220,803,504</td>
</tr>
<tr>
<td>FY13-14</td>
<td>225,295,138</td>
</tr>
<tr>
<td>FY14-15</td>
<td>236,992,980</td>
</tr>
<tr>
<td>FY15-16</td>
<td>255,094,203</td>
</tr>
<tr>
<td>FY16-17</td>
<td>245,733,578</td>
</tr>
<tr>
<td>FY17-18</td>
<td>270,214,587</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Property Tax Money Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year 2006-07 through Fiscal Year 2016-17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY06-07</td>
<td>911,815</td>
</tr>
<tr>
<td>FY07-08</td>
<td>999,119</td>
</tr>
<tr>
<td>FY08-09</td>
<td>1,091,669</td>
</tr>
<tr>
<td>FY09-10</td>
<td>1,173,423</td>
</tr>
<tr>
<td>FY10-11</td>
<td>1,272,118</td>
</tr>
<tr>
<td>FY11-12</td>
<td>1,316,301</td>
</tr>
<tr>
<td>FY12-13</td>
<td>1,340,774</td>
</tr>
<tr>
<td>FY13-14</td>
<td>1,300,288</td>
</tr>
<tr>
<td>FY14-15</td>
<td>1,373,578</td>
</tr>
<tr>
<td>FY15-16</td>
<td>1,427,417</td>
</tr>
<tr>
<td>FY16-17</td>
<td>1,447,750</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th></th>
<th>Company Name</th>
<th>Taxes Assessed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Lu Lu LLC</td>
<td>109,325</td>
</tr>
<tr>
<td>2.</td>
<td>ATR Land</td>
<td>83,777</td>
</tr>
<tr>
<td>3.</td>
<td>Shalimar Mobile Park</td>
<td>46,156</td>
</tr>
<tr>
<td>4.</td>
<td>Holte Ardis</td>
<td>38,490</td>
</tr>
<tr>
<td>5.</td>
<td>Hammer-Veneta</td>
<td>36,436</td>
</tr>
<tr>
<td>6.</td>
<td>Emerald People’s Utility District</td>
<td>29,513</td>
</tr>
<tr>
<td>7.</td>
<td>Centurylink</td>
<td>28,401</td>
</tr>
<tr>
<td>8.</td>
<td>Hayden Homes</td>
<td>26,584</td>
</tr>
<tr>
<td>9.</td>
<td>Fern Ridge Self Storage</td>
<td>24,146</td>
</tr>
<tr>
<td>10.</td>
<td>Society of St Pius X Southwest District, Inc.</td>
<td>23,545</td>
</tr>
</tbody>
</table>

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**

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

### Total By Fiscal Year

![Graph showing total revenue by fiscal year from FY2006-07 to FY2016-17](image)

### State Revenue Sharing By Type

#### Cigarette Taxes

![Graph showing cigarette tax by fiscal year from FY2006-07 to FY2016-17](image)

#### State Revenue Sharing

![Graph showing state revenue sharing by fiscal year from FY2006-07 to FY2016-17](image)
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.

<table>
<thead>
<tr>
<th>Franchise Fees Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year 2006-07 through Fiscal Year 2016-17</td>
</tr>
</tbody>
</table>

[Graph showing franchise fees collected from FY06-07 to FY16-17 for Emerald People’s Utility, Lane Electric, Garbage Co., Cable, and Telephone Co.]
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).

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.
SECTION 5

REQUIREMENTS

SECTION 5
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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.

<table>
<thead>
<tr>
<th>FUNDS BY TYPE</th>
<th>PERSONAL SERVICES</th>
<th>MATERIALS &amp; SERVICES</th>
<th>CAPITAL OUTLAY</th>
<th>DEBT SERVICE</th>
<th>TRANSFERS</th>
<th>CONTINGENCY</th>
<th>TOTAL EXPENDITURES</th>
<th>ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2019</th>
<th>TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND:</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>GENERAL</td>
<td>479,737</td>
<td>343,538</td>
<td>287,320</td>
<td>-</td>
<td>25,000</td>
<td>75,000</td>
<td>1,210,595</td>
<td>1,202,797</td>
<td>2,413,392</td>
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<td>LAW ENFORCEMENT</td>
<td>-</td>
<td>893,267</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>893,767</td>
<td>136,924</td>
<td>1,030,691</td>
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<td>PARKS &amp; RECREATION</td>
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<td>158,324</td>
<td>663,438</td>
<td>-</td>
<td>-</td>
<td>20,000</td>
<td>1,113,674</td>
<td>284,055</td>
<td>1,397,729</td>
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<td>PLANNING</td>
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<td>56,162</td>
<td>345</td>
<td>-</td>
<td>-</td>
<td>25,000</td>
<td>273,000</td>
<td>183,777</td>
<td>456,776</td>
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<td>STREETS</td>
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<td>700,726</td>
<td>53,860</td>
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<td>9,000</td>
<td>100,000</td>
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<td>STORMWATER</td>
<td>46,207</td>
<td>21,439</td>
<td>32</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
<td>77,678</td>
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<td>241,008</td>
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<td>BUILDING INSPECTION PROGRAM</td>
<td>15,440</td>
<td>81,045</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>96,485</td>
<td>12,565</td>
<td>109,050</td>
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<td>CONSTRUCTION - GOVERNMENTAL</td>
<td>-</td>
<td>70,150</td>
<td>293,813</td>
<td>-</td>
<td>47,500</td>
<td>-</td>
<td>411,463</td>
<td>1,000,378</td>
<td>1,411,841</td>
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<td>GRANT</td>
<td>-</td>
<td>400,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400,000</td>
<td>-</td>
<td>400,000</td>
<td>400,000</td>
</tr>
<tr>
<td>ZUMWALT</td>
<td>-</td>
<td>45,084</td>
<td>-</td>
<td>-</td>
<td>32,000</td>
<td>-</td>
<td>77,084</td>
<td>120,799</td>
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<td>BUSINESS ASSIST LOAN/GRANT</td>
<td>-</td>
<td>64,050</td>
<td>-</td>
<td>-</td>
<td>1,000</td>
<td>-</td>
<td>65,050</td>
<td>93,274</td>
<td>158,324</td>
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<tr>
<td>LOCAL IMPROVEMENT</td>
<td>-</td>
<td>275</td>
<td>18,850</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>19,125</td>
<td>396,865</td>
<td>415,990</td>
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<tr>
<td>ENTERPRISE FUNDS:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>WATER</td>
<td>307,900</td>
<td>403,586</td>
<td>872,555</td>
<td>369,387</td>
<td>5,000</td>
<td>100,000</td>
<td>2,058,428</td>
<td>2,033,781</td>
<td>4,092,209</td>
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<tr>
<td>SEWER</td>
<td>370,865</td>
<td>385,189</td>
<td>2,092,000</td>
<td>125,649</td>
<td>5,000</td>
<td>100,000</td>
<td>3,078,703</td>
<td>1,340,425</td>
<td>4,419,128</td>
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<tr>
<td>WATER SDC</td>
<td>-</td>
<td>25</td>
<td>40,000</td>
<td>81,769</td>
<td>-</td>
<td>-</td>
<td>121,794</td>
<td>9298</td>
<td>131,192</td>
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<tr>
<td>SEWER SDC</td>
<td>-</td>
<td>1,000</td>
<td>1,400,000</td>
<td>170,007</td>
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<td>1,571,807</td>
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<td>1,870,482</td>
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<td>CAPITAL PROJECT FUNDS:</td>
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<td></td>
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<tr>
<td>CAPITAL PROJECT- NEW POOL</td>
<td>-</td>
<td>25</td>
<td>673,500</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>673,525</td>
<td>4,484</td>
<td>678,009</td>
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<td>DEBT SERVICE FUND:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>DEBT SERVICE</td>
<td>-</td>
<td>-</td>
<td>90,100</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>90,100</td>
<td>139,817</td>
<td>229,917</td>
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<td>RESERVE FUNDS:</td>
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<tr>
<td>PW EQUIPMENT</td>
<td>-</td>
<td>-</td>
<td>20,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>20,000</td>
<td>205,926</td>
<td>225,926</td>
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<td>GOVERNMENTAL RESERVE</td>
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<td>-</td>
<td>150,000</td>
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<td>-</td>
<td>-</td>
<td>150,000</td>
<td>644,759</td>
<td>794,759</td>
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<tr>
<td>ENTERPRISE RESERVE</td>
<td>-</td>
<td>-</td>
<td>1,200,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,200,000</td>
<td>187,040</td>
<td>1,387,040</td>
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<td>TOTALS</td>
<td>1,841,536</td>
<td>3,623,934</td>
<td>6,401,863</td>
<td>856,562</td>
<td>-</td>
<td>-</td>
<td>14,628,895</td>
<td>9,787,678</td>
<td>24,416,573</td>
</tr>
</tbody>
</table>

SUMMARY OF EXPENDITURES BY CLASSIFICATION

City of Veneta
Fiscal Year 2018-19

61
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.
**FUND TYPE** – the highest level of budgeting is by fund type.

