

## REGULAR SESSION AGENDA

## VENETA CITY COUNCIL

MONDAY, JANUARY 12, 2026 – 6:30 P.M.

Veneta Administrative Center – J.W. “Bill” Smigley Room  
88184 8th Street, Veneta, Oregon

City of Veneta Public Meetings can be accessed via telephone. To listen or participate in this meeting, call 541-935-2192 (Participant Code 793738#). To submit public comments electronically, email comments to [JMirabile@venetaoregon.gov](mailto:JMirabile@venetaoregon.gov) by 3:00 p.m. of the Friday preceding Council meetings. All public comments must include your name and address. The meeting will be recorded.

6:30 1. CALL TO ORDER  
a. Agenda Check

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

6:30 4. PUBLIC COMMENT – Maximum time 20 minutes. Speakers will be limited to 3 minutes each. The Council will not engage in any discussion or make any decisions at this time; however, they may take comments under advisement.

6:35 5. PUBLIC HEARINGS  
a. Removing Short-Term Rental Code from the Veneta Zoning & Development Code  
(1) Open Public Hearing  
(2) Staff Report/Agenda Item Summary (pgs. 1-14).....Associate Planner Daniel Findlay  
(3) Testimony in Favor  
(4) Testimony in Opposition  
(5) Rebuttal by Applicant  
(6) Questions from City Council  
(7) Close Public Hearing  
(8) Council Deliberation and Decision  
(9) For First Reading: ORDINANCE NO. 597, AN ORDINANCE AMENDING THE SHORT-TERM RENTAL REGULATIONS OF THE VENETA ZONING AND DEVELOPMENT CODE

b. Moving Short-Term Rental Code to the Veneta Municipal Code  
(1) Open Public Hearing  
(2) Staff Report/Agenda Item Summary (pgs.15-27).....Assoc. Planner Daniel Findlay  
(3) Testimony in Favor  
(4) Testimony in Opposition  
(5) Rebuttal by Applicant  
(6) Questions from City Council  
(7) Close Public Hearing  
(8) Council Deliberation and Decision

- (9) For First Reading: ORDINANCE NO. 598, AN ORDINANCE ADOPTING SHORT-TERM RENTAL REGULATIONS TO THE VENETA MUNICIPAL CODE AND AMENDING VENETA MUNICIPAL CODE CHAPTER 3.50
- c. Outdoor Lighting Amendments
  - (1) Open Public Hearing
  - (2) Staff Report/Agenda Item Summary (pgs. 29-42).....Assoc. Planner Daniel Findlay
  - (3) Testimony in Favor
  - (4) Testimony in Opposition
  - (5) Rebuttal by Applicant
  - (6) Questions from City Council
  - (7) Close Public Hearing
  - (8) Council Deliberation and Decision
  - (9) For First Reading: ORDINANCE NO. 599, AN ORDINANCE AMENDING VENETA MUNICIPAL CODE CHAPTER 15.15 TO UPDATE OUTDOOR LIGHTING REGULATIONS (pgs. 43-51)
- d. Temporary Deferral of System Development Charges
  - (1) Open Public Hearing
  - (2) Staff Report/Agenda Item Summary (pgs. 53-54)...Comty. Dev. Dir. Kevin Urban
  - (3) Questions from City Council
  - (4) Close Public Hearing
  - (5) Council Deliberation and Decision
  - (6) For First Reading, Second Reading, and Adoption: Ordinance No. 600, AN ORDINANCE TO TEMPORARILY DEFER COLLECTION OF SYSTEM DEVELOPMENT CHARGES PURSUANT TO VMC CHAPTER 13.25 (pgs. 55-63)

6:45 6. CONSENT AGENDA

- a. Minutes for December 8, 2025 Regular Session (pgs. 65-72)
- b. Monthly Check Register (pgs. 73-74 )
- c. Civic Calendar for February 2026 (pg. 75)
- d. Public Works Department Monthly Report (pgs. 77-78)

6:45 7. RECESS TO CONVENE VENETA URBAN RENEWAL AGENCY MEETING

7:00 8. RECONVENE VENETA CITY COUNCIL MEETING

7:00 9. COUNCIL BUSINESS AND REPORTS

- a. Business
  - (1) Fiscal Year 2024-2025 Audit.....Peter Gelser, Koontz, Blasquez & Assoc.
    - i. Report to the Veneta City Council for the Year Ended June 30, 2025 (pgs. 79-90)
    - ii. Annual Financial Report of June 30, 2025 (pgs. 91-231)
  - (2) Veneta Public Safety Report for December 2025 (handout).....LCSO Sgt. Parker
  - (3) Mayor's Council Liaison Assignments (pg. 233)
  - (4) Planning Commission Reappointments: P. Phillips; A. Blyther (pgs. 235- 240)
  - (5) Economic Development Committee Reappointment: J. Tribolet (pgs. 241-242)

## b. Council/Committee Liaison Reports

## 7:15 10 STAFF REPORTS

- a. Community Development Director.....Kevin Urban
  - (1) Annual Construction Report and Forecast
    - i. Agenda Item Summary (pgs. 243-249)
- b. City Administrator.....Matt Michel
  - (1) Questions from Councilors

## 7:30 11. OTHER

## 7:30 12. ADJOURN

Access City Council meeting material at <http://www.venetaoregon.gov/agendacenter>

Times are approximate. Location is wheelchair accessible. Individuals needing special accommodations, such as sign language or foreign language interpreters, should make a request by contacting the City Recorder at 541-935-2191 or by e-mail at: [JMirable@venetaoregon.gov](mailto: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 o por correo electrónico a: [JMirable@venetaoregon.gov](mailto: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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# VENETA CITY COUNCIL

## AGENDA ITEM SUMMARY



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Title/Topic: Removing Short-Term Rental Code from the Veneta Zoning & Development Code

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Meeting Date: January 12, 2026

Staff Contact: Daniel Findlay

Department: Community Development

Email: [dfindlay@venetaoregon.gov](mailto:dfindlay@venetaoregon.gov)

Telephone Number: (541) 935-2191

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File No. A-25-4

### ISSUE STATEMENT

Should the City Council approve a first reading of Ordinance No. 597 to adopt amendments to the short-term rental regulations in the Veneta Zoning and Development Code?

### BACKGROUND

A short-term rental (STR) is a rental of a residential home, unit, or accessory building for a short period of time, usually 30 days or less. The popularity of these have increased over the past decade due to the rise of STR booking platforms like AirBnB or VRBO. Section 5.11 of the Veneta Zoning and Development Code (VZDC) regulates STRs in Veneta.

Because the City's STR regulations are located in the City's land use ordinance, these regulations are considered 'land use regulations.' The City Attorney has advised the City to keep STR regulations out of our land use ordinance so that they are not considered land use regulations. If they are considered land use regulations, then they are subject to the jurisdiction of the Land Use Board of Appeals (LUBA), who hear and rule on appeals of land use decisions by local governments. To avoid being considered 'land use regulations,' the City's STR regulations need to be in the Veneta Municipal Code (VMC) instead of the VZDC.

### AMENDMENT TIMELINE

- September 2, 2025: Planning Commission initiates amendment
- October 7, 2025: Planning Commission Work Session
- November 4, 2025: Planning Commission Public Hearing
- November 24, 2025: City Council Work Session

### PUBLIC NOTICE

The City provided notice of the amendments to the Department of Land Conservation and Development (DLCD) on September 26, 2025. The City posted notice of the public hearing in *The Register Guard* on December 22, 2025. The City also posted notice at City Hall, Fern Ridge Library, and on the City website on December 22, 2025. All public notice was done in accordance with VZDC Section 11.09(3). No public comment was received.

## POTENTIAL CHANGES

The amendments would repeal Section 5.11 of the VZDC, which is where the City's short-term rental regulations are located. The City's STR regulations will be re-adopted into the VMC via a separate ordinance.

Only one standard will remain in the VZDC, which is the off-street parking requirement for short-term rentals. This will be moved to Section 5.20 to be with the rest of the City's off-street parking requirements, as it is a land use regulation and should remain in the VZDC.

## RELATED CITY POLICIES

Veneta Municipal Code

Veneta Zoning and Development Code

## COUNCIL OPTIONS

- 1) Approve for a first reading Ordinance No. 597, *An Ordinance Amending the Short-Term Rental Regulations of the Veneta Zoning and Development Code*, as presented.
- 2) Approve for a first reading Ordinance No. 597, *An Ordinance Amending the Short-Term Rental Regulations of the Veneta Zoning and Development Code*, as amended by Council.
- 3) Direct Staff to develop amendments as proposed by the Council and return for a first hearing on the revision.
- 4) Take no action on the proposed amendments.

## PLANNING COMMISSION'S RECOMMENDATION

Option #1 - Approve for a first reading Ordinance No. 597, *An Ordinance Amending the Short-Term Rental Regulations of the Veneta Zoning and Development Code*, as presented.

## CITY ADMINISTRATOR'S RECOMMENDATION

Option #1 - Approve for a first reading Ordinance No. 597, *An Ordinance Amending the Short-Term Rental Regulations of the Veneta Zoning and Development Code*, as presented.

## SUGGESTED MOTION

*"I make a motion to approve for first reading Ordinance No. 597, An Ordinance Amending the Short-Term Rental Regulations of the Veneta Zoning and Development Code, as presented."*

## ATTACHMENTS

None.

ORDINANCE NO. 597

AN ORDINANCE AMENDING THE SHORT-TERM RENTAL REGULATIONS  
OF THE VENETA ZONING AND DEVELOPMENT CODE

WHEREAS, under Chapter 5.11, the Veneta Zoning and Development Code regulates short-term rentals within City limits; and

WHEREAS, the City finds it necessary to site these regulations within the Veneta Municipal Code rather than the Veneta Zoning and Development Code; and

WHEREAS, the City desires to amend the Veneta Zoning and Development Code to accomplish this ("Proposed Amendments"); and

WHEREAS, on September 26, 2025, the City provided notice of the Proposed Amendments to the Department of Land Conservation and Development; and

WHEREAS, on November 4, 2025, the Veneta Planning Commission conducted a properly advertised public hearing on the Proposed Amendments and recommended that the City Council adopt the Proposed Amendments; and

WHEREAS, on January 12, 2026, the Veneta City Council conducted a properly advertised public hearing and first reading on the proposed amendments; and

WHEREAS, based upon all materials relevant to the proposal, staff reports, findings made by the Veneta Planning Commission, and testimony and comments submitted at public hearings, both orally and in writing, the Veneta City Council has made the findings of fact as set forth in Exhibit A.

NOW, THEREFORE, THE CITY OF VENETA ORDAINS AS FOLLOWS:

Section 1. Findings. The City Council hereby adopts the Findings of Fact attached as Exhibit A as its basis for adopting the Proposed Amendments to the Veneta Zoning and Development Code.

Section 2. Amendments. The Veneta Zoning and Development Code is hereby amended as follows:

- a. Section 5.11, Short Term Rentals, is hereby repealed.
- b. Section 5.20, Table 5.20(a), is hereby amended as set forth in the attached Exhibit B.

Section 3. Unamended Provisions. All unamended provisions of the Veneta Zoning and Development Code shall remain in full force and effect.

Section 4. Severability. The sections, subsections, paragraphs, and clauses of this ordinance are severable. The invalidity of one section, subsection, paragraph, or clause shall not affect the validity of the remaining sections, subsections, paragraphs, and clauses.

Section 5. Effective Date. This Ordinance will go into full force and effect on the 30<sup>th</sup> day after City Council enactment.

READ FOR A FIRST TIME, BY TITLE ONLY, this 12th day of January, 2026, no Council person in attendance having requested that it be read in full.

READ FOR A SECOND TIME, BY TITLE ONLY, AND FOR FINAL ADOPTION, this \_\_\_\_\_ day of \_\_\_\_\_, 2026, no Council person in attendance having requested that it be read in full.

PASSED AND ADOPTED by a \_\_\_\_\_ vote for and \_\_\_\_\_ against by the City of Veneta Council this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Robbie McCoy, Mayor

Executed on \_\_\_\_\_

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ATTEST:

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Jennifer Mirabile, City Recorder

Executed on \_\_\_\_\_

**EXHIBIT A**  
**To ORDINANCE NO. 597**

**VENETA CITY COUNCIL**  
**FINDINGS OF FACT**  
**File No. A-25-4**

**A. General Findings.** The Veneta City Council finds the following:

1. The City provided public notice to the Oregon Department of Land Conservation and Development (DLCD) on September 26, 2025, at least 35 days prior to the first public hearing, and provided notice in *The Register Guard* on October 17, 2025 for the Planning Commission public hearing and on December 22, 2025 for the City Council public hearing per Veneta Zoning and Development Code, Section 11.09(D).
2. The Planning Commission held a public hearing on November 4, 2025 on the proposed amendments to Veneta Zoning and Development Code and recommended adoption to the City Council.
3. The Veneta City Council conducted a public hearing and first reading on January 12, 2026, on the proposed amendments to the Veneta Zoning and Development Code.
4. Based on the findings below, the City Council concluded that the proposed amendments are in conformance with the applicable Statewide Planning Goals, the Veneta Comprehensive Plan, and the Veneta Zoning and Development Code.

**B. Statewide Planning Goals and Proposed Findings**

**1. Citizen Involvement (Goal 1)**

*Objective: To develop a citizen involvement program that ensures the opportunity for citizens to be involved in all phases of the planning process.*

**Findings:** The proposed amendments are consistent with Goal 1 because the City ensured that members of the public were informed of the proposed amendments and had an opportunity to comment on the proposed changes. The Planning Commission and City Council conducted public hearings on the proposal prior to adopting the proposed amendments. The City provided notice to the Department of Land Conservation and Development on September 26, 2025, at least 35 days in advance of the first public hearing. Notice of the proposal was published in the *Register Guard* for the Planning Commission public hearing on October 17, 2025, and on December 22,

2025 for the City Council Public Hearing. Notice was also posted at City Hall, Fern Ridge Library, and on the City website.

Legislative decisions first require a Planning Commission public hearing, at which the Planning Commission makes a recommendation to the City Council, which then makes a decision based on stated findings. The Planning Commission and City Council hearings were duly noticed and open to the public. Phone numbers were publicly advertised for citizens to call into the meetings if they were unable to attend in person. The Planning Commission public hearing was held on November 4, 2025. The City Council public hearing and first reading was held on January 12, 2026.

**2. Land Use Planning (Goal 2)**

*Objective: To establish a land use planning process and policy framework as a basis for all decision and actions related to use of land and to assure an adequate factual base for such decisions and actions.*

**Findings:** The City's short-term rental regulations are not intended to be considered land use regulations. The proposed amendments will remove the City's short-term rental regulations from the Veneta Zoning and Development Code. The City's short-term rental regulations will be 're-adopted' into the Veneta Municipal Code along with the City's other business regulations. Keeping non-land-use regulations out of the Veneta Zoning and Development Code will further the goal of establishing a land use planning process and policy framework as a basis for all decision and actions related to use of land.

**3. Agricultural Lands (Goal 3)**

*Objective: To preserve and maintain agricultural lands*

**Findings:** There are no agricultural lands within city limits. Goal 3 is not applicable.

**4. Forest Lands (Goal 4)**

*Objective: To conserve forest lands by maintaining the forest land base and to protect the state's forest economy by making possible economically efficient forest practices that assure the continuous growing and harvesting of forest tree species as the leading use on forest land consistent with sound management of soil, air, water, and fish and wildlife resources and to provide for recreation opportunities and agriculture.*

**Findings:** There are no forest lands within city limits. Goal 4 is not applicable.

**5. Natural Resources, Scenic and Historic Areas, and Open Spaces (Goal 5)**

*Objective: To protect natural resources and conserve scenic and historic areas and open spaces.*

**Findings:** The proposed amendments do not pertain to natural resources, scenic and historic areas, or open spaces, and thus are not expected to have a significant impact on these areas and resources.

**6. Air, Water and Land Resources Quality (Goal 6)**

*Objective: To maintain and improve the quality of the air, water and land resources of the state.*

**Findings:** The proposed amendments are not expected to have a significant impact on the quality of the air, water and land resources of the state.

**7. Areas Subject to Natural Hazards (Goal 7)**

*Objective: To protect people and property from natural hazards.*

**Findings:** The proposed amendments are not expected to have a significant impact on the protection of people and property from natural hazards.

**8. Recreational Needs (Goal 8)**

*Objective: To satisfy the recreational needs of the citizens of the state and visitors and, where appropriate, to provide for the siting of necessary recreational facilities including destination resorts.*

**Findings:** The proposed amendments do not pertain to recreation and thus are not expected to have a significant impact on the recreational needs of the citizens of the state and visitors.

**9. Economic Development (Goal 9)**

*Objective: To provide adequate opportunities throughout the state for a variety of economic activities vital to the health, welfare, and prosperity of Oregon's citizens.*

**Findings:** The proposed amendments will not establish any new regulations on short-term rentals, which allows property owners to still utilize their properties as short-term rentals and bring in visitors and economic activity to the City. For this reason, this goal is met.

**10. Housing (Goal 10)**

*Objective: To provide for the housing needs of citizens of the state.*

**Findings:** The proposed amendments will not establish any new regulations on short-term rentals, and will merely move them out of the Veneta Zoning and Development Code so as to not constitute land use regulations. This is not expected to have a significant effect on the provision of housing within Veneta, as the content of the regulations will not change.

**11. Public Facilities and Services (Goal 11)**

*Objective: To plan and develop a timely, orderly and efficient arrangement of public facilities and services to serve as a framework for urban and rural development.*

**Findings:** The proposed amendment will not affect any public facilities and services. Goal 11 is not applicable.

**12. Transportation (Goal 12)**

*Objective: To provide and encourage a safe, convenient and economic transportation system.*

**Findings:** Goal 12 is not applicable because the proposed amendments are not expected to have a significant impact on the City's transportation system.

**13. Energy Conservation (Goal 13)**

*Objective: To conserve energy.*

**Findings:** Goal 13 is not applicable because the proposed amendments are not expected to have any impact on energy conservation within the City.

**14. Urbanization (Goal 14)**

*Objective: To provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities.*

**Findings:** The proposed amendments are not expected to have a significant effect on the orderly transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities.

**15. Willamette River Greenway, Estuarine Resources, Coastal Shorelands, Beaches and Dunes, Ocean Resources (Goals 15-19)**

**Findings:** No part of the Willamette River Greenway is within city limits, and there are no coastal, ocean, estuarine, or beach and dune resources within city limits. Goals 15-19 are not applicable.

**C. Compliance with Statutory and Administrative Requirements and Veneta Comprehensive Plan**

**Specific Findings.** VLDO 11.20(3) and (4) require legislative amendments to comply with applicable provisions of the Comprehensive Plan text and map, statutes, and administrative rules. The following findings demonstrate compliance with the approval criteria in VLDO 11.20(3) and (4):

**Statutory and Administrative Requirements**

**Findings:** The City adopts the findings for the Statewide Planning Goals contained in Section B of this Exhibit to demonstrate that, if applicable, these proposed amendments do comply with all other Oregon Administrative Rules implementing the statewide planning goals.

**Comprehensive Plan Provisions**

**Growth Management Element**

*Goal: Provide sufficient buildable lands and open space areas to allow Veneta to develop as the retail and service center for the Fern Ridge area and to develop a commercial and light industrial employment base.*

**Findings:** This element is not applicable because the proposed amendments are not expected to have a significant effect on buildable lands and open space areas within the City.

### **Community, Building, and Site Design Element**

*Goal: Create a city with efficient and ecologically sensitive infrastructure; an environment that aesthetically stimulates us; and buildings, sidewalks, trails, and other public facilities that are accessible to everyone.*

**Findings:** This element is not applicable because the proposed amendments are not expected to have a significant impact on the creation of a city with efficient and ecologically sensitive infrastructure, an environment that is aesthetically stimulating, and buildings, sidewalks, trails, and other public facilities that are accessible to everyone.

### **Residential Land and Housing Element**

*Goals:*

1. *Provide an adequate supply of residential land and encourage land use regulations that allow a variety of housing types that will be able to meet the housing needs of a range of age groups, income levels, and family types.*
2. *Encourage efficient land development patterns that minimize service and infrastructure costs.*
3. *Encourage land use patterns that provide livable neighborhoods; allow mixed uses, and allow a variety of housing types.*
4. *Encourage land use patterns that protect and enhance Veneta's natural resources.*
5. *Facilitate new housing starts to ensure there is adequate opportunity and choice to acquire safe, sanitary, and affordable housing.*
6. *Maintain an attractive residential community in an appealing rural setting.*

**Findings:** The proposed amendments will not establish any new regulations on short-term rentals, and will merely move them out of the Veneta Zoning and Development Code so as to not have them considered 'land use regulations.' This is not expected to have a significant effect on the provision of housing within Veneta, as the content of the regulations will not change.

### **Economic Development Element**

*Goals: Pursue the economic interest of the City of Veneta by constructing and implementing policies and programs, including but not limited to the following functions:*

1. *Guide the responsible expansion and growth of business and industry in Veneta and the Fern Ridge area.*
2. *Develop a working relationship with economic development-related public and private agencies, community groups, and business organizations.*
3. *Engage in dialogue with interested parties about the development of Veneta's industrially and commercially zoned properties, and other development and interests related to Comprehensive Plan Goals. Veneta Comprehensive Plan 28*
4. *Provide for at least an adequate supply of sites of suitable sizes, types, locations, and service levels for a variety of industrial and commercial uses.*

5. *Limit uses on or near sites zoned for specific industrial and commercial uses to those which are compatible with proposed uses.*

**Findings:** The proposed amendments will not establish any new regulations on short-term rentals, and will merely move them out of the Veneta Zoning and Development Code so as to not have them considered 'land use regulations.' This is not expected to have a significant effect on the economic development of Veneta, as the content of the regulations will not change.

#### **Utilities**

*Goal: Upgrade and develop adequate water, sewer, storm drainage and other appropriate utilities to serve the planning population (Other utilities could potentially include telecommunications, electric, cable, solid waste, etc.).*

**Findings:** This element is not applicable to the proposed amendments because the proposed amendments are not expected to have an effect on the water, sewer, and storm drainage utilities of the City.

#### **Community Facilities and Services**

*Goal: Upgrade and develop adequate community facilities and services to serve the planning population. The community facilities element of the Comprehensive Plan includes those public and semipublic activities in the community, with the exception of utilities and parks and open space. Each of these are considered as separate elements.*

**Findings:** This element is not applicable to the proposed amendments because the proposed amendments are not expected to have an effect on community facilities and services.

#### **Transportation**

*Mission: Veneta will support its residents' pursuit of healthy and prosperous lives through developing a transportation system that meets the needs of the present and anticipates the future.*

**Findings:** This element is not applicable to the proposed amendments because the proposed amendments are not expected to have a significant impact on the transportation system of the City.

#### **Parks and Open Space**

*Goal: Develop a variety of neighborhood parks, open space areas, and recreational facilities for use by the residents of Veneta.*

**Findings:** The proposed amendments do not pertain to parks and open space and thus are not expected to have a significant impact on this element.

#### **Natural Resources**

*Goals:*

1. *Conserve open space and protect natural and scenic resources, including wildlife corridors.*
2. *Conserve and protect Veneta's significant wetland resources.*

**Findings:** The proposed amendments do not pertain to natural resources and thus are not expected to have a significant impact on this element.

**Air, Water, and Land Resource Quality**

*Goal: Preserve the quality of Veneta's Air, Water, and Land Resources*

**Findings:** This element is not applicable because the proposed amendments are not expected to have a significant impact on the preservation of the quality of Veneta's air, water, and land resources.

**Areas Subject to Development Constraints**

*Goal: Protect life and property from natural hazards and disasters*

**Findings:** This element is not applicable because the proposed amendments are not expected to have a significant impact on the protection of life and property from natural hazards and disasters.

**D. Conclusion.** For all the reasons set forth above, the proposed amendment to the Veneta Zoning and Development Code complies with the Oregon Statewide Planning Goals and the City of Veneta Comprehensive Plan.

## Exhibit B

### 5.20 Off-Street Parking Requirements, Table 5.20(a)

| <b>Table 5.20(a) Off-Street Parking Requirements</b>  |  |                                |                                  |
|---|--|--------------------------------|----------------------------------|
| Note: sf/FA = per square foot of Floor Area. LT = Long-Term Bicycle Parking. ST = Short-Term Bicycle Parking                                    |  |                                |                                  |
| Use Categories  | Motor Vehicle<br>Parking Requirement   | Bicycle<br>Parking Requirement | Type and %<br>Bicycle<br>Parking |
| <b>Residential</b>  |  |                                |                                  |
| One and two-family dwellings  | Two (2) spaces per dwelling unit.  | NA                             | NA                               |
| Multiple-family dwellings, spaces/units   | Studio or 1 bedroom – One (1); 2 bedroom – One and one half (1 ½); 3 bedroom – Two (2)   | 1 per unit                     | 100% LT                          |
| Rooming or Boarding House   | Space equal to 80 percent of the number of guest accommodations, plus one (1) additional space for the owner or manager  | 1 per guest room               |                                  |
| Residential Facilities  | One (1) space per two (2) beds or living units plus one (1) space for each employee during peak work shift   | 1 per ten (10) employees       |                                  |
| <b>Residential Commercial</b>   |  |                                |                                  |
| Hotel/Motel   | One (1) space per guest room, plus one (1) additional space for the owner or manager   | 1 per ten (10) guest rooms     | 100 % LT                         |
| Bed and Breakfast   | One (1) space per guest room, plus one (1) additional space for the owner or manager   | 1 per ten (10) employees       |                                  |
| Short-Term Rental   | One (1) space per guest room, in addition to the off-street parking required for the primary use. If available, on-street parking along the subject property frontage may count toward the additional off-street parking requirements. | NA                             | NA                               |
| <b>Institutional</b>  |  |                                |                                  |
| Welfare or correctional institution   | One (1) space per six (6) beds for patients or inmates   | 1 per twenty (20) beds         | 25% LT / 75% ST                  |
| Convalescent hospital, nursing home, sanitarium, rest home, home for the aged, which do not include retirement units where care is not provided | One (1) space per four (4) beds for patients and residents   | 1 per ten (10) beds            |                                  |
| Hospital  | One (1) space per 200 square feet of floor area  | 1 per 3,000 sf/FA              |                                  |
| <b>Entertainment/Recreational</b>   |  |                                |                                  |

|   |  |  |                 |
|---|--|--|-----------------|
| Stadium, arena, theater   | One (1) space per four (4) seats or eight (8) feet of bench length   | 1 per 20 seats   | 25% LT / 75% ST |
| Bowling Alley   | Three (3) spaces per alley, plus one (1) space per two (2) employees   | 1 per lane   |                 |
| Dance hall, skating rink  | One (1) space per 100 square feet of floor area, plus one (1) space per two (2) employees  | 1 per 400 sf/FA  |                 |
| <b>Athletic/Sports Facility</b>   |  |  |                 |
| Swimming Pools  | One (1) space per 220 square feet of pool surface area   | 1 per 500 square feet of pool surface area   | 25% LT / 75% ST |
| Athletic Field  | 10 per each field  | 4 per each field   | 100% ST         |
| Tennis, racquetball, basketball   | Two (2) spaces per playing court   | 1 per playing court  | 25% LT / 75% ST |
| <b>Commercial</b>   |  |  |                 |
| Retail or Grocery Stores  | One (1) space per 400 square feet of floor area designated for retail  | 1 per 3,000 sf/FA  | 25% LT / 75% ST |
| Service or repair shop, retail store handling bulky merchandise such as automobiles and furniture | One (1) space per 660 square feet of floor area designated for retail  | 1 per 5,000 sf/FA  |                 |
| Bank, office, (except medical / dental)   | One (1) space per 330 square feet of floor area  | 1 per 3,000 sf/FA  |                 |
| Medical and dental clinic   | One (1) space per 200 square feet of floor area  | 1 per 3,000 sf/FA  |                 |
| Eating or drinking establishments   | One (1) space per 200 square feet of floor area  | 1 per 600 sf/FA  |                 |
| Mortuaries  | One (1) space per six (6) seats or eight feet of bench length in chapels   | 1 per 280 square feet of auditorium floor area   | 100% ST         |
| <b>Place of Public Assembly</b>   |  |  |                 |
| Church  | One (1) space per four (4) seats or eight (8) feet of bench length in the main auditorium or one (1) space for each 35 square feet of floor area of main auditorium not containing fixed seats             | 1 per 20 fixed seats or 40 feet of bench length or every 200 square feet in main auditorium where no permanent seats or benches are maintained | 100 % LT        |
| Library, reading room   | One (1) space per 400 square feet of floor area of main auditorium not containing fixed seats  | 1 per 500 sf/FA  | 25% LT / 75% ST |
| Day care facility   | One (1) space per staff person, based on the maximum staff at the facility during peak time  | 1 per ten (10) employees   | 100% LT         |
| Elementary or Junior High School  | One (1) space per classroom, plus one (1) space per administrative employee or one (1) space per four (4) seats or eight (8) feet of bench length in the auditorium or assembly room, whichever is greater | 1 per eight (8) students   |                 |

|  |   |  |                 |
|--|---|--|-----------------|
|  |   |  | 25% LT / 75% ST |
| High school, college, commercial school for adults               | One (1) space per classroom, plus one (1) space per administrative employee plus one (1) space per six (6) seats or eight (8) feet of bench length in the auditorium or assembly room, whichever is greater | 1 per eight (8) students   | 25% LT / 75% ST |
| Other public assembly  | One (1) space per six (6) seats or eight feet of bench length, or one (1) space for each 35 square feet of floor area for assembly room not containing fixed seats  | 1 per 20 fixed seats or 40 feet of bench length or every 200 square feet in main auditorium where no permanent seats or benches are maintained | 100% ST         |
| <b>Industrial</b>  |   |  |                 |
| Industrial uses including manufacturing, research, processing    | One (1) space per 600 square feet of gross floor area   | 1 per 5,000 sf/FA  | 25% LT / 75% ST |
| Industrial uses which are primarily warehousing and distribution | One (1) space per 800 square feet of gross floor area   | 1 per 5,000 sf/FA  |                 |
| Storage facilities   | One (1) space per 300 square feet of gross floor area of the office area or three (3) spaces, whichever is greater  | NA   | NA              |
| Industrial uses shall provide space for patron and visitor use   | Minimum of three (3) parking spaces in addition to the requirements listed  | NA   | NA              |
| <b>Other</b>   |   |  |                 |
| Transit transfer stations  | NA  | 1 per ten (10) parking spaces or five (5) spaces, whichever is greater   | 50% LT / 50% ST |
| Park-and-ride-lots   | NA  | 1 per ten (10) parking spaces or five (5) spaces, whichever is greater   |                 |

Sf/FA = per square foot of Floor Area    LT = Long-term bicycle parking    ST = Short-term bicycle parking

# VENETA CITY COUNCIL

## AGENDA ITEM SUMMARY



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### Title/Topic: Moving Short-Term Rental Code to Veneta Municipal Code

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Meeting Date: January 12, 2026

Staff Contact: Daniel Findlay

Department: Community Development

Email: [dfindlay@venetaoregon.gov](mailto:dfindlay@venetaoregon.gov)

Telephone Number: (541) 935-2191

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#### ISSUE STATEMENT

Should the City Council approve a first reading of Ordinance No. 598 to adopt short-term rental regulations within the Veneta Municipal Code (VMC) and to adopt amendments to the transient room tax of VMC Chapter 3.50?

#### BACKGROUND

A short-term rental (STR) is a rental of a residential home, unit, or accessory building for a short period of time, usually 30 days or less. The popularity of these have increased over the past decade due to the rise of STR booking platforms like AirBnB or VRBO. Section 5.11 of the Veneta Zoning and Development Code (VZDC) regulates STRs in Veneta.

Because the City's STR regulations are located in the City's land use ordinance, these regulations are considered 'land use regulations.' The City Attorney has advised the City to keep STR regulations out of our land use ordinance so that they are not considered land use regulations. If they are considered land use regulations, then they are subject to the jurisdiction of the Land Use Board of Appeals (LUBA), who hear and rule on appeals of land use decisions by local governments. To avoid being considered 'land use regulations,' the City's STR regulations need to be in the Veneta Municipal Code (VMC) instead of the VZDC.

Amendments are also needed to Chapter 3.50 of the Veneta Municipal Code. This chapter requires operators of hotels, bed & breakfasts, or other short-term lodging operators to collect a tax from each customer (referred to in the code as a 'transient'). This tax is equal to 4% of the rent charged by the operator for the occupancy.

With the rise of short-term rentals and short-term rental booking platforms such as AirBnb or VRBO, this code must be updated to allow the City to require that these booking platforms collect and remit this tax to the City. Currently, some booking platforms do not remit this tax, and the City is losing out on revenue because of it. The proposed changes to VMC Chapter 3.50 are intended to require these platforms, referred to as 'Transient Lodging Intermediaries,' to remit this tax to the City.

#### AMENDMENT TIMELINE

- September 2, 2025: Planning Commission initiates amendment
- October 7, 2025: Planning Commission Work Session

- November 4, 2025: Planning Commission Public Hearing
- November 24, 2025: City Council Work Session

## POTENTIAL CHANGES

A separate ordinance will repeal Section 5.11 of the VZDC, which is where the City's short-term rental regulations are currently located. This ordinance will re-adopt the City's STR regulations into the VMC as a new chapter. The full text of the amendments can be found in the proposed Ordinance No. 598.

### Chapter 5.35 – Short-Term Rentals

1. Definitions. The amendments will replace the VZDC's definition of short-term rentals with the following, as well as add a definition for an operator of STRs.

*"Operator" means any person who, alone or with others, has an ownership interest in or operates a short-term rental.*

*"Short-Term Rental" means a dwelling unit, or a portion of a dwelling unit, offered for overnight occupancy in exchange for a fee and that is available for rent for fewer than 30 consecutive days.*

2. Short-Term Rental Permit. VZDC 5.11 requires STR operators to obtain a Short-Term Rental Permit from the City, which would be processed as a Type I decision (a land use permit type). The amendments will create a separate STR permit process in the Municipal Code. This will create a separate, non-land-use procedure for Short-Term Rental Permits.
3. Guest Room Limit. VZDC 5.11(4) imposes the following limits on guest rooms:

*One guest room is permitted for every 400 square feet of gross finished floor living area. Total number of guest rooms may not exceed five. A structure with living area includes any structure on the lot lawfully used for residential purposes. The living area does not include: garages, utility shops, unfinished basements, storage sheds and other similar rooms/structures.*

The amendments will modify this standard to remove the reference to square footage and simply cap the number of guest rooms at five.

4. Street Improvements. VZDC 5.11(12) reads:

*The street serving the property must be improved to City standards.*

The amendments will not carry this standard over into the VMC.

5. Violations, Enforcement, & Appeals. New language governing violations, enforcement, and appeals of this section is required now that the City's STR regulations will be a standalone

chapter. The amendments will add sections governing violations, enforcement, and appeals of decisions made under this chapter.

#### Chapter 3.50 – Transient Room Tax

Language currently in VMC Chapter 3.50 is shown in black and new language is shown in red.

1. Definitions. The amendments will add the following definition found in ORS 320.300(12) to Chapter 3.50.

“Transient Lodging Intermediary” means a person other than an operator that facilitates the retail sale of lodging in a hotel to a transient and:

- a) Charges for the occupancy of the hotel;
- b) Collects the consideration charged for occupancy of the hotel; or
- c) Receives a fee or commission and requires the operator to use a specified third-party entity to collect the consideration charged for occupancy of the hotel.”

2. Collection. The amendments will add the following language to Section 3.50.040 to require transient lodging intermediaries to collect and remit the transient room tax and to establish that they are subject to the same requirements as any other transient lodging operator is.

“A transient lodging intermediary that facilitates and collects rent for a hotel in the City of Veneta, the occupancy of which is not exempted under the terms of VMC 3.50.060, shall be subject to the same duties and liabilities as the operator as established by this chapter. The tax collected or accrued by the transient lodging intermediary constitutes a debt owing by the transient lodging intermediary to the City.”

#### RELATED CITY POLICIES

Veneta Municipal Code

Veneta Zoning and Development Code

#### COUNCIL OPTIONS

- 1) Approve for a first reading Ordinance No. 598, *An Ordinance Adopting Short-Term Rental Regulations to the Veneta Municipal Code and Amending Veneta Municipal Code Chapter 3.50*, as presented.
- 2) Approve for a first reading Ordinance No. 598, *An Ordinance Adopting Short-Term Rental Regulations to the Veneta Municipal Code and Amending Veneta Municipal Code Chapter 3.50*, as amended by Council.
- 3) Direct Staff to develop amendments as proposed by the Council and return for a first hearing on the revision.
- 4) Take no action on the proposed amendments.

#### PLANNING COMMISSION’S RECOMMENDATION

Option #1 - Approve for a first reading Ordinance No. 598, *An Ordinance Adopting Short-Term Rental Regulations to the Veneta Municipal Code and Amending Veneta Municipal Code Chapter 3.50*, as presented.

#### CITY ADMINISTRATOR'S RECOMMENDATION

Option #1 - Approve for a first reading Ordinance No. 598, *An Ordinance Adopting Short-Term Rental Regulations to the Veneta Municipal Code and Amending Veneta Municipal Code Chapter 3.50as presented.*

#### SUGGESTED MOTION

*"I make a motion to approve for first reading Ordinance No. 598, An Ordinance Adopting Short-Term Rental Regulations to the Veneta Municipal Code and Amending Veneta Municipal Code Chapter 3.50, as presented."*

#### ATTACHMENTS

None.

ORDINANCE NO. 598

AN ORDINANCE ADOPTING SHORT-TERM RENTAL REGULATIONS  
TO THE VENETA MUNICIPAL CODE AND  
AMENDING VENETA MUNICIPAL CODE CHAPTER 3.50

WHEREAS, pursuant to Ordinance No. 597, the City repealed Chapter 5.11 of the Veneta Zoning and Development Code, which regulated short-term rentals; and

WHEREAS, the City finds it necessary to site short-term rental regulations within the Veneta Municipal Code rather than the Veneta Zoning and Development Code; and

WHEREAS, the City also desires to amend its Transient Room Tax code to require transient lodging intermediaries to collect and remit said tax to the City; and

WHEREAS, the City desires to amend the Veneta Municipal Code to accomplish this ("Proposed Amendments"); and

WHEREAS, the Council held a work session on the Proposed Amendments on November 24, 2025, and directed staff to move forward with the Proposed Amendments;

WHEREAS, on January 12, 2026, the Veneta City Council conducted a properly advertised public hearing and first reading on the proposed amendments; and

NOW, THEREFORE, THE CITY OF VENETA ORDAINS AS FOLLOWS:

Section 1. The Veneta Municipal Code is hereby amended as follows:

- a. Title 5 is hereby amended to insert a new Chapter 5.35, Short-Term Rentals, as set forth in Exhibit A-1.
- b. Section 3.50.020 is hereby amended as set forth in Exhibit A-2.
- c. Section 3.50.040 is hereby amended as set forth in Exhibit A-3.

Section 2. **Severability.** The sections, subsections, paragraphs and clauses of this ordinance and the attached Code provisions are severable. The invalidity of one section, subsection, paragraph, or clause shall not affect the validity of the remaining sections, subsections, paragraphs, and clauses.

Section 3. **Codification.** Provisions of this ordinance shall be incorporated into the City Code, and the words "ordinance" or "section" may be changed to "code," "article," "chapter," "division," or another word, and the sections of this Ordinance may be renumbered or re-lettered, provided however, that any recital clause and boilerplate provisions of this Ordinance will not be codified, and the City Recorder is authorized to correct any cross-references and any typographical errors.

Section 4. This Ordinance will go into full force and effect on the 30<sup>th</sup> day after City Council enactment, as dated below.

READ FOR A FIRST TIME, BY TITLE ONLY, this 12th day of January, 2026, no Council person in attendance having requested that it be read in full.

READ FOR A SECOND TIME, BY TITLE ONLY, AND FOR FINAL ADOPTION, this \_\_\_\_\_ day of \_\_\_\_\_, 2026, no Council person in attendance having requested that it be read in full.

PASSED AND ADOPTED by a \_\_\_\_\_ vote for and \_\_\_\_\_ against by the City of Veneta Council this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Robbie McCoy, Mayor

Executed on \_\_\_\_\_

ATTEST:

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Jennifer Mirabile, City Recorder

Executed on \_\_\_\_\_

## Exhibit A-1

### VMC Chapter 5.35

#### 5.35.10 Definitions

- 1) "Operator" means any person who, alone or with others, has an ownership interest in or operates a short-term rental.
- 2) "Short-Term Rental" means a dwelling unit, or a portion of a dwelling unit, offered for overnight occupancy in exchange for a fee and that is available for rent for fewer than 30 consecutive days.

#### 5.35.20 Short-Term Rental Permit

- 1) Permit Required. No person or business may own or operate a short-term rental in the City without receiving approval of a short-term rental permit from the City.
- 2) Application. The application for a Short-Term Rental Permit shall be accompanied by:
  - a. A fee established by the City Council in an amount to cover the City's administrative costs.
  - b. An application form established by the city, signed by the Operator. If the property is rented or leased, the Operator must supply a copy of a rental or lease agreement valid for at least six months from the date of application, plus an original, signed letter from the property owner indicating the tenant (Operator) has permission to use the property as a Short-Term Rental.
  - c. The name, local contact number, and email of the resident, person or entity that is designated by the Operator to manage the short-term rental.
  - d. Any other information that may be required by the City to show compliance with the provisions of this chapter.
- 3) Review and Issuance. Upon receipt of a Short-Term Rental Permit application, the City shall review the application for completeness. A complete application is an application that contains all of the items described in subsection (2) of this section. The city may approve a complete Short-Term Rental Permit application if the application demonstrates compliance with the standards of Chapter 5.35.
- 4) Permit Duration. A Short-Term Rental Permit is valid for a period of one (1) year and must be renewed annually for the duration of the use.
- 5) Non-Transferable. Approval of a Short-Term Rental Permit is specific to the Operator at the subject site. Approvals are not transferrable to another Operator or site. A Short-Term Rental Permit is void upon Operator relocation or sale of the property. A new Short-Term Rental Permit is required to continue the use upon a change in ownership of the property.

#### Section 5.35.30 Standards

All short-term rentals shall be subject to the following standards:

- 1) Transient Room Tax shall be collected and remitted to the City as required by VMC Chapter 3.50.
- 2) The Operator must obtain and maintain an annual City of Veneta Business Registration.
- 3) The total number of guest rooms may not exceed five (5).
- 4) No more than two (2) non-resident employees are permitted on site. There is no limit on residential employees.
- 5) Food service may be provided only to overnight guests.

- 6) The property shall have the address number clearly marked and visible to guests from the street at all hours.
- 7) An accurate and up-to-date guest register recording the name, address, and dates of stay for each short-term lodging guest must be maintained and available for review within seven (7) days of a written request by the City.
- 8) The Operator shall maintain compliance with the Building Code, Fire Code, and standards of the state and local health departments as applicable, including installation of smoke and carbon monoxide detectors.
- 9) The Operator shall prominently post rental rules, regulations, and emergency contact information in the interior of the dwelling unit where they can be seen by guests.
- 10) The use of the property as a Short-Term Rental shall comply with all other applicable chapters of the Veneta Municipal Code, including Chapter 8.05 and Chapter 9.20.

#### Section 5.35.40 – Prohibitions

- 1) Non-residential structures including, but not limited to, institutional buildings, warehouses, and churches, are not eligible for a Short-Term Rental permit.
- 2) Tents, recreational vehicles, trailers, or other camping arrangements located outside a structure with living area are not eligible for a Short-Term Rental permit.

#### Section 5.35.50 Violations and Enforcement

- 1) Violations. Failure to comply with the provisions of this chapter, rules issued hereunder, a Short-Term Rental Permit or conditions imposed thereon during the period that the permit remains in effect may result in:
  - a. Notice from the City of a violation;
  - b. The issuance of an administrative compliance order by the City, including an order for guests to vacate the premises and the cancellation of current and future reservations;
  - c. The revocation of a Short-Term Rental permit;
  - d. The imposition of an administrative civil penalty pursuant to the provisions of VMC 1.10.120; or
  - e. The issuance of a citation into municipal court for violation of this chapter.
- 2) A violation of this ordinance shall be considered a separate offense for each day the violation continues.

#### Section 5.35.60 Appeals

- 1) Within the time and manner prescribed in this section, the applicant for a Short-Term Rental Permit may appeal:
  - a. The denial of a permit; or
  - b. Any conditions imposed on a permit.
- 2) A person aggrieved by an administrative action of the City taken pursuant to this chapter may, within 15 days after the date of the notice of the action, appeal in writing to the City. The appeal shall be accompanied by a fee as established by the City and shall state:
  - a. The name and address of the appellant;

- b. The nature of the determination being appealed;
- c. The reason the determination is incorrect; and,
- d. What the correct determination of the appeal should be.

An appellant who fails to file such a statement within the time permitted waives the objections, and the appeal shall be dismissed.

- 3) Unless the appellant and the City agree to a longer period, an appeal shall be heard by the City Council within 45 days of the receipt of the appeal. At least 10 days prior to the date of the hearing, the City shall mail notice of the time and location thereof to the appellant.
- 4) The City Council shall hear and determine the appeal on the basis of the appellant's written statement, the permit application materials, and any additional evidence the City Council deems appropriate. At the hearing, the appellant may present testimony and oral argument personally or by counsel. The burden of proof when presenting evidence to support a fact or position rests on the proponent of the fact or position. The rules of evidence as used by courts of law do not apply.
- 5) The City shall issue a written decision within 10 days of the hearing date. The decision of the City Council after the hearing is final, and may include a determination that the appeal fee be refunded to the appellant upon a finding by the City Council that the appeal was not frivolous.

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## Exhibit A-2

### VMC 3.50.020 – Definitions

Except where the context otherwise requires, the definitions given in this section govern this chapter.

