

AGENDA

CITY OF VENETA BUDGET COMMITTEE

THURSDAY, MAY 29, 2025 – 5:00 P.M.

Veneta Administrative Center – J.W. “Bill” Smigley
Room 88184 8th Street, Veneta, Oregon
(Food Available for Attendees)

City of Veneta Public Meetings can be accessed via teleconference. To listen to, or participate in, this meeting, call 541-935-2192 (Participant Code 793738#). To submit public comments electronically, email comments to JMirable@venetaoregon.gov by 3:00 p.m. of the preceding Monday. All public comments must include your name and address.

1. CALL TO ORDER.....Budget Officer Matt Michel
2. ADMINISTRATIVE TASKS.....Budget Officer Michel
 - a. Introductions and Orientation (pgs. 1-9)
 - b. Election of Chairperson and Secretary
3. PUBLIC HEARING ON THE POSSIBLE USES OF STATE SHARED REVENUE.....Chairperson
 - a. Open Hearing
 - b. Staff Report (pgs. 11-36).....Budget Officer Michel
 - c. Public Comment
 - d. Questions from the Committee
 - e. Close Hearing
4. REVIEW OF REQUESTED BUDGET.....Chairperson
 - a. Presentation of Budget Message (pgs. 37-40).....City Administrator Matt Michel
 - b. Overview of Budget Document Format & Budget Process (pgs. 41-42)....Budget Officer Michel
 - c. Council Priority Budget Items (pgs. 43-44)
 - d. Large Programs and Projects (pgs. 45-46)
 - e. Detailed Summaries (pgs. 47-51)
 - f. Estimated Revenues, Resources, Beginning and Ending Fund Balances (pgs. 53-114)
 - g. Discussion
5. PUBLIC COMMENT.....Chairperson
6. APPROVALS.....Chairperson
 - a. Approval of Budget
 - b. Approval of Tax Levy
 - c. Approval of Taxes for General Obligation Bonds
7. ADJOURNMENT.....Chairperson
Access City Council meeting material at <http://www.venetaoregon.gov/meetings>

Times are approximate. Location is wheelchair accessible. Individuals needing special accommodations, such as sign language or foreign language interpreters, should make such requests by contacting the City Recorder at 541-935-2191(voice) or by e-mail at: JMirable@venetaoregon.gov
Requests made after 10:00 a.m. two working days prior to a meeting may not be accommodated. Los tiempos son aproximados. La ubicación es accesible para sillas de ruedas. Las personas que necesiten un alojamiento especial, tales como lenguaje de señas o intérpretes de idiomas extranjeros, deben hacer tales peticiones poniéndose en contacto con el registrador de la ciudad en 541-935-2191 (voz) o por correo electrónico a: JMirable@venetaoregon.gov Las solicitudes hechas después de las 10:00 a.m. dos días hábiles antes de una reunión no pueden ser acomodadas.

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Who's on the Budget Committee

The Governing Body + an Equal Number of Appointed Electors

- Appointed Members
- “Electors” are registered voters in the district
- Cannot be officers, agents or employees
- Appointed for staggered 3-year terms
- All members have the same authority
- If you can’t fill all appointed positions, committee can be fewer

ORS 294.414



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Budget Committee’s Meeting Process



- All meetings are subject to Public Meetings Law
- Presiding officer must be elected at first meeting
- Quorum is required to conduct business
- Majority of committee is required to take action
- Committee may request and receive additional information from City officials



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What The Budget Committee Does:

- 1. Receives the budget document**
- 2. Hears the budget message**
- 3. Hears & considers public comment**
- 4. Discusses and revises the budget as needed**
- 5. Approves the budget**
- 6. Approves the property taxes**



3



1: Receive the Budget Document



- Budget is a public document when released to committee
- Available to the public at the same time as the committee
- Public has right to inspect
- Must provide means for public to copy (can also charge for copies)



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2: The Budget Message

- Prepared by or under direction of executive officer
- Explains budget document
- Describes financial policies
- Explains any changes since last year
- Must be in writing
- Anyone can deliver it

ORS 294.403



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3: Hear Public Comment

- On the date and time in the published notice
- Any person may ask questions about and comment on the budget
- Can establish time limits and other policies for public comment period
- Add additional meetings if desired

• ORS 294.426(4)(c)



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4: Discuss and Revise the Budget

- Discuss and (if a majority feels necessary) revise the proposed budget
- May reduce or increase the estimate of resources and requirements
- May approve budget at first meeting or it may take several meetings
- May provide same notice as a regular meeting of governing body for additional meetings following the meeting at which budget message is read and public comment is heard



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5: Approve the Budget

Sample Motion to Approve Budget:

"I move that the budget committee of Sample City approve the budget for the 2025-26 fiscal year in the amount of 42,110,076."

(motion and vote recorded in the minutes)



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6: Approve Each Tax levy

Sample Motion to Approve Taxes:

"I move that the budget committee of East Cupcake approve property taxes for the 2025-26 fiscal year at the rate of \$4.4143 per \$1,000 of assessed value for the permanent rate tax levy, in the amount of \$0.1213 for the local option tax levy, and in the amount of \$496,315 for the general obligation bond levy."

(motion and vote recorded in the minutes)



**The Budget Committee
is now finished!!!**



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What is a budget?



A financial plan



For one fiscal year (July 1 – June 30), or biennial budget period (July 1, 2025 – June 30, 2026)



Based on estimates of revenues & expenditures and other requirements

The budget is the basis for appropriations, which create the authority to spend public money



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•Resources vs. Requirements



Resources -
Cash on hand
and anticipated
receipts



Requirements -
Expenditures
going out, other
budget
transactions, or
money being
held for future
use



12

Estimate Resources and Requirements for Each Fund



- Estimate resources & requirements in line item detail
- All resources & requirements must be budgeted
- Resources & requirements must balance
- Estimates of resources & requirements must be made in *“good faith.”*



13

A Budget is Prepared by FUND:



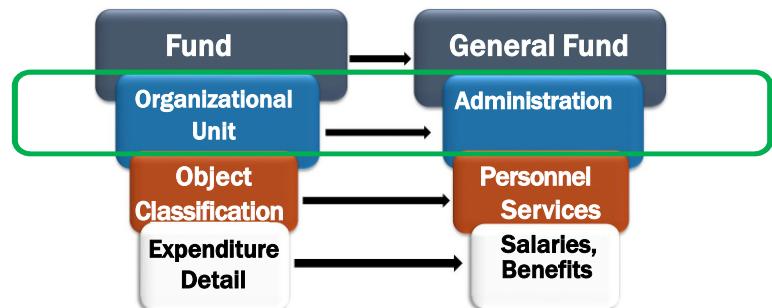
A self-balancing set of accounts...

...used to record estimated resources and requirements for specific activities and objectives



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Budget Organization – Organizational Units



Appropriate one amount at this level for a program e.g., Administration, Economic Development, etc.



15

Appropriation Level

Statutory Minimum Standard

General Fund
Administration
\$5000



Greater Detail Allowed by Oregon Administrative Rule

General Fund
Administration:

Personnel Services \$2000
Materials & Services \$2000
Capital Outlay \$1000

OAR 150-294-0510



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VENETA BUDGET COMMITTEE

AGENDA ITEM SUMMARY



Title/Topic: Public Hearing on Possible Uses of State Shared Revenue

Meeting Date: May 29, 2025

Department: Administration

Staff Contact: Matt Michel, City Administrator

Email: mmichel@venetaoregon.gov

Telephone Number: 541-935-2018

ISSUE STATEMENT

Public Hearing only: Possible uses of State Shared Revenue

BACKGROUND

Oregon Budget Law, Oregon Revised Statutes ORS 221.770(1) states, in part, that

A share of certain revenues of this state shall be apportioned among and distributed to the cities of this state for general purposes The officer responsible for distributing funds to cities ... shall distribute the funds for a fiscal year beginning on July 1 only if the officer is reasonably satisfied that the city:

- a. Elects to receive distributions under this section for the fiscal year;
- b. Holds at least one public hearing, after adequate public notice, at which citizens have the opportunity to provide written and oral comment to the authority responsible for approving the proposed budget of the city for the fiscal year on the possible uses of the distributions, including offset against property tax levies by the city for the fiscal year, and certifies its compliance with this paragraph to the Oregon Department of Administrative Services not later than July 31 of the fiscal year;
- c. ...

Therefore, the City of Veneta Budget Committee will conduct a public hearing on the proposed uses of shared revenue and take public comment.

COMMITTEE OPTIONS

Not Applicable

BUDGET OFFICER / CITY ADMINISTRATOR'S RECOMMENDATION

Not Applicable

SUGGESTED MOTION

Not Applicable

ATTACHMENTS

1. Proposed Uses of Shared Revenue
2. League of Oregon Cities' 2025 State Shared Revenue Report with Estimates

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STATE SHARED REVENUE APPORTIONMENTS					
Preliminary Population:	5,259				
Reduction Factor for conservative estimate:	95%				
Note: The information in the columns entitled "Allocation %," "Fund," and "Account #" are based on current practice/policy.					
Revenue Type	Rate per Capita	Amount to Budget	Allocation % to	Fund	Account #
20% Liquor Taxes @ 95%	15.90	79,437	100%	General	100-000-41325
Cigarette Taxes @ 95%	0.59	2,948	100%	General	100-000-41330
75% Marijuana Taxes @ 95%	1.50	3,747	50%	Law Enforcement	120-000-41330
		3,747	50%	Parks and Recreation	130-000-41330
Highway Gas Taxes @ 95%	81.25	401,870	99%	Street	230-000-41310
		4,055	1%	Street (A)	230-000-41315
(A) Restricted to pedestrian and bicycle pathways					
14% State Liquor Tax @ 95%					
Complex formula including city property taxes, population, and income (ORS 221 770(4))					
Fiscal Year	Actual Amounts Received	Amount to Budget (B)			
			(B) Based on average of actual amounts received in last four years		
2025-26 Forecasted		\$ 55,973	100%	Parks and Recreation	130-000-41320
2024-2025 Estimated	60,400				
2023-2024	47,535				
2022-2023	66,397				
2021-2022	61,343				
25% Marijuana Taxes @ 95%					
Formula using quarterly licensures in the city compared to the total licenses in all eligible cities					
Fiscal Year	Actual Amounts Received	Amount to Budget (B)	% to Fund(s)	Fund	Account #
			(B) Based on average of actual amounts received in last four years		
2025-2026 Forecasted	13,335	6,334	50%	Law Enforcement	120-000-41330
		6,334	50%	Parks and Recreation	130-000-41330
2024-2025 Estimated	7,400				
2023-2024	16,044				
2022-23	16,044				
2021-22	13,853				
Totals by Fund:					
General	\$ 82,385				
Law Enforcement	\$ 10,081				
Parks and Recreation	\$ 66,054				
Street	\$ 405,925				
	\$ 564,445			GRAND TOTAL	

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ATTACHMENT 2

2025 STATE SHARED REVENUE REPORT with Estimates

Contact: Jenna Jones, LOC Tax and Finance Lobbyist:
jjones@orcities.org or (971) 416-6818

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2025 State Shared Revenues

City Budgeting Basics for the Five State Shared Revenues

By Jenna Jones, LOC Tax and Finance Lobbyist

Cities are expected to again receive payment from five different state shared revenue programs during the new fiscal year. Most shared revenues are distributed to cities based on population, but some use more complex distribution mechanisms. The five revenue sources are summarized below and include descriptions, forecast projection trends, and key legislative updates that may impact the revenue. The LOC encourages cities to join its advocacy efforts to protect and improve each of these vital revenue sources.

Using state projections, the LOC has produced estimates of state shared revenues for cities to utilize when formulating their budgets. Projections for distributions to cities may be revised throughout the year as revenues come in or as laws change. Cities are reminded that they must take necessary steps, including completing various required certifications and reports, to receive the revenues.

State Shared Revenue Background

City general funds in Oregon primarily come from property taxes, franchise fees, transient lodging taxes, fees for services and state shared revenues. As a key revenue source for cities, state shared revenues help provide basic services and meet community needs.

When state shared revenue formulas were first established, local governments were generally preempted by the state from enacting or continuing to enact local taxes on the same item in exchange for a specified portion of the revenues collected by the state. Thus, these revenues should not be viewed as "shared revenues," but rather as historical city and county revenues that are now collected by the state. Despite continued local revenue challenges and rising service costs, state shared revenues are often threatened through decreased shares for local governments as the state tries to balance their own budget. In addition, when the state increases its tax rate, it often does not include the increased revenues in the share provided to local governments.

2023-24 Total City Share	
Highway Trust Fund	\$238,300,000
Liquor Revenues	\$36,866,000
Marijuana Tax	\$5,094,000
Cigarette Tax	\$2,033,333
9-1-1 Tax	\$28,133,678

When state shared revenue formulas were first established, local governments were generally preempted by the state from enacting or continuing to enact local taxes on the same item in exchange for a specified portion of the revenues collected by the state. Thus, these revenues should not be viewed as "shared revenues," but rather as historical city and county revenues that are now collected by the state. Despite continued local revenue challenges and rising service costs, state shared revenues are often threatened through decreased shares for local governments as the state tries to balance their own budget. In addition, when the state increases its tax rate, it often does not include the increased revenues in the share provided to local governments.

The Five State Shared Revenues

1. Highway Trust Fund Revenues (Gas Taxes, etc.)

 In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. The package included a 10-cent gas and use fuel tax increase, and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases.

From the cities' total allocation, \$2.5 million is directed annually off the top to the special city allotment fund. The allocation is matched and administered by the Oregon Department of Transportation (ODOT) to provide competitive grants to small cities with a population less than 5,000. This is in addition to their per capita allocation (see ORS 366.805).

Long term growth in this revenue source will be tied to external factors like how teleworking trends, population growth, and moves toward more fuel efficient and electric vehicles. Additionally, another large-scale transportation package may pass in the 2025 legislative session, which could impact local revenues.

2. Liquor Revenues

 Cities' share of this state shared revenue is 34%, of which 20% is distributed per capita and 14% is distributed using a formula that factors in property taxes, population and income. The three major contributors to this revenue source are: the sale of distilled spirits; taxes on beer, wine and cider; and liquor licensing fees.

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon's beer and cider tax is one of the lowest in the country. In fact, Oregon's beer tax rate has remained unchanged since 1978. Meanwhile, the state wine tax is in the middle compared to other states and is 67 cents per gallon. The wine tax has not been increased since 1983. With tax rates presently so low, it would take large tax increases to generate any significant revenue. In 2023, the Legislature

established the Task Force on Alcohol Pricing and Addiction Services (HB 3610) which will study the potential of increasing beer and wine taxes. The LOC has a representative on the task force.

Changes made during the 2021 legislative session to increase compensation to liquor store agents and distillery tasting room owners have reduced net distributions from this revenue source. The Oregon Liquor and Cannabis Commission's (OLCC) warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021. Any expenses for the new warehouse reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, making the 34% city share of the project cost \$50 million. The Oregon Secretary of State is currently performing an audit of OLCC land acquisitions.

The share of this revenue source is projected to continue trending upward over the long term, but these added costs mean cities will receive less revenue than they would have otherwise.

3. Marijuana Tax Revenues

 The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities that have opted in to allow dispensaries to locate within city limits have received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. The passage of Measure 110 in November 2020, represented a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue distributions to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula). Going forward under Measure 110, cities will share \$1,125,000 quarterly, or \$4,500,000 annually, which was indexed with inflation starting July 2023.

Revenue distributions to cities are made quarterly; however only individual cities that certify will receive a distribution. This certification had been required quarterly with the OLCC, but in 2020 was moved to an annual certification with the Oregon Department of Administrative Services (DAS), similar to other shared revenue certifications. Since 2017, 75% of the shared revenue is distributed to eligible cities on a per capita basis, and 25% is distributed based on the number of licensed recreational and medical premises in the city (grower, processor, wholesaler, and retailer). Note that the license portion (25%) of the distribution is particularly hard to forecast as shops are frequently opening and closing.

Cities may impose up to an additional 3% local tax on recreational marijuana products. Most cities have an agreement with the Oregon Department of Revenue to have the state collect their local tax at the same time the state tax is collected. However, that local tax revenue is not considered a state shared revenue.

The LOC will continue to advocate on behalf of cities for additional marijuana revenues, but the numbers reflected in this report assume no change from the Measure 110 formula. Since the 2021 legislative session, there have been interim conversations about legislation that would increase the 3% cap on local taxes, backfill Measure 110 losses, or change the distribution formula, all concepts the LOC continues to lobby for.

4. Cigarette Tax Revenues

 This revenue source is projected to continue trending downward—as it has for more than 10 years—as consumer smoking decreases. In November 2020, voters passed Measure 108, which: increased cigarette taxes by \$2.00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1.00; created a tax on vape products at 65% of the retail price; and preempted cities from taxing vape products. After the increase, cigarette taxes are at \$3.33 per pack, and cities' share of that revenue is a meager 0.6% of the tax, or about 2 cents per pack. It's important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and now vape.

Measure 108 was expected to decrease revenues to cities. Ultimately, cities did not get a share of the \$2.00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During discussions at the Legislature, reductions in sales as high as 25-35% were anticipated due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. While this reduction could be explained by longstanding trends, it could also be explained by consumers switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

5. 9-1-1 Tax Revenues

 Oregon's 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1.25 effective January 1, 2021.

Before this change from 2019's HB 2449, the rate had been 75 cents since 1995. The new tax increase on 9-1-1 expires January 1, 2030. Most cities will not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network, and most of these are managed by counties or a regional entity, rather than a city.

The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes had generally covered less than 25% of the costs of total PSAP operations before the recent rate increases. Ratios of individual PSAP costs to taxes received vary. The local government share of the state tax is distributed 1% to each county, with the remainder distributed per capita.

Contact: Jenna Jones, jjones@orcities.org or (971) 416-6818

2025 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of late January 2025. The material is subject to forecast and law changes made throughout the year.

Per Capita State Shared Revenues for Cities

Per capita distributions for revenue sources are calculated based on certified population statistics from Portland State University's Center for Population Research (PSUCPR). Population estimates compiled each July are typically certified on December 15, and thereafter begin to govern the distributions. A copy of the certified estimate applicable to 2024 distributions is available near the end of this report.

	Highway Trust Fund Revenues (Gas Tax)	Liquor Revenues (20% of Total Share)	Marijuana Tax Revenues (75% of City's Share)	Cigarette Tax Revenues	9-1-1 Tax Revenues
2022-23 Actuals	\$76.48	\$18.69	\$1.42	\$0.74	\$11.37
2023-24 Actuals	\$77.57	\$18.55	\$1.41	\$0.66	\$11.21
2024-25 Estimates	\$81.66	\$17.59	\$1.42	\$0.62	\$11.75
2025-26 Estimates	\$81.25	\$15.90	\$1.50	\$0.59	\$12.73
2026-27 Estimates	\$80.74	\$16.79	\$1.49	\$0.56	\$13.69

(Note that most cities do not receive 9-1-1 distributions, see the full write-up for a detailed explanation.)

Non-Per Capita Based State Shared Revenues for Cities

State marijuana taxes and liquor revenues are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in the per capita property taxes and per capita income of each city (see ORS 221 .770). The 25% state marijuana tax share to cities is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in certified cities. This count includes grower, processor, wholesaler, and retailer premises. The estimates for the total share for all cities are provided in the following table to allow cities to see trends that will assist cities in their individual computations.

	Liquor Revenues (Based on Formula, 14% of Total Share)	Marijuana Tax Revenues (Based on Licenses, 25% of City's Share)
2022-2023 Actuals	\$39,719,158	\$1,273,500
2023-2024 Actuals	\$39,894,000	\$1,273,500
2024-2025 Estimates	\$37,448,000	\$1,273,500
2025-2026 Estimates	\$34,841,000	\$1,356,125
2025-2026 Estimates	\$37,145,000	\$1,356,125.0

HIGHWAY TRUST FUND REVENUES

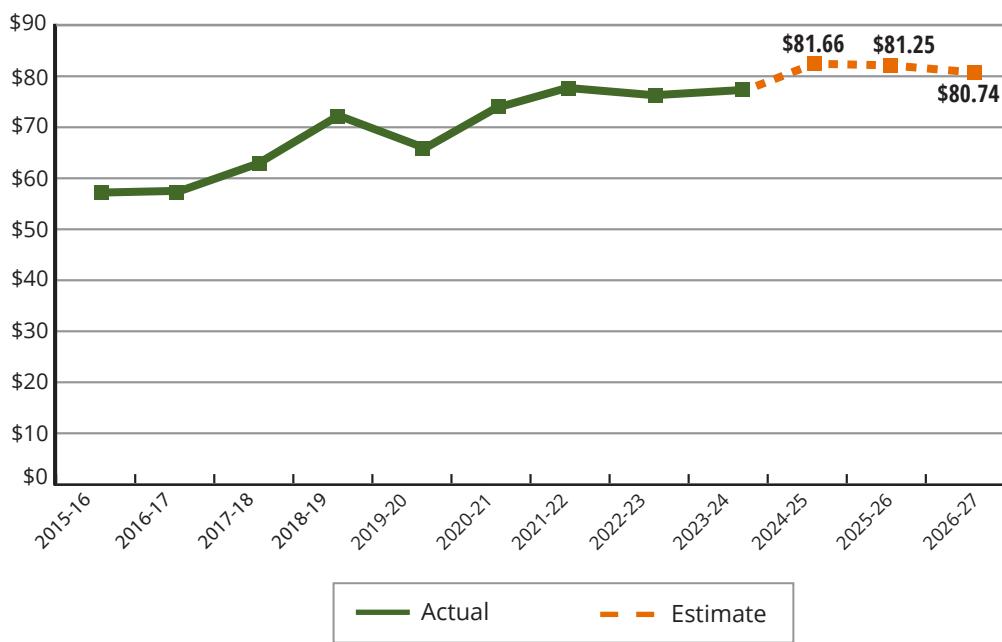


2024-2025 Per Capita Estimated Disbursement: **\$81.66**

2025-2026 Per Capita Estimated Disbursement: **\$81.25**

Actual and Projected Highway Trust Fund Total Revenue Disbursements to Cities Per Capita Disbursements

Actuals	
2014-15	\$157,600,000
2015-16	\$162,100,000
2016-17	\$165,400,000
2017-18	\$181,800,000
2018-19	\$204,900,000
2019-20	\$195,000,000
2020-21	\$217,300,000
2021-22	\$235,800,000
2022-23	\$232,200,000
2023-24	\$238,300,000
Estimates	
2024-25	\$248,300,000
2025-26	\$249,300,000
2026-27	\$250,000,000



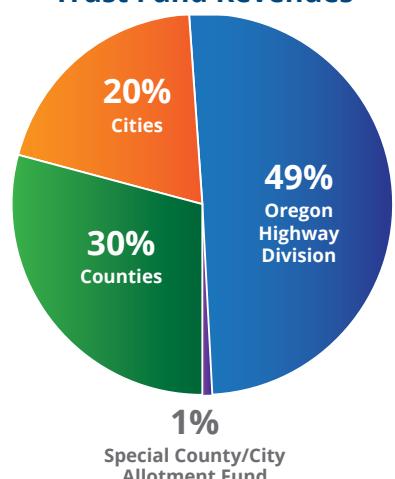
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20% of the Highway Trust Fund.

In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. The package included a 10-cent gas and use fuel tax increase, and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases. Future 2-cent fuel tax increases are tied to meeting certain accountability and reporting requirements. Full implementation of annual gas tax increases has been met.

From the cities' total allocation, \$2.5 million is directed annually off the top to the Small City Allotment (SCA) fund. The allocation is matched and administered by the Oregon Department of Transportation (ODOT) to provide competitive grants to small cities with a population less than 5,000. This is in addition to their per capita allocation (see ORS 366.805).

The 2017 transportation package also included a new 1% statewide payroll tax, a 0.5% privilege tax/use tax on certain "new" vehicles, and a \$15 bicycle tax. Those additional taxes are not included in the per capita disbursements. The transportation package for the 2025 legislative session could add significant funds for distribution to cities and the SCA fund could also see additional revenue, along with possible increases in the payroll tax to expand public transit.