- General
- Enterprise
- Debt Service

**Special Revenue**

**SPECIAL REVENUE FUNDS** – the specific fund is the next level.

- Street Fund
- Planning Fund
- *Parks and Recreation Fund*
- Law Enforcement Fund

**DEPARTMENTS WITHIN A FUND** – each fund has at least one department. The number of departments is based on the level of management control needed.

- Parks Department
- Pool Department
- Community Center Department

**EXPENDITURE CLASSIFICATION** - there are seven possible expenditure classifications. Each fund and/or department have to have at least one. This is the lowest level of budget appropriation.

- Personnel
- *Materials and Services*
- Debt Service
- Transfers
- Capital Outlay
- Contingency
- Unappropriated

**LINE ITEM** – these are for management purposes only. There is no limit to the number of line items; however, they are grouped by expenditure classification.

- Administrative Supplies
- *Training and Conferences*
- System Maintenance
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.

![Graph showing Regular FTE By Department Fiscal Year 2018-19 Budget](image)

- **PUBLIC WORKS**: 4.05 FTE
- **COMMUNITY DEVELOPMENT**: 3.5 FTE
- **FINANCE and ADMINISTRATIVE SERVICES**: 7 FTE
- **ADMINISTRATION**: 2 FTE

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

<table>
<thead>
<tr>
<th>Positions by Department</th>
<th>FY2018-19 Budgeted</th>
<th>FY2017-18 Budgeted</th>
<th>FY2016-17 Budgeted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Regular Positions:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ADMINISTRATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Administrator</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Management Analyst</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>FINANCE and ADMINISTRATIVE SERVICES</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Finance Director</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Office Support Specialist III</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Office Support Specialist III</td>
<td>0.05</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>City Recorder</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Office Support Specialist II</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COMMUNITY DEVELOPMENT</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Community Development Director</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Associate Planner</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Office Support Specialist III</td>
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<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Urban Development Specialist</td>
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<td>1</td>
<td>0</td>
</tr>
<tr>
<td>PUBLIC WORKS</td>
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</tr>
<tr>
<td>Public Works Director</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Public Works Superintendent</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Utility Worker I</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Utility Worker II</td>
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<td>1</td>
<td>1</td>
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<tr>
<td><strong>Total FTE</strong></td>
<td>16.55</td>
<td>17</td>
<td>16</td>
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<tr>
<td><strong>Temporary Positions:</strong></td>
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<td></td>
</tr>
<tr>
<td>PUBLIC WORKS</td>
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<tr>
<td>Pool Manager</td>
<td>0.38</td>
<td>0.38</td>
<td>0.38</td>
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<tr>
<td>Senior Guard</td>
<td>0.31</td>
<td>0.31</td>
<td>0.31</td>
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<tr>
<td>Head Guards</td>
<td>0.46</td>
<td>0.46</td>
<td>0.46</td>
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<tr>
<td>Lifeguards</td>
<td>1.73</td>
<td>1.73</td>
<td>1.51</td>
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<tr>
<td>Aerobics Instructors</td>
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<td>0.05</td>
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<tr>
<td>Seasonal Grounds Laborer</td>
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<td>0.42</td>
<td>0.42</td>
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<tr>
<td><strong>Total FTE Temporary</strong></td>
<td>3.35</td>
<td>3.35</td>
<td>3.18</td>
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<tr>
<td><strong>Total FTE All Positions</strong></td>
<td>19.90</td>
<td>20.35</td>
<td>19.18</td>
</tr>
</tbody>
</table>

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.
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

<table>
<thead>
<tr>
<th></th>
<th>FY2018-19</th>
<th>FY2017-18</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admin/Finance</td>
<td>4.61</td>
<td>4.05</td>
<td>0.56</td>
</tr>
<tr>
<td>Court</td>
<td>0.63</td>
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<tr>
<td>Code Enforcement</td>
<td>0.07</td>
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<td>0.07</td>
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<tr>
<td>Public Safety</td>
<td>0.19</td>
<td>0.00</td>
<td>0.19</td>
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<tr>
<td>Parks</td>
<td>1.74</td>
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<tr>
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<td>2.02</td>
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<tr>
<td>Stormwater</td>
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<tr>
<td>Water</td>
<td>4.05</td>
<td>3.58</td>
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</tr>
<tr>
<td>Sewer</td>
<td>4.70</td>
<td>4.28</td>
<td>0.42</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>23.00</strong></td>
<td><strong>21.02</strong></td>
<td><strong>1.97</strong></td>
</tr>
</tbody>
</table>

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 2nd and 3rd 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 |
**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.

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

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.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GENERAL</td>
<td>689,186</td>
<td>1,242,105</td>
<td>1,096,716</td>
<td>1,324,822</td>
<td>892,945</td>
<td>1,202,797</td>
<td>309,852</td>
<td>35%</td>
<td></td>
</tr>
<tr>
<td>LAW ENFORCEMENT</td>
<td>231,245</td>
<td>271,251</td>
<td>117,186</td>
<td>204,400</td>
<td>107,203</td>
<td>136,924</td>
<td>29,721</td>
<td>28%</td>
<td></td>
</tr>
<tr>
<td>PARKS &amp; RECREATION</td>
<td>302,365</td>
<td>563,958</td>
<td>368,520</td>
<td>577,011</td>
<td>244,737</td>
<td>285,165</td>
<td>40,428</td>
<td>17%</td>
<td></td>
</tr>
<tr>
<td>PLANNING</td>
<td>95,067</td>
<td>205,113</td>
<td>136,970</td>
<td>239,960</td>
<td>155,578</td>
<td>182,167</td>
<td>26,589</td>
<td>17%</td>
<td></td>
</tr>
<tr>
<td>STREET</td>
<td>1,107,573</td>
<td>1,261,406</td>
<td>983,102</td>
<td>1,408,695</td>
<td>632,303</td>
<td>1,274,451</td>
<td>642,148</td>
<td>102%</td>
<td></td>
</tr>
<tr>
<td>STREET WATER</td>
<td>114,029</td>
<td>166,388</td>
<td>104,435</td>
<td>169,705</td>
<td>112,924</td>
<td>163,330</td>
<td>50,406</td>
<td>45%</td>
<td></td>
</tr>
<tr>
<td>BUILDING INSPECTION PROGRAM</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,565</td>
<td>12,565</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>CAPITAL CONSTR-GOV'T</td>
<td>967,247</td>
<td>1,191,101</td>
<td>1,209,807</td>
<td>1,250,992</td>
<td>1,184,895</td>
<td>1,000,378</td>
<td>(184,517)</td>
<td>-16%</td>
<td></td>
</tr>
<tr>
<td>GRANT</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>INVERSE CONDEMNATION</td>
<td>28,898</td>
<td>66,511</td>
<td>1,645</td>
<td>5,409</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>ZUMWALT</td>
<td>129,175</td>
<td>122,684</td>
<td>105,562</td>
<td>124,703</td>
<td>104,757</td>
<td>120,799</td>
<td>16,042</td>
<td>13%</td>
<td></td>
</tr>
<tr>
<td>BUSINESS ASSISTANCE</td>
<td>116,766</td>
<td>155,877</td>
<td>107,422</td>
<td>156,582</td>
<td>52,726</td>
<td>93,274</td>
<td>40,548</td>
<td>77%</td>
<td></td>
</tr>
<tr>
<td>LOCAL IMPROVEMENTS</td>
<td>158,077</td>
<td>334,805</td>
<td>4,481</td>
<td>404,629</td>
<td>172,834</td>
<td>396,865</td>
<td>224,031</td>
<td>130%</td>
<td></td>
</tr>
<tr>
<td>ENTERPRISE FUND:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WATER</td>
<td>1,657,385</td>
<td>2,329,640</td>
<td>2,319,516</td>
<td>2,677,498</td>
<td>2,392,510</td>
<td>2,032,781</td>
<td>(358,729)</td>
<td>-15%</td>
<td></td>
</tr>
<tr>
<td>SEWER</td>
<td>1,122,372</td>
<td>1,713,975</td>
<td>1,319,066</td>
<td>1,800,457</td>
<td>1,272,428</td>
<td>1,334,559</td>
<td>62,131</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>CAPITAL CONSTR-WATER SDC</td>
<td>94,666</td>
<td>293,570</td>
<td>9,715</td>
<td>86,810</td>
<td>4,399</td>
<td>9,398</td>
<td>4,999</td>
<td>114%</td>
<td></td>
</tr>
<tr>
<td>CAPITAL CONSTR-SEWER SDC</td>
<td>1,818,989</td>
<td>2,224,229</td>
<td>1,822,481</td>
<td>2,087,717</td>
<td>1,559,255</td>
<td>298,675</td>
<td>(1,260,580)</td>
<td>-81%</td>
<td></td>
</tr>
<tr>
<td>POOL FACILITIES</td>
<td>6,525</td>
<td>7,780</td>
<td>6,415</td>
<td>91,626</td>
<td>7,450</td>
<td>4,484</td>
<td>(2,966)</td>
<td>-40%</td>
<td></td>
</tr>
<tr>
<td>W. BROADWAY DEVELOPMENT DEBT SERVICE FUND:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>221%</td>
<td></td>
</tr>
<tr>
<td>DEBT SERVICE RESERVE FUNDS:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,221</td>
<td>2%</td>
</tr>
<tr>
<td>PW EQUIPMENT</td>
<td>174,733</td>
<td>197,385</td>
<td>182,850</td>
<td>192,559</td>
<td>194,816</td>
<td>205,926</td>
<td>11,110</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>GOVERNMENT</td>
<td>1,051,807</td>
<td>1,058,023</td>
<td>911,363</td>
<td>919,594</td>
<td>777,233</td>
<td>644,759</td>
<td>(132,474)</td>
<td>-17%</td>
<td></td>
</tr>
<tr>
<td>ENTERPRISE</td>
<td>1,342,919</td>
<td>1,348,442</td>
<td>1,351,159</td>
<td>1,364,264</td>
<td>187,040</td>
<td>(1,177,224)</td>
<td>(1,177,224)</td>
<td>-86%</td>
<td></td>
</tr>
<tr>
<td>CITYWIDE TOTALS</td>
<td>$ 11,359,003</td>
<td>$ 14,950,498</td>
<td>$ 12,387,386</td>
<td>$ 15,287,030</td>
<td>$ 11,413,971</td>
<td>$ 9,781,311</td>
<td>(1,632,660)</td>
<td>-14%</td>
<td></td>
</tr>
</tbody>
</table>