- 1) "Accrual accounting" means a system of accounting in which the operator enters on the operator's records the rent due from a transient when the rent is earned, whether or not it is paid.
- 2) "Cash accounting" means a system of accounting in which the operator does not enter on the operator's records the rent due from a transient until the rent is paid.
- 3) "City administrator" means the city administrator of the city of Veneta or the city administrator's designee.
- 4) "Council" means the city council of the city of Veneta.
- 5) "Hotel" means any structure or portion of any structure which is occupied or intended or designed for transient occupancy for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, house, cabin, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment, condominium, other dwelling unit, public or private dormitory, fraternity, sorority, public or private club, recreational vehicle park, or similar facility or structure or portion thereof so occupied, provided the occupancy is for less than a 30-day period.
- 6) "Occupancy" means the use or possession, or the right to use or possession, for lodging or sleeping purposes, of any portion of a hotel.
- 7) "Operator" means the person who is proprietor of a hotel in any capacity and, where the operator performs the operator's functions through a managing agent other than an employee, the managing agent shall have the same duties and liabilities as the managing agent's principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.
- 8) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- 9) "Recreational vehicle park" means a development which is occupied or intended or designed for transient occupancy for 30 days or less, on which travel trailers, pickup campers, tent trailers, tents, and/or self-propelled motorized vehicles are parked or set up; the purpose of such development being to provide to the public a temporary location for dwelling, lodging, or sleeping purposes, but excluding recreational vehicle parks operated by the federal government.
- 10) "Rent" means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel whether or not valued in money, goods, labor, credits, property, or other consideration valued in money, without any deduction.
- 11) "Rent package plan" means the consideration charged for both food and rent where a single rate is made for the total of both. The amount to rent for determination of the transient room tax under VMC [3.50.030](#) shall be the same charge made for rent when not a part of a package plan.
- 12) "Tax" means either the tax payable by the transient, or the aggregate amount of taxes due from an operator during the period for which the operator is required to report the operator's collections.
- 13) "Tax administrator" means the finance director of the city of Veneta or the finance director's designee.
- 14) "Transient" means any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of less than 30 consecutive calendar days, counting portions of calendar days as full days.

The day a transient checks out of the hotel shall not be included in determining the 30-day period if the transient is not charged rent for that day by the operator. Any individual so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. A person who pays for lodging on a monthly basis, irrespective of the number of days in the month, shall not be deemed a transient.

- 15) "Transient Lodging Intermediary" means a person other than an operator that facilitates the retail sale of lodging in a hotel to a transient and:
  - A. Charges for the occupancy of the hotel;
  - B. Collects the consideration charged for occupancy of the hotel; or
  - C. Receives a fee or commission and requires the operator to use a specified third-party entity to collect the consideration charged for occupancy of the hotel.

### **Exhibit A-3**

#### **VMC 3.50.040 – Collection**

- 1) Every operator renting a room in the City of Veneta, the occupancy of which is not exempted under the terms of VMC 3.50.060, shall collect a tax from the occupant of the room. The tax collected or accrued by the operator constitutes a debt owing by the operator to the City.
- 2) A transient lodging intermediary that facilitates and collects rent for a hotel in the City of Veneta, the occupancy of which is not exempted under the terms of VMC 3.50.060, shall be subject to the same duties and liabilities as the operator as established by this chapter. The tax collected or accrued by the transient lodging intermediary constitutes a debt owing by the transient lodging intermediary to the City.
- 3) In all cases of credit or deferred payment of rent, the payment of the tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until the credit is paid or the deferred payment is made.
- 4) The tax administrator shall enforce this chapter and may adopt rules and regulations consistent with those sections and necessary to aid in the enforcement.

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# VENETA CITY COUNCIL

## AGENDA ITEM SUMMARY



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### Title/Topic: Outdoor Lighting Amendments

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Meeting Date: January 12, 2025

Department: Community Development

Staff Contact: Daniel Findlay

Email: [dfindlay@venetaoregon.gov](mailto:dfindlay@venetaoregon.gov)

Telephone Number: (541) 935-2191

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File No. A-25-1

#### ISSUE STATEMENT

Should the City Council approve a first reading of Ordinance No. 599 to adopt amendments to the outdoor lighting regulations of the Veneta Municipal Code?

#### BACKGROUND

VMC Chapter 15.15 requires that most outdoor lighting fixtures be shielded, which means that light is prevented from shining upwards. This helps reduce light pollution and helps reduce the potential for light trespass or glare on other properties. VMC Chapter 15.15 was adopted in 2000 by Ordinance No. 420 and the City's outdoor lighting regulations have not been substantially updated since. Lighting technology has changed since this code was adopted, and, as a result, it can no longer effectively regulate outdoor lighting.

VMC Chapter 15.15 determines shielding requirements based on wattage, which is a measure of how much energy a light fixture uses. When Ordinance No. 420 was adopted, a higher wattage typically meant a brighter light. With advancements in lighting technology, there are light fixtures that use less energy, and thus have a lower wattage, but are as bright or brighter than older fixtures with higher wattages. This means that many of these fixtures do not require shielding because they have a low wattage, even though they could be as bright or brighter than fixtures that do require shielding. For this reason, outdoor lighting codes increasingly regulate lighting based on lumens, which is a measure of how bright a light is, instead of watts. The primary change to this chapter is to the shielding requirements to address the outdated shielding requirements, but there are a wide number of other changes to the overall language of this chapter.

#### AMENDMENT TIMELINE

- January 7, 2025: Planning Commission initiated amendments
- March 4, 2025: Planning Commission Work Session
- October 7, 2025: Planning Commission Work Session
- November 24, 2025: City Council Work Session

## POTENTIAL CHANGES

Below is a summary of the proposed changes. The full changes can be found in Exhibit A to this AIS.

1. Section 15.15.050 – Shielding. This section covers the City's shielding requirements for outdoor lighting. It currently contains a detailed table of different types of light fixtures and the type of shielding required for each one. The proposed amendments would repeal the entirety of this section and replace it with the following language. The new language would differentiate between residential and commercial uses based on the shielding requirements of the existing outdoor lighting code. The residential requirements are stricter and require full shielding on light sources above a 900-lumen threshold, while the commercial requirements allow for full or partial shielding on light fixtures above said threshold. See Exhibit A for the full extent of the changes to this section.
2. Section 15.15.60 – Street Lights. The code currently requires High Pressure Sodium (HPS) lamps, which are increasingly being phased out and replaced by Light-Emitting Diode (LED) lamps. LED lamps offer significant cost and energy savings over HPS lamps and the amendments will change this section to require LEDs instead of HPS lamps. Other changes to the street light code will be made increase clarity and flexibility of its requirements.
3. Glare. The amendments will add a standard to require that outdoor light fixtures do not create direct glare. Direct glare is defined as “the visual discomfort, annoyance, or loss of visual performance and visibility resulting from insufficiently shielded light sources in the field of view; viewing the light source, not simply its effects...”
4. Laser Light Sources. At the November 24, 2025 City Council Work Session, the prohibition on laser light source fixtures was discussed. Currently, the code states that laser light sources “shall not be projected above the horizontal plane passing through the lowest point on the fixture from which light is emitted.” Staff has returned with amended language that would allow laser light sources to be projected above the fixture, provided the light does not leave the property. See the recommended language below.

Laser Source Lights. The use of laser source light, or any similar high intensity light for outdoor advertising or entertainment, shall not be projected ~~above the horizontal plane passing through the lowest point on the fixture beyond the boundaries of the property~~ from which light is emitted.

5. Other Changes.
  - A. Definitions. The code defines ‘Full Cut-off Style Fixture’ and ‘Partial Cut-Off Style Fixture,’ but these definitions are in the shielding section rather than the definitions section. The amendments will move these terms to the definitions section for consistency.
  - B. Section 15.15.040(11(b)) refers to a subsection 12 of that same section; however, the citation should be to subsection 10 instead.
  - C. Section 15.15.080 refers to a Section 5.150(14) of the Veneta Sign Code. This reference should be changed to refer to Section 5.15 of the VZDC.

- D. Section 15.15.090(4). The amendments will remove the grace period provision in this section, as it has been over two years since this ordinance was originally adopted.
- E. Section 15.15.110. The amendments will remove a reference to wattage in subsection (3)(B)(6), fixing an incorrect citation in subsection (5), and adding a title to subsection 3 for clarity.
- F. Section 15.15.110(5) states that an applicant for a temporary exemption to the outdoor lighting standards may appeal the issue to the Veneta Planning Commission. The amendments will change this to simply state that an applicant may appeal in accordance with Section 15.15.140, and let Section 15.15.140 specify at what level the appeal will be heard.
- G. Section 15.15.120. The amendments will add an exemption to the shielding requirements for “upward-directed architectural lighting,” provided direct light emissions shall not be visible above the building roof line. This is a fairly common fixture type that can be used to feature and illuminate building exteriors, and this exemption is present in other cities such as Springfield and Bend.
- H. Section 15.15.140 regulates appeals of decisions made by the City pertaining to this code. It states that one may appeal a decision made under the outdoor lighting code to the City Council. The amendments would change this to allow appeals of staff decisions to the Planning Commission, and only take appeals to the City Council when it is an appeal of a City Council decision. Staff also recommends amending the appeal timeline from 30 days before the first hearing to 45 days to allow staff time to prepare for a potential appeal hearing.
- I. Sections 15.15.130 covers violation notice procedures and Section 15.15.160 covers violation enforcement procedures. The amendments will consolidate the two sections into one so all language governing violations of this chapter are located together.
- J. There are some references to the ‘Illuminating Engineering Society of North America (IESNA)’ in Chapter 15.15. This organization has since changed their name to the ‘Illuminating Engineering Society (IES).’ The amendments will edit these citations to refer to their current name.

## RELATED CITY POLICIES

Veneta Municipal Code

Veneta Zoning and Development Code

## COUNCIL OPTIONS

- 1) Approve for a first reading Ordinance No. 599, *An Ordinance Amending Veneta Municipal Code Chapter 15.15 to Update Outdoor Lighting Regulations*, as presented.
- 2) Approve for a first reading Ordinance No. 599, *An Ordinance Amending Veneta Municipal Code Chapter 15.15 to Update Outdoor Lighting Regulations*, as amended by Council.
- 3) Direct Staff to develop amendments as proposed by the Council and return for a first hearing on the revision.
- 4) Take no action on the proposed amendments.

**PLANNING COMMISSION'S RECOMMENDATION**

Option #1 - Approve for a first reading Ordinance No. 599, *An Ordinance Amending Veneta Municipal Code Chapter 15.15 to Update Outdoor Lighting Regulations*, as presented.

**CITY ADMINISTRATOR'S RECOMMENDATION**

Option #1 - Approve for a first reading Ordinance No. 599, *An Ordinance Amending Veneta Municipal Code Chapter 15.15 to Update Outdoor Lighting Regulations*, as presented.

**SUGGESTED MOTION**

*"I make a motion to approve for first reading Ordinance No. 599, An Ordinance Amending Veneta Municipal Code Chapter 15.15 to Update Outdoor Lighting Regulations, as presented."*

**ATTACHMENTS**

A. Proposed VMC Chapter 15.15 With Changes Shown

Recommended Changes to VMC Chapter 15.15

New language shown in **red**. Language proposed to be removed is shown via ~~strikeout~~.

#### 15.15.010 Purpose and Intent

The purpose of this chapter is to regulate the placement, orientation, distribution patterns and fixture types of outdoor lighting, providing standards that help minimize or reduce light pollution. It is the intent of this chapter to encourage, through the regulation of the types, kinds, construction, installation, and uses of outdoor electrically powered illuminating devices, lighting practices, and systems, to conserve energy without decreasing safety, utility, security, and productivity while enhancing nighttime enjoyment of property within the jurisdiction of the city of Veneta. It is also the intent of this chapter to minimize the intrusion of lighting across property lines (light trespass), therefore avoiding disruption of the quality of life for nearby residences. Standards in this chapter have been developed in accordance with the standards for outdoor lighting established by the Illuminating Engineering Society ~~of North America~~ (IESNA).

#### 15.15.020 Conformance with Applicable Codes

All outdoor electrically powered illuminating devices shall be installed in conformance with the provisions of this chapter, the building code, the electrical code, and the sign code of the jurisdiction as applicable and under appropriate permit and inspection.

#### 15.15.030 Approved Materials, Methods of Construction, or Installation/Operation

The provisions of this chapter are not intended to prevent the use of any design, material, or method of installation or operation not specifically prescribed by this chapter, provided any such alternate has been approved. The building and planning official may approve any such proposed alternate providing he or she finds that it:

- 1) Provides at least approximate equivalence to the applicable specific requirements of this chapter;
- 2) Is otherwise satisfactory and complies with the intent of this chapter; and
- 3) Has been designed or approved by a registered professional lighting engineer and that the content and function promote the intent of this chapter.

#### 15.15.040 Definitions

As used in this chapter or in any conditions imposed by the city pursuant to this chapter, the following words and phrases, unless the context otherwise requires, shall mean:

- 1) "Cutoff" means a function of the reflector of a fixture that provides shielding of the emitted light.
- 2) "Direct glare" means the visual discomfort, annoyance, or loss of visual performance and visibility resulting from insufficiently shielded light sources in the field of view; viewing the light

source, not simply its effects (distinguished from glare by including reference to limits on the field of view).

- 3) **Full Cut-Off Style Fixture.** Outdoor light fixtures shielded or constructed so that light rays emitted by the fixture are projected below the horizontal plane passing through the lowest point on the fixture from which light is emitted, as certified by a photometry test report.
- 4) "IESNA" means the Illuminating Engineering Society of North America, the organization that establishes recommendations for lighting source applications.
- 5) "Installed" means the attachment or permanent placement of any outdoor lighting fixture whether or not connected to a power source.
- 6) "Light trespass" means any artificial light falling outside of the boundaries of the property upon which the source of light is installed.
- 7) "Lumen" means a measure of light output emitted from a light source.
- 8) "Luminaire" means the complete lighting unit, including the lamp, fixture, and other parts.
- 9) "Outdoor lighting fixture" means outdoor electrically powered illuminating devices, outdoor lighting or reflective surfaces, lamps and similar devices, permanently installed or portable, used for illumination, decoration, or advertisement. Such devices shall include, but not be limited to, exterior lighting for the following applications:
  - A. Buildings and structures;
  - B. Recreational areas (parks, marinas, sports facilities/fields);
  - C. Parking lots;
  - D. Landscaping;
  - E. Billboards and other signs;
  - F. Streets;
  - G. Product display areas;
  - H. Building overhangs, eaves, and open canopies.
- 10) **Partial Cut-Off Style Fixture.** Outdoor light fixtures shielded or constructed so that the lower edge of the shield is at or below the centerline of the light source or lamp so as to minimize the light transmission above the horizontal plane, or at least 90 percent of the emitted light projects below the horizontal plane, as evidence by a photometry test report.
- 11) "Person" means any individual, tenant, lessee, owner, or any commercial entity, including but not limited to a firm, business, partnership, joint venture, or corporation.
- 12) "Person in charge of property" means an agent, occupant, lessee, contract purchaser, or other person having possession or control of the property or the supervision of any construction project.
- 13) "Person responsible" means the person responsible for compliance with this chapter shall include one or all of the following:
  - A. The owner;
  - B. The person in charge of property, as defined in subsection (12-10) of this section; and
  - C. The person who caused or created a violation of this chapter.
- 14) "Photometric report" means the quantitative measurement of light level and distribution.
- 15) "Shielded fixture" means an outdoor lighting fixture with cutoff optics and that constrains direct light emissions (percent varies depending on full or partial shielding).

16) "Shielding" means a technique or method of construction that causes light emitted from an outdoor light fixture to be projected below an imaginary horizontal plane passing through the fixture.

#### 15.15.050 – Shielding

All nonexempt outdoor lighting fixtures shall have shielding as required by **this section** the **shielding requirements table**.

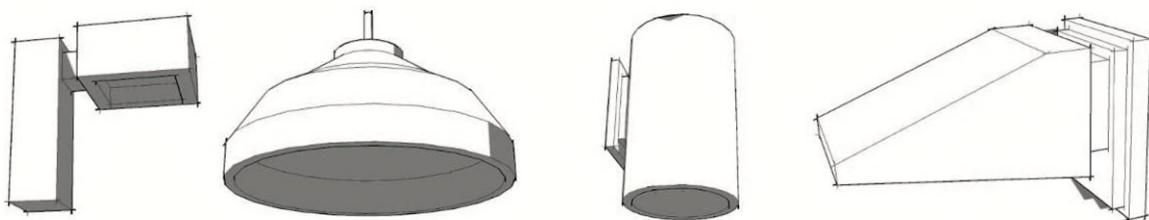
- 1) **Class I Lighting.** All ~~outdoor lighting, excluding residential applications used for, but not limited to, the following areas: eating, outdoor sales, recreational facilities, assembly areas, advertising displays, repair areas, billboards and other signs, and similar applications where color rendition is important.~~
- 2) **Class II Lighting.** All ~~outdoor lighting, other than Class I lighting and residential applications used for, but not limited to, illumination for walkways, roadways, equipment yards, parking areas, light outdoor security, and similar applications where color rendition is not important.~~
- 3) **Class III Lighting.** ~~Residential outdoor lighting.~~
- 4) **Fully Shielded.** ~~Outdoor light fixtures shielded or constructed so that light rays emitted by the fixture are projected below the horizontal plane passing through the lowest point on the fixture from which light is emitted, as certified by a photometry test report.~~
- 5) **Partially Shielded.** ~~Outdoor light fixtures shielded or constructed so that the lower edge of the shield is at or below the centerline of the light source or lamp so as to minimize the light transmission above the horizontal plane, or at least 90 percent of the emitted light projects below the horizontal plane, as evidenced by a photometry test report.~~

**Shielding Requirements Table**

| Fixture Lamp Type                          | Class I              | Class II             | Class III                       |
|--|----------------------|----------------------|---------------------------------|
| Low Pressure Sodium (PRS)                  | Partial or Full      | Partial or Full      | Prohibited                      |
| High Pressure Sodium (HPS)                 | Partial or Full      | Full                 | Partial or Full                 |
| Mercury Vapor Lamps                        | Prohibited           | Prohibited           | Prohibited                      |
| Metal Halide Lamps (HID)                   | Partial or Full      | Full                 | Partial or Full                 |
| Fluorescent (450 watts or more)            | Partial or Full      | Full                 | Partial                         |
| Incandescent (over 150 watts per fixture)  | Partial or Full      | Prohibited           | Regulated by Nuisance Ordinance |
| Incandescent (under 150 watts per fixture) | Partial or Full      | Partial or Full      | Regulated by Nuisance Ordinance |
| Quartz (floodlight)                        | Prohibited           | Prohibited           | Regulated by Nuisance Ordinance |
| Any light source under 40 watts            | Unshielded Permitted | Unshielded Permitted | Unshielded Permitted            |

|  |                      |                      |                      |
|--|----------------------|----------------------|----------------------|
| Low Intensity Neon,<br>Argon, Krypton<br>Discharge Tubes | Unshielded Permitted | Unshielded Permitted | Unshielded Permitted |
|--|----------------------|----------------------|----------------------|

1) Purpose. The purpose of this section is to require shielded light fixtures to minimize the potential for glare and unnecessary diffusion on adjacent property. Examples of shielded light fixtures are shown in Figure 15.15.050(a).



2) Residential Lighting. The following standards apply to all light fixtures in residential zones:

- Any light source or lamp that emits more than 900 lumens shall be concealed or shielded with an Illuminating Engineering Society (IES) full cut-off style fixture with an angle not exceeding 90 degrees.

3) Non-Residential Lighting. The following standards apply to all light fixtures in non-residential zones:

- Any light source or lamp that emits more than 900 lumens shall be concealed or shielded with an Illuminating Engineering Society (IES) full or partial cut-off style fixture with an angle not exceeding 90 degrees.

#### 15.15.060 Street Lights

- The design and placement of street lights shall be subject to approval by the Public Works Director and the City Engineer. Adjustments to the requirements of this section may be allowed by the City where the City determines the circumstances warrant such adjustments.
- All calculations and photometric data necessary to evaluate a proposed lighting system's compliance with this chapter shall be supplied by the applicant in accordance with VMC 15.15.070.
- Key Locations & Pole Spacing.
  - Street lights shall be positioned at the following key locations:
    - Intersections – on radius line at point of curvature/point of tangency (PC/PT) location;
    - Cul-de-sacs – at the entry throat;
    - Dead-ends – near the end of the street, spaced so that the maximum street area can be lit;
    - Horizontal curves – at the beginning and ending of each curve.
  - On local streets, pole spacing shall generally be 200 to 240 feet and shall not exceed 300 feet unless natural resource impacts would result. Pole spacing shall appropriately account for block length, curves, lot sizes, and possible manmade or natural interference.

- c. On straight alignments, pole spacing shall be adjusted to position the lights on projected property line locations, within photometric limitations. All components of the street light system shall be located in the public right-of-way or within a public utility easement.
- 4) Tree Separation. A minimum separation of 25 feet between trees and street light poles shall be provided.
  - a. Poles. General requirements for poles will include:
    - i. Height: Pole height limits of 25 or 30 feet can be ideal for most parking lots, and to avoid light trespass, luminaires near roadways and residential areas require shields on 30 foot poles.
    - ii. Spacing: On straight alignments, adjust pole spacing to position the lights on projected property line locations, within photometric limitations. Locate all components of the street light system in the public right of way.
    - iii. Materials: Street lights are installed on metal or fiberglass poles, and are supported with concrete footings. All systems have underground wiring.
  - b. Luminaire Fixtures. General requirements for luminaires will include:
    - i. For residential areas, specify either "cobra head" or "shoe box" type fixtures. Use only HPS vapor lamps.
    - ii. For arterial streets and in commercial areas, use 200 watt and larger fixtures.
- 5) Luminaire Fixtures.
  - a. All street lights shall use Light-Emitting Diode (LED) lamps.
  - b. "Cobra head" or "shoe box" style fixtures are required for street lights in residential areas.
- 6) Poles.
  - a. Height. Pole height shall be 20 to 25 feet on local streets. Luminaires near roadways and residential areas require shields on 30-foot poles.
  - b. Materials. Street lights shall be installed on metal or fiberglass poles, and shall be supported with concrete footings. All systems shall have underground wiring.
- 7) Photometric Design Calculations. All calculations and photometric data necessary to evaluate a proposed lighting system's compliance with VMC 15.15.050 shall be supplied by the applicant.
  - a. Local Street Lights. Typical street lighting will include the following: Lamp: 100 watt, high pressure sodium (HPS);
    - i. Fixtures: "cobra head" or "shoe box" style/cutoff fixture;
    - ii. Mounting height: 20 to 25 feet;
    - iii. Pole spacing: Provide for spacing that appropriately accounts for block length, curves, lot sizes, and possible manmade or natural interference. Pole spacing shall generally be 200 to 240 feet and shall not exceed 300 feet unless natural resource impacts would result.

#### 15.15.70 Submission of Plans and Evidence of Compliance

- 1) Submission Contents. The applicant for any permit required by any provision of the laws of this jurisdiction, in connection with proposed work involving outdoor lighting fixtures, shall submit as part of the application for permit evidence that the proposed work will comply with this

chapter. The submission shall contain, but shall not necessarily be limited to the following, all or part of which may be required elsewhere in the laws of this jurisdiction upon application for the required permit:

- A. Plans indicating the location on the premises, and the type of illuminating devices, fixtures, lamps, supports, reflectors (a source of shielding), and other devices; description of the illuminating devices, fixtures, lamps, supports, reflectors, and other devices. Additionally, the description may include, but is not limited to, catalog cuts by manufacturers and drawings (including sections where required);
- B. Photometry data, such as that furnished by manufacturers or similar sources showing the angle of cutoff or light emissions. Applicant may also provide point by point calculations specific to spill over on property lines.

- 2) Additional Submissions. The above required plans, descriptions, and data shall be sufficiently complete to enable the building and planning official to readily determine whether compliance with the requirements of this chapter will be secured. If such plans, descriptions, and data cannot enable this ready determination, by reason of the nature or configuration of the devices, fixtures, or lamps proposed, the applicant shall additionally submit as evidence of compliance to enable such determination such certified reports of tests as will do so; provided, that these tests were performed and certified by a recognized testing laboratory.
- 3) Subdivision Plan Certification. If any subdivision proposes to have installed street or other common or public area outdoor lighting, the final plan shall contain a statement certifying that said plan will adhere to the applicable provisions of this chapter.
- 4) Lamp or Fixture Substitution. Should any outdoor light fixture or the type of light source therein be changed after the permit has been issued, a change request must be submitted to the building and planning official for his/her approval, together with adequate information to assure compliance with this chapter, which must be approved prior to substitution.

#### 15.15.080 Outdoor Advertising Signs

- 1) Top Mounted Fixtures Required. Lighting fixtures used to illuminate any outdoor advertising sign, street sign, or directive sign, shall be mounted on the top of the sign structure. All such new fixtures shall comply with the shielding requirements of VMC 15.15.050. Where used for on-premises or off-premises signs or for decorative effects or recreational facilities such as for building, landscape or ballfield illumination, the outdoor fixtures shall, where feasible, be shielded and/or focused to minimize light pollution.
- 2) Light Spillage. Lighting fixtures used to illuminate any outdoor advertising sign, street sign, or directive sign shall not cause light to spill beyond the boundaries of such sign.
- 3) Prohibitions. Prohibitions apply as set forth in VMC 15.15.090.

#### 15.15.090 Prohibitions

- 1) Laser Source Lights. The use of laser source light, or any similar high intensity light for outdoor advertising or entertainment, shall not be projected ~~above the horizontal plane passing through the lowest point on the fixture~~ **beyond the boundaries of the property** from which light is emitted.
- 2) Searchlights. The operation of searchlights for advertising or entertainment purposes is prohibited.
- 3) ~~Outdoor Advertising On-Site and Off-Site Signs (i.e., Billboards). Electrical illumination of outdoor advertising on-site and off-site signs is prohibited, as established by Section 5 of the Veneta Sign Code.~~
- 4) Light Trespass. ~~Following a grace period of two years from the effective date of the ordinance codified in this chapter, light trespass~~ without the express permission of the affected property owner is prohibited.
- 5) Inoperative and Obsolete Lighting. At such time as lighting is modified, replaced, or upgraded, it must be brought into compliance with this chapter.
- 6) **Glare.** **Outdoor light fixtures shall not create direct glare as defined in Section 15.15.040.**

#### 15.15.100 Special Uses

- 1) Recreational Facilities. Any light source permitted by this chapter may be used for lighting of outdoor recreational facilities (public or private), including but not limited to, football fields, soccer fields, baseball fields, softball fields, tennis courts, parks, show areas, provided all of the following conditions are met:
  - A. Lighting for parking lots and other areas surrounding the playing field, court, or track, shall comply with VMC 15.15.050.
  - B. All fixtures used for event lighting shall either be fully shielded, as defined in VMC 15.15.050, or provide sharp cutoff capability, to prohibit upward light, spill-light, light trespass, and glare.
  - C. All events shall be scheduled so as to complete all activity by 10:00 p.m. Under no circumstances shall any illumination of a playing field, court, slope, or track be permitted after 11:00 p.m., except to conclude a scheduled event that was in progress before 10:00 p.m. and which could not be concluded earlier.
- 2) Outdoor Display Lots. Any light source permitted by this chapter may be used for lighting of outdoor display lots such as, but not limited to, automobile sales or rentals, recreational vehicle sales, or building material sales, provided all of the following conditions are met:
  - A. Lighting for parking lots and other areas surrounding the display lot shall comply with VMC 15.15.050.
  - B. All fixtures used for display lighting shall either be fully shielded, as defined in VMC 15.15.050, or provide sharp cutoff capability, so as to prohibit upward light, spill-light, light trespass, or direct glare.
  - C. Display lot lighting shall be turned off within 30 minutes after closing the business. Under no circumstances shall full illumination of the lot be permitted after 11:00 p.m. All lighting after 11:00 p.m. shall be limited to security lighting.

### 15.15.110 Temporary Exemptions

- 1) Any temporary emergency lighting required by law enforcement, fire protection, or any other emergency service agency, including all vehicular luminaires, are exempt from this chapter.
- 2) Any hazard warning luminaires required by federal regulatory agencies are exempt from this chapter, as long as red luminaires are used which do not exceed the federal minimum lumen output requirements.
- 3) **Temporary Exemption Application.**
  - A. Any person may submit a written request to the building and planning official for a temporary exemption, on a form prepared by the jurisdiction and available at Veneta City Hall. In the discretion of that official, approval may be granted under the following conditions:
    1. The purpose proposed is not intended to extend beyond 30 days;
    2. The proposed lighting is designed in such a manner as to minimize light pollution and trespass as much as is feasible, in compliance with VMC 15.15.050;
    3. The proposed lighting will comply with the general intent of this chapter;
    4. Granting the permit will promote the public interest.
  - B. A temporary exemption application shall contain the following information:
    1. Name(s) and address(es) of applicant(s) and property owner(s);
    2. Specific exemption or exemptions requested;
    3. Type and use of the light fixture involved;
    4. Duration of time requested exemption;
    5. Type of lamp and calculated lumens;
    6. Total ~~wattage~~ **lumens** of lamp or lamps;
    7. Proposed location on premises of the light fixture(s);
    8. Previous temporary exemptions, if any, and addresses of premises thereunder;
    9. Physical size of light fixture(s) and type of shielding provided;
    10. Such other data and information as may be required by the building and planning official.
- 4) Approval and Duration. The building and planning official shall have five business days from the date of submission of the application for a temporary exemption from this chapter to respond in writing to the request. If permitted, the exemption shall be valid for not more than 30 days from the date of issuance of the permit. The permit may be extended at the discretion of the building and planning official, but no outdoor light fixtures shall be exempt from this chapter for more than 60 days during any 12-month period.
- 5) Right of Appeal. If an application for a temporary exemption is denied, the applicant may appeal the issue ~~to the Veneta Planning Commission~~, as provided for in VMC 15.15.13~~40~~ 40.

### 15.15.120 Other Exemptions

- 1) Street Lighting. Fixtures installed and operated prior to the operative date of the ordinance codified in this chapter are exempt from the requirements of this chapter.

2) ~~Fossil Fuel Light. All outdoor light fixtures producing light directly by the combustion of natural gas or other fossil fuels are exempt from all requirements of this chapter.~~

3) State and Federal Facilities. Outdoor light fixtures installed on, and used in connection with, those facilities and land owned or operated by the federal government or the state of Oregon, or any department, division, agency, or instrumentality thereof, are exempt from all requirements of this chapter. Voluntary compliance with this chapter by such facilities is encouraged.

4) Existing Poles. Poles installed prior to the operative date of the ordinance codified in this chapter, whether or not used as street lighting poles at that time, which subsequently have been proposed for use as a new street lighting source, are exempt from this chapter.

5) **Upward-directed architectural lighting shall be exempt from the requirements of this chapter, provided direct light emissions shall not be visible above the building roof line.**

#### **15.15.130 Violations Notice Procedures and Enforcement**

- 1) On determination by the City Administrator that a violation of this chapter exists, the City Administrator shall cause notice to be posted on the premises or at the site of the violation, directing the person responsible to remedy the violation.
- 2) At the time of posting, the City Recorder shall cause a copy of the notice to be forwarded by first class mail to the person responsible at the person's last known address.
- 3) The notice violation shall contain:
  - A. A description of the real property, by street address or otherwise, on which the violation exists;
  - B. A description of the violation;
  - C. A direction to correct the violation within 10 days from the date of the notice;
  - D. A statement that failure to remedy the violation may warrant imposition of the fine;
  - E. A statement that the person responsible may protest the notice of violation by giving notice to the City Recorder within 10 days from the date of the notice.
- 4) **Enforcement. The City may enforce this chapter through a civil action or by prosecution for a violation.**
- 5) **Penalties. A person found in violation of this chapter, or a permit issued under the authority of this chapter, shall be punished by a fine not to exceed \$500.00, in the discretion of the court.**
- 6) **Separate Violations. Each day's violation of a provision of this chapter constitutes a separate offense.**

#### **15.15.140 Appeal to City Council**

- 1) The person responsible may appeal a notice of violation or the denial or conditioning of a permit ~~to the City Council~~ by filing a written notice of appeal with the City within 10 days from the date of a notice of violation, or the denial or conditioning of a permit application.
- 2) **If the appeal is of a notice of violation or a decision made by the Building and Planning Official, then the Planning Commission shall hold a hearing on the appeal. If the appeal is of a decision made by the Planning Commission, then the City Council shall hold a hearing on the appeal. The**

~~hearing shall be held within 45 days from the filing of the appeal. The city council shall hold a hearing within 30 days from the filing of the appeal.~~

- 3) The appellant shall carry the burden of providing that the requirements of this chapter have been met.
- 4) Notice of violation, notice of denial or conditioning of a permit, and notice of hearing, shall be deemed to be served upon the person responsible upon the earlier of:
  - A. Personal service upon the person responsible; or
  - B. Deposit of such notice in the mail with first class postage, addressed to the person responsible at the person's last-known address.

#### 15.15.150 Conflicts

Where any provision of federal, state, county, or city statutes, codes, or laws conflicts with any provision of this chapter, the most restrictive shall govern, unless otherwise regulated by law.

#### ~~15.15.160 Violations—Enforcement~~

- 1) ~~Enforcement. City may enforce this chapter through a civil action or by prosecution for a violation.~~
- 2) ~~Penalties. A person found in violation of this chapter, or a permit issued under the authority of this chapter, shall be punished by a fine not to exceed \$500.00, in the discretion of the court.~~
- 3) ~~Separate Violations. Each day's violation of a provision of this chapter constitutes a separate offense.~~

ORDINANCE NO. 599

AN ORDINANCE AMENDING VENETA MUNICIPAL CODE CHAPTER 15.15 TO  
UPDATE OUTDOOR LIGHTING REGULATIONS

WHEREAS, Veneta Municipal Code Chapter 15.15 regulates the placement, orientation, distribution patterns, and fixture types of outdoor lighting to minimize light pollution and light trespass; and

WHEREAS, Veneta Municipal Code Chapter 15.15 was adopted by Ordinance No. 420 in 2000 and lighting technology has significantly changed since; and

WHEREAS, the City desires to update its outdoor lighting regulations to account for these changes; and

WHEREAS, the Council held a work session on the proposed amendments on November 24, 2025, and directed staff to move forward with the proposed amendments;

WHEREAS, on January 12, 2025, the Veneta City Council conducted a properly advertised public hearing and first reading on the proposed amendments; and

NOW, THEREFORE, THE CITY OF VENETA ORDAINS AS FOLLOWS:

Section 1. Veneta Municipal Code Chapter 15.15 is hereby amended as set forth on Exhibit A, attached hereto and incorporated herein.

Section 2. Severability. The sections, subsections, paragraphs and clauses of this ordinance and the attached Code provisions are severable. The invalidity of one section, subsection, paragraph, or clause shall not affect the validity of the remaining sections, subsections, paragraphs, and clauses.

Section 3. Codification. Provisions of this ordinance shall be incorporated into the City Code, and the words "ordinance" or "section" may be changed to "code," "article," "chapter," "division," or another word, and the sections of this Ordinance may be renumbered or re-lettered, provided however, that any recital clause and boilerplate provisions of this Ordinance will not be codified, and the City Recorder is authorized to correct any cross-references and any typographical errors.

Section 4. This Ordinance will go into full force and effect on the 30<sup>th</sup> day after City Council enactment, as dated below.

READ FOR A FIRST TIME, BY TITLE ONLY, this 12th day of January, 2026, no Council person in attendance having requested that it be read in full.

READ FOR A SECOND TIME, BY TITLE ONLY, AND FOR FINAL ADOPTION, this \_\_\_\_\_ day of \_\_\_\_\_, 2026, no Council person in attendance having requested that it be read in full.

PASSED AND ADOPTED by a \_\_\_\_\_ vote for and \_\_\_\_\_ against by the City of Veneta Council this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

---

Robbie McCoy, Mayor

Executed on \_\_\_\_\_

ATTEST:

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Jennifer Mirabile, City Recorder

Executed on \_\_\_\_\_

## **Exhibit A to Ordinance No. 599**

### **15.15.010 Purpose and Intent**

The purpose of this chapter is to regulate the placement, orientation, distribution patterns and fixture types of outdoor lighting, providing standards that help minimize or reduce light pollution. It is the intent of this chapter to encourage, through the regulation of the types, kinds, construction, installation, and uses of outdoor electrically powered illuminating devices, lighting practices, and systems, to conserve energy without decreasing safety, utility, security, and productivity while enhancing nighttime enjoyment of property within the jurisdiction of the city of Veneta. It is also the intent of this chapter to minimize the intrusion of lighting across property lines (light trespass), therefore avoiding disruption of the quality of life for nearby residences. Standards in this chapter have been developed in accordance with the standards for outdoor lighting established by the Illuminating Engineering Society (IES).

### **15.15.020 Conformance with Applicable Codes**

All outdoor electrically powered illuminating devices shall be installed in conformance with the provisions of this chapter, the building code, the electrical code, and the sign code of the jurisdiction as applicable and under appropriate permit and inspection.

### **15.15.030 Approved Materials, Methods of Construction, or Installation/Operation**

The provisions of this chapter are not intended to prevent the use of any design, material, or method of installation or operation not specifically prescribed by this chapter, provided any such alternate has been approved. The building and planning official may approve any such proposed alternate providing he or she finds that it:

- 1) Provides at least approximate equivalence to the applicable specific requirements of this chapter;
- 2) Is otherwise satisfactory and complies with the intent of this chapter; and
- 3) Has been designed or approved by a registered professional lighting engineer and that the content and function promote the intent of this chapter.

### **15.15.040 Definitions**

As used in this chapter or in any conditions imposed by the city pursuant to this chapter, the following words and phrases, unless the context otherwise requires, shall mean:

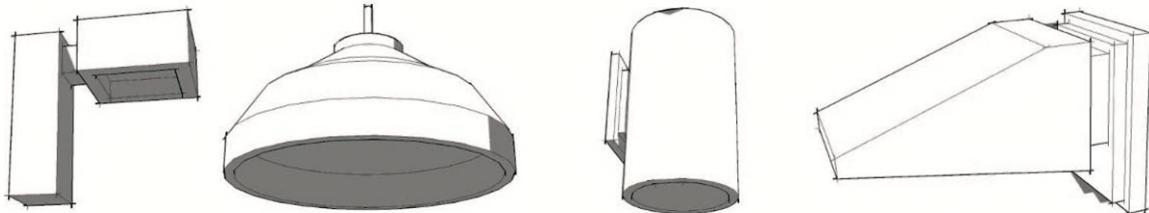
- 1) "Cutoff" means a function of the reflector of a fixture that provides shielding of the emitted light.
- 2) "Direct glare" means the visual discomfort, annoyance, or loss of visual performance and visibility resulting from insufficiently shielded light sources in the field of view; viewing the light source, not simply its effects (distinguished from glare by including reference to limits on the field of view).

- 3) Full Cut-Off Style Fixture. Outdoor light fixtures shielded or constructed so that light rays emitted by the fixture are projected below the horizontal plane passing through the lowest point on the fixture from which light is emitted, as certified by a photometry test report.
- 4) "IES" means the Illuminating Engineering Society, the organization that establishes recommendations for lighting source applications.
- 5) "Installed" means the attachment or permanent placement of any outdoor lighting fixture whether or not connected to a power source.
- 6) "Light trespass" means any artificial light falling outside of the boundaries of the property upon which the source of light is installed.
- 7) "Lumen" means a measure of light output emitted from a light source.
- 8) "Luminaire" means the complete lighting unit, including the lamp, fixture, and other parts.
- 9) "Outdoor lighting fixture" means outdoor electrically powered illuminating devices, outdoor lighting or reflective surfaces, lamps and similar devices, permanently installed or portable, used for illumination, decoration, or advertisement. Such devices shall include, but not be limited to, exterior lighting for the following applications:
  - A. Buildings and structures;
  - B. Recreational areas (parks, marinas, sports facilities/fields);
  - C. Parking lots;
  - D. Landscaping;
  - E. Billboards and other signs;
  - F. Streets;
  - G. Product display areas;
  - H. Building overhangs, eaves, and open canopies.
- 10) Partial Cut-Off Style Fixture. Outdoor light fixtures shielded or constructed so that the lower edge of the shield is at or below the centerline of the light source or lamp so as to minimize the light transmission above the horizontal plane, or at least 90 percent of the emitted light projects below the horizontal plane, as evidence by a photometry test report.
- 11) "Person" means any individual, tenant, lessee, owner, or any commercial entity, including but not limited to a firm, business, partnership, joint venture, or corporation.
- 12) "Person in charge of property" means an agent, occupant, lessee, contract purchaser, or other person having possession or control of the property or the supervision of any construction project.
- 13) "Person responsible" means the person responsible for compliance with this chapter shall include one or all of the following:
  - A. The owner;
  - B. The person in charge of property, as defined in subsection (10) of this section; and
  - C. The person who caused or created a violation of this chapter.
- 14) "Photometric report" means the quantitative measurement of light level and distribution.
- 15) "Shielded fixture" means an outdoor lighting fixture with cutoff optics and that constrains direct light emissions (percent varies depending on full or partial shielding).
- 16) "Shielding" means a technique or method of construction that causes light emitted from an outdoor light fixture to be projected below an imaginary horizontal plane passing through the fixture.

## 15.15.050 – Shielding

All nonexempt outdoor lighting fixtures shall have shielding as required by this section.

- 1) Purpose. The purpose of this section is to require shielded light fixtures to minimize the potential for glare and unnecessary diffusion on adjacent property. Examples of shielded light fixtures are shown in Figure 15.15.050(a).



- 2) Residential Lighting. The following standards apply to all light fixtures in residential zones:
  - a. Any light source or lamp that emits more than 900 lumens shall be concealed or shielded with an Illuminating Engineering Society (IES) full cut-off style fixture with an angle not exceeding 90 degrees.
- 3) Non-Residential Lighting. The following standards apply to all light fixtures in non-residential zones:
  - a. Any light source or lamp that emits more than 900 lumens shall be concealed or shielded with an Illuminating Engineering Society (IES) full or partial cut-off style fixture with an angle not exceeding 90 degrees.

## 15.15.060 Street Lights

- 1) The design and placement of street lights shall be subject to approval by the Public Works Director and the City Engineer. Adjustments to the requirements of this section may be allowed by the City where the City determines the circumstances warrant such adjustments.
- 2) All calculations and photometric data necessary to evaluate a proposed lighting system's compliance with this chapter shall be supplied by the applicant in accordance with VMC 15.15.070.
- 3) Key Locations & Pole Spacing.
  - a. Street lights shall be positioned at the following key locations:
    - i. Intersections – on radius line at point of curvature/point of tangency (PC/PT) location;
    - ii. Cul-de-sacs – at the entry throat;
    - iii. Dead-ends – near the end of the street, spaced so that the maximum street area can be lit;
    - iv. Horizontal curves – at the beginning and ending of each curve.
  - b. On local streets, pole spacing shall generally be 200 to 240 feet and shall not exceed 300 feet unless natural resource impacts would result. Pole spacing shall appropriately account for block length, curves, lot sizes, and possible manmade or natural interference.
  - c. On straight alignments, pole spacing shall be adjusted to position the lights on projected property line locations, within photometric limitations. All components of the street light system shall be located in the public right-of-way or within a public utility easement.

- 4) Tree Separation. A minimum separation of 25 feet between trees and street light poles shall be provided.
- 5) Luminaire Fixtures.
  - a. All street lights shall use Light-Emitting Diode (LED) lamps.
  - b. "Cobra head" or "shoe box" style fixtures are required for street lights in residential areas.
- 6) Poles.
  - a. Height. Pole height shall be 20 to 25 feet on local streets. Luminaires near roadways and residential areas require shields on 30-foot poles.
  - b. Materials. Street lights shall be installed on metal or fiberglass poles, and shall be supported with concrete footings. All systems shall have underground wiring.

#### 15.15.70 Submission of Plans and Evidence of Compliance

- 1) **Submission Contents.** The applicant for any permit required by any provision of the laws of this jurisdiction, in connection with proposed work involving outdoor lighting fixtures, shall submit as part of the application for permit evidence that the proposed work will comply with this chapter. The submission shall contain, but shall not necessarily be limited to the following, all or part of which may be required elsewhere in the laws of this jurisdiction upon application for the required permit:
  - a. Plans indicating the location on the premises, and the type of illuminating devices, fixtures, lamps, supports, reflectors (a source of shielding), and other devices; description of the illuminating devices, fixtures, lamps, supports, reflectors, and other devices. Additionally, the description may include, but is not limited to, catalog cuts by manufacturers and drawings (including sections where required);
  - b. Photometry data, such as that furnished by manufacturers or similar sources showing the angle of cutoff or light emissions. Applicant may also provide point by point calculations specific to spill over on property lines.
- 2) **Additional Submissions.** The above required plans, descriptions, and data shall be sufficiently complete to enable the building and planning official to readily determine whether compliance with the requirements of this chapter will be secured. If such plans, descriptions, and data cannot enable this ready determination, by reason of the nature or configuration of the devices, fixtures, or lamps proposed, the applicant shall additionally submit as evidence of compliance to enable such determination such certified reports of tests as will do so; provided, that these tests were performed and certified by a recognized testing laboratory.
- 3) **Subdivision Plan Certification.** If any subdivision proposes to have installed street or other common or public area outdoor lighting, the final plan shall contain a statement certifying that said plan will adhere to the applicable provisions of this chapter.
- 4) **Lamp or Fixture Substitution.** Should any outdoor light fixture or the type of light source therein be changed after the permit has been issued, a change request must be submitted to the building and planning official for his/her approval, together with adequate information to assure compliance with this chapter, which must be approved prior to substitution.

#### 15.15.080 Outdoor Advertising Signs

- 1) Top Mounted Fixtures Required. Lighting fixtures used to illuminate any outdoor advertising sign, street sign, or directive sign, shall be mounted on the top of the sign structure. All such new fixtures shall comply with the shielding requirements of VMC 15.15.050. Where used for on-premises or off-premises signs or for decorative effects or recreational facilities such as for building, landscape or ballfield illumination, the outdoor fixtures shall, where feasible, be shielded and/or focused to minimize light pollution.
- 2) Light Spillage. Lighting fixtures used to illuminate any outdoor advertising sign, street sign, or directive sign shall not cause light to spill beyond the boundaries of such sign.
- 3) Prohibitions. Prohibitions apply as set forth in VMC 15.15.090.