Distribution of Highway Trust Fund Revenues



HIGHWAY TRUST FUND REVENUE AT A GLANCE

Revenue Sources	<ul style="list-style-type: none"> Vehicle registration and title fees and surcharges (tiered based on fuel efficiency) Driver license fees Fuel taxes Weight-mile tax (vehicle heavier than 26,000 pounds)
Tax Rates	<p>Fuel Tax Rates: Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.):</p> <ul style="list-style-type: none"> Jan. 1, 2010- Dec. 31, 2017: \$0.30/gallon Jan. 1, 2018 – Dec. 31, 2019: \$0.34/gallon Jan. 1, 2020 – Dec. 31, 2021: \$0.36/gallon Jan. 1, 2022 – Dec. 31, 2023: \$0.38/gallon Jan. 1, 2024 – present: \$0.40/gallon <p>Full implementation of annual gas tax increases has been met. ORS 319 .020</p> <p>Weight-Mile Tax Rate: See ODOT mileage tax rate tables (53% graduated increase from 2017-2024).</p>
Agency Administration of Revenues	Oregon Department of Transportation (ODOT)
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	<p>Certification Requirement: Cities in counties with populations greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> Fire protection; Police protection; Street construction, maintenance and lighting; Sanitary sewers; Storm sewers; Planning, zoning and subdivision control; or One or more utility services <p>Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184.657</p>
Use of Revenue Restrictions	Permitted use includes construction, reconstruction, maintenance, etc. of highways, roads, streets, bike paths, foot paths and rest areas. See ORS 366.790; Art. IX, section 3a of the Oregon Constitution; and statutes pursuant to that section.
Local Tax Preemption	Partially. Although a city council cannot impose a tax, state law allows a city to refer for voter approval a new or increased local fuel tax. Several cities have a tax and the rate varies—generally 1 to 3 cents per gallon. See ORS 319.950. Approximately 30 cities have a gas tax .
Relevant Statutes	ORS 184.657; ORS Ch. 319; ORS 366.739-366.752; ORS 366.785-366.820; ORS 803.420; ORS 803.090; HB 2017 (2017); HB 4059 (2018)

¹ See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

LIQUOR REVENUES

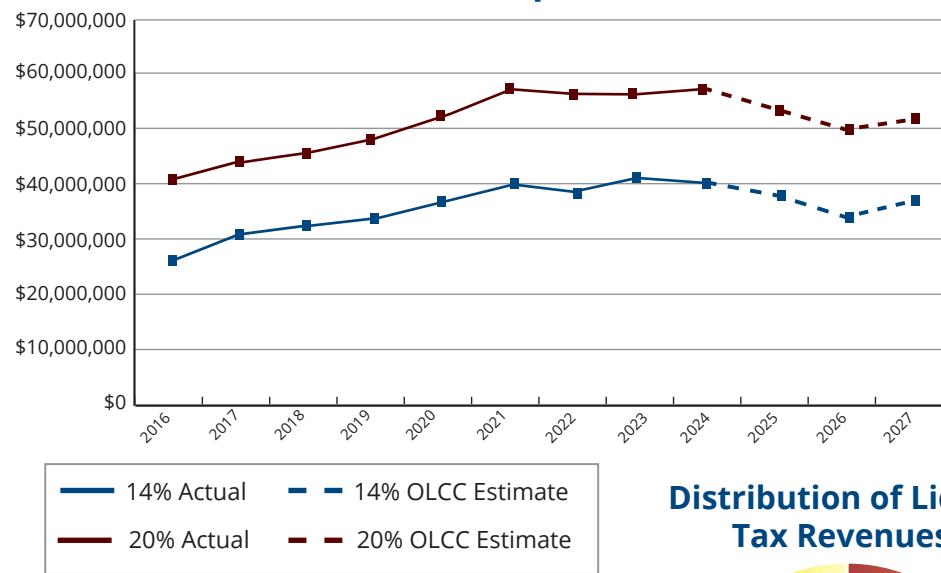


2024-2025 Per Capita Estimated Disbursement (OLCC): **\$17.59**

2025-2026 Per Capita Estimated Disbursement (OLCC): **\$15.90**

	14% Share	20% Share
Actuals¹		
2014-15	\$27,588,752	\$39,412,503
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
2019-20	\$36,054,301	\$51,506,144
2020-21	\$40,085,560	\$57,265,086
2021-22	\$39,313,778	\$56,162,540
2022-23	\$41,682,425	\$56,741,655
2023-24	\$39,894,000	\$56,992,000
Estimates		
2024-25	\$37,448,000	\$53,497,000
2025-26	\$34,841,000	\$48,775,000
2026-27	\$37,145,000	\$52,000,000

Actual and Projected Liquor Tax Disbursements to Cities with Per Capita Distributions



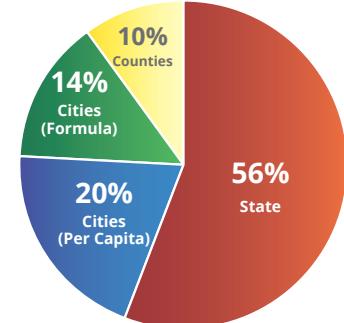
Cities' share of this state shared revenue source is 34%, of which 20% is distributed per capita, with 14% distributed using a formula that factors in property taxes, population, and income. The three major contributors to this revenue source are: the sale of distilled spirits; liquor licensing fees; and taxes on beer, wine, and cider.

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes. The mark-up formula on distilled spirits has not been changed since 1993. The Oregon Liquor Control and Cannabis Commission (OLCC) also continues to impose a temporary 50 cents per bottle surcharge on distilled spirits, but those revenues have been directed by the Legislature to the state's general fund, not to the shared revenue fund.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon's beer and cider tax is one of the lowest in the country. Oregon's beer tax rate has remained unchanged since 1978. The state wine tax is in the middle compared to other states at 67 cents per gallon. The wine tax has not been increased since 1983. When Oregon's lack of a sales tax is factored in, Oregon has the lowest tax in the country on beer and the second lowest tax on wine. In 2023, the Legislature established the Task Force on Alcohol Pricing and Addiction Services (HB 3610), which will study the potential of increasing beer and wine taxes and make a recommendation to the Legislature in 2025. The LOC has a representative on the task force.

Changes made during the 2021 legislative session to increase compensation to liquor store agents and distillery tasting room owners have reduced net distributions from this revenue source. The Oregon Liquor and Cannabis Commission's (OLCC) warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021. Any expenses used for the new warehouse reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, making the 34% city share of the project cost \$50 million. Cities' share of this revenue source is projected to continue trending upward over the long term, but these added costs mean cities will receive less revenue than they would have otherwise.

Distribution of Liquor Tax Revenues



LIQUOR STATE SHARED REVENUE AT A GLANCE

Revenue Sources	<ul style="list-style-type: none"> Privilege taxes on beer, wine and cider (ORS Ch. 473) License fees Profit from distilled spirits sales Miscellaneous revenue in the Oregon Liquor and Cannabis Commission (OLCC) account <p><i>Note:</i> 50 cents distilled spirits per bottle surcharge is NOT included in state shared revenues (it goes to state General Fund)</p>	
Tax Rates	<ul style="list-style-type: none"> \$2.60/ barrel (31 gallons) for malt beverages and cider \$0.65/gallon for wine + \$0.10/gallon for wine with greater than 14% alcohol + \$.02/gallon (directed to Oregon Wine Board) <p>Profit Markup Formula for Distilled Spirits:</p> <ul style="list-style-type: none"> Up to \$78.06/case cost: <ul style="list-style-type: none"> (Landed cost x 2.131) plus \$1.40 freight/bottles per case Round to the next \$.05 and add \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities) Over \$78.06/case cost: <ul style="list-style-type: none"> [(Landed cost plus \$14.45) x 1.798] plus \$1.40 freight/bottles per case Rounded to the next \$.05 + \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities) <p>In 2021, the OLCC approved a new minimum pricing structure which ensures that a standard 750ml bottle of liquor that is 40% alcohol by volume (ABV) cannot be sold for less than \$8.95. The pricing will increase based on a product's ABV, with higher potency beverages increasing more sharply.</p>	
Agency Administration of Revenues	OLCC certifies revenue; Oregon Department of Administrative Services (DAS) makes payment to cities.	
	14% Share of Liquor Revenues	20% Share of Liquor Revenues
Distribution Calculation	Complex formula including city property taxes, population and income (ORS 221.770(4))	Per capita disbursement to cities (ORS 471.810(1)(b))
Payment Schedule	Quarterly	Monthly
Requirements	<p>Ordinance Requirement: Before July 31:</p> <ul style="list-style-type: none"> Pass an ordinance or resolution requesting state shared revenue money; Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues; Submit documentation, such as the short form distributed by DAS, certifying compliance; and Levy property taxes for the preceding year. <p>AND Certification requirement (Same as required by 20% share)</p>	<p>Certification Requirement: Cities in counties with a population greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> Fire protection; Police protection; Street construction, maintenance & lighting; Sanitary sewers; Storm sewers; Planning, zoning and subdivision control; or One or more utility services.
Use of Revenue Restrictions	Unrestricted	
Local Tax Preemption	Yes. Cities may not impose a tax or fee on malt beverages or any alcoholic liquors (See ORS 471.045 and ORS 473.190). Cities also are restricted on the amount they may impose for licensing fees. (See ORS 471.166)	
Key Statutes	ORS 221.760-.770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473.005-.060 (tax provisions)	

¹ See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

MARIJUANA TAX REVENUES



2024-2025 Per Capita Disbursement: **\$1.42**

2025-2026 Per Capita Disbursement: **\$1.50**

Actual and Projected State Marijuana Tax Disbursements to Cities

Estimates	Total City Revenues	City Distribution 75% (Opt-In for Per Capita Distribution)	City Distribution: Per Capita Opt-Ins	Licensees 25% (Opt-In Cities)
2022-23	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2023-24	\$5,094,000	\$3,820,500	\$1.41	\$1,273,500
2024-25	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2025-26	\$5,424,500	\$4,068,375	\$1.50	\$1,356,125
2026-27	\$5,424,500	\$4,068,375	\$1.49	\$1,356,125

The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. The passage of Measure 110 in November of 2020, which decriminalized possession of small amounts of street drugs, has resulted in a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula, not accounting for any changes in 25% share based on the total number of licensees). Under Measure 110, cities have shared \$1,125,000 quarterly, or \$4,500,000 annually, which has been indexed to inflation since July 2023.

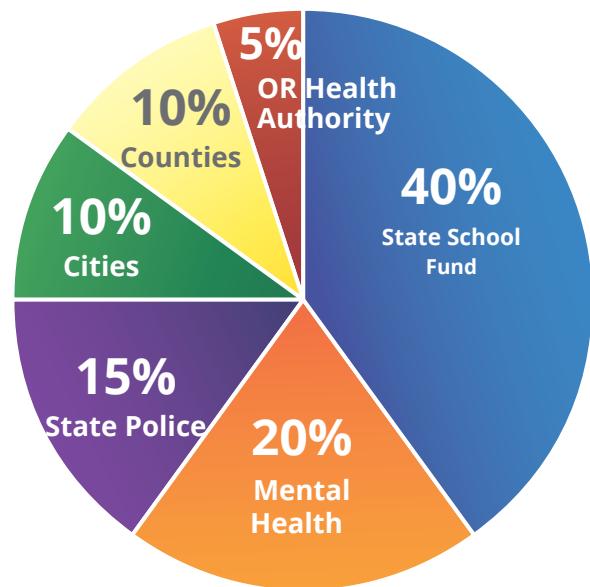
Compounding on the sharp reduction in revenue after the passage of Measure 110, marijuana revenue has seen a downward trend since the market is saturated with an oversupply of products, which has driven prices down. Since marijuana is taxed on the price of the product and not volume of sales, revenue is projected to go down in the near future until the market sees adjustments in supply.

Distributions are made quarterly to cities that certify that they do not ban any marijuana license type within city limits.

The formula for distributing the city share has changed over time. For state revenues collected since July 1, 2017, 75% of the shared revenue is distributed to eligible cities on a per capita basis, and 25% is distributed based on the number of licensed premises in the city (grower, processor, retailer, and wholesaler). Note that the license-portion (25%) of the distribution is particularly hard to forecast as shops open and close.

Note: Cities may impose up to an additional 3% local tax on recreational marijuana products. Most cities have an agreement with the Oregon Department of Revenue (DOR) to have the state collect their local tax at the same time the state tax is collected. However, that local tax revenue is not considered a state shared revenue.

Distribution of Quarterly \$11.25 Million



MARIJUANA STATE SHARED REVENUE AT A GLANCE

Revenue Sources	<p>State retail sales tax on all recreational marijuana products Note: There is no tax on medical marijuana products.</p>
Tax Rates	Regular Sales Tax Rate: 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
Agency Administration of Revenues	Oregon Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
Distribution Calculation	<p>Before 2021, cities received 10% of the state tax revenues after administrative and enforcement expenses are deducted. Beginning in 2021, cities will receive a flat \$1,125,000 each quarter under the terms of Measure 110.</p> <p>Eligible cities (cities that do not ban) receive their share using the following formula:</p> <ul style="list-style-type: none"> ▫ 75% of the share is distributed per capita (based on population of eligible cities), ▫ 25% of the share is distributed based on licensure numbers in the city compared to the total licenses in all eligible cities for the quarter.
Payment Schedule	Quarterly
Requirements	<p>In 2020, this moved from a quarterly certification with the OLCC to an annual certification with DAS, see HB 3067 (2019).</p> <p>Only cities that have not banned marijuana premises are eligible to receive a revenue payment. That is, a city may not adopt an ordinance that prohibits the establishment of a premises for which a license is required under state law for a recreational marijuana producer, processor, wholesaler, or retailer. A city may also not adopt an ordinance prohibiting a medical marijuana grow site nor a medical marijuana facility. If a city has certified that it qualifies and then creates a new restriction, that city should notify DAS immediately. If a city that has previously qualified for marijuana money is later determined to not qualify, DAS may require the return of the revenues with interest.</p>
Use of Revenue Restrictions	Unrestricted. (The "to assist local law enforcement" language was deleted in 2017.)
Local Tax Preemption	Partially. A city may adopt an ordinance imposing a tax on retail sale of recreational marijuana (not medical marijuana), but state law requires the city refer the ordinance to the electors of the city for approval. In addition, a city may not impose more than a 3% tax. (ORS 475B.345)
Key Statutes	Measure 91 (2014) (legalizing recreational marijuana sales); ORS 475B.015 (definitions); ORS 475B.700-.755 (taxation of cannabis and cannabis products); ORS 475B.759-.760 (state marijuana account and distribution of state marijuana tax); Measure 110 (2020) (changing distribution of state revenues); HB 4056 (2022) indexing Measure 110 distribution amounts.

CIGARETTE TAX REVENUES

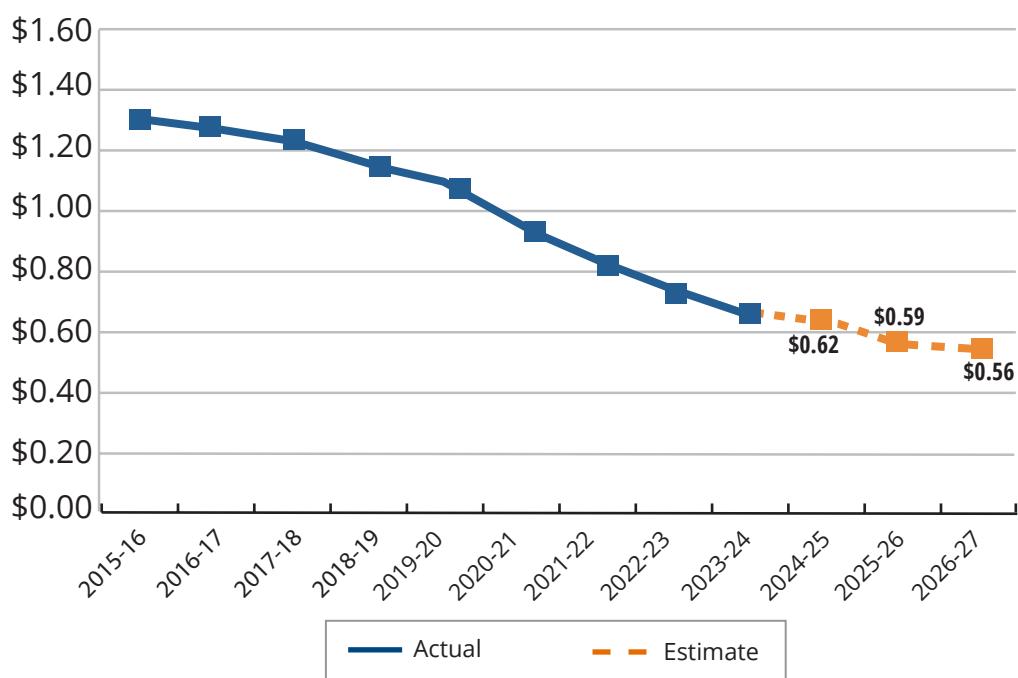


2024-2025 Per Capita Estimated Disbursement: **\$0.62**

2025-2026 Per Capita Estimated Disbursement: **\$0.59**

Actual and Projected Cigarette Tax Disbursements to Cities with Per Capita Distributions

Actuals	
2015-16	\$3,642,000
2016-17	\$3,634,667
2017-18	\$3,493,333
2018-19	\$3,311,756
2019-20	\$3,233,333
2020-21	\$2,833,333
2021-22	\$2,466,667
2022-23	\$2,233,333
2023-24	\$2,033,333
Estimates	
2024-25	\$1,900,000
2025-26	\$1,800,000
2026-27	\$1,733,333



This revenue source is projected to continue trending downward—as it has for more than 10 years—as smoking decreases. In November of 2020, voters passed Measure 108, which: increased cigarette taxes by \$2 .00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1 .00; created a tax on vape products at 65% of the retail price; and preempted cities from taxing vape products. After the increase, cigarette taxes are at \$3 .33 per pack, and cities' share of that revenue is a meager 0 .6% of the tax, or about 2 cents per pack. It's important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and vapes.

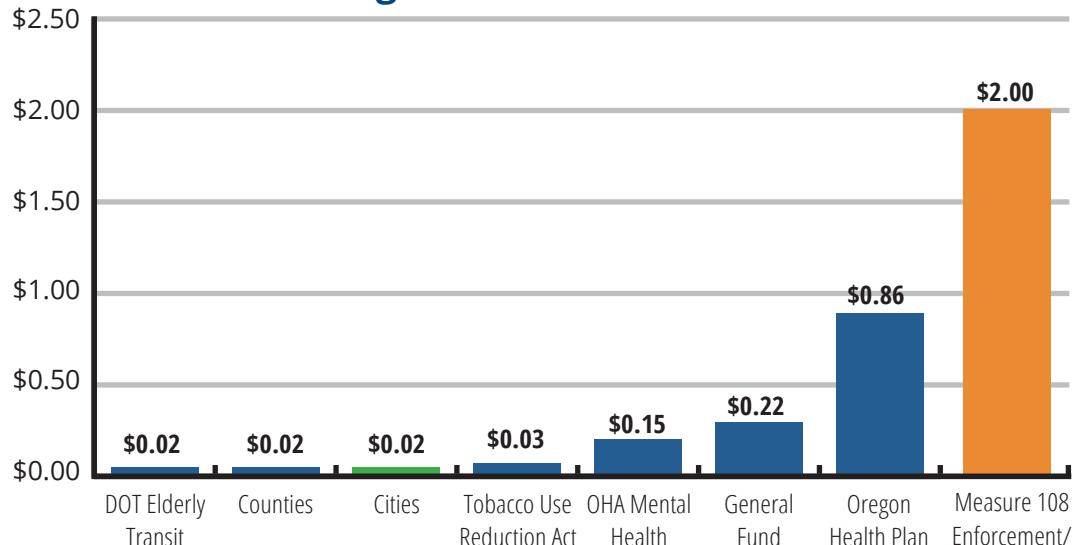
Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2 .00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During meetings at the Legislature, reductions in sales as high as 25% to 35% were discussed due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. When the actual distributions for the 2021-22 biennium are compared to the 2019-20 biennium (the last full biennium before the tax increase), there is a decrease of more than 26% in this revenue source. While this reduction could be explained by longstanding trends, it could also be explained by people switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

CIGARETTE STATE SHARED REVENUE AT A GLANCE

Revenue Sources	<p>State cigarette tax per pack <i>Note: Tax revenues from other tobacco product is NOT included in state shared revenues.</i></p>
Tax Rate	<ul style="list-style-type: none"> • Pre-2004 to 2014: \$1.18/pack • Jan. 1, 2014 to Dec. 31, 2015: \$1.31/pack • Jan. 1, 2016 to Dec. 31, 2017: \$1.32/pack • Jan. 1, 2018 to Dec. 31, 2020: \$1.33/pack • Jan. 1, 2021 to present: \$3.33/pack
Agency Administration of Revenues	Oregon Department of Revenue (DOR) collects revenue; Oregon Department of Administrative Services (DAS) makes payments to cities
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	<p>Certification Requirement: Cities in counties with a population greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> • Fire protection; • Police protection; • Street construction, maintenance and lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services.
Use Restrictions	Unrestricted
Local Tax Preemption	Yes. Cities may not impose a tax on the sale or the use of tobacco products (ORS 323.640). Cities may not impose a tax on the sale of vape (Measure 108).
Key Statutes	ORS 323.030 to ORS 323.091; ORS 323.455 to 323.457; Measure 108 (2020).

¹ See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

Cigarette Tax Distribution



9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

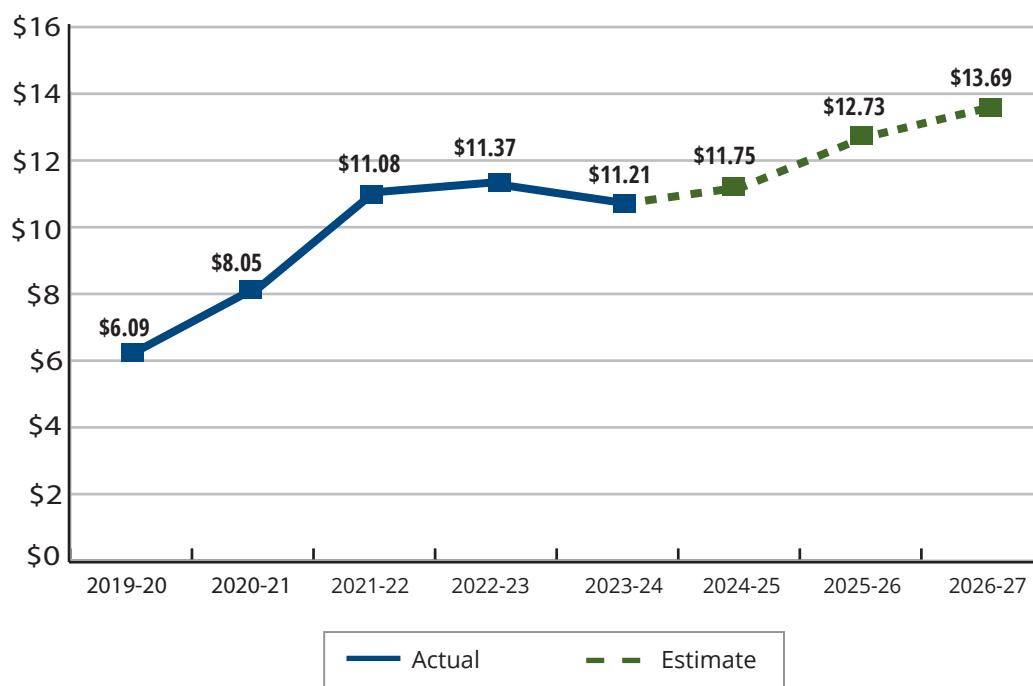


2024-2025 Per Capita Estimated Disbursement: **\$11.21**

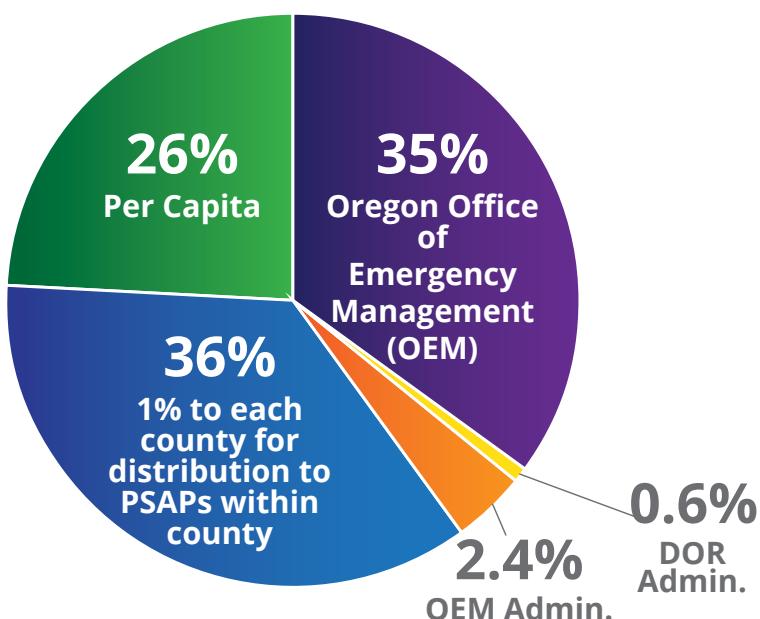
2025-2026 Per Capita Estimated Disbursement: **\$11.75**

Actual and Projected 9-1-1 Tax Disbursements to Cities with Per Capita Distributions

Actuals	
2019-20	\$17,696,956
2020-21	\$23,351,536
2021-22	\$27,118,076
2022-23	\$28,396,882
2023-24	\$28,133,678
Estimates	
2024-25	\$29,798,957
2025-26	\$32,768,607
2026-27	\$36,034,201



FY 2023 Distribution of 9-1-1 Tax Revenues



Oregon's 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1.25 effective January 1, 2021. Before this change in 2019's HB 2449, the rate had been 75 cents since 1995. Most cities do not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network. Less than 20 of the 45 PSAPs in Oregon are operated by cities; most are managed by counties or regional entities. The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming

primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes generally covered less than 25% of the costs of total PSAP operations before the recent rate increases.

The local government share is distributed by providing 1% per county, with the remainder distributed per capita to the governing authorities of the 9-1-1 centers, which may be cities, counties, council of governments or special districts. Quarterly tax distribution charts of the PSAPs can be found on the Oregon Office of Emergency Management's (OEM) website.