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 8th 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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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

<table>
<thead>
<tr>
<th>Actual FY1415</th>
<th>Actual FY1516</th>
<th>Actual FY1617</th>
<th>Adopted Budget FY1718</th>
<th>Budget FY1819</th>
<th>% Change in Budget from Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$888,230</td>
<td>$1,073,923</td>
<td>$1,242,106</td>
<td>$1,140,670</td>
<td>$1,406,371</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>255,143</td>
<td>263,204</td>
<td>265,874</td>
<td>271,615</td>
<td>301,514</td>
</tr>
<tr>
<td>Interest Income</td>
<td>4,684</td>
<td>7,031</td>
<td>13,704</td>
<td>6,540</td>
<td>11,540</td>
</tr>
<tr>
<td>Franchises</td>
<td>109,807</td>
<td>112,329</td>
<td>122,801</td>
<td>112,910</td>
<td>111,905</td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>161,014</td>
<td>149,318</td>
<td>83,479</td>
<td>56,465</td>
<td>6,906</td>
</tr>
<tr>
<td>User Fees</td>
<td>17,713</td>
<td>28,903</td>
<td>16,178</td>
<td>18,696</td>
<td>16,449</td>
</tr>
<tr>
<td>Court Fines</td>
<td>22,503</td>
<td>20,584</td>
<td>13,513</td>
<td>6,540</td>
<td>11,540</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>83,519</td>
<td>89,344</td>
<td>86,679</td>
<td>103,690</td>
<td>16,2%</td>
</tr>
<tr>
<td>All Other</td>
<td>84,691</td>
<td>78,480</td>
<td>77,882</td>
<td>139,582</td>
<td>439,525</td>
</tr>
<tr>
<td>Transfers - In</td>
<td>1,000</td>
<td>1,000</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$740,074</td>
<td>$750,193</td>
<td>$683,110</td>
<td>$712,646</td>
<td>$1,007,021</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>287,926</td>
<td>284,766</td>
<td>316,678</td>
<td>430,698</td>
<td>479,737</td>
</tr>
<tr>
<td>Materials &amp; Services</td>
<td>229,920</td>
<td>293,324</td>
<td>270,743</td>
<td>341,243</td>
<td>343,538</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>11,535</td>
<td>3,920</td>
<td>12,973</td>
<td>113,430</td>
<td>287,320</td>
</tr>
<tr>
<td>Transfers - Out</td>
<td>25,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>25,000</td>
</tr>
<tr>
<td>Contingency</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>75,000</td>
<td>75,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$554,381</td>
<td>$582,010</td>
<td>$600,394</td>
<td>$960,371</td>
<td>$1,210,595</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$1,073,923</td>
<td>$1,242,106</td>
<td>$1,324,822</td>
<td>$892,945</td>
<td>$1,202,797</td>
</tr>
</tbody>
</table>

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 2nd and 3rd 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 areoffsetting 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 2nd and 3rd 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 lessor 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

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

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

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

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.
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

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

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

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

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

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

### ZUMWALT FUND

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

### LOCAL IMPROVEMENTS

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

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

## GRANTS

<table>
<thead>
<tr>
<th></th>
<th>FY1415</th>
<th>FY1516</th>
<th>FY1617</th>
<th>FY1718</th>
<th>FY1819</th>
<th>% Change in Adopted Budget from Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>All Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400,000</td>
<td>400,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400,000</td>
<td>400,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Materials &amp; Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400,000</td>
<td>400,000</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers - Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400,000</td>
<td>400,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
</tbody>
</table>

## BUILDING INSPECTION PROGRAM

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

<table>
<thead>
<tr>
<th></th>
<th>Adopted Budget FY1819</th>
<th>Budget FY1718</th>
<th>FY1617</th>
<th>FY1516</th>
<th>FY1415</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$2,904,494</td>
<td>$2,417,605</td>
<td>$2,329,640</td>
<td>$1,949,897</td>
<td>$1,866,911</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>20,497</td>
<td>1,020,617</td>
<td>1,005,774</td>
<td>967,831</td>
<td>10,590</td>
</tr>
<tr>
<td>User Fees</td>
<td>1,037,350</td>
<td>1,035,500</td>
<td>1,005,774</td>
<td>967,831</td>
<td>988,757</td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>9,600</td>
<td>12,000</td>
<td>6,500</td>
<td>29,597</td>
<td>8,800</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>103,680</td>
<td>129,600</td>
<td>144,000</td>
<td>180,000</td>
<td>200,000</td>
</tr>
<tr>
<td>All Other</td>
<td>16,588</td>
<td>10,366</td>
<td>7,938</td>
<td>18,947</td>
<td>9,803</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>1,187,715</td>
<td>1,185,272</td>
<td>1,189,690</td>
<td>1,209,036</td>
<td>1,217,950</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>307,900</td>
<td>305,838</td>
<td>271,955</td>
<td>265,927</td>
<td>308,825</td>
</tr>
<tr>
<td>Materials &amp; Services</td>
<td>403,586</td>
<td>406,018</td>
<td>261,886</td>
<td>306,098</td>
<td>677,530</td>
</tr>
<tr>
<td>Debt Service</td>
<td>369,387</td>
<td>381,156</td>
<td>290,018</td>
<td>243,421</td>
<td>137,894</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>872,555</td>
<td>12,355</td>
<td>12,973</td>
<td>8,846</td>
<td>5,718</td>
</tr>
<tr>
<td>Transfers - Out</td>
<td>100,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Contingency</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>2,058,428</td>
<td>1,210,367</td>
<td>841,832</td>
<td>829,292</td>
<td>1,134,967</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$2,033,781</td>
<td>$2,392,510</td>
<td>$2,677,498</td>
<td>$2,329,640</td>
<td>$1,949,894</td>
</tr>
</tbody>
</table>

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

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

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

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

### CAPITAL CONSTRUCTION-SEWER SDC FUND

<table>
<thead>
<tr>
<th></th>
<th>FY1415</th>
<th>FY1516</th>
<th>FY1617</th>
<th>FY1718</th>
<th>FY1819</th>
<th>% Change in Adopted Budget from Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>- $2,373,445</td>
<td>$2,224,229</td>
<td>$1,878,891</td>
<td>$1,779,477</td>
<td>-5%</td>
<td></td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>12,694</td>
<td>15,417</td>
<td>24,325</td>
<td>14,086</td>
<td>19,377</td>
<td>38%</td>
</tr>
<tr>
<td>User Fees</td>
<td>77,796</td>
<td>200,754</td>
<td>70,008</td>
<td>86,670</td>
<td>71,628</td>
<td>-17%</td>
</tr>
<tr>
<td>Transfer In</td>
<td>2,466,649</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>2,557,139</td>
<td>216,171</td>
<td>94,333</td>
<td>100,756</td>
<td>91,005</td>
<td>-10%</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Materials &amp; Services</td>
<td>-</td>
<td>34,000</td>
<td>-</td>
<td>20,000</td>
<td>1,000</td>
<td>-95%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>26,560</td>
<td>174,000</td>
<td>90</td>
<td>163,400</td>
<td>1,400,000</td>
<td>757%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>157,134</td>
<td>157,388</td>
<td>230,755</td>
<td>236,992</td>
<td>170,807</td>
<td>-28%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>183,694</td>
<td>365,388</td>
<td>230,845</td>
<td>420,392</td>
<td>1,571,807</td>
<td>274%</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$2,373,445</td>
<td>$2,224,228</td>
<td>$2,087,717</td>
<td>$1,559,255</td>
<td>$298,675</td>
<td>-81%</td>
</tr>
</tbody>
</table>
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 4th Street. One of the underlying objectives of these projects was to encourage development on West Broadway and bring new life to Veneta's Downtown Area.