#### 15.15.090 Prohibitions

- 1) Laser Source Lights. The use of laser source light, or any similar high intensity light for outdoor advertising or entertainment, shall not be projected beyond the boundaries of the property from which light is emitted.
- 2) Searchlights. The operation of searchlights for advertising or entertainment purposes is prohibited.
- 3) Light Trespass without the express permission of the affected property owner is prohibited.
- 4) Inoperative and Obsolete Lighting. At such time as lighting is modified, replaced, or upgraded, it must be brought into compliance with this chapter.
- 5) Glare. Outdoor light fixtures shall not create direct glare as defined in Section 15.15.040.

#### 15.15.100 Special Uses

- 1) Recreational Facilities. Any light source permitted by this chapter may be used for lighting of outdoor recreational facilities (public or private), including but not limited to, football fields, soccer fields, baseball fields, softball fields, tennis courts, parks, show areas, provided all of the following conditions are met:
  - a. Lighting for parking lots and other areas surrounding the playing field, court, or track, shall comply with VMC 15.15.050.
  - b. All fixtures used for event lighting shall either be fully shielded, as defined in VMC 15.15.050, or provide sharp cutoff capability, to prohibit upward light, spill-light, light trespass, and glare.
  - c. All events shall be scheduled so as to complete all activity by 10:00 p.m. Under no circumstances shall any illumination of a playing field, court, slope, or track be permitted after 11:00 p.m., except to conclude a scheduled event that was in progress before 10:00 p.m. and which could not be concluded earlier.
- 2) Outdoor Display Lots. Any light source permitted by this chapter may be used for lighting of outdoor display lots such as, but not limited to, automobile sales or rentals, recreational vehicle sales, or building material sales, provided all of the following conditions are met:

- a. Lighting for parking lots and other areas surrounding the display lot shall comply with VMC 15.15.050.
- b. All fixtures used for display lighting shall either be fully shielded, as defined in VMC 15.15.050, or provide sharp cutoff capability, so as to prohibit upward light, spill-light, light trespass, or direct glare.
- c. Display lot lighting shall be turned off within 30 minutes after closing the business. Under no circumstances shall full illumination of the lot be permitted after 11:00 p.m. All lighting after 11:00 p.m. shall be limited to security lighting.

#### 15.15.110 Temporary Exemptions

- 1) Any temporary emergency lighting required by law enforcement, fire protection, or any other emergency service agency, including all vehicular luminaires, are exempt from this chapter.
- 2) Any hazard warning luminaires required by federal regulatory agencies are exempt from this chapter, as long as red luminaires are used which do not exceed the federal minimum lumen output requirements.
- 3) Temporary Exemption Application.
  - a. Any person may submit a written request to the building and planning official for a temporary exemption, on a form prepared by the jurisdiction and available at Veneta City Hall. In the discretion of that official, approval may be granted under the following conditions:
    1. The purpose proposed is not intended to extend beyond 30 days;
    2. The proposed lighting is designed in such a manner as to minimize light pollution and trespass as much as is feasible, in compliance with VMC 15.15.050;
    3. The proposed lighting will comply with the general intent of this chapter;
    4. Granting the permit will promote the public interest.
  - b. A temporary exemption application shall contain the following information:
    1. Name(s) and address(es) of applicant(s) and property owner(s);
    2. Specific exemption or exemptions requested;
    3. Type and use of the light fixture involved;
    4. Duration of time requested exemption;
    5. Type of lamp and calculated lumens;
    6. Total lumens of lamp or lamps;
    7. Proposed location on premises of the light fixture(s);
    8. Previous temporary exemptions, if any, and addresses of premises thereunder;
    9. Physical size of light fixture(s) and type of shielding provided;
    10. Such other data and information as may be required by the building and planning official.
- 4) Approval and Duration. The building and planning official shall have five business days from the date of submission of the application for a temporary exemption from this chapter to respond in writing to the request. If permitted, the exemption shall be valid for not more than 30 days from the date of issuance of the permit. The permit may be extended at the discretion of the building and planning official, but no outdoor light fixtures shall be exempt from this chapter for more than 60 days during any 12-month period.

- 5) Right of Appeal. If an application for a temporary exemption is denied, the applicant may appeal the issue as provided for in VMC 15.15.140.

#### 15.15.120 Other Exemptions

- 1) Street Lighting. Fixtures installed and operated prior to the operative date of the ordinance codified in this chapter are exempt from the requirements of this chapter.
- 2) State and Federal Facilities. Outdoor light fixtures installed on, and used in connection with, those facilities and land owned or operated by the federal government or the state of Oregon, or any department, division, agency, or instrumentality thereof, are exempt from all requirements of this chapter. Voluntary compliance with this chapter by such facilities is encouraged.
- 3) Existing Poles. Poles installed prior to the operative date of the ordinance codified in this chapter, whether or not used as street lighting poles at that time, which subsequently have been proposed for use as a new street lighting source, are exempt from this chapter.
- 4) Upward-directed architectural lighting shall be exempt from the requirements of this chapter, provided direct light emissions shall not be visible above the building roof line.

#### 15.15.130 Violations and Enforcement

- 1) On determination by the City Administrator that a violation of this chapter exists, the City Administrator shall cause notice to be posted on the premises or at the site of the violation, directing the person responsible to remedy the violation.
- 2) At the time of posting, the City Recorder shall cause a copy of the notice to be forwarded by first class mail to the person responsible at the person's last known address.
- 3) The notice violation shall contain:
  - a. A description of the real property, by street address or otherwise, on which the violation exists;
  - b. A description of the violation;
  - c. A direction to correct the violation within 10 days from the date of the notice;
  - d. A statement that failure to remedy the violation may warrant imposition of the fine;
  - e. A statement that the person responsible may protest the notice of violation by giving notice to the City Recorder within 10 days from the date of the notice.
- 4) Enforcement. The City may enforce this chapter through a civil action or by prosecution for a violation.
- 5) Penalties. A person found in violation of this chapter, or a permit issued under the authority of this chapter, shall be punished by a fine not to exceed \$500.00, in the discretion of the court.
- 6) Separate Violations. Each day's violation of a provision of this chapter constitutes a separate offense.

#### 15.15.140 Appeal

- 1) The person responsible may appeal a notice of violation or the denial or conditioning of a permit by filing a written notice of appeal with the City within 10 days from the date of a notice of violation, or the denial or conditioning of a permit application.
- 2) If the appeal is of a notice of violation or a decision made by the Building and Planning Official, then the Planning Commission shall hold a hearing on the appeal. If the appeal is of a decision made by the Planning Commission, then the City Council shall hold a hearing on the appeal. The hearing shall be held within 45 days from the filing of the appeal.
- 3) The appellant shall carry the burden of providing that the requirements of this chapter have been met.
- 4) Notice of violation, notice of denial or conditioning of a permit, and notice of hearing, shall be deemed to be served upon the person responsible upon the earlier of:
  - a. Personal service upon the person responsible; or
  - b. Deposit of such notice in the mail with first class postage, addressed to the person responsible at the person's last-known address.

#### 15.15.150 Conflicts

Where any provision of federal, state, county, or city statutes, codes, or laws conflicts with any provision of this chapter, the most restrictive shall govern, unless otherwise regulated by law.

# VENETA CITY COUNCIL

## AGENDA ITEM SUMMARY



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### **Title/Topic: Ordinance No. 600**

### **Temporary Deferral of System Development Charges**

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Meeting Date: January 12, 2026  
Department: Community Development

Staff Contact: Kevin Urban – Community Development Director  
Email: [kurban@venetaoregon.gov](mailto:kurban@venetaoregon.gov)  
Telephone Number: 541-935-2181

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#### **ISSUE STATEMENT:**

Should Council extend the temporary deferral of System Development Charges (SDCs) for new construction for another two years?

#### **BACKGROUND:**

This agenda item was brought to the Council in August 2023 for a two-year renewal, which was approved by City Council on September 11, 2023, with an expiration date of December 31, 2025. System Development Charges (SDCS) are impact fees paid by a developer for the costs incurred by new or expanded development on the City's infrastructure capacity. By paying SDCs, each development project reimburses the City for using a portion of the City's existing water, sewer, stormwater, parks, and roads capacity, and also pays into each municipal utility's improvement fund for future capacity expansion. The previously approved SDC deferral program allowed a deferral of SDCs for new residential and new commercial developments. That proposal was to allow deferral of SDCs for commercial and residential projects as a way to incentivize single family housing and multi-family developments, as well as commercial projects that provide economic development in the community.

The City's 2026 SDCs for a single-family residence totals \$29,406.08 assuming a 1,001 to 2,999 square foot home with a standard 5/8" water meter.

In addition to building permit fees, plumbing and electrical fees, and the school excise tax, SDCs are currently collected at the time a building permit is issued, which is generally before a developer can recover the costs through construction financing or sale proceeds.

The request is to defer payment of SDCs until prior to occupancy as a way to reduce upfront development costs. By offering a deferral of SDCs until issuance of final occupancy associated with a building permit, it would ease the financial burden associated with starting a construction project and foster continued new construction.

A builder wishing to defer SDCs would be required to enter into an agreement authorizing the City to place a lien on the property as well as to remove a water meter from the property for which a deferral has been granted until the deferred charges have been paid in full.

Staff recommends that if the Council is interested in offering deferrals for new commercial and residential construction, that it be allowed on a temporary basis for building permits submitted through December 31, 2027, and that they be limited to 10 deferrals for any single developer at any one time.

The SDC deferral program before the Council tonight was modified by staff in order to accommodate both commercial and residential projects.

Staff believes the proposed ordinance is an improvement to the 2023 ordinance (Ord. 575) and will appropriately manage and mitigate risks for the City while also significantly reducing upfront costs for developers of new single family residential, multi-family residential and commercial projects. Staff recommends Ordinance 600 be read into the record twice and adopted this evening to ensure this program is available for 2026.

#### RELATED CITY POLICIES:

- Veneta Municipal Code Section 13.25.090
- Ordinance 565 - An Ordinance to Temporarily Defer Collection of System Development Charges Pursuant to VMC Chapter 13.25.

#### COUNCIL OPTIONS:

- 1) Adopt Ordinance No. 600 as presented.
- 2) Adopt Ordinance No. 600 as amended by Council.
- 3) Direct Staff to provide additional information on specific points of concern.
- 4) Take no action.

#### CITY ADMINISTRATOR'S RECOMMENDATION:

Option #1: Adopt Ordinance No. 600 as presented.

#### SUGGESTED MOTIONS:

*"I make a motion to approve for a First Reading Ordinance No. 600 An Ordinance to Temporarily Defer Collection of System Development Charges Pursuant to VMC Chapter 13, as presented."*

*"I make a motion to approve for a 2<sup>nd</sup> Reading of Ordinance No. 600 An Ordinance to Temporarily Defer Collection of System Development Charges Pursuant to VMC Chapter 13, by title only."*

*"I make a motion to adopt Ordinance No. 600 An Ordinance to Temporarily Defer Collection of System Development Charges Pursuant to VMC Chapter 13."*

#### ATTACHMENTS:

None

ORDINANCE NO. 600

AN ORDINANCE TO TEMPORARILY DEFER COLLECTION  
OF SYSTEM DEVELOPMENT CHARGES PURSUANT TO  
VMC CHAPTER 13.25

WHEREAS, in compliance with Veneta Municipal Code (VMC) 13.25.040, the City of Veneta has established System Development Charges by resolution of the Council; and

WHEREAS, VMC 13.25.090 prohibits the City from issuing a building permit or allowing connection to City water until the System Development Charges have been paid, an installment payment agreement has been entered into, or an exemption has been granted; and

WHEREAS, in response to developer requests the City previously adopted a 2022 program to temporarily defer payment of residential System Development Charges to mitigate the housing crisis until a Certificate of Occupancy is issued; and

WHEREAS, in response to additional development community requests and the current economic situation, the Council wishes to stimulate and encourage both commercial and residential development and redevelopment of appropriately serviced land within City boundaries; and

WHEREAS, the City Council finds that new development has very little impact on City services until it is occupied; and

WHEREAS, the Veneta City Council has authority under its home rule City Charter to repeal, amend or modify any previously adopted ordinance or Veneta Municipal Code (VMC) provision by separate ordinance.

NOW, THEREFORE, THE CITY OF VENETA ORDAINS AS FOLLOWS:

1. Deferral.

- a. The "System Development Charges" (SDC) authorized by Veneta Municipal Code 13.25.040 and collected pursuant to VMC 13.25.090 for residential and commercial development may be deferred upon application until either a final building occupancy permit is issued by the City or this ordinance is repealed or terminates pursuant to Section 6, at which time all deferred SDCs shall become due and payable;
- b. The City may conduct all final inspections, but shall withhold Certificates of Occupancy until deferred SDCs are paid in full.

For projects requiring multiple building permits, the total amount of SDCs owed will be calculated, then distributed equally between all structures. Applicant shall pay each structure's share of the total SDCs owed prior to City issuance of a certificate of occupancy for that building.

- c. Deferrals authorized by this ordinance may be requested for residential and commercial building permits pending on or applied for after the effective date of this ordinance.
- d. Deferrals authorized by this Ordinance shall be requested by a property owner's submittal of:
  - 1. a complete System Development Charge Deferral application in the form provided by the City; and
  - 2. an application fee in the amount of \$1,000 to cover City incurred costs to process the application and administer the program.

2. Deferral Limitations.

- a. SDC Deferrals may be approved only for commercial and residential building permits;
- b. The City may approve up to ten (10) deferrals for any commercial or residential development
- c. The City may approve up to ten (10) applications for any applicant with a real property interest in more than ten (10) eligible properties;
- d. The Community Development Director's decision on the applicability of these limitations is final and not subject to appeal.

3. Payment Upon Conveyance. In the event that real property subject to a deferral authorized under to this Ordinance is sold or otherwise conveyed, all deferred fees and charges shall become immediately due and payable to the City of Veneta. "Sale or conveyance" includes selling, conveying, assigning, or transferring any or all of the Property or the Property owner's interest in the Property, whether voluntarily or involuntarily.

4. Enforcement.

- a. The property owner shall execute and file with the City Recorder an SDC Deferral Agreement in the form attached as **Exhibit A** for City Administer review and approval. SDC Deferral Agreements must guarantee payment of all charges deferred for each subject parcel of real property and authorize the City to withhold setting a water meter on that property for which a deferral has been requested. If the property is already receiving water service, the Agreement will

authorize the City to remove the existing water meter and withhold water service until all deferred charges are paid in full.

- b. Filed and approved SDC Deferral Agreements will be recorded against subject properties and recorded in the City's municipal lien docket. The debt secured thereby may be collected in the same manner as allowed by law for local improvement assessment liens. Such liens shall be superior to all other liens and encumbrances whatsoever, except as may be otherwise provided by law.
- c. A deferral applicant owner may request alternative security via a suitable financial instrument, such as bonding or an irrevocable letter of credit. The City Administrator, in the City Administrator's sole discretion, shall issue a determination on such a request, after City Attorney review and approval of the alternative security form and term sheet to ensure compliance with all terms set forth on the attached **Exhibit B** to this Ordinance, at the property owner's expense. In the event the City Administrator approves an alternative form of security, no liens or other encumbrances shall be recorded against the Property. In addition, the City Administrator may modify the standard terms of the attached Deferral Agreement, in City Administrator's sole discretion, as needed to accommodate the approved alternative security.
- d. Failure to pay deferred System Development Charges when due will result in a 25% surcharge fee on the total SDC amounts owed (subject to reduction by the City Administrator for extenuating circumstances, to be granted in the City Administrator's sole discretion). Interest equal to the prime lending rate plus 2.5% will accrue from the time of occupancy to the time of payment. In addition to this fee and interest, City retains and may pursue all remedies and enforcement actions available to City for unlawful occupancy.

5. **Effective Date:** Unless introduced, read twice, and adopted the provisions of this Ordinance shall be in full force and effect thirty (30) days from the date of its second reading through December 31, 2027, extended by ordinance of the Council.

6. **Repeal Date.** On January 1, 2028, this Ordinance, in its entirety, shall lapse and be automatically repealed, without further action by the Veneta City Council. Thereafter, this Ordinance will be of no further force or effect.

7. **Severability.** In the event any provision of this Ordinance or deferral granted hereunder shall be held invalid by operation of law or court of competent jurisdiction or the enforcement of any fee restrained by such court pending a final determination as to its validity, the remainder of this

Ordinance and the rates, permits and licenses fees, and other fees and charges of the City of Veneta shall not be affected thereby and shall remain in full force and effect.

BY UNANIMOUS ROLL CALL VOTE OF    to    TO BE INTRODUCED, READ TWICE, AND ADOPTED IN ONE MEETING, on this 12<sup>th</sup> day of January 2026.

READ FOR A FIRST TIME, IN FULL, on this 12<sup>th</sup> day of January 2026.

READ FOR A SECOND TIME, BY TITLE ONLY, AND, this 12<sup>th</sup> day of January, 2026 no Council person present having requested that it be read in full.

PASSED AND ADOPTED by a    vote for and a    vote against by the Veneta City Council this 12<sup>th</sup> day of January, 2026.

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Robbie McCoy, Mayor

Executed on \_\_\_\_\_

ATTEST:

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Jennifer Mirabile, City Recorder

Executed on \_\_\_\_\_

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**EXHIBIT A**  
**to ORDINANCE NO. 600**

**SYSTEM DEVELOPMENT CHARGE DEFERRAL  
AGREEMENT FOR NEW RESIDENTIAL OR  
COMMERCIAL CONSTRUCTION**

This agreement is between the City of Veneta, a political subdivision of the State of Oregon, and property owner \_\_\_\_\_ herein referred to as "Owner".

**Recitals**

1. WHEREAS, Owner currently owns property in Veneta located at the following address: \_\_\_\_\_, Veneta, Oregon, as more particularly described as: Assessor's Map \_\_\_\_\_, Tax Lot \_\_\_\_\_ Property Deed No. \_\_\_\_\_; and
2. WHEREAS, Owner has applied for a Building Permit (Permit Number \_\_\_\_\_), which upon final occupancy will result in increased use of the City of Veneta Transportation, Water, Wastewater, Parks, and Stormwater system infrastructure, necessitating payment of System Development Charges; and,
3. WHEREAS, Owner desires to defer payment of the System Development Charges from the time of Building Permit issuance to the time of issuance of a Certificate of Occupancy; and,
4. WHEREAS, unless other financial arrangements acceptable to the City have been made pursuant to Section 4(c) of Ordinance 600 Owner consents to the City of Veneta placing a lien on the Property until such time that the System Development Charges are paid in full; and
5. WHEREAS, the City of Veneta System Development Charges owing for Owners' Building Permit total \$ 29,406.04 and are calculated as follows:

|                    |             |
|--------------------|-------------|
| Transportation     | \$ 4,523.37 |
| Water              | \$ 8,941.85 |
| Wastewater         | \$ 7,818.13 |
| Parks              | \$ 6,737.59 |
| Stormwater         | \$ 254.14   |
| Administrative Fee | \$ 1,130.96 |

NOW, THEREFORE, Owner and the City of Veneta agree as follows:

1. The above recitals are incorporated into this Agreement.
2. City Rights and Obligations:
  - a. The City agrees to defer collection of the System Development Charges totaled above in the amount of \$ \_\_\_\_\_ until Owner applies for a Certificate of Occupancy for Property, at which time the deferred System Development Charges become due and payable prior to issuance pursuant to the terms of Ordinance No. 600 or December 31, 2027, whichever is sooner. Upon deferral termination or revocation, the City may withhold placement of a water meter, Final Inspection, and issuance of a Certificate of Occupancy until the System Development Charges are paid in full.
  - b. Upon deferral termination or revocation, if the Property is already receiving water service, the City may remove the water meter and withhold service to the Property until the deferred charges have been paid in full.
  - c. Unless other financial arrangements acceptable to the City have been made pursuant to Section 4(c) of Ordinance No. 600 City shall record this Agreement against the Property identifying the amount deferred pursuant to Section 2(a) of this Agreement as a lien in City of Veneta's municipal lien docket, and report this System Development Charge Deferral Agreement to any title company requesting a lien search on the Property.
3. Owner Obligations:
  - a. Owner may pay the associated System Development Charges at any time prior to obtaining Final Inspection in the full amount then owed, with no prepayment penalty.
  - b. Owner shall pay all deferred System Development Charges then owed for Property prior to City issuance of a Certificate of Occupancy for Property. The City may conduct the final inspection for Property before deferred System Development Charges are paid in full.
  - c. Owner agrees to not occupy structure or transfer ownership of Property prior to payment of System Development Charges.
  - d. Failure to pay System Development Charges prior to occupying the structure will result in immediate termination and shut-off of City of Veneta water and wastewater service to the Property without further notice to Owner or to the occupants. Restoration of water and wastewater service will be subject to payment of all System Development Charges, and shall be subject to surcharge and interest under Section 3.g. below.
  - e. Owner shall, in writing, disclose this System Development Charge Deferral Agreement to any lender or other individual or entity with a financial, ownership, or possessory interest in the Property.

- f. Failure to abide by the terms of this agreement shall preclude Owner from entering into future System Development Charge Deferral Agreements with the City of Veneta.
- g. Failure to pay the deferred System Development Charges, when due, will result in a 25% surcharge fee added to the total System Development Charge (subject to reduction by the City Administrator for extenuating circumstances, to be granted in the City Administrator's sole discretion). Interest (equal to the prime lending rate plus 2.5%) will accrue from the time of occupancy to the time of payment. In addition to this fee and interest, City retains and may pursue all remedies and enforcement actions available to City for unlawful occupancy.
- h. Owner agrees that the obligation to pay the deferred amounts due under the terms of this Agreement is personal to Owner and, unless other financial arrangements acceptable to the City have been made pursuant to Section 4(b) of Ordinance No. 600, shall be a recordable lien on the Property, which shall run with the land until the deferred charges are paid and which may be foreclosed upon non-payment of the amount owed. Owner affirms that Owner has authority to consent to the imposition of such lien.
- i. All of the covenants, agreements, conditions, and terms contained in this agreement shall be binding upon, apply and insure to the benefit of the heirs, successors and assigns of the parties hereto. Owner's covenants and obligations shall run with the land and be binding on any such heir, successor, or assignee.
- j. Unless other financial arrangements acceptable to the City have been made pursuant to Section 4(c) of Ordinance No. 600, Owner agrees to pay applicable lien recording and satisfaction fees totaling \$\_\_\_\_\_ upon execution of this Agreement.

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k. If the City of Veneta is required to file any action in any court of competent jurisdiction to enforce this agreement or to prohibit the violation of any of the covenants contained herein, the prevailing party shall be entitled to recover reasonable attorney fees and costs and disbursements of litigation at trial or on appeal.

Owner's address to which invoices are to be sent:

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DATED this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

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Owner

STATE OF OREGON        )  
                              ) SS  
County of Lane        )

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ by

---

Notary Public for Oregon  
My Commission Expires: \_\_\_\_\_

APPROVED BY:

---

City Administrator  
City of Veneta

---

Date

**EXHIBIT B**  
**to ORDINANCE NO. 600**

**PAYMENT BOND TERM SHEET**

The following terms and conditions are to be incorporated into a Payment Bond to be executed by \_\_\_\_\_ (as "Obligee") in favor of the City of Veneta, a municipal corporation of the State of Oregon (as "Beneficiary").

1. **The Obligation.** \_\_\_\_\_ shall be obligated to pay the City for certain system development charges ("SDCs") that are owed to the City, but the payment of which have been deferred pursuant to the terms and conditions specified in City of Veneta Ordinance No. 600, adopted on January 12, 2026
2. **Amount of Bond.** The face value of the bond shall be the "not to exceed" sum of \$ \_\_\_\_\_ (pro rata amount for applicable SDCs due for up to 10 commercial or residential building permits) for any single Obligee. No more than 10 bonds for deferred SDCs may be issued at one time.
3. **Terms of Payment/Conditions of Obligation.** Surety shall tender full payment of the bond to the City in the event an individual residential home that is subject to SDC payment deferral, pursuant to Municipal Ordinance No. 600, is not sold by Obligee within 24 months of the date the City issues a building permit for such home. Full Payment shall be equivalent to the amount of SDC charges that have been deferred for such individual home, together with the applicable fees and interest set by Municipal Ordinance No. 600. All remaining unpaid sums deferred by Obligee under Municipal Ordinance No. 600 shall tendered by the Surety to the City on or before \_\_\_\_\_. The bond shall be immediately due and payable by Surety to the City in the event Obligee breaches any term of the System Development Charge Deferral Agreement or commences any bankruptcy, insolvency or dissolution proceedings under federal or state law. Surety shall tender payment of the bond to the City only to the extent Obligee has not satisfied its payment obligations to the City under Municipal Ordinance No. 600.
4. **Release of Bond.** The City shall unconditionally release this bond upon receipt from Obligee of all deferred SDCs for the subject residential home. City shall provide such release to the Surety via letter, written by an authorized City official, on City's letterhead.
5. **Independent Obligations.** Surety's obligations under the bond are independent of the obligations of any other surety or entity for the payment of the obligations owed by Obligee to the City under Municipal Ordinance No. 600.

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## Veneta City Council

Robbie McCoy (Mayor)  
Maureen Wright  
David Voltz

Pat Coy (Council President)  
Alexa Benson

## MINUTES

MONDAY, DECEMBER 8, 2025 6:00 P.M.  
Veneta Administrative Center – J.W. “Bill” Smigley Room  
88184 8<sup>th</sup> Street, Veneta, Oregon

Present: Mayor Robbie McCoy; Council President Pat Coy; Councilor Alexa Benson  
Absent: Councilor Maureen Wright (excused) Councilor David Voltz (excused)  
Staff: City Administrator (CA) Matt Michel; Management Analyst (MA) Jacob Thode; City Accountant (ACCT) Jordan Myers, Sgt. Colt Parker (LCSO)  
Other:

## 1. CALL TO ORDER

Mayor McCoy called the meeting to order at 6:01 p.m. and asked if there were any changes to the agenda.

CA Michel requested to move agenda item 8(a)(2), the City Administrator Annual Performance Evaluation report, to the end of the meeting as item 12, in hopes that absent councilors might be able to arrive later. Mayor McCoy approved the revision to the agenda.

## 2. PLEDGE OF ALLEGIANCE

Mayor McCoy invited attendees to join in reciting the pledge of allegiance.

## 3. ROLL CALL

CA Michel noted that Council President Coy and Mayor McCoy and Councilor Benson were present. Councilors Coy and Wright were both excused from the meeting.

## 4. EXECUTIVE SESSION

Mayor McCoy paused the regular meeting and called the executive meeting to order at 6:03 p.m.

Mayor McCoy stated the Council would meet in executive session pursuant to ORS 192.660(2)(i), which allows the council to meet in executive session to review and evaluate the employment-related performance of the chief executive officer of a public body. The Council evaluated the performance of City Administrator Matt

Michel for the year 2025. Mayor McCoy noted that representatives of news media and designated staff would be allowed to attend, but all other audience members were asked to leave. No decisions would be made in the executive session.

Mayor McCoy adjourned the executive session at 6:31 p.m.

## 5. PUBLIC HEARING

Mayor McCoy reconvened the City Council meeting and opened the public hearing at 6:35 p.m.

- a. Ordinance No. 596, Repeal of Expired Hunter Communications Franchise Ordinance

Mayor McCoy asked for the staff report.

CA Michel presented a brief report, explaining that this was simply "housecleaning" to clean out an ordinance that had expired and been replaced with a franchise agreement at the previous meeting.

No councilors had questions for staff, and there were no members of the public signed up to speak on this matter.

Mayor McCoy closed the public hearing at 6:35 PM.

**Motion was made to approve for a Second Reading of Ordinance No. 596, an Ordinance Repealing Ordinance No. 517, An Ordinance of The City of Veneta, Oregon, Governing the Use and Occupation of The Public Right of Way by Hunter Communications Inc. and Establishing A Process, Fees and Terms for Such Use.**

**Moved by Council President Coy.** Seconded by Councilor Benson.

City Administrator Michel called the roll:

**Council President Coy, Aye; Councilor Benson, Aye: Mayor McCoy, Aye  
The motion passed unanimously (3-0).**

CA Michel read Ordinance No. 596, by title only, into the record.

**Motion was made to adopt Ordinance No. 596, an Ordinance Repealing Ordinance No. 517, An Ordinance of The City of Veneta, Oregon, Governing the Use and Occupation of The Public Right of Way by Hunter Communications Inc. and Establishing A Process, Fees and Terms for Such Use.**

**Moved by Council President Coy.** Seconded by Councilor Benson.

City Administrator Michel called the roll:

Council President Coy, Aye; Councilor Benson, Aye; Mayor McCoy, Aye  
**The motion passed unanimously (3-0).**

6. CONSENT AGENDA

**Motion to approve the consent agenda as presentedmoved by Council President Coy.** Second by Councilor Benson.

City Administrator Michel called the roll:

**Council Benson, Aye; Council President Coy, Aye; Mayor McCoy, Aye**

**The motion passed unanimously (3-0).**

7. COUNCIL BUSINESS AND REPORTS

a. Business

1. Veneta Public Safety Report

Sergeant Parker presented the November public safety report, highlighting that there has been a decline in the volume of calls and no burglaries for another month. There was a significant decrease in public order incidents, which may be related to their efforts addressing in-house behaviors, though he couldn't definitively make that connection.

Sergeant Parker noted concerns about DUIs and hit-and-run cases, mentioning that while the local numbers weren't alarming on their own, there was a troubling county-wide trend of DUI crashes heading into the holiday season.

The sergeant addressed concerns about the all-day school zone in front of the elementary school. He explained that after consulting with a Lane County traffic engineer, he learned the zone could potentially have flashing lights installed that would allow for targeted enforcement during specific periods rather than all day. He noted that while the county wouldn't fund such an installation, they would handle installation if the city paid for it.

There was discussion about potential improvements to the school zone, including the visibility of the "no left turn" sign at the elementary school entrance from the south, which many drivers miss. Sergeant Parker agreed to discuss possible improvements with the traffic engineer.

Council members also raised concerns about homeless encampments, particularly one across from the Westside Shopping Center on Highway 126.

Sergeant Parker explained that this was on ODOT right-of-way and would require

Oregon State Police and ODOT for enforcement, though he noted they could continue to monitor the situation.

The Council thanked Sergeant Parker for the increased patrols around the Fern Ridge Service Center, which had successfully reduced loitering and associated issues. There was also discussion about preparations for the upcoming holiday light parade and coordination of volunteers for traffic control. The volunteer meeting was scheduled for 6:00 p.m.

## 2. Departing Advisory Committee Member Appreciation

Mayor McCoy thanked Bob Reeves from the Parks Board and Mark Davis from the Economic Development Committee for their service on advisory committees to the City Council. Their recognition plaques would be delivered to them as they were not present at the meeting.

## 3. Park Board Appointments

Mayor McCoy presented three candidates for appointment to the Park Board:

- Elizabeth "Betsy" Ingram
- Kendall Moeller (student ambassador)
- Aubree Rogers (student ambassador)

Council members reviewed the applications which showed the qualifications of each candidate. Betsy Ingram is a retired school teacher and adjunct professor who has served on numerous boards and committees. She expressed interest in utilizing the city's outdoor spaces to build a healthy environment for residents. Student candidates Kendall Moeller and Aubree Rogers were current members requesting reappointment. Both student candidates showed enthusiasm for increasing youth participation in city parks planning and activities.

**Moved to approve the appointment of Elizabeth "Betsy" Ingram, Kendall Moeller, and Aubree Rogers to the Park Board.**

**Moved by Council President Coy.** Second by Councilor Benson.

**Motion passed unanimously (3-0).**

## 4. Budget Committee Appointment

Mayor McCoy presented the application of Rhonda Holcomb for appointment to the Budget Committee. Ms. Holcomb's application and resume detailed her extensive experience in accounting and finance, including her current position as Grant Accountant II at Oregon State University.

**Moved to approve the appointment of Rhonda Holcomb to the Budget Committee.**

**Moved by Council President Coy.** Second by Councilor Benson.

**Motion passed unanimously (3-0).**

5. Business Assistance Committee Appointment

Mayor McCoy presented the application of McKenzie Gibson for reappointment to the Business Assistance Committee. Ms. Gibson has served as the Committee Chair and expressed her desire to continue working with the committee to help make Veneta "a great place to live and do business."

**Moved to approve the appointment of McKenzie Gibson to the Business Assistance Committee.**

**Moved by Council President Coy.** Second by Councilor Benson.

**Motion passed unanimously (3-0).**

6. Elmira Booster Club 2<sup>nd</sup> Annual Benefit Auction Sponsorship/Donation

Mayor McCoy presented information about the Elmira Booster Club's 2nd Annual Benefit Auction scheduled for March 14, 2026. The club was requesting sponsorship or donation to support athletics at Elmira High School. Their letter detailed how previous support had funded team camps, equipment, and other items not covered by general athletic budgets.

The Council discussed potential sponsorship levels, which ranged from \$750 to \$1,500, and what each level would include.

**Motion to donate two out-of-district family season Veneta Community Pool season passes valued at \$440 to the Elmira Booster Club 2nd Annual Benefit Auction.**

**Moved by Council President Coy.** Second by Councilor Benson.

**Motion passed unanimously (3-0).**

b. Liaison Reports

Councilor Benson reported on the Park Board meeting, noting that they had decided to discontinue the Veneta Park Run. Additionally, Veneta 4ths, Movies in the Park, and Veneta Haunts were downgraded to level 2, meaning they would need to be funded through grant programs.

Councilor Coy provided updates on several committees:

- Lane Fire Authority board is considering reposting their tax request to voters in May after a previous measure was unsuccessful.
- Mid Lane Cares is busy at their center and beginning work on their benefit auction scheduled for April 11.
- Kiwanis recently held a successful Thanksgiving feast that served approximately 150 people, with leftover food being used for other community meals. They served 340 cups of hot chocolate at the tree lighting event before running out, with over 400 people attending. The group will help with the light parade and has a food drive and distribution planned for December 20, which typically serves around 150 families.

Mayor McCoy reported on the Chamber of Commerce, noting their upcoming board meeting and holiday social scheduled for Wednesday at 6 PM. She mentioned that the wreaths and holiday banners had been installed throughout town.

An update was shared about a formerly unhoused resident named Jaylene, who has found housing, joined a gym, opened a bank account, and is making positive progress. There was also a story shared about a community member who paid a \$3,200 veterinary bill for a homeless person's dog that had been attacked by a nutria.

## 8. STAFF REPORTS

### a. Management Analyst

#### 1. City Owned Lot 602 Development Guidance

MA Thode sought Council guidance on potential development for city-owned Lot 602, located at the southeast corner of Jack Kelly Drive and 8th Street. The site is currently being elevated out of the floodplain, with work expected to be completed by early next year.

MA Thode provided historical context, noting that previous attempts in 2010 and 2019 to develop the property for lodging/retail and mixed-use housing, respectively, had received no responses. He mentioned that the FRAUG (Fern Ridge Advocates for the Unhoused Group) had identified the site as a potential location for transitional housing, and that staff was pursuing grant funding for wetland mitigation in the area.

After discussion, the Council directed staff to research and evaluate various feasible development strategies for the property, including conducting a marketability analysis, rather than focusing on any specific type of development at this point.

City Administrator Michel provided additional context about wetland mitigation efforts in the area, explaining that a grant application for nearly \$500,000 had been submitted to enhance wetlands and free up additional land for development. He suggested that the

Economic Development Committee work with staff to evaluate options for the property.

There was **CONSENSUS** to direct staff to work with the Economic Development Committee to explore the potential for development of Lot 602.

## 2. Economic Development Incentives – Quarterly Report

MA Thode presented a quarterly incentives report covering the first and second quarters. He reported that three grants had been awarded: two to Delphi Engineering Company (a business grant of up to \$25,000 and an SDCP reduction of up to \$9,000) and \$10,000 to Our Daily Bread for repainting through the facade improvement program.

MA Thode noted that the Attic Group is receiving matching funds of up to \$250,000 for property improvements through the Urban Renewal Agency, with about \$24,000 funded to date. The project is expected to be completed by next summer.

Regarding budget utilization, MA Thode reported they had used approximately 50% of the business grant program funds, 20% of the commercial development incentive program funds, and two-thirds of the redevelopment grant program funds for the fiscal year.

City Administrator Michel commended MA Thode for his diligence in evaluating reimbursement requests.

The Council received the report with no additional questions.

## 3. Community Survey Update

MA Thode provided an update on the Veneta community survey, sharing demographic information about respondents. He noted that middle-income households were generally the most satisfied with Veneta, while higher-income groups had more neutral responses, and lower-income respondents expressed less satisfaction with economic development, shopping, and employment opportunities.

MA Thode noted that across age groups, younger adults were typically less satisfied with working in Veneta, business variety, and entertainment options. Families, while largely satisfied overall, expressed concerns about growth, family amenities, and housing variety.

## 9. OTHER

City Administrator Michel shared several administrative updates:

- Plans to display framed photos and oath of office certificates for elected officials in the city council chambers
- Ordering of sample name badges (wood and plastic versions) for city council members and staff

10. RECESS TO CONVENE URBAN RENEWAL AGENCY

Mayor McCoy recessed the regular meeting to convene the Urban Renewal Agency meeting at 7:16 p.m.

11. RECONVENE VENETA CITY COUNCIL

Mayor McCoy reconvened the City Council meeting at 7:22 p.m.

12. CITY ADMINISTRATOR ANNUAL PERFORMANCE EVALUATION

Mayor McCoy reported the City Council met to provide Veneta's City Administrator, Mr. Matt Michel, with his 2025 performance review.

Mayor McCoy shared that Matt continues to exceed expectations in nearly every area and his performance qualifies him to continue in his position as City Administrator.

Mayor McCoy congratulated CA Michel for a successful year and also thanked the Council for their dedication to the evaluation process.

There were no other items or questions raised.

13. ADJOURN

Mayor McCoy adjourned the meeting of the Veneta City Council at 7:30 p.m.

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Robbie McCoy, Mayor

ATTEST:

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Jennifer Mirabile, City Recorder

## Report Criteria:

Report type: Summary  
Check.Type = {<>} "Adjustment"

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee                                   | Check GL Account | Amount     |
|-----------|------------------|--------------|---------------|---|------------------|------------|
| 12/25     | 12/09/2025       | 32860        | 2452          | Above All Sanitation                    | 100-000-20010    | 131.00     |
| 12/25     | 12/09/2025       | 32861        | 2291          | Advanced Reporting LLC                  | 100-000-20010    | 105.29     |
| 12/25     | 12/09/2025       | 32862        | 2388          | Amazon Capital Services                 | 100-000-20010    | 411.97     |
| 12/25     | 12/09/2025       | 32863        | 185           | Analytical Laboratory Group             | 220-000-20010    | 2,177.60   |
| 12/25     | 12/09/2025       | 32864        | 190           | Apex Systems                            | 210-000-20010    | 859.00     |
| 12/25     | 12/09/2025       | 32865        | 245           | Banner Bank-CC                          | 230-000-20010    | 5,444.72   |
| 12/25     | 12/09/2025       | 32866        | 260           | Batteries Plus LLC                      | 220-000-20010    | 22.50      |
| 12/25     | 12/09/2025       | 32867        | 280           | Bi-Mart Corporation                     | 130-000-20010    | 236.74     |
| 12/25     | 12/09/2025       | 32868        | 320           | Buck's Sanitary Service                 | 130-000-20010    | 176.93     |
| 12/25     | 12/09/2025       | 32869        | 2373          | C&H Cleaning                            | 220-000-20010    | 990.00     |
| 12/25     | 12/09/2025       | 32870        | 2468          | Carroll's Country Christmas Trees       | 100-000-20010    | 170.00     |
| 12/25     | 12/09/2025       | 32871        | 360           | Carson Technologies, LLC                | 220-000-20010    | 1,065.64   |
| 12/25     | 12/09/2025       | 32872        | 380           | Caselle, Inc                            | 230-000-20010    | 34,540.25  |
| 12/25     | 12/09/2025       | 32873        | 1995          | CINTAS Corporation - 172                | 240-000-20010    | 126.42     |
| 12/25     | 12/09/2025       | 32874        | 2132          | Dell Marketing L.P.                     | 230-000-20010    | 353.65     |
| 12/25     | 12/09/2025       | 32875        | 560           | EDMS Inc                                | 220-000-20010    | 3,382.79   |
| 12/25     | 12/09/2025       | 32876        | 580           | Emerald Peoples Utility District        | 210-000-20010    | 5,828.55   |
| 12/25     | 12/09/2025       | 32877        | 645           | FEI #3011 Waterworks                    | 210-000-20010    | 8,479.72   |
| 12/25     | 12/09/2025       | 32878        | 655           | Fern Ridge School District 28J          | 100-000-20010    | 2,060.35   |
| 12/25     | 12/09/2025       | 32879        | 840           | Industrial Source                       | 130-000-20010    | 96.99      |
| 12/25     | 12/09/2025       | 32880        | 850           | Info Structure                          | 220-000-20010    | 254.02     |
| 12/25     | 12/09/2025       | 32881        | 875           | J P Cooke Co                            | 120-000-20010    | 92.95      |
| 12/25     | 12/09/2025       | 32882        | 980           | Lane County Accounts Receivable         | 120-000-20010    | 290.28     |
| 12/25     | 12/09/2025       | 32883        | 1690          | Local Government Law Group, PC          | 130-000-20010    | 2,197.00   |
| 12/25     | 12/09/2025       | 32884        | 1120          | McGuire Bearing Co.                     | 130-000-20010    | 56.04      |
| 12/25     | 12/09/2025       | 32885        | 1150          | Mid-State Industrial Svc                | 230-000-20010    | 2,825.00   |
| 12/25     | 12/09/2025       | 32886        | 2135          | National Business Solutions             | 220-000-20010    | 385.07     |
| 12/25     | 12/09/2025       | 32887        | 1200          | Net Assets                              | 100-000-20010    | 156.00     |
| 12/25     | 12/09/2025       | 32888        | 2531          | Ordell Construction, LLC                | 130-000-20010    | 448,845.48 |
| 12/25     | 12/09/2025       | 32889        | 1305          | Oregon Dept of Consumer and Business    | 100-000-20010    | 443.76     |
| 12/25     | 12/09/2025       | 32890        | 1345          | Oregon Dept of Revenue-Court            | 120-000-20010    | 280.00     |
| 12/25     | 12/09/2025       | 32891        | 2009          | Oregon Health Authority                 | 210-000-20010    | 395.00     |
| 12/25     | 12/09/2025       | 32892        | 1405          | O'Reilly Automotive, Inc                | 220-000-20010    | 105.47     |
| 12/25     | 12/09/2025       | 32893        | 1490          | Pitney Bowes                            | 140-000-20010    | 410.64     |
| 12/25     | 12/09/2025       | 32894        | 2472          | Plan + Results                          | 100-000-20010    | 2,880.00   |
| 12/25     | 12/09/2025       | 32895        | 1855          | Veneta Ace Hardware                     | 210-000-20010    | 399.50     |
| 12/25     | 12/09/2025       | 32896        | 2544          | Walker, Cohen                           | 100-000-20010    | 41.00      |
| 12/25     | 12/22/2025       | 32900        | 2388          | Amazon Capital Services                 | 100-000-20010    | 330.76     |
| 12/25     | 12/22/2025       | 32901        | 225           | Automation Group Inc The                | 220-000-20010    | 7,614.00   |
| 12/25     | 12/22/2025       | 32902        | 257           | Barreto, Steven                         | 230-000-20010    | 50.00      |
| 12/25     | 12/22/2025       | 32903        | 295           | Branch Engineering, Inc                 | 140-000-20010    | 1,482.50   |
| 12/25     | 12/22/2025       | 32904        | 315           | Broadway Grill                          | 100-000-20010    | 333.00     |
| 12/25     | 12/22/2025       | 32905        | 2390          | Brother Outlaws, LLC                    | 100-000-20010    | 720.00     |
| 12/25     | 12/22/2025       | 32906        | 2462          | Brothers Cleaning Services, Inc         | 130-000-20010    | 1,969.00   |
| 12/25     | 12/22/2025       | 32907        | 2548          | Cascadia Soil Science                   | 130-000-20010    | 1,445.00   |
| 12/25     | 12/22/2025       | 32908        | 395           | CenturyLink Communications, LLC         | 210-000-20010    | 201.75     |
| 12/25     | 12/22/2025       | 32909        | 2272          | CivicPlus LLC                           | 100-000-20010    | 7,924.77   |
| 12/25     | 12/22/2025       | 32910        | 435           | Comfort Flow Heating AC & Refrigeration | 240-000-20010    | 353.00     |
| 12/25     | 12/22/2025       | 32911        | 480           | Daily Journal of Commerce               | 130-000-20010    | 143.35     |
| 12/25     | 12/22/2025       | 32912        | 530           | DLA Inc                                 | 130-000-20010    | 14,903.50  |
| 12/25     | 12/22/2025       | 32913        | 2327          | Douglas Fast Net                        | 120-000-20010    | 273.73     |
| 12/25     | 12/22/2025       | 32914        | 580           | Emerald Peoples Utility District        | 210-000-20010    | 2,232.76   |
| 12/25     | 12/22/2025       | 32915        | 620           | Eugene Water & Electric Board           | 210-000-20010    | 17,225.38  |

M = Manual Check, V = Void Check

| GL Period     | Check Issue Date | Check Number | Vendor Number | Payee                           | Check GL Account | Amount     |
|---------------|------------------|--------------|---------------|---------------------------------|------------------|------------|
| 12/25         | 12/22/2025       | 32916        | 630           | Eveland Mark                    | 130-000-20010    | 50.00      |
| 12/25         | 12/22/2025       | 32917        | 2202          | Fast Signs                      | 316-000-20010    | 250.50     |
| 12/25         | 12/22/2025       | 32918        | 646           | Fielder, Andy                   | 210-000-20010    | 50.00      |
| 12/25         | 12/22/2025       | 32919        | 2546          | Greatwood, Sheryll              | 130-000-20010    | 32.50      |
| 12/25         | 12/22/2025       | 32920        | 685           | Haxby, Ann                      | 100-000-20010    | 50.00      |
| 12/25         | 12/22/2025       | 32921        | 2397          | iSecure                         | 100-000-20010    | 60.10      |
| 12/25         | 12/22/2025       | 32922        | 1015          | Lane Electric Coop Inc          | 230-000-20010    | 6,020.96   |
| 12/25         | 12/22/2025       | 32923        | 1035          | Law Office of Alan J Leiman, PC | 120-000-20010    | 371.00     |
| 12/25         | 12/22/2025       | 32924        | 2103          | Mazzei, Michael                 | 130-000-20010    | 50.00      |
| 12/25         | 12/22/2025       | 32925        | 2087          | Michel, Matt                    | 100-000-20010    | 125.00     |
| 12/25         | 12/22/2025       | 32926        | 1170          | Mitchell Justin                 | 220-000-20010    | 300.00     |
| 12/25         | 12/22/2025       | 32927        | 1410          | Orme Kip                        | 220-000-20010    | 50.00      |
| 12/25         | 12/22/2025       | 32928        | 1435          | Pacific Office Automation       | 220-000-20010    | 101.34     |
| 12/25         | 12/22/2025       | 32929        | 2547          | Pearson, Eric                   | 130-000-20010    | 300.00     |
| 12/25         | 12/22/2025       | 32930        | 1505          | Pollardwater                    | 210-000-20010    | 904.80     |
| 12/25         | 12/22/2025       | 32931        | 1605          | Sanipac                         | 230-000-20010    | 839.97     |
| 12/25         | 12/22/2025       | 32932        | 1625          | Schauer, Kyle                   | 210-000-20010    | 78.75      |
| 12/25         | 12/22/2025       | 32933        | 1745          | Swanson's Pest Management       | 220-000-20010    | 72.00      |
| 12/25         | 12/22/2025       | 32934        | 2457          | Tibbits, Tim                    | 130-000-20010    | 50.00      |
| Grand Totals: |                  |              |               |                                 |                  | 593,676.74 |

## Report Criteria:

Report type: Summary  
Check.Type = {<>} "Adjustment"



# CIVIC CALENDAR

## FEBRUARY 2026

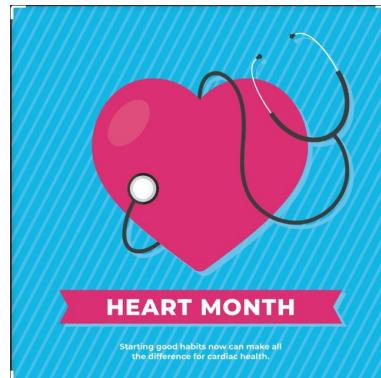


All meetings held at City of Veneta, 88184 8th St, unless otherwise noted

|    |  |                        |
|----|--|------------------------|
| 3  | Veneta Planning Commission Meeting - City Hall   | 6:30 p.m.              |
| 4  | Veneta Park Board Meeting - City Hall  | 4:30 p.m.              |
| 9  | Veneta City Council Meeting - City Hall<br>Urban Renewal Agency Meeting –City Hall   | 6:30 p.m.<br>7:15 p.m. |
| 16 | Presidents Day    | CLOSED                 |
| 18 | Economic Development Committee   | 3:30 p.m.              |
| 19 | Municipal Court - City Hall  | 8:30 a.m.              |
| 23 | Joint Work Session City Council, Economic Development & Business Assistance Committees   | 5:30 p.m.              |
| 27 | Veneta Business Assistance Committee Meeting - City Hall   | 9:00 a.m.              |

Calendar updates will be posted on the City's website at [www.venetaoregon.gov](http://www.venetaoregon.gov)

All City of Veneta Resolutions and Ordinances are available for review at City Hall prior to and after City Council adoption.