9-1-1 TAX STATE SHARED REVENUE AT A GLANCE

Revenue Sources	9-1-1 Emergency Communication Tax
Tax Rates	<ul style="list-style-type: none"> • \$1.25 per month per telephone access line capable of accessing 9-1-1 emergency reporting services • \$1.25 per each retail transaction related to prepaid wireless products, including minutes purchased • Tax expires January 1, 2030. See HB 2449 from 2019.
Agency Administration of Revenues	Office of Emergency Management
Distribution Calculation	<p>After administrative costs of up to 0.6% for Oregon Department of Revenue (DOR) and 2.4% for OEM 4, a 35% portion is transferred to the OEM, the remainder goes to local governments to pay for the PSAPs.</p> <p>A minimum 1% base is distributed per county (about 36%) and the remaining tax revenues are distributed on a per capita basis (about 26%) for distribution directly to 9-1-1 jurisdictions connected to the statewide network.</p>
Payment Schedule	Quarterly
Requirements	Annual accounting report to OEM (ORS 403.240(9)). Usually, the report is due in January.
Use of Revenues Restrictions	See ORS 403.240(9) and OAR 104-080-0195 for permitted expenditures associated with 9-1-1 costs. Intergovernmental agreements might also restrict use of revenues.
Key Statutes	ORS 403.200-250; OAR 104-080-0195 to 104-080-0210

Certified Population Estimates* - Alphabetical

Adair Village	1,403	Depoe Bay	1,547	Imbler	253	Mt. Angel	3,594	Sisters	3,738
Adams	410	Detroit	174	Independence	10,056	Mt. Vernon	549	Sodaville	360
Adrian	157	Donald	1,123	Ione	342	Myrtle Creek	3,509	Spray	141
Albany	57,777	Drain	1,180	Irrigon	2,045	Myrtle Point	2,490	Springfield	62,996
Amity	1,835	Dufur	646	Island City	1,146	Nehalem	297	St. Helens	14,492
Antelope	35	Dundee	3,249	Jacksonville	3,066	Newberg	26,249	St. Paul	440
Arlington	678	Dunes City	1,468	Jefferson	3,515	Newport	10,623	Stanfield	2,295
Ashland	21,579	Durham	1,873	John Day	1,617	North Bend	10,434	Stayton	8,176
Astoria	10,131	Eagle Point	9,866	Johnson City	535	North Plains	3,815	Sublimity	3,094
Athena	1,226	Echo	628	Jordan Valley	131	North Powder	501	Summerville	117
Aumsville	4,028	Elgin	1,806	Joseph	1,182	Nyssa	3,290	Sumpter	208
Aurora	1,131	Elkton	202	Junction City	7,410	Oakland	951	Sutherlin	8,679
Baker City	10,104	Enterprise	2,107	Keizer	39,249	Oakridge	3,167	Sweet Home	10,088
Bandon	3,592	Estacada	5,454	King City	5,030	Ontario	11,874	Talent	6,411
Banks	1,864	Eugene	177,155	Klamath Falls	22,108	Oregon City	38,029	Tangent	1,234
Barlow	144	Fairview	10,473	La Grande	12,818	Paisley	246	The Dalles	16,103
Bay City	1,500	Falls City	1,138	La Pine	3,110	Pendleton	16,996	Tigard	56,392
Beaverton	99,843	Florence	9,598	Lafayette	4,563	Philomath	5,644	Tillamook	5,198
Bend	104,089	Forest Grove	26,916	Lake Oswego	41,129	Phoenix	4,413	Toledo	3,631
Boardman	4,725	Fossil	450	Lakeside	1,921	Pilot Rock	1,343	Troutdale	15,790
Bonanza	421	Garibaldi	860	Lakeview	2,403	Port Orford	1,167	Tualatin	27,753
Brookings	6,829	Gaston	676	Lebanon	19,936	Portland	639,448	Turner	2,864
Brownsville	1,830	Gates	573	Lexington	244	Powers	717	Ukiah	277
Burns	2,693	Gearhart	1,905	Lincoln City	10,103	Prairie City	846	Umatilla	8,256
Butte Falls	443	Gervais	2,724	Lonerock	25	Prescott	84	Union	2,162
Canby	19,114	Gladstone	11,944	Long Creek	175	Prineville	11,466	Unity	40
Cannon Beach	1,514	Glendale	861	Lostine	243	Rainier	1,939	Vale	1,870
Canyon City	675	Gold Beach	2,396	Lowell	1,304	Redmond	37,146	Veneta	5,259
Canyonville	1,639	Gold Hill	1,345	Lyons	1,230	Reedsport	4,368	Vernonia	2,433
Carlton	2,414	Granite	32	Madras	7,982	Richland	165	Waldport	2,339
Cascade Locks	1,412	Grants Pass	39,572	Malin	736	Riddle	1,234	Wallowa	804
Cave Junction	2,103	Grass Valley	158	Manzanita	648	Rivergrove	569	Warrenton	6,446
Central Point	19,363	Greenhorn	3	Maupin	448	Rockaway Beach	1,512	Wasco	424
Chiloquin	767	Gresham	115,233	Maywood Park	829	Rogue River	2,419	Waterloo	219
Clatskanie	1,791	Haines	395	McMinnville	34,774	Roseburg	23,876	West Linn	27,568
Coburg	1,419	Halfway	363	Medford	88,352	Rufus	277	Westfir	261
Columbia City	1,946	Halsey	974	Merrill	854	Salem	177,567	Weston	706
Condon	742	Happy Valley	27,637	Metolius	1,015	Sandy	12,933	Wheeler	428
Coos Bay	16,093	Harrisburg	3,670	Mill City	2,063	Scappoose	8,231	Willamina	2,237
Coquille	4,018	Helix	194	Millersburg	3,214	Scio	962	Wilsonville	27,048
Cornelius	14,490	Heppner	1,199	Milton-Freewater	7,289	Scotts Mills	456	Winston	5,666
Corvallis	60,408	Hermiston	20,177	Milwaukie	21,408	Seaside	7,268	Wood Village	4,388
Cottage Grove	10,879	Hillsboro	111,006	Mitchell	138	Seneca	171	Woodburn	29,455
Cove	635	Hines	1,659	Molalla	10,489	Shady Cove	3,070	Yachats	1,003
Creswell	5,735	Hood River	8,574	Monmouth	11,516	Shaniko	21	Yamhill	1,222
Culver	1,645	Hubbard	3,385	Monroe	722	Sheridan	6,277	Yoncalla	1,086
Dallas	17,924	Huntington	506	Monument	113	Sherwood	20,781		
Dayton	2,665	Idanha	156	Moro	375	Siletz	1,234		
Dayville	141			Mosier	492	Silverton	10,882		

* These numbers reflect the December 15, 2024 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

Certified Population Estimates* – Numerical

Portland	639,448	Newport	10,623	Millersburg	3,214	Lowell	1,304	Maupin	448
Salem	177,567	Molalla	10,489	Oakridge	3,167	Riddle	1,234	Butte Falls	443
Eugene	177,155	Fairview	10,473	La Pine	3,110	Siletz	1,234	St. Paul	440
Gresham	115,233	North Bend	10,434	Sublimity	3,094	Tangent	1,234	Wheeler	428
Hillsboro	111,006	Astoria	10,131	Shady Cove	3,070	Lyons	1,230	Wasco	424
Bend	104,089	Baker City	10,104	Jacksonville	3,066	Athena	1,226	Bonanza	421
Beaverton	99,843	Lincoln City	10,103	Turner	2,864	Yamhill	1,222	Adams	410
Medford	88,352	Sweet Home	10,088	Gervais	2,724	Heppner	1,199	Haines	395
Springfield	62,996	Independence	10,056	Burns	2,693	Joseph	1,182	Moro	375
Corvallis	60,408	Eagle Point	9,866	Dayton	2,665	Drain	1,180	Halfway	363
Albany	57,777	Florence	9,598	Myrtle Point	2,490	Port Orford	1,167	Sodaville	360
Tigard	56,392	Sutherlin	8,679	Vernonia	2,433	Island City	1,146	Ione	342
Lake Oswego	41,129	Hood River	8,574	Rogue River	2,419	Falls City	1,138	Nehalem	297
Grants Pass	39,572	Umatilla	8,256	Carlton	2,414	Aurora	1,131	Rufus	277
Keizer	39,249	Scappoose	8,231	Lakeview	2,403	Donald	1,123	Ukiah	277
Oregon City	38,029	Stayton	8,176	Gold Beach	2,396	Yoncalla	1,086	Westfir	261
Redmond	37,146	Madras	7,982	Waldport	2,339	Metolius	1,015	Imbler	253
McMinnville	34,774	Junction City	7,410	Stanfield	2,295	Yachats	1,003	Paisley	246
Woodburn	29,455	Milton-Freewater	7,289	Willamina	2,237	Halsey	974	Lexington	244
Tualatin	27,753	Seaside	7,268	Union	2,162	Scio	962	Lostine	243
Happy Valley	27,637	Brookings	6,829	Enterprise	2,107	Oakland	951	Waterloo	219
West Linn	27,568	Warrenton	6,446	Cave Junction	2,103	Glendale	861	Sumpter	208
Wilsonville	27,048	Talent	6,411	Mill City	2,063	Garibaldi	860	Elkton	202
Forest Grove	26,916	Sheridan	6,277	Irrigon	2,045	Merrill	854	Helix	194
Newberg	26,249	Creswell	5,735	Columbia City	1,946	Prairie City	846	Long Creek	175
Roseburg	23,876	Winston	5,666	Rainier	1,939	Maywood Park	829	Detroit	174
Klamath Falls	22,108	Philomath	5,644	Lakeside	1,921	Wallowa	804	Seneca	171
Ashland	21,579	Estacada	5,454	Gearhart	1,905	Chiloquin	767	Richland	165
Milwaukie	21,408	Veneta	5,259	Durham	1,873	Condon	742	Grass Valley	158
Sherwood	20,781	Tillamook	5,198	Vale	1,870	Malin	736	Adrian	157
Hermiston	20,177	King City	5,030	Banks	1,864	Monroe	722	Idanha	156
Lebanon	19,936	Boardman	4,725	Amity	1,835	Powers	717	Barlow	144
Central Point	19,363	Lafayette	4,563	Brownsville	1,830	Weston	706	Dayville	141
Canby	19,114	Phoenix	4,413	Elgin	1,806	Arlington	678	Spray	141
Dallas	17,924	Wood Village	4,388	Clatskanie	1,791	Gaston	676	Mitchell	138
Pendleton	16,996	Reedsport	4,368	Hines	1,659	Canyon City	675	Jordan Valley	131
The Dalles	16,103	Aumsville	4,028	Culver	1,645	Manzanita	648	Summerville	117
Coos Bay	16,093	Coquille	4,018	Canyonville	1,639	Dufur	646	Monument	113
Troutdale	15,790	North Plains	3,815	John Day	1,617	Cove	635	Prescott	84
St. Helens	14,492	Sisters	3,738	Depoe Bay	1,547	Echo	628	Unity	40
Cornelius	14,490	Harrisburg	3,670	Cannon Beach	1,514	Gates	573	Antelope	35
Sandy	12,933	Toledo	3,631	Rockaway Beach	1,512	Rivergrove	569	Granite	32
La Grande	12,818	Mt. Angel	3,594	Bay City	1,500	Mt. Vernon	549	Lonerock	25
Gladstone	11,944	Bandon	3,592	Dunes City	1,468	Johnson City	535	Shaniko	21
Ontario	11,874	Jefferson	3,515	Coburg	1,419	Huntington	506	Greenhorn	3
Monmouth	11,516	Myrtle Creek	3,509	Cascade Locks	1,412	North Powder	501		
Prineville	11,466	Hubbard	3,385	Adair Village	1,403	Mosier	492		
Silverton	10,882	Nyssa	3,290	Gold Hill	1,345	Scotts Mills	456		
Cottage Grove	10,879	Dundee	3,249	Pilot Rock	1,343	Fossil	450		

* These numbers reflect the December 15, 2024 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

City Apportionment Forecast of Highway Funds

City	FY 24	FY 25	FY 26	City	FY 24	FY 25	FY 26
Adair Village	\$115,501	\$119,949	\$121,467	Elkton	\$14,901	\$15,475	\$15,670
Adams	\$31,191	\$32,393	\$32,802	Enterprise	\$165,762	\$172,146	\$174,324
Adrian	\$12,276	\$12,749	\$12,910	Estacada	\$443,936	\$461,034	\$466,867
Albany	\$4,477,730	\$4,650,188	\$4,709,021	Eugene	\$13,691,676	\$14,219,005	\$14,398,900
Amity	\$140,979	\$146,408	\$148,261	Fairview	\$823,868	\$855,599	\$866,423
Antelope	\$2,702	\$2,806	\$2,842	Falls City	\$82,302	\$85,472	\$86,553
Arlington	\$51,728	\$53,720	\$54,400	Florence	\$759,092	\$788,328	\$798,301
Ashland	\$1,656,614	\$1,720,418	\$1,742,184	Forest Grove	\$2,127,109	\$2,209,034	\$2,236,982
Astoria	\$784,956	\$815,188	\$825,502	Fossil	\$35,129	\$36,482	\$36,943
Athena	\$92,647	\$96,216	\$97,433	Garibaldi	\$64,622	\$67,110	\$67,960
Aumsville	\$326,351	\$338,920	\$343,208	Gaston	\$52,037	\$54,041	\$54,725
Aurora	\$86,394	\$89,721	\$90,856	Gates	\$42,618	\$44,259	\$44,819
Baker City	\$779,937	\$809,976	\$820,224	Gearhart	\$149,240	\$154,988	\$156,948
Bandon	\$298,479	\$309,975	\$313,897	Gervais	\$215,328	\$223,621	\$226,451
Banks	\$147,464	\$153,143	\$155,081	Gladstone	\$937,284	\$973,383	\$985,698
Barlow	\$10,809	\$11,225	\$11,367	Glendale	\$67,247	\$69,837	\$70,720
Bay City	\$127,081	\$131,976	\$133,646	Gold Beach	\$189,155	\$196,441	\$198,926
Beaverton	\$7,810,568	\$8,111,389	\$8,214,012	Gold Hill	\$103,302	\$107,281	\$108,638
Bend	\$8,205,092	\$8,521,108	\$8,628,915	Granite	\$2,548	\$2,646	\$2,679
Boardman	\$342,564	\$355,758	\$360,259	Grants Pass	\$3,096,124	\$3,215,370	\$3,256,050
Bonanza	\$30,960	\$32,152	\$32,559	Grass Valley	\$11,967	\$12,428	\$12,585
Brookings	\$552,874	\$574,168	\$581,432	Greenhorn	\$232	\$241	\$244
Brownsville	\$142,523	\$148,012	\$149,885	Gresham	\$9,041,390	\$9,389,616	\$9,508,410
Burns	\$210,773	\$218,891	\$221,660	Haines	\$29,493	\$30,629	\$31,016
Butte Falls	\$33,971	\$35,279	\$35,725	Halfway	\$27,640	\$28,704	\$29,068
Canby	\$1,470,393	\$1,527,024	\$1,546,344	Halsey	\$73,500	\$76,331	\$77,297
Cannon Beach	\$120,056	\$124,680	\$126,257	Happy Valley	\$2,069,050	\$2,148,738	\$2,175,924
Canyon City	\$53,041	\$55,084	\$55,780	Harrisburg	\$282,575	\$293,458	\$297,171
Canyonville	\$131,482	\$136,546	\$138,274	Helix	\$14,901	\$15,475	\$15,670
Carlton	\$187,225	\$194,436	\$196,896	Heppner	\$93,497	\$97,098	\$98,326
Cascade Locks	\$108,089	\$112,252	\$113,672	Hermiston	\$1,568,985	\$1,629,414	\$1,650,029
Cave Junction	\$166,997	\$173,429	\$175,623	Hillsboro	\$8,560,164	\$8,889,855	\$9,002,327
Central Point	\$1,518,338	\$1,576,816	\$1,596,765	Hines	\$131,637	\$136,707	\$138,436
Chiloquin	\$59,835	\$62,139	\$62,926	Hood River	\$662,198	\$687,702	\$696,403
Clatskanie	\$136,423	\$141,678	\$143,470	Hubbard	\$269,527	\$279,908	\$283,449
Coburg	\$113,879	\$118,265	\$119,761	Huntington	\$39,221	\$40,731	\$41,247
Columbia City	\$149,394	\$155,148	\$157,111	Idanha	\$11,890	\$12,348	\$12,504
Condon	\$56,052	\$58,211	\$58,947	Imbler	\$19,070	\$19,804	\$20,055
Coos Bay	\$1,276,451	\$1,325,613	\$1,342,384	Independence	\$793,217	\$823,767	\$834,189
Coquille	\$312,840	\$324,889	\$328,999	Ione	\$26,018	\$27,021	\$27,362
Cornelius	\$1,110,766	\$1,153,547	\$1,168,141	Irrigon	\$164,681	\$171,024	\$173,187
Corvallis	\$4,761,231	\$4,944,608	\$5,007,166	Island City	\$90,022	\$93,490	\$94,672
Cottage Grove	\$856,603	\$889,595	\$900,850	Jacksonville	\$246,828	\$256,335	\$259,578
Cove	\$51,111	\$53,079	\$53,751	Jefferson	\$264,431	\$274,616	\$278,090
Creswell	\$449,572	\$466,887	\$472,794	John Day	\$131,559	\$136,626	\$138,355
Culver	\$128,626	\$133,580	\$135,270	Johnson City	\$39,375	\$40,892	\$41,409
Dallas	\$1,388,863	\$1,442,354	\$1,460,603	Jordan Valley	\$10,268	\$10,664	\$10,799
Dayton	\$208,766	\$216,806	\$219,549	Joseph	\$91,026	\$94,532	\$95,728
Dayville	\$10,963	\$11,386	\$11,530	Junction City	\$573,411	\$595,495	\$603,029
Depoe Bay	\$121,137	\$125,802	\$127,394	Keizer	\$3,024,091	\$3,140,563	\$3,180,296
Detroit	\$10,346	\$10,744	\$10,880	King City	\$399,697	\$415,091	\$420,342
Donald	\$77,438	\$80,420	\$81,438	Klamath Falls	\$1,773,118	\$1,841,409	\$1,864,706
Drain	\$92,261	\$95,815	\$97,027	La Grande	\$1,046,762	\$1,087,078	\$1,100,831
Dufur	\$49,026	\$50,914	\$51,558	La Pine	\$241,347	\$250,642	\$253,813
Dundee	\$252,078	\$261,787	\$265,099	Lafayette	\$363,950	\$377,968	\$382,750
Dunes City	\$112,258	\$116,581	\$118,056	Lake Oswego	\$3,196,029	\$3,319,123	\$3,361,116
Durham	\$149,626	\$155,388	\$157,354	Lakeside	\$150,707	\$156,511	\$158,491
Eagle Point	\$768,588	\$798,190	\$808,288	Lakeview	\$191,163	\$198,525	\$201,037
Echo	\$49,258	\$51,155	\$51,802	Lebanon	\$1,569,525	\$1,629,975	\$1,650,597
Elgin	\$147,541	\$153,224	\$155,162	Lexington	\$18,761	\$19,484	\$19,730
				Lincoln City	\$800,783	\$831,625	\$842,146

City Apportionment Forecast of Highway Funds

City	FY 24	FY 25	FY 26	City	FY 24	FY 25	FY 26
Lonerock	\$1,930	\$2,004	\$2,030	Rufus	\$21,000	\$21,809	\$22,085
Long Creek	\$13,820	\$14,352	\$14,534	Salem	\$14,107,586	\$14,650,934	\$14,836,293
Lostine	\$18,993	\$19,724	\$19,974	Sandy	\$1,015,957	\$1,055,086	\$1,068,435
Lowell	\$97,357	\$101,107	\$102,386	Scappoose	\$637,260	\$661,804	\$670,177
Lyons	\$92,879	\$96,456	\$97,677	Scio	\$73,269	\$76,091	\$77,053
Madras	\$625,293	\$649,376	\$657,592	Scotts Mills	\$34,125	\$35,439	\$35,888
Malin	\$57,519	\$59,734	\$60,490	Seaside	\$570,786	\$592,769	\$600,269
Manzanita	\$49,875	\$51,796	\$52,451	Seneca	\$13,511	\$14,031	\$14,209
Maupin	\$33,585	\$34,878	\$35,319	Shady Cove	\$239,108	\$248,317	\$251,458
Maywood Park	\$61,225	\$63,583	\$64,387	Shaniko	\$2,316	\$2,405	\$2,436
McMinnville	\$2,672,262	\$2,775,183	\$2,810,294	Sheridan	\$462,234	\$480,036	\$486,110
Medford	\$7,017,043	\$7,287,301	\$7,379,498	Sherwood	\$1,611,140	\$1,673,192	\$1,694,361
Merrill	\$66,938	\$69,516	\$70,395	Siletz	\$95,890	\$99,583	\$100,843
Metolius	\$77,592	\$80,581	\$81,600	Silverton	\$823,018	\$854,717	\$865,530
Mill City	\$159,508	\$165,651	\$167,747	Sisters	\$295,159	\$306,527	\$310,405
Millersburg	\$247,523	\$257,056	\$260,309	Sodaville	\$27,563	\$28,624	\$28,986
Milton-Freewater	\$578,275	\$600,547	\$608,145	Spray	\$15,518	\$16,116	\$16,320
Milwaukie	\$1,647,658	\$1,711,117	\$1,732,766	Springfield	\$4,870,015	\$5,057,581	\$5,121,568
Mitchell	\$10,577	\$10,985	\$11,124	St. Helens	\$1,158,788	\$1,203,419	\$1,218,644
Molalla	\$797,926	\$828,658	\$839,142	St. Paul	\$33,585	\$34,878	\$35,319
Monmouth	\$850,735	\$883,501	\$894,679	Stanfield	\$178,578	\$185,456	\$187,802
Monroe	\$58,908	\$61,177	\$61,951	Stayton	\$640,426	\$665,091	\$673,506
Monument	\$9,110	\$9,461	\$9,581	Sublimity	\$249,608	\$259,221	\$262,501
Moro	\$28,489	\$29,586	\$29,961	Summerville	\$8,802	\$9,140	\$9,256
Mosier	\$37,136	\$38,566	\$39,054	Sumpter	\$15,982	\$16,597	\$16,807
Mt. Angel	\$273,156	\$283,676	\$287,265	Sutherlin	\$694,933	\$721,698	\$730,829
Mt. Vernon	\$43,467	\$45,141	\$45,712	Sweet Home	\$774,224	\$804,043	\$814,216
Myrtle Creek	\$279,950	\$290,732	\$294,410	Talent	\$403,634	\$419,180	\$424,483
Myrtle Point	\$193,633	\$201,091	\$203,635	Tangent	\$94,037	\$97,659	\$98,895
Nehalem	\$22,390	\$23,252	\$23,546	The Dalles	\$1,267,495	\$1,316,312	\$1,332,965
Newberg	\$2,063,568	\$2,143,046	\$2,170,159	Tigard	\$4,313,358	\$4,479,485	\$4,536,158
Newport	\$855,677	\$888,633	\$899,875	Tillamook	\$407,417	\$423,109	\$428,462
North Bend	\$831,434	\$863,456	\$874,380	Toledo	\$279,641	\$290,411	\$294,085
North Plains	\$282,806	\$293,699	\$297,414	Troutdale	\$1,312,892	\$1,363,457	\$1,380,708
North Powder	\$38,449	\$39,930	\$40,435	Tualatin	\$2,154,826	\$2,237,818	\$2,266,130
Nyssa	\$259,645	\$269,645	\$273,056	Turner	\$222,508	\$231,078	\$234,002
Oakland	\$74,736	\$77,614	\$78,596	Ukiah	\$16,908	\$17,559	\$17,782
Oakridge	\$249,762	\$259,382	\$262,663	Umatilla	\$602,981	\$626,204	\$634,127
Ontario	\$942,379	\$978,675	\$991,057	Union	\$168,464	\$174,952	\$177,166
Oregon City	\$2,937,620	\$3,050,761	\$3,089,359	Unity	\$3,088	\$3,207	\$3,248
Paisley	\$19,147	\$19,885	\$20,136	Vale	\$150,321	\$156,110	\$158,085
Pendleton	\$1,312,969	\$1,363,538	\$1,380,789	Veneta	\$406,182	\$421,826	\$427,163
Philomath	\$449,572	\$466,887	\$472,794	Vernonia	\$187,302	\$194,516	\$196,977
Phoenix	\$291,299	\$302,518	\$306,346	Waldport	\$181,435	\$188,423	\$190,806
Pilot Rock	\$102,839	\$106,799	\$108,151	Wallowa	\$62,691	\$65,106	\$65,930
Port Orford	\$91,181	\$94,692	\$95,890	Warrenton	\$498,907	\$518,122	\$524,677
Portland	\$50,037,126	\$51,964,287	\$52,621,725	Wasco	\$32,195	\$33,435	\$33,858
Powers	\$58,600	\$60,856	\$61,626	Waterloo	\$16,677	\$17,319	\$17,538
Prairie City	\$66,475	\$69,035	\$69,908	West Linn	\$2,112,362	\$2,193,719	\$2,221,474
Prescott	\$6,331	\$6,575	\$6,658	Westfir	\$20,151	\$20,927	\$21,192
Prineville	\$895,438	\$929,925	\$941,690	Weston	\$53,736	\$55,805	\$56,511
Rainier	\$149,240	\$154,988	\$156,948	Wheeler	\$33,044	\$34,317	\$34,751
Redmond	\$2,949,896	\$3,063,510	\$3,102,268	Willamina	\$177,652	\$184,494	\$186,828
Reedsport	\$339,321	\$352,390	\$356,849	Wilsonville	\$2,133,517	\$2,215,689	\$2,243,721
Richland	\$12,816	\$13,310	\$13,478	Winston	\$445,557	\$462,718	\$468,572
Riddle	\$96,353	\$100,064	\$101,330	Wood Village	\$388,965	\$403,946	\$409,056
Rivergrove	\$43,158	\$44,821	\$45,388	Woodburn	\$2,087,965	\$2,168,382	\$2,195,816
Rockaway Beach	\$118,743	\$123,317	\$124,877	Yachats	\$77,669	\$80,661	\$81,681
Rogue River	\$190,854	\$198,204	\$200,712	Yamhill	\$89,945	\$93,409	\$94,591
Roseburg	\$1,872,869	\$1,945,002	\$1,969,609	Yoncalla	\$83,228	\$86,434	\$87,527

Data Sources

Source	Link
Highway Trust Fund Revenues	
1	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts. https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202024%20Forecast%20document_final.pdf
2	October 2024 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases). https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/City%20County%20Apportionment_2410_updated.pdf
Marijuana Tax Revenues	
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2024. https://www.oregon.gov/das/oea/Documents/appendixb.pdf
Liquor Revenues	
4	Table B.7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast, December 2024. LOC estimates calculated using simple regression analysis. (On file with LOC) https://www.oregon.gov/das/oea/Documents/appendixb.pdf
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries. https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx
Cigarette Tax Revenues	
6	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2024. https://www.oregon.gov/das/oea/Documents/appendixb.pdf
9-1-1 Emergency Communications Tax Revenues	
7	Emergency Communications Quarterly Tax Distribution 02 Reports. LOC estimates calculated using simple regression analysis (On file with LOC). https://www.oregon.gov/OEM/911/Pages/911-Tax-Distribution.aspx



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May 29, 2025

City of Veneta Budget Committee

Re: Budget Message for Fiscal Year 2025-2026

The Budget Document

The budget document provided to the City of Veneta Budget Committee is formatted according to Oregon Budget Law. The budget estimates funding resources and expenditure requirements that are balanced within funds established by the City to record financial activity.