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

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

### CAPITAL PROJECTS-WEST BROADWAY

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

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

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

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

## RESERVE-ENTERPRISE

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

## RESERVE-GOVERNMENTAL

<table>
<thead>
<tr>
<th></th>
<th>FY1415 Actual</th>
<th>FY1516 Actual</th>
<th>FY1617 Actual</th>
<th>FY1718 Adopted</th>
<th>FY1819 Budget</th>
<th>% Change in Adopted Budget from Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$721,793</td>
<td>$1,150,549</td>
<td>$1,058,023</td>
<td>$1,055,149</td>
<td>$781,707</td>
<td>-26%</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>3,756</td>
<td>7,473</td>
<td>11,571</td>
<td>4,481</td>
<td>9,052</td>
<td>102%</td>
</tr>
<tr>
<td>Transfers In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,000</td>
<td>4,000</td>
<td>0%</td>
</tr>
<tr>
<td>All Other</td>
<td>425,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>428,756</td>
<td>7,473</td>
<td>11,571</td>
<td>8,481</td>
<td>13,052</td>
<td>54%</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td>-</td>
<td>100,000</td>
<td>150,000</td>
<td>150,000</td>
<td>150,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>-</td>
<td>100,000</td>
<td>150,000</td>
<td>150,000</td>
<td>150,000</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$1,150,549</td>
<td>$1,058,022</td>
<td>$919,594</td>
<td>$913,630</td>
<td>$644,759</td>
<td>-29%</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>FUND</th>
<th>PROJECTED BEGINNING FUND BALANCE @ 7-1-2018</th>
<th>TOTAL REVENUE</th>
<th>TOTAL RESOURCES</th>
<th>TOTAL EXPENDITURES</th>
<th>PROJECTED ENDING FUND BALANCE @ 6-30-2019</th>
<th>TOTAL REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL</td>
<td>919,125</td>
<td>608,000</td>
<td>1,527,125</td>
<td>898,841</td>
<td>628,284</td>
<td>1,527,125</td>
</tr>
<tr>
<td>DEBT SERVICE</td>
<td>826,458</td>
<td>643,245</td>
<td>1,469,703</td>
<td>903,950</td>
<td>565,753</td>
<td>1,469,703</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$1,745,583</td>
<td>$1,251,245</td>
<td>$2,996,828</td>
<td>$1,802,791</td>
<td>$1,194,037</td>
<td>$2,996,828</td>
</tr>
</tbody>
</table>

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
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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.

<table>
<thead>
<tr>
<th>FUND</th>
<th>PROJECTED BEGINNING FUND BALANCE @ 7-1-2018</th>
<th>PROPERTY TAXES</th>
<th>LOAN PROCEEDS</th>
<th>ALL OTHER</th>
<th>TOTAL REVENUE</th>
<th>TOTAL RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL</td>
<td>919,125</td>
<td>-</td>
<td>600,000</td>
<td>8,000</td>
<td>608,000</td>
<td>1,527,125</td>
</tr>
<tr>
<td>DEBT SERVICE</td>
<td>826,458</td>
<td>634,195</td>
<td>-</td>
<td>9,050</td>
<td>643,245</td>
<td>1,469,703</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$1,745,583</td>
<td>$634,195</td>
<td>$600,000</td>
<td>$17,050</td>
<td>$1,251,245</td>
<td>$2,996,828</td>
</tr>
</tbody>
</table>
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.
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
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

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

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

<table>
<thead>
<tr>
<th>FUND</th>
<th>MATERIALS &amp; SERVICES</th>
<th>DEBT SERVICE</th>
<th>TRANSFERS</th>
<th>CONTINGENCY</th>
<th>TOTAL EXPENDITURES</th>
<th>PROJECTED ENDING FUND BALANCE @ 6-30-2019</th>
<th>TOTAL REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL</td>
<td>109,552</td>
<td>-</td>
<td>779,289</td>
<td>10,000</td>
<td>898,841</td>
<td>628,284</td>
<td>1,527,125</td>
</tr>
<tr>
<td>DEBT SERVICE</td>
<td>-</td>
<td>903,950</td>
<td>-</td>
<td>-</td>
<td>903,950</td>
<td>565,753</td>
<td>1,469,703</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$109,552</td>
<td>$903,950</td>
<td>$779,289</td>
<td>$10,000</td>
<td>$1,802,791</td>
<td>$1,194,037</td>
<td>$2,996,828</td>
</tr>
</tbody>
</table>
This page intentionally left blank
## GENERAL FUND

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

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

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

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

For budgeting purposes capital outlay is broken down further by the following types:
*Expansion or acquisition* – newly acquired or built; addition to existing systems or structures (i.e. land purchase, constructing a new building).
*Rehabilitation* – major repairs, maintenance, or re-builds to return asset or system to original function (i.e. street overlay, engine rebuild).
*Improvement* – major work done that makes the asset or system function better than it did originally (i.e. system component that increases the effectiveness of the system, adding landscaping to bare land, adding sidewalks to an existing street.)
<table>
<thead>
<tr>
<th><strong>Capital Projects Fund:</strong></th>
<th>A fund used to account for resources and expenditures for a major capital item purchase or construction.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Basis:</strong></td>
<td>System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.</td>
</tr>
<tr>
<td><strong>Category of Limitation:</strong></td>
<td>The three categories in which taxes on property are placed before the constitutional limits can be tested – education, general government, excluded from limitation.</td>
</tr>
<tr>
<td><strong>Compression:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Constitutional Limits:</strong></td>
<td>The maximum amount of tax on property that can be collected from an individual property in each category of limitation.</td>
</tr>
<tr>
<td><strong>Contingency:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Debt Service Fund:</strong></td>
<td>A fund established to account for payment of general long-term debt principal and interest.</td>
</tr>
<tr>
<td><strong>Double Majority:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Enterprise Fund:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td>Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.</td>
</tr>
<tr>
<td><strong>Fiscal Year:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Fund:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Fund Balance:</strong></td>
<td>The excess of the assets of a fund over its liabilities and reserves.</td>
</tr>
<tr>
<td><strong>Fund Type:</strong></td>
<td>One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.</td>
</tr>
<tr>
<td><strong>General Fund:</strong></td>
<td>A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund.</td>
</tr>
</tbody>
</table>
### 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.
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed Budget</td>
<td>Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.</td>
</tr>
<tr>
<td>Real Market Value</td>
<td>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.</td>
</tr>
<tr>
<td>Reserve Fund</td>
<td>Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.</td>
</tr>
<tr>
<td>Resolution</td>
<td>A formal order of a governing body; lower legal status than an ordinance.</td>
</tr>
<tr>
<td>Resource</td>
<td>Estimated beginning funds on hand plus anticipated current year revenue.</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>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.</td>
</tr>
<tr>
<td>Supplemental Budget</td>
<td>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.</td>
</tr>
<tr>
<td>Tax Rate</td>
<td>The amount of tax stated in terms of a unit of tax for each $1,000 of assessed value of taxable property.</td>
</tr>
<tr>
<td>Transfers</td>
<td>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.</td>
</tr>
<tr>
<td>Unappropriated Ending Fund Balance</td>
<td>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.</td>
</tr>
<tr>
<td>Urban Renewal Agency Plan Area</td>
<td>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.”</td>
</tr>
<tr>
<td>ACRONYM</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------------------------------------------------</td>
</tr>
<tr>
<td>CDBG</td>
<td>Community Development Block Grant</td>
</tr>
<tr>
<td>EPUD</td>
<td>Emerald People's Utility District</td>
</tr>
<tr>
<td>FICA</td>
<td>Social Security and Medicare Insurance</td>
</tr>
<tr>
<td>ODOT</td>
<td>Oregon Department of Transportation</td>
</tr>
<tr>
<td>OPSRP</td>
<td>Oregon Public Service Retirement Plan</td>
</tr>
<tr>
<td>PERS</td>
<td>Public Employees' Retirement System</td>
</tr>
<tr>
<td>RARE</td>
<td>Resource Assistance for Rural Environments</td>
</tr>
<tr>
<td>RD</td>
<td>Rural Development</td>
</tr>
<tr>
<td>RTMP</td>
<td>Rural Tourism Marketing Program</td>
</tr>
<tr>
<td>SCA</td>
<td>Small Cities Allotment</td>
</tr>
<tr>
<td>TGM</td>
<td>Transportation Growth Management</td>
</tr>
<tr>
<td>TSP</td>
<td>Territorial Sports Program</td>
</tr>
<tr>
<td>URA</td>
<td>Urban Renewal Agency</td>
</tr>
<tr>
<td>USDA</td>
<td>United States Department of Agriculture</td>
</tr>
<tr>
<td>W/C</td>
<td>Workers' Compensation Insurance</td>
</tr>
</tbody>
</table>
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. 31st of the following fiscal year.
BUDGETING
- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30th.
- The City will prepare the budget in a conservative manner.