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# VENETA CITY COUNCIL

## AGENDA ITEM SUMMARY



### Title/Topic: Monthly Significant Activities Report for October 2025

Report Date: December 23, 2025

Meeting January 12, 2026

Department: Public Works

Staff Contact: Kyle Schauer, Public Works Director

Email: [kschauer@venetaoregon.gov](mailto:kschauer@venetaoregon.gov)

Telephone Number: 541-935-2191, Ext. 313

#### ISSUE STATEMENT

Information Only: This agenda item summary serves to inform the Council of the Public Works Department's monthly activities.

#### BACKGROUND

The activities for October 2025 were:

|  |   |
|--|---|
| <u>Water</u><br>Monthly water production:<br>Wells-6.213 MG.<br>EWEB-7.344 MG.<br>Total of 13.557 MG.<br><br>Took five bacteriological samples. All were negative.<br>Performed 54 service calls.<br>Shut off nine services for non-payment.<br>Repaired two water service leaks.<br>Installed 3 new meter services.<br>Replaced nine meters.<br>Replaced four MXUs.<br>Removed old water meter at Bolton Hill sports Complex. Ordered new one.<br>Flushed and cleaned polymer pump and line.<br>Winterize well buildings. | <u>Wastewater</u><br>Took five influent and five effluent samples of treatment plant.<br>Monitored Jack Kelley Drive and Pine Street lift pump stations.<br>Mowed around treated effluent mainline.<br>Reinstalled rake line at WWTP.<br>Repaired broken aerator line at WWTP.<br>Greased and changed oil in reel irrigators.<br>Brought in reel irrigators from fields and winterized for season.<br>Reinstalled repaired Dissolved Oxygen sensor at WWTP.<br>Broke down and removed above ground treated effluent mainline.<br>Unplug skimmers at WWTP. |
| <u>Street/Storm Drainage</u><br>Replaced/repaired five street signs.<br>Mowed intersection Right of Way grass areas weekly.<br>Watered flower baskets in downtown daily.   | <u>Parks and Recreation</u><br>Mowed all parks weekly.<br>Cleaned up and unplugged toilets in restroom at City Park numerous times.<br>Turned off irrigation in all parks and flower beds.  |

|   |  |
|---|--|
| <p>Replaced batteries in radar speed signs as needed.</p> <p>Began leaf pick-up program.</p> <p>Clean up and trim detention ponds and swale on Bolton Hill Road.</p> <p>Hang banners in downtown.</p> <p>Removed flower baskets from Downtown and put away water truck for season.</p> <p>Removed debris from detention ponds.</p> <p>Vactored out numerous storm drains around town.</p>   | <p>Closed skate park due to graffiti. Painted over graffiti for the second time.</p> <p>Fertilized grass at Dog Park and City Park.</p> <p>Winterized the pool bathrooms and other plumbing for season.</p> <p>Repaired gutter on Community Center.</p> <p>Applied lime to City Park lawn.</p> <p>Winterized irrigation systems at the pool, City Park, Territorial and Hwy 126 ROW's.</p> |
| <p><u>Other</u></p> <p>Performed 53 utility locates.</p> <p>Community center use: 13 paying and three non-profit uses.</p> <p>Building Permits: Three.</p> <p>Certificates of Occupancy issued: Four.</p> <p>Right of Way permits issued: Six.</p> <p>Picked up trash from lot 400 weekly.</p> <p>Cleared out debris and old storage stuff from Bolton Hill Sports Complex yard and building.</p> <p>Turned in scrap metal at recycler.</p> <p>Assisted with the Veneta Haunts event.</p> |  |

#### RELATED CITY POLICIES

None.

#### COUNCIL OPTIONS

Information Only.

#### CITY ADMINISTRATOR'S RECOMMENDATION

N/A

#### SUGGESTED MOTION

N/A

#### ATTACHMENTS

None.



December 31, 2025

Management and City Council  
City of Veneta  
Veneta, Oregon 97487

In planning and performing our audit of the basic financial statements of the City of Veneta as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Veneta's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Veneta's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or to detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible: The chance of the future event or events occurring is more than remote but less than likely.
- Probable: The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City's internal control to be significant deficiencies:

***Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)***

Auditing standards require us to assess the internal control system of the City. In addition, the standards require us to extend this assessment of controls over financial statement preparation. Proper controls over financial statement preparation require adequate knowledge and involvement to detect

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(541) 926-5543 • (541) 967-9460 fax

errors and omissions in the financial statements. The City relies on us, as the auditor, to assist them in drafting the financial statements. In addition, we verify that the financial statements, including note disclosures, contain all of the elements required to comply with accounting principles generally accepted in the United States of America. We do believe that the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards; however, our assistance in drafting the financial statements described above does produce a significant deficiency in the City's internal control system. We do not recommend any change in the preparation of the financial statements, but the governing body should be aware of this deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

None of the identified significant deficiencies are considered to be material weaknesses.

We also noted the following matters that are presented for your consideration:

### ***Compliance with Oregon Budget Law***

#### ***Excess of Expenditures over Appropriations***

During our audit, we noted that over-expenditures occurred without passing budget appropriated transfers as required by Oregon Budget Law. We recommend that the District's continue to monitor for budget over-expenditures and pass appropriation resolutions as needed to limit the risk of over-expenditures.

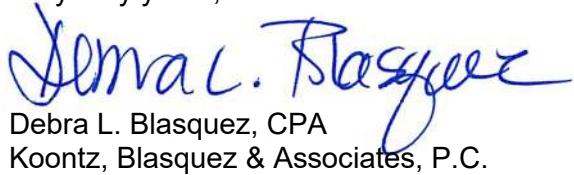
### ***Controls over Cash Receipts***

During our audit, it was noted that indication of controls over the cash receipts process were not apparent. The City has implemented an appropriate process over cash receipts, however, there needs to be indication that steps are taking place as designed. This could result in a financial statement misstatement due to fraud or error. We recommend that management ensure there are proper forms of documentation to indicate that all controls are taking place.

We believe that the implementation of these recommendations will provide the City with a stronger system of internal accounting control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you and assist in any way possible with their implementation.

This communication is intended solely for the information and use of management, the city council, others within the City, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Debra L. Blasquez, CPA  
Koontz, Blasquez & Associates, P.C.

# KOONTZ, BLASQUEZ

ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2025

City Council  
City of Veneta  
Veneta, Oregon 97487

We have audited the financial statements of the City of Veneta as of and for the year ended June 30, 2024, and have issued our report thereon dated December 31, 2025. Professional standards require that we advise you of the following matters relating to our audit.

### ***Our Responsibility in Relation to the Financial Statement Audit***

As communicated in our engagement letter dated August 26, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Veneta solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, material noncompliance, and other matters noted during our audit in a separate letter to you dated December 31, 2025.

### ***Planned Scope and Timing of the Audit***

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### ***Compliance with All Ethics Requirements Regarding Independence***

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## ***Qualitative Aspects of the City's Significant Accounting Practices***

### ***Significant Accounting Policies***

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Veneta is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### ***Significant Accounting Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### ***Financial Statement Disclosures***

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Veneta's financial statements relate to retirement benefits.

### ***Significant Difficulties Encountered During the Audit***

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### ***Uncorrected and Corrected Misstatements***

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures are summarized in the attached schedule and were brought to the attention of, and corrected by, management.

### ***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the City of Veneta's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### ***Representations Requested from Management***

We have requested certain written representations from management, which are included in the attached letter dated December 31, 2025.

### ***Management's Consultations with Other Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### ***Other Significant Matters, Findings, or Issues***

In the normal course of our professional association with the City of Veneta, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the city council and management of the City of Veneta and is not intended to be and should not be used by anyone other than these specified parties.



Debra L. Blasquez, CPA  
Koontz, Blasquez & Associates, P.C.

**City of Veneta**  
**Proposed Audit Adjustments to be Recorded by Client**  
**June 30, 2025**

| <b>Description</b>              | <b>Assets</b> | <b>Liabilities</b> | <b>Revenues</b> | <b>Expenses</b> | <b>Equity</b> |
|---------------------------------|---------------|--------------------|-----------------|-----------------|---------------|
| To record state tax accruals:   |               |                    |                 |                 |               |
| General Fund                    | \$ 16,146     | \$ -               | \$ -            | \$ -            | \$ 16,146     |
| Debt Service Fund               | 3,440         | -                  | -               | -               | 3,440         |
| Law Enforcement Fund            | 31,942        | -                  | -               | -               | 31,942        |
| Parks and Recreation Fund       | 12,465        | -                  | -               | -               | 12,465        |
| Planning Fund                   | 6,393         | -                  | -               | -               | 6,393         |
| Urban Renewal Debt Service Fund | 34,083        | -                  | -               | -               | 34,083        |
| To record Caselle Prepaid:      |               |                    |                 |                 |               |
| General Fund                    | 12,318        | -                  | -               | (12,318)        | -             |

Koontz, Blasquez & Associates, P.C.  
P.O. Box 605  
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the governmental activities and the major fund of the City of Veneta as of June 30, 2025 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City of Veneta in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of signature of this letter:

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 26, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with accounting principles generally accepted in the United States of America.
2. The financial statements referred to above have been fairly presented in accordance with accounting principles generally accepted in the United States of America, and include all properly classified funds, required supplementary information, all notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
7. We have a process to track the status of audit findings and recommendations.
8. We have provided you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.
9. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
10. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the accounting principles generally accepted in the United States of America.
11. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
12. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed.
13. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
14. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
15. All funds and activities are properly classified.
16. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
17. All net position components and fund balance classifications have been properly reported.
18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net

position/fund balance are available is appropriately disclosed and net position is properly recognized under the policy.

19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
21. All interfund and intra-entity transactions and balances have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Provisions for uncollectible receivables have been properly identified and recorded.
24. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
25. The possibility exists that the value of specific significant capital assets or certain identifiable intangibles may be impaired. We have reviewed capital assets, including certain identifiable intangibles for impairment, whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable, and have appropriately recorded the adjustment.
26. We believe that the actuarial assumptions and methods used to measure pension and OPEB costs for financial accounting purposes are appropriate in the circumstances.
27. All supplementary information is measured and presented within the prescribed guidelines.
28. With respect to the supplementary information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the required and other supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - b. We believe the supplementary information, including form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior year.
29. With regard to investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

- c. The disclosures related to fair value are complete, adequate, and in accordance with accounting principles generally accepted in the United States of America.
- d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

30. With respect to the preparation of financial statements and calculation of depreciation performed by you, we have performed the following:

- a. Made all management decisions and performed all management functions;
- b. Assigned a competent individual to oversee the services;
- c. Evaluated the adequacy of the services performed;
- d. Evaluated and accepted responsibility for the results of the services performed; and
- e. Established and maintained internal controls, including a process to monitor the system of internal control.

31. We have adequately considered the qualifications of specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records related to pensions and other postemployment benefits. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

32. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

#### **Information Provided**

33. We have provided you with:

- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
- b. Additional information that you have requested from us for the purpose of the audit; and
- c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

34. All transactions have been recorded in the accounting records and are reflected in the financial statements.

35. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

36. We have provided to you our evaluation of the City's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
37. We have no knowledge of any fraud or suspected fraud that affects the City and involves management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
38. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud or noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
39. We have no knowledge of any instances, that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grants agreements that have a material effect on the determination of financial statements amounts or other financial data significant to the audit objectives.
40. We have no knowledge of any instances, that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
41. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse, or waste that you have reported to us.
42. We have disclosed to you the identity of all the City's related parties and the nature of all the related party relationships and transactions of which we are aware.
43. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting, internal control, or financial reporting practices.
44. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
45. We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
46. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the statement of net position date that could change materially within the next year. Concentration refers to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
47. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial

statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

48. There are no:

a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.

49. The City of Veneta has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

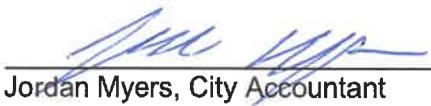
50. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



Matt Michel, City Administrator/Finance Director

12/31/2025

Date



Jordan Myers, City Accountant

12/31/2025

Date

**CITY OF VENETA**  
**Lane County, Oregon**

ANNUAL FINANCIAL REPORT

June 30, 2025



**CITY OF VENETA  
Lane County, Oregon**

**CITY OFFICIALS**

June 30, 2025

**MAYOR**

Robbie McCoy  
25138 Legacy Court  
Veneta, Oregon 97487

**CITY COUNCIL**

Pat Coy, President  
P.O. Box 1137  
Veneta, Oregon 97487

Alexa Benson  
88154 5<sup>Th</sup> Street  
Veneta, Oregon 97487

Maureen Wright  
24853 Strike Street  
Veneta, Oregon 97487

David Voltz  
25215 Perkins Road  
Veneta, OR 97487

**ADMINISTRATION**

Matt Michel, City Administrator / Finance Director

Jordan Myers, City Accountant

**CITY OF VENETA**  
**Lane County, Oregon**

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June 30, 2025

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

The Honorable Robbie McCoy, Mayor  
and Members of the City Council  
City of Veneta  
Veneta, Oregon 97487

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Veneta, Lane County, Oregon as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of The City of Veneta as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Veneta and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

The City of Veneta's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Veneta's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Veneta's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of pension and other postemployment benefits, and budgetary comparison information on pages 4 through 12, 71 through 75, and 76 through 82, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and schedules of pension and other post employment benefits in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis or schedules of pension benefits because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Veneta's basic financial statements. The combining statements, individual fund schedules, and schedule of property tax transactions are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

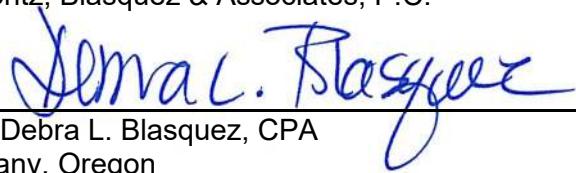
The other financial schedules listed above have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 31, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

Koontz, Blasquez & Associates, P.C.

By:



Debra L. Blasquez, CPA

Albany, Oregon

December 31, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**INTRODUCTION**

As management of the City of Veneta, Lane County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. It should be read in conjunction with the City's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- At June 30, 2025, total net position of the City of Veneta amounted to \$59,368,439. Of this amount, \$31,703,807 was invested in capital assets, net of related debt. The remaining balance included \$12,968,080 restricted for various purposes and \$14,696,552 of unrestricted net position.
- At June 30, 2025, the City's governmental funds reported combined ending fund balance of \$14,268,846.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City of Veneta's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, highways and streets, and culture and recreation. The business-type activities of the City include water services, sewer services and stormwater services.

The government-wide financial statements can be found on pages 13 through 15 of this report.

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Fund Financial Statements**

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City of Veneta can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on the balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 17 governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Law Enforcement, Street, Parks and Recreation, and Veneta Urban Renewal Debt Service, all of which are considered to be major governmental funds. Data from the non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Veneta adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 16 through 20 of this report.

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains seven enterprise funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise funds to account for its water and sewer utility operations.

Information is presented separately in the proprietary funds statement of net position, proprietary funds statement of revenues, expenses, and changes in fund net position, and the proprietary funds statement of cash flows for the Water, Sewer and Enterprise Reserve Funds, both of which are considered to be major proprietary funds. Data from the non-major proprietary funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major proprietary funds is provided in the form of combining statements elsewhere in this report.

The City of Veneta adopts an annual appropriated budget for all of its proprietary funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic proprietary fund financial statements can be found on pages 21 through 26 of this report.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 27 through 70 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedule of the proportionate share of the net pension liability (asset), schedule of contributions, schedule of changes in the City's total OPEB liability and related ratios, schedule of the proportionate share of the net OPEB liability (asset), schedule of contributions – other postemployment benefits, and budgetary comparison information for the General, Law Enforcement, Street, Parks and Recreation, and Veneta Urban Renewal Agency Debt Service Fund. This required supplementary information can be found on pages 71 through 82 of this report.

The combining statements referred to earlier, in connection with non-major governmental and proprietary funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 83 through 108 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At June 30, 2025, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$59,368,439.

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### **City's Net Position**

The City's net position increased by \$3,486,247 during the current fiscal year. This increase occurred in part due to an increase in general revenues.

Condensed statement of net position information is shown on the following page.

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Condensed Statement of Net Position**

|  | Governmental Activities |                      | Business-Type Activities |                      | Totals               |                      |
|--|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
|  | 2025                    | 2024                 | 2025                     | 2024                 | 2025                 | 2024                 |
| <b>Assets and deferred outflows of resources</b>     |                         |                      |                          |                      |                      |                      |
| Current assets                                       | \$ 3,671,742            | \$ 7,140,904         | \$ 13,596,149            | \$ 11,273,065        | \$ 17,267,891        | \$ 18,413,969        |
| Restricted assets                                    | 11,377,286              | 9,659,123            | 1,521,548                | 1,355,513            | 12,898,834           | 11,014,636           |
| Noncurrent assets                                    |                         |                      |                          |                      |                      |                      |
| Capital assets, net                                  | 19,831,187              | 18,551,168           | 23,256,032               | 23,214,541           | 43,087,219           | 41,765,709           |
| Other noncurrent                                     | 1,047,981               | -                    | 11,200                   | -                    | 1,059,181            | -                    |
| Deferred outflows of resources                       | <u>579,282</u>          | <u>468,513</u>       | <u>292,368</u>           | <u>247,262</u>       | <u>871,650</u>       | <u>715,775</u>       |
| Total assets and deferred outflows of resources      | <u>36,507,478</u>       | <u>35,819,708</u>    | <u>38,677,297</u>        | <u>36,090,381</u>    | <u>75,184,775</u>    | <u>71,910,089</u>    |
| <b>Liabilities and deferred inflows of resources</b> |                         |                      |                          |                      |                      |                      |
| Current liabilities                                  | 596,137                 | 522,173              | 736,728                  | 766,511              | 1,332,865            | 1,288,684            |
| Noncurrent liabilities                               | 1,685,942               | 1,646,650            | 11,363,469               | 11,660,054           | 13,049,411           | 13,306,704           |
| Deferred inflows of resources                        | <u>1,306,335</u>        | <u>1,309,378</u>     | <u>127,725</u>           | <u>123,131</u>       | <u>1,434,060</u>     | <u>1,432,509</u>     |
| Total liabilities and deferred inflows of resources  | <u>3,588,414</u>        | <u>3,478,201</u>     | <u>12,227,922</u>        | <u>12,549,696</u>    | <u>15,816,336</u>    | <u>16,027,897</u>    |
| <b>Net position</b>                                  |                         |                      |                          |                      |                      |                      |
| Net investment in capital assets                     | 19,435,495              | 18,066,847           | 12,268,312               | 11,895,121           | 31,703,807           | 29,961,968           |
| Restricted for various purposes                      | 11,447,514              | 9,630,083            | 1,520,566                | 1,283,462            | 12,968,080           | 10,913,545           |
| Unrestricted   | <u>2,036,055</u>        | <u>4,644,577</u>     | <u>12,660,497</u>        | <u>10,362,102</u>    | <u>14,696,552</u>    | <u>15,006,679</u>    |
| Total net position                                   | <u>\$ 32,919,064</u>    | <u>\$ 32,341,507</u> | <u>\$ 26,449,375</u>     | <u>\$ 23,540,685</u> | <u>\$ 59,368,439</u> | <u>\$ 55,882,192</u> |

**City's Changes in Net Position**

The condensed statement of activities information shown on the following page explains changes in net position.

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Condensed Statement of Activities**

|  | <b>Governmental Activities</b> |                      | <b>Business-Type Activities</b> |                      | <b>Totals</b>        |                      |
|--|--------------------------------|----------------------|---------------------------------|----------------------|----------------------|----------------------|
|  | <b>2025</b>                    | <b>2024</b>          | <b>2025</b>                     | <b>2024</b>          | <b>2025</b>          | <b>2024</b>          |
| <b>Program revenues</b>                              |                                |                      |                                 |                      |                      |                      |
| Charges for services                                 | \$ 940,523                     | \$ 1,063,375         | \$ 3,062,712                    | \$ 2,809,079         | \$ 4,003,235         | \$ 3,872,454         |
| Operating grants and contributions                   | 166,209                        | 96,635               | 5,000                           | -                    | 171,209              | 96,635               |
| Capital grants and contributions                     | 414,781                        | 87,828               | 521,678                         | 156,059              | 936,459              | 243,887              |
| Total program revenues                               | <u>1,521,513</u>               | <u>1,247,838</u>     | <u>3,589,390</u>                | <u>2,965,138</u>     | <u>5,110,903</u>     | <u>4,212,976</u>     |
| <b>General revenues</b>                              |                                |                      |                                 |                      |                      |                      |
| Property taxes                                       | 3,054,666                      | 2,868,048            | -                               | -                    | 3,054,666            | 2,868,048            |
| Franchise fees                                       | 349,597                        | 339,394              | -                               | -                    | 349,597              | 339,394              |
| Motor fuel taxes                                     | 582,701                        | 578,920              | -                               | -                    | 582,701              | 578,920              |
| Alcohol and cigarette taxes                          | 77,413                         | 101,679              | -                               | -                    | 77,413               | 101,679              |
| Transient room taxes                                 | 2,759                          | 2,905                | -                               | -                    | 2,759                | 2,905                |
| Intergovernmental                                    | 59,896                         | 70,658               | -                               | -                    | 59,896               | 70,658               |
| Investment earnings                                  | 456,601                        | 450,826              | 502,261                         | 450,477              | 958,862              | 901,303              |
| Rents and leases                                     | 42,102                         | 56,320               | 13,202                          | 13,148               | 55,304               | 69,468               |
| Gain on sale of capital assets                       | -                              | 51,701               | -                               | -                    | -                    | 51,701               |
| Miscellaneous  | 27,529                         | 10,170               | 8,716                           | 18,241               | 36,245               | 28,411               |
| Total general revenues                               | <u>4,653,264</u>               | <u>4,530,621</u>     | <u>524,179</u>                  | <u>481,866</u>       | <u>5,177,443</u>     | <u>5,012,487</u>     |
| Total revenues                                       | <u>6,174,777</u>               | <u>5,778,459</u>     | <u>4,113,569</u>                | <u>3,447,004</u>     | <u>10,288,346</u>    | <u>9,225,463</u>     |
| <b>Program expenses</b>                              |                                |                      |                                 |                      |                      |                      |
| General government                                   | 1,604,260                      | 1,725,215            | -                               | -                    | 1,604,260            | 1,725,215            |
| Public safety  | 1,358,748                      | 1,225,084            | -                               | -                    | 1,358,748            | 1,225,084            |
| Public works   | -                              | 64,150               | -                               | -                    | -                    | 64,150               |
| Highways and streets                                 | 338,519                        | 463,952              | -                               | -                    | 338,519              | 463,952              |
| Culture and recreation                               | 857,336                        | 772,770              | -                               | -                    | 857,336              | 772,770              |
| Interest on long-term debt                           | 19,078                         | 22,876               | -                               | -                    | 19,078               | 22,876               |
| Water  | -                              | -                    | 1,419,036                       | 1,213,554            | 1,419,036            | 1,213,554            |
| Sewer  | -                              | -                    | 1,146,190                       | 981,042              | 1,146,190            | 981,042              |
| Stormwater   | -                              | -                    | 58,932                          | -                    | 58,932               | -                    |
| Total program expenses                               | <u>4,177,941</u>               | <u>4,274,047</u>     | <u>2,624,158</u>                | <u>2,194,596</u>     | <u>6,802,099</u>     | <u>6,468,643</u>     |
| Transfers  | <u>(899,000)</u>               | <u>10,000</u>        | <u>899,000</u>                  | <u>(10,000)</u>      | <u>-</u>             | <u>-</u>             |
| <b>Change in net position</b>                        | <b>1,097,836</b>               | <b>1,514,412</b>     | <b>2,388,411</b>                | <b>1,242,408</b>     | <b>3,486,247</b>     | <b>2,756,820</b>     |
| <b>Net position - beginning of year, as adjusted</b> | <b>31,821,228</b>              | <b>30,827,095</b>    | <b>24,060,964</b>               | <b>22,298,277</b>    | <b>55,882,192</b>    | <b>53,125,372</b>    |
| <b>Net position - end of year</b>                    | <b>\$ 32,919,064</b>           | <b>\$ 32,341,507</b> | <b>\$ 26,449,375</b>            | <b>\$ 23,540,685</b> | <b>\$ 59,368,439</b> | <b>\$ 55,882,192</b> |

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, the City uses fund accounting to demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's major governmental funds reported combined fund balances of \$10,566,246. Of this amount, \$726,790 constitutes unassigned fund balance, which is available for spending at the City's discretion.

Significant Changes in Major Governmental Fund Balances

- General Fund: The 64.1% decrease in unassigned fund balance can be attributed to a transfer out to the Sewer Fund.
- Parks and Recreation Fund: The 85.2% decrease in restricted fund balance can be attributed to capital projects.

**Proprietary Funds**

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the major enterprise funds amounted to \$24,919,987 at year-end. Of this amount, \$12,264,547 was invested in capital assets, net of related debt. The remaining balance included \$431,200 restricted for debt service and \$12,224,240 was unrestricted.

Significant Changes in Major Proprietary Fund Net Position

- Sewer Fund: The 54.6% decrease in unrestricted net position is primarily attributable to a transfer out to the Enterprise Reserve fund.
- Enterprise Reserve Fund: The 1967.6% increase in unrestricted net position is primarily attributable to a transfer in from the Sewer Fund.

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**BUDGETARY HIGHLIGHTS: GENERAL FUND**

Significant variances between budgeted and actual amounts in the General Fund for the year ended June 30, 2025 include:

- Grant and Contributions were budgeted for \$61,000. Actual revenues were \$84,201 (38.0% over budget) due to grants not being awarded.
- Charges for services were budgeted for \$21,400. Actual revenues were \$39,706 (85.5% over budget) due to higher than anticipated receipts for SDC administration fees as a result of increased constructions and one-time receipts, for example, from a SAIF subsidy payment, reimbursement for damaged public property, etc.
- Investment earnings were budgeted for \$39,500. Actual revenues were \$79,806 (102% over budget) due to higher than budgeted interest earnings.
- Administration capital outlay expenditures were budgeted for \$20,200. Actual expenditures were \$175 (99.1% under budget) due to the project not being undertaken.
- Human resources expenditures were budgeted for \$13,800. Actual expenditures were \$972 (93% under budget) due to lower recruitment costs and longevity pay not expended from the department.
- Public Safety expenditures were budgeted for \$63,200. Actual expenditures were \$49,825 (21.2% under budget) due to the project not being undertaken.
- Economic Development expenditures were budgeted for \$1,072,100. Actual expenditures were \$545,866 (49.1% under budget) due to the project not being undertaken.
- Transfers in were budgeted for \$715,000. Actual transfers in were \$1,000 (99.9% under budget) due to the projects not being undertaken.

**CAPITAL ASSETS**

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2025, amounted to \$19,831,187 and \$23,256,032, net of accumulated depreciation, respectively. This investment in capital assets includes land, construction in progress, buildings, distribution systems, equipment, and infrastructure. The total depreciation expense related to the City's investment in capital assets for its governmental activities and business-type activities during the current fiscal year amounted to \$497,484 and \$795,312, respectively.

Additional information on the City's capital assets can be found in Note III-B on pages 41 through 43 of this report.

**CITY OF VENETA**  
**Lane County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**LONG-TERM LIABILITIES**

At the end of the current fiscal year, the City had total liabilities outstanding of \$11,383,412. This amount is comprised of general obligation bonds, including a premium, notes payable and revenue bonds. The City's total debt decreased by \$420,330 during the current fiscal year.

Additional information on the City's long-term liabilities can be found in Note III-E on pages 45 through 47 of this report.

**KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE**

At the time these financial statements were prepared and audited, the City was aware of the following circumstances that could affect its future financial health:

- Personnel cost increases reflect adding a new Utility Worker 1 position and a new part-time Office Support Specialist 2 position, in addition to a cost-of-living adjustment of 4.21% and increased medical coverage costs of roughly 9.5%.
- Capital outlays of over \$1 million for the off-leash dog park project and the Pickleball project will impact the City's fund balance and potentially affect the City's bond rating due to less cash on hand.
- The City continues to expect higher than average interest earnings to continue into 2025-2026 and beyond.
- The Veneta City Council is expected to continue their prudent fiscal discipline by raising water, sewer and public safety fees according to applicable rate studies and operational need. For FYE 2025-2026, water rates are expected to be increased 3% and sewer rates increased 2%.

These factors were considered in preparing the City's budget for fiscal year 2025-2026.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the Finance Director at the following address: P.O. Box 458, Veneta, Oregon 97487.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION**

June 30, 2025

|   | Governmental<br>Activities | Business-Type<br>Activities | Total             |
|---|----------------------------|-----------------------------|-------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>  |                            |                             |                   |
| Current assets                                    |                            |                             |                   |
| Cash and cash equivalents                         | \$ 3,128,610               | \$ 13,097,252               | \$ 16,225,862     |
| Cash with county                                  | 7,706                      | -                           | 7,706             |
| Accounts receivable, net                          | 269,833                    | 331,644                     | 601,477           |
| Property taxes receivable                         | 76,990                     | -                           | 76,990            |
| Lease receivable, current portion                 | 42,871                     | 7,731                       | 50,602            |
| Liens receivable                                  | 22,226                     | 124,003                     | 146,229           |
| Inventories                                       | -                          | 35,519                      | 35,519            |
| Prepays and deposits                              | <u>123,506</u>             | <u>-</u>                    | <u>123,506</u>    |
| Total current assets                              | <u>3,671,742</u>           | <u>13,596,149</u>           | <u>17,267,891</u> |
| Restricted assets                                 |                            |                             |                   |
| Cash and cash equivalents                         | 11,321,472                 | 1,521,548                   | 12,843,020        |
| Accounts receivable                               | 2,193                      | -                           | 2,193             |
| Property taxes receivable                         | <u>53,621</u>              | <u>-</u>                    | <u>53,621</u>     |
| Total restricted assets                           | <u>11,377,286</u>          | <u>1,521,548</u>            | <u>12,898,834</u> |
| Noncurrent assets                                 |                            |                             |                   |
| Capital assets                                    |                            |                             |                   |
| Land and construction in progress                 | 3,311,185                  | 1,747,338                   | 5,058,523         |
| Capital assets, net of accumulated depreciation   | <u>16,520,002</u>          | <u>21,508,694</u>           | <u>38,028,696</u> |
| Total capital assets                              | <u>19,831,187</u>          | <u>23,256,032</u>           | <u>43,087,219</u> |
| Lease receivable, less current portion            | 1,025,790                  | -                           | 1,025,790         |
| Net OPEB asset - RHIA                             | <u>22,191</u>              | <u>11,200</u>               | <u>33,391</u>     |
| Total noncurrent assets                           | <u>20,879,168</u>          | <u>23,267,232</u>           | <u>44,146,400</u> |
| Total assets                                      | <u>35,928,196</u>          | <u>38,384,929</u>           | <u>74,313,125</u> |
| Deferred outflows of resources                    |                            |                             |                   |
| Net deferred outflow of pension related resources | 576,268                    | 290,816                     | 867,084           |
| Net deferred outflow of OPEB related resources    | <u>3,014</u>               | <u>1,552</u>                | <u>4,566</u>      |
| Total deferred outflows of resources              | <u>579,282</u>             | <u>292,368</u>              | <u>871,650</u>    |
| Total assets and deferred outflows of resources   | <u>36,507,478</u>          | <u>38,677,297</u>           | <u>75,184,775</u> |

(Continued)

The accompanying notes are an integral part of these financial statements.

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION**

June 30, 2025

(Continued)

|  | Governmental<br>Activities | Business-Type<br>Activities | Total                |
|--|----------------------------|-----------------------------|----------------------|
| <b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b> |                            |                             |                      |
| Current liabilities                                  |                            |                             |                      |
| Accounts payable                                     | \$ 438,717                 | \$ 73,642                   | \$ 512,359           |
| Deposits payable                                     | 46,050                     | 102,136                     | 148,186              |
| Accrued interest                                     | 7,598                      | 203,879                     | 211,477              |
| Compensated absences payable, current portion        | 10,659                     | 11,914                      | 22,573               |
| Long-term debt, current portion                      | 93,113                     | 331,398                     | 424,511              |
| Bond premiums, current portion                       | -                          | 13,759                      | 13,759               |
| Total current liabilities                            | <u>596,137</u>             | <u>736,728</u>              | <u>1,332,865</u>     |
| Noncurrent liabilities                               |                            |                             |                      |
| Compensated absences payable, less current portion   | 31,975                     | 35,740                      | 67,715               |
| Long-term debt, less current portion                 | 302,579                    | 10,457,790                  | 10,760,369           |
| Bond premiums, less current portion                  | -                          | 184,773                     | 184,773              |
| Net pension liability                                | 1,317,624                  | 664,946                     | 1,982,570            |
| Net OPEB liability - implicit rate subsidy           | <u>33,764</u>              | <u>20,220</u>               | <u>53,984</u>        |
| Total noncurrent liabilities                         | <u>1,685,942</u>           | <u>11,363,469</u>           | <u>13,049,411</u>    |
| Total liabilities                                    | <u>2,282,079</u>           | <u>12,100,197</u>           | <u>14,382,276</u>    |
| Deferred inflows of resources                        |                            |                             |                      |
| Unavailable revenue - lease receivable               | 1,068,661                  | 7,731                       | 1,076,392            |
| Net deferred inflow of pension related resources     | 227,045                    | 114,580                     | 341,625              |
| Net deferred inflow of OPEB related resources        | <u>10,629</u>              | <u>5,414</u>                | <u>16,043</u>        |
| Total deferred inflows of resources                  | <u>1,306,335</u>           | <u>127,725</u>              | <u>1,434,060</u>     |
| Total liabilities and deferred inflows of resources  | <u>3,588,414</u>           | <u>12,227,922</u>           | <u>15,816,336</u>    |
| <b>NET POSITION</b>                                  |                            |                             |                      |
| Net investment in capital assets                     | 19,435,495                 | 12,268,312                  | 31,703,807           |
| Restricted for:                                      |                            |                             |                      |
| Debt service   | 5,283,997                  | 431,200                     | 5,715,197            |
| Construction   | 1,347,708                  | -                           | 1,347,708            |
| Community development                                | 719,584                    | -                           | 719,584              |
| Streets and roads                                    | 4,096,225                  | -                           | 4,096,225            |
| System development                                   | -                          | 1,089,366                   | 1,089,366            |
| Unrestricted   | <u>2,036,055</u>           | <u>12,660,497</u>           | <u>14,696,552</u>    |
| Total net position                                   | <u>\$ 32,919,064</u>       | <u>\$ 26,449,375</u>        | <u>\$ 59,368,439</u> |

The accompanying notes are an integral part of these financial statements.

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2025

| <b>Functions/Programs</b>             | <b>Program Revenues</b> |                             |   |   |
|---------------------------------------|-------------------------|-----------------------------|---|---|
|                                       | <b>Expenses</b>         | <b>Charges for Services</b> | <b>Operating Grants and Contributions</b> | <b>Capital Grants and Contributions</b> |
|                                       |                         |                             |   |   |
| Governmental activities               |                         |                             |   |   |
| General government                    | \$ 1,604,260            | \$ 510,433                  | \$ 84,201                                 | \$ -                                    |
| Public safety                         | 1,358,748               | 157,211                     | -   | -                                       |
| Public works                          | -                       | -                           | -   | -                                       |
| Highways and streets                  | 338,519                 | 85,840                      | 65,209                                    | 151,721                                 |
| Culture and recreation                | 857,336                 | 187,039                     | 16,799                                    | 263,060                                 |
| Interest on long-term debt            | <u>19,078</u>           | <u>-</u>                    | <u>-</u>                                  | <u>-</u>                                |
| Total governmental activities         | <u>\$ 4,177,941</u>     | <u>\$ 940,523</u>           | <u>\$ 166,209</u>                         | <u>\$ 414,781</u>                       |
| Business-type activities              |                         |                             |   |   |
| Water                                 | \$ 1,419,036            | \$ 1,323,165                | \$ -                                      | \$ 272,667                              |
| Sewer                                 | 1,146,190               | 1,662,672                   | 5,000                                     | 234,876                                 |
| Stormwater                            | <u>58,932</u>           | <u>76,875</u>               | <u>-</u>                                  | <u>14,135</u>                           |
| Total business-type activities        | <u>\$ 2,624,158</u>     | <u>\$ 3,062,712</u>         | <u>\$ 5,000</u>                           | <u>\$ 521,678</u>                       |
| General revenues                      |                         |                             |   |   |
| Property taxes                        |                         |                             |   |   |
| Franchise fees                        |                         |                             |   |   |
| Motor fuel taxes                      |                         |                             |   |   |
| Alcohol and cigarette taxes           |                         |                             |   |   |
| Transient room taxes                  |                         |                             |   |   |
| Intergovernmental                     |                         |                             |   |   |
| Investment earnings                   |                         |                             |   |   |
| Rents and leases                      |                         |                             |   |   |
| Gain on sale of capital assets        |                         |                             |   |   |
| Miscellaneous                         |                         |                             |   |   |
| Total general revenues                |                         |                             |   |   |
| Transfers                             |                         |                             |   |   |
| Change in net position                |                         |                             |   |   |
| Net position - beginning, as adjusted |                         |                             |   |   |
| Net position - ending                 |                         |                             |   |   |

The accompanying notes are an integral part of these financial statements.

**Net (Expense) Revenue and  
Changes in Net Position**

| <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Totals</b>         |
|------------------------------------|-------------------------------------|-----------------------|
| \$ (1,009,626)                     | \$ -                                | \$ (1,009,626)        |
| (1,201,537)                        | -                                   | (1,201,537)           |
| -                                  | -                                   | -                     |
| (35,749)                           | -                                   | (35,749)              |
| (390,438)                          | -                                   | (390,438)             |
| <u>(19,078)</u>                    | <u>-</u>                            | <u>(19,078)</u>       |
| <u>(2,656,428)</u>                 | <u>-</u>                            | <u>(2,656,428)</u>    |
| <br>- 176,796                      | <br>- 756,358                       | <br>176,796 756,358   |
| <u>-</u>                           | <u>32,078</u>                       | <u>32,078</u>         |
| <u>-</u>                           | <u>965,232</u>                      | <u>965,232</u>        |
| <br>3,054,666                      | <br>- 349,597                       | <br>3,054,666 349,597 |
| 349,597                            | -                                   | 349,597               |
| 582,701                            | -                                   | 582,701               |
| 77,413                             | -                                   | 77,413                |
| 2,759                              | -                                   | 2,759                 |
| 59,896                             | -                                   | 59,896                |
| 456,601                            | 502,261                             | 958,862               |
| 42,102                             | 13,202                              | 55,304                |
| <u>-</u>                           | <u>-</u>                            | <u>-</u>              |
| <u>27,529</u>                      | <u>8,716</u>                        | <u>36,245</u>         |
| <u>4,653,264</u>                   | <u>524,179</u>                      | <u>5,177,443</u>      |
| <u>(899,000)</u>                   | <u>899,000</u>                      | <u>-</u>              |
| 1,097,836                          | 2,388,411                           | 3,486,247             |
| <u>31,821,228</u>                  | <u>24,060,964</u>                   | <u>55,882,192</u>     |
| <u>\$ 32,919,064</u>               | <u>\$ 26,449,375</u>                | <u>\$ 59,368,439</u>  |

**CITY OF VENETA**  
**Lane County, Oregon**

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2025

|  | General<br>Fund  | Special Revenue Funds |                  |
|--|------------------|-----------------------|------------------|
|  |                  | Law<br>Enforcement    | Street           |
| <b>ASSETS</b>  |                  |                       |                  |
| Cash and cash equivalents  | \$ 740,424       | \$ 855,159            | \$ 4,078,878     |
| Cash with county   | 934              | 2,495                 | -                |
| Accounts receivable  | 59,640           | 103,734               | 89,222           |
| Property taxes receivable  | 19,626           | 40,166                | -                |
| Lease receivable   | 1,068,661        | -                     | -                |
| Liens receivable   | 5,327            | -                     | 2,212            |
| Prepays and deposits   | 14,022           | -                     | -                |
| <br>Total assets   | <br>\$ 1,908,634 | <br>\$ 1,001,554      | <br>\$ 4,170,312 |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> |                  |                       |                  |
| Liabilities  |                  |                       |                  |
| Accounts payable   | \$ 61,830        | \$ 318,301            | \$ 11,925        |
| Accrued payroll liabilities  | -                | -                     | -                |
| Deposits payable   | -                | -                     | 46,050           |
| <br>Total liabilities  | <br>61,830       | <br>318,301           | <br>57,975       |
| Deferred inflows of resources  |                  |                       |                  |
| Unavailable revenue - property taxes                                 | 18,104           | 36,019                | -                |
| Unavailable revenue - lease  | 1,068,661        | -                     | -                |
| Unavailable revenue - liens  | 5,327            | -                     | 2,212            |
| Unavailable revenue - court fines                                    | -                | 84,554                | -                |
| Unavailable revenue - franchise fees                                 | 13,900           | -                     | 13,900           |
| <br>Total deferred inflows of resources                              | <br>1,105,992    | <br>120,573           | <br>16,112       |
| Fund balances  |                  |                       |                  |
| Nonspendable   | 14,022           | -                     | -                |
| Restricted   | -                | -                     | 4,096,225        |
| Committed  | -                | 562,680               | -                |
| Unassigned   | 726,790          | -                     | -                |
| <br>Total fund balances  | <br>740,812      | <br>562,680           | <br>4,096,225    |
| Total liabilities, deferred inflows of resources, and fund balances  | \$ 1,908,634     | \$ 1,001,554          | \$ 4,170,312     |

The accompanying notes are an integral part of these financial statements.