In the budget document at the end of each fund report is a Notes section that summarizes significant activities or impacts to that fund. Those significant activities are highlighted in this message.

The budget packet also includes materials on estimated property taxes, shared revenues, interfund transfers, project costs, and Council goals.

The City Council previously developed budget goals after hearing from staff about planned projects and opportunities, and then discussed what the Council's goals for the City would be for the next two years, 2023-2025. Three priority areas emerged, in no specific order: Parks & Recreation, Economic Development, and Public Safety. Staff then returned to Council with a two-year work plan detailing projects and initiatives that identified how the Council's priorities would be addressed. The Council adopted the 2023-2025 City Work Plan and it is included in the budget packet as a budget resource document.

Summary of Proposed Financial Policies for the 2025-2026 Budget Period

The City of Veneta's financial policies are contained in Resolution No. 1441, "A Resolution Adopting City Financial Policies, and Repealing Resolution No. 1407" (adopted March 10, 2025). Policies relevant to developing the budget are highlighted below.

- 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 Council shall adopt the budget at the Fund and Program level (i.e. Administration, Public Works, Court, Economic Development, Human Resources, Public Safety, etc.).
- The City will prepare the budget in a conservative manner by:
 - the use of a contingency fund;
 - rounding up to the nearest \$100 when budgeting expenses;
 - rounding down to the nearest \$100 when budgeting revenues; and

- targeting a minimum unappropriated fund balance in the operating funds (those funds with Personnel Services)
- To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
- In any year, circumstances may arise which could not have been reasonably anticipated and which may require a change in the annually adopted budget. There will be one Contingency account established in each operating fund with Personnel Services, and the amount of the Contingency account shall be **no more than** the sum of four (4) months of budgeted Personnel Services and Admin Supplies & Services (fund account xxx-xxx-51010) expenditures.
- To the extent that the unreserved (unrestricted and Unassigned funds) General Fund balance exceeds the contingency target, the City may draw upon the General Fund Contingency account to provide pay-as-you-go financing for capital projects, for other one-time capital equipment expenditures, transfers to capital reserve funds, or for accelerated debt service.
- Operating Fund Balances - Measurement of a fund's ending balance will occur annually on June 30th. For purposes of this calculation, the expenditures shall be the budget as originally adopted for the subsequent year. The minimum fund balance is the unrestricted (and Unassigned as to the General Fund) fund balance amount excluding Non-spendable, Restricted, and Committed fund balance amounts.
 - General Fund / Special Revenue Funds (excluding SDC-related, Business Assistance, and Local Improvement funds) / Enterprise Funds: The minimum targeted ending fund balance shall be **no less than** four (4) months of budgeted Personnel Services and Materials & Services expenditures.
- 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.
- The City Council delegates authority to the City Administrator and the Finance Director to assign fund balance amounts as appropriate.

Important Features of the Budget Documents

Applying the financial policies briefly outlined above, both budgets implement major projects identified in master plans, capital improvement plans, or 5-year strategies. Those projects are listed in a separate table as part of the budget packet. The budget packet also includes the City Council's 2-year Work Plan that lists prioritized projects and initiatives reflected in the current year and ensuing year, 2023-2025.

Staff applied the following practices to develop the budget:

- Assume a 3% increase of Assessed Value on private properties in the City and a 95.4% collection rate based on Lane County Assessor estimates.
- Target a maximum of 50% of City property taxes allocated to the Law Enforcement Fund to support the City's contract with the Lane County Sheriff's Office for policing services. Re-allocate remaining property taxes first to the Parks and Recreation Fund, second to the Planning Fund, and finally to the General Fund.
- Budget a 2.6% cost-of-living increase for regular, full-time City employees, conditional on City Council approval. Budget for a \$0.35 Oregon Minimum Wage increase to \$15.05 for seasonal staff (largely pool staff).
- Budget American Rescue Plan Act (ARPA) funds for the wastewater treatment plant expansion.
- Budget Veneta Urban Renewal Agency funds transferring to the City for the Bolton Hill Sports Complex project, the W. Broadway ("The Attic") redevelopment project, and development of the City's downtown block.

Budget-at-a-Glance: Principle Issues for the Upcoming Fiscal Year and Changes from the Previous Year/Budget

This year's City of Veneta Staff Requested budget totals \$42,110,781 and is balanced. All of the funds meet the financial policy targets for Ending Fund Balance and Contingency funding with the caveat that the Park & Recreation Fund targets do not include pool expenses due to their seasonal, discretionary role.

Total new revenues sum to \$19,211,781 which is roughly a \$3.2 million increase over last year. However, most of that increase stems from transferring \$2.8 million from the Sewer Fund's Ending Fund Balance to the Reserve-Enterprise (Sewer) Fund for the Wastewater Treatment Plant Expansion.

The largest revenue source is estimated user fees (water, sewer, planning, etc.) subtotaling nearly \$4.1 million and includes anticipated 3% water rates and 2% sewer rates increases pursuant to rates studies. Estimated property taxes subtotal to over \$2 million including debt service on bonds for the pool. With interest rates continuing to stay higher and the City accumulating cash to pay for the wastewater treatment plant project, we're forecasting over \$650,000 of interest income, nearly four times the amount than what we forecasted two years ago, and over \$200,000 more than last year.

Total expenditures sum to \$21,846,254 which is roughly a \$2.7 million increase over last year.

Capital Outlays of over \$11 million is largely driven by the start of the Bolton Hill Sports Complex project (\$4.2 million), followed closely by the potential E. Hunter Road Improvement project (\$3.0 million, if a State grant is awarded), and the Wastewater Treatment Plant Expansion (\$1.6 million).

Materials & Services are about the same at \$3.5 million. We don't expect any major maintenance projects and, because the City budges conservatively and price-shops aggressively, the City has been able to absorb most of the cost inflation that is happening statewide.

Personnel Services, estimated to increase roughly \$45,000 over last year's budget, reflect newer employees at lower Compensation Plan steps. Also factored into the expense is an anticipated 2.6% cost of living increase for regular full-time staff, and increased medical coverage costs of roughly 9.0%.

Conclusion

Veneta's 2025-2026 fiscal year budgets reflect a significant amount of planned work that couldn't get done without staff who are action-oriented and service-driven. I greatly appreciate the positive and productive attitude that each City staff member brings to their work in service of the Veneta community. I also appreciate Veneta's elected leaders who cheer on staff's efforts and celebrate the community that they live in. Our collective goal is to be a World-Class Small Town. Our work shows it.

Take care,



Matt Michel
City Administrator

VENETA BUDGET COMMITTEE

AGENDA ITEM SUMMARY



Title/Topic: Overview of Budget Document Format & Budget Process

Meeting Date: May 29, 2025
Department: Administration

Staff Contact: Matt Michel, City Administrator
Email: mmichel@venetaoregon.gov
Telephone Number: 541-935-2018

ISSUE STATEMENT

Should the Veneta Budget Committee approve the Fiscal Year 2025-2026 Requested Budget for consideration by the Veneta City Council?

BACKGROUND

Oregon Budget Law requires a specific sequence of actions in developing and adopting a city budget. First, city staff prepares a “Requested Budget.” Next, the budget committee reviews the Requested Budget and, after acting on any changes via motions and votes, proposes an “Approved Budget” to the city council. Finally, the city council reviews the Approved Budget and, after acting on any changes, adopts the final “Adopted Budget.” Teamwork!

The same sequence of action—Request, Approve, Adopt—applies to Veneta’s property tax rate under Oregon law for both the city’s general property tax levy and 2010 pool bond levy. Included in the Budget Committee’s agenda under the Approvals agenda section, there are three suggested motions for the Committee to use in fulfilling its role in the budget process.

Reviewing the Requested Budget Packet

The Requested Budget agenda packet (hand-delivered in a three-ring binder) contains the staff Requested Budget, as well as supporting documents that provide context to the Requested Budget amounts. For example, the packet includes information on how State Shared Revenue is determined, how Requested Budget amounts relate to City Council Goals, and a summary table of proposed projects.

The budget document shows expenditure amounts at a high-level (a Fund level, e.g. the “General Fund”) and at a low-level (the account line-item, e.g. “100-205-52290 Other Professional Services”).

The level of budget authorization that the Budget Committee—and City Council—acts on, or “appropriates,” is at the Department Classification level.

At the Department Classification level, individual line-item accounts within a Fund are aggregated to a single appropriation amount for that department. For example, in the General Fund there are several departments, like Administration, Human Resources, and Economic Development. The Committee would approve an appropriation for each department that has within it several expenditure classifications like, Personnel, Materials & Services, Transfers, and Contingency, to name four of the seven potential classifications. You’ll see a mix of these headings within each department listing.

Again, the Department-level subtotal is what the Budget Committee and City Council approve. Having the account-level details to look at allows the Committee and Council to see the story behind the subtotal. I suggest that you scan the trends in the details, to reach a conclusion on the department classification subtotals.

At the Budget Committee meeting, I will lead you through a review of the Requested Budget first using summary documents, such as tables showing requested funding for specific projects, both new and ongoing, and a table showing how those projects relate to the City Council's two-year goals.

In addition to reviewing a Requested Budget for the City of Veneta, the Budget Committee for the Veneta Urban Renewal Agency will review a Requested Budget for the Veneta Urban Renewal Agency (URA). The URA is a functional, yet legally independent, sub-unit of the City of Veneta and so it has its own budget for review. Again, you will have a project list for Requested Budget project funding amounts to either spend directly on behalf of the URA, or to transfer to the City to perform the work on behalf of the URA's mission.

COMMITTEE OPTIONS

1. Approve to the City Council the Requested Budget, as presented.
2. Approve to the City Council a revised Requested Budget as modified by the Committee.
3. Direct Staff to provide additional information and schedule the time for the next Budget Committee meeting.

BUDGET OFFICER / CITY ADMINISTRATOR'S RECOMMENDATION

OPTION #1 - Approve to the City Council the Requested Budget, as presented.

SUGGESTED MOTION

- A. Approval of Budget
 - i. *"I make a motion that the Budget Committee of the City of Veneta approve the department classification amounts for fiscal year 2025-2026 totaling \$42,110,781, as presented."*
- B. Approval of Tax Levy
 - i. *"I make a motion that the Budget Committee of the City of Veneta propose property taxes for fiscal year 2025-2026 at the rate \$5.6364 per \$1,000 of assessed value categorized as subject to the General Government Limitation."*
- C. Approval of Taxes for General Obligation Bonds.
 - i. *"I make a motion that the Budget Committee of the City of Veneta propose property taxes for fiscal year 2025-2026 in the amount of \$98,363.29 for the City's General Obligation bond categorized as Excluded from Limitation."*

ATTACHMENTS

None

City of Veneta 2023-2025 Projects and Priorities

City Council 2023-2025 Priorities:

Parks & Re

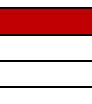


Economic Dev

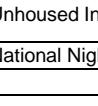
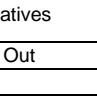
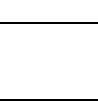
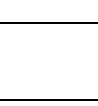
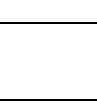
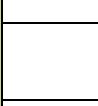
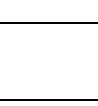
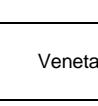
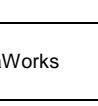


Public Safety



Council Goal	Department	Program	Project Title & Deliverables	Budget	Timeline		Staff Lead	Notes	
					July-Dec 2024	Jan-June 2025			
		Parks & Recreation Enhancement	Paths & Trails Master Plan	Deliver Plan with prioritized Capital Improvements Project list	\$ 50,000		CDD	DONE. Delivered to Council July 2023	
			Bolton Hill Sports Complex Master Plan (URA Funded)	Land Acquisition & Prep	\$ 30,000	<div style="width: 50%;">July-Dec 2024</div>	CDD	DONE. Deed recorded August 2024	
				Concept design & phased cost estimates	\$ 30,000		PWD	DONE. Delivered to Council Nov. 2023	
				Future Operations financing plan	N/A		PWD	DONE. TSP shared business plan at April 2-024 Council Work Session	
				Design & Bid	\$ 410,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	DONE. Issued RFP April 2025	
			City Park - Phase 5: Community Center (URA Funded) 1/27/23 Council consensus on concept	Construction	\$ 7,750,000		PWD	Contract to Council June 2025	
				Pre-Design & Bid	\$ 100,000		MA/CDD	Funding not currently identified	
				30% design	\$ 345,000		MA (CDD/PWD)	Funding not currently identified	
			Adult Quiet Park @ Ralph Johnson Park	Demolition & Construction	TBD		MA (CDD/PWD)	Funding not currently identified	
					\$ 215,000		CDD	Park Bd. Approved Concept Design Apr. 2023; Pursue OPRD grant	
							PWD		
			Off-Leash Dog Park @ RR	Pre-design	\$ 42,000		PWD	DONE. March 2024	
				Construction	\$ 551,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	DONE. WOOF!	
			Pickleball Courts @ Territorial Park	Pre-design	\$ 22,000		PWD	DONE. March 2024	
				Construction	\$ 438,000		PWD	DONE. Opened November 2024	
			Pool & Community Center Parking Lot Crack & Sand Seal Oak Island Park Expansion Park Board event funding		\$ 9,500	<div style="width: 50%;">July-Dec 2024</div>	PWD	Scheduled for May/June	
					\$ 125,000	<div style="width: 100%;">Jan-June 2025</div>	CDD	In Escrow	
					\$ 5,000	<div style="width: 100%;">July-Dec 2024</div>	CDD	Sponsor more events	
			Planning - Long Range						
				Jeans Road- Territorial Intersection Planning	Negotiate with County and explore street ROW acquisition	\$ 10,000	<div style="width: 100%;">July-Dec 2024</div>	CDD	
				Cheney Drive /Territorial Hwy Intersection Legal Cost		\$ 10,000	<div style="width: 100%;">Jan-June 2025</div>	CDD	
				Land Development & Land Division Ordinances Consolidation		\$ 5,000	<div style="width: 100%;">July-Dec 2024</div>	DONE. Consolidation Ordinance to Council 1/8/24	
				Modify and Adopt the Eugene Stormwater Manual		\$ 40,000	<div style="width: 100%;">Jan-June 2025</div>	DONE. Council adopted December 2024	
				Implement TMDL: Develop Erosion and Sediment Control Manual		\$ 30,000	<div style="width: 100%;">July-Dec 2024</div>	DONE. Council adopted December 2024	
				Staff grant writing training		\$ 1,000	<div style="width: 100%;">Jan-June 2025</div>	DONE. Matt L. & Jacob took grant writing classes	
				Elmira-Veneta Multi-Use Path		\$ 60,000	<div style="width: 100%;">July-Dec 2024</div>	PWD/CDD	
				Park Concept design for Blek's Mill, Oakley Estates, and Applegate Landing & PROS Master Plan update		\$ 50,000	<div style="width: 100%;">Jan-June 2025</div>	CDD	
		Public Works	Sewer	Wastewater Treatment Plant Improvements	DEQ required Facilities Master Plan & Pre-design	\$ 400,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	Wastewater Master Plan multi-year project
					Wetland mitigation	\$ 2,000,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	Dept. of State Lands determination
					Design	\$ 200,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	
				Lot 602 - Prepare Site for Development		\$ 25,000	<div style="width: 100%;">July-Dec 2024</div>	CDD/PWD	Fill to achieve above Base Flood Elevation, install gate, topo map
				Sewer Infiltration and Inflow Inspection		\$ 60,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	Annual
			Streets	East Veneta lift station pre-design & land acquisition		\$ 200,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	City pursuing land/ROW acquisition
				PW Yard Expansion concept design		\$ 30,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	Eval PW Yard needs and impact on road ROW to Jameson Way
				ADA-Compliant Sidewalks over Territorial Crossing		\$ 15,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	Contingent on Railroad permission
				E. Hunter Road Sidewalk and Stormwater Upgrade	Bid Design	\$ 25,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	Contingent on funding
				Hwy 126 and 8th Street intersection safety improvement	Construction	\$ 2,175,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	Contingent on funding
			Water			\$ 3,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	DONE. EPUD added another light
				Secure Future Site of New Water Reservoir		\$ 150,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	Opportunistic
				Update GIS mapping with asset management data		\$ 2,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	Ongoing
				Distribution Pump purchase		\$ 8,000	<div style="width: 100%;">July-Dec 2024</div>	PWD	DONE. Replaced 40-year old pump
				Public Works Yard Lot Crack and Sand Seal Project		\$ 14,000	<div style="width: 100%;">Jan-June 2025</div>	PWD	Scheduled for May/June

May 29, 2025 Budget Committee Update
Changes in Red

			Unhoused Initiatives	Access to Lot 400 for sanitary and shelter solutions? Portable potty at Lot 602	\$ 200,000 \$ 2,000	Blue Blue	CDD PWD	Concept drawing received January 2025; pursuing State funding Ongoing
			National Night Out		\$ 5,000	Green	MA	Annual event
			Accela Software Upgrade for Planning and Code Enforcement		\$ 5,000	Blue	CDD	Code Enforcemet: DONE; Planning - pending
			Continue Cat Spay and Neuter Program		\$ 5,600	Blue	OSS III	Ongoing
			Explore Active Code Enforcement Policy	Engage Community / Dept. Workload Analysis / Cost-Benefit	\$ -	Green	MA	DONE. Report to Council 1/22/24 Work sessions 2/26 & 3/25
			Abandoned Vehicle Disposal Abatement	Implementation	\$ 10,000	Green	CDD OSS III	Ongoing with quarterly Council updates Ongoing
								
			Coordinate Update of Natural Hazard Mitigation Plan with Lane County Update				MA	DONE. Council adopted update Res # 1399 Nov 2023
			Continue Staff Disaster Preparedness Training		\$ 5,000	Blue	MA	Ongoing with ICS trainings occurring
			Update Emergency Operating Plan with Lane Fire Authority		\$ -	Green	MA	Lane County grant will pay
			Implement Wildfire Mitigation Program		\$ 50,000	Green	MA	Annual
			5-Year Strategy Initiatives	Veneta Economic Identity Study (BR&E Outcome) Vibrant Veneta: Sculpture, Murals, Banners Business Grants Program 126 Gateway (URA Proj.: Terr. Hwy Impts, Hwy 126 to Hunter) Redevelopment Toolkit (URA)	\$ 30,000 \$ 15,000 \$ 50,000 \$ 30,000 \$ 91,500	Blue Green Green Blue Green	MA	ED ID DONE Dec. 2024; Ongoing implementation with Chamber Ongoing. New mural on W. Broadway; Res # 1344 Vibrant Veneta Program Annual program Annual program Annual program
			VenetaWorks	RAIN Catalysts Placemaking / Livability Grant Reinventing Rural	\$ 20,000 \$ 10,000	Blue Blue	MA	Annual program Support "In the Park" programs, Veneta Haunts, etc.
			W. Broadway ("Attic") Sale and Redevelopment (URA Funds)		\$ 250,000	Blue	CA	Sold August 2024; 2 year window for matching grant
			Federal Outreach to Fund Hwy 126		\$ 3,000	Blue	CA	
			Miscellaneous Fiber (URA)	Build 1.75 miles to connect LCOG fiber to Zayo fiber	\$ 100,000	Blue	PWD/CA	Engaged LCOG to manage project
			Acquiring SVDP Lot on Broadway		\$ 410,000	Blue	CA	DONE. Purchased July 2024. Researching development options
			Commercial Development Incentive Program		\$ 50,000	Blue	MA	Annual program
			City Management Intern		\$ 23,500	Blue	MA	Annual program
			New 5-Year Economic Development Strategy		\$ 15,000	Green	MA	Budgeted for 2025-2026
			Develop expanded Newsletter content		\$ 5,400	Blue	CT	Annual
			Surveys		\$ 3,000	Blue	CT	Annual
			Develop Citizens' Budget Report		\$ 3,000	Green	CT	Budgeted for 2025-2026
			Council Video Summaries		\$ 8,000	Green	CT	Ongoing
			Town Hall event		\$ 1,000	Blue	CA	1st event April 2024; planning for April 2025
			Public Outreach		\$ 4,000	Green	CT	Marketing in new online channel
			Issue Auditor RFP		\$ 50,000	Blue	FD	DONE. Auditor retained June 2024
			Caselle & Financial software optimization		\$ 15,000	Blue	FD	Ongoing
			Compensation Study		\$ 30,000	Blue	CA	DONE. Delivered to Council 3/25/24
			Cybersecurity - Server resiliency		\$ 10,000	Blue	AH/LCOG	DONE. Server partitioned and backed up local and in cloud
			City Fiber Campus (connect work facilities; servers to DFN)		\$ 15,000	Blue	AH/LCOG	Pending Wastewater Treatment Plant connection
			Laptop Rotation (3 laptops/year)		\$ 6,000	Blue	AH/LCOG	Ongoing
			Tablets for Public Works		\$ 6,000	Blue	AH/LCOG	For Service Orders; pending finance dept. preparation
			WIFI at Parks		\$ 4,000	Green	AH/LCOG	Pending power connection
								
			LCOG Agreement Update or Renewal				CA	
			City Hall expansion concept design		\$ 130,000	Blue	MA/CA	Pursuing seismic analysis grant
			Spectrum/Charter Communications Franchise Renegotiation				CA	DONE.
			CenturyLink Franchise Renegotiation				CA	DONE.
			Lane Electric Franchise Renegotiation				CA	In progress
			Improve Public Records Archive System (Laserfiche software)				CR	DONE. Laserfiche file structure design in progress
			City Hall Parking Lot Crack and Sand Seal Project		\$ 4,000	Green	PWD	Scheduled for May/June
			Legal		\$ 40,000	Blue	STAFF	Annual

Communications Team (CT): Administration Supervisor, City Administrator, Management Analyst