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

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

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

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

WRITE OFF POLICY
➢ The Veneta City Council delegates authority to the Finance Director after approval from the City Administrator to write off accounts receivable amounts that meet the following criteria and for which all other collection efforts have been unsuccessful.
  ▪ Must be at least 5 years old.
  ▪ Must be less than $2,000.
➢ Unpaid amounts over $2,000 will be written off only after City Council approval.
➢ Unpaid amounts less than 5 years old will remain in the accounting records as a component of Accounts Receivable in the appropriate fund.
➢ 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.
This page intentionally left blank
<table>
<thead>
<tr>
<th>FUNDS BY TYPE</th>
<th>BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2018</th>
<th>PROPERTY TAXES</th>
<th>GOVERNMENT AGENCIES</th>
<th>FRANCHISE FEES</th>
<th>USER FEES</th>
<th>TRANSFERS</th>
<th>LICENSES AND PERMITS</th>
<th>ALL OTHER</th>
<th>TOTAL NEW REVENUE</th>
<th>TOTAL RESOURCES (Beginning Fund Balance + New Revenue)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>General: 1,406,371</td>
</tr>
<tr>
<td>SPECIAL REVENUE FUNDS:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Law Enforcement: 139,679</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Parks &amp; Recreation: 593,575</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Planning: 258,176</td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Streets: 1,450,104</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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**Total Resources, except taxes to be levied**: 2,119,477

**Taxes estimated to be received**: 293,915

**Taxes collected in year levied**: 293,915

**TOTAL RESOURCES**: 2,413,392
## GENERAL FUND

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## GENERAL FUND

### RESOURCES

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### Economic Development Department:

#### Personal Services

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#### Materials and Services

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#### Transfers

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#### ENDING FUND BALANCE

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City of Veneta

Fiscal Year 2018-19

City of Veneta
# LAW ENFORCEMENT FUND

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**RESOURCES**

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<td>120-000-41945</td>
<td>Fr Zumwalt</td>
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**TOTAL RESOURCES**

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**EXPENDITURES**

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**Materials and Services Total**

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**Capital Outlay**

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**Capital Outlay Total**

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**ENDING FUND BALANCE**

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# PARK AND RECREATION FUND

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<tr>
<td>130-000-41330</td>
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<table>
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## EXPENDITURES

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### PARK AND RECREATION FUND

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#### Capital Outlay

| 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          | -           | 2,595        | 14,605  | Park Capital Outlay Total | 663,438        | 663,438        | 663,438        |
### PARK AND RECREATION FUND

#### Pool Department: Personal Services

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#### Materials and Services

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## PARK AND RECREATION FUND

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## EXPENDITURES

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City of Veneta
Fiscal Year 2018-19
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### EXPENDITURES

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**City of Veneta**  
Fiscal Year 2018-19
## STORM WATER FUND

### RESOURCES

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### EXPENDITURES

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## STORM WATER FUND

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## EXPENDITURES

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| 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          | -           | -            |              | Personal Services Total | 15,440 | 15,440 | 15,440 |
| 19          |             |              |              |              |               |               |               |
| 20          |             |              |              |              |               |               |               |
| 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          | -           | -            |              | Materials & Services Total | 81,045 | 81,045 | 81,045 |
| 26          |             |              |              |              |               |               |               |
| 27          | -           | -            |              | Appropriated Expenditures | 96,485 | 96,485 | 96,485 |
| 28          | -           | -            |              | ENDING FUND BALANCE | 12,565 | 12,565 | 12,565 |
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## CAPITAL CONSTRUCTION - GOVERNMENT FUND

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City of Veneta
Fiscal Year 2018-19
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## EXPENDITURES

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### 2018 Adopted

- **Materials & Services Total**: $403,586

### Capital Outlay

- **System Expansion**: $70,000
- **System Improvements**: $800,000
- **Intangible Assets**: $2,555
- **Equipment**: $2,555

### Capital Outlay Total

- **872,555**

### Debt Service

- **Bonds Principal-RUS**: $81,769
- **Bonds Interest-RUS**: $287,618

### Debt Service Total

- **369,387**

### Transfers

- **To PW Equipment Fund**: $5,000

### Transfers Total

- **5,000**

### Contingency

- **100,000**

### Appropriated Expenditures

- **2,058,428**

### Ending Fund Balance

- **2,033,781**

### Total Expenditures

- **4,092,209**
# SEWER FUND

## RESOURCES

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# CAPITAL CONSTRUCTION - SEWER SDC FUND

## Resources

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City of Veneta
Fiscal Year 2018-19
## CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT

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**Total New Resources**

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**BEGINNING FUND BALANCE**

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**TOTAL RESOURCES**

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**EXPENDITURES**

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**Capital Outlay**

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**Appropriated Expenditures**

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**ENDING FUND BALANCE**

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**TOTAL EXPENDITURES**

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# CAPITAL PROJECTS: POOL FACILITIES

## RESOURCES

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### Total New Resources

|   | 603,940 | 603,940 | 603,940 |

## EXPENDITURES

### Materials and Services

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### Materials & Services Total

|   | 25      | 25      | 25      |

### Capital Outlay

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### Appropriated Expenditures

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<th>673,525</th>
<th>673,525</th>
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### Ending Fund Balance

|   | 7,780   | 108,268 | 357,475 | 4,484   | 4,484   | 4,484   |

### Total Expenditures

|   | 678,009 | 678,009 | 678,009 |

---

City of Veneta

Fiscal Year 2018-19

169
### DEBT SERVICE FUND

#### RESOURCES

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<td>139,817</td>
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<td>Interest Income</td>
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<tr>
<td>Total Resources, except taxes to be levied</td>
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#### EXPENDITURES

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<th>2019 Adopted</th>
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<td>Debt Service</td>
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#### TOTAL REQUIMENTS

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# P.W. EQUIPMENT FUND

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## RESERVE: ENTERPRISE

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

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## EXPENDITURES

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Created: July 1, 2008
Reviewed On: n/a
Modified On: 6/9/2014
Next Review Due: 05/01/2024
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## URBAN RENEWAL AGENCY - GENERAL FUND

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<td>66,938</td>
<td>76,000</td>
<td>Bond Agent Fees</td>
<td>500</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>17</td>
<td>450</td>
<td>450</td>
<td>450</td>
<td>Total Debt Service</td>
<td>903,950</td>
<td>903,950</td>
<td>903,950</td>
</tr>
<tr>
<td>18</td>
<td>578,415</td>
<td>882,625</td>
<td>1,003,950</td>
<td>Total Expenditures</td>
<td>903,950</td>
<td>903,950</td>
<td>903,950</td>
</tr>
<tr>
<td>19</td>
<td>1,264,368</td>
<td>1,056,912</td>
<td>1,003,950</td>
<td>Ending Fund Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>963,813</td>
<td>Estimated Ending Fund Balance</td>
<td>565,753</td>
<td>565,753</td>
<td>565,753</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>1,842,783</td>
<td>1,939,537</td>
<td>1,967,763</td>
<td>TOTAL REQUIREMENTS</td>
<td>1,469,703</td>
<td>1,469,703</td>
<td>1,469,703</td>
</tr>
</tbody>
</table>
### GENERAL GOVERNMENT LIMITATION:

**Permanent Tax Rate:** $5.6364

**Assessed Value for prior year** $270,214,587

**Increase Rate (3% maximum)** 1.02

**Estimated Assessed Value**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assessed Value</strong></td>
<td>275,618,879</td>
</tr>
<tr>
<td><strong>Assessed Value/1,000:</strong></td>
<td>275,619</td>
</tr>
<tr>
<td><strong>Amount Tax Rate Will Raise</strong></td>
<td>$1,553,498</td>
</tr>
</tbody>
</table>