**CITY OF VENETA**  
**Lane County, Oregon**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2025

|   |                      |
|---|----------------------|
| <b>Total fund balances</b>  | \$ 14,268,846        |
| Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.  |                      |
| Cost  | 26,455,524           |
| Accumulated depreciation  | <u>(6,624,337)</u>   |
|   | 19,831,187           |
| Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 30 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds. | 117,964              |
| Certain revenues and fees are recognized as revenue in the net position of governmental activities when the revenues are earned; however, in the governmental fund statements, they are recognized when available to be used for current year operations.   | 134,580              |
| Liabilities not due or payable in the current period are not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:   |                      |
| Compensated absences payable  | (42,634)             |
| Accrued interest payable  | (7,598)              |
| Notes payable   | (57,717)             |
| General obligation bonds payable  | <u>(337,975)</u>     |
|   | (445,924)            |
| Pension assets or liabilities, with related deferred outflows of resources and deferred inflows of resources, are not reported in the governmental funds, but are reported on the statement of net position. The amounts included in governmental activities on the statement of net position:  |                      |
| Net pension liability   | (1,317,624)          |
| Deferred outflows of pension related resources  | 576,268              |
| Deferred inflows of pension related resources   | <u>(227,045)</u>     |
|   | (968,401)            |
| OPEB assets or liabilities, with related deferred outflows of resources and deferred inflows of resources, are not reported in the governmental funds, but are reported on the statement of net position. The amounts included in governmental activities on the statement of net position:   |                      |
| Net OPEB asset - RHIA   | 22,191               |
| Net OPEB liability - implicit rate subsidy  | (33,764)             |
| Deferred outflows of OPEB related resources   | 3,014                |
| Deferred inflows of OPEB related resources  | <u>(10,629)</u>      |
|   | (19,188)             |
| <b>Net position of governmental activities</b>  | <u>\$ 32,919,064</u> |

The accompanying notes are an integral part of these financial statements.

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

|   | Special Revenue Funds |                    |           |
|---|-----------------------|--------------------|-----------|
|   | General<br>Fund       | Law<br>Enforcement | Street    |
|   |                       |                    |           |
| <b>REVENUES</b>   |                       |                    |           |
| Property taxes  | \$ 372,376            | \$ 975,681         | \$ -      |
| Franchise fees  | 163,437               | -                  | 161,171   |
| Licenses, fees, and permits                               | 5,595                 | 182,200            | 84,933    |
| Charges for services                                      | 39,706                | -                  | -         |
| System development charges                                | -                     | -                  | -         |
| Intergovernmental   | 77,413                | -                  | 426,458   |
| Other taxes   | -                     | 29,948             | 156,243   |
| Fines and forfeitures                                     | -                     | 5,049              | -         |
| Grants and donations                                      | 84,201                | -                  | 65,209    |
| Investment earnings                                       | 79,806                | 26,351             | 132,999   |
| Other sources   | 42,102                | -                  | -         |
| Miscellaneous   | 18,437                | -                  | 1,097     |
| <br>Total revenues  | 883,073               | 1,219,229          | 1,028,110 |
| <b>EXPENDITURES</b>                                       |                       |                    |           |
| Current   |                       |                    |           |
| General government  | 636,537               | -                  | -         |
| Public works  | -                     | -                  | -         |
| Public safety   | 49,825                | 1,304,042          | -         |
| Highways and streets                                      | -                     | -                  | 330,452   |
| Culture and recreation                                    | 128,303               | -                  | -         |
| Debt service  | -                     | -                  | -         |
| Capital outlay  | 462,623               | -                  | 1,268     |
| <br>Total expenditures                                    | 1,277,288             | 1,304,042          | 331,720   |
| Excess (deficiency) of revenues over (under) expenditures | (394,215)             | (84,813)           | 696,390   |

The accompanying notes are an integral part of these financial statements.

| Special Revenue  | Debt Service            |   |                                   | Total<br>Governmental<br>Funds |
|------------------|-------------------------|---|-----------------------------------|--------------------------------|
|                  | Parks and<br>Recreation | Veneta<br>Urban Renewal<br>Debt Service | Nonmajor<br>Governmental<br>Funds |                                |
| \$ 447,926       | \$ 979,106              | \$ 251,942                              | \$ 3,027,031                      |                                |
| -                | -                       | -                                       | 324,608                           |                                |
| -                | -                       | 193,429                                 | 466,157                           |                                |
| 86,972           | -                       | 319,544                                 | 446,222                           |                                |
| -                | -                       | 339,781                                 | 339,781                           |                                |
| 53,133           | -                       | -                                       | 557,004                           |                                |
| 29,948           | -                       | -                                       | 216,139                           |                                |
| -                | -                       | -                                       | 5,049                             |                                |
| 91,799           | -                       | -                                       | 241,209                           |                                |
| 38,469           | 57,399                  | 122,427                                 | 457,451                           |                                |
| -                | -                       | -                                       | 42,102                            |                                |
| -                | -                       | -                                       | 19,534                            |                                |
| <u>748,247</u>   | <u>1,036,505</u>        | <u>1,227,123</u>                        | <u>6,142,287</u>                  |                                |
|                  |                         |   |                                   |                                |
| -                | -                       | 451,996                                 | 1,088,533                         |                                |
| -                | -                       | -                                       | -                                 |                                |
| -                | -                       | -                                       | 1,353,867                         |                                |
| -                | -                       | -                                       | 330,452                           |                                |
| 608,367          | -                       | 95,534                                  | 832,204                           |                                |
| -                | -                       | 109,400                                 | 109,400                           |                                |
| 980,177          | -                       | 347,949                                 | <u>1,792,017</u>                  |                                |
| <u>1,588,544</u> | <u>-</u>                | <u>1,004,879</u>                        | <u>5,506,473</u>                  |                                |
| <u>(840,297)</u> | <u>1,036,505</u>        | <u>222,244</u>                          | <u>635,814</u>                    |                                |

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

(Continued)

|  | Special Revenue Funds |                   |                     |
|--|-----------------------|-------------------|---------------------|
|  | General Fund          | Law Enforcement   | Street              |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                       |                   |                     |
| Transfers in   | 1,000                 | -                 | -                   |
| Transfers out  | <u>(914,000)</u>      | <u>-</u>          | <u>(9,100)</u>      |
| Total other financing sources (uses)   | <u>(913,000)</u>      | <u>-</u>          | <u>(9,100)</u>      |
| Net change in fund balances  | <u>(1,307,215)</u>    | <u>(84,813)</u>   | <u>687,290</u>      |
| Fund balances - beginning, as previously presented                           | 2,048,027             | 647,493           | 3,408,935           |
| Change within the financial reporting entity<br>(governmental to enterprise) | -                     | -                 | -                   |
| Fund balances - beginning, as adjusted                                       | 2,048,027             | 647,493           | 3,408,935           |
| Fund balances - ending   | <u>\$ 740,812</u>     | <u>\$ 562,680</u> | <u>\$ 4,096,225</u> |

The accompanying notes are an integral part of these financial statements.

| Special Revenue   | Debt Service        |                     |                      |
|-------------------|---------------------|---------------------|----------------------|
|                   | Veneta              | Nonmajor            | Total                |
| Parks and         | Urban Renewal       | Governmental        | Governmental         |
| Recreation        | Debt Service        | Funds               | Funds                |
| -                 | -                   | 24,100              | 25,100               |
| -                 | -                   | (1,000)             | (924,100)            |
| -                 | -                   | 23,100              | (899,000)            |
| (840,297)         | 1,036,505           | 245,344             | (263,186)            |
| 985,964           | 3,984,357           | 3,977,535           | 15,052,311           |
| -                 | -                   | (520,279)           | (520,279)            |
| 985,964           | 3,984,357           | 3,457,256           | 14,532,032           |
| <u>\$ 145,667</u> | <u>\$ 5,020,862</u> | <u>\$ 3,702,600</u> | <u>\$ 14,268,846</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2025

|                                    |              |
|------------------------------------|--------------|
| <b>Net change in fund balances</b> | \$ (263,186) |
|------------------------------------|--------------|

Amounts reported for governmental activities on the statement of activities are different because:

Governmental funds defer revenues that do not provide current financial resources. The statement of activities recognizes such revenues at their net realizable value when earned, regardless of when received.

|  |        |
|--|--------|
| Change in unavailable revenue - property taxes | 26,785 |
| Change in unavailable revenue - liens          | 5,705  |
|  | 32,490 |

Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense.

|  |                  |
|--|------------------|
| Increase in capital outlay             | 1,777,504        |
| Less current year depreciation expense | <u>(497,484)</u> |
|  | 1,280,020        |

Long-term debt proceeds are reported as other financing sources in the governmental funds; however, on the statement of net position, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the statement of net position.

|                          |               |
|--------------------------|---------------|
| Accrued interest payable | 1,693         |
| Debt principal paid      | <u>88,629</u> |
|                          | 90,322        |

Some expenses reported on the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.

|                      |         |
|----------------------|---------|
| Compensated absences | (4,571) |
|----------------------|---------|

Changes in the net pension assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.

|          |  |
|----------|--|
| (18,050) |  |
|----------|--|

Changes in the net OPEB assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.

|                 |  |
|-----------------|--|
| <u>(19,189)</u> |  |
|-----------------|--|

|                               |                     |
|-------------------------------|---------------------|
| <b>Change in net position</b> | <u>\$ 1,097,836</u> |
|-------------------------------|---------------------|

The accompanying notes are an integral part of these financial statements.

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUNDS**

June 30, 2025

|   | Business-Type Activities |                   |                    |
|---|--------------------------|-------------------|--------------------|
|   | Enterprise Funds         |                   |                    |
|   | Water                    | Sewer             | Enterprise Reserve |
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>            |                          |                   |                    |
| Current assets  |                          |                   |                    |
| Cash and cash equivalents                                   | \$ 4,694,361             | \$ 3,022,565      | \$ 4,948,883       |
| Accounts receivable, net of allowance for doubtful accounts | 155,146                  | 168,061           | -                  |
| Lease receivable  | -                        | 7,731             | -                  |
| Liens receivable  | -                        | -                 | -                  |
| Inventories   | <u>35,519</u>            | <u>-</u>          | <u>-</u>           |
| Total current assets  | <u>4,885,026</u>         | <u>3,198,357</u>  | <u>4,948,883</u>   |
| Restricted assets   |                          |                   |                    |
| Cash and cash equivalents                                   | <u>431,200</u>           | <u>-</u>          | <u>-</u>           |
| Noncurrent assets   |                          |                   |                    |
| Capital assets  |                          |                   |                    |
| Land and construction in progress                           | 265,338                  | 1,478,235         | -                  |
| Capital assets, net of accumulated depreciation             | <u>13,351,792</u>        | <u>8,156,902</u>  | <u>-</u>           |
| Total capital assets  | <u>13,617,130</u>        | <u>9,635,137</u>  | <u>-</u>           |
| Net OPEB asset - PERS RHIA                                  | <u>5,600</u>             | <u>5,600</u>      | <u>-</u>           |
| Total noncurrent assets assets                              | <u>13,622,730</u>        | <u>9,640,737</u>  | <u>-</u>           |
| Total assets  | 18,938,956               | 12,839,094        | 4,948,883          |
| Deferred outflows of resources                              |                          |                   |                    |
| Net deferred outflow of pension related resources           | 145,408                  | 145,408           | -                  |
| Net deferred outflow of OPEB related resources              | <u>776</u>               | <u>776</u>        | <u>-</u>           |
| Total assets and deferred outflows of resources             | <u>19,085,140</u>        | <u>12,985,278</u> | <u>4,948,883</u>   |

The accompanying notes are an integral part of these financial statements.

Business-Type

| Activities       | Total             |
|------------------|-------------------|
| Nonmajor         | Enterprise        |
| Enterprise       | Funds             |
| 431,443          | \$ 13,097,252     |
| 8,437            | 331,644           |
| -                | 7,731             |
| 124,003          | 124,003           |
| -                | 35,519            |
| <u>563,883</u>   | <u>13,596,149</u> |
| <u>1,090,348</u> | <u>1,521,548</u>  |
| <br>             | <br>              |
| 3,765            | 1,747,338         |
| <u>-</u>         | <u>21,508,694</u> |
| <u>3,765</u>     | <u>23,256,032</u> |
| <u>-</u>         | <u>11,200</u>     |
| <u>3,765</u>     | <u>23,267,232</u> |
| 1,657,996        | 38,384,929        |
| <br>             | <br>              |
| -                | 290,816           |
| <u>-</u>         | <u>1,552</u>      |
| <u>1,657,996</u> | <u>38,677,297</u> |

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUNDS**

June 30, 2025

(Continued)

|  | Business-Type Activities |                     |                     |
|--|--------------------------|---------------------|---------------------|
|  | Enterprise Funds         |                     |                     |
|  | Water                    | Sewer               | Enterprise Reserve  |
| <b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b> |                          |                     |                     |
| Current liabilities                                  |                          |                     |                     |
| Accounts payable                                     | \$ 46,263                | \$ 22,106           | \$ -                |
| Deposits payable                                     | 29,975                   | 72,161              | -                   |
| Accrued interest                                     | 57,670                   | 22,874              | -                   |
| Compensated absences payable, current portion        | -                        | -                   | -                   |
| Long-term debt, current portion                      | 196,398                  | 135,000             | -                   |
| Bond premiums, current portion                       | -                        | -                   | -                   |
|  | <hr/>                    | <hr/>               | <hr/>               |
| Total current liabilities                            | <u>330,306</u>           | <u>252,141</u>      | <u>-</u>            |
| Noncurrent liabilities                               |                          |                     |                     |
| Compensated absences payable, less current portion   | 23,828                   | 23,826              | -                   |
| Long-term debt, less current portion                 | 8,292,790                | 2,165,000           | -                   |
| Bond premium, less current portion                   | -                        | 198,532             | -                   |
| Net pension liability                                | 332,473                  | 332,473             | -                   |
| Net OPEB liability - implicit rate subsidy           | <u>10,110</u>            | <u>10,110</u>       | <u>-</u>            |
|  | <hr/>                    | <hr/>               | <hr/>               |
| Total noncurrent liabilities                         | <u>8,659,201</u>         | <u>2,729,941</u>    | <u>-</u>            |
|  | <hr/>                    | <hr/>               | <hr/>               |
| Total liabilities                                    | <u>8,989,507</u>         | <u>2,982,082</u>    | <u>-</u>            |
| Deferred inflows of resources                        |                          |                     |                     |
| Net deferred inflow of pension related resources     | 57,290                   | 57,290              | -                   |
| Net deferred inflow of OPEB related resources        | 2,707                    | 2,707               | -                   |
| Deferred revenue - leases                            | -                        | 7,731               | -                   |
|  | <hr/>                    | <hr/>               | <hr/>               |
| Total deferred inflows of resources                  | <u>59,997</u>            | <u>67,728</u>       | <u>-</u>            |
|  | <hr/>                    | <hr/>               | <hr/>               |
| Total liabilities and deferred inflows of resources  | <u>9,049,504</u>         | <u>3,049,810</u>    | <u>-</u>            |
| <b>NET POSITION</b>                                  |                          |                     |                     |
| Net investment in capital assets                     | 5,127,942                | 7,136,605           | -                   |
| Restricted for debt service                          | 431,200                  | -                   | -                   |
| Restricted for system development                    | -                        | -                   | -                   |
| Unrestricted   | <u>4,476,494</u>         | <u>2,798,863</u>    | <u>4,948,883</u>    |
|  | <hr/>                    | <hr/>               | <hr/>               |
| Total net position                                   | <u>\$ 10,035,636</u>     | <u>\$ 9,935,468</u> | <u>\$ 4,948,883</u> |

The accompanying notes are an integral part of these financial statements.

Business-Type

| Activities                      |                              |  |
|---------------------------------|------------------------------|--|
| Nonmajor<br>Enterprise<br>Funds | Total<br>Enterprise<br>Funds |  |
| \$ 5,273                        | \$ 73,642                    |  |
| -                               | 102,136                      |  |
| 123,335                         | 203,879                      |  |
| -                               | -                            |  |
| -                               | 331,398                      |  |
| -                               | -                            |  |
| <u>128,608</u>                  | <u>711,055</u>               |  |
| <br>- 47,654                    |                              |  |
| - 10,457,790                    |                              |  |
| - 198,532                       |                              |  |
| - 664,946                       |                              |  |
| <u>- 20,220</u>                 |                              |  |
| <u>- 11,389,142</u>             |                              |  |
| <u>128,608</u>                  | <u>12,100,197</u>            |  |
| <br>- 114,580                   |                              |  |
| - 5,414                         |                              |  |
| <u>- 7,731</u>                  |                              |  |
| <u>- 127,725</u>                |                              |  |
| <u>128,608</u>                  | <u>12,227,922</u>            |  |
| <br>3,765 12,268,312            |                              |  |
| - 431,200                       |                              |  |
| 1,089,366 1,089,366             |                              |  |
| <u>436,257 12,660,497</u>       |                              |  |
| <u>\$ 1,529,388</u>             | <u>\$ 26,449,375</u>         |  |

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**

**PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

|  | Business-Type Activities |           |                    |
|--|--------------------------|-----------|--------------------|
|  | Enterprise Funds         |           |                    |
|  | Water                    | Sewer     | Enterprise Reserve |
| Operating revenues                               |                          |           |                    |
| Charges for sales and services                   |                          |           |                    |
| Water  | \$ 1,317,897             | \$ -      | \$ -               |
| Sewer  | -                        | 1,633,911 | -                  |
| Stormwater                                       | -                        | -         | -                  |
|  | <hr/>                    | <hr/>     | <hr/>              |
| Total operating revenues                         | <hr/>                    | <hr/>     | <hr/>              |
|  | 1,317,897                | 1,633,911 | -                  |
| Operating expenses                               |                          |           |                    |
| Personnel services                               | 333,474                  | 373,762   | -                  |
| Materials and services                           | 431,402                  | 344,438   | -                  |
| Depreciation                                     | 418,220                  | 377,092   | -                  |
|  | <hr/>                    | <hr/>     | <hr/>              |
| Total operating expenses                         | <hr/>                    | <hr/>     | <hr/>              |
|  | 1,183,096                | 1,095,292 | -                  |
| Operating income (loss)                          | <hr/>                    | <hr/>     | <hr/>              |
|  | 134,801                  | 538,619   | -                  |
| Nonoperating revenues (expenses)                 |                          |           |                    |
| System development charges                       | -                        | -         | -                  |
| Grants and donations                             | -                        | 5,000     | -                  |
| Investment earnings                              | 185,306                  | 256,366   | 9,530              |
| Rents and leases                                 | -                        | 13,202    | -                  |
| Miscellaneous                                    | 3,980                    | 4,681     | -                  |
| Bond premium amortization                        | -                        | 10,559    | -                  |
| Interest expense                                 | (104,983)                | (30,082)  | -                  |
|  | <hr/>                    | <hr/>     | <hr/>              |
| Total nonoperating revenues (expenses)           | <hr/>                    | <hr/>     | <hr/>              |
|  | 84,303                   | 259,726   | 9,530              |
| Income (loss) before contributions and transfers | 219,104                  | 798,345   | 9,530              |

The accompanying notes are an integral part of these financial statements.

| Business-Type<br>Activities     |                              |  |
|---------------------------------|------------------------------|--|
| Nonmajor<br>Enterprise<br>Funds | Total<br>Enterprise<br>Funds |  |
| \$ 5,268                        | \$ 1,323,165                 |  |
| 28,761                          | 1,662,672                    |  |
| <u>76,875</u>                   | <u>76,875</u>                |  |
| <u>110,904</u>                  | <u>3,062,712</u>             |  |
| 48,202                          | 755,438                      |  |
| 10,730                          | 786,570                      |  |
| <u>-</u>                        | <u>795,312</u>               |  |
| <u>58,932</u>                   | <u>2,337,320</u>             |  |
| <u>51,972</u>                   | <u>725,392</u>               |  |
| 521,678                         | 521,678                      |  |
| -                               | 5,000                        |  |
| 51,059                          | 502,261                      |  |
| -                               | 13,202                       |  |
| 55                              | 8,716                        |  |
| -                               | 10,559                       |  |
| <u>(162,332)</u>                | <u>(297,397)</u>             |  |
| <u>410,460</u>                  | <u>764,019</u>               |  |
| 462,432                         | 1,489,411                    |  |
|                                 | (Continued)                  |  |

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**

**PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

(Continued)

|  | Business-Type Activities    |                            |                            |
|--|-----------------------------|----------------------------|----------------------------|
|  | Enterprise Funds            |                            |                            |
|  | Water                       | Sewer                      | Enterprise Reserve         |
| Contributed capital in   | 81,860                      | 218,725                    | -                          |
| Contributed capital out  | -                           | -                          | -                          |
| Transfers in   | -                           | 914,000                    | 4,700,000                  |
| Transfers out  | <u>(5,000)</u>              | <u>(4,705,000)</u>         | <u>-</u>                   |
| Change in net position   | 295,964                     | (2,773,930)                | 4,709,530                  |
| Total net position - beginning, as previously presented  | <u>9,739,672</u>            | <u>12,709,398</u>          | <u>-</u>                   |
| Change within the financial reporting entity<br>(governmental to enterprise)<br>(nonmajor to major fund) | -                           | -                          | -                          |
|  | <u>-</u>                    | <u>-</u>                   | <u>239,353</u>             |
| Total net position - beginning, as adjusted  | <u>9,739,672</u>            | <u>12,709,398</u>          | <u>239,353</u>             |
| Total net position - ending  | <u><b>\$ 10,035,636</b></u> | <u><b>\$ 9,935,468</b></u> | <u><b>\$ 4,948,883</b></u> |

The accompanying notes are an integral part of these financial statements.

| Business-Type Activities  |                        |
|---------------------------|------------------------|
| Nonmajor Enterprise Funds | Total Enterprise Funds |
| -                         | 300,585                |
| (300,585)                 | (300,585)              |
| -                         | 5,614,000              |
| (5,000)                   | (4,715,000)            |
| 156,847                   | 2,388,411              |
| 1,091,615                 | <u>23,540,685</u>      |
| 520,279                   | 520,279                |
| (239,353)                 | -                      |
| 1,372,541                 | <u>24,060,964</u>      |
| <u>\$ 1,529,388</u>       | <u>\$ 26,449,375</u>   |

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

|  | Business-Type Activities |                     |
|--|--------------------------|---------------------|
|  | Enterprise Funds         |                     |
|  | Water                    | Sewer               |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                          |                     |
| Cash receipts from customers   | \$ 1,307,130             | \$ 1,604,159        |
| Cash payments to employees   | (328,630)                | (368,919)           |
| Cash payments to suppliers   | (441,048)                | (347,895)           |
| Net cash provided (used) by operating activities   | <u>537,452</u>           | <u>887,345</u>      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>   |                          |                     |
| Grants and donations   | -                        | 5,000               |
| Rents and leases   | -                        | 13,202              |
| Other sources  | 3,980                    | 4,681               |
| Net cash provided (used) by noncapital financing activities  | <u>3,980</u>             | <u>22,883</u>       |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>  |                          |                     |
| System development charges   | -                        | -                   |
| Transfers (to) from other funds  | (5,000)                  | (3,791,000)         |
| Purchase of capital assets   | -                        | (679,313)           |
| Principal paid on long-term debt   | (109,281)                | (65,000)            |
| Interest expense   | (104,983)                | (30,082)            |
| Net cash provided (used) by capital and related financing activities   | <u>(219,264)</u>         | <u>(4,565,395)</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                          |                     |
| Investment earnings  | <u>185,306</u>           | <u>256,366</u>      |
| Net cash provided (used) by investing activities   | <u>185,306</u>           | <u>256,366</u>      |
| Net increase (decrease) in cash and cash equivalents   | <u>507,474</u>           | <u>(3,398,801)</u>  |
| Cash and cash equivalents - beginning<br>(including \$1,033,921 for the nonmajor enterprise funds reported in restricted accounts) | <u>4,618,087</u>         | <u>6,421,366</u>    |
| Cash and cash equivalents - ending<br>(including \$1,090,348 for the nonmajor enterprise funds reported in restricted accounts)    | <u>\$ 5,125,561</u>      | <u>\$ 3,022,565</u> |
| <b>SUPPLEMENTAL SCHEDULE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>   |                          |                     |
| Capital contributions for purchases of capital assets  | \$ -                     | \$ 153,725          |
| Capital contributions for payments on long-term debt   | \$ 81,860                | \$ 65,000           |

The accompanying notes are an integral part of these financial statements.

| Business-Type Activities |                           |                        |
|--------------------------|---------------------------|------------------------|
| Enterprise Reserve Fund  | Nonmajor Enterprise Funds | Total Enterprise Funds |
| \$ -                     | \$ 76,397                 | \$ 2,987,686           |
| -                        | (48,202)                  | (745,751)              |
| -                        | (44,903)                  | (833,846)              |
| <u>-</u>                 | <u>(16,708)</u>           | <u>1,408,089</u>       |
|                          |                           |                        |
| -                        | -                         | 5,000                  |
| -                        | -                         | 13,202                 |
| -                        | 55                        | 8,716                  |
| <u>-</u>                 | <u>55</u>                 | <u>21,918</u>          |
|                          |                           |                        |
| -                        | 521,678                   | 521,678                |
| 4,700,000                | (5,000)                   | 899,000                |
| -                        | (157,490)                 | (836,803)              |
| -                        | (146,860)                 | (321,141)              |
| <u>-</u>                 | <u>(162,332)</u>          | <u>(297,397)</u>       |
| <u>4,700,000</u>         | <u>49,996</u>             | <u>(34,663)</u>        |
|                          |                           |                        |
| 9,530                    | 51,059                    | 502,261                |
| <u>9,530</u>             | <u>51,059</u>             | <u>502,261</u>         |
|                          |                           |                        |
| 4,709,530                | 84,402                    | 1,897,605              |
|                          |                           |                        |
| <u>239,353</u>           | <u>1,437,389</u>          | <u>12,716,195</u>      |
|                          |                           |                        |
| <u>\$ 4,948,883</u>      | <u>\$ 1,521,791</u>       | <u>\$ 14,613,800</u>   |

\$ - \$ - \$ 153,725  
- - 146,860

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

(Continued)

|   | Business-Type Activities |                   |
|---|--------------------------|-------------------|
|   | Enterprise Funds         | Sewer             |
|   | Water                    |                   |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                          |                   |
| Operating income (loss)   | \$ 134,801               | \$ 538,619        |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities:        |                          |                   |
| Depreciation and amortization   | 418,220                  | 377,092           |
| (Increase) decrease in:   |                          |                   |
| Accounts receivable   | (10,952)                 | (31,529)          |
| Inventory   | (211)                    | -                 |
| Lease receivable  | -                        | 11,720            |
| Liens receivable  | -                        | -                 |
| Net deferred outflow of pension related resources   | (21,777)                 | (21,777)          |
| Net deferred outflow of OPEB related resources  | (776)                    | (776)             |
| Increase (decrease) in:   |                          |                   |
| Accounts payable  | (8,121)                  | (2,164)           |
| Deposits payable  | 185                      | 1,777             |
| Accrued interest payable  | (1,314)                  | (1,293)           |
| Compensated absences payable  | 4,826                    | 4,825             |
| Net pension liability   | 9,904                    | 9,904             |
| Net OPEB liability  | 4,510                    | 4,510             |
| Unavailable revenue - lease receivable  | -                        | (11,720)          |
| Net deferred inflow of pension related resources  | 5,450                    | 5,450             |
| Net deferred inflow of OPEB related resources   | <u>2,707</u>             | <u>2,707</u>      |
| Net cash provided (used) by operating activities  | <u>\$ 537,452</u>        | <u>\$ 887,345</u> |

The accompanying notes are an integral part of these financial statements.

| Enterprise Reserve Fund | Nonmajor Enterprise Funds | Total Enterprise Funds |
|-------------------------|---------------------------|------------------------|
| \$ -                    | \$ 51,972                 | \$ 725,392             |
| -                       | -                         | 795,312                |
| -                       | (478)                     | (42,959)               |
| -                       | -                         | (211)                  |
| -                       | -                         | 11,720                 |
| -                       | (34,029)                  | (34,029)               |
| -                       | -                         | (43,554)               |
| -                       | -                         | (1,552)                |
| -                       | (31,411)                  | (41,696)               |
| -                       | -                         | 1,962                  |
| -                       | (2,762)                   | (5,369)                |
| -                       | -                         | 9,651                  |
| -                       | -                         | 19,808                 |
| -                       | -                         | 9,020                  |
| -                       | -                         | (11,720)               |
| -                       | -                         | 10,900                 |
| -                       | -                         | 5,414                  |
| <hr/>                   | <hr/>                     | <hr/>                  |
| \$ -                    | \$ <u>(16,708)</u>        | \$ <u>1,408,089</u>    |

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Veneta have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

**A. Reporting Entity**

The City of Veneta was incorporated in 1962 and is situated in Lane County Oregon. The City provides basic services to citizens within the city limits. Control of the City is vested in its mayor and city council, elected to office by voters within the city.

The accompanying financial statements present the government and its component unit, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operation, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

**1. Blended component unit- Veneta Urban Renewal Agency**

Veneta Urban Renewal Agency serves the area within the existing city limits of the City of Veneta. Board members for the agency consist of all the members of the Veneta City Council. The component Unit issues separate financial statements. The financial statements can be obtained from the Finance Department of the City or at their website [www.venetaoregon.gov](http://www.venetaoregon.gov).

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges for goods and services provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of the related cash flow. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting; however, principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, investment earnings, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have therefore been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

**General Fund** - The General Fund is the primary operating fund of the City. It accounts for all financial resources except those required to be accounted for in another fund. The primary source of revenue is property taxes.

**Special Revenue Funds**

***Law Enforcement Fund*** - The Law Enforcement Fund accounts for property tax revenue, the monthly public safety fee and expenditures relating to the City's contracted law enforcement services.

***Street Fund*** - The Street Fund accounts for the maintenance, operation, and construction of the City's streets. The primary sources of revenue are state shared highway funds and the monthly transportation utility fee.

***Parks and Recreation Fund*** - The Parks and Recreation Fund is used to account for revenue related to parks and recreation programs. The primary source of revenue is property taxes.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Debt Service Fund**

*Urban Renewal Debt Service Fund* - The Urban Renewal Debt Service Fund accounts for the payment of principal and interest on urban renewal bonds. Resources are provided from tax increment proceeds and interest earnings.

The City reports the following non-major funds:

**Special Revenue Funds**

*Local Improvements Fund* - The Local Improvements Fund is used to account for system improvement expenditures. The primary source of revenue is special assessments.

*Capital Construction - Governmental Fund* - The Capital Construction - Governmental Fund accounts for governmental system development charges and related improvement expenditures.

*Capital Construction - Parks SDC Fund* - The Capital Construction - Parks SDC Fund was created to track the receipts and expenditures of system development charges paid by developers to the City for impacts to city infrastructure capacity.

*Capital Construction - Transportation SDC Fund* - The Capital Construction - Transportation SDC Fund was created to track the receipts and expenditures of system development charges paid by developers to the City for impacts to city infrastructure capacity.

*Planning Fund* - The Planning Fund is used to account for revenues related to city development programs. The primary source of revenue is property taxes.

*Capital Construction - Building Inspection Program Fund* - The Building Fund accounts for funds received from building inspections. The primary source of revenue is fees and charges.

*Zumwalt Campground Fund* - The Zumwalt Campground Fund is used to accumulate funds dedicated to operation of the Zumwalt Campground. The primary source of revenue is user fees.

*Business Assistance Loan/Grant Fund* - The Business Assistance Loan/Grant Fund accounts for funds available to lend or grant for community development. The primary source of revenue is interest income.

*Veneta Urban Renewal Agency General Fund* – The Veneta Urban Renewal Agency General Fund is the general operating fund of the Urban Renewal Agency. It is used to account for all of the financial resources except those required to be accounted for in another fund. The principal source of revenue is interest on investments. Primary expenditures are for the downtown redevelopment project.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Capital Projects Funds**

*Governmental Reserve Fund* - The Governmental Reserve Fund is used to accumulate funds for future maintenance, operation, and construction of the City's streets. The primary source of revenue is transfers.

*Public Works Equipment Reserve Fund* - The Public Works Equipment Reserve Fund is used to accumulate funds for future equipment purchases. The primary source of revenue is transfers committed by the City Council.

**Debt Service Funds**

*Debt Service Fund* - The Debt Service Fund accounts for the repayment of the City's long-term debt. The primary source of revenue is property taxes. The primary use of the revenue is for the payment of principal and interest due on long-term debt.

The City reports the following major proprietary funds:

**Enterprise Funds**

*Water Fund* - The Water Fund accounts for the resources and expenses related to the supply, treatment, and distribution of water. The primary source of revenue is user fees.

*Sewer Fund* - The Sewer Fund accounts for the resources and expenses related to the collection and treatment of wastewater. The Primary source of revenue is user fees.

*Enterprise Reserve Fund* - The Enterprise Reserve Fund is used to accumulate funds for sewer system needs. The primary source of revenue is investment income.

The City reports the following non-major proprietary funds:

**Enterprise Funds**

*Capital Construction - Water SDC Fund* - The Capital Construction - Water SDC Fund is used to accumulate funds for future water system development costs. The primary source of revenue is water SDCs.

*Capital Construction - Sewer SDC Fund* - The Capital Construction - Sewer SDC Fund is used to accumulate funds for future system development costs. The primary source of revenue is sewer SDCs.

*Capital Construction - Stormwater/Drainage SDC Fund* - *Stormwater/Drainage SDC Fund was created to track the receipts and expenditures of system development charges paid by developers to the City for impacts to city infrastructure capacity.*

*Stormwater Fund* - The Stormwater Fund accounts for retention ponds, swales, drainage ditches, and underground drainage ways. The primary revenues are user fees.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating expenses of proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity**

**1. Deposits and Investments**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

**2. Prepays**

Prepays include prepaid expenses for a land purchase.

**3. Property Taxes**

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**3. Property Taxes (Continued)**

Uncollected property taxes are shown on the balance sheet of the governmental funds. Property taxes collected within approximately 60 days of fiscal year end are recognized as revenue, while the remaining amount of taxes receivable are recorded as unavailable revenue because they are not deemed available to finance operations of the current period.

**4. Accounts Receivable**

Receivables are recorded as revenue when earned. All receivables have been shown net of uncollectible accounts. Receivables are recorded as revenue when earned. Court fines receivable are shown net of an allowance for uncollectible accounts. The allowance for doubtful accounts is calculated by management based on historical collection experience. All other receivables are considered fully collectible by management, therefore no allowance for uncollectible accounts is maintained.

**5. Lease Receivable**

The City has recorded lease receivables in accordance with GASB Statement No.87, *Leases*. The lease receivables are measured at the present value of lease payments expected to be received during the lease terms. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in the amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

**6. Inventories**

Inventories of supplies are valued at cost using the last-in, first-out method. Inventories consist of materials for use in the Water Fund.

**7. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**6. Capital Assets (Continued)**

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets are computed on the straight-line method over the following estimated useful lives:

| <u>Assets</u>            | <u>Years</u> |
|--------------------------|--------------|
| Intangibles              | 3-5          |
| Equipment and vehicles   | 5-20         |
| Buildings and structures | 10-50        |
| Water and sewer systems  | 40-50        |
| Infrastructure           | 65           |

**7. Compensated Absences**

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as current liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**8. Long-Term Liabilities**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs whether or not withheld from the actual debt proceeds received are reported as materials and services expenditures.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**9. Retirement Plan**

Most of the City's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions are made on a current basis as required by the plan and are recorded as expenses or expenditures.

**10. Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets or fund balance that applies to a future period and therefore, will not be recognized as an outflow of resources until that time. The City has two items that qualify for reporting in this category, which are deferred amounts related to pensions and deferred amounts related to other postemployment benefits. These amounts are deferred and recognized as outflows of resources when the City recognizes pension or other postemployment benefit expenses/expenditures. Deferred outflows of amounts related to pensions and other postemployment benefits are included in the government-wide statement of net position and the proprietary funds statement of net position.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets or fund balance that applies to a future period and therefore, will not be recognized as an inflow of resources until that time. The City has seven items that qualify for reporting in this category, which are unavailable revenue from leases receivable, unavailable revenue from liens receivable, unavailable revenue from property taxes, court fines and franchise fees, deferred amounts related to pensions, and deferred amounts related to other postemployment benefits. Unavailable revenues from leases receivable, liens receivable, and property taxes are recognized as inflows of resources in the period that the amounts become available. Unavailable revenues from leases receivable and property taxes are reported on the balance sheet. Unavailable revenues from liens receivable are reported on the balance sheet and proprietary funds statement of net position. Unavailable revenues from grants are deferred and recognized when eligibility requirements have been met. Unavailable revenues from court fines and franchise fees are reported on the government-wide statement of net position and the balance sheet. Deferred amounts related to pensions and other postemployment benefits are deferred and recognized as inflows of resources in the period when the City recognizes pension and other postemployment benefit income. Deferred inflows of amounts related to pensions and other postemployment benefits are included in the government-wide statement of net position and the proprietary funds statement of net position.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**10. Deferred Outflows and Inflows of Resources (Continued)**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense information about the net position of the Oregon Public Employees Retirement System (OPERS), and additions to/deductions from OPERS' net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due, and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the implicit other postemployment benefits (OPEB) liability, the City has relied on actuarial reports. The net OPEB liability, deferred outflows of resources, and deferred inflows of resources are related to changes in assumptions for the covered active and inactive participants.

For purposes of measuring the net OPEB retirement health insurance account (RHIA) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense information about the net position of OPERS, and additions to/deductions from OPERS' net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported to be of fair value.

**11. Fund Balance**

The City reports governmental fund balance in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., city council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**11. Fund Balance (Continued)**

- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the city council or by an official or body to which the city council delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The City's fund balance policy states that the 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.

**E. Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and enterprise funds. All funds are budgeted on the modified accrual basis of accounting.

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the city council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. All governmental funds except for the Debt Service and Urban Renewal Debt Service Funds, along with all the enterprise funds, have appropriations by organizational unit, while total personnel services, materials and services, debt service, capital outlay, transfers, and contingency are the levels of control for the other funds established by the resolution.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued)**

The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the city council at a regular council meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the city council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the city council. The City does not use encumbrances and appropriations lapse at year end.

Budget amounts shown in the financial statements reflect the original budget amounts.

**B. Excess of Expenditures Over Appropriations**

The City expended funds in excess of the amounts appropriated, which is in violation of ORS 294.100. The following appropriations were over-expended for the fiscal year ended June 30, 2025:

| Fund                             | Function         | Appropriations | Expenditures | Excess    |
|----------------------------------|------------------|----------------|--------------|-----------|
| Law Enforcement Fund             | Law Enforcement  | \$ 1,091,056   | \$ 1,151,460 | \$ 60,404 |
| Parks & Recreation Fund          | Community Center | 6,300          | 11,095       | \$ 4,795  |
| Building Inspection Program Fund | Administration   | 152,100        | 178,600      | \$ 26,500 |

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. Deposits and Investments**

The City of Veneta maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**A. Deposits and Investments (Continued)**

The Oregon State Treasury administers the LGIP. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the State that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the City's position in the LGIP is the same as the value of the pool shares.

**Credit Risk**

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the LGIP. The City has adopted an investment policy and its investments comply with state statutes.

**Investments**

As of June 30, 2025, the City had the following investments:

|   | <u>Credit Quality</u> | <u>Maturities</u> | <u>Fair Value</u>    |
|---|-----------------------|-------------------|----------------------|
|   | <u>Rating</u>         |                   |                      |
| Oregon Local Government Investment Pool | Unrated               | -                 | <u>\$ 19,901,673</u> |

**Interest Rate Risk**

In accordance with its investment policy, the City currently manages its exposure to fair value losses arising from increases in interest rates by limiting its investments to the LGIP.

**Concentration of Credit Risk**

In accordance with its investment policy, 100% of the City's investments are currently held with the LGIP.

**Custodial Credit Risk – Investments**

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City's investment policy does not allow securities to be held by counterparties.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**B. Deposits and Investments (Continued)**

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the City's deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The City holds accounts at Banner and Key Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2025, the City had \$500,000 insured by the FDIC and \$8,702,751 covered by the PFCP. In addition, the City holds an account with Xpress Bill Pay, for which the total deposits of \$6,673 at June 30, 2025, were uninsured.

Deposits

The City's deposits and investments at June 30, 2025, are as follows:

|                                |                      |
|--------------------------------|----------------------|
| Cash on hand                   | \$ 1,158             |
| Checking and savings accounts  | 9,166,051            |
| Total investments              | <u>19,901,673</u>    |
|                                |                      |
| Total deposits and investments | <u>\$ 29,068,882</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**A. Deposits and Investments (Continued)**

Deposits (Continued)

Cash and investments by fund:

|   |                      |
|---|----------------------|
| Governmental activities - unrestricted        |                      |
| General Fund                                  | \$ 740,424           |
| Law Enforcement Fund                          | 855,159              |
| Parks and Recreation Fund                     | 160,230              |
| Nonmajor governmental funds                   | <u>1,372,797</u>     |
| Total governmental activities - unrestricted  | <u>3,128,610</u>     |
| Business-type activities - unrestricted       |                      |
| Water Fund                                    | 4,694,361            |
| Sewer Fund                                    | 3,022,565            |
| Enterprise Reserve Fund                       | 4,948,883            |
| Nonmajor enterprise funds                     | <u>431,443</u>       |
| Total business-type activities - unrestricted | <u>13,097,252</u>    |
| Total unrestricted cash and investments       | <u>16,225,862</u>    |
| Governmental activities - restricted          |                      |
| Urban Renewal Debt Service                    | 5,014,248            |
| Street Fund                                   | 4,078,878            |
| Nonmajor governmental funds                   | <u>2,228,346</u>     |
| Total governmental activities - restricted    | 11,321,472           |
| Business-type activities - restricted         |                      |
| Water Fund                                    | 431,200              |
| Nonmajor enterprise funds                     | <u>1,090,348</u>     |
| Total business-type activities - restricted   | <u>1,521,548</u>     |
| Total restricted cash and investments         | <u>12,843,020</u>    |
| Total cash and investments                    | <u>\$ 29,068,882</u> |

Restricted cash is for future payments of debt principal and interest, as well as future community and system development improvements.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**B. Capital Assets**

Capital asset activity for the year ended June 30, 2025, was as follows:

|   | Beginning<br>Balance | Increases           | Decreases             | Ending<br>Balance    |
|---|----------------------|---------------------|-----------------------|----------------------|
| Governmental activities                     |                      |                     |                       |                      |
| Capital assets not being depreciated        |                      |                     |                       |                      |
| Land  | \$ 2,496,601         | \$ 407,245          | \$ -                  | \$ 2,903,846         |
| Construction in progress                    | <u>279,176</u>       | <u>1,367,723</u>    | <u>(1,239,560)</u>    | <u>407,339</u>       |
| Total capital assets not being depreciated  | <u>2,775,777</u>     | <u>1,774,968</u>    | <u>(1,239,560)</u>    | <u>3,311,185</u>     |
| Capital assets being depreciated            |                      |                     |                       |                      |
| Buildings and structures                    | 8,282,813            | 1,189,674           | -                     | 9,472,487            |
| Machinery and equipment                     | 337,811              | 2,537               | -                     | 340,348              |
| Vehicles                                    | 197,329              | -                   | -                     | 197,329              |
| Intangibles                                 | 80,345               | -                   | -                     | 80,345               |
| Infrastructure                              | <u>13,003,945</u>    | <u>49,885</u>       | <u>-</u>              | <u>13,053,830</u>    |
| Total capital assets being depreciated      | <u>21,902,243</u>    | <u>1,242,096</u>    | <u>-</u>              | <u>23,144,339</u>    |
| Less accumulated depreciation for           |                      |                     |                       |                      |
| Buildings and structures                    | (2,627,038)          | (253,691)           | -                     | (2,880,729)          |
| Machinery and equipment                     | (199,953)            | (33,866)            | -                     | (233,819)            |
| Vehicles                                    | (156,003)            | -                   | -                     | (156,003)            |
| Intangibles                                 | (22,429)             | (8,035)             | -                     | (30,464)             |
| Infrastructure                              | <u>(3,121,430)</u>   | <u>(201,892)</u>    | <u>-</u>              | <u>(3,323,322)</u>   |
| Total accumulated depreciation              | <u>(6,126,853)</u>   | <u>(497,484)</u>    | <u>-</u>              | <u>(6,624,337)</u>   |
| Total capital assets being depreciated, net | <u>15,775,390</u>    | <u>744,612</u>      | <u>-</u>              | <u>16,520,002</u>    |
| Governmental activities capital assets, net | <u>\$ 18,551,167</u> | <u>\$ 2,112,335</u> | <u>\$ (1,239,560)</u> | <u>\$ 19,831,187</u> |

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**B. Capital Assets (Continued)**

| (Continued)                                  | Beginning<br>Balance | Increases        | Decreases   | Ending<br>Balance    |
|--|----------------------|------------------|-------------|----------------------|
| <b>Business-type activities</b>              |                      |                  |             |                      |
| Capital assets not being depreciated         |                      |                  |             |                      |
| Land   | \$ 756,653           | \$ -             | \$ -        | \$ 756,653           |
| Construction in progress                     | <u>155,150</u>       | <u>835,535</u>   | <u>-</u>    | <u>990,685</u>       |
| Total capital assets not being depreciated   | <u>911,803</u>       | <u>835,535</u>   | <u>-</u>    | <u>1,747,338</u>     |
| Capital assets being depreciated             |                      |                  |             |                      |
| Water and sewer systems                      | 34,698,028           | -                | -           | 34,698,028           |
| Equipment and vehicles                       | <u>424,709</u>       | <u>1,268</u>     | <u>-</u>    | <u>425,977</u>       |
| Total capital assets being depreciated       | <u>35,122,737</u>    | <u>1,268</u>     | <u>-</u>    | <u>35,124,005</u>    |
| Less accumulated depreciation for            |                      |                  |             |                      |
| Water and sewer systems                      | (12,542,449)         | (784,728)        | -           | (13,327,177)         |
| Equipment and vehicles                       | <u>(277,550)</u>     | <u>(10,584)</u>  | <u>-</u>    | <u>(288,134)</u>     |
| Total accumulated depreciation               | <u>(12,819,999)</u>  | <u>(795,312)</u> | <u>-</u>    | <u>(13,615,311)</u>  |
| Total capital assets being depreciated, net  | <u>22,302,738</u>    | <u>(794,044)</u> | <u>-</u>    | <u>21,508,694</u>    |
| Business-type activities capital assets, net | <u>\$ 23,214,541</u> | <u>\$ 41,491</u> | <u>\$ -</u> | <u>\$ 23,256,032</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**B. Capital Assets (Continued)**

Capital assets are reported on the statement of net position as follows:

|   | <u>Capital Assets</u> | <u>Accumulated Depreciation</u> | <u>Net Capital Assets</u> |
|---|-----------------------|---------------------------------|---------------------------|
| Governmental activities                       |                       |                                 |                           |
| Land  | \$ 2,903,846          | \$ -                            | \$ 2,903,846              |
| Construction in progress                      | 407,339               | -                               | 407,339                   |
| Buildings and structures                      | 9,472,487             | (2,880,729)                     | 6,591,758                 |
| Machinery and equipment                       | 340,348               | (233,819)                       | 106,529                   |
| Vehicles                                      | 197,329               | (156,003)                       | 41,326                    |
| Intangibles                                   | 80,345                | (30,464)                        | 49,881                    |
| Infrastructure                                | <u>13,053,830</u>     | <u>(3,323,322)</u>              | <u>9,730,508</u>          |
| Total governmental activities capital assets  | <u>26,455,524</u>     | <u>(6,624,337)</u>              | <u>19,831,187</u>         |
| Business-type activities                      |                       |                                 |                           |
| Land  | 756,653               | -                               | 756,653                   |
| Construction in progress                      | 990,685               | -                               | 990,685                   |
| Water and sewer systems                       | 34,698,028            | (13,327,177)                    | 21,370,851                |
| Equipment and vehicles                        | <u>425,977</u>        | <u>(288,134)</u>                | <u>137,843</u>            |
| Total business-type activities capital assets | <u>36,871,343</u>     | <u>(13,615,311)</u>             | <u>23,256,032</u>         |
| Total capital assets                          | <u>\$ 63,326,867</u>  | <u>\$ (20,239,648)</u>          | <u>\$ 43,087,219</u>      |

Depreciation expense was charged to functions/programs of the City as follows:

|                                |                   |  |
|--------------------------------|-------------------|--|
| Governmental activities        |                   |  |
| General government             | <u>\$ 497,484</u> |  |
| Business-type activities       |                   |  |
| Water                          | <u>\$ 418,220</u> |  |
| Sewer                          | <u>377,092</u>    |  |
| Total business-type activities | <u>\$ 795,312</u> |  |

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**C. Interfund Transactions**

Operating transfers are reflected as other financing sources (uses) in the governmental and proprietary funds. Interfund transfers during the year consisted of:

|                             | Transfers in:          |                                   |                          |                               |                            |
|-----------------------------|------------------------|-----------------------------------|--------------------------|-------------------------------|----------------------------|
|                             | General<br>Fund        | Nonmajor<br>Governmental<br>Funds | Sewer<br>Fund            | Enterprise<br>Reserve<br>Fund | Total                      |
| <b>Transfers out:</b>       |                        |                                   |                          |                               |                            |
| General Fund                | \$ -                   | \$ -                              | \$ 914,000               | \$ -                          | \$ 914,000                 |
| Street Fund                 | - -                    | 9,100                             | - -                      | - -                           | 9,100                      |
| Nonmajor governmental funds | 1,000                  | - -                               | - -                      | - -                           | 1,000                      |
| Water Fund                  | - -                    | 5,000                             | - -                      | - -                           | 5,000                      |
| Sewer Fund                  | - -                    | 5,000                             | - -                      | 4,700,000                     | 4,705,000                  |
| Nonmajor enterprise funds   | - -                    | 5,000                             | - -                      | - -                           | 5,000                      |
| <b>Total</b>                | <b><u>\$ 1,000</u></b> | <b><u>\$ 24,100</u></b>           | <b><u>\$ 914,000</u></b> | <b><u>\$ 4,700,000</u></b>    | <b><u>\$ 5,639,100</u></b> |

The principal purposes of the interfund transfers in are summarized below by fund:

General Fund: To fund program expenses of the City's building inspection services contract.