LISTING OF POTENTIAL PROJECTS		FY 2025-2026				
PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
Communications Master Plan Implementation	Operations	\$ 50,300	General - Admin	100-100-51095	Non-specified	Implementing Communications Master Plan goal to improve citizens' access to city information (See 3/10/25 CC AIS)
Fern Ridge Service Center - Generator	Improvement	\$ 60,000	General - FRSC	100-190-61610	OEM Grant	Emergency back-up generator for use as Resiliency Hub
Attic Improvements	Incentive	\$ 235,000	General Fund - Econ Dev	100-205-54500	URA Transfer	Matching private funds to redevelop the Attic
City Hall Alcove Office	Refurbishment	\$ 50,000	General - Admin	100-100-60130	Non-specified	Convert alcove into private office
Wildfire & Ice Preparedness Program	Hazard Mitigation	\$ 20,000	General - Public Safety	100-195-52201	Non-specified, OEM grant	Grant Potential, Emergency Preparedness
National Night Out	Program	\$ 1,200	General Fund - Public Safety	100-205-51095	Non-specified	Recreational Activities Associated with NNO
Five-Year Plan Economic Development Implementation	Programs	\$ 151,000	General - Economic Development	100-205-52060	Non-specified; DLCD EOA grant	Entrepreneur Assistance contract, 5-Year Plan development, Vibrant Veneta grants, Redevelopment grants, program support
Veneta Economic Identity Initiative	Professional Services	\$ 20,000	General - Economic Development	100-205-52290	Tourism taxes; Non-specified	Partner with Chamber for promoting an economic identity (project identified in Business Retention & Expansion Study)
Commercial Development Incentive Program	Incentive	\$ 50,000	General - Economic Development	100-205-54500	Non-specified	Funding the Transportation SDC Reduction program that the City Council approved in FY 2023
Downtown Block on W Broadway & Start Commercial Development	Development	\$ 170,000	General - Economic Development	100-205-60130	URA Transfer; TGM grant	Community engagement and concept design phase
Broadband Middle-Mile Project	Professional Services, Construction	\$ 50,000	General - Economic Development	100-205-60130	Non-specified	Connect the City's leased Zayo fiber lines to the Willamette Internet Exchange
		\$ 857,500	GENERAL			
Accela Upgrade to Include Planning and Code Enforcement Modules	Professional Services	\$ 5,000	Code Enforcement - Materials & Services	120-110-52045	Non-specified	Add the Code Enforcement module to Accela software.
		\$ 5,000	LAW ENFORCEMENT			
Bolton Field Sports Complex Design & Phase 1	Improvement	\$ 4,000,000	Parks - Park	130-130-60130	URA Transfer; grants	Bolton Hill Sports Complex Architecture and Engineering Design & Phase 1 Build
Dog Park Amenities - Pavilion	Improvement	\$ 45,000	Parks- Park Capital Outlay	130-130-60130	Main Street USA / T-Mobile grant	Add community-selected amenities to new dog park
City Park Sound Mitigation	Improvement	\$ 20,000	Parks- Park Capital Outlay	130-130-60130	Non-specified	Mitigate amplified sound emanating from City Park amphitheater
Paths & Trails Development	Construction	\$ 125,000	Parks- Park Capital Outlay	130-130-60130	OPRD - RTP grant	Construct trails pursuant to Paths & Trails Master Plan
		\$ 4,190,000	PARK & RECREATION			
Public Works Yard Expansion	Professional Services	\$ 30,000	Water- 70% Sewer- 30% - Capital Outlay	210-210-61610; 220-220-61610	Non-specified	Clear needed area of adjacent land and concept design for more efficient use
Reservoir Land Acquisition	Acquisition	\$ 250,000	Water - Capital Construction	210-210-60130	Non-specified	Acquire land for future construction of redundant one million gallon reservoir for the 582 ft. Pressure zone per Water Master Plan CIP
Luther Lane Waterline Extension	Improvement	\$ 200,000	Water - System Improvements	210-210-61610	Non-specified	Extend water main on Luther Lane to connect near Hope Lane to provide needed looping of system.
		\$ 480,000	WATER			

PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
Sewer Infiltration and Inflow Maintenance	Professional Services	\$ 60,000	Sewer - Materials & Services	220-220-53150	Non-Specified	Maintenance
Lot 602 - Prepare Site for Development	Professional Services	\$ 20,000	Sewer (3/4); Stormwater (1/4) - System Improvements	220-220-61610 (Sewer 3/4); 240-240-61610 (Storm 1/4)	Non-specified	Identify any areas of the property that are below the base flood elevation. Bring in clean fill and rock to bring the entire site ground elevation to 1 foot above the base flood elevation.
Lot 400/Unhoused Land	Improvement	\$ 552,000	Sewer (3/4); Stormwater (1/4) - System Improvements	220-220-61610 (Sewer 3/4); 240-240-61610 (Storm 1/4)	State Legislative grant; Non-specified	Work with city engineer to establish vehicular access for sanitation and public safety services
Eastside Lift Station Location Analysis	Expansion	\$ 200,000	Sewer SDC - System Expansion	314-314-60130	Sewer SDC	Concept design for future lift station.
WWTP Facility Plan - Facilities Plan	Improvement	\$ 160,000	Sewer SDC - System Expansion	314-314-60130	Sewer SDC	Work with consultant to update Facilities Plan as required by DEQ to continue towards expansion of Wastewater Treatment Plant.
WWTP Facility Plan - Design	Improvement	\$ 200,000	Sewer SDC - System Expansion	615-615-60130	Sewer - Reserve	Design of WWTP Expansion Project to occur after Facility Plan completed and accepted by the State. First phase of design with next phase in next fiscal year estimated at \$400,000
WWTP Facility Plan - Lagoon	Improvement	\$ 1,287,500	Sewer (\$288k); Sewer Reserve (\$1M) - System Expansion	220-220-60130; 615-615-60130	Sewer; Sewer - Reserve	Wetland Mitigation Bank credit purchases for reclaiming abandoned holding pond for plant expansion; lagoon earthwork
		\$ 2,479,500	SEWER			
Elmira-Veneta Multi-Use Path	Professional Services	\$ 60,000	Street SDC - System Expansion	318-318-60130	Street SDC (Project ID: SUP2)	City's match for project being done by Lane County. Total match is \$55,680 however, in-kind expenses, i.e., land donation and staff time are allowed
Pavement Rating Analysis	Maintenance	\$ 20,000	Streets - Material & Services	230-230-53050	Non-specified	Update street pavement index to create new capital improvement plan
Territorial Sidewalk RR Crossing	Maintenance	\$ 15,000	Streets - Material & Services	230-230-53045	Non-specified	ADA Compliance
East Hunter Road Upgrade	Rehabilitation / Improvement	\$ 3,470,000	Streets - System Upgrade; Street SDC - System Improvements	230-230-63150; 318-318-61610	Non-specified; Street SDC (Project ID: UP5)	Update current design to account for and verify new development and utility improvements since last plan update. Also includes bidding services from engineer for the E. Hunter Road improvement project. Project could be scheduled for the following summer.
Highway 126 Intersection- Gateway Beautification	New Construction	\$ 30,000	Streets - System Improvements	230-230-60250	URA Transfer	Streetscape improvements include gateway improvements (signage) at the Highway 126 intersection
Jeans Rd / Territorial Hwy Intersection Planning	Professional Services	\$ 10,000	Street SDC - System Expansion	318-318-60130	Street SDC (Project ID: NR10)	Engineering and Design Review for development of access control traffic mitigation solutions at the Jeans Road /Territorial Hwy Intersection.
		\$ 3,605,000	STREET			
Stormwater Master Plan Update	Improvement	\$ 50,000	Storm - Materials & Services	240-240-52290	Business Oregon Technical Assistance grant	Update 1999 master plan
		\$ 50,000	STORMWATER			
New mower and trailer	Equipment	\$ 35,000	Public Works Equipment - Capital Outlay	250-250-63615	Non-specified	Purchase new larger mower and trailer to match
		\$ 35,000	P.W. EQUIPMENT			

CITY OF VENETA ESTIMATE OF PROPERTY TAX COLLECTIONS					
GENERAL GOVERNMENT LIMITATION:					
Permanent Tax Rate:	\$ 5.6364	per \$1,000 Assessed Value			
Assessed Value for prior year	\$ 356,881,656				
Increase Rate (3% maximum)		3%			
Estimated Assessed Value	367,588,106				
Assessed Value/1,000:	367,588				
Amount Tax Rate Will Raise	2,071,874				
Estimated/Actual Loss Due to Limits	(2,072)				
Other Adjustments per County					
Net Tax To Be Imposed	2,069,802				
% Property Taxes Collected, 5-Yr Avg	95.5%				
Estimate of Taxes to Receive	\$ 1,976,661				
		POLICY-DRIVEN			
			FY 2025-26	FY 2024-25	FY 2023-24
					FY 2022-23
Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT	PERCENT	PERCENT	PERCENT
General	\$ 375,566	19%	19%	19%	19%
Law Enforcement	988,330	50%	50%	50%	50%
Parks & Recreation	454,632	23%	23%	21%	21%
Planning	158,133	8%	8%	10%	10%
Total	\$ 1,976,661	100.0%	100.0%	100%	100%
EXCLUDED FROM LIMITATION:					
	BONDS AFTER				
	MEASURE 5	<other bonds>	TOTAL FOR		
	2010 G.O. POOL		CITY		
Amount Needed for FY Bond Payments	\$ 94,041		\$ 94,041		
Estimated/Actual Loss Due to Limits			-		
Other Adjustments per County	(6)		(6)		
% Property Taxes Collected, 5-Yr Avg	95.5%		95.5%		
"Taxes Estimated to be Received" to Form LB-35	\$ 98,466.29		\$ 98,466.29		
Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT	PERCENT		
Debt Service Fund	\$ 98,466.29	100%	100%		
FY 2024-2025 Allocation of Payments	General	375,566	18.10%	2,075,128	
	Debt Service	98,466	4.75%		
	Law Enforcement	988,330	47.63%		
	Parks & Recreation	454,632	21.91%		
	Planning	158,133	7.62%		

LISTING OF POTENTIAL GRANTS		FY 2025-2026			
PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE
Lane County Rural Tourism Annual	Programs	\$ 15,600	General	100-000-45110	County Tourism Tax
Fern Ridge Service Center - Generator	Improvement	\$ 60,000	General - FRSC	100-190-61610	OEM Grant
Wildfire & Ice Preparedness Program	Hazard Mitigation	\$ 20,000	General - Public Safety	100-195-52201	OEM grant
Five-Year Plan Economic Development Implementation	Programs	\$ 60,000	General - Economic Development	100-205-52060	DLCD EOA grant
Downtown Block on W Broadway & Start Commercial Development	Acquisition & Development	\$ 150,000	General - Economic Development	100-205-60130	TGM grant
Bolton Field Sports Complex Design & Phase 1	Improvement	\$ 100,000	Parks - Park	130-130-60130	OPRD grant
		\$ 2,194,000			Federal CIP
Dog Park Amenities - Pavilion	Improvement	\$ 45,000	Parks- Park	130-130-60130	Main Street USA /T-Mobile grant
Paths & Trails Development	Construction	\$ 125,000	Parks - Park	130-130-60131	OPRD - RTP grant
Lot 400/Unhoused Land	Improvement	\$ 500,000	Sewer - System Improvements	220-220-61610	State Legislative grant
WWTP Facility Plan - Lagoon	Improvement	\$ 287,491	Sewer - System Expansion	220-220-60130	SLRFP
East Hunter Road Upgrade	Rehabilitation / Improvement	\$ 2,600,000	Streets - System Upgrade	230-230-63150	State Legislative Grant
Stormwater Master Plan Update	Improvement	\$ 50,000	Stormwater - System Improvements	240-240-61610	Business Oregon Technical Assistance grant
		\$ 6,207,091			

SCHEDULE OF TRANSFERS		FY 2025-2026			
FUND(S) \$ BEING TRANSFERRED FROM	FUND(S) \$ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	EXPLANATION	ACCOUNT #
Parks		\$ 5,000		Build up fund balance for future equipment and vehicle needs	130-130-75050
Water		\$ 5,000			210-210-75050
Sewer		\$ 5,000			220-220-75050
Street		\$ 5,000			230-230-75050
Storm		\$ 5,000			240-240-75050
	P.W. Equipment		\$ 25,000		250-000-41915,10,20,25
Sewer		\$ 2,800,000		Funds to build Wastewater Treatment Plant expansion	220-220-75090
	Reserve-Enterprise		\$ 2,800,000		615-000-41920
Street		\$ 4,055		State required if full bike/ped \$ is not used	230-230-75085
	Reserve		\$ 4,055		610-000-41910
Zumwalt		\$ 27,000		Program expense and Fund Resources support	350-350-75005, 30, 20
	General - Administration		\$ 2,000		100-000-41945
	Law Enforcement		\$ 25,000		120-000-41945
Business Assistance		\$ 1,000		Staff time spent on grant administration	360-360-75005
	General - Admin		\$ 1,000		100-000-41955
		\$ 2,852,055	\$ 2,857,055		
From Urban Renewal To:					
	General - Economic Dev	\$ 235,000		Attic Improvements	100-000-49115
	General - Economic Dev	\$ 20,000		W Broadway Block Development Concept	100-000-49115
	Parks & Recreation	\$ 1,706,000		Bolton Hill Sports Complex	130-000-41995
	Streets	\$ 30,000		Highway 126 Intersection- Gateway Beautification	230-000-46010
		\$ 1,991,000			

DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS											
Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2025	Principal Due FY25-26	Extra Principal	Interest Due FY25-26	Amount to Budget by Fund/Acct	Account #s
Banner Bank: Bolton Hill Sewer L.I.D.											
Sewer System Improvements		6-18-2009	3.475% *	6/15/2029	223,502	57,692	14,114	-	1,909	14,114	430-430-65510
Local Improvements Principal	100%									1,909	430-430-65520
Local Improvements Interest	100%									16,023	
									Payment Total	\$ 16,023	
U.S. Bank: General Obligation Bonds											
Pool Facility Construction		2-12-2010	4.45% *	1/1/2029	1,100,000	337,975	79,000	-	15,040	79,000	110-110-65125
Debt Service Principal	100%									15,041	110-110-65130
Debt Service Interest	100%								Payment Total	\$ 94,041	
									TOTALS	\$ 1,323,502 \$ 395,667 \$ 93,114 \$ - \$ 16,949 \$ 110,063	

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE																
Fund/Department Name:	ADMIN/ FINANCE	ECONOMIC DEVELOPMENT	PUBLIC SAFETY	CODE ENFORCEMENT	COURT	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORM	BUILDING	ZUMWALT	TOTAL BY TYPE	
Type of Cost:	100-100	100-205	100-195	120-110	120-160	130-130	130-520	140-140	210-210	220-220	230-230	240-240	260-110	350-350		
Salary/Wages 50010	\$ 296,785	\$ 72,250	\$ 27,918	\$ 42,697	\$ 40,928	\$ 162,280	\$ 125,339	\$ 120,301	\$ 241,847	\$ 271,602	\$ 144,516	\$ 37,768	\$ 24,477	\$ 20,654	1,629,362	
Insurance Benefits 50065	46,902	8,975	5,211	8,396	7,527	31,557	10,712	23,161	50,086	56,166	26,925	6,948	4,343	2,895	289,805	
Life & LTD Insurance Benefits 50065	561	107	62	100	90	377	128	277	599	672	322	83	52	35	3,466	
Retirement - EE & ER 50070	77,927	16,617	8,597	13,830	12,468	52,679	26,745	38,111	82,489	92,759	45,164	11,517	7,169	6,609	492,682	
FICA 50060	22,704	5,527	2,136	3,266	3,131	12,414	9,588	9,203	18,501	20,778	11,055	2,889	1,873	1,580	124,646	
Workers' Compensation 50060	1,892	512	205	328	300	1,294	1,221	901	1,956	2,216	1,124	278	171	275	12,673	
Clothing Allowance	794	152	88	142	127	534	181	392	848	951	456	118	74	49	4,905	
TOTAL BY TYPE OF FUND/DEPT	447,564	104,141	44,216	68,760	64,573	261,136	173,915	192,347	396,326	445,142	229,562	59,601	38,159	32,097	2,557,539	
Total FTE by Funds/Departments	3.11	1.02	0.34	0.53	0.49	2.07	2.38	1.45	3.15	3.57	1.80	0.45	0.28	0.26	20.89	

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		SUMMARY OF RESOURCES												
Funds by Type	BEGINNING FUND BALANCE												TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)
	PROJECTED FUND BALANCE @ 7-1-2025	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER			
GENERAL FUND:														
General Fund	958,800	382,800	82,300	154,300	4,400	263,000	7,000	-	64,300	305,600	74,400		1,338,100	2,296,900
SPECIAL REVENUE FUNDS:														
Law Enforcement	534,400	999,000	33,200	20,100	229,300	25,000	900	13,900	18,700	-	-		1,340,100	1,874,500
Parks & Recreation	187,100	459,300	90,500	-	79,200	1,706,000	-	-	29,200	2,464,000	10,000		4,838,200	5,025,300
Parks & Recreation SDC	106,100	-	-	-	94,300	-	-	-	11,300	-	-		105,600	211,700
Planning	490,100	160,800	-	-	65,400	-	-	-	9,800	-	85,100		321,100	811,200
Streets	4,000,200	-	405,800	163,700	226,100	30,000	-	-	97,000	2,600,000	1,000		3,523,600	7,523,800
Streets SDC	1,168,200	-	-	-	52,400	-	-	-	22,900	-	24,700		100,000	1,268,200
Stormwater	424,600	-	-	-	75,600	-	-	-	11,300	50,000	-		136,900	561,500
Stormwater SDC	126,800	-	-	-	9,700	-	-	-	3,800	-	-		13,500	140,300
Building Inspection Program	265,100	-	-	-	164,800	-	-	-	5,000	-	-		169,800	434,900
Governmental SDC	-	-	-	-	-	-	-	-	-	-	-		-	-
Zumwalt	39,900	-	-	-	115,600	-	-	-	1,600	-	100		117,300	157,200
Business Assistance	125,700	-	-	-	-	-	-	-	4,600	-	-		4,600	130,300
Local Improvement	275,600	-	-	-	-	-	-	-	9,500	-	-		9,500	285,100
ENTERPRISE FUNDS:														
Water	5,113,200	-	-	-	1,204,100	-	-	-	141,700	-	24,700		1,370,500	6,483,700
Sewer	2,885,000	-	-	-	1,576,600	-	-	-	181,700	787,400	18,500		2,564,200	5,449,200
Water SDC	79,400	-	-	-	144,200	-	-	-	5,000	-	-		149,200	228,600
Sewer SDC	622,100	-	-	-	134,200	-	-	-	24,900	-	-		159,100	781,200
DEBT SERVICE FUND:														
Debt Service	260,100	95,641	-	-	-	-	-	-	8,040	-	-		103,681	363,781
RESERVE FUNDS:														
PW Equipment	77,800	-	-	-	-	25,000	-	-	3,900	-	-		28,900	106,700
Reserve - Governmental	211,800	-	-	-	-	4,000	-	-	6,300	-	-		10,300	222,100
Reserve - Enterprise	4,947,000	-	-	-	-	2,800,000	-	-	7,600	-	-		2,807,600	7,754,600
ADOPTED TOTALS	\$ 22,899,000	\$ 2,097,541	\$ 611,800	\$ 338,100	\$ 4,175,900	\$ 4,853,000	\$ 7,900	\$ 13,900	\$ 668,140	\$ 6,207,000	\$ 238,500		\$ 19,211,781	\$ 42,110,781

		SUMMARY OF REQUIREMENTS										
FUNDS BY TYPE		PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE	PROJECTED FUND BALANCE @ 6-30-2026	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)	
GENERAL FUND:												
General Fund		595,400	755,700	332,200	-	-	163,500	1,846,800	450,100	2,296,900		
SPECIAL REVENUE FUNDS:												
Law Enforcement		133,700	1,298,525	-	-	-	20,000	1,452,225	422,275	1,874,500		
Parks & Recreation		434,800	174,100	4,190,000	-	5,000	20,000	4,823,900	201,400	5,025,300		
Parks & Recreation SDC		-	-	-	-	-	-	-	211,700	211,700		
Planning		192,300	126,900	-	-	-	70,000	389,200	422,000	811,200		
Streets		229,300	161,200	3,065,000	-	9,100	80,000	3,544,600	3,979,200	7,523,800		
Streets SDC		-	-	505,000	-	-	-	505,000	763,200	1,268,200		
Stormwater		59,700	59,200	18,000	-	5,000	30,000	171,900	389,600	561,500		
Stormwater SDC		-	-	-	-	-	-	-	140,300	140,300		
Building Inspection Program		38,200	118,700	-	-	-	10,000	166,900	268,000	434,900		
Governmental SDC		-	-	-	-	-	-	-	-	-		
Zumwalt		30,300	65,200	-	-	25,000	4,800	125,300	31,900	157,200		
Business Assistance		-	50,000	-	-	1,000	-	51,000	79,300	130,300		
Local Improvement		-	1,000	-	16,200	-	-	17,200	267,900	285,100		
ENTERPRISE FUNDS:												
Water		395,600	389,100	471,000	862,400	5,000	140,000	2,263,100	4,220,600	6,483,700		
Sewer		444,400	345,900	851,000	96,900	2,805,000	160,000	4,703,200	746,000	5,449,200		
Water SDC		-	-	-	-	-	-	-	228,600	228,600		
Sewer SDC		-	-	360,000	96,888	-	-	456,888	324,313	781,200		
DEBT SERVICE FUND:												
Debt Service		-	-	-	94,041	-	-	94,041	269,740	363,781		
RESERVE FUNDS:												
PW Equipment		-	-	35,000	-	-	-	35,000	71,700	106,700		
Reserve - Governmental		-	-	-	-	-	-	-	222,100	222,100		
Reserve -Enterprise		-	-	1,200,000	-	-	-	1,200,000	6,554,600	7,754,600		
ADOPTED TOTALS		\$ 2,553,700	\$ 3,545,525	\$ 11,027,200	\$ 1,166,429	\$ 2,855,100	\$ 698,300	\$ 21,846,254	\$ 20,264,528	\$ 42,110,781		

GENERAL FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
RESOURCES						
1	1,753,640	2,046,699	1,993,100	BEGINNING FUND BALANCE	1,975,130	958,800
2	5,889	5,285	4,400	Property Taxes-Prior Years	3,951	5,000
3	479	457	400	Interest on Property Taxes	353	400
4	2,317	2,174	2,500	Payments in Lieu of Taxes	2,149	2,200
5	92,592	90,944	81,400	Emerald PUD Franchise Fees	92,024	91,800
6	27,848	28,168	29,200	Lane Electric Franchise Fees	33,803	29,900
7	18,368	17,254	16,000	Cable Co. Franchise Fees	10,767	15,400
8	17,530	17,306	15,800	Garbage Co. Franchise Fees	17,052	17,200
9	102,852	81,189	106,100	State Liquor Tax	63,912	79,400
10	3,872	3,140	3,500	State Cigarette Tax	2,292	2,900
11	17,970	9,053	16,000	SDC Administrative Fees	22,945	16,600
12	189	1,474	700	FRSD #28J Excise Admin Fees	580	700
13	4,470	3,775	4,700	Lien Search Fees	5,128	4,400
14	48,088	86,026	39,500	Interest Income	57,648	63,900
15	44,796	59,965	48,400	Land Lease	45,492	50,000

GENERAL FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
16	-		-	From Other Fund	-	-
17	2,000	2,000	2,000	From Zumwalt Campground Fund	-	2,000
18	1,000	1,000	1,000	From Business Assistance Fund	1,000	1,000
19	5,000	-	5,000	URA Administrative Agreement	5,000	5,000
20	450	750	500	Tree Felling Permits/Fines	567	500
21	1,699	127	-	Animal Control Fees/Licenses	-	-
22	3,017	3,017	3,100	Business Registrations	3,336	3,100
23	875	850	600	Regulatory Business Permits	120	600
24	3,221	2,189	2,700	Transient Room Tax	3,095	2,800
25	11,494	19,451	11,000	Grant-Lane Co Tourism (RMTP)	15,951	15,600
26	639,360	-	50,000	Grant Awards	20,000	290,000
27	-	-	712,000	From Urban Renewal Agency	416,000	255,000
28	5,775	179,263	7,700	Miscellaneous Sources	74,574	7,100
29	2,814,789	2,661,556	3,157,300	Total Resources, except taxes to be levied	2,872,869	1,921,300
30			363,600	Taxes estimated to be received	345,594	375,600
31	335,548	350,062		Taxes collected in year levied		
32	3,150,337	3,011,618	3,520,900	TOTAL RESOURCES	3,218,463	2,296,900
33						

GENERAL FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
34				EXPENDITURES		
35				Admin Personnel Services		
36	217,680	257,035	288,200	Wages	264,134	296,800
37	23,054	26,377	24,100	W/C and FICA Benefits	28,340	24,600
38	32,920	40,494	47,700	Health/Life Insurance	39,886	47,500
39	55,128	63,581	69,900	PERS	69,846	78,000
40	328,783	387,487	429,900	Admin Personnel Services Total	402,206	446,900
41	3.33	3.33	3.39	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	3.39	3.11
42						
43				Admin Materials & Services		
44	74,361	27,569	61,900	Admin Supplies & Services	28,458	43,500
45	11,845	7,074	7,800	Employee TRN,DEV,MEM	5,947	8,300
46	3,026	1,649	1,500	Publishing Costs	573	1,800
47	9,026	708	5,600	Telephone Services	1,200	3,700
48	5,904	5,707	5,700	Electricity	4,396	5,400
49	3,335	3,803	3,400	Water/Sewer Fees	-	2,400
50	7,251	9,999	10,000	Building Maint/Janitorial Sup	8,657	8,700
51	29	146	200	Safety Program & Supplies	57	100
52	-	1,857	600	Training & Conferences	4,547	2,200
53	338	388	400	Mileage Lodging & Other Travel	76	300
54	2,643	1,410	3,800	Miscellaneous/Discretionary	1,079	1,800
55	5,700	2,470	3,700	Training & Travel-Officials	7,541	5,300
56	61,605	38,401	34,700	Public Relations	57,972	50,300
57	353	286	-	Recognitions	848	500
58	-	76	-	Wellness Program	1,950	2,000