**Estimated/Actual Loss Due to Limits** (6,600)

**Other Adjustments per County** 25

**Net Tax To Be Imposed** $1,546,923

**Estimate of % Uncollectible** 5%

**Estimate of Taxes to Receive** $1,469,577

<table>
<thead>
<tr>
<th></th>
<th>FY2018-19</th>
<th>FY2017-18</th>
<th>FY2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Estimate Distribution to Funds:</strong></td>
<td><strong>DOLLAR AMOUNT</strong></td>
<td><strong>PERCENT</strong></td>
<td><strong>PERCENT</strong></td>
</tr>
<tr>
<td>General</td>
<td>$293,915</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td>Law Enforcement</td>
<td>808,267</td>
<td>55%</td>
<td>55%</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>220,437</td>
<td>15%</td>
<td>14%</td>
</tr>
<tr>
<td>Planning</td>
<td>146,958</td>
<td>10%</td>
<td>11%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,469,577</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

### EXCLUDED FROM LIMITATION:

**BONDS AFTER MEASURE 5**

<table>
<thead>
<tr>
<th></th>
<th><strong>TOTAL FOR CITY</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amount Needed for Payments</strong></td>
<td>$85,000</td>
</tr>
</tbody>
</table>

**Estimated/Actual Loss Due to Limits** -

**Other Adjustments per County** (20)

**Estimate of % Uncollectible** 5%

**Net Tax To Be Imposed** $89,453

<table>
<thead>
<tr>
<th></th>
<th>FY2018-19</th>
<th>FY2017-18</th>
<th>FY2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Estimate Distribution to Funds:</strong></td>
<td><strong>DOLLAR AMOUNT</strong></td>
<td><strong>PERCENT</strong></td>
<td><strong>PERCENT</strong></td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>$1</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**FY2018-19 Allocation of Payments**

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Debt Service</th>
<th>Law Enforcement</th>
<th>Parks &amp; Recreation</th>
<th>Planning</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.189065</td>
<td>0.054677</td>
<td>0.519928</td>
<td>0.141798</td>
<td>0.094532</td>
</tr>
<tr>
<td></td>
<td>1,554,577</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Year Assessed Value</td>
<td>$ 46,591,320</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------</td>
<td>--------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rate of Increase (maximum is 3%)</td>
<td>1.01</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Assessed Value (for upcoming year)</td>
<td>47,057,233</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Actual Assessed Value *</td>
<td>$ 46,591,320</td>
<td>$ 45,974,890</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax to be Levied **</td>
<td>654,472</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Collection Rate</td>
<td>95%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Tax Collections</td>
<td>$ 621,749</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Actual Taxes Received</td>
<td>$ 647,993</td>
<td>$ 648,182</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Implied Rate</td>
<td>0.01390801</td>
<td>0.01409861</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* 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.
<table>
<thead>
<tr>
<th>PROJECTS</th>
<th>TYPE OF PROJECT</th>
<th>TOTAL PROJECT COST</th>
<th>FUND FOR EXPENDITURE</th>
<th>EXPENDITURE ACCOUNT</th>
<th>DOLLAR AMOUNT PER ACCOUNT</th>
<th>FUND/TYPE OF REVENUE</th>
<th>COMMENTS/DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>8th Street Waterline</td>
<td>Replacement</td>
<td>800,000</td>
<td>Water</td>
<td>210-210-61610</td>
<td>800,000</td>
<td>Water Fund Non-specified</td>
<td>Might be Materials &amp; Services, need to confirm with auditors</td>
</tr>
<tr>
<td>Broadband Buildout (aka Middle Mile Project)</td>
<td>New Construction</td>
<td>285,000</td>
<td>General</td>
<td>100-100-60130</td>
<td>285,000</td>
<td>General Fund Non-specified</td>
<td>System expansion (fiber lines); requires $18,000 of general fund money</td>
</tr>
<tr>
<td>City Hall Upgrades</td>
<td>Refurbishment</td>
<td>10,000</td>
<td>All operating</td>
<td>xxx-xxx-51050</td>
<td>10,000</td>
<td>General Fund Non-specified</td>
<td>Includes exterior paint, wood replacement; same allocation as being used for office equipment</td>
</tr>
<tr>
<td>City Park Phase I</td>
<td>Replacement/Expansion</td>
<td>875,250</td>
<td>Parks</td>
<td>130-130-60130</td>
<td>656,438</td>
<td>Park Fund Non-specified;</td>
<td>Only 25% SDC eligible; requires $216,437 of park fund money</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cap Constr-Gov SDC</td>
<td>310-310-61610</td>
<td></td>
<td>$440,000 URA; $218,813</td>
<td></td>
</tr>
<tr>
<td>Community Center Upgrades</td>
<td>Refurbishment</td>
<td>25,000</td>
<td>Parks</td>
<td>130-530-53065</td>
<td>25,000</td>
<td>Park Fund Non-specified</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cap Constr-Gov SDC</td>
<td>310-310-61610</td>
<td></td>
<td>Street Fund Non-specified;</td>
<td></td>
</tr>
<tr>
<td>East Hunter Final Design</td>
<td>Professional Services</td>
<td>150,000</td>
<td>Street</td>
<td>230-230-53050</td>
<td>75,000</td>
<td>$75,000 Transportation SDC;</td>
<td>Engineering Only. Will be rehab and improvement when constructed; 50% SDC eligible;</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cap Constr-Gov SDC</td>
<td>310-310-61610</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Garden Club/Boy Scout</td>
<td>Professional Services</td>
<td>2,000</td>
<td>Streets</td>
<td>230-230-53070</td>
<td>2,000</td>
<td>Street Fund Non-specified</td>
<td>Deliverable will be a sign that City staff will install</td>
</tr>
<tr>
<td>Recognition Sign</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jeans Road Lift Station Relocation</td>
<td>Replacement/Expansion</td>
<td>3,480,000</td>
<td>Sewer</td>
<td>220-220-61610</td>
<td>2,080,000</td>
<td>Sewer Fund Non-specified;</td>
<td>95% SDC eligible; however, the balance in the SDC fund is less than 95%; requires $880,000 of sewer fund money</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$1,400,000 Wastewater SDC;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$1,200,000 Reserve</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$92,500 Grants received and</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$450,000 potential grants;</td>
<td></td>
</tr>
<tr>
<td>Multi Use Pool</td>
<td>New Construction</td>
<td>673,500</td>
<td>Capital Projects-Pool Facilities</td>
<td>410-410-60130</td>
<td>673,500</td>
<td>$47,500 Recreation SDCs;</td>
<td>100% SDC eligible; however, SDC balance is too low to cover cost.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$72,500 URA; $21,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>fundraising</td>
<td></td>
</tr>
<tr>
<td>Nuisance and Dangerous Bldg Abatement</td>
<td>Contracted Services</td>
<td>30,300</td>
<td>General</td>
<td>100-170-52085</td>
<td>30,300</td>
<td>General Fund Non-specified;</td>
<td>Requires $300 of general fund money</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$30,000 URA</td>
<td></td>
</tr>
<tr>
<td>Parks, Recreation and Open</td>
<td>Professional Services</td>
<td>45,000</td>
<td>Cap Constr-Gov SDC</td>
<td>310-310-52290</td>
<td>45,000</td>
<td>Recreation SDC</td>
<td>100% SDC eligible</td>
</tr>
<tr>
<td>Space Master Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROJECTS</td>
<td>TYPE OF PROJECT</td>
<td>TOTAL PROJECT COST</td>
<td>FUND FOR EXPENDITURE</td>
<td>EXPENDITURE ACCOUNT</td>
<td>DOLLAR AMOUNT PER ACCOUNT</td>
<td>FUND/TYPE OF REVENUE</td>
<td>COMMENTS/DESCRIPTION</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>----------------------------</td>
<td>--------------------</td>
<td>----------------------</td>
<td>---------------------</td>
<td>--------------------------</td>
<td>-----------------------</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>Pavement Preservation Projects</td>
<td>Rehabilitation</td>
<td>425,000</td>
<td>Street</td>
<td>230-230-53050</td>
<td>425,000</td>
<td>Street Fund Non-specified</td>
<td>8th Street Dunham to Bolton Hill (asphalt only)</td>
</tr>
<tr>
<td>Pavement Preservation Study</td>
<td>Professional Services</td>
<td>35,000</td>
<td>Street</td>
<td>230-230-52290</td>
<td>35,000</td>
<td>Street Fund Non-specified</td>
<td></td>
</tr>
<tr>
<td>Reservoir Land Acquisition</td>
<td>Acquisition</td>
<td>110,000</td>
<td>Water</td>
<td>312-312-60130</td>
<td>110,000</td>
<td>Water Fund Non-specified</td>
<td>$40,000 Water SDC; Water Fund Non-specified</td>
</tr>
<tr>
<td>Roof Replacement Territorial House</td>
<td>Major Repair</td>
<td>6,000</td>
<td>Sewer</td>
<td>220-220-53065</td>
<td>6,000</td>
<td>Sewer Fund Non-specified</td>
<td></td>
</tr>
<tr>
<td>Sidewalk Territorial RR Crossing</td>
<td>Improvement</td>
<td>12,000</td>
<td>Streets</td>
<td>230-230-60250</td>
<td>12,000</td>
<td>Street Fund Non-specified</td>
<td>ADA Compliant</td>
</tr>
<tr>
<td>Stormwater Template Implementation</td>
<td>Professional Services</td>
<td>10,000</td>
<td>Stormwater</td>
<td>240-240-52290</td>
<td>10,000</td>
<td>Stormwater Fund Non-specified</td>
<td></td>
</tr>
<tr>
<td>Transportation SDC Update</td>
<td>Professional Services</td>
<td>25,150</td>
<td>Cap Constr-Gov SDC</td>
<td>310-310-52290</td>
<td>25,150</td>
<td>Transportation SDC</td>
<td>100% SDC eligible</td>
</tr>
</tbody>
</table>
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).