Sewer Fund: To fund the near-term anticipated Wastewater Treatment Plant expansion project.

Enterprise Reserve Fund: To fund the near-term anticipated Wastewater Treatment Plant expansion project

**D. Compensated Absences**

The following is a summary of compensated absences transactions for the year:

|                          | Beginning<br>Balance | Net Change      | Ending<br>Balance | Due Within<br>One Year |
|--------------------------|----------------------|-----------------|-------------------|------------------------|
| Governmental activities  |                      |                 |                   |                        |
| Compensated absences     | <u>\$ 38,063</u>     | <u>\$ 4,571</u> | <u>\$ 42,634</u>  | <u>\$ 10,659</u>       |
| Business-type activities |                      |                 |                   |                        |
| Compensated absences     | <u>\$ 45,343</u>     | <u>\$ 2,311</u> | <u>\$ 47,654</u>  | <u>\$ 11,914</u>       |

The General, Water, and Sewer Funds have traditionally been used to liquidate compensated absences liabilities.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**E. Long-Term Liabilities**

**1. Changes in Long-Term Liabilities**

The following is a summary of long-term liabilities transactions for the year:

|  | Interest Rate | Original Amount | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--|---------------|-----------------|-------------------|-----------|------------|----------------|---------------------|
| Governmental activities                    |               |                 |                   |           |            |                |                     |
| Notes payable:                             |               |                 |                   |           |            |                |                     |
| Siuslaw Bank - Local Improvements Note     | 3.475%        | \$ 223,502      | \$ 71,346         | -         | \$ 13,629  | \$ 57,717      | \$ 14,113           |
| General obligation bonds:                  |               |                 |                   |           |            |                |                     |
| Pool Construction                          | 4.45%         | 1,100,000       | 412,975           | -         | 75,000     | 337,975        | 79,000              |
| Total governmental activities              |               | 1,323,502       | 484,321           | -         | 88,629     | 395,692        | 93,113              |
| Business-type activities                   |               |                 |                   |           |            |                |                     |
| Revenue installment bonds:                 |               |                 |                   |           |            |                |                     |
| USDA Water Pipeline #1                     | 2.75%         | 7,033,000       | 5,913,963         | -         | 129,517    | 5,784,446      | 133,079             |
| USDA Water Pipeline #2                     | 2.75%         | 3,346,269       | 2,766,367         | -         | 61,625     | 2,704,742      | 63,319              |
| Subtotal revenue installment bonds         |               | 10,379,269      | 8,680,330         | -         | 191,142    | 8,489,188      | 196,398             |
| General obligation bonds:                  |               |                 |                   |           |            |                |                     |
| 2021 Full faith and credit sewer refunding | 2-4%          | 2,830,000       | 2,430,000         | -         | 130,000    | 2,300,000      | 135,000             |
| Unamortized premium - 2021 FFC             |               | 220,214         | 209,091           | -         | 10,559     | 198,532        | 13,759              |
| Total business-type activities             |               | 13,429,483      | 11,319,421        | -         | 331,701    | 10,987,720     | 345,157             |
| Total long-term liabilities                |               | \$ 14,752,985   | \$ 11,803,742     | \$ -      | \$ 420,330 | \$ 11,383,412  | \$ 438,270          |

**2. Governmental Activity—Local Improvements Note**

The City obtained a loan dated June 18, 2009, to finance local improvements funded by future assessments, which are pledged as collateral. Interest is fixed at 3.475%. Principal and interest are due semiannually on June 15 and December 15.

If the City is unable to make payments, the lender may declare the entire unpaid principal balance and all accrued unpaid interest immediately due. The Local Improvement Fund has traditionally been used to liquidate the liability related to the local improvements note.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**E. Long-Term Liabilities (Continued)**

**3. Governmental Activity – Pool Construction General Obligation Bonds**

General obligation bonds are direct obligations that pledge the full faith and credit of the City and are payable from ad valorem debt service levy proceeds. The City's outstanding general obligation bonds represent funding for pool facilities. Interest is fixed at 4.45%. Interest is due semiannually on July 1 and January 1.

If the City is unable to make payments, the lender may exercise any remedy available at law or in equity, however, the agreement shall not be subject to acceleration. Principal is due annually on January 1. The Debt Service Fund has traditionally been used to liquidate the liability related to the bonds.

**4. Governmental Activities – Future Maturities of Long- Term Liabilities**

| Year Ending<br>June 30 | Notes payable    |                 | General Obligation Bonds |                  | Total             |                  |
|------------------------|------------------|-----------------|--------------------------|------------------|-------------------|------------------|
|                        | Principal        | Interest        | Principal                | Interest         | Principal         | Interest         |
| 2026                   | \$ 14,113        | \$ 1,910        | \$ 79,000                | \$ 14,771        | \$ 93,113         | \$ 16,681        |
| 2027                   | 14,615           | 1,408           | 82,000                   | 11,526           | 96,615            | 12,934           |
| 2028                   | 15,132           | 891             | 87,000                   | 7,877            | 102,132           | 8,768            |
| 2029                   | 13,857           | 351             | 89,975                   | 2,003            | 103,832           | 2,354            |
|                        | <u>\$ 57,717</u> | <u>\$ 4,560</u> | <u>\$ 337,975</u>        | <u>\$ 36,177</u> | <u>\$ 395,692</u> | <u>\$ 40,737</u> |

**5. Business-Type Activity- Water Pipeline Revenue Installment Bonds**

Revenues installment bonds are direct obligations that pledge the full faith and credit of the City and are payable from water utility revenue proceeds. Interest is fixed at 2.75%. The City's outstanding revenue installment bonds represent funding primarily for system improvement projects. Principal and interest are due annually on September 20. Pursuant to the bond agreement, the City has set aside funds as a debt service reserve for these bonds. As of June 30, 2023, \$431,156 of the cash balance in the Water Funds is restricted for this purpose. The Water Capital Construction and Water Funds have traditionally been used to liquidate liabilities related to the revenue installment bonds.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**E. Long-Term Liabilities (Continued)**

**6. Business- Type Activity – 2021 Full Faith and Credit Sewer Refunding Obligations**

On July 21, 2021, the City issued \$2,830,000 of Refunding Obligations with an interest rate ranging from 2-4 %. The net proceeds of \$3,050,214 (after issuance costs of \$90,103, plus premium of \$220,214 ) were used to advance refund the USDA Sewer System Improvement loan with a total principal amount of \$2,833,645 and an interest rate of 4.50%. City assets are pledged as collateral. Full Faith and Credit Obligations are direct obligations that pledge the full faith and credit of the City and are payable from sewer utility revenue proceeds. Interest is fixed at 2-4% in accordance with the original debt agreement. Interest is due annually on March 1. Principal is due annually on September 1. The Sewer and Sewer Capital Construction Funds have traditionally been used to liquidate the liability related to the refunding obligation.

**7. Business-Type Activities Future Maturities of Long-Term Liabilities**

| Year Ending<br>June 30 | Revenue Installment Bonds |                     | General Obligation Bonds |                   | Total                |                     |
|------------------------|---------------------------|---------------------|--------------------------|-------------------|----------------------|---------------------|
|                        | Principal                 | Interest            | Principal                | Interest          | Principal            | Interest            |
| 2026                   | \$ 196,398                | \$ 234,758          | \$ 135,000               | \$ 58,775         | \$ 331,398           | \$ 293,533          |
| 2027                   | 203,177                   | 227,979             | 135,000                  | 54,725            | 338,177              | 282,704             |
| 2028                   | 208,764                   | 222,392             | 140,000                  | 49,900            | 348,764              | 272,292             |
| 2029                   | 214,505                   | 216,651             | 150,000                  | 44,100            | 364,505              | 260,751             |
| 2030                   | 220,404                   | 210,752             | 155,000                  | 38,000            | 375,404              | 248,752             |
| 2031-2035              | 1,196,342                 | 959,439             | 840,000                  | 118,800           | 2,036,342            | 1,078,239           |
| 2036-2040              | 1,370,138                 | 785,642             | 745,000                  | 30,350            | 2,115,138            | 815,992             |
| 2041-2045              | 1,569,183                 | 586,597             | -                        | -                 | 1,569,183            | 586,597             |
| 2046-2509              | 1,797,143                 | 358,637             | -                        | -                 | 1,797,143            | 358,637             |
| 2051-2054              | 1,513,134                 | 100,680             | -                        | -                 | 1,513,134            | 100,680             |
|                        | <u>\$ 8,489,188</u>       | <u>\$ 3,903,527</u> | <u>\$ 2,300,000</u>      | <u>\$ 394,650</u> | <u>\$ 10,789,188</u> | <u>\$ 4,298,177</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**F. Constraints on Fund Balances**

Constraints on fund balances reported on the balance sheet are as follows:

|                         | General Fund      | Law Enforcement   | Street Fund         | Parks and Recreation | Urban Renewal Debt Service | Nonmajor Governmental Funds | Total Governmental Funds |
|-------------------------|-------------------|-------------------|---------------------|----------------------|----------------------------|-----------------------------|--------------------------|
| <b>Fund balances:</b>   |                   |                   |                     |                      |                            |                             |                          |
| Nonspendable - prepaids | \$ 14,022         | \$ -              | \$ -                | \$ -                 | \$ -                       | \$ -                        | \$ 14,022                |
| <b>Restricted for:</b>  |                   |                   |                     |                      |                            |                             |                          |
| Debt service            | -                 | -                 | -                   | -                    | 5,020,862                  | 263,135                     | 5,283,997                |
| Construction            | -                 | -                 | -                   | -                    | -                          | 1,347,708                   | 1,347,708                |
| Community development   | -                 | -                 | -                   | -                    | -                          | 719,584                     | 719,584                  |
| Streets and roads       | -                 | -                 | 4,096,225           | -                    | -                          | -                           | 4,096,225                |
| <b>Committed to:</b>    |                   |                   |                     |                      |                            |                             |                          |
| Local improvements      | -                 | -                 | -                   | -                    | -                          | 311,906                     | 311,906                  |
| Community development   | -                 | -                 | -                   | 145,667              | -                          | -                           | 145,667                  |
| Equipment purchases     | -                 | -                 | -                   | -                    | -                          | 63,530                      | 63,530                   |
| Public safety           | -                 | 562,680           | -                   | -                    | -                          | -                           | 562,680                  |
| Business development    | -                 | -                 | -                   | -                    | -                          | 783,422                     | 783,422                  |
| Capital projects        | -                 | -                 | -                   | -                    | -                          | 213,315                     | 213,315                  |
| Unassigned              | <u>726,790</u>    | <u>-</u>          | <u>-</u>            | <u>-</u>             | <u>-</u>                   | <u>-</u>                    | <u>726,790</u>           |
| Total fund balances     | <u>\$ 740,812</u> | <u>\$ 562,680</u> | <u>\$ 4,096,225</u> | <u>\$ 145,667</u>    | <u>\$ 5,020,862</u>        | <u>\$ 3,702,600</u>         | <u>\$ 14,268,846</u>     |

**IV. PENSION PLAN**

**A. Plan Description**

Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer, defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement System Board to administer and manage the system. All benefits of the system are established by the legislature, pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available annual comprehensive financial report and actuarial valuation, both of which can be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**B. Benefits Provided**

**1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238)**

**Pension Benefits**

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees, 2.0% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020. Police and fire members may purchase increased benefits that are payable between the date of retirement and age 65.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

**Death Benefits**

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**B. Benefits Provided (Continued)**

**1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)**

**Death Benefits (Continue)**

A member's beneficiary may choose a monthly payment for life instead of a lump sum or a combination of a lump sum and monthly payments. The monthly payment must be a minimum of \$200 per month for deaths that occur after July 30, 2003.

In 2019, the Oregon Legislature introduced an Optional Spouse Death Benefit (OSDB), that may provide a higher survivor benefit than the standard pre-retirement death benefit described above. To be eligible for the OSDB, the member must have died before retiring, named their spouse or other person who is constitutionally required to be treated in the same manner as the spouse as their pre-retirement beneficiary, and met the following conditions:

- the member's date of death is on or after January 1, 2020,
- the member's account is eligible for the employer-matching death benefit (as described above),
- the member has a surviving spouse, and
- the surviving spouse is the member's sole beneficiary as determined by a valid Tier One/Tier Two Pre-Retirement Beneficiary Designation form on file with PERS.

As of January 1, 2025, the Legislature modified the rules such that, in order to be eligible for the Optional Spouse Death Benefit, a surviving spouse must make a written election no later than 60 days after the date of the estimate that PERS provides to a member's spouse. For members who die before their earliest retirement date, the OSDB is the actuarial equivalent of 50% of the service retirement that would have been paid to the member, calculated as if the member became inactive on their date of death and retired at their earliest retirement date. For members who die after their earliest retirement date, but before normal retirement age, the OSDB is the actuarial equivalent of the service retirement that would have been paid to the member, calculated as if they retired on the first day of the month following their death. For members who die after their normal retirement age, the OSDB is the actuarial equivalent of the benefit that would have been paid to the member, calculated as if the member retired on the first day of the month following their date of death.

The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached the age of their federally required minimum distribution.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**B. Benefits Provided (Continued)**

**1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)**

**Disability Benefits**

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

**Benefit Changes after Retirement**

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA). The COLA is capped at 2.0%.

**2. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)**

**Pension Benefits**

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, or, if the pension program is terminated, the date on which termination becomes effective.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**B. Benefits Provided (Continued)**

**2. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit) (Continued)**

**Death Benefits**

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member. The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached the age of their federally required minimum distribution.

**Disability Benefits**

A member who has accrued 10 or more years of retirement credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred. Disability benefits continue until the member is no longer disabled or otherwise no longer qualifies for benefits, reaches normal retirement age, or dies.

**3. OPSRP Individual Account Program (IAP)**

**Benefit Terms**

The IAP is an individual account-based program under the OPERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution stipulation. When chosen the distribution option must result in \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach the minimum.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**B. Benefits Provided (Continued)**

**3. OPSRP Individual Account Program (IAP) (Continued)**

**Death Benefits**

Upon the death of a non-retired member, the beneficiary receives, in a lump sum, the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

**Recordkeeping**

OPERS contracts with Voya Financial to maintain IAP participant records.

**C. Contributions**

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on December 31, 2021, actuarial valuation, which became effective July 1, 2023. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on reemployed PERS retirees' salaries as if they were active members, excluding IAP contributions. Employer contributions for the year ended June 30, 2025, were \$279,759, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2025, were 23.81% for Tier One/Tier Two general service members, 23.81% for Tier One/Tier Two police and fire members, 19.76% for OPSRP Pension Program general service members, 24.55% for OPSRP Pension Program police and fire members, 6% for Tier One/Tier Two IAP, and 6% for OPSRP IAP.

**D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources**

At June 30, 2025, the City reported a liability of \$1,982,570 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan, relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2025, the City's proportion was 0.009%, which decreased from its proportion of 0.010% measured as of June 30, 2023.

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources (Continued)**

For the year ended June 30, 2025, the City recognized pension expense of \$18,051. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                                  | \$ 117,449                           | \$ 4,732                            |
| Change in assumptions   | 199,328                              | 255                                 |
| Net difference between projected and actual earnings on investments                 | 125,949                              | -                                   |
| Change in proportionate share   | 118,767                              | 250,897                             |
| Differences between employer contributions and proportionate share of contributions | <u>25,832</u>                        | <u>85,741</u>                       |
| Total (prior to post measurement date contributions)                                | 587,325                              | 341,625                             |
| Contributions subsequent to the measurement date                                    | <u>279,759</u>                       | <u>-</u>                            |
| <b>Total</b>  | <b><u>\$ 867,084</u></b>             | <b><u>\$ 341,625</u></b>            |

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources (Continued)**

Deferred outflows of resources related to pensions of \$279,759 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Amortization Period Ending June 31 | Deferred Outflows       | Deferred Inflows        |
|------------------------------------|-------------------------|-------------------------|
| 2025                               | \$ 67,066               | \$ 118,893              |
| 2026                               | 275,229                 | 110,772                 |
| 2027                               | 154,565                 | 70,179                  |
| 2028                               | 76,456                  | 32,322                  |
| 2029                               | 14,009                  | 9,459                   |
|                                    | <hr/> <u>\$ 587,325</u> | <hr/> <u>\$ 341,625</u> |

**E. Actuarial Assumptions**

The employer contribution rates effective July 1, 2023, through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), and (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period. Senate Bill 1049 was signed into law in June 2019 and required a one-time re-amortization of Tier One/Tier Two unfunded actuarial accrued liabilities over a 22-year period at the December 31, 2019, rate-setting actuarial valuation, which set actuarially determined contribution rates for the 2021-2025 biennium. Future Tier One/Tier Two unfunded actuarial accrued liability gains or losses will be amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an actuarially determined amount for funding a disability benefit component, and (3) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**E. Actuarial Assumptions (Continued)**

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions:

|                                   |   |
|-----------------------------------|---|
| Valuation Date                    | December 31, 2022   |
| Measurement Date                  | June 30, 2024   |
| Experience Study Report           | 2022, published July 24, 2023   |
| Actuarial Assumptions:            |   |
| Actuarial Cost Method             | Entry Age Normal  |
| Inflation Rate                    | 2.40%   |
| Long-Term Expected Rate of Return | 6.90%   |
| Discount Rate                     | 6.90%   |
| Projected Salary Increases        | 3.40%   |
| Cost of Living Adjustments (COLA) | Blend of 2.00% COLA and graded COLA (1.25% / 0.15%) in accordance with <i>Moro</i> decision; blend based on service.  |
| Mortality                         | <b>Healthy retirees and beneficiaries:</b><br>Pub-2010 Healthy retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in the valuation.<br><br><b>Active members:</b><br>Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in the valuation.<br><br><b>Disabled retirees:</b><br>Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in the valuation. |

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2022 Experience Study.

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**F. Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023, the Public Employees Retirement System Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below displays the OIC approved asset allocation policy, revised as of January 25, 2023.

| Asset Class             | Target Allocation |
|-------------------------|-------------------|
| Cash                    | 0.00 %            |
| Debt Securities         | 25.00 %           |
| Public Equity           | 27.50 %           |
| Private Equity          | 20.00 %           |
| Real Estate             | 12.50 %           |
| Real Assets             | 7.50 %            |
| Diversifying Strategies | 7.50 %            |
| Opportunity             | <u>0.00</u> %     |
| Total                   | <u>100.00</u> %   |

The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target asset allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns but instead are based on a forward-looking capital market economic model.

| Asset Class                         | Target Allocation | 20-Year<br>Annualized<br>Geometric Mean |
|-------------------------------------|-------------------|---|
| Global Equity                       | 27.50 %           | 7.07 %                                  |
| Private Equity                      | 25.50 %           | 8.83 %                                  |
| Core Fixed Income                   | 25.00 %           | 4.50 %                                  |
| Real Estate                         | 12.25 %           | 5.83 %                                  |
| Master Limited Partnerships         | 0.75 %            | 6.02 %                                  |
| Infrastructure                      | 1.50 %            | 6.51 %                                  |
| Hedge Fund of Funds - Multistrategy | 1.25 %            | 6.27 %                                  |
| Hedge Fund Equity - Hedge           | 0.63 %            | 6.48 %                                  |
| Hedge Fund - Macro                  | <u>5.62</u> %     | 4.83 %                                  |
| Total                               | <u>100.00</u> %   |   |
| Assumed Inflation - Mean            |                   | 2.35 %                                  |

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**G. Depletion Date Projection**

GASB Statement No. 68 generally requires that a blended discount rate be used to measure the total pension liability (the actuarial accrued liability calculated using the individual entry age normal cost method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's net position (fair value of investment assets, all others at cost) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB Statement No. 68 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB Statement No. 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. The Governmental Accounting Standards Board does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation for sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB Statement No. 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience that might impact the plan's funded position.

Based on these circumstances, it is OPERS' third-party actuary's opinion that the detailed depletion date projections outlined in GASB Statement No. 68 would clearly indicate that the net position is always projected to be sufficient to cover benefit payments and administrative expenses.

**H. Discount Rate**

The discount rate used to measure the total pension liability was 6.90% for the Defined Benefit Pension Plan. The projection of cash flow used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**IV. PENSION PLAN (Continued)**

**I. Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

|   | 1% Decrease<br>(5.90%) | Current<br>Discount Rate<br>(6.90%) | 1% Increase<br>(7.90%) |
|---|------------------------|-------------------------------------|------------------------|
| City's proportionate share of the net pension liability (asset) | \$ 3,127,424           | \$ 1,982,570                        | \$ 1,023,699           |

**J. Pension Plan Net Position**

Detailed information about the pension plan's net position is available in the separately issued OPERS financial report.

**K. Changes in Plan Provisions During Measurement Period**

There have been no changes in plan provisions during July 1, 2023, through June 30, 2025, measurement period.

**L. Changes in Plan Provisions Subsequent to Measurement Date**

House Bill 4045 enacted changes effective January 1, 2025, the normal retirement age for OPSRP Police and Fire members was lowered from age 60 to age 55. Effective January 1, 2025, forensic scientists and elected District Attorneys are included in the "Police and Fire" definition. Effective January 1, 2030, a new hazardous position member classification will be created for OPSRP members with benefit levels and retirement eligibilities that fall in between existing classification for General Services and Police and Fire members. The hazardous position membership classification is statutorily limited to emergency telecommunicator employees at Oregon State Hospital with direct patient contact.

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**A. Benefit Plans**

The other postemployment benefits (OPEB) for the City consist of two separate plans. The City provides an implicit rate subsidy for retiree health insurance continuation premiums, and a contribution to the State of Oregon's PERS cost-sharing, multiple-employer, defined health insurance benefit plan.

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**B. Financial Statement Presentation**

The amounts on the financial statements relate to the plans as follows:

|  | Implicit Rate<br>Subsidy Plan | PERS RHIA<br>Plan | Total OPEB |
|--|-------------------------------|-------------------|------------|
| Net OPEB (asset) liability   | \$ 53,984                     | \$ (33,391)       | \$ 20,593  |
| Deferred outflows of resources                                     |                               |                   |            |
| Change in proportionate share                                      | -                             | 3,133             | 3,133      |
| Difference between projected and actual<br>earnings on investments | -                             | 943               | 943        |
| Contributions after measurement date                               | 490                           | -                 | 490        |
| Total deferred outflows of resources                               | 490                           | 4,076             | 4,566      |
| Deferred inflows of resources                                      |                               |                   |            |
| Difference between expected and actual<br>experience               | -                             | (653)             | (653)      |
| Change in proportionate share                                      | -                             | (14,138)          | (14,138)   |
| Change in assumptions  | 830                           | (422)             | 408        |
| Total deferred inflows of resources                                | 830                           | (15,213)          | (14,383)   |
| OPEB expense   | 33,977                        | (6,811)           | 27,166     |
| (Included in program expenses on statement of activities)          |                               |                   |            |

**C. Implicit Rate Subsidy**

**1. Plan Description**

The City's healthcare plan is administered by City county Insurance Services. The City has a health insurance continuation option available for most groups of retirees. It is a substantive postemployment benefits plan offered under Oregon Revised Statutes (ORS) 243. ORS 243.303 requires that the City provides retirees with an opportunity to participate in group health and dental insurance from the date of retirement to age 65, and the rate would be calculated using claims experience from retirees and active employees for health plan rating purposes. Providing the same rate to retirees as provided to current employees constitutes an implicit rate subsidy for OPEB. This single-employer plan is not a standalone plan and therefore does not issue its own financial statements.

**CITY OF VENETA**  
**Lane County, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**C. Implicit Rate Subsidy (Continued)**

**2. Benefits Provided**

The plan provides eligible retirees and their dependents under age 65 with the same healthcare coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2025, the following employees were covered by the benefit terms:

|  |           |
|--|-----------|
| Active employees                                       | 16        |
| Inactive employees or beneficiaries receiving benefits | <u>-</u>  |
| Total  | <u>16</u> |

**3. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Implicit Rate Subsidy**

The City's total OPEB liability of \$53,984 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2025.

For the fiscal year ended June 30, 2025, the City recognized OPEB expense from this plan of \$33,977. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|--|---|--|
| Differences between expected and actual experience | \$ -  | \$ -   |
| Change in assumptions                              | <u>-</u>                                      | 830  |
| Total (prior to benefit payments)                  | -   | 830  |
| Benefit payments                                   | <u>490</u>                                    | -  |
| Total  | <u>\$ 490</u>                                 | <u>\$ 830</u>                                |

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**C. Implicit Rate Subsidy (Continued)**

**3. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Implicit Rate Subsidy (Continued)**

Deferred outflows of resources related to OPEB of \$214 resulting from the City's benefit payments will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Amortization Period Ending June 30 | Deferred<br>Outflows<br>and Inflows |
|------------------------------------|-------------------------------------|
| 2026                               | \$ (132)                            |
| 2027                               | (132)                               |
| 2028                               | (132)                               |
| 2029                               | (132)                               |
| 2030                               | (132)                               |
| Thereafter                         | <u>(170)</u>                        |
|                                    | <u><u>\$ (830)</u></u>              |

**4. Actuarial Assumptions and Other Inputs**

The total OPEB liability in the July 1, 2025, valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                            |  |
|----------------------------|--|
| Actuarial Cost Method      | Entry Age Normal   |
| Inflation Rate             | 2.40%  |
| Salary Increases           | 3.40%  |
| Healthy Mortality          | Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees |
| Discount Rate              | 3.93% (change from 3.54% in previous measurement period)   |
| Healthcare Cost Trend Rate | Medical and vision:<br>No longer included<br><br>Dental:<br>No longer included   |

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**C. Implicit Rate Subsidy (Continued)**

**4. Actuarial Assumptions and Other Inputs (Continued)**

The discount rate was based on the Bond Buyer 20-Year General Obligation Municipal Bond Index.

**5. Changes in the Total OPEB Liability**

|  | <u>Total OPEB<br/>Liability</u> |
|--|---------------------------------|
| Balance as of June 30, 2024            | \$ 47,411                       |
| Changes for the year:                  |                                 |
| Service cost                           | 6,081                           |
| Interest on total OPEB liability       | 1,944                           |
| Effect of assumption changes or inputs | (962)                           |
| Benefit payments                       | <u>(490)</u>                    |
| Balance as of June 30, 2025            | <u>\$ 53,984</u>                |

Changes in assumptions are the result of the change in the discount rate from 3.54% to 3.93%.

**6. Sensitivity of the Total OPEB Liability**

The following presents the City's total OPEB liability, as well as what the liability would be like if it were calculated using a discount rate that is one percentage point lower (2.65%) or one percentage point higher (4.65%) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

|                       | Discount Rate          |                                  |                        |
|-----------------------|------------------------|----------------------------------|------------------------|
|                       | 1% Decrease<br>(2.93%) | Discount Rate<br>(3.93%)         | 1% Increase<br>(4.93%) |
| Total OPEB liability  | \$ 57,464              | \$ 53,984                        | \$ 50,648              |
| Healthcare Cost Trend |                        |                                  |                        |
|                       | 1% Decrease<br>(5.00%) | Current<br>Trend Rate<br>(6.00%) | 1% Increase<br>(7.00%) |
| Total OPEB liability  | \$ 48,869              | \$ 53,984                        | \$ 59,888              |

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**D. PERS Retirement Health Insurance Account (RHIA)**

**1. Plan Description**

The City contributes to the PERS Retirement Health Insurance Account (RHIA), established by ORS 238.420, for each of its eligible employees. RHIA is a cost-sharing, multiple-employer, other postemployment benefit plan administered by PERS. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

**2. Benefits Provided**

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if they (1) are receiving a retirement benefit or allowance from PERS or (2) were insured at the time the member died and the member retired before May 1, 1991.

**3. Contributions**

PERS' funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2021, actuarial valuation, which became effective July 1, 2023. The City's contribution rates for the period were 0.05% for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial accrued liability rate was assigned for the RHIA program as it was funded at 221% as of December 31, 2023. Typically, PERS employers contribute an actuarially determined percentage of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. The City's total contributions for the year ended June 30, 2025, amounted to \$0.

**CITY OF VENETA**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**D. PERS Retirement Health Insurance Account (RHIA) (Continued)**

**4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA**

At June 30, 2025, the City reported an asset of \$33,528 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2025, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022, rolled forward to June 30, 2025. The City's proportion of the net OPEB asset was based on the City's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2025, the City's proportionate share was 0.0083%, which increased from its proportion of 0.0006% as of June 30, 2023.

For the year ended June 30, 2025, the City recognized OPEB expense from this plan of \$(6,811). At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience   | \$ -                                 | \$ 653                              |
| Change in assumptions                                | -                                    | 422                                 |
| Net difference between projected and actual earnings | 943                                  | -                                   |
| Change in proportionate share                        | <u>3,133</u>                         | <u>14,138</u>                       |
| Total (prior to post measurement date contributions) | 4,076                                | 15,213                              |
| Contributions subsequent to the measurement date     | -                                    | -                                   |
| <b>Total</b>   | <b>\$ 4,076</b>                      | <b>\$ 15,213</b>                    |

**CITY OF VENETA**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**D. PERS Retirement Health Insurance Account (RHIA) (Continued)**

**4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA (Continued)**

Deferred outflows of resources related to OPEB of \$0 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Amortization Period Ending June 30</u> | <u>Deferred Outflows</u> | <u>Deferred Inflows</u> |
|---|--------------------------|-------------------------|
| 2026                                      | \$ 2,229                 | \$ 13,842               |
| 2027                                      | 1,227                    | 1,371                   |
| 2028                                      | 510                      | -                       |
| 2029                                      | 110                      | -                       |
|   | <hr/>                    | <hr/>                   |
|   | \$ 4,076                 | \$ 15,213               |

**5. Actuarial Methods and Assumptions**

The RHIA plan is unaffected by healthcare cost trends since the benefit is limited to a \$60 monthly payment toward Medicare companion insurance premiums; consequently, the disclosure of a healthcare cost trend is not applicable. Other significant actuarial assumptions are consistent with those disclosed for the OPERS pension plan in Note IV-E.

**6. Long-Term Expected Rate of Return**

The long-term expected rate of return assumptions for the OPEB plan are consistent with those disclosed for the OPERS pension plan in Note IV-F.

**7. Depletion Date Projection**

The detailed depletion date projections outlined in GASB Statement No. 75, and allowance for alternative evaluations of projected solvency outlined in GASB Statement No. 75 (paragraph 39), are consistent with those disclosed for GASB Statement No. 68 in Note IV-G.

**CITY OF VENETA**  
**Lane County, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

**D. PERS Retirement Health Insurance Account (RHIA) (Continued)**

**8. Discount Rate**

The discount rate used to measure the total OPEB liability was 6.90% for the OPEB plan. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the OPEB plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

**9. Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate**

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

|  | 1% Decrease<br>(5.90%) | Discount Rate<br>(6.90%) | 1% Increase<br>(7.90%) |
|--|------------------------|--------------------------|------------------------|
| City's proportionate share of the net OPEB liability (asset) | \$ (30,910)            | \$ (33,391)              | \$ (35,528)            |

**10. OPEB Plan Net Position**

Detailed information about the other postemployment benefit plan's net position is available in the separately issued OPERS financial report.

**11. Changes in Plan Provisions During Measurement Period**

There have been no changes in plan provisions during the July 1, 2022, through June 30, 2023, measurement period.

**12. Changes in Plan Provisions Subsequent to Measurement Date**

There have been no changes in plan provisions subsequent to the June 30, 2025, measurement date.

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. OTHER INFORMATION**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

**B. Tax Abatements**

The City did not have tax abatements for the year ended June 30, 2025.

**C. Changes within the Financial Reporting Entity.**

During the year ended June 30, 2025, the Enterprise Reserve Fund was reclassified from non-major to a major fund due to significant increases in its assets.

| Reporting Units Affected by Adjustments of Beginning Balances |                            |  |
|---|----------------------------|--|
|   | Enterprise<br>Reserve Fund | Nonmajor<br>Enterprise<br>Reserve Fund |
| Fund balance - beginning, as previously presented             | \$ -                       | \$ 239,353                             |
| Change from nonmajor fund to major fund                       | <u>239,353</u>             | <u>(239,353)</u>                       |
| Fund balance - beginning, as adjusted                         | <u>\$ 239,353</u>          | <u>\$ -</u>                            |

**CITY OF VENETA**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. OTHER INFORMATION (Continued)**

**C. Changes within the Financial Reporting Entity (Continued).**

During the year ended June 30, 2025, the Stormwater and Capital Construction – Stormwater/Drainage SDC Funds were reclassified from governmental to enterprise fund due to the nature of each fund's activities.

| Government-Wide Statements                       |                         |                          |
|--|-------------------------|--------------------------|
|  | Governmental Activities | Business-Type Activities |
| Net position - beginning, as originally reported | \$ 32,341,507           | \$ 23,540,685            |
| Change from governmental to enterprise           | <u>(520,279)</u>        | <u>520,279</u>           |
| Net position - beginning, as adjusted            | <u>\$ 31,821,228</u>    | <u>\$ 24,060,964</u>     |

| Reporting Units Affected by Adjustments of Beginning Balances |  |   |
|---|--|---|
|   | Nonmajor<br>Governmental<br>Activities | Nonmajor<br>Business-Type<br>Activities |
| Fund balance - beginning, as previously presented             | \$ 3,977,535                           | \$ 1,091,615                            |
| Change from governmental to enterprise                        | <u>(520,279)</u>                       | <u>520,279</u>                          |
| Fund balance - beginning, as adjusted                         | <u>\$ 3,457,256</u>                    | <u>\$ 1,611,894</u>                     |

**CITY OF VENETA  
Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**V. OTHER INFORMATION (Continued)**

**D. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements that have future effective dates that will impact future financial presentations. Management has not currently determined what impact implementation of the following statements will have on future financial statements.

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the City beginning with its fiscal year ending June 30, 2026. This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

**E. Subsequent Events**

Management has evaluated subsequent events through December 31, 2025, which was the date that the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**

**Pension Plan**

| Year<br>Ended<br>June 30 | (a)<br>City's<br>proportion of<br>the net pension<br>liability (asset) | (b)<br>City's<br>proportionate share<br>of the net pension<br>liability (asset) | (c)<br>City's<br>covered<br>payroll | (b/c)<br>City's<br>proportionate share<br>of the net pension<br>liability (asset) as a<br>percentage of its<br>covered payroll | Plan fiduciary<br>net position as<br>a percentage of<br>the total pension<br>liability |
|--------------------------|--|---|-------------------------------------|--|--|
|                          |  |   |                                     |  |  |
| 2025                     | 0.00891955%  | \$ 1,867,549  | \$ 1,349,087                        | 138.43%  | 79.30%   |
| 2024                     | 0.00997053%  | 1,867,549   | 1,483,800                           | 125.86%  | 81.70%   |
| 2023                     | 0.00886470%  | 1,357,363   | 1,118,159                           | 121.39%  | 84.50%   |
| 2022                     | 0.01038010%  | 1,242,129   | 1,106,605                           | 112.25%  | 87.60%   |
| 2021                     | 0.01008700%  | 2,201,333   | 943,181                             | 233.39%  | 75.80%   |
| 2020                     | 0.00994810%  | 1,720,780   | 957,843                             | 179.65%  | 80.20%   |
| 2019                     | 0.00980740%  | 1,485,699   | 889,881                             | 166.95%  | 82.10%   |
| 2018                     | 0.00956570%  | 1,289,460   | 843,609                             | 152.85%  | 83.10%   |
| 2017                     | 0.00965690%  | 1,449,719   | 725,675                             | 199.78%  | 80.50%   |
| 2016                     | 0.01061510%  | 609,460   | 722,475                             | 84.36%   | 91.90%   |

**Changes in Benefit Terms**

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than prior to the legislation.

Oregon Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

**Changes in Assumptions**

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay.

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF CONTRIBUTIONS**

| <b>Pension Plan</b>               |  |  | <b>(b)</b><br>Contributions in<br>relation to the<br>statutorily required<br>contribution | <b>(a-b)</b><br>Contribution<br>deficiency<br>(excess) |              | <b>(c)</b><br>City's<br>covered<br>payroll | <b>(b/c)</b><br>Contributions<br>as a percent<br>of covered<br>payroll |
|-----------------------------------|--|--|---|--|--------------|--|--|
| <b>Year<br/>Ended<br/>June 30</b> | <b>(a)<br/>Statutorily<br/>required<br/>contribution</b> |  |   |  |              |  |  |
| 2025                              | \$ 279,759   |  | \$ 279,759  | \$ -   | \$ 1,385,076 |  | 20.20%   |
| 2024                              | \$ 261,696   |  | \$ 261,696  | \$ -   | \$ 1,349,087 |  | 19.40%   |
| 2023                              | 225,681  |  | 225,681   | -  | 1,483,800    |  | 15.21%   |
| 2022                              | 219,152  |  | 219,152   | -  | 1,118,159    |  | 19.60%   |
| 2021                              | 249,579  |  | 249,579   | -  | 1,106,605    |  | 22.55%   |
| 2020                              | 267,743  |  | 267,743   | -  | 943,181      |  | 28.39%   |
| 2019                              | 220,957  |  | 220,957   | -  | 957,843      |  | 23.07%   |
| 2018                              | 207,660  |  | 207,660   | -  | 889,881      |  | 23.34%   |
| 2017                              | 168,377  |  | 168,377   | -  | 843,609      |  | 19.96%   |
| 2016                              | 104,326  |  | 104,326   | -  | 725,675      |  | 14.38%   |

**Changes in Benefit Terms**

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than prior to the legislation.

Oregon Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

**Changes in Assumptions**

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay.

**CITY OF VENATA**  
**Lane County, Oregon**

**SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

| <b><u>Implicit Rate Subsidy</u></b>                              | <b><u>2025</u></b> |
|--|--------------------|
| Total OPEB Liability   |                    |
| Service cost   | \$ 6,081           |
| Interest   | 1,944              |
| Economic/demographic gains or losses                             | -                  |
| Change in assumptions  | (962)              |
| Benefit payments   | <u>(490)</u>       |
| Net change in total OPEB liability                               | 6,573              |
| Total OPEB liability - beginning                                 | <u>47,411</u>      |
| Total OPEB liability - ending                                    | <u>\$ 53,984</u>   |
| Covered employee payroll   | \$ 1,385,076       |
| Total OPEB liability as a percentage of covered employee payroll | 3.90%              |

**Changes in Assumptions**

For each valuation date, the following changes in assumptions are made:

Expected claims and premiums are updated to reflect changes in available benefits and premium levels. Expected retiree and dependent costs are updated to reflect current health cost guidelines.

The healthcare cost trend is updated to reflect changes in premium levels, as well as future expected economic and regulatory conditions.

Mortality, withdrawal, and retirement rates are updated to reflect assumptions used in the Oregon PERS actuarial valuation immediately preceding each implicit rate subsidy valuation date.

For the year ended June 30, 2023, the inflation rate decreased to 2.40% from 2.50% for June 30, 2022.

For the year ended June 30, 2023, salary increases decreased to 3.40% from 3.50% for June 30, 2022.

For June 30, 2025, the discount rate increased to 3.65%. For June 30, 2023, the discount rate increased to 3.54%. For June 30, 2022, the discount rate decreased to 2.16%. For June 30, 2021, the discount rate decreased to 2.21%. For June 30, 2019, the discount rate increased to 3.87% from 3.58% for June 30, 2018.

No assets have been accumulated in a trust to pay for the related benefits.