GENERAL FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
					Actual	Actual
59	-	27,418	100	Refunds	-	9,200
60	1,615	17,852	1,100	Penalties/Interest	-	6,500
61	4,716	-	3,300	Office Equipment & Furnishings	-	1,600
62	27,485	13,776	27,500	Attorney & Legal Services	15,705	19,000
63	13,635	16,681	15,300	General Property/Liability Ins	21,902	16,300
64	694	1,293	800	Employee Bond Insurance	1,552	1,200
65	2,313	6,112	7,400	Audit & Filing Fees	27,943	4,000
66	17,874	18,894	13,000	Computer System Support-Maint	27,004	10,500
67	1,613	2,346	1,800	Internet & Web Site Fees	1,481	1,900
68	13,103	12,000	10,300	Tourism Support/Projects	10,800	12,000
69	-	1,300	1,300	Long Tom Watershed Council- TMDL	1,300	1,300
70	1,347	1,091	1,300	ARPA Related-COVID 19	-	-
71	-	780	12,000	Urban Forest Program	132	12,000
72	2,141	819	1,800	Fern Ridge Service Center	-	1,000
73	12,037	38,600	27,700	Other Professional Services	12,017	15,900
74	885	762	800	Equip & Vehicle Maint & Repair	828	900
75	284,874	261,267	264,800	Admin Materials & Services Total	243,967	249,600
76						
77				Admin Capital Outlay		
78	65,154	6,033	15,000	System Expansion	-	50,000
79	4,275	2,048	5,200	Equipment & Furnishings	210	2,200
80	69,429	8,080	20,200	Admin Capital Outlay Total	210	52,200

GENERAL FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
81						
82				HR Materials & Services		
83	25	-	100	Admin Supplies and Services	-	100
84	4,233	-	1,500	Recruitment	66	1,500
85	339	420	1,000	Employee Wellness Program	741	600
86	31	785	7,700	Employee Recognition	-	4,300
87	-	8,621	3,500	Other Professional Services	-	2,900
88	4,628	9,826	13,800	HR Materials & Services Total	807	9,400
89						
90				Court Personnel Services		
91	30,941	33,287	-	Wages	-	-
92	2,796	2,884	-	W/C and FICA Benefits	-	-
93	7,074	8,508	-	Health/Life Insurance	-	-
94	8,691	9,239	-	PERS	-	-
95	49,501	53,919	-	Court Personnel Services Total	-	-
96	0.49	0.49	-	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-
97						

GENERAL FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
98				Court Materials & Services		
99	310	466	-	Admin Supplies & Services	-	-
100	816	1,231	-	Employee TRN,DEV,MEM	-	-
101	670	640	-	Building Maint/Janitorial Sup	-	-
102	-	-	-	Office Machine Leases	-	-
103	-	-	-	Training & Conferences	-	-
104	408	-	-	Mileage Lodging & Other Travel	-	-
105	-	-	-	Public Relations	-	-
106	1,700	821	-	Refunds	-	-
107	-	-	-	Restitution - Court Ordered	-	-
108	-	-	-	Witness Fees	-	-
109	-	-	-	Municipal Court Supplies	-	-
110	-	2,938	-	Attorney & Legal Services	-	-
111	1,448	1,726	-	General Property/Liability Ins	-	-
112	338	697	-	Audit & Filing Fees	-	-
113	3,699	4,877	-	Computer System Support-Maint	-	-
114	179	66	-	Internet & Web Site Fees	-	-
115	4,452	4,452	-	Judicial Services	-	-
116	14,019	17,912	-	Court Materials & Services Total	-	-
117						
118				Court Capital Outlay		
119	-	-	-	Equipment & Furnishings	-	-
120	-	-	-	Court Capital Outlay Total	-	-
121						

GENERAL FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
122				Code Enf Personnel Services		
123	33,709	-	-	Wages	-	-
124	3,351	-	-	W/C and FICA Benefits	-	-
125	6,914	-	-	Health/Life Insurance	-	-
126	9,333	-	-	PERS	-	-
127	53,307	-	-	Code Enf Personnel Services Total	-	-
128	0.54	0.00		<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>		-
129						
130				Code Enf Materials & Services		
131	685	-	-	Admin Supplies & Services	-	-
132	234	-	-	Employee TRN,DEV,MEM	-	-
133	1,308	-	-	Building Maint/Janitorial Sup	-	-
134	-	-	-	Office Machine Leases	-	-
135	-	-	-	Training & Conferences	-	-
136	-	-	-	Mileage Lodging & Other Travel	-	-
137	-	-	-	Public Relations	-	-
138	65	-	-	Animal Control: Supplies/Admin	-	-
139	-	-	-	Animal Control: Voucher Progr	-	-
140	4,598	-	-	Animal Control: Feral Program	-	-
141	-	-	-	Attorney & Legal Services	-	-
142	2,151	-	-	General Property/Liability Ins	-	-
143	350	-	-	Audit & Filing Fees	-	-
144	1,863	-	-	Computer System Support-Maint	-	-
145	185	-	-	Internet & Web Site Fees	-	-
146	1,570	-	-	Ordinance Enforcement Services	-	-
147	3,765	-	-	Animal Control Contract	-	-
148	16,773	-	-	Code Enf Materials & Services Total	-	-
149						

GENERAL FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
150				Fern Ridge Serv Ctr Capital Outlay		
151	77,458	5,458	50,000	System Improvements	-	60,000
152	77,458	5,458	50,000	Fern Ridge Serv Ctr Capital Outlay Total	-	60,000
153						
154				Public Safety Personnel Services		
155	22,215	21,640	25,800	Wages	26,450	28,000
156	2,261	2,238	2,200	W/C and FICA Benefits	2,732	2,400
157	2,589	2,734	5,300	Health/Life Insurance	3,870	5,300
158	5,762	3,858	7,600	PERS	6,974	8,600
159	32,828	30,471	40,900	Public Safety Personnel Services Total	40,026	44,300
160	0.35	0.35	0.47	TOTAL FULL-TIME EQUIVALENT (FTE)	0.47	0.34
161						
162				Public Safety Materials & Services		
163	230	451	600	Admin Supplies & Services	1,198	700
164	1,494	615	900	Employee TRN,DEV,MEM	765	1,000
165	470	447	500	Building Maint/Janitorial Sup	465	500
166	880	-	300	Training & Conferences	-	300
167	264	-	100	Mileage Lodging & Other Travel	-	100
168	-	117	100	Miscellaneous/Discretionary	5,694	2,000
169	454	973	800	Public Relations	314	800
170	733	867	1,500	General Property/Liability Ins	1,139	1,600
171	238	523	700	Audit & Filing Fees	-	1,200
172	1,259	1,590	900	Computer System Support-Maint	1,014	1,100
173	126	46	200	Internet & Web Site Fees	14	100
174	-	-	15,000	Wildfire Preparedness	-	20,000
175	1,500	182	700	Other Professional Services	1,454	1,100
176	7,648	5,811	22,300	Public Safety Materials & Services Total	12,057	30,500

GENERAL FUND						
	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
177						
178				Public Safety Capital Outlay		
179	-	-	-	System Improvements	-	-
180	(25,000)		-	Business OR Grants	-	-
181	(25,000)	-	-	Public Safety Capital Outlay Total	-	-
182						
183				Econ Dev Personnel Services		
184	40,457	43,035	61,700	Wages	46,881	72,300
185	4,515	4,927	5,300	W/C and FICA Benefits	5,555	6,100
186	5,998	6,662	8,300	Health/Life Insurance	7,438	9,100
187	10,938	9,930	13,200	PERS	12,774	16,700
188	61,909	64,554	88,500	Econ Dev Personnel Services Total	72,649	104,200
189	0.51	0.51	0.33	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	0.33	1.02
190						

GENERAL FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
191				Econ Dev Materials & Services		
192	1,816	1,130	1,400	Admin Supplies & Services	833	1,300
193	3,563	816	2,000	Employee TRN, DEV, MEM	362	1,600
194	1,245	660	1,000	Building Maint/Janitorial Sup	686	900
195	65	45	100	Training & Conferences	520	300
196	652	-	300	Mileage Lodging & Other Travel	-	300
197	-	266	100	Miscellaneous/Discretionary	17	100
198	125	1,168	1,700	Public Relations	1,310	1,200
199	4,396	-	-	Pop Up Retail	-	-
200	1,449	1,727	2,200	General Property/Liability Ins	2,270	2,300
201	350	523	1,300	Audit & Filing Fees	-	400
202	1,886	3,910	1,300	Computer System Support-Maint	1,624	1,600
203	281	68	200	Internet & Web Site Fees	21	200
204	21,247	29,472	75,000	Five Year Economic Development	39,807	151,000
205	-	29,951	35,000	Other Professional Services	-	20,000
206	-	-	-	Grant Matching	-	-
207	-	-	300,000	Grant Award Expenditure	10,050	285,000
208	37,076	69,736	421,600	Econ Dev Materials & Services Total	57,499	466,200
209						
210				Econ Dev Capital Outlay		
211	30,405	46,967	562,000	System Expansion	498,701	220,000
212	-		-	Equipment & Furnishings	-	-
213	30,405	46,967	562,000	Econ Dev Capital Outlay Total	498,701	220,000

GENERAL FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
214						
215				Interfund Transfers		
216	60,000	75,000	-	To Building Inspection Fund	-	-
217	-		914,000	To Sewer Fund	914,000	-
218	60,000	75,000	-	Interfund Transfers Total	914,000	-
219						
220	-	-	210,000	Operating Contingency	-	163,500
221						
222	5.22	4.68	4.19	TOTAL FULL-TIME EQUIVALENT (FTE)	4.19	4.46
223	1,103,638	1,036,488	3,038,000	TOTAL EXPENDITURES	2,242,121	1,846,800
224	2,046,699	1,975,130		ENDING FUND BALANCE		
225			482,900	ESTIMATED ENDING FUND BALANCE	976,342	450,100
226	3,150,337	3,011,618	3,520,900	TOTAL REQUIREMENTS	3,218,463	2,296,900

GENERAL FUND					
2023	2024 (Unaudited)	2025	Description	2025	2026
Actual	Actual	Adopted		Estimated Actual	Requested
Notes:					
Beginning Fund Balance adjusted -(\$17.5k) to Zumwalt Fund as allowed by City finance policy					
The City hopes to receive four grants ("Grant Award" line item): \$60,000 for a generator at the Fern Ridge Service Center and \$20,000 for Wildfire and Ice storm preparedness; \$60,000 for planning studies in support of the City's next 5-Year Economic Development Plan; and \$150,000 for planning of the City's downtown block development					
Transfer-in-from-URA of \$255,000 from the Urban Renewal Agency is for funding an ongoing \$235,000 matching reimbursement grant for development of the former "Attic" property on W. Broadway, and \$20,000 for engagement processes for developing the City's downtown block					
Communication initiatives (\$50,300) under "Public Relations" include: Communications Survey (\$13,500), Website annual cost (\$10,845), video summaries of City Council actions (\$9,000), expanded newsletter (\$5,400), a new Citizen's Budget Report mailing (\$4,200), Direct mailings (\$3,000), and City Hall Open Houses (2,500), among other administrative costs. National Night Out event is in Public Safety Materials & Services					
Administration Capital Outlay includes \$50,000 for converting City Hall alcove space into a private office					
Public Safety Materials & Services includes \$20,000 for the City's Wildfire Mitigation Plan					
Economic Development Material Services (\$115,000) includes: 5-year Master Plan planning (\$50,000), entrepreneurs consultant (\$20,000), redevelopment grants (\$16,000), Vibrant Veneta arts grant (\$15,000), and among other administrative and program support					
Economic Development Other Professional Services is continued support of the shop local "Veneta: Enjoy, Explore, Engage" campaign (\$20,000)					
Economic Development "Grant Award Expenditure" (\$285,000) includes the development incentive for the former "Attic" property (\$235,000) and the City's commercial development subsidy for Transportation System Development Charges (\$50,000)					
Economic Development Capital Outlay (\$220,000) includes \$50,000 for the City's Middle Mile Broadband project and \$170,000 for the concept planning on the City's downtown block					
For the second year in a row, there is no request to transfer funds from the General Fund to the Building Inspection Fund because the Building Inspection Fund is currently able to self-fund based on development activity.					
Contingency adjusted down \$76,500 to meet Ending Fund Balance Policy as allowed per City Financial Policies					

LAW ENFORCEMENT FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description RESOURCES	2025 Estimated Actual	2026 Requested
1	498,177	636,623	498,100	BEGINNING FUND BALANCE	660,654	534,400
2	17,930	12,412	13,200	Property Taxes-Prior Years	1,899	10,700
3	1,451	1,349	1,300	Interest on Property Taxes	93	900
4	24,658	15,343	17,800	Communication License Fees	20,508	20,100
5	6,926	8,022	9,500	State Marijuana Tax	-	10,000
6	25,470	23,106	24,300	City Marijuana Tax	21,140	23,200
7	104,913	102,757	152,100	Public Safety Fee	154,384	229,300
8	17,950	26,255	13,900	Interest Income	9,358	17,800
9	10,000		6,600	From Zumwalt Fund	2,000	25,000
10	20,185	8,300	11,200	Municipal Court Fines	13,228	13,900
11	0	1,308	300	Animal Control Fees/Licenses	1,664	900
12	0	189	0	Miscellaneous Sources	-	-
13	727,662	835,663	748,300	Total Resources, except taxes to be levied	884,928	886,200
14			956,800	Taxes estimated to be received	877,205	988,300
15	883,018	921,218		Taxes collected in year levied		
16	1,610,679	1,756,881	1,705,100	TOTAL RESOURCES	1,762,132	1,874,500
17						

LAW ENFORCEMENT FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
18				EXPENDITURES		
19				Code Enf Personnel Services		
20	-	35,327	43,900	Wages	30,832	42,900
21	-	3,335	3,800	W/C and FICA Benefits	2,978	3,600
22	-	8,236	8,600	Health/Life Insurance	7,340	8,500
23	-	9,485	13,000	PERS	8,145	13,900
24	-	56,383	69,300	Code Enf Personnel Services Total	49,295	68,900
25	0.00	0.54	0.72	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	0.72	0.53
26						
27				Code Enf Materials & Services		
28	-	329	600	Admin Supplies & Services	423	400
29	-	366	400	Employee TRN,DEV,MEM	160	200
30	-	1,402	1100	Building Maint/Janitorial Sup	1,005	800
31	-	-	-	Office Machine Leases	-	-
32	-	310	200	Training & Conferences	-	-
33	-	-	0	Mileage Lodging & Other Travel	-	-
34	-	-	0	Public Relations	-	-
35	-	248	200	Animal Control: Supplies/Admin	-	100
36	-	2,861	4,000	Animal Control: Feral Program	4,836	5,000
37	-	306	2,500	Attorney & Legal Services	-	1,600
38	-	2,580	2,200	General Property/Liability Ins	24	2,300
39	-	174	700	Audit & Filing Fees	-	700
40	-	1,396	6,300	Computer System Support-Maint	1,426	1,600
41	-	68	200	Internet & Web Site Fees	21	100
42	-	2,495	18,800	Ordinance Enforcement Services	3,225	2,500
43	-	2,182	2,100	Animal Control Contract	1,520	2,500
44	-	14,716	39,300	Code Enf Materials & Services Total	12,640	17,800

LAW ENFORCEMENT FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
45						
46				Law Enf Materials & Services		
47	10,981	1,147	6,400	Admin Supplies & Services	198	4,200
48	967	814	800	Telephone Services	845	900
49	-	-	600	Electricity	-	-
50	856	526	900	Building Maint/Janitorial Sup	504	700
51	3,965	3,965	1,400	Office Equipment & Furnishings	-	2,700
52	548	3,260	1,300	Internet & Website Fees	1,994	2,000
53	956,738	1,015,416	1,079,656	Law Enforcement Contract	1,097,682	1,257,225
54	-	-	0	Other Professional Services	-	-
55	974,056	1,025,128	1,091,056	Materials & Services Total	1,101,222	1,267,725
56						

LAW ENFORCEMENT FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
57				Court Personnel Services		
58	-	-	39,300	Wages	28,973	41,100
59	-	-	3,300	W/C and FICA Benefits	2,586	3,500
60	-	-	7,700	Health/Life Insurance	7,576	7,700
61	-	-	11,000	PERS	8,008	12,500
62			61,300	Court Personnel Services Total	47,144	64,800
63			0.47	TOTAL FULL-TIME EQUIVALENT (FTE)	0	0.49
64						
65				Court Materials & Services		
66	-	-	400	Admin Supplies & Services	246	400
67	-	-	1,200	Employee TRN,DEV,MEM	704	1,000
68	-	-	600	Building Maint/Janitorial Sup	473	600
69	-	-	-	Office Machine Leases	-	-
70	-	-	-	Training & Conferences	-	-
71	-	-	200	Mileage Lodging & Other Travel	-	200
72	-	-	-	Public Relations	-	-
73	-	-	1,200	Refunds	495	1,100
74	-	-	-	Restitution - Court Ordered	-	-
75	-	-	-	Witness Fees	-	-
76	-	-	-	Municipal Court Supplies	-	-
77	-	-	1,200	Attorney & Legal Services	-	1,000
78	-	-	2,200	General Property/Liability Ins	3,535	2,300
79	-	-	1,300	Audit & Filing Fees	-	400
80	-	-	3,800	Computer System Support-Maint	8,173	1,600
81	-	-	200	Internet & Web Site Fees	14	100
82	-	-	4,400	Judicial Services	3,710	4,300
83			16,700	Court Materials & Services Total	17,349	13,000
84						
85				Court Capital Outlay		
86	-	-	-	Equipment & Furnishings	-	-
87			-	Court Capital Outlay Total	-	-

LAW ENFORCEMENT FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
88						
89	-	-	20,000	Operating Contingency	-	20,000
90						
91	0.00	0.54	1.19	TOTAL FULL-TIME EQUIVALENT (FTE)	0.72	1.02
92	974,056	1,096,227	1,297,656	TOTAL EXPENDITURES	1,227,651	1,452,225
93	636,623	660,654		ENDING FUND BALANCE		
94			407,444	ESTIMATED ENDING FUND BALANCE	534,482	422,275
95	1,610,679	1,756,881	1,705,100	TOTAL REQUIREMENTS	1,762,132	1,874,500
Notes:						
Public Safety Fee revenue reflects an increase from \$6/month to \$9/month effective July 1st.						
Council-directed Transfer-in from the Zumwalt Campground Fund of \$25,000 to help close Sheriff's contract funding gap.						
The primary expenditure is the Lane County Sheriff's Office contract (\$1,257,225).						

PARK AND RECREATION FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
RESOURCES						
1	750,953	907,369	825,100	BEGINNING FUND BALANCE	963,941	187,057
2	5,202	4,514	3,900	Property Taxes-Prior Years	4,455	4,700
3	408	426	300	Interest on Property Taxes	519	400
4	66,397	47,534	60,400	State Revenue Sharing	55,705	55,900
5	6,926	8,021	3,400	State Marijuana Tax	-	10,000
6	25,470	23,105	24,300	City Marijuana Tax	25,487	24,600
7	20,932	37,936	17,600	Interest Income	27,736	28,800
8	20,000	22,500	45,000	From Zumwalt Fund	22,500	-
9	75,000	-	175,000	Grant Awards	75,000	2,464,000
10	46,400	-	1,730,000	From Urban Renewal Agency	-	1,706,000
11	4,570	6,745	4,800	Community Center Rentals	6,936	6,000
12	84,292	88,917	72,100	Pool Use Fees	46,591	73,200
13	50	-	-	Park Program Donations	-	-
14	3,099	11,507	6,100	Park Board Fundraising	12,051	8,800
15	2,326	1,453	2,600	Miscellaneous Sources	-	1,200
16	1,112,026	1,160,027	2,970,600	Total Resources, except taxes to be levied	1,240,921	4,570,600
17			440,171	Taxes estimated to be received	421,341	454,600
18	370,867	386,911		Taxes collected in year levied		
19	1,482,893	1,546,938	3,410,771	TOTAL RESOURCES	1,662,262	5,025,200
20						
21				EXPENDITURES		
22				Park Personnel Services		
23	107,898	120,393	158,900	Wages	131,590	162,300
24	11,218	11,971	13,600	W/C and FICA Benefits	13,641	13,800
25	20,628	24,717	32,100	Health/Life Insurance	31,984	32,000
26	27,546	31,079	47,400	PERS	32,391	52,700
27	167,290	188,161	252,000	Park Personnel Services Total	209,605	260,800
28	1.88	1.88	2.36	TOTAL FULL-TIME EQUIVALENT (FTE)		2.36
29						

PARK AND RECREATION FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
30				Park Materials & Services		
31	1,562	1,905	1,600	Admin Supplies & Services	1,107	1,600
32	1,245	1,245	1,800	Employee TRN,DEV,MEM	1,931	1,500
33	-	-	200	Publishing Costs	-	-
34	1,927	2,018	1,800	Telephone Services	2,340	2,100
35	3,823	2,976	3,400	Electricity	3,447	3,500
36	3,544	1,743	2,200	Building Maint/Janitorial Sup	2,273	2,600
37	166	893	700	Safety Program & Supplies	1,436	900
38	-	-	-	Training & Conferences	-	-
39	5	-	100	Mileage Lodging & Other Travel	-	100
40	-	-	-	Public Relations	840	300
41	630	250	400	Refunds	594	500
42	-	-	100	Office Equipment & Furnishings	-	-
43	1,929	1,440	2,000	Small Tools & Equipment	1,835	2,800
44	2,190	752	1,900	Attorney & Legal Services	1,050	1,400
45	3,594	4,790	4,400	General Property/Liability Ins	5,661	4,700
46	1,025	2,091	2,900	Audit & Filing Fees	-	1,600
47	5,310	4,786	4,600	Computer System Support-Maint	3,814	4,700
48	380	127	400	Internet & Web Site Fees	38	200
49	-	-	2,200	Other Professional Services	16,302	5,500
50	6,078	4,725	4,700	Equip & Vehicle Maint & Repair	12,259	7,700
51	22,374	18,922	20,000	Park Maintenance	18,067	19,800
52	10,852	13,218	11,600	Water/Sewer Fees	-	8,100
53	1,049	1,464	5,000	Park Board Events & Activities	9,178	11,000
54	-	10,647	7,500	Park Board Use of Fundraising	8,648	6,700
55	67,684	73,992	79,500	Park Materials & Services Total	90,818	87,300
56						

PARK AND RECREATION FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
57				Park Capital Outlay		
58	80,945	52,804	2,493,800	Facilities Expansion	904,474	4,190,000
59	1,490	-	11,800	Equipment/Furnishings	-	-
60	82,435	52,804	2,505,600	Park Capital Outlay Total	904,474	4,190,000
61						
62				Pool Personnel Services		
63	130,450	134,807	188,600	Wages	144,666	125,400
64	11,398	11,719	16,200	W/C and FICA Benefits	12,872	10,900
65	6,656	8,597	11,800	Health/Life Insurance	12,621	10,900
66	13,940	17,080	24,000	PERS	20,366	26,800
67	162,443	172,203	240,600	Pool Personnel Services Total	190,525	174,000
68	1.75	1.75	2.59	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	2.59	2.38

PARK AND RECREATION FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
69						
70				Pool Materials & Services		
71	3,365	4,158	3,000	Admin Supplies & Services	2,264	3,300
72	479	503	700	Employee TRN,DEV,MEM	422	500
73	862	-	600	Publishing	-	300
74	2,174	2,412	5,400	Building Maint/Janitorial Sup	2,650	2,500
75	1,308	1,896	1,500	Safety Program & Supplies	306	1,200
76	2,180	-	800	Training & Conferences	182	800
77	69	-	100	Mileage Lodging & Other Travel	424	200
78	-	-	-	Public Relations	-	-
79	241	564	400	Refunds	-	300
80	1	-	100	Office Equipment & Furnishings	-	100
81	-	240	1,200	Small Tools & Equipment	-	100
82	2,876	3,444	3,600	General Property/Liability Ins	4,529	3,900
83	525	2,787	3,600	Audit & Filing Fees	-	1,900
84	3,823	3,645	2,500	Computer System Support-Maint	1,898	2,400
85	757	618	800	Internet & Web Site Fees	31	1,100
86	-	-	100	Other Professional Services	269	100
87	10,999	23,792	15,000	Pool Operating Supplies	5,843	13,600
88	3,604	13,506	5,700	Pool Maintenance	7,824	8,400
89	-	27	-	Pool Bldg Janitorial - Maint	-	100
90	20,618	19,296	20,300	Pool Utilities	18,621	19,600
91	12,607	6,783	14,200	Pool Fuel	25,719	15,100
92	1,610	2,037	1,500	Concession Supplies	930	1,600
93	994	1,850	1,200	Lifeguard Training	-	1,000
94	-	119	500	Swim Team & Program Supplies	126	100
95	1,442	2,697	1,600	Swim Aide Fees	2,470	2,300
96	333	150	650	Pool Events	598	400
97	70,865	90,523	85,050	Pool Materials & Services Total	75,104	80,900