<table>
<thead>
<tr>
<th>PROGRAMS/SERVICES</th>
<th>AMOUNT TO BUDGET</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>REDEVELOPMENT TOOLKIT</td>
<td>$75,000</td>
<td>The Redevelopment Toolkit is identified as a redevelopment implementation strategy in the document. &quot;Next Step Strategies&quot; 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.</td>
</tr>
<tr>
<td>FARMERS’ MARKET OPERATIONS</td>
<td>$3,000</td>
<td>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.</td>
</tr>
<tr>
<td>DOWNTOWN RETAIL MARKET ANALYSIS AND IMPLEMENTATION</td>
<td>$5,000</td>
<td></td>
</tr>
</tbody>
</table>

City of Veneta Fiscal Year 2018-19
### Listing of Potential Asset Purchases

<table>
<thead>
<tr>
<th>Assets by Type</th>
<th>Total Asset Cost</th>
<th>Amount to Budget</th>
<th>Allocation Percentages</th>
<th>Fund(s)</th>
<th>Expenditure Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Office Equipment - $4,999 and Below</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-specified needs</td>
<td>$10,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wireless ceiling mounted projector</td>
<td>1,800</td>
<td>4,600</td>
<td>100%</td>
<td>Law Enforcement</td>
<td></td>
</tr>
<tr>
<td>Law Enforcement needs</td>
<td>4,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,730.52</td>
<td>23%</td>
<td>General</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,065.54</td>
<td>9%</td>
<td>Park and Recreation</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>407.10</td>
<td>3%</td>
<td>Planning</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3,014.90</td>
<td>26%</td>
<td>Water</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,352.92</td>
<td>20%</td>
<td>Sewer</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,191.26</td>
<td>19%</td>
<td>Street</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>37.76</td>
<td>0%</td>
<td>Stormwater</td>
<td>51500</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$16,400</td>
<td>$16,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Computer Equipment - $4,999 and Below</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Laptop or Tablet for lobby</td>
<td>$1,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff PCs (4)</td>
<td>3,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Laptops (2)</td>
<td>2,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,527.24</td>
<td>23%</td>
<td>General</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>595.98</td>
<td>9%</td>
<td>Park and Recreation</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>227.70</td>
<td>3%</td>
<td>Planning</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,686.30</td>
<td>26%</td>
<td>Water</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,316.04</td>
<td>20%</td>
<td>Sewer</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,225.62</td>
<td>19%</td>
<td>Street</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>21.12</td>
<td>0%</td>
<td>Stormwater</td>
<td>51510</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$6,600</td>
<td>$6,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Equipment - $5,000 and Above</strong></td>
<td></td>
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<tr>
<td>Non-specified needs</td>
<td>$10,000</td>
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<td>Operating Funds (see below)</td>
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<tr>
<td>Riding Lawn Mower</td>
<td>20,000</td>
<td>20,000</td>
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<td>P.W. Equipment</td>
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<tr>
<td>WWTP Motor and Blower</td>
<td>10,000</td>
<td>10,000</td>
<td>100%</td>
<td>Sewer</td>
<td>63110</td>
</tr>
<tr>
<td>Camera system for Skate Park</td>
<td>7,000</td>
<td>7,000</td>
<td>100%</td>
<td>Park and Recreation</td>
<td>63110</td>
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<tr>
<td>Streetlights</td>
<td>40,000</td>
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<tr>
<td></td>
<td>2,314</td>
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<tr>
<td></td>
<td>903</td>
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<td>345</td>
<td>3%</td>
<td>Planning</td>
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<tr>
<td></td>
<td>2,555</td>
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<tr>
<td></td>
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<tr>
<td></td>
<td>1,857</td>
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<td>32</td>
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<td>Stormwater</td>
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<td><strong>Total</strong></td>
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<td>$87,000</td>
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### DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS

<table>
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<tr>
<th>Debt Description/Fund</th>
<th>Allocation</th>
<th>Issue</th>
<th>Rate</th>
<th>Date of Issue</th>
<th>Final Date of Interest</th>
<th>Maturity Date</th>
<th>Amount</th>
<th>Debt Due</th>
<th>Interest Due</th>
<th>Extra Due</th>
<th>Amount to Budget by Fund/Account</th>
<th>Account #s</th>
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<td><strong>Banner Bank: Bolton Hill Sewer L.I.D.</strong></td>
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<tr>
<td><strong>U.S. Bank: General Obligation Bonds</strong></td>
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<tr>
<td>Pool Facility Construction</td>
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<td>2-12-2010</td>
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<td>1,100,000</td>
<td></td>
<td>792,975</td>
<td>54,000</td>
<td>-</td>
<td>36,086</td>
<td>54,000</td>
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</table>

| Payment Total | $ 18,368 |
| Payment Total | $ 90,086 |

| TOTALS | $ 1,323,502 | $ 936,786 | $ 65,053 | $ - | $ 43,401 | $ 108,454 |

* Refinanced in FY12-13 from 4.95% and 5.75% respectively.
<table>
<thead>
<tr>
<th>Debt Description</th>
<th>Allocation</th>
<th>Date of Issue</th>
<th>Interest Rate</th>
<th>Date of Maturity</th>
<th>Amount of Issue</th>
<th>Debt Due 06-30-18</th>
<th>Principal FY2018-19</th>
<th>Extra Interest FY2018-19</th>
<th>Amount to Budget by Account #s</th>
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<tr>
<td>USDA Rural Development:</td>
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<tr>
<td>Sewer System Improvements</td>
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<td>08-08-2000</td>
<td>4.50%</td>
<td>08-08-2041</td>
<td>4,255,700</td>
<td>3,114,440</td>
<td>91,148</td>
<td>-</td>
<td>160,150</td>
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<td>Sewer</td>
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<td></td>
</tr>
<tr>
<td>Cap Construction-Sewer</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cap Construction-Sewer</td>
<td>0.5</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Purchase of 40 acres with manufactured home</td>
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<tr>
<td>Cap Construction-Sewer</td>
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<tr>
<td>Cap Construction-Sewer</td>
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<tr>
<td>USDA Rural Development:</td>
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<td>2.75%</td>
<td>12-01-2053</td>
<td>10,379,269</td>
<td>9,731,546</td>
<td>163,538</td>
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<td>287,618</td>
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<td></td>
</tr>
<tr>
<td>Cap Construction-Water</td>
<td>0.5</td>
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<tr>
<td>Cap Construction-Water</td>
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GRAND TOTALS: $1,497,559 $12,987,473 $293,369 $- $454,243 $747,612
# DEBT SERVICE OBLIGATIONS - URBAN RENEWAL AGENCY

<table>
<thead>
<tr>
<th>Debt Description</th>
<th>Date of Issue</th>
<th>Interest Rate</th>
<th>Final Maturity Date</th>
<th>Amount of Issue</th>
<th>Debt Outstanding 06-30-18</th>
<th>Principal Due FY2018-19</th>
<th>Extra Due Principal FY2018-19</th>
<th>Interest Due</th>
<th>Amount to Budget</th>
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<td><strong>General Obligations Bonds:</strong></td>
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<tr>
<td>Water System Construction</td>
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<td>02/15/19</td>
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<td>235,000</td>
<td>235,000</td>
<td>-</td>
<td>65,950</td>
<td>300,950</td>
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<tr>
<td></td>
<td>02/15/2001</td>
<td>5.63%</td>
<td>02/15/20</td>
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<td>250,000</td>
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<tr>
<td></td>
<td>02/15/2001</td>
<td>5.63%</td>
<td>02/15/21</td>
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<tr>
<td><strong>GRAND TOTALS:</strong></td>
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<td></td>
<td>750,000</td>
<td>$750,000</td>
<td>$235,000</td>
<td>-</td>
<td>$65,950</td>
<td>$300,950</td>
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## SCHEDULE OF TRANSFERS