\*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)**

**RHIA**

| Year<br>Ended<br>June 30 | (a)<br>City's<br>proportion of<br>the net OPEB<br>liability (asset) | (b)<br>City's<br>proportionate share<br>of the net OPEB<br>liability (asset) | (c)<br>City's<br>covered<br>payroll | (b/c)<br>City's<br>proportionate share<br>of the net OPEB<br>liability (asset) as a<br>percentage of its<br>covered payroll | Plan fiduciary<br>net position as<br>a percentage of<br>the total OPEB<br>liability |         |
|--------------------------|---|--|-------------------------------------|---|---|---------|
|                          |   |  |                                     |   |   |         |
| 2025                     | 0.00826706%   | \$ (33,391)  | \$ 1,349,087                        | -2.48%  |   | 220.60% |
| 2024                     | 0.00064383%   | (2,357)  | 1,483,800                           | -0.16%  |   | 201.60% |

**Changes in Assumptions**

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total OPEB liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

\*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF CONTRIBUTIONS**

**OTHER POSTEMPLOYMENT BENEFITS**

| <b>RHIA</b>              |  |  |    |   |                                     |   |  |        |
|--------------------------|--|--|----|---|-------------------------------------|---|--|--------|
| Year<br>Ended<br>June 30 | (a)<br>Contractually<br>required<br>contribution | (b)<br>Contributions in<br>relation to the<br>contractually required<br>contribution |    | (a-b)<br>Contribution<br>deficiency<br>(excess) | (c)<br>City's<br>covered<br>payroll | (b/c)<br>Contributions<br>as a percent<br>of covered<br>payroll |  |        |
| 2025                     | \$ -   | \$ -   |    | \$ -  | \$ 1,385,076                        |   |  | 0.000% |
| 2024                     | 14   |  | 14 |   | 1,349,087                           |   |  | 0.001% |

**Changes in Assumptions**

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total OPEB liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

\*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**GENERAL FUND**

For the Year Ended June 30, 2025

|                             | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis | Actual<br>Adjustments | GAAP<br>Basis  |
|-----------------------------|---------------------------------|---|-----------------|-----------------------|----------------|
| <b>REVENUES</b>             |                                 |   |                 |                       |                |
| Property taxes              | \$ 370,900                      | \$ 1,476                                      | \$ 372,376      | \$ -                  | \$ 372,376     |
| Franchise fees              | 142,400                         | 21,037  | 163,437         | -                     | 163,437        |
| Licenses, permits, and fees | 5,200                           | 395   | 5,595           | -                     | 5,595          |
| Grants and contributions    | 61,000                          | 23,201  | 84,201          | -                     | 84,201         |
| Intergovernmental           | 114,600                         | (37,187)                                      | 77,413          | -                     | 77,413         |
| Charges for services        | 21,400                          | 18,306  | 39,706          | -                     | 39,706         |
| Fines                       | 11,200                          | (11,200)                                      | -               | -                     | -              |
| Investment earnings         | 39,500                          | 40,306  | 79,806          | -                     | 79,806         |
| Rents and leases            | 48,400                          | (6,298)                                       | 42,102          | -                     | 42,102         |
| Miscellaneous               | 10,400                          | 8,037   | 18,437          | -                     | 18,437         |
| Total revenues              | <u>825,000</u>                  | <u>58,073</u>                                 | <u>883,073</u>  | <u>-</u>              | <u>883,073</u> |
| <b>EXPENDITURES</b>         |                                 |   |                 |                       |                |
| Administration              |                                 |   |                 |                       |                |
| Current                     |                                 |   |                 |                       |                |
| Personnel services          | 429,900                         | (43,227)                                      | 386,673         | -                     | 386,673        |
| Materials and services      | 264,800                         | (15,908)                                      | 248,892         | -                     | 248,892        |
| Capital outlay              | <u>20,200</u>                   | <u>(20,025)</u>                               | <u>175</u>      | <u>-</u>              | <u>175</u>     |
| Total Administration        | <u>714,900</u>                  | <u>(79,160)</u>                               | <u>635,740</u>  | <u>-</u>              | <u>635,740</u> |
| Human Resources             |                                 |   |                 |                       |                |
| Current                     |                                 |   |                 |                       |                |
| Materials and services      | <u>13,800</u>                   | <u>(12,828)</u>                               | <u>972</u>      | <u>-</u>              | <u>972</u>     |
| Fern Ridge Service Center   |                                 |   |                 |                       |                |
| Capital outlay              | <u>50,000</u>                   | <u>(5,115)</u>                                | <u>44,885</u>   | <u>-</u>              | <u>44,885</u>  |
| Public Safety               |                                 |   |                 |                       |                |
| Current                     |                                 |   |                 |                       |                |
| Personnel services          | \$ 40,900                       | \$ (2,378)                                    | \$ 38,522       | \$ -                  | \$ 38,522      |
| Materials and services      | <u>22,300</u>                   | <u>(10,997)</u>                               | <u>11,303</u>   | <u>-</u>              | <u>11,303</u>  |
| Total Public Safety         | <u>63,200</u>                   | <u>(13,375)</u>                               | <u>49,825</u>   | <u>-</u>              | <u>49,825</u>  |

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**GENERAL FUND**

For the Year Ended June 30, 2025

(Continued)

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis    | Actual<br>Adjustments | GAAP<br>Basis     |
|--|---------------------------------|---|--------------------|-----------------------|-------------------|
| <b>Economic Development</b>  |                                 |   |                    |                       |                   |
| Current  |                                 |   |                    |                       |                   |
| Personnel services   | 88,500                          | (18,087)                                      | 70,413             | -                     | 70,413            |
| Materials and services   | 421,600                         | (363,710)                                     | 57,890             | -                     | 57,890            |
| Capital outlay   | 562,000                         | (144,437)                                     | 417,563            | -                     | 417,563           |
| Total Economic Development   | <u>1,072,100</u>                | <u>(526,234)</u>                              | <u>545,866</u>     | -                     | 545,866           |
| <b>Contingency</b>   | <u>210,000</u>                  | <u>(210,000)</u>                              | -                  | -                     | -                 |
| Total expenditures   | <u>2,124,000</u>                | <u>(846,712)</u>                              | <u>1,277,288</u>   | -                     | 1,277,288         |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <u>(1,299,000)</u>              | <u>904,785</u>                                | <u>(394,215)</u>   | -                     | (394,215)         |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                 |   |                    |                       |                   |
| Transfers in   | 715,000                         | (714,000)                                     | 1,000              | -                     | 1,000             |
| Transfers out  | <u>(914,000)</u>                | -   | <u>(914,000)</u>   | -                     | (914,000)         |
| Total other financing sources (uses)                                 | <u>(199,000)</u>                | <u>(714,000)</u>                              | <u>(913,000)</u>   | -                     | (913,000)         |
| Net change in fund balance   | <u>(1,498,000)</u>              | <u>190,785</u>                                | <u>(1,307,215)</u> | -                     | (1,307,215)       |
| Fund balance - beginning   | <u>1,993,100</u>                | <u>54,927</u>                                 | <u>2,048,027</u>   | -                     | 2,048,027         |
| Fund balance - ending  | <u>\$ 495,100</u>               | <u>\$ 245,712</u>                             | <u>\$ 740,812</u>  | <u>\$ -</u>           | <u>\$ 740,812</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**LAW ENFORCEMENT FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |             | GAAP<br>Basis     |
|--|---------------------------------|---|-------------------|-------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments |                   |
| <b>REVENUES</b>  |                                 |   |                   |             |                   |
| Property taxes   | \$ 971,300                      | \$ 4,381                                      | \$ 975,681        | \$ -        | \$ 975,681        |
| Other taxes  | 33,800                          | (3,852)                                       | 29,948            | -           | 29,948            |
| Licenses, permits and fees                                   | 170,200                         | 12,000  | 182,200           | -           | 182,200           |
| Fines  | -                               | 5,049   | 5,049             | -           | 5,049             |
| Investment earnings  | <u>13,900</u>                   | <u>12,451</u>                                 | <u>26,351</u>     | <u>-</u>    | <u>26,351</u>     |
| Total revenues   | <u>1,189,200</u>                | <u>30,029</u>                                 | <u>1,219,229</u>  | <u>-</u>    | <u>1,219,229</u>  |
| <b>EXPENDITURES</b>  |                                 |   |                   |             |                   |
| Code Enforcement   |                                 |   |                   |             |                   |
| Current  |                                 |   |                   |             |                   |
| Personnel services   | 69,300                          | (9,772)                                       | 59,528            | -           | 59,528            |
| Materials and services                                       | <u>39,300</u>                   | <u>(19,709)</u>                               | <u>19,591</u>     | <u>-</u>    | <u>19,591</u>     |
| Total Code Enforcement                                       | 108,600                         | (29,481)                                      | 79,119            | -           | 79,119            |
| Law Enforcement  |                                 |   |                   |             |                   |
| Current  |                                 |   |                   |             |                   |
| Materials and services                                       | <u>1,091,056</u>                | <u>60,404</u>                                 | <u>1,151,460</u>  | <u>-</u>    | <u>1,151,460</u>  |
| Court  |                                 |   |                   |             |                   |
| Current  |                                 |   |                   |             |                   |
| Personnel services   | 61,300                          | (7,641)                                       | 53,659            | -           | 53,659            |
| Materials and services                                       | <u>16,700</u>                   | <u>3,104</u>                                  | <u>19,804</u>     | <u>-</u>    | <u>19,804</u>     |
| Total Court  | 78,000                          | (4,537)                                       | 73,463            | -           | 73,463            |
| Contingency  | <u>20,000</u>                   | <u>(20,000)</u>                               | <u>-</u>          | <u>-</u>    | <u>-</u>          |
| Total expenditures   | <u>1,297,656</u>                | <u>6,386</u>                                  | <u>1,304,042</u>  | <u>-</u>    | <u>1,304,042</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (108,456)                       | 23,643  | (84,813)          | -           | (84,813)          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                   |             |                   |
| Transfers in   | <u>6,600</u>                    | <u>(6,600)</u>                                | <u>-</u>          | <u>-</u>    | <u>-</u>          |
| Fund balance - beginning                                     | <u>498,100</u>                  | <u>149,393</u>                                | <u>647,493</u>    | <u>-</u>    | <u>647,493</u>    |
| Fund balance - ending  | <u>\$ 396,244</u>               | <u>\$ 166,436</u>                             | <u>\$ 562,680</u> | <u>\$ -</u> | <u>\$ 562,680</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**STREET FUND**

For the Year Ended June 30, 2025

|   | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual              |             |                     | GAAP<br>Basis |
|---|---------------------------------|---|---------------------|-------------|---------------------|---------------|
|   |                                 |   | Budget<br>Basis     | Adjustments |                     |               |
| <b>REVENUES</b>   |                                 |   |                     |             |                     |               |
| Franchise taxes   | \$ 142,400                      | \$ 18,771                                     | \$ 161,171          | \$ -        | \$ 161,171          |               |
| Fees and charges  | 208,300                         | 32,876  | 241,176             | -           | 241,176             |               |
| Intergovernmental   | 396,500                         | 29,958  | 426,458             | -           | 426,458             |               |
| Investment earnings   | 60,600                          | 72,399  | 132,999             | -           | 132,999             |               |
| Grants  | 60,000                          | 5,209   | 65,209              | -           | 65,209              |               |
| Miscellaneous   | 600                             | 497   | 1,097               | -           | 1,097               |               |
| Total revenues  | <u>868,400</u>                  | <u>159,710</u>                                | <u>1,028,110</u>    | <u>-</u>    | <u>1,028,110</u>    |               |
| <b>EXPENDITURES</b>   |                                 |   |                     |             |                     |               |
| Public Works  |                                 |   |                     |             |                     |               |
| Current   |                                 |   |                     |             |                     |               |
| Personnel services  | 223,900                         | (40,205)                                      | 183,695             | -           | 183,695             |               |
| Materials and services                                      | 232,800                         | (86,043)                                      | 146,757             | -           | 146,757             |               |
| Capital outlay  | 42,500                          | (41,232)                                      | 1,268               | -           | 1,268               |               |
| Total Public Works  | <u>499,200</u>                  | <u>(167,480)</u>                              | <u>331,720</u>      | <u>-</u>    | <u>331,720</u>      |               |
| Contingency   | <u>80,000</u>                   | <u>(80,000)</u>                               | <u>-</u>            | <u>-</u>    | <u>-</u>            |               |
| Total expenditures  | <u>579,200</u>                  | <u>(247,480)</u>                              | <u>331,720</u>      | <u>-</u>    | <u>331,720</u>      |               |
| Excess (deficiency) of revenue<br>over (under) expenditures | <u>289,200</u>                  | <u>407,190</u>                                | <u>696,390</u>      | <u>-</u>    | <u>696,390</u>      |               |
| <b>OTHER FINANCING SOURCES (USES)</b>                       |                                 |   |                     |             |                     |               |
| Transfers in  | 30,000                          | (30,000)                                      | -                   | -           | -                   |               |
| Transfers out   | (9,100)                         | -   | (9,100)             | -           | (9,100)             |               |
| Total other financing sources (uses)                        | <u>20,900</u>                   | <u>(30,000)</u>                               | <u>(9,100)</u>      | <u>-</u>    | <u>(9,100)</u>      |               |
| Net change in fund balance                                  | <u>310,100</u>                  | <u>377,190</u>                                | <u>687,290</u>      | <u>-</u>    | <u>687,290</u>      |               |
| Fund balance - beginning                                    | <u>2,468,200</u>                | <u>940,735</u>                                | <u>3,408,935</u>    | <u>-</u>    | <u>3,408,935</u>    |               |
| Fund balance - ending                                       | <u>\$ 2,778,300</u>             | <u>\$ 1,317,925</u>                           | <u>\$ 4,096,225</u> | <u>\$ -</u> | <u>\$ 4,096,225</u> |               |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**PARKS AND RECREATION FUND**

For the Year Ended June 30, 2025

|                          | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual          |             | GAAP<br>Basis |
|--------------------------|---------------------------------|---|-----------------|-------------|---------------|
|                          |                                 |   | Budget<br>Basis | Adjustments |               |
| <b>REVENUES</b>          |                                 |   |                 |             |               |
| Property taxes           | \$ 444,371                      | \$ 3,555                                      | \$ 447,926      | \$ -        | \$ 447,926    |
| Charges for services     | 76,900                          | 10,072  | 86,972          | -           | 86,972        |
| Intergovernmental        | 60,400                          | (7,267)                                       | 53,133          | -           | 53,133        |
| Other taxes              | 27,700                          | 2,248   | 29,948          | -           | 29,948        |
| Grants and contributions | 181,100                         | (89,301)                                      | 91,799          | -           | 91,799        |
| Investment earnings      | 17,600                          | 20,869  | 38,469          | -           | 38,469        |
| Miscellaneous            | 2,600                           | (2,600)                                       | -               | -           | -             |
| Total revenues           | 810,671                         | (62,424)                                      | 748,247         | -           | 748,247       |
| <b>EXPENDITURES</b>      |                                 |   |                 |             |               |
| Park                     |                                 |   |                 |             |               |
| Current                  |                                 |   |                 |             |               |
| Personnel services       | 252,000                         | (43,104)                                      | 208,896         | -           | 208,896       |
| Materials and services   | 79,500                          | 25,424  | 104,924         | -           | 104,924       |
| Capital outlay           | 2,505,600                       | (1,525,423)                                   | 980,177         | -           | 980,177       |
| Total Public Works       | 2,837,100                       | (1,543,103)                                   | 1,293,997       | -           | 1,293,997     |
| Pool                     |                                 |   |                 |             |               |
| Current                  |                                 |   |                 |             |               |
| Personnel services       | 240,600                         | (42,550)                                      | 198,050         | -           | 198,050       |
| Materials and services   | 85,050                          | 352   | 85,402          | -           | 85,402        |
| Total Public Works       | 325,650                         | (42,198)                                      | 283,452         | -           | 283,452       |

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**PARKS AND RECREATION FUND**

For the Year Ended June 30, 2025

(Continued)

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |             |                   |
|--|---------------------------------|---|-------------------|-------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments | GAAP<br>Basis     |
| Community Center   |                                 |   |                   |             |                   |
| Current  |                                 |   |                   |             |                   |
| Materials and services                                       | 6,300                           | 4,795   | 11,095            | -           | 11,095            |
| Contingency  | 20,000                          | (20,000)                                      | -                 | -           | -                 |
| Total expenditures   | 3,189,050                       | (1,600,506)                                   | 1,588,544         | -           | 1,588,544         |
| Excess (deficiency) of revenues<br>over (under) expenditures | (2,378,379)                     | 1,538,082                                     | (840,297)         | -           | (840,297)         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                   |             |                   |
| Transfers in   | 1,775,000                       | (1,775,000)                                   | -                 | -           | -                 |
| Net change in fund balance                                   | (603,379)                       | (236,918)                                     | (840,297)         | -           | (840,297)         |
| Fund balance - beginning                                     | 825,100                         | 160,864                                       | 985,964           | -           | 985,964           |
| Fund balance - ending  | <u>\$ 221,721</u>               | <u>\$ (76,054)</u>                            | <u>\$ 145,667</u> | <u>\$ -</u> | <u>\$ 145,667</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**VENETA URBAN RENEWAL AGENCY - DEBT SERVICE FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual              |             |                     |
|--|---------------------------------|---|---------------------|-------------|---------------------|
|  |                                 |   | Budget<br>Basis     | Adjustments | GAAP<br>Basis       |
| <b>REVENUES</b>  |                                 |   |                     |             |                     |
| Property taxes   | \$ 932,278                      | \$ 46,828                                     | \$ 979,106          | \$ -        | \$ 979,106          |
| Investment earnings  | <u>23,569</u>                   | <u>33,830</u>                                 | <u>57,399</u>       | <u>-</u>    | <u>57,399</u>       |
| Total revenues   | 955,847                         | 80,658  | 1,036,505           | -           | 1,036,505           |
| <b>EXPENDITURES</b>  |                                 |   |                     |             |                     |
| Debt service   | <u>2,792,500</u>                | <u>(2,792,500)</u>                            | <u>-</u>            | <u>-</u>    | <u>-</u>            |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1,836,653)                     | 2,873,158                                     | 1,036,505           | -           | 1,036,505           |
| Fund balance - beginning                                     | <u>3,014,835</u>                | <u>969,522</u>                                | <u>3,984,357</u>    | <u>-</u>    | <u>3,984,357</u>    |
| Fund balance - ending  | <u>\$ 1,178,182</u>             | <u>\$ 3,842,680</u>                           | <u>\$ 5,020,862</u> | <u>\$ -</u> | <u>\$ 5,020,862</u> |

**OTHER SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2025

|  | Special Revenue Funds                             |   |   |   |
|--|---|---|---|---|
|  | Local<br>Improvements                             | Capital<br>Construction-<br>Parks SDC             | Capital<br>Construction-<br>Transportation<br>SDC | Capital<br>Construction-<br>Transportation<br>SDC |
|  | Capital<br>Construction-<br>Transportation<br>SDC | Capital<br>Construction-<br>Transportation<br>SDC | Capital<br>Construction-<br>Transportation<br>SDC |   |
| <b>ASSETS</b>  |   |   |   |   |
| Cash and cash equivalents  | \$ 277,726  | \$ 38,772   | \$ 1,204,347                                      |   |
| Cash with county   | -   | -   | -   |   |
| Accounts receivable  | -   | -   | -   |   |
| Property taxes receivable  | -   | -   | -   |   |
| Liens receivable   | 9,215   | 5,472   | -   |   |
| Prepays and deposits   | -   | 109,809   | -   |   |
| <br>Total assets   | <br>\$ 286,941                                    | <br>\$ 154,053                                    | <br>\$ 1,204,347                                  |   |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> |   |   |   |   |
| Liabilities  |   |   |   |   |
| Accounts payable   | \$ -  | \$ 5,220  | \$ -  |   |
| Deferred inflows of resources  |   |   |   |   |
| Unavailable revenue - property taxes                                 | -   | -   | -   |   |
| Unavailable revenue - liens  | 9,215   | 5,472   | -   |   |
| Total deferred inflows of resources                                  | <br>9,215   | <br>5,472   | <br>-   |   |
| Fund balances  |   |   |   |   |
| Restricted for:  |   |   |   |   |
| Debt service   | -   | -   | -   |   |
| Capital projects   | -   | 143,361   | 1,204,347   |   |
| Building department  | -   | -   | -   |   |
| Committed to:  |   |   |   |   |
| Local improvements   | 277,726   | -   | -   |   |
| Equipment purchases  | -   | -   | -   |   |
| Business development   | -   | -   | -   |   |
| Capital projects   | -   | -   | -   |   |
| Total fund balances  | <br>277,726                                       | <br>143,361                                       | <br>1,204,347                                     |   |
| Total liabilities, deferred inflows of resources, and fund balances  | <br>\$ 286,941                                    | <br>\$ 154,053                                    | <br>\$ 1,204,347                                  |   |

### Special Revenue Funds

| <u>Planning</u>       | <u>Building<br/>Inspection<br/>Program</u> | <u>Zumwalt<br/>Campground</u> |
|-----------------------|--|-------------------------------|
| \$ 397,320            | \$ 325,444                                 | \$ 34,522                     |
| 416                   | -  | -                             |
| 2,193                 | -  | -                             |
| 7,179                 | -  | -                             |
| -                     | -  | -                             |
| <u> </u>              | <u> </u>                                   | <u> </u>                      |
| <u>\$ 407,108</u>     | <u>\$ 325,444</u>                          | <u>\$ 34,522</u>              |
| <br><u>\$ 6,183</u>   | <u>\$ 345</u>                              | <u>\$ 342</u>                 |
| <br>6,440             | <br>-                                      | <br>-                         |
| <u> </u>              | <u> </u>                                   | <u> </u>                      |
| <u>6,440</u>          | <u> </u>                                   | <u> </u>                      |
| <br>-                 | <br>-                                      | <br>-                         |
| <br>-                 | <br>-                                      | <br>-                         |
| 394,485               | 325,099                                    | -                             |
| <br>-                 | <br>-                                      | <br>34,180                    |
| <br>-                 | <br>-                                      | <br>-                         |
| <br>-                 | <br>-                                      | <br>-                         |
| <u> </u>              | <u> </u>                                   | <u> </u>                      |
| <u>394,485</u>        | <u>325,099</u>                             | <u>34,180</u>                 |
| <br><u>\$ 407,108</u> | <u>\$ 325,444</u>                          | <u>\$ 34,522</u>              |

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2025

(Continued)

|  | <u>Special Revenue Funds</u>         |   | Capital<br>Project Fund |
|--|--------------------------------------|---|-------------------------|
|  | Business<br>Assistance<br>Loan/Grant | Veneta<br>Urban Renewal<br>Agency General | Governmental<br>Reserve |
| <b>ASSETS</b>  |                                      |   |                         |
| Cash and cash equivalents  | \$ 127,457                           | \$ 656,247                                | \$ 213,315              |
| Cash with county   | -                                    | -   | -                       |
| Accounts receivable  | -                                    | -   | -                       |
| Property taxes receivable  | -                                    | -   | -                       |
| Liens receivable   | -                                    | -   | -                       |
| Liens receivable   | -                                    | -   | -                       |
| <br>Total assets   | <br>\$ 127,457                       | <br>\$ 656,247                            | <br>\$ 213,315          |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> |                                      |   |                         |
| Liabilities  |                                      |   |                         |
| Accounts payable   | \$ _____ -                           | \$ 282                                    | \$ _____ -              |
| Deferred inflows of resources  |                                      |   |                         |
| Unavailable revenue - property taxes                                 | - - -                                | - - -                                     | - - -                   |
| Unavailable revenue - liens  | - - -                                | - - -                                     | - - -                   |
| Total deferred inflows of resources                                  | - - -                                | - - -                                     | - - -                   |
| Fund balances  |                                      |   |                         |
| Restricted for:  |                                      |   |                         |
| Debt service   | - - -                                | - - -                                     | - - -                   |
| Capital projects   | - - -                                | - - -                                     | - - -                   |
| Building department  | - - -                                | - - -                                     | - - -                   |
| Committed to:  |                                      |   |                         |
| Local improvements   | - - -                                | - - -                                     | - - -                   |
| Equipment purchases  | - - -                                | - - -                                     | - - -                   |
| Business Development   | 127,457                              | 655,965                                   | - - -                   |
| Capital projects   | - - -                                | - - -                                     | 213,315                 |
| Total fund balances  | 127,457                              | 655,965                                   | 213,315                 |
| Total liabilities, deferred inflows of resources, and fund balances  | <br>\$ 127,457                       | <br>\$ 656,247                            | <br>\$ 213,315          |

| Capital<br>Project Fund                 |                   |  |
|---|-------------------|--|
| Public<br>Works<br>Equipment<br>Reserve | Debt<br>Service   | Total<br>Nonmajor<br>Governmental<br>Funds |
| \$ 63,530                               | \$ 262,463        | \$ 3,601,143                               |
| -                                       | 248               | 664  |
| -                                       | -                 | 2,193                                      |
| -                                       | 4,116             | 11,295                                     |
| -                                       | -                 | 14,687                                     |
| -                                       | -                 | <u>109,809</u>                             |
| <u>\$ 63,530</u>                        | <u>\$ 266,827</u> | <u>\$ 3,739,791</u>                        |

\$ - \$ 12,372

- 3,692 10,132  
- - 14,687  
- 3,692 24,819

- 263,135 263,135  
- - 1,347,708  
- - 719,584  
  
63,530 - 311,906  
- - 63,530  
- - 783,422  
- - 213,315  
  
63,530 263,135 3,702,600

\$ 63,530 \$ 266,827 \$ 3,739,791

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

|   | Special Revenue Funds |                                       |   |
|---|-----------------------|---------------------------------------|---|
|   | Local<br>Improvements | Capital<br>Construction-<br>Parks SDC | Capital<br>Construction-<br>Transportation<br>SDC |
|   |                       |                                       |   |
| <b>REVENUES</b>   |                       |                                       |   |
| Property taxes  | \$ -                  | \$ -                                  | \$ -  |
| Charges for services  | - -                   | - -                                   | 907   |
| System development charges  | - -                   | 188,060                               | 151,721   |
| Fees and charges  | - -                   | - -                                   | - -   |
| Investment earnings   | 11,248                | 11,566                                | 40,317  |
| Miscellaneous   | - -                   | - -                                   | - -   |
| Total revenues  | 11,248                | 199,626                               | 192,945   |
| <b>EXPENDITURES</b>   |                       |                                       |   |
| Current   |                       |                                       |   |
| General government  | - -                   | - -                                   | - -   |
| Culture and recreation  | - -                   | - -                                   | - -   |
| Debt service  | 16,023                | - -                                   | - -   |
| Capital outlay  | - -                   | 346,749                               | 1,200   |
| Total expenditures  | 16,023                | 346,749                               | 1,200   |
| Excess (deficiency) of revenues<br>over (under) expenditures                      | (4,775)               | (147,123)                             | 191,745   |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                       |                                       |   |
| Transfers in  | - -                   | - -                                   | - -   |
| Transfers out   | - -                   | - -                                   | - -   |
| Total other financing sources (uses)  | - -                   | - -                                   | - -   |
| Net change in fund balances   | (4,775)               | (147,123)                             | 191,745   |
| Fund balances - beginning,<br>as previously presented                             | 282,501               | 290,484                               | 1,012,602   |
| Change within the financial reporting entity<br>(governmental to enterprise fund) | - -                   | - -                                   | - -   |
| Fund balances - as adjusted   | 282,501               | 290,484                               | 1,012,602   |
| Fund balances - ending  | \$ 277,726            | \$ 143,361                            | \$ 1,204,347                                      |

**Special Revenue Funds**

| Capital<br>Construction-<br>Stormwater/<br>Drainage<br>SDC | Planning          | Stormwater | Building<br>Inspection<br>Program |
|--|-------------------|------------|-----------------------------------|
| \$ -   | \$ 156,577        | \$ -       | \$ -                              |
| -  | 218,470           | -          | -                                 |
| -  | -                 | -          | -                                 |
| -  | -                 | -          | 193,429                           |
| -  | 12,313            | -          | 11,902                            |
| -----  | -----             | -----      | -----                             |
| -  | <u>387,360</u>    | -----      | <u>205,331</u>                    |
| -----  | -----             | -----      | -----                             |
| -  | 267,444           | -          | 178,600                           |
| -  | -                 | -          | -                                 |
| -  | -                 | -          | -                                 |
| -----  | -----             | -----      | -----                             |
| -  | <u>267,444</u>    | -----      | <u>178,600</u>                    |
| -----  | -----             | -----      | -----                             |
| -  | 119,916           | -          | 26,731                            |
| -----  | -----             | -----      | -----                             |
| -  | -                 | -          | -                                 |
| -----  | -----             | -----      | -----                             |
| -  | <u>119,916</u>    | -----      | <u>26,731</u>                     |
| -----  | -----             | -----      | -----                             |
| 109,608  | 274,569           | 410,671    | 298,368                           |
| (109,608)  | -----             | (410,671)  | -----                             |
| -----  | -----             | -----      | -----                             |
| -  | <u>274,569</u>    | -----      | <u>298,368</u>                    |
| \$ -   | <u>\$ 394,485</u> | \$ -----   | <u>\$ 325,099</u>                 |

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

(Continued)

|   | <b>Special Revenue Funds</b>  |   |  |
|---|-------------------------------|---|--|
|   | <b>Zumwalt<br/>Campground</b> | <b>Business<br/>Assistance<br/>Loan/Grant</b> | <b>Veneta<br/>Urban Renewal<br/>Agency General</b> |
| <b>REVENUES</b>   |                               |   |  |
| Property taxes  | \$ -                          | \$ -  | \$ -   |
| Charges for services  | 100,167                       | -   | -  |
| System development charges  | -                             | -   | -  |
| Fees and charges  | -                             | -   | -  |
| Investment earnings   | 1,132                         | 5,072   | 9,213  |
| Miscellaneous   | -                             | -   | -  |
| <br>Total revenues  | <br>101,299                   | <br>5,072                                     | <br>9,213  |
| <b>EXPENDITURES</b>   |                               |   |  |
| Current   |                               |   |  |
| General government  | -                             | 4,027   | 1,925  |
| Culture and recreation  | 95,534                        | -   | -  |
| Debt service  | -                             | -   | -  |
| Capital outlay  | -                             | -   | -  |
| <br>Total expenditures  | <br>95,534                    | <br>4,027                                     | <br>1,925  |
| Excess (deficiency) of revenues<br>over (under) expenditures                      | 5,765                         | 1,045   | 7,288  |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                               |   |  |
| Transfers in  | -                             | -   | -  |
| Transfers out   | -                             | (1,000)                                       | -  |
| <br>Total other financing sources (uses)  | <br>-                         | <br>(1,000)                                   | <br>-  |
| Net change in fund balances   | 5,765                         | 45  | 7,288  |
| Fund balances - beginning,<br>as previously presented                             | 28,415                        | 127,412                                       | 648,677  |
| Change within the financial reporting entity<br>(governmental to enterprise fund) | -                             | -   | -  |
| Fund balances - as adjusted   | 28,415                        | 127,412                                       | 648,677  |
| Fund balances - ending  | <b>\$ 34,180</b>              | <b>\$ 127,457</b>                             | <b>\$ 655,965</b>                                  |

| Capital Projects Funds |                                |                   |                                   |       |
|------------------------|--------------------------------|-------------------|-----------------------------------|-------|
| Governmental Reserve   | Public Works Equipment Reserve | Debt Service      | Total Nonmajor Governmental Funds |       |
| \$ -                   | \$ -                           | \$ 95,365         | \$ 251,942                        |       |
| -                      | -                              | -                 | 319,544                           |       |
| -                      | -                              | -                 | 339,781                           |       |
| -                      | -                              | -                 | 193,429                           |       |
| 8,011                  | 1,666                          | 9,987             | 122,427                           |       |
| <hr/>                  | <hr/>                          | <hr/>             | <hr/>                             | <hr/> |
| <u>8,011</u>           | <u>1,666</u>                   | <u>105,352</u>    | <u>1,227,123</u>                  |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| -                      | -                              | -                 | 451,996                           |       |
| -                      | -                              | -                 | 95,534                            |       |
| -                      | -                              | 93,377            | 109,400                           |       |
| <hr/>                  | <hr/>                          | <hr/>             | <hr/>                             | <hr/> |
| <u>-</u>               | <u>-</u>                       | <u>93,377</u>     | <u>1,004,879</u>                  |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| 8,011                  | 1,666                          | 11,975            | 222,244                           |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| 4,100                  | 20,000                         | -                 | 24,100                            |       |
| <hr/>                  | <hr/>                          | <hr/>             | <hr/>                             | <hr/> |
| <u>4,100</u>           | <u>20,000</u>                  | <u>-</u>          | <u>(1,000)</u>                    |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| 4,100                  | 20,000                         | -                 | 23,100                            |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| <u>12,111</u>          | <u>21,666</u>                  | <u>11,975</u>     | <u>245,344</u>                    |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| 201,204                | 41,864                         | 251,160           | 3,977,535                         |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| <hr/>                  | <hr/>                          | <hr/>             | <hr/>                             | <hr/> |
| <u>201,204</u>         | <u>41,864</u>                  | <u>251,160</u>    | <u>(520,279)</u>                  |       |
| <br>                   | <br>                           | <br>              | <br>                              | <br>  |
| <hr/>                  | <hr/>                          | <hr/>             | <hr/>                             | <hr/> |
| <u>\$ 213,315</u>      | <u>\$ 63,530</u>               | <u>\$ 263,135</u> | <u>\$ 3,702,600</u>               |       |

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING STATEMENT OF NET POSITION**

**NONMAJOR PROPRIETARY FUNDS**

June 30, 2025

|   | Enterprise Funds                      |                                       |  |
|---|---------------------------------------|---------------------------------------|--|
|   | Capital<br>Construction-<br>Water SDC | Capital<br>Construction-<br>Sewer SDC | Capital<br>Construction-<br>Stormwater/<br>Drainage<br>SDC |
| <b>ASSETS</b>   |                                       |                                       |  |
| Current assets  |                                       |                                       |  |
| Cash and cash equivalents                                   | \$ -                                  | \$ -                                  | \$ -   |
| Accounts receivable, net of allowance for doubtful accounts | - -                                   | - -                                   | - -  |
| Liens receivable  | <u>17,559</u>                         | <u>106,444</u>                        | <u>- -</u>   |
| Total current assets  | 17,559                                | 106,444                               | - -  |
| Restricted assets   |                                       |                                       |  |
| Cash and cash equivalents                                   | <u>265,771</u>                        | <u>696,469</u>                        | <u>128,108</u>   |
| Noncurrent assets   |                                       |                                       |  |
| Capital assets  |                                       |                                       |  |
| Land and construction in progress                           | <u>- -</u>                            | <u>- -</u>                            | <u>- -</u>   |
| Total assets  | <u>283,330</u>                        | <u>802,913</u>                        | <u>128,108</u>   |
| <b>LIABILITIES</b>  |                                       |                                       |  |
| Current liabilities   |                                       |                                       |  |
| Accounts payable  | - -                                   | 1,650                                 | - -  |
| Accrued interest  | <u>123,335</u>                        | <u>- -</u>                            | <u>- -</u>   |
| Total liabilities   | <u>123,335</u>                        | <u>1,650</u>                          | <u>- -</u>   |
| <b>NET POSITION</b>   |                                       |                                       |  |
| Net investment in capital assets                            | - -                                   | - -                                   | - -  |
| Restricted for system development                           | 159,995                               | 801,263                               | 128,108  |
| Unrestricted  | <u>- -</u>                            | <u>- -</u>                            | <u>- -</u>   |
| Total net position  | <u>\$ 159,995</u>                     | <u>\$ 801,263</u>                     | <u>\$ 128,108</u>  |

Enterprise

| <u>Stormwater</u>         | <u>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</u> |
|---------------------------|--|
| \$ 431,443                | \$ 431,443   |
| 8,437                     | 8,437  |
| <u>        -</u>          | <u>124,003</u>                                     |
| 439,880                   | 563,883  |
| <u>        -</u>          | <u>1,090,348</u>                                   |
| <u>        3,765</u>      | <u>3,765</u>                                       |
| <u>        443,645</u>    | <u>1,657,996</u>                                   |
| <u>        3,623</u>      | <u>5,273</u>                                       |
| <u>        -</u>          | <u>123,335</u>                                     |
| <u>        3,623</u>      | <u>128,608</u>                                     |
| <u>        3,765</u>      | <u>3,765</u>                                       |
| <u>        -</u>          | <u>1,089,366</u>                                   |
| <u>        436,257</u>    | <u>436,257</u>                                     |
| <u>        \$ 440,022</u> | <u>\$ 1,529,388</u>                                |

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET POSITION**

**NONMAJOR PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

|   | Enterprise Funds                      |                                       |                       |
|---|---------------------------------------|---------------------------------------|-----------------------|
|   | Capital<br>Construction-<br>Water SDC | Capital<br>Construction-<br>Sewer SDC | Enterprise<br>Reserve |
| Operating revenues  |                                       |                                       |                       |
| Charges for sales and services  |                                       |                                       |                       |
| Water   | \$ 5,268                              | \$ -                                  | \$ -                  |
| Sewer   | -                                     | 28,761                                | -                     |
| Stormwater  | -                                     | -                                     | -                     |
|   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Total operating revenues  | 5,268                                 | 28,761                                | -                     |
| Operating expenses  |                                       |                                       |                       |
| Personnel services  | -                                     | -                                     | -                     |
| Materials and services  | -                                     | -                                     | -                     |
|   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Total operating expenses  | -                                     | -                                     | -                     |
| Operating income (loss)   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Operating income (loss)   | 5,268                                 | 28,761                                | -                     |
| Nonoperating revenues (expenses)  |                                       |                                       |                       |
| System development charges  | 272,667                               | 234,876                               | -                     |
| Investment earnings   | 3,154                                 | 27,187                                | -                     |
| Miscellaneous   | -                                     | -                                     | -                     |
| Interest expense  | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Interest expense  | (130,957)                             | (31,375)                              | -                     |
|   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Total nonoperating revenues (expenses)  | 144,864                               | 230,688                               | -                     |
| Income (loss) before contributions  | 150,132                               | 259,449                               | -                     |
| Transfers out   | -                                     | -                                     | -                     |
| Contributed capital out   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Contributed capital out   | (81,860)                              | (218,725)                             | -                     |
|   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Change in net position  | 68,272                                | 40,724                                | -                     |
| Total net position - beginning<br>as previously presented   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Total net position - beginning<br>as previously presented   | 91,723                                | 760,539                               | 239,353               |
| Change within the financial reporting entity<br>(governmental to enterprise fund)<br>(nonmajor to major fund) | -                                     | -                                     | -                     |
|   | <hr/>                                 | <hr/>                                 | <hr/>                 |
|   | (239,353)                             | (239,353)                             | (239,353)             |
| Fund balances - as adjusted   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Fund balances - as adjusted   | 91,723                                | 760,539                               | -                     |
| Total net position - ending   | <hr/>                                 | <hr/>                                 | <hr/>                 |
| Total net position - ending   | \$ 159,995                            | \$ 801,263                            | \$ -                  |

**Enterprise Funds**

| <u>Capital Construction-Stormwater/ Drainage SDC</u> | <u>Stormwater</u> | <u>Total Nonmajor Enterprise Funds</u> |
|--|-------------------|--|
| \$ -   | \$ -              | \$ 5,268                               |
| -  | -                 | 28,761                                 |
| -  | <u>76,875</u>     | <u>76,875</u>                          |
|  |                   |  |
| -  | 76,875            | 110,904                                |
|  |                   |  |
| -  | 48,202            | 48,202                                 |
| <u>-</u>   | <u>10,730</u>     | <u>10,730</u>                          |
|  |                   |  |
| -  | <u>58,932</u>     | <u>58,932</u>                          |
|  |                   |  |
| -  | <u>17,943</u>     | <u>51,972</u>                          |
|  |                   |  |
| 14,135   | -                 | 521,678                                |
| 4,365  | 16,353            | 51,059                                 |
| -  | 55                | 55                                     |
|  |                   |  |
| -  | <u>-</u>          | <u>(162,332)</u>                       |
|  |                   |  |
| <u>18,500</u>  | <u>16,408</u>     | <u>410,460</u>                         |
|  |                   |  |
| 18,500   | 34,351            | 462,432                                |
|  |                   |  |
| -  | (5,000)           | (5,000)                                |
| -  | <u>-</u>          | <u>(300,585)</u>                       |
|  |                   |  |
| 18,500   | 29,351            | 156,847                                |
|  |                   |  |
|  |                   | <u>1,091,615</u>                       |
|  |                   |  |
| 109,608  | 410,671           | 520,279                                |
|  |                   |  |
| -  | <u>-</u>          | <u>(239,353)</u>                       |
|  |                   |  |
| <u>109,608</u>                                       | <u>410,671</u>    | <u>1,372,541</u>                       |
|  |                   |  |
| <u>\$ 128,108</u>                                    | <u>\$ 440,022</u> | <u>\$ 1,529,388</u>                    |

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING STATEMENT OF CASH FLOWS**

**NONMAJOR PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

|  | <b>Enterprise Funds</b>                        |  |
|--|--|--|
|  | <b>Capital<br/>Construction-<br/>Water SDC</b> | <b>Capital<br/>Construction-<br/>Sewer SDC</b> |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |  |  |
| Cash receipts from customers   | \$ -   | -  |
| Cash payments to employees   | -  | -  |
| Cash payments to suppliers   | <u>(2,762)</u>                                 | <u>(34,278)</u>                                |
| Net cash provided (used) by operating activities   | <u>(2,762)</u>                                 | <u>(34,278)</u>                                |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>   |  |  |
| Other sources  | -  | -  |
| Net cash provided (used) by noncapital financing activities  | -  | -  |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>  |  |  |
| System development charges   | 272,667  | 234,876  |
| Transfers (to) from other funds  | -  | -  |
| Purchases of capital assets  | -  | (153,725)                                      |
| Principal paid on long-term debt   | (81,860)                                       | (65,000)                                       |
| Interest expense   | <u>(130,957)</u>                               | <u>(31,375)</u>                                |
| Net cash provided (used) by capital and related financing activities   | <u>59,850</u>                                  | <u>(15,224)</u>                                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |  |  |
| Investment earnings  | <u>3,154</u>                                   | <u>27,187</u>                                  |
| Net cash provided (used) by investing activities   | <u>3,154</u>                                   | <u>27,187</u>                                  |
| Net increase (decrease) in cash and cash equivalents   | 60,242   | (22,315)                                       |
| Cash and cash equivalents - beginning<br>(including \$205,529, \$718,784, and \$109,608 for the Capital Construction - Water SDC, Capital Construction- Sewer SDC, and Capital Construction - Stormwater/Drainage funds respectively, reported in restricted accounts) | <u>205,529</u>                                 | <u>718,784</u>                                 |
| Cash and cash equivalents - ending<br>(including \$265,845, \$766,675, and \$188,874 for the Capital Construction - Water SDC, Capital Construction- Sewer SDC, and Capital Construction - Stormwater/Drainage funds respectively, reported in restricted accounts)    | <u>\$ 265,771</u>                              | <u>\$ 696,469</u>                              |

| Enterprise   |                | Total                           |
|--|----------------|---------------------------------|
| Capital<br>Construction-<br>Stormwater/<br>Drainage<br>SDC | Stormwater     | Nonmajor<br>Enterprise<br>Funds |
| -  | 76,397         | 76,397                          |
| -  | (48,202)       | (48,202)                        |
| <u>-</u>   | <u>(7,863)</u> | <u>(44,903)</u>                 |
| <u>-</u>   | <u>20,332</u>  | <u>(16,708)</u>                 |
| <u>-</u>   | <u>55</u>      | <u>55</u>                       |
| <u>-</u>   | <u>55</u>      | <u>55</u>                       |
| 14,135   | -              | 521,678                         |
| -  | (5,000)        | (5,000)                         |
| -  | (3,765)        | (157,490)                       |
| -  | -              | (146,860)                       |
| <u>-</u>   | <u>-</u>       | <u>(162,332)</u>                |
| <u>14,135</u>  | <u>(8,765)</u> | <u>49,996</u>                   |
| <u>4,365</u>   | <u>16,353</u>  | <u>51,059</u>                   |
| <u>4,365</u>   | <u>16,353</u>  | <u>51,059</u>                   |
| 18,500   | 27,975         | 84,402                          |
| <u>109,608</u>   | <u>403,468</u> | <u>1,437,389</u>                |

\$ 128,108      \$ 431,443      \$ 1,521,791

(Continued)