PARK AND RECREATION FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
98						
99				Community Ctr Materials & Services		
100	7	7	100	Admin Supplies & Services	8	100
101	1,421	1,315	1,400	Utilities	-	1,000
102	1,445	1,148	1,200	Building Maint/Janitorial Sup	1,253	1,300
103	280	190	300	Refunds	-	200
104	-	-	100	Office Equipment & Furnishings	-	-
105	2,154	2,582	3,000	General Property/Liability Ins	3,396	3,200
106	163	73	200	Internet & Web Site Fees	22	100
107	5,470	5,315	6,300	Community Ctr Materials & Services Total	4,680	5,900
108						
109				Community Ctr Capital Outlay		
110	1,490	-	-	Equipment/Furnishings	-	-
111	1,490	-	-	Community Ctr Capital Outlay Total	-	-
112						
113				Interfund Transfer		
114	-	-	-	to PW Equipment Fund	-	5,000
115	-	-	-	Interfund Transfer Total	-	5,000
116						
117	-	-	20,000	Operating Contingency	-	20,000

PARK AND RECREATION FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
118						
119	3.63	3.63	4.95	TOTAL FULL-TIME EQUIVALENT (FTE)	4.95	4.45
120	557,677	582,997	3,189,050	TOTAL EXPENDITURES	1,475,205	4,823,900
121	925,216	963,941		ENDING FUND BALANCE		
122			221,721	ESTIMATED ENDING FUND BALANCE	187,057	201,300
123	1,482,893	1,546,938	3,410,771	TOTAL REQUIREMENTS	1,662,262	5,025,200
<hr/>						
Notes:						
"Grant Awards" (\$2,464,000) includes four anticipated grants: a Congressional capital grant of \$2,194,000 and Oregon Parks & Recreation Department (OPRD) both for the Bolton Hill Sports Complex project; a Main Street USA / T-Mobile grant of \$45,000 for a Bark & Whistle pavilion; an OPRD construction grant of \$125,000 for trails construction						
Funds usually transferring into the Park and Recreation Fund from the Zumwalt Campground Fund are diverted to the Law Enforcement Fund to close the Sheriff's contract funding gap						
Transfer from the Urban Renewal Agency (\$1,706,000) is for Bolton Hill Sports Complex Phase I.						
"Park Board Events & Activities" (\$11,000) is the Park Board's funding request for City events.						
Parks "Small Tools & Equipment" under Materials & Services is adjusted up \$1,000 for additional needs						
Pool "Internet & Web Site Fees" is increased to reflect new credit card machine and subscription						
Park Capital Outlay "Facilities Expansion" (\$4,190,000) includes \$4,00,000 for the Bolton Hill Sports Complex, Paths and Trails development (\$125,000), a dog park pavilion (\$45,000), and City Park amphitheater sound mitigation (\$20,000)						
To help re-build funds after the pickleball and dog park projects, the requested Contingency is 1/4th (1 month) of maximum 4 months funding as allowed under City policy (not to exceed 4 months of Personnel Services and Materials & Services)						

CAPITAL CONSTRUCTION - PARKS SDC FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
1	-	-	281,800	BEGINNING FUND BALANCE	290,483	106,095
2	-	-	-	Parkland Acquisition Fees	-	-
3	-	13,211	9,600	Interest Income	9,396	11,300
4		318,376	-	From Governmental SDCs, Park Share	-	-
5	-	49,092	140,000	SDC - Parks	139,631	94,300
6	-	380,679	149,600	Total New Resources	149,027	105,600
7	-	380,679	431,400	TOTAL RESOURCES	439,510	211,600
8						
9				EXPENDITURES		
10				Materials & Services		
11	-	-	-	Other Professional Services	-	-
12	-	-	-	Materials & Services Total	-	-
13						
14				Capital Outlay		
15	-	90,196	411,300	System Expansion	333,415	-
16	-	-	-	System Improvements	-	-
17	-	90,196	411,300	Capital Outlay Total	333,415	-
18						
19						
20	-	90,196	411,300	TOTAL EXPENDITURES	333,415	-
21	-	290,483		ENDING FUND BALANCE		
22			20,100	ESTIMATED ENDING FUND BALANCE	106,095	211,600
23	-	380,679	431,400	TOTAL REQUIREMENTS	439,510	211,600
Notes:						
No planned use of these funds.						

PLANNING FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
1	223,560	270,918	223,500	BEGINNING FUND BALANCE	273,695	490,100
2	3,586	2,485	2,600	Property Taxes-Prior Years	2,323	2,700
3	291	271	200	Interest on Property Taxes	231	200
4	33,912	15,400	26,700	Land Use Fees	147,005	65,400
5	46,085	92,496	69,000	Developer Reimbursements	115,700	84,700
6	7,147	11,377	6,500	Interest Income	10,557	9,600
7	856	509	400	Miscellaneous Sources	-	400
8	-	-	-	From Urban Renewal Agency	-	-
9	315,438	393,456	328,900	Total Resources, except taxes to be levied	549,511	653,100
10			153,100	Taxes estimated to be received	146,601	158,100
11	176,603	184,244		Taxes collected in year levied		
12	492,041	577,700	482,000	TOTAL RESOURCES	696,112	811,200
13						

PLANNING FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
14				EXPENDITURES		
15				Personnel Services		
16	72,048	98,609	116,700	Wages	65,640	120,400
17	6,796	8,844	9,800	W/C and FICA Benefits	6,675	10,200
18	12,001	12,801	23,600	Health/Life Insurance	6,101	23,500
19	18,457	22,535	33,700	PERS	17,605	38,200
20	109,303	142,789	183,800	Personnel Services Total	96,020	192,300
21	1.47	1.47	1.44	TOTAL FULL-TIME EQUIVALENT (FTE)	1.44	1.45
22						
23				Materials & Services		
24	37,194	2,949	26,900	Admin Supplies & Services	1,433	13,900
25	985	1,092	1,200	Employee TRN,DEV,MEM	837	1,000
26	3,776	3,955	3,100	Publishing Costs	2,062	3,300
27	2,028	150	1,200	Telephone Services	105	800
28	1,378	1,411	1,400	Electricity	1,189	1,400
29	498	568	600	Water/Sewer Fees	-	400
30	2,411	2,478	2,300	Building Maint/Janitorial Sup	2,522	2,500
31	-	-	-	Safety Programs & Supplies	-	-
32	-	-	-	Training & Conferences	-	-
33	13	-	100	Mileage Lodging & Other Travel	-	100
34	-	-	500	Public Relations	-	-
35	4,507	2,275	4,400	Refunds	-	2,300
36	-	-	200	Office Equipment & Furnishings	-	-
37	14,534	33,558	24,400	Attorney & Legal Services	8,970	19,100
38	5,746	6,885	6,800	General Property/Liability Ins	9,056	7,300
39	1,013	2,091	2,600	Audit & Filing Fees	-	1,400
40	5,458	10,741	7,000	Computer System Support-Maint	3,132	4,600
41	536	198	500	Internet & Web Site Fees	59	300
42	31,802	89,292	56,100	Technical Review Services	80,559	67,300
43	-	3,572	1,500	Other Professional Services	-	1,200
44	111,880	161,216	140,800	Materials & Services Total	109,925	126,900

PLANNING FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
45						
46				Capital Outlay		
47	-	-	-	Equipment & Furnishings	-	-
48	-	-	-	Capital Outlay Total	-	-
49						
50	-	-	47,400	Operating Contingency	-	70,000
51						
52	1.47	1.47	1.44	TOTAL FULL-TIME EQUIVALENT (FTE)	1.44	1.45
53	221,182	304,005	372,000	TOTAL EXPENDITURES	205,945	389,200
54	270,859	273,695		ENDING FUND BALANCE		
55			110,000	ESTIMATED ENDING FUND BALANCE	490,167	422,000
56	492,041	577,700	482,000	TOTAL REQUIREMENTS	696,112	811,200
Notes:						
Robust development activity expected for 2025-2026						

BUILDING INSPECTION PROGRAM FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
RESOURCES						
1	63,604	93,743	295,900	BEGINNING FUND BALANCE	298,364	265,100
2	1,433	3,890	1,600	Interest Income	9,681	5,000
3	60,000	75,000	-	From General Fund	-	-
4	183	103	100	Miscellaneous Sources	-	-
5	77,807	254,493	143,700	Building Permit Fees	117,902	150,000
6	18,165	13,072	14,500	Electrical Permit Fees	13,394	14,800
7	157,588	346,558	159,900	Total New Resources	140,977	169,800
8	221,192	440,301	455,800	TOTAL RESOURCES	439,342	434,900
9						
10				EXPENDITURES		
11				Personnel Services		
12	19,137	20,473	23,900	Wages	22,347	24,500
13	1,987	2,109	2,000	W/C and FICA Benefits	2,429	2,100
14	3,935	4,746	4,500	Health/Life Insurance	5,189	4,400
15	5,457	5,568	6,400	PERS	6,373	7,200
16	30,516	32,896	36,800	Personnel Services Total	36,338	38,200
17	0.30	0.30	0.29	TOTAL FULL-TIME EQUIVALENT (FTE)	0.29	0.28
18						

BUILDING INSPECTION PROGRAM FUND

DEBT SERVICE FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	221,431	234,030	228,562	BEGINNING FUND BALANCE (Adjusted)	250,693	260,100
2	1,847	1,847	1,500	Property Taxes-Prior Years	1,256	1,600
3	157	150	100	Interest on Property Taxes	129	140
4	5,905	9,785	8,000	Interest Income	8,108	7,900
5	229,339	245,812	238,162	Total Resources, except taxes to be levied	260,186	269,740
6			93,380	Taxes estimated to be received	93,380	94,041
7	96,298	100,025		Taxes collected in year levied		
8	325,637	345,837	331,542	TOTAL RESOURCES	353,566	363,781
9						
10				EXPENDITURES		
11				Debt Service		
12				Bond Principal Payments		
13				Issue Date: 02/12/2010		
14	67,000	73,000	75,000	2010 Pool Bond Principal	75,000	79,000
15	67,000	73,000	75,000		Total Principal	75,000
16				Bond Interest Payments		
17	24,607	21,626	18,380	2010 Bond Interest	18,377	15,041
18	24,607	21,626	18,380		Total Interest	18,377
19						
20	91,607	94,626	93,380	Debt Service Total	93,377	94,041
21						
22	91,607	94,626	93,380	TOTAL EXPENDITURES	93,377	94,041
23	234,030	251,211		ENDING FUND BALANCE		
24			238,162	ESTIMATED ENDING FUND BALANCE	260,188	269,740
25	325,637	345,837	331,542	TOTAL REQUIREMENTS	353,566	363,781
	Notes:					
	No changes proposed at this time.					

BUSINESS ASSISTANCE GRANT FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	155,534	143,490	134,000	BEGINNING FUND BALANCE	127,411	125,700
2	3,956	5,954	3,100	Interest Income	4,121	4,600
3	-	-	-	Grant Awards	-	-
4	-	50	-	Application Fees	60	-
5	3,956	6,004	3,100	Total New Resources	4,181	4,600
6	159,491	149,494	137,100	TOTAL RESOURCES	131,592	130,300
7						
8				EXPENDITURES		
9				Materials & Services		
10	-	-	-	Admin Supplies & Services	-	-
11	-	-	-	Attorney & Legal Services	-	-
12	15,000	21,083	50,000	Grants Businesses/Non-Profits	4,833	50,000
13	-	-	-	LCOG Administration Fees	-	-
14	15,000	21,083	50,000	Materials & Services Total	4,833	50,000
15						
16				Transfers		
17	1,000	1,000	1,000	To General Fund	1,000	1,000
18	1,000	1,000	1,000	Transfers Total	1,000	1,000
19						
20	16,000	22,083	51,000	TOTAL EXPENDITURES	5,833	51,000
21	143,491	127,411		ENDING FUND BALANCE		
22			86,100	ESTIMATED ENDING FUND BALANCE	125,760	79,300
23	159,491	149,494	137,100	TOTAL REQUIREMENTS	131,592	130,300
Notes:						
Proposed funding (\$50,000) is for business grants available under the City's economic development program to encourage business expansions and startups which create or retain job opportunities in Veneta, and add to a vibrant business climate. Eligible businesses & nonprofits may apply to receive a matching grant from the City in an amount not to exceed \$25,000.						

ZUMWALT CAMPGROUND FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
RESOURCES						
1	69,254	42,899	89,600	BEGINNING FUND BALANCE	28,413	39,900
2	2,278	1,780	1,500	Interest Income	859	1,600
3	85,502	95,224	114,200	Ticket Sales	95,018	111,000
4	3,049	3,197	3,400	Shower Sales	4,114	3,400
5	1,658	875	900	T-Shirt Sales	936	1,100
6	175	100	100	Vendor Fees	50	100
7	433	118	100	Miscellaneous Sources	-	100
8	93,095	101,294	120,200	Total New Resources	100,977	117,300
9	162,349	144,193	209,800	TOTAL RESOURCES	129,389	157,200
10						

ZUMWALT CAMPGROUND FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
11				EXPENDITURES		
12				Personnel Services		
13	16,731	18,426	25,500	Wages	18,177	20,700
14	1,733	1,885	2,200	W/C and FICA Benefits	1,895	1,900
15	2,095	2,439	3,000	Health/Life Insurance	2,796	3,000
16	3,534	4,639	4,600	PERS	4,600	6,700
17	24,093	27,390	35,300	Personnel Services Total	27,468	30,300
18	0.17	0.17	0.27	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	0.17	0.26
19						
20				Materials & Services		
21	1,818	1,146	1,300	Admin Supplies & Services	1,567	1,600
22	65	77	100	Professional Dues	40	100
23	-	-	-	Public Relations	-	-
24	151	-	100	Attorney & Legal Services	-	100
25	20	14	100	General Property/Liability Ins	15	1,000
26	100	-	400	Audit & Filing Fees	-	400
27	501	276	400	Computer System Support-Maint	248	500
28	10	-	100	Internet & Web Site Fees	-	100
29	3,855	3,498	2,800	Volunteer Costs	260	3,600
30	-	318	300	Wristbands for Campers	-	200
31	600	900	1,000	Entertainment	900	900
32	4,200	580	2,500	Portable Showers	620	1,800
33	18,339	17,943	20,000	Portable Toilets	16,618	17,700
34	-	2,263	2,600	Water Tanker	2,368	2,500
35	14,475	15,165	16,400	Security Services	12,814	14,200
36	860	1,297	1,300	Equipment Rentals	1,500	1,300
37	12,204	12,204	13,500	Shuttle Buses	12,204	12,300
38	40	548	900	Maintenance & Clean-Up	600	400
39	6,128	7,662	9,500	Council Discretionary	7,180	9,500
40	63,366	63,891	73,300	Materials & Services Total	56,934	65,200

ZUMWALT CAMPGROUND FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
41						
42				Transfers		
43	2,000	2,000	2,000	To General Fund	-	-
44	20,000	22,500	45,000	To Parks & Recreation	22,500	-
45	10,000	-	-	To Law Enforcement Fund	-	25,000
46	32,000	24,500	47,000	Transfers Total	22,500	25,000
47						
48	-	-	12,200	Operating Contingency	-	4,800
49						
50	0.17	0.17	0.27	TOTAL FULL-TIME EQUIVALENT (FTE)	0.17	0.26
51	119,458	115,780	167,800	TOTAL EXPENDITURES	106,901	125,300
52	42,891	28,413		ENDING FUND BALANCE		
53			42,000	ESTIMATED ENDING FUND BALANCE	22,488	31,900
54	162,349	144,193	209,800	TOTAL REQUIREMENTS	129,389	157,200

Notes:

Beginning Fund Balance adjusted \$17.5k from General Fund as allowed by City finance policy

Council approved camping fees increases for the 2025 season

Personnel Services adjusted down \$2,000 to \$30,200 to improve Ending Fund Balance

Materials & Services adjusted down \$3,000 to \$63,300 to improve Ending Fund Balance

"Council Discretionary" are funds the City Council uses to donate to local organizations and pay for waived costs for City services

Council directed funds (\$25,000) to be transferred to the Law Enforcement Fund to close a funding gap for the Sheriff's contract

Contingency adjusted down \$5,800 to \$4,800 to improve Ending Fund Balance

SEWER FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
RESOURCES						
1	4,441,948	5,373,124	4,441,900	BEGINNING FUND BALANCE	6,439,074	2,885,000
2	2,150	5,267	6,400	Sewer Service Connections	8,100	5,100
3	113,867	222,970	95,300	Interest Income	208,280	181,700
4	12,000	13,148	13,100	Land Lease Income	13,176	13,400
5	-	-	914,000	From General Fund	914,000	-
6	1,508,323	1,560,585	1,467,300	Sewer Use Fees	1,607,135	1,576,600
7	4,317	14,229	7,100	Miscellaneous Sources - Grant	10,037	787,400
8	1,640,657	1,816,199	2,503,200	Total New Resources	2,760,728	2,564,200
9	6,082,606	7,189,323	6,945,100	TOTAL RESOURCES	9,199,802	5,449,200
10						

SEWER FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
11				EXPENDITURES		
12				Personnel Services		
13	208,519	222,865	261,600	Wages	249,351	271,700
14	20,302	21,168	22,300	W/C and FICA Benefits	24,868	23,000
15	38,767	46,870	57,100	Health/Life Insurance	53,740	56,900
16	54,522	59,677	82,500	PERS	65,635	92,800
17	322,110	350,581	423,500	Personnel Services Total	393,595	444,400
18	3.80	3.80	3.74	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	3.74	3.57
19						
20				Materials & Services		
21	33,684	35,476	31,500	Admin Supplies & Services	37,025	35,400
22	3,742	3,901	3,800	Employee TRN,DEV,MEM	3,650	3,800
23	2,995	2,987	2,800	Telephone Services	3,095	3,100
24	65,376	63,215	59,800	Electricity	66,543	65,100
25	5,569	5,538	5,000	Building Maint/Janitorial Sup	5,189	5,500
26	239	989	2,400	Safety Programs & Supplies	1,584	1,000
27	233	-	-	Training & Conferences	-	-
28	25	-	1,000	Mileage Lodging & Other Travel	-	100
29	-	-	-	Public Relations	-	-
30	-	101	-	Refunds	-	100
31	-	-	300	Office Equipment & Furnishings	-	-

SEWER FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
32	421	1,622	1,500	Small Tools & Equipment	1,725	2,300
33	79	141	800	Attorney & Legal Services	-	100
34	14,362	17,211	20,100	General Property/Liability Ins	22,638	21,400
35	2,500	3,659	5,500	Audit & Filing Fees	-	400
36	13,250	12,879	11,700	Computer System Support-Maint	10,595	11,400
37	1,324	489	1,200	Internet & Web Site Fees	147	700
38	-	1,257	200	Engineering Fees	-	500
39	12,171	5,429	9,100	Other Professional Services	660	6,100
40	1,229	3,466	1,700	System Operating Supplies	12,553	5,800
41	15,030	8,245	11,500	Equip & Vehicle Maint & Repair	14,838	12,800
42	48,693	58,320	59,300	System Maintenance	75,411	60,900
43	58,653	37,493	49,800	WW Treatment Plant Maintenance	12,649	36,300
44	16,326	3,166	18,700	System Quality Tests	19,188	12,900
45	-	-	-	Equipment Repairs	-	-
46	-	-	-	Bio-solids Management/Removal	-	-
47	-	-	-	Effluent Area Maintenance	588	200
48	-	-	60,000	Inflow & Infiltration Maint	12,255	60,000
49	-	-	-	NPDES Permit Renewal	-	-
50	-	-	-	PW Service Maps-Sewer Lines	-	-
51	295,899	265,584	357,700	Materials & Services Total	300,332	345,900

SEWER FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
52						
53				Capital Outlay		
54	-	-	-	System Expansion	-	288,000
55	4,461	28,778	1,006,300	System Improvements	819,398	563,000
56	2,178	-	-	Bldg & Yard Improvements	-	-
57	1,490	5,762	-	Equipment/Furnishings	-	-
58	-	-	-	Equipment	-	-
59	8,130	34,540	1,006,300	Capital Outlay Total	819,398	851,000
60						
61				Debt Service		
62	60,000	62,500	65,000	Loan Principal-WWTP RUS Refund	65,000	67,500
63	60,535	32,044	31,400	Loan Interest-WWTP RUS Refund	31,400	29,400
64	120,535	94,544	96,400	Debt Service Total	96,400	96,900
65						
66				Transfers		
67	-	5,000	5,000	To PW Equipment Fund	5,000	5,000
68	-	-	4,700,000	Reserve Fund-Enterprise	4,700,000	2,800,000
69	-	5,000	4,705,000	Transfers Total	4,705,000	2,805,000
70						
71	-	-	95,800	Operating Contingency	-	160,000

SEWER FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
72						
73	3.80	3.80	3.74	TOTAL FULL-TIME EQUIVALENT (FTE)	3.74	3.57
74	746,673	750,249	6,684,700	TOTAL EXPENDITURES	6,314,724	4,703,200
75	5,335,932	6,439,074		ENDING FUND BALANCE		
76			260,400	ESTIMATED ENDING FUND BALANCE	2,885,078	746,000
77	6,082,606	7,189,323	6,945,100	TOTAL REQUIREMENTS	9,199,802	5,449,200

Notes:

Rate revenue assumes a rate analysis recommended 2% increase effective in January 2026.

"Miscellaneous Sources - Grants" (\$787,491) includes a State Legislative grant (\$500,000) for an access road to Lot 400, and \$287,291 in remaining federal rescue plan funds being used for wetland mitigation credit purchases for the wastewater treatment plan expansion

"Small Tools & Equipment" is adjusted up \$1,000 for additional needs

"Inflow & Infiltration Maint" (\$60,000) is for ongoing required maintenance to restrict stormwater infiltrating into the wastewater distribution system to limit wastewater treatment system capacity

System Expansion (\$288,000) is purchase of wetland mitigation credits using federal rescue plan funds for wastewater treatment plant expansion

System Improvement of 3/4th shared cost with Stormwater Fund for two properties jointly purchased for Jack Kelley Sewer Lift station project in 2019: Lot 602 costs for pre-development (\$15,000) and Lot 400 for access construction (\$539,000). The update will address prospective developer concerns about floodplain and base flood elevation in the vicinity to help the City surplus the property for commercial development. Lot 400 costs pay for construction related to gaining vehicular access to the City's Lot 400 where local unhoused may sleep. Also, 30% share of Public Works Yard concept design cost (\$9,000).

Transfer of \$2,800,000 to Reserve Fund-Enterprise would identify funds for the wastewater treatment plant expansion

RESERVE: ENTERPRISE (SEWER)

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
RESOURCES						
1	224,070	229,816	224,000	BEGINNING FUND BALANCE	239,352	4,947,000
2	5,746	9,536	4,700	Interest Income	7,742	7,600
3	-	-	4,700,000	Sewer Fund	4,700,000	2,800,000
4	5,746	9,536	4,704,700	Total New Resources	4,707,742	2,807,600
5	229,816	239,352	4,928,700	TOTAL RESOURCES	4,947,094	7,754,600
6						
7				EXPENDITURES		
8				Capital Outlay		
9	-	-	-	System Expansion	-	1,200,000
10	-	-	-	System Improvements	-	-
11	-	-	-	Capital Outlay Total	-	1,200,000
12						
13				Transfers		
14	-	-	-	To Sewer Fund	-	-
15	-	-	-	Transfers Total	-	-
16						
17	-	-	-	TOTAL EXPENDITURES	-	1,200,000
18	229,816	239,352		ENDING FUND BALANCE		
19			4,928,700	ESTIMATED ENDING FUND BALANCE	4,947,094	6,554,600
20	229,816	239,352	4,928,700	TOTAL REQUIREMENTS	4,947,094	7,754,600
Notes:						
\$2,800,000 received in transfer from Sewer Fund to earmark funds for Wastewater Treatment Plant expansion						
System Expansion (\$1,200,000) is Phase 1 of the wastewater treatment plant expansion project						

CAPITAL CONSTRUCTION - SEWER SDC FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	748,334	813,523	667,600	BEGINNING FUND BALANCE	682,855	622,100
2	19,008	33,759	15,800	Interest Income	22,088	24,900
3	141,269	79,452	128,000	SDC - Sewer System	182,011	134,200
4	160,278	113,211	143,800	Total New Resources	204,099	159,100
5	908,612	926,734	811,400	TOTAL RESOURCES	886,954	781,200
6						

CAPITAL CONSTRUCTION - SEWER SDC FUND						
	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
7				EXPENDITURES		
8				Materials & Services		
9	-	-	-	Other Professional Services	-	-
10	-	-	-	Materials & Services Total	-	-
11						
12				Capital Outlay		
13	-	148,092	560,000	System Expansion	168,417	360,000
14	-	148,092	560,000	Capital Outlay Total	168,417	360,000
15						
16				Debt Service		
17	60,000	62,500	65,000	Loan Principal-WWTP RUS	65,000	67,500
18	35,125	33,287	31,375	Loan Interest-WWTP RUS	31,375	29,388
19	-	-	-	Loan Principal-Banner Bank	-	-
20	(36)	-	-	Loan Interest-Banner Bank	-	-
21	95,089	95,787	96,375	Debt Service Total	96,375	96,888
22						
23	95,089	243,879	656,375	TOTAL EXPENDITURES	264,792	456,888
24	813,523	682,855		ENDING FUND BALANCE		
25			155,025	ESTIMATED ENDING FUND BALANCE	622,163	324,313
26	908,612	926,734	811,400	TOTAL REQUIREMENTS	886,954	781,200
Notes:						
System Expansion of \$360,000 includes \$360,000 for finalizing a Facilities Plan as required by DEQ and then move to design. \$200,000 is for Eastside Lift Station Location Analysis and potential land acquisition for future wastewater conveyance in west Veneta.						