<table>
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<tr>
<th>FUND(S) $ BEING TRANSFERRED FROM</th>
<th>FUND(S) $ BEING TRANSFERRED TO</th>
<th>AMOUNTS OUT</th>
<th>AMOUNTS IN</th>
<th>EXPLANATION</th>
<th>ACCOUNT #</th>
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</thead>
<tbody>
<tr>
<td>Business Assistance</td>
<td>General</td>
<td>1,000</td>
<td>1,000</td>
<td>Staff time spent on loan administration</td>
<td>360-360-75005</td>
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<tr>
<td>Zumwalt</td>
<td>General</td>
<td>32,000</td>
<td>2,000</td>
<td>Operating support and staff time spent on campground operation</td>
<td>350-75005, 30, 20</td>
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<tr>
<td></td>
<td>Law Enforcement</td>
<td>10,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Park and Recreation</td>
<td>20,000</td>
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<td></td>
</tr>
<tr>
<td>Water</td>
<td>Street</td>
<td>5,000</td>
<td></td>
<td>Build up fund balance for future equipment and vehicle needs</td>
<td>210-210-75050</td>
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<tr>
<td>Street</td>
<td>Reserve</td>
<td>4,000</td>
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<td>To comply with State Law if full bike/ped $ is not used</td>
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<tr>
<td>Reserve-Enterprise</td>
<td>Sewer</td>
<td>1,200,000</td>
<td>1,200,000</td>
<td>Support of relocating lift station</td>
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<tr>
<td>Reserve-Governmental</td>
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<td>150,000</td>
<td>Support of pavement preservation program</td>
<td>610-610-75085</td>
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<tr>
<td>General</td>
<td>Building Inspection Program</td>
<td>25,000</td>
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<td>To start new fund entitled &quot;Building Inspection Program Fund&quot;</td>
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<td>Capital Constr-Gov</td>
<td>Capital Projects-Pool</td>
<td>47,500</td>
<td>47,500</td>
<td>SDC eligible portion of multi-use pool</td>
<td>310-310-75060</td>
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</tbody>
</table>

**$ 1,474,500 $ 1,474,500**

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

<table>
<thead>
<tr>
<th>Positions</th>
<th>Funds/Departments</th>
<th>ADMIN/F INANCE</th>
<th>ADMIN/ URA</th>
<th>COURT</th>
<th>CODE ENFORCE MENT</th>
<th>PUBLIC SAFETY</th>
<th>BUILDING</th>
<th>PARKS</th>
<th>POOL</th>
<th>PLANNING</th>
<th>WATER</th>
<th>SEWER</th>
<th>STREETS</th>
<th>STORMW ATER</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td>City Administrator</td>
<td>0.275</td>
<td>0.025</td>
<td>0.025</td>
<td>0.025</td>
<td>0.010</td>
<td>0.050</td>
<td>0.025</td>
<td>0.190</td>
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<td>0.250</td>
<td>0.025</td>
<td>0.025</td>
<td>0.025</td>
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<td>Management Analyst</td>
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<td>0.025</td>
<td>0.025</td>
<td>0.025</td>
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<tr>
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<tr>
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</tr>
<tr>
<td>On-call pay: PW Employees</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% Charged to Funds/Dept</td>
<td>3.070</td>
<td>1.535</td>
<td>0.625</td>
<td>0.070</td>
<td>0.185</td>
<td>0.155</td>
<td>1.345</td>
<td>0.525</td>
<td>1.820</td>
<td>3.550</td>
<td>4.050</td>
<td>1.595</td>
<td>0.475</td>
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</table>

### SEASONAL EMPLOYEES:

<table>
<thead>
<tr>
<th>Positions</th>
<th>Funds/Departments</th>
<th>ADMIN/F INANCE</th>
<th>ADMIN/ URA</th>
<th>COURT</th>
<th>CODE ENFORCE MENT</th>
<th>PUBLIC SAFETY</th>
<th>BUILDING</th>
<th>PARKS</th>
<th>POOL</th>
<th>PLANNING</th>
<th>WATER</th>
<th>SEWER</th>
<th>STREETS</th>
<th>STORMW ATER</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pool Manager</td>
<td>1.00</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>Pool Staff</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>Seasonal Grounds Laborer</td>
<td>0.400</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td>100%</td>
</tr>
<tr>
<td>Recreation and Events Coordinator</td>
<td>0%</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>% Charged to Funds/Dept</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.400</td>
<td>2.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.150</td>
<td>0.425</td>
<td>0.025</td>
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</table>

### Total % by Funds/Departments

<table>
<thead>
<tr>
<th>Funds/Departments</th>
<th>ADMIN/F INANCE</th>
<th>ADMIN/ URA</th>
<th>COURT</th>
<th>CODE ENFORCE MENT</th>
<th>PUBLIC SAFETY</th>
<th>BUILDING</th>
<th>PARKS</th>
<th>POOL</th>
<th>PLANNING</th>
<th>WATER</th>
<th>SEWER</th>
<th>STREETS</th>
<th>STORMW ATER</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>REGULAR EMPLOYEES</td>
<td>0.162</td>
<td>0.081</td>
<td>0.033</td>
<td>0.004</td>
<td>0.010</td>
<td>0.008</td>
<td>0.071</td>
<td>0.028</td>
<td>0.096</td>
<td>0.187</td>
<td>0.213</td>
<td>0.084</td>
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<tr>
<td>SEASONAL EMPLOYEES</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.13</td>
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<td>-</td>
<td>0.05</td>
<td>0.14</td>
<td>0.01</td>
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## SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE

<table>
<thead>
<tr>
<th>Fund/Department Name: ADMIN/FINANCE</th>
<th>URA</th>
<th>COURT</th>
<th>CODE ENFORCEMENT</th>
<th>PUBLIC SAFETY</th>
<th>BUILDING</th>
<th>PARKS</th>
<th>POOL</th>
<th>PLANNING</th>
<th>WATER</th>
<th>SEWER</th>
<th>STREETS</th>
<th>STORM</th>
<th>TOTAL BY TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type of Cost:</strong></td>
<td>100-100</td>
<td>100-100</td>
<td>100-160</td>
<td>100-170</td>
<td>100-195</td>
<td>260-110</td>
<td>130-130</td>
<td>130-520</td>
<td>140-140</td>
<td>210-210</td>
<td>220-220</td>
<td>230-230</td>
<td>240-240</td>
</tr>
<tr>
<td>Salary/Wages 50010</td>
<td>$195,613</td>
<td>$46,620</td>
<td>$40,268</td>
<td>$6,232</td>
<td>$11,552</td>
<td>$10,482</td>
<td>$82,743</td>
<td>$115,846</td>
<td>$133,276</td>
<td>$194,344</td>
<td>$240,469</td>
<td>$104,570</td>
<td>$30,872</td>
</tr>
<tr>
<td>Insurance Benefits 50065</td>
<td>$40,833</td>
<td>$20,417</td>
<td>$8,313</td>
<td>$931</td>
<td>$2,461</td>
<td>$2,062</td>
<td>$17,889</td>
<td>$6,983</td>
<td>$24,207</td>
<td>$47,217</td>
<td>$53,868</td>
<td>$21,215</td>
<td>$6,318</td>
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<tr>
<td>Life &amp; LTD Insurance Benefits 50085</td>
<td>$871</td>
<td>$435</td>
<td>$177</td>
<td>$20</td>
<td>$52</td>
<td>$44</td>
<td>$381</td>
<td>$149</td>
<td>$516</td>
<td>$1,007</td>
<td>$1,149</td>
<td>$452</td>
<td>$135</td>
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<tr>
<td>Pension - EE &amp; ER 50070</td>
<td>$39,661</td>
<td>$19,830</td>
<td>$8,074</td>
<td>$904</td>
<td>$2,390</td>
<td>$2,002</td>
<td>$10,265</td>
<td>$11,228</td>
<td>$23,512</td>
<td>$45,862</td>
<td>$52,655</td>
<td>$21,550</td>
<td>$6,192</td>
</tr>
<tr>
<td>FICA 50060</td>
<td>$13,822</td>
<td>$6,911</td>
<td>$2,814</td>
<td>$315</td>
<td>$833</td>
<td>$698</td>
<td>$7,021</td>
<td>$7,191</td>
<td>$8,194</td>
<td>$15,983</td>
<td>$18,597</td>
<td>$8,207</td>
<td>$2,199</td>
</tr>
<tr>
<td>Workers' Compensation 50060</td>
<td>$3,015</td>
<td>$1,509</td>
<td>$614</td>
<td>$69</td>
<td>$182</td>
<td>$152</td>
<td>$1,718</td>
<td>$2,498</td>
<td>$1,799</td>
<td>$3,487</td>
<td>$4,127</td>
<td>$1,988</td>
<td>$491</td>
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<tr>
<td><strong>TOTAL BY TYPE OF FUND/DEPT</strong></td>
<td>$293,815</td>
<td>$95,721</td>
<td>$60,260</td>
<td>$8,471</td>
<td>$17,470</td>
<td>$15,440</td>
<td>$128,018</td>
<td>$143,895</td>
<td>$191,493</td>
<td>$207,900</td>
<td>$370,864</td>
<td>$157,983</td>
<td>$46,207</td>
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</table>