LOCAL IMPROVEMENTS FUND						
	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
RESOURCES						
1	295,892	286,629	287,800	BEGINNING FUND BALANCE	282,501	275,600
2	7,634	11,894	6,000	Interest Income	9,138	9,500
3	-	-	3,100	Bolton Hill Sewer Assessments	-	-
4	-	-	-	Bolton Hill Assess. Interest	-	-
5	-	-	-	E Bolton Sewer Assessments	-	-
6	-	-	-	E Bolton Assessment Interest	-	-
7	-	-	-	From Urban Renewal Agency	-	-
8	7,634	11,894	9,100	Total New Resources	9,138	9,500
9	303,526	298,523	296,900	TOTAL RESOURCES	291,639	285,100
10						

LOCAL IMPROVEMENTS FUND						
	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
11				EXPENDITURES		
12				Materials & Services		
13	-	-	2,400	Admin Supplies & Services	-	1,000
14	-	-	300	Attorney & Legal Services	-	-
15	-	-	2,700	Materials & Services Total	-	1,000
16						
17				Capital Outlay		
18	-	-	-	System Expansion	-	-
19	-	-	-	Capital Outlay Total	-	-
20						
21				Debt Service		
22	12,818	13,129	13,400	Bolton Hill Loan Prin-Banner	13,503	14,200
23	3,205	2,893	2,700	Bolton Hill Loan Int-Banner	2,520	2,000
24	16,023	16,022	16,100	Debt Service Total	16,023	16,200
25						
26				Transfers		
27	-	-	-	To Sewer Fund (Reimb BH LID)	-	-
28	-	-	-	Transfers Total	-	-
29						
30	16,023	16,022	18,800	TOTAL EXPENDITURES	16,023	17,200
31	287,503	282,501		ENDING FUND BALANCE		
32			278,100	ESTIMATED ENDING FUND BALANCE	275,616	267,900
33	303,526	298,523	296,900	TOTAL REQUIREMENTS	291,639	285,100
	Notes: No changes proposed at this time.					

WATER FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
1	3,802,546	4,231,960	3,802,500	BEGINNING FUND BALANCE	4,654,429	5,113,200
2	8,712	19,000	19,400	Service Connections	32,400	20,000
3	99,188	175,615	89,700	Interest Income	150,546	141,700
4	-	-	-	Land Lease Income	-	-
5	-	-	-	From Urban Renewal Agency	-	-
6	1,138,548	1,149,891	1,073,900	Water Use Fees	1,187,525	1,158,600
7	46,791	40,305	40,500	Bulk Water Sales	49,428	45,500
8	-	-	-	Delinquent Fees	-	-
9	6,074	4,009	4,200	Miscellaneous Sources	4,041	4,700
10	1,299,313	1,388,820	1,227,700	Total New Resources	1,423,940	1,370,500
11	5,101,859	5,620,780	5,030,200	TOTAL RESOURCES	6,078,369	6,483,700
12						
13				EXPENDITURES		
14				Personnel Services		
15	187,446	200,840	231,600	Wages	223,348	241,900
16	18,442	19,298	19,700	W/C and FICA Benefits	22,595	20,500
17	35,889	43,394	50,900	Health/Life Insurance	47,270	50,700
18	48,635	53,343	73,100	PERS	58,997	82,500
19	290,413	316,874	375,300	Personnel Services Total	352,211	395,600
20	3.23	3.23	3.21	TOTAL FULL-TIME EQUIVALENT (FTE)	3.21	3.15
21						
22				Materials & Services		
23	23,603	22,992	22,400	Admin Supplies & Services	26,579	24,400
24	5,282	5,306	5,500	Employee TRN,DEV,MEM	9,082	6,600
25	4,185	4,116	4,000	Telephone Services	4,029	4,200
26	39,239	38,439	36,000	Electricity	39,606	39,100
27	5,207	5,122	4,700	Building Maint/Janitorial Sup	4,952	5,100
28	225	970	1,000	Safety Programs & Supplies	1,910	1,100

WATER FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
29	-	-	-	Training & Conferences	-	-
30	638	-	300	Mileage Lodging & Other Travel	-	300
31	-	-	2,000	Public Relations	-	-
32	-	101	500	Refunds	-	100
33	-	-	300	Office Equipment & Furnishings	-	-
34	392	2,065	1,500	Small Tools & Equipment	1,751	2,500
35	466	94	200	Attorney & Legal Services	-	200
36	12,924	15,489	18,100	General Property/Liability Ins	20,373	19,300
37	2,238	3,484	5,500	Audit & Filing Fees	-	6,100
38	13,500	20,734	16,200	Computer System Support-Maint	16,922	10,200
39	1,185	438	1,000	Internet & Web Site Fees	131	600
40	5,028	-	12,600	Engineering Fees	-	5,900
41	18,703	14,980	11,900	Other Professional Services	72	11,300
42	14,299	7,677	9,200	System Operating Supplies	7,909	10,000
43	9,992	9,132	10,000	Equip & Vehicle Maint & Repair	11,926	10,400
44	31,586	52,016	84,500	System Maintenance	71,281	51,700
45	5,607	4,523	4,800	System Quality Tests	3,619	4,600
46	121	279	11,400	Building & Yard Maintenance	-	200
47	166,331	182,451	155,600	Water Purchase	172,139	173,700
48	4,332	-	1,500	PW Service Maps-Water System	-	1,500
49	365,081	390,409	420,700	Materials & Services Total	392,282	389,100
50						
51				Capital Outlay		
52	-	-	150,000	System Expansion	-	250,000
53	-	19,555	191,000	System Improvements	-	221,000
54	1,490	20,242	-	Equipment/Furnishings	-	-
55	1,490	39,796	341,000	Capital Outlay Total	-	471,000

WATER FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2025 Estimated Actual	2026 Requested
56						
57				Debt Service		
58	91,142	93,648	95,600	Pipeline Bond Principal-RUS	95,571	196,400
59	121,928	120,624	120,100	Pipeline Bond Interest-RUS	120,007	234,800
60	-	-	431,200	USDA Restricted Cash Reserve	-	431,200
61	213,070	214,272	646,900	Debt Service Total	215,578	862,400
62						
63				Transfers		
64	-	5,000	5,000	To PW Equipment Fund	5,000	5,000
65	-	5,000	5,000	Transfers Total	5,000	5,000
66						
67	-	-	100,000	Operating Contingency	-	140,000
68						
69	3.23	3.23	3.21	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	3.21	3.15
70	870,055	966,351	1,888,900	TOTAL EXPENDITURES	965,071	2,263,100
71	4,231,804	4,654,429		ENDING FUND BALANCE		
72			3,141,300	ESTIMATED ENDING FUND BALANCE	5,113,298	4,220,600
73	5,101,859	5,620,780	5,030,200	TOTAL REQUIREMENTS	6,078,369	6,483,700

Notes:

Rate revenue assumes a rate analysis recommended 3% increase effective in January 2026

"Small Tools & Equipment" under Materials & Services is adjusted up \$1,000 for additional needs

Capital Outlay, System Expansion \$250,000 is for acquiring land for a new 2 million gallon water reservoir in the southwest quadrant of the

Capital Outlay System Improvement includes \$21,000 for expanding the Public Works Yard on E. Broadway to optimize scarce space, and \$200,000 for an opportunistic project from the Water System Master Plan to extend the water main at Luther Lane under OR 126 for service redundancy and water quality.

CAPITAL CONSTRUCTION - WATER SDC FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
1	268,037	207,121	128,500	BEGINNING FUND BALANCE	79,432	79,400
2	4,099	8,595	3,000	Interest Income	2,558	5,000
3	142,999	76,606	124,700	SDC - Water System	213,009	144,200
4	147,098	85,201	127,700	Total New Resources	215,567	149,200
5	415,135	292,322	256,200	TOTAL RESOURCES	295,000	228,600
6						
7				EXPENDITURES		
8				Materials & Services		
9	-	-	-	Other Professional Services	-	-
10	-	-	-	Materials & Services Total	-	-
11						
12				Capital Outlay		
13	-	-	-	System Expansion	-	-
14	-	-	-	Capital Outlay Total	-	-
15						
16				Debt Service		
17	91,142	93,648	95,600	Pipeline Bond Principal-RUS	64,759	-
18	116,872	119,242	120,100	Pipeline Bond Interest-RUS	150,820	-
19	208,014	212,890	215,700	Debt Service Total	215,578	-
20						
21	208,014	212,890	215,700	TOTAL EXPENDITURES	215,578	-
22	207,121	79,432		ENDING FUND BALANCE		
23			40,500	ESTIMATED ENDING FUND BALANCE	79,422	228,600
24	415,135	292,323	256,200	TOTAL REQUIREMENTS	295,000	228,600
Notes:						
No planned use of these funds. Shared payment of debt is shifted to the Water Fund until this fund receives sufficient system development charges.						

STORM WATER FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	292,917	323,116	292,900	BEGINNING FUND BALANCE	415,670	424,600
2	7,436	13,408	8,700	Interest Income	13,284	11,300
3	74,382	75,631	72,700	Stormwater Drainage Fees	76,909	75,600
4	240	64,482	100	Miscellaneous Sources - Grant	66	50,000
5	82,058	153,521	81,500	Total New Resources	90,259	136,900
6	374,976	476,637	374,400	TOTAL RESOURCES	505,929	561,500
7						

STORM WATER FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
8				EXPENDITURES		
9				Personnel Services		
10	26,827	30,275	37,000	Wages	44,400	37,800
11	2,694	2,974	3,200	W/C and FICA Benefits	3,840	3,200
12	5,301	6,563	7,100	Health/Life Insurance	8,520	7,100
13	7,085	7,879	10,300	PERS	12,360	11,600
14	41,906	47,691	57,600	Personnel Services Total	69,120	59,700
15	0.43	0.43	0.48	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	0.48	0.45
16						
17				Materials & Services		
18	940	854	1,000	Admin Supplies & Services	733	900
19	229	315	300	Employee TRN,DEV,MEM	258	300
20	1,066	1,055	900	Building Maint/Janitorial Sup	1,003	1,100
21	14	9	100	Safety Program & Supplies	28	100
22	-	-	-	Training & Conferences	-	-
23	3	-	100	Mileage Lodging & Other Travel	-	100
24	-	-	100	Office Equipment & Furnishings	-	-
25	-	259	200	Attorney & Legal Services	-	100
26	1,439	1,722	1,900	General Property/Liability Ins	2,265	2,000
27	275	348	700	Audit & Filing Fees	-	3,000
28	1,469	1,586	1,400	Computer System Support-Maint	1,214	1,300
29	146	54	200	Internet & Web Site Fees	16	100
30	-	-	-	Engineering Fees	-	-
31	-	275	70,000	Other Professional Services	-	50,000
32	-	-	-	Equip & Vehicle Maintenance	-	-
33	-	-	-	System Maintenance	392	200
34	5,580	6,477	76,900	Materials & Services Total	5,911	59,200
35						

STORM WATER FUND

STORM WATER FUND						
	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
36				Capital Outlay		
37	4,461	6,799	23,800	System Improvements	6,232	18,000
38	-	-	-	Equipment/Furnishings	-	-
39	4,461	6,799	23,800	Capital Outlay Total	6,232	18,000
40						
41				Transfers		
42	-	-	5,000	To PW Equipment Fund	5,000	5,000
43						
44	-	-	50,000	Operating Contingency	-	30,000
45						
46	0.43	0.43	0.48	TOTAL FULL-TIME EQUIVALENT (FTE)	0.48	0.45
47	51,948	60,967	213,300	TOTAL EXPENDITURES	81,263	171,900
48	323,028	415,670		ENDING FUND BALANCE		
49			161,100	ESTIMATED ENDING FUND BALANCE	424,666	389,600
50	374,976	476,637	374,400	TOTAL REQUIREMENTS	505,929	561,500
	Notes:					
	"Other Professional Services" (\$50,000) is for consultant to update the City's 1999 Drainage Master Plan					
	Capital Outlay, System Improvements (\$18,000) is for Lot 602 permitting as 1/4th shared cost with Sewer Fund of property jointly purchased for Jack Kelley Sewer Lift station project in 2019. The work will address prospective developer concerns about floodplain and base flood elevation in the vicinity to help the City surplus the property for commercial development. Same cost split for Lot 400 across 8th Street from Lot 602. Project on Lot 400 is would pay for engineering work related to gaining vehicular access to the Lot 400 where local unhoused may sleep.					

CAPITAL CONSTRUCTION - STORMWATER/DRAINAGE SDC FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	-	-	95,331	BEGINNING FUND BALANCE	109,607	126,800
2	-	4,137	2,700	Interest Income	3,546	3,800
4		99,710	-	From Governmental SDCs, Storm Share	-	-
3	-	5,760	6,300	SDC - Storm Water/Drainage	13,717	9,700
4	-	109,607	9,000	Total New Resources	17,263	13,500
5	-	109,607	104,331	TOTAL RESOURCES	126,870	140,300
6						
7				EXPENDITURES		
8				Materials & Services		
9	-	-	-	Other Professional Services	-	-
10	-	-	-	Materials & Services Total	-	-
11						
12				Capital Outlay		
13	-	-	-	System Expansion	-	-
14	-	-	-	Capital Outlay Total	-	-
15						
16	-	-	-	TOTAL EXPENDITURES	-	-
17	-	109,607		ENDING FUND BALANCE		
18			104,331	ESTIMATED ENDING FUND BALANCE	126,870	140,300
19	-	109,607	104,331	TOTAL REQUIREMENTS	126,870	140,300
Notes: No expenditures planned						

STREET FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	2,942,758	2,778,227	2,468,200	BEGINNING FUND BALANCE	3,340,472	4,000,200
2	92,592	90,944	81,400	Emerald PUD Franchise Fees	117,753	100,400
3	27,848	28,168	29,200	Lane Electric Franchise Fees	35,040	30,300
4	18,414	17,254	16,000	Cable Co. Franchise Fees	10,767	15,400
5	17,530	17,306	15,800	Garbage Co. Franchise Fees	18,017	17,600
6	408,068	368,997	392,600	State Highway Gas Tax	422,038	401,800
7	4,122	3,727	3,900	Bike Path Apportionment	4,700	4,000
8	850	2,015	1,300	Right-Of-Way Permits	1,890	1,500
9	156,258	137,737	133,300	City Gas Tax	142,299	145,400
10	75,855	80,318	73,700	Street Utility Fee (aka TUF)	81,496	79,200
11	67,866	115,289	60,600	Interest Income	108,055	97,000
12	-	-	-	Lease Income	-	-
13	-	-	30,000	From Urban Renewal Agency	-	30,000
14	67,117	65,676	60,000	Grant Proceeds	65,209	2,600,000
15	1,058	747	600	Miscellaneous Sources	1,317	1,000
16	937,579	928,178	898,400	Total New Resources	1,008,580	3,523,600
17	3,880,337	3,706,405	3,366,600	TOTAL RESOURCES	4,349,052	7,523,800
18						

STREET FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
19				EXPENDITURES		
20				Personnel Services		
21	99,466	112,075	143,200	Wages	122,406	144,600
22	10,370	11,350	12,300	W/C and FICA Benefits	13,079	12,200
23	19,456	23,775	27,400	Health/Life Insurance	28,646	27,300
24	25,749	29,278	41,000	PERS	31,197	45,200
25	155,041	176,478	223,900	Personnel Services Total	195,328	229,300
26	1.91	1.91	2.17	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	2.17	1.80
27						
28				Materials & Services		
29	1,287	1,122	3,000	Admin Supplies & Services	999	1,200
30	-	-	-	Postage	-	-
31	1,501	1,319	1,300	Employee TRN,DEV,MEM	859	1,300
32	808	848	800	Telephone Services	840	900
33	48,833	47,442	46,200	Electricity-Street Lights	49,938	48,800
34	2,486	2,194	2,100	Building Maint/Janitorial Sup	2,146	2,300
35	259	239	600	Safety Programs & Supplies	903	500
36	-	-	-	Office Machine Leases	-	-
37	-	-	-	Training & Conferences	-	-
38	20	-	600	Mileage Lodging & Other Travel	-	100
39	-	-	-	Public Relations	-	-
40	-	-	1,000	Refunds	-	-
41	-	-	200	Office Equipment & Furnishings	-	-
42	-	-	-	Computer Equipment	-	-
43	1,531	2,298	1,600	Small Tools & Equipment	3,311	2,400

STREET FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
44	659	2,562	700	Attorney & Legal Services	360	1,200
45	5,750	6,886	9,600	General Property/Liability Ins	9,058	10,200
46	1,038	13,589	11,300	Audit & Filing Fees	-	200
47	5,574	5,446	5,000	Computer System Support-Maint.	4,711	4,700
48	549	203	500	Internet & Web Site Fees	61	300
49	-	1,169	1,500	Engineering Fees	-	400
50	7,504	5,314	60,000	Other Professional Services	-	4,300
51	6,031	3,784	6,700	Equip & Vehicle Maint & Repair	10,574	6,800
52	12,308	19,463	20,000	Street Maintenance	24,642	15,000
53	333,024	23,116	12,500	Street Rehab/Preservation	-	20,000
54	-	3,168	-	Building & Yard Maintenance	-	1,100
55	1,967	-	2,500	Landscape Maint & Supplies	2,038	1,400
56	-	-	-	Equipment Repairs	-	-
57	5,792	7,198	5,400	Water Use/Irrigation	-	4,400
58	34,164	32,997	39,700	Street Sweeping Contract	33,900	33,700
59	471,085	180,355	232,800	Materials & Services Total	144,338	161,200
60						
61				Capital Outlay		
62	-	-	-	System Expansion	-	-
63	-	-	30,000	System Improvements	-	30,000
64	1,490	-	-	Equipment & Furnishings	-	-
65	-	-	12,500	System Upgrade	-	3,035,000
66	1,490	-	42,500	Capital Outlay Total	-	3,065,000
67						
68				Transfers		
69	-	5,000	5,000	To PW Equipment Fund	5,000	5,000
70	-	4,100	4,100	To Reserve-Governmental Fund	4,100	4,100
71	-	9,100	9,100	Transfers Total	9,100	9,100
72						
73	-	-	80,000	Operating Contingency	-	80,000

STREET FUND

	2023	2024 (Unaudited)	2025		2025	2026
	Actual	Actual	Adopted	Description	Estimated Actual	Requested
74						
75	1.91	1.91	2.17	TOTAL FULL-TIME EQUIVALENT (FTE)	2.17	1.80
76	627,616	365,933	588,300	TOTAL EXPENDITURES	348,766	3,544,600
77	3,252,721	3,340,472		ENDING FUND BALANCE		
78			2,778,300	ESTIMATED ENDING FUND BALANCE	4,000,286	3,979,200
79	3,880,337	3,706,405	3,366,600	TOTAL REQUIREMENTS	4,349,052	7,523,800
	Notes:					
	Transfer from Urban Renewal Agency of \$30,000 is for Highway 126 Intersection- Gateway Beautification at Capital Outlay, System Improvement					
	"Grant Proceeds" (\$2,600,000) is a State Legislative grant for the E. Hunter Road improvement					
	"Street Maintenance" (\$20,000) is a new pavement condition analysis to establish a 5-year maintenance schedule					
	"Street Rehab/Preservation" would help pay for railroad's improvement of the Territorial Highway crossing sidewalk					
	System Improvements (\$30,000) would fund planning and engineering on future Jeans Road/Territorial Highway intersection					
	System Upgrade (\$3,035,000) is the E. Hunter Road improvement project from Territorial Highway to Crystal Street					
	Transfer of \$4,100 to Reserve-Governmental is State-designated for bike/ped projects when they arise					

CAPITAL CONSTRUCTION - TRANSPORTATION SDC FUND						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	-	-	988,238	BEGINNING FUND BALANCE	1,012,600	1,168,200
2	-	74,374	17,200	ODOT Traffic Impact Fees	-	24,700
3	-	36,068	14,000	Interest Income	32,755	22,900
4		869,184	-	From Governmental SDCs, Trans. Share	-	-
5	-	32,974	99,800	SDC - Transportation	124,300	52,400
6	-	1,012,600	131,000	Total New Resources	157,055	100,000
7	-	1,012,600	1,119,238	TOTAL RESOURCES	1,169,655	1,268,200
8						
9				EXPENDITURES		
10				Materials & Services		
11	-	-	-	Other Professional Services	-	-
12	-	-	-	Materials & Services Total	-	-
13						
14				Capital Outlay		
15	-	-	82,500	System Expansion	1,440	70,000
16				System Improvements	-	435,000
17	-	-	82,500	Capital Outlay Total	1,440	505,000
18						
19	-	-	82,500	TOTAL EXPENDITURES	1,440	505,000
20	-	1,012,600		ENDING FUND BALANCE		
21			1,036,738	ESTIMATED ENDING FUND BALANCE	1,168,215	763,200
22	-	1,012,600	1,119,238	TOTAL REQUIREMENTS	1,169,655	1,268,200
Notes:						
System Expansion (\$70,000) includes City's match for Elmira Veneta Multi-Use Path project being done by Lane County, and \$10,000 for concept design of future Jeans Road Intersection project						
System Improvements (\$435,000) is City's share of E. Hunter Road improvement project if State Legislative grant is awarded						

P.W. EQUIPMENT FUND

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
RESOURCES						
1	180,785	145,111	92,800	BEGINNING FUND BALANCE	56,505	77,800
2	4,326	6,021	2,700	Interest Income	1,354	3,900
3	-	-	-	From Parks & Recr Fund	-	5,000
4	-	5,000	5,000	From Street Fund	5,000	5,000
5	-	5,000	5,000	From Water Fund	5,000	5,000
6	-	5,000	5,000	From Sewer Fund	5,000	5,000
7	-	5,000	5,000	From Storm Fund	5,000	5,000
8	4,326	26,021	22,700	Total New Resources	21,354	28,900
9	185,111	171,132	115,500	TOTAL RESOURCES	77,859	106,700
10						
11				EXPENDITURES		
12				Capital Outlay		
13	-	114,627	-	Equipment	-	-
14	40,000	-	-	<u>Mobile Equipment</u>	-	35,000
15	40,000	114,627	-	Capital Outlay Total	-	35,000
16						
17	40,000	114,627	-	TOTAL EXPENDITURES	-	35,000
18	145,111	56,505		ENDING FUND BALANCE		
19			115,500	ESTIMATED ENDING FUND BALANCE	77,859	71,700
20	185,111	171,132	115,500	TOTAL REQUIREMENTS	77,859	106,700
Notes:						
New mower (\$35,000)						

RESERVE: GOVERNMENTAL (STREET & ADMIN BLDG)						
	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted	RESOURCES	Estimated Actual	Requested
1	183,497	189,250	195,300	BEGINNING FUND BALANCE	201,203	211,800
2	4,732	7,853	3,800	Interest Income	6,508	6,300
3	-	4,100	-	From Street Fund	4,100	4,000
4	4,732	11,953	3,800	Total New Resources	10,608	10,300
5	188,229	201,203	199,100	TOTAL RESOURCES	211,811	222,100
6						
7				EXPENDITURES		
8				Transfers		
9	-	-	-	To Street Fund	-	-
10	-	-	-	Transfers Total	-	-
11						
12	-	-	-	TOTAL EXPENDITURES	-	-
13	188,229	201,203		ENDING FUND BALANCE		
14			199,100	ESTIMATED ENDING FUND BAL	211,811	222,100
15	188,229	201,203	199,100	TOTAL REQUIREMENTS	211,811	222,100
Notes:						
Funds reserved for both Street construction or City Hall construction (\$25,000 + interest from 2014 to present).						

CAPITAL CONSTRUCTION - GOVERNMENTAL SDC FUND

(Amounts transferred to respective new SDC funds in Fiscal Year 2023-2024 Budget)

	2023	2024 (Unaudited)	2025	Description	2025	2026
	Actual	Actual	Adopted		Estimated Actual	Requested
RESOURCES						
1	1,077,221	1,287,271	-	BEGINNING FUND BALANCE	-	-
2	-	-	-	Parkland Acquisition Fees	-	-
3	907	-	-	ODOT Traffic Impact Fees	-	-
4	27,848	-	-	Interest Income	-	-
5	98,859	-	-	SDC - Recreational Facilities	-	-
6	78,372	-	-	SDC - Transportation	-	-
7	4,064	-	-	SDC - Stormwater/Drainage	-	-
8	210,050	-	-	Total New Resources	-	-
9	1,287,271	1,287,271	-	TOTAL RESOURCES	-	-
10						
11				EXPENDITURES		
16				Capital Outlay		
17	-	-	-	System Expansion	-	-
18	-	-	-	System Improvements	-	-
19	-	-	-	Capital Outlay Total	-	-
20						
21				Transfers		
22	1,000	1,287,271	-	To Other SDC Funds	-	-
23	1,000	1,287,271	-	Transfers Total	-	-
24						
25	1,000	1,287,271	-	TOTAL EXPENDITURES	-	-
26	1,286,271	-		ENDING FUND BALANCE		
27			-	ESTIMATED ENDING FUND BALANCE	-	-
28	1,287,271	1,287,271	-	TOTAL REQUIREMENTS	-	-
29						
	Notes: Amounts transferred to new funds.					