**CITY OF VENETA**  
**Lane County, Oregon**

**COMBINING STATEMENT OF CASH FLOWS**

**NONMAJOR PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

(Continued)

|   | Enterprise Funds                      |                                       |
|---|---------------------------------------|---------------------------------------|
|   | Capital<br>Construction-<br>Water SDC | Capital<br>Construction-<br>Sewer SDC |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                                       |                                       |
| Operating income (loss)   | \$ 5,268                              | \$ 28,761                             |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities:        |                                       |                                       |
| (Increase) decrease in:   |                                       |                                       |
| Accounts receivable   | -                                     | -                                     |
| Liens receivable  | (5,268)                               | (28,761)                              |
| Increase (decrease) in:   |                                       |                                       |
| Accounts payable  | -                                     | (34,278)                              |
| Accrued interest  | <u>(2,762)</u>                        | <u>-</u>                              |
| Net cash provided (used) by operating activities  | <u>\$ (2,762)</u>                     | <u>\$ (34,278)</u>                    |

| Capital<br>Construction-<br>Sewer SDC | Enterprise<br>Enterprise<br>Reserve | Total<br>Nonmajor<br>Enterprise<br>Funds |
|---------------------------------------|-------------------------------------|--|
| \$ -                                  | \$ 17,943                           | \$ 51,972                                |
| -                                     | (478)                               | (478)                                    |
| -                                     | -                                   | (34,029)                                 |
| -                                     | 2,867                               | (31,411)                                 |
| -                                     | -                                   | (2,762)                                  |
| <u>\$ -</u>                           | <u>\$ 20,332</u>                    | <u>\$ (16,708)</u>                       |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**LOCAL IMPROVEMENTS FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis   | Actual      | GAAP<br>Basis     |
|--|---------------------------------|---|-------------------|-------------|-------------------|
| <b>REVENUES</b>  |                                 |   |                   |             |                   |
| Fees and charges   | \$ 3,100                        | \$ (3,100)                                    | \$ -              | \$ -        | \$ -              |
| Investment earnings  | <u>6,000</u>                    | <u>5,248</u>                                  | <u>11,248</u>     | <u>-</u>    | <u>11,248</u>     |
| Total revenues   | <u>9,100</u>                    | <u>2,148</u>                                  | <u>11,248</u>     | <u>-</u>    | <u>11,248</u>     |
| <b>EXPENDITURES</b>  |                                 |   |                   |             |                   |
| Administration   |                                 |   |                   |             |                   |
| Current  |                                 |   |                   |             |                   |
| Materials and services                                       | 2,700                           | (2,700)                                       | -                 | -           | -                 |
| Debt service   | <u>16,100</u>                   | <u>(77)</u>                                   | <u>16,023</u>     | <u>-</u>    | <u>16,023</u>     |
| Total expenditures   | <u>18,800</u>                   | <u>(2,777)</u>                                | <u>16,023</u>     | <u>-</u>    | <u>16,023</u>     |
| Excess (deficiency) of revenues<br>over (under) expenditures | (9,700)                         | 4,925   | (4,775)           | -           | (4,775)           |
| Fund balance - beginning                                     | <u>287,800</u>                  | <u>(5,299)</u>                                | <u>282,501</u>    | <u>-</u>    | <u>282,501</u>    |
| Fund balance - ending  | <u>\$ 278,100</u>               | <u>\$ (374)</u>                               | <u>\$ 277,726</u> | <u>\$ -</u> | <u>\$ 277,726</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**CAPITAL CONSTRUCTION - PARKS SDC FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |             | GAAP<br>Basis     |
|--|---------------------------------|---|-------------------|-------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments |                   |
| <b>REVENUES</b>  |                                 |   |                   |             |                   |
| System development charges                                   | \$ 140,000                      | \$ 48,060                                     | \$ 188,060        | \$ -        | \$ 188,060        |
| Investment earnings  | 9,600                           | 1,966   | 11,566            | -           | 11,566            |
| Total revenues   | <u>149,600</u>                  | <u>50,026</u>                                 | <u>199,626</u>    | <u>-</u>    | <u>199,626</u>    |
| <b>EXPENDITURES</b>  |                                 |   |                   |             |                   |
| Public Works   |                                 |   |                   |             |                   |
| Capital outlay   | <u>411,300</u>                  | <u>(64,551)</u>                               | <u>346,749</u>    | <u>-</u>    | <u>346,749</u>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | (261,700)                       | 114,577                                       | (147,123)         | -           | (147,123)         |
| Fund balance - beginning                                     | <u>281,800</u>                  | <u>8,684</u>                                  | <u>290,484</u>    | <u>-</u>    | <u>290,484</u>    |
| Fund balance - ending  | <u>\$ 20,100</u>                | <u>\$ 123,261</u>                             | <u>\$ 143,361</u> | <u>\$ -</u> | <u>\$ 143,361</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**CAPITAL CONSTRUCTION - TRANSPORTATION SDC FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis     | Actual<br>Adjustments | GAAP<br>Basis       |
|--|---------------------------------|---|---------------------|-----------------------|---------------------|
| <b>REVENUES</b>  |                                 |   |                     |                       |                     |
| System development charges                                   | \$ 99,800                       | \$ 51,921                                     | \$ 151,721          | \$ -                  | \$ 151,721          |
| Charges for services   | 17,200                          | (16,293)                                      | 907                 | -                     | 907                 |
| Investment earnings  | <u>14,000</u>                   | <u>26,317</u>                                 | <u>40,317</u>       | <u>-</u>              | <u>40,317</u>       |
| Total revenues   | <u>131,000</u>                  | <u>61,945</u>                                 | <u>192,945</u>      | <u>-</u>              | <u>192,945</u>      |
| <b>EXPENDITURES</b>  |                                 |   |                     |                       |                     |
| Public Works   |                                 |   |                     |                       |                     |
| Capital outlay   | 82,500                          | (81,300)                                      | 1,200               | -                     | 1,200               |
| Excess (deficiency) of revenues<br>over (under) expenditures | 48,500                          | 143,245                                       | 191,745             | -                     | 191,745             |
| Fund balance - beginning                                     | 988,238                         | 24,364  | 1,012,602           | -                     | 1,012,602           |
| Fund balance - ending  | <u>\$ 1,036,738</u>             | <u>\$ 167,609</u>                             | <u>\$ 1,204,347</u> | <u>\$ -</u>           | <u>\$ 1,204,347</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**PLANNING FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis   | Actual<br>Adjustments | GAAP<br>Basis     |
|--|---------------------------------|---|-------------------|-----------------------|-------------------|
| <b>REVENUES</b>  |                                 |   |                   |                       |                   |
| Property taxes   | \$ 155,900                      | \$ 677  | \$ 156,577        | \$ -                  | \$ 156,577        |
| Charges for services   | 95,700                          | 122,770                                       | 218,470           | -                     | 218,470           |
| Investment earnings  | 6,500                           | 5,813   | 12,313            | -                     | 12,313            |
| Miscellaneous  | 400                             | (400)   | -                 | -                     | -                 |
| <b>Total revenues</b>  | <b>258,500</b>                  | <b>128,860</b>                                | <b>387,360</b>    | <b>-</b>              | <b>387,360</b>    |
| <b>EXPENDITURES</b>  |                                 |   |                   |                       |                   |
| Administration   |                                 |   |                   |                       |                   |
| Current  |                                 |   |                   |                       |                   |
| Personnel services   | 183,800                         | (40,598)                                      | 143,202           | -                     | 143,202           |
| Materials and services                                       | 140,800                         | (16,558)                                      | 124,242           | -                     | 124,242           |
| Total Administration   | 324,600                         | (57,156)                                      | 267,444           | -                     | 267,444           |
| Contingency  | 47,400                          | (47,400)                                      | -                 | -                     | -                 |
| <b>Total expenditures</b>                                    | <b>372,000</b>                  | <b>(104,556)</b>                              | <b>267,444</b>    | <b>-</b>              | <b>267,444</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | (113,500)                       | 233,416                                       | 119,916           | -                     | 119,916           |
| Fund balance - beginning                                     | 223,500                         | 51,069  | 274,569           | -                     | 274,569           |
| <b>Fund balance - ending</b>                                 | <b>\$ 110,000</b>               | <b>\$ 284,485</b>                             | <b>\$ 394,485</b> | <b>\$ -</b>           | <b>\$ 394,485</b> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**BUILDING INSPECTION PROGRAM FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |             |                   |
|--|---------------------------------|---|-------------------|-------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments | GAAP<br>Basis     |
| <b>REVENUES</b>  |                                 |   |                   |             |                   |
| Licenses, permits, and fees                                  | \$ 158,200                      | \$ 35,229                                     | \$ 193,429        | \$ -        | \$ 193,429        |
| Investment earnings  | 1,600                           | 10,302  | 11,902            | -           | 11,902            |
| Miscellaneous  | 100                             | (100)   | -                 | -           | -                 |
| Total revenues   | <u>159,900</u>                  | <u>45,431</u>                                 | <u>205,331</u>    | <u>-</u>    | <u>205,331</u>    |
| <b>EXPENDITURES</b>  |                                 |   |                   |             |                   |
| Administration   |                                 |   |                   |             |                   |
| Current  |                                 |   |                   |             |                   |
| Personnel services   | 36,800                          | (3,180)                                       | 33,620            | -           | 33,620            |
| Materials and services                                       | <u>115,300</u>                  | <u>29,680</u>                                 | <u>144,980</u>    | <u>-</u>    | <u>144,980</u>    |
| Total Administration   | <u>152,100</u>                  | <u>26,500</u>                                 | <u>178,600</u>    | <u>-</u>    | <u>178,600</u>    |
| Contingency  | <u>10,000</u>                   | <u>(10,000)</u>                               | <u>-</u>          | <u>-</u>    | <u>-</u>          |
| Total expenditures   | <u>162,100</u>                  | <u>16,500</u>                                 | <u>178,600</u>    | <u>-</u>    | <u>178,600</u>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | (2,200)                         | 28,931  | 26,731            | -           | 26,731            |
| Fund balance - beginning                                     | <u>295,900</u>                  | <u>2,468</u>                                  | <u>298,368</u>    | <u>-</u>    | <u>298,368</u>    |
| Fund balance - ending  | <u>\$ 293,700</u>               | <u>\$ 31,399</u>                              | <u>\$ 325,099</u> | <u>\$ -</u> | <u>\$ 325,099</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**ZUMWALT CAMPGROUND FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual           |             |                  |
|--|---------------------------------|---|------------------|-------------|------------------|
|  |                                 |   | Budget<br>Basis  | Adjustments | GAAP<br>Basis    |
| <b>REVENUES</b>  |                                 |   |                  |             |                  |
| Charges for services   | \$ 118,600                      | \$ (18,433)                                   | \$ 100,167       | \$ -        | \$ 100,167       |
| Investment earnings  | 1,500                           | (368)   | 1,132            | -           | 1,132            |
| Miscellaneous  | 100                             | (100)   | -                | -           | -                |
| Total revenues   | <u>120,200</u>                  | <u>(18,901)</u>                               | <u>101,299</u>   | <u>-</u>    | <u>101,299</u>   |
| <b>EXPENDITURES</b>  |                                 |   |                  |             |                  |
| Public Works   |                                 |   |                  |             |                  |
| Current  |                                 |   |                  |             |                  |
| Personnel services   | 35,300                          | (3,738)                                       | 31,562           | -           | 31,562           |
| Materials and services                                       | <u>73,300</u>                   | <u>(9,328)</u>                                | <u>63,972</u>    | <u>-</u>    | <u>63,972</u>    |
| Total Public Works   | 108,600                         | (13,066)                                      | 95,534           | -           | 95,534           |
| Contingency  | <u>12,200</u>                   | <u>(12,200)</u>                               | <u>-</u>         | <u>-</u>    | <u>-</u>         |
| Total expenditures   | <u>120,800</u>                  | <u>(25,266)</u>                               | <u>95,534</u>    | <u>-</u>    | <u>95,534</u>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | (600)                           | 6,365   | 5,765            | -           | 5,765            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                  |             |                  |
| Transfers out  | <u>(47,000)</u>                 | <u>47,000</u>                                 | <u>-</u>         | <u>-</u>    | <u>-</u>         |
| Net change in fund balance                                   | (47,600)                        | 53,365  | 5,765            | -           | 5,765            |
| Fund balance - beginning                                     | <u>89,600</u>                   | <u>(61,185)</u>                               | <u>28,415</u>    | <u>-</u>    | <u>28,415</u>    |
| Fund balance - ending  | <u>\$ 42,000</u>                | <u>\$ (7,820)</u>                             | <u>\$ 34,180</u> | <u>\$ -</u> | <u>\$ 34,180</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**BUSINESS ASSISTANCE LOAN/GRANT FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual          |             |      | GAAP<br>Basis |
|--|---------------------------------|---|-----------------|-------------|------|---------------|
|  |                                 |   | Budget<br>Basis | Adjustments |      |               |
| <b>REVENUES</b>  |                                 |   |                 |             |      |               |
| Investment earnings  | \$ 3,100                        | \$ 1,972                                      | \$ 5,072        | \$ -        | \$ - | \$ 5,072      |
| <b>EXPENDITURES</b>  |                                 |   |                 |             |      |               |
| Administration   |                                 |   |                 |             |      |               |
| Current  |                                 |   |                 |             |      |               |
| Materials and services                                       | 50,000                          | (45,973)                                      | 4,027           | -           | -    | 4,027         |
| Excess (deficiency) of revenues<br>over (under) expenditures | (46,900)                        | 47,945  | 1,045           | -           | -    | 1,045         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                 |             |      |               |
| Transfers out  | (1,000)                         | -   | (1,000)         | -           | -    | (1,000)       |
| Change in fund balance                                       | (47,900)                        | 47,945  | 45              | -           | -    | 45            |
| Fund balance - beginning                                     | 134,000                         | (6,588)                                       | 127,412         | -           | -    | 127,412       |
| Fund balance - ending  | \$ 86,100                       | \$ 41,357                                     | \$ 127,457      | \$ -        | \$ - | \$ 127,457    |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**VENETA URBAN RENEWAL AGENCY - GENERAL FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual          |             |               |
|--|---------------------------------|---|-----------------|-------------|---------------|
|  |                                 |   | Budget<br>Basis | Adjustments | GAAP<br>Basis |
| <b>REVENUES</b>  |                                 |   |                 |             |               |
| Investment earnings  | \$ 8,067                        | \$ 1,146                                      | \$ 9,213        | \$ -        | \$ 9,213      |
| <b>EXPENDITURES</b>  |                                 |   |                 |             |               |
| Administration   |                                 |   |                 |             |               |
| Current  |                                 |   |                 |             |               |
| Materials and services                                       | 100,200                         | (98,275)                                      | 1,925           | -           | 1,925         |
| Excess (deficiency) of revenues<br>over (under) expenditures | (92,133)                        | 99,421  | 7,288           | -           | 7,288         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                 |             |               |
| Loan proceeds  | 2,790,000                       | 2,790,000                                     | -               | -           | -             |
| Transfers out  | (2,472,000)                     | (2,472,000)                                   | -               | -           | -             |
| Total other financing sources (uses)                         | 318,000                         | 318,000                                       | -               | -           | -             |
| Net change in fund balance                                   | 225,867                         | 417,421                                       | 7,288           | -           | 7,288         |
| Fund balance - beginning                                     | 653,422                         | (4,745)                                       | 648,677         | -           | 648,677       |
| Fund balance - ending  | \$ 879,289                      | \$ 412,676                                    | \$ 655,965      | \$ -        | \$ 655,965    |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**GOVERNMENTAL RESERVE FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis          | Actual<br>Adjustments | GAAP<br>Basis            |
|--|---------------------------------|---|--------------------------|-----------------------|--------------------------|
| <b>REVENUES</b>  |                                 |   |                          |                       |                          |
| Investment earnings  | \$ 3,800                        | \$ 4,211                                      | \$ 8,011                 | \$ -                  | \$ 8,011                 |
| <b>EXPENDITURES</b>  |                                 |   |                          |                       |                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | 3,800                           | 4,211   | 8,011                    | -                     | 8,011                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                          |                       |                          |
| Transfers in   | - -                             | 4,100   | 4,100                    | - -                   | 4,100                    |
| Net change in fund balance                                   | 3,800                           | 8,311   | 12,111                   | -                     | 12,111                   |
| Fund balance - beginning                                     | <u>195,300</u>                  | <u>5,904</u>                                  | <u>201,204</u>           | <u>- -</u>            | <u>201,204</u>           |
| Fund balance - ending  | <u><u>\$ 199,100</u></u>        | <u><u>\$ 14,215</u></u>                       | <u><u>\$ 213,315</u></u> | <u><u>\$ - -</u></u>  | <u><u>\$ 213,315</u></u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**PUBLIC WORKS EQUIPMENT RESERVE FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis  | Actual<br>Adjustments | GAAP<br>Basis    |
|--|---------------------------------|---|------------------|-----------------------|------------------|
| <b>REVENUES</b>  |                                 |   |                  |                       |                  |
| Investment earnings  | \$ 2,700                        | \$ (1,034)                                    | \$ 1,666         | \$ -                  | \$ 1,666         |
| <b>EXPENDITURES</b>  | -                               | -   | -                | -                     | -                |
| Excess (deficiency) of revenues<br>over (under) expenditures | 2,700                           | (1,034)                                       | 1,666            | -                     | 1,666            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                  |                       |                  |
| Transfers in   | <u>20,000</u>                   | -   | <u>20,000</u>    | -                     | <u>20,000</u>    |
| Change in fund balance                                       | 22,700                          | (1,034)                                       | 21,666           | -                     | 21,666           |
| Fund balance - beginning                                     | <u>92,800</u>                   | <u>(50,936)</u>                               | <u>41,864</u>    | -                     | <u>41,864</u>    |
| Fund balance - ending  | <u>\$ 115,500</u>               | <u>\$ (51,970)</u>                            | <u>\$ 63,530</u> | -                     | <u>\$ 63,530</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**DEBT SERVICE FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |             |                   |
|--|---------------------------------|---|-------------------|-------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments | GAAP<br>Basis     |
| <b>REVENUES</b>  |                                 |   |                   |             |                   |
| Property taxes   | \$ 94,980                       | \$ 385  | \$ 95,365         | \$ -        | \$ 95,365         |
| Investment earnings  | <u>8,000</u>                    | <u>1,987</u>                                  | <u>9,987</u>      | <u>-</u>    | <u>9,987</u>      |
| Total revenues   | 102,980                         | 2,372   | 105,352           | -           | 105,352           |
| <b>EXPENDITURES</b>  |                                 |   |                   |             |                   |
| Debt service   | 93,380                          | (3)   | 93,377            | -           | 93,377            |
| Excess (deficiency) of revenues<br>over (under) expenditures | 9,600                           | 2,375   | 11,975            | -           | 11,975            |
| Fund balance - beginning                                     | 228,562                         | 22,598  | 251,160           | -           | 251,160           |
| Fund balance - ending  | <u>\$ 238,162</u>               | <u>\$ 24,973</u>                              | <u>\$ 263,135</u> | <u>\$ -</u> | <u>\$ 263,135</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**WATER FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Budget<br>Basis     | Actual<br>Adjustments | GAAP<br>Basis        |
|--|---------------------------------|---|---------------------|-----------------------|----------------------|
| <b>REVENUES</b>  |                                 |   |                     |                       |                      |
| Charges for services                                     | \$ 1,114,400                    | \$ 157,497                                    | \$ 1,271,897        | \$ -                  | \$ 1,271,897         |
| Licenses and permits                                     | 19,400                          | 26,600  | 46,000              | -                     | 46,000               |
| Rents and leases   | -                               | -   | -                   | -                     | -                    |
| Fines  | -                               | -   | -                   | -                     | -                    |
| Investment earnings                                      | 89,700                          | 95,606  | 185,306             | -                     | 185,306              |
| Miscellaneous  | 4,200                           | (220)   | 3,980               | -                     | 3,980                |
| <b>Total revenues</b>                                    | <b>1,227,700</b>                | <b>279,483</b>                                | <b>1,507,183</b>    | <b>-</b>              | <b>1,507,183</b>     |
| <b>EXPENSES</b>  |                                 |   |                     |                       |                      |
| Public Works   |                                 |   |                     |                       |                      |
| Current  |                                 |   |                     |                       |                      |
| Personnel services                                       | 375,300                         | (46,670)                                      | 328,630             | 4,844                 | 333,474              |
| Materials and services                                   | 420,700                         | 10,702  | 431,402             | -                     | 431,402              |
| Depreciation and amortization                            | -                               | -   | -                   | 418,220               | 418,220              |
| Capital outlay   | 341,000                         | (341,000)                                     | -                   | -                     | -                    |
| <b>Total Public Works</b>                                | <b>1,137,000</b>                | <b>(376,968)</b>                              | <b>760,032</b>      | <b>423,064</b>        | <b>1,183,096</b>     |
| Debt service   | 646,900                         | (432,636)                                     | 214,264             | (109,281)             | 104,983              |
| Contingency  | 100,000                         | (100,000)                                     | -                   | -                     | -                    |
| <b>Total expenses</b>                                    | <b>1,883,900</b>                | <b>(909,604)</b>                              | <b>974,296</b>      | <b>313,783</b>        | <b>1,288,079</b>     |
| Excess (deficiency) of revenues<br>over (under) expenses | (656,200)                       | 1,189,087                                     | 532,887             | (313,783)             | 219,104              |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                 |   |                     |                       |                      |
| Contributed capital in                                   | -                               | -   | -                   | 81,860                | 81,860               |
| Transfers out  | (5,000)                         | -   | (5,000)             | -                     | (5,000)              |
| <b>Total other financing sources (uses)</b>              | <b>(5,000)</b>                  | <b>-</b>                                      | <b>(5,000)</b>      | <b>81,860</b>         | <b>76,860</b>        |
| Change in net position                                   | (661,200)                       | 1,189,087                                     | 527,887             | (231,923)             | 295,964              |
| Net position - beginning                                 | 3,802,500                       | 851,931                                       | 4,654,431           | 5,085,241             | 9,739,672            |
| <b>Net position - ending</b>                             | <b>\$ 3,141,300</b>             | <b>\$ 2,041,018</b>                           | <b>\$ 5,182,318</b> | <b>\$ 4,853,318</b>   | <b>\$ 10,035,636</b> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**SEWER FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual              |                     |                     |
|--|---------------------------------|---|---------------------|---------------------|---------------------|
|  |                                 |   | Budget<br>Basis     | Adjustments         | GAAP<br>Basis       |
| <b>REVENUES</b>  |                                 |   |                     |                     |                     |
| Charges for services                                     | \$ 1,467,300                    | \$ 142,649                                    | \$ 1,609,949        | 12,462              | \$ 1,622,411        |
| Licenses and permits                                     | 6,400                           | 5,100   | 11,500              | -                   | 11,500              |
| Grants and contributions                                 | -                               | 5,000   | 5,000               | -                   | 5,000               |
| Investment earnings                                      | 95,300                          | 161,066                                       | 256,366             | -                   | 256,366             |
| Rents and leases   | 13,100                          | 102   | 13,202              | -                   | 13,202              |
| Miscellaneous  | 7,100                           | (2,419)                                       | 4,681               | -                   | 4,681               |
| Total revenues   | <u>1,589,200</u>                | <u>311,498</u>                                | <u>1,900,698</u>    | <u>12,462</u>       | <u>1,913,160</u>    |
| <b>EXPENSES</b>  |                                 |   |                     |                     |                     |
| Public Works   |                                 |   |                     |                     |                     |
| Current  |                                 |   |                     |                     |                     |
| Personnel services                                       | 423,500                         | (54,581)                                      | 368,919             | 4,843               | 373,762             |
| Materials and services                                   | 357,700                         | (18,056)                                      | 339,644             | -                   | 339,644             |
| Depreciation and amortization                            | -                               | -   | -                   | 377,092             | 377,092             |
| Capital outlay   | <u>1,006,300</u>                | <u>(322,193)</u>                              | <u>684,107</u>      | <u>(679,313)</u>    | <u>4,794</u>        |
| Total Public Works                                       | <u>1,787,500</u>                | <u>(394,830)</u>                              | <u>1,392,670</u>    | <u>(297,378)</u>    | <u>1,095,292</u>    |
| Debt service   | 96,400                          | (1,318)                                       | 95,082              | (75,559)            | 19,523              |
| Contingency  | <u>95,800</u>                   | <u>(95,800)</u>                               | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| Total expenses   | <u>1,979,700</u>                | <u>(491,948)</u>                              | <u>1,487,752</u>    | <u>(372,937)</u>    | <u>1,114,815</u>    |
| Excess (deficiency) of revenues<br>over (under) expenses | (390,500)                       | 803,446                                       | 412,946             | 385,399             | 798,345             |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                 |   |                     |                     |                     |
| Transfers in   | 914,000                         | -   | 914,000             | -                   | 914,000             |
| Contributed capital in                                   | -                               | -   | -                   | 218,725             | 218,725             |
| Transfers out  | <u>(4,705,000)</u>              | <u>-</u>                                      | <u>(4,705,000)</u>  | <u>-</u>            | <u>(4,705,000)</u>  |
| Total other financing sources (uses)                     | <u>(3,791,000)</u>              | <u>-</u>                                      | <u>(3,791,000)</u>  | <u>218,725</u>      | <u>(3,572,275)</u>  |
| Change in net position                                   | (4,181,500)                     | 803,446                                       | (3,378,054)         | 604,124             | (2,773,930)         |
| Net position - beginning                                 | <u>4,441,900</u>                | <u>1,997,177</u>                              | <u>6,439,077</u>    | <u>6,270,321</u>    | <u>12,709,398</u>   |
| Net position - ending                                    | <u>\$ 260,400</u>               | <u>\$ 2,800,623</u>                           | <u>\$ 3,061,023</u> | <u>\$ 6,874,445</u> | <u>\$ 9,935,468</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**ENTERPRISE RESERVE FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual              |             |                     | GAAP<br>Basis |
|--|---------------------------------|---|---------------------|-------------|---------------------|---------------|
|  |                                 |   | Budget<br>Basis     | Adjustments |                     |               |
| <b>REVENUES</b>  |                                 |   |                     |             |                     |               |
| Investment earnings                                      | \$ 4,700                        | \$ 4,830                                      | \$ 9,530            | \$ -        | \$ 9,530            |               |
| <b>EXPENSES</b>  | <u>-</u>                        | <u>-</u>                                      | <u>-</u>            | <u>-</u>    | <u>-</u>            | <u>-</u>      |
| Excess (deficiency) of revenues<br>over (under) expenses | 4,700                           | 4,830   | 9,530               | -           | 9,530               |               |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                 |   |                     |             |                     |               |
| Transfers in   | <u>4,700,000</u>                | <u>-</u>                                      | <u>4,700,000</u>    | <u>-</u>    | <u>4,700,000</u>    |               |
| Change in net position                                   | 4,704,700                       | 4,830   | 4,709,530           | -           | 4,709,530           |               |
| Net position - beginning                                 | <u>224,000</u>                  | <u>15,353</u>                                 | <u>239,353</u>      | <u>-</u>    | <u>239,353</u>      |               |
| Net position - ending                                    | <u>\$ 4,928,700</u>             | <u>\$ 20,183</u>                              | <u>\$ 4,948,883</u> | <u>\$ -</u> | <u>\$ 4,948,883</u> |               |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**CAPITAL CONSTRUCTION - WATER SDC FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |                  |                   |
|--|---------------------------------|---|-------------------|------------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments      | GAAP<br>Basis     |
| <b>REVENUES</b>  |                                 |   |                   |                  |                   |
| Charges for services                                     | \$ -                            | \$ -  | \$ -              | \$ 5,268         | \$ 5,268          |
| System development charges                               | 124,700                         | 147,967                                       | 272,667           | -                | 272,667           |
| Investment earnings                                      | 3,000                           | 154   | 3,154             | -                | 3,154             |
| Total revenues   | <u>127,700</u>                  | <u>148,121</u>                                | <u>275,821</u>    | <u>5,268</u>     | <u>281,089</u>    |
| <b>EXPENSES</b>  |                                 |   |                   |                  |                   |
| Debt service   | <u>215,700</u>                  | <u>(2,883)</u>                                | <u>212,817</u>    | <u>(81,860)</u>  | <u>130,957</u>    |
| Excess (deficiency) of revenues<br>over (under) expenses | (88,000)                        | 151,004                                       | 63,004            | 87,128           | 150,132           |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                 |   |                   |                  |                   |
| Contributed capital out                                  | <u>-</u>                        | <u>-</u>                                      | <u>-</u>          | <u>(81,860)</u>  | <u>(81,860)</u>   |
| Change in net position                                   | (88,000)                        | 151,004                                       | 63,004            | 5,268            | 68,272            |
| Net position - beginning                                 | <u>128,500</u>                  | <u>(49,068)</u>                               | <u>79,432</u>     | <u>12,291</u>    | <u>91,723</u>     |
| Net position - ending                                    | <u>\$ 40,500</u>                | <u>\$ 101,936</u>                             | <u>\$ 142,436</u> | <u>\$ 17,559</u> | <u>\$ 159,995</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**CAPITAL CONSTRUCTION - SEWER SDC FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |                   | GAAP<br>Basis     |
|--|---------------------------------|---|-------------------|-------------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments       |                   |
| <b>REVENUES</b>  |                                 |   |                   |                   |                   |
| Charges for services                                     | \$ -                            | \$ -  | \$ -              | \$ 28,761         | \$ 28,761         |
| System development charges                               | 128,000                         | 106,876                                       | 234,876           | -                 | 234,876           |
| Investment earnings                                      | 15,800                          | 11,387  | 27,187            | -                 | 27,187            |
| Total revenues   | <u>143,800</u>                  | <u>118,263</u>                                | <u>262,063</u>    | <u>28,761</u>     | <u>290,824</u>    |
| <b>EXPENSES</b>  |                                 |   |                   |                   |                   |
| Public Works   |                                 |   |                   |                   |                   |
| Capital outlay   | 560,000                         | (406,275)                                     | 153,725           | (153,725)         | -                 |
| Debt service   | 96,375                          | -   | 96,375            | (65,000)          | 31,375            |
| Total expenses   | <u>656,375</u>                  | <u>(406,275)</u>                              | <u>250,100</u>    | <u>(218,725)</u>  | <u>31,375</u>     |
| Excess (deficiency) of revenues<br>over (under) expenses | (512,575)                       | 524,538                                       | 11,963            | 247,486           | 259,449           |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                 |   |                   |                   |                   |
| Contributed capital out                                  | -                               | -   | -                 | (218,725)         | (218,725)         |
| Change in net position                                   | (512,575)                       | 524,538                                       | 11,963            | 28,761            | 40,724            |
| Net position - beginning                                 | <u>667,600</u>                  | <u>15,256</u>                                 | <u>682,856</u>    | <u>77,683</u>     | <u>760,539</u>    |
| Net position - ending                                    | <u>\$ 155,025</u>               | <u>\$ 539,794</u>                             | <u>\$ 694,819</u> | <u>\$ 106,444</u> | <u>\$ 801,263</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**CAPITAL CONSTRUCTION - STORMWATER/DRAINAGE SDC FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |             |                   |
|--|---------------------------------|---|-------------------|-------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments | GAAP<br>Basis     |
| <b>REVENUES</b>  |                                 |   |                   |             |                   |
| System development charges                                   | \$ 6,300                        | \$ 7,835                                      | \$ 14,135         | \$ -        | \$ 14,135         |
| Investment earnings  | <u>2,700</u>                    | <u>1,665</u>                                  | <u>4,365</u>      | <u>-</u>    | <u>4,365</u>      |
| Total revenues   | <u>9,000</u>                    | <u>9,500</u>                                  | <u>18,500</u>     | <u>-</u>    | <u>18,500</u>     |
| <b>EXPENDITURES</b>  |                                 |   |                   |             |                   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 9,000                           | 9,500   | 18,500            | -           | 18,500            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                   |             |                   |
| Transfers in   | <u>-</u>                        | <u>-</u>                                      | <u>-</u>          | <u>-</u>    | <u>-</u>          |
| Change in fund balance                                       | 9,000                           | 9,500   | 18,500            | -           | 18,500            |
| Fund balance - beginning                                     | <u>95,331</u>                   | <u>14,277</u>                                 | <u>109,608</u>    | <u>-</u>    | <u>109,608</u>    |
| Fund balance - ending  | <u>\$ 104,331</u>               | <u>\$ 23,777</u>                              | <u>\$ 128,108</u> | <u>\$ -</u> | <u>\$ 128,108</u> |

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**STORMWATER FUND**

For the Year Ended June 30, 2025

|  | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual            |                 | GAAP<br>Basis     |
|--|---------------------------------|---|-------------------|-----------------|-------------------|
|  |                                 |   | Budget<br>Basis   | Adjustments     |                   |
| <b>REVENUES</b>  |                                 |   |                   |                 |                   |
| Charges for services   | \$ 72,700                       | \$ 4,175                                      | \$ 76,875         | \$ -            | \$ 76,875         |
| Investment earnings  | 8,700                           | 7,653   | 16,353            | -               | 16,353            |
| Miscellaneous  | 100                             | (45)  | 55                | -               | 55                |
| Total revenues   | <u>81,500</u>                   | <u>11,783</u>                                 | <u>93,283</u>     | <u>-</u>        | <u>93,283</u>     |
| <b>EXPENDITURES</b>  |                                 |   |                   |                 |                   |
| Public Works   |                                 |   |                   |                 |                   |
| Current  |                                 |   |                   |                 |                   |
| Personnel services   | 57,600                          | (9,398)                                       | 48,202            | -               | 48,202            |
| Materials and services                                       | 76,900                          | (67,601)                                      | 9,299             | -               | 9,299             |
| Capital outlay   | 23,800                          | (18,604)                                      | 5,196             | (3,765)         | 1,431             |
| Total Public Works   | 158,300                         | (95,603)                                      | 62,697            | (3,765)         | 58,932            |
| Contingency  | <u>50,000</u>                   | <u>(50,000)</u>                               | <u>-</u>          | <u>-</u>        | <u>-</u>          |
| Total expenditures   | <u>208,300</u>                  | <u>(145,603)</u>                              | <u>62,697</u>     | <u>(3,765)</u>  | <u>58,932</u>     |
| Excess (deficiency) of revenues<br>over (under) expenditures | (126,800)                       | 157,386                                       | 30,586            | 3,765           | 34,351            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |   |                   |                 |                   |
| Transfers out  | <u>(5,000)</u>                  | <u>-</u>                                      | <u>(5,000)</u>    | <u>-</u>        | <u>(5,000)</u>    |
| Net change in fund balance                                   | (131,800)                       | 157,386                                       | 25,586            | 3,765           | 29,351            |
| Fund balance - beginning                                     | <u>292,900</u>                  | <u>117,771</u>                                | <u>410,671</u>    | <u>-</u>        | <u>410,671</u>    |
| Fund balance - ending  | <u>\$ 161,100</u>               | <u>\$ 275,157</u>                             | <u>\$ 436,257</u> | <u>\$ 3,765</u> | <u>\$ 440,022</u> |

## **OTHER FINANCIAL SCHEDULES**

**CITY OF VENETA**  
**Lane County, Oregon**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS**

For the Year Ended June 30, 2025

| Tax Year   | Taxes Receivable<br>July 1, 2024 | 2024-2025<br>Levy   | Adjustments<br>and Discounts | Collections         | Taxes Receivable<br>June 30, 2025 |
|--|----------------------------------|---------------------|------------------------------|---------------------|-----------------------------------|
| 2024-2025  | \$ -                             | \$ 3,135,776        | \$ (90,137)                  | \$ 2,980,001        | \$ 65,638                         |
| 2023-2024  | 56,328                           | -                   | (900)                        | 21,711              | 33,717                            |
| 2022-2023  | 20,841                           | -                   | (483)                        | 7,172               | 13,186                            |
| 2021-2022  | 11,712                           | -                   | (303)                        | 5,114               | 6,295                             |
| 2020-2021  | 5,017                            | -                   | (164)                        | 2,377               | 2,476                             |
| 2019-2020  | 1,645                            | -                   | (152)                        | 298                 | 1,195                             |
| 2018-2019  | 1,123                            | -                   | (59)                         | 117                 | 947                               |
| Prior  | 9,253                            | -                   | (1,406)                      | 690                 | 7,157                             |
| <b>Subtotal - Prior</b>                            | <b>105,919</b>                   | <b>-</b>            | <b>(3,467)</b>               | <b>37,479</b>       | <b>64,973</b>                     |
| <b>Total</b>                                       | <b>\$ 105,919</b>                | <b>\$ 3,135,776</b> | <b>\$ (93,604)</b>           | <b>3,017,480</b>    | <b>\$ 130,611</b>                 |
| <b>Add:</b>  |                                  |                     |                              |                     |                                   |
| Other taxes and interest                           |                                  |                     |                              | 11,051              |                                   |
| Undistributed taxes with county, July 1, 2024      |                                  |                     |                              | 6,206               |                                   |
| <br>Total available                                |                                  |                     |                              | <br>3,034,737       |                                   |
| <br>Less: Turnovers to City                        |                                  |                     |                              | <br>(3,027,031)     |                                   |
| <br>Undistributed taxes with county, June 30, 2025 |                                  |                     |                              | <br><b>\$ 7,706</b> |                                   |

## **AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**

**KOONTZ, BLASQUEZ**  
A S S O C I A T E S, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY OREGON STATE REGULATIONS**

The Honorable Robbie McCoy, Mayor  
and Members of the City Council  
City of Veneta  
Veneta, Oregon 97487

We have audited the basic financial statements of the City of Veneta as of and for the year ended June 30, 2025, and have issued our report thereon dated December 31, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether the City of Veneta's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

**Accounting records**

**Deposit of public funds with financial institutions (ORS Chapter 295)**

**Indebtedness limitations, restrictions, and repayment**

**Budgets legally required (ORS Chapter 294)**

**Insurance and fidelity bonds in force or required by law**

**Programs funded from outside sources**

**Highway revenues used for public highways, roads, and streets**

**Authorized investment of surplus funds (ORS Chapter 294)**

**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**

**Accountability for collecting or receiving money by elected officials**

920 Elm Street SW • P.O. Box 605 • Albany, Oregon 97321

(541) 926-5543 • (541) 967-9460 fax

January 12, 2026 Veneta City Council

Meeting Agenda Packet

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

1. During the year ended June 30, 2025, over-expenditures occurred:

| Fund                             | Function         | Appropriations | Expenditures | Excess    |
|----------------------------------|------------------|----------------|--------------|-----------|
| Law Enforcement Fund             | Law Enforcement  | \$ 1,091,056   | \$ 1,151,460 | \$ 60,404 |
| Parks & Recreation Fund          | Community Center | 6,300          | 11,095       | \$ 4,795  |
| Building Inspection Program Fund | Administration   | 152,100        | 178,600      | \$ 26,500 |

The City does not have any elected officials collecting or receiving money.

#### **OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Veneta's internal control over financial reporting. However, we noted certain matters that we have reported to management of the City in a separate letter dated December 31, 2025.

This report is intended solely for the information and use of the city council and management of the City of Veneta and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Koontz, Blasquez & Associates, P.C.

By: Debra L. Blasquez  
Debra L. Blasquez, CPA

Albany, Oregon  
December 31, 2025

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Veneta City Council Committee Liaison Matrix  
2026

| <u>Councilor Name</u> | <u>Fern Ridge School District</u>                                    | <u>Fern Ridge Library District</u> | <u>Lane Fire Authority</u> | <u>LCOG</u> | <u>Mid Lane Cares</u> | <u>Park Board</u> | <u>Lane ACT</u> | <u>Kiwanis</u> | <u>V-FRCC</u> | <u>FRAUG</u> | <u>EDC</u> | <u>Business Assistance</u> |
|-----------------------|--|------------------------------------|----------------------------|-------------|-----------------------|-------------------|-----------------|----------------|---------------|--------------|------------|----------------------------|
| Robbie McCoy          |  |                                    |                            | X           |                       |                   |                 |                | X             |              | X          |                            |
| Pat Coy               |  |                                    | X                          |             | X                     |                   |                 | X              |               | *            |            |                            |
| Maureen Wright        |  |                                    |                            |             |                       |                   | X               |                |               |              |            | X                          |
| Alexa Benson          |  |                                    |                            |             |                       | X                 |                 |                |               | X            |            |                            |
| David Voltz           | X  | X                                  |                            |             |                       |                   |                 |                |               |              |            |                            |
|                       | * Council President Coy serves FRAUG in his role with Mid Lane Cares |                                    |                            |             |                       |                   |                 |                |               |              |            |                            |

(same as 2025 matrix)

RELATED AUTHORITY

Veneta Municipal Code § 2.50.320 Liaison assignments.

The Mayor may appoint Council members to serve as liaisons to the Veneta Economic Development Committee, Veneta Park Board, Veneta-Fern Ridge Chamber of Commerce, other local government agencies, and other local community organizations. The Mayor shall serve as Administrative liaison to the City Administrator, City Engineer, City Attorney and other staff on general administrative matters.

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## Application for Council or Commission/Committee

City of Veneta \* 88184 8th Street \* PO Box 458 \* Veneta OR 97487 \* (541) 935-2191 \* [www.venetaoregon.gov](http://www.venetaoregon.gov)

### NAME OF COMMISSION/COMMITTEE:

Planning

### PLEASE CHECK ONE:

New applicant  
 Application for reappointment

Are you registered to vote in the State of Oregon?  Yes  No

Do you live within Veneta City limits?  Yes  No

DEC 18 2025

How did you learn about this vacancy?

Newspaper  Word of mouth

Other

### PLEASE PRINT

Name Phillips, Paula

(Last)

(First)

Address 87952 Longwood Lane

Home Ph#

Email Address XXXXXXXXXXXXXXXXXXXX

Cell Ph# XXXXXXXXXX

Occupation Retired

Place of Employment  

Business Address  

Phone   Email  

Signature of Applicant Paula Phillips Digital signature by Paula Phillips  
Date: 2025.12.17 13:58:09 -08'00'

Date 12/17/2025

PLEASE RETURN TO: City of Veneta  
P. O. Box 458  
88184 8<sup>th</sup> Street  
Veneta, OR 97487

*It is the policy of the City to comply with all federal and state statutes on equal employment and volunteer opportunities. This policy shall be applied without regard to any individual employee/volunteer or job applicant's sex, race, color, religion, national origin, ancestry, age, marital status, political affiliation, genetic information, veteran status or any other legally protected status per state and federal law.*

**PLEASE COMPLETE BOTH SIDES OF THIS APPLICATION**

Name Paula Phillips

Committee Applying for Planning Comm

Date 12/17/2025

1. Please give a brief description of the experience or training that qualifies you for membership on this commission/committee. (If you wish, you may attach a resume or other pertinent material.)

30 plus years working in the financial industry for two major Credit Unions. Tasks included but not limited to, Accounting, producing monthly, quarterly, and annual financial statements for the board. Building rental contracts, purchase orders, balancing the general ledger, asset depreciation. Budgeting for next year expenditures. vendor relationships, contract renewal and review.

2. Why do you want to become a member of the above-mentioned commission/committee and what specific contribution would you hope to make?

Veneta has been our home for the past 18 years, I also grew up on the area and my first job was at Big's Hi-Yu-He-He. I love our town and hope to make a difference in seeing it's growth over the next few years. I want to support small business and attract new business to our community. Over my last four years on the planning committee I have seen that growth begin.

3. Please list the community concerns related to this commission/committee that you would like to see addressed if you are appointed.

Continued growth for new business and a fun and safe community to raise a family. Continued involvement in our children's future.

4. Briefly describe your present or past involvement in relevant community groups. (Having no previous involvement will not disqualify you for appointment.)

Community and volunteer is my middle name, served for years in the Thurston community as Treasurer for Mckenzie Little League.

5. Are you currently serving on any Advisory Boards, Commissions or Committees? If so, which ones?

Yes the Veneta Planning Commission

6. Are you employed by, have any business, contractual arrangements or family connections with programs having contractual agreements with the City that might be within the purview of the committee on which you are seeking appointment?

None



**PLEASE COMPLETE BOTH SIDES OF THIS APPLICATION**

Name Alan Blyther

Committee Applying for Planning

Date 12/28/25

1. Please give a brief description of the experience or training that qualifies you for membership on this commission/committee. (If you wish, you may attach a resume or other pertinent material.)

I have served on the Planning Commission since April of this year and would welcome the opportunity to continue. I became interested in building homes and communities during college and continued to post-graduate school studying Rural and Small-Town Planning at California State University, Chico. I enjoyed Construction Inspection for Civil Engineering projects for the City of Oak Harbor, WA. And, eventually became the initial Facilities Management Specialist for Naval Air Station Whidbey Island. (resume attached)

2. Why do you want to become a member of the above-mentioned commission/committee and what specific contribution would you hope to make?

In my years of construction and land development I have had the opportunity to experience many types of community issues and see decisions played out. My personality enjoys learning, sharing and growing. My passion is coaching and applying lessons learned for the benefit of others. I know the importance of physical infrastructure, understand the requirements of community development, and want what is best for the small town I now call home. Veneta has welcomed my family and allowed us the privilege to enjoy its beauty, location, convenience, accessibility, provisions, and community.

3. Please list the community concerns related to this commission/committee that you would like to see addressed if you are appointed.

I would answer...it is not so much as to what I want, but to learn the needs, concerns, and desires of the community as a whole: What do we want? What is best for us? I know that allowing responsible growth stipulates some uncomfortable disciplines. And promoting growth and preserving character are not mutually exclusive aspirations. I believe a healthy community facilitates people to pursue their life, liberty, and happiness. Public Wellness, Health and Safety are high on my list of importance.

4. Briefly describe your present or past involvement in relevant community groups. (Having no previous involvement will not disqualify you for appointment.)

I have served the last eight months on this Planning Commission. I also have participated in Park and Recreation boards from a swim coach's and a parents perspective, as well as a Facility Management Board for prioritizing requirements and allocating resources. I have launched multiple Homeowners Associations for the housing communities we had developed.

5. Are you currently serving on any Advisory Boards, Commissions or Committees? If so, which ones?

I am currently serving on the City of Veneta Planning Commission; but no other boards, commissions, or committees at the present time.

6. Are you employed by, have any business, contractual arrangements or family connections with programs having contractual agreements with the City that might be within the purview of the committee on which you are seeking appointment?

I have no known business or other conflicts of interest.

# Alan Blyther

| Pacific & Northwest Regions (Open to Travel)

---

## Construction & Facilities Management Professional

Federal QC Systems | Owner-Rep Execution | Facilities & Capital Program Leadership

### Professional Summary

Strategic construction and facilities leader with specialized expertise in federal QC systems, field execution, and mobilization readiness. Designed and deployed a corporate-wide Quality Control Program (SOPs, field tools, compliance framework) standardizing inspections, reducing rework, and elevating federal project performance. Former NAVFAC ownerrep with 10+ years managing military installations, medical infrastructure, and airfield assets.

### Core Competencies

Corporate Quality Control Programs | Federal Contracting (VA, NAVFAC) | Facilities Operations | Risk & Compliance | Capital Planning | CMMS & Digital Workflows | Cost & Schedule Management | Process Standardization | Contractor/Vendor Oversight

### Professional Experience

#### Corporate Quality Control Manager Lead

Advanced Technology Construction (SDVOSB) | Sep 2024 – Oct 2025 | Tacoma, WA

Federal contractor with a multi-million-dollar VA, NAVFAC, and DoD portfolio

- Authored and implemented the **Corporate Quality Control Program**, creating standardized SOPs, templates, and compliance processes aligned with federal contract requirements.
- Led company-wide rollout across 8+ VA and DoD project sites, unifying daily/weekly inspections, improving documentation consistency, and elevating inspection readiness.
- Developed QC field tools that improved early-phase planning, reduced documentation errors, and strengthened coordination between PMs, superintendents, and field crews.
- Provided QC oversight across multiple federal projects, including:
  - VAMC Spokane – Behavioral Health Bldg. 7, MRI Bldg. 27, and Community Living Center Expansion
  - VA Seattle – SPS Renovation
  - USCG Petaluma – Gym B251
  - Navy NBK Bangor – Lift Station, Relocatable Facilities, RR Culverts

#### Quality Control Manager

Advanced Technology Construction | Apr 2024 – Sep 2024 | Spokane, WA

Spokane – Renovate & Expand CLC (\$22M)

- Initiated all QC program elements, establishing complete Division 1 documentation and early-phase controls.
- Oversaw demolition, underground utilities, grading, and concrete slab-on-grade work; ensured compliant inspection sequencing and QC documentation.
- Delivered an 'Exceptional 'CPARs rating, validating QC planning, coordination, and execution on a high-visibility VA project.

#### Lead Facilities Management Specialist (1640)

NAVFAC Northwest, NAS Whidbey Island, WA | 2010 – 2023

- Directed management of 764 facilities (3.4M SF, \$2B PRV) including hospital assets,

# Alan Blyther

| Pacific & Northwest Regions (Open to Travel)

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- three runways, and 100+ miles of utilities supporting approximately 10,000 personnel.
- Led lifecycle planning, preventive maintenance strategies, and asset condition assessments across a multi-billion-dollar facilities portfolio.
- Owner's Representative for construction oversight and Quality Assurance; reviewed proposals, drawings, and specifications; coordinated with A/E and contractors.
- Delivered **289 scoping estimates** in under six months; awarded the **U.S. Navy Civilian Service Commendation Medal (2023)**.
- TDY assignments: Construction Manager/Engineering Technician at NBK Bangor (2023 TRF Dry Dock emergency seismic repairs, **\$130M** progressive design-build); Construction Manager at Naples, Italy (2014) and Souda Bay, Crete (2018).
- Advanced 20+ red-flag projects to green status for turnover; strengthened contractor coordination and schedule adherence.

## Quality, Safety & Construction Management – Prior Roles

Sullivan Contracting | Landed Gentry Homes | Apt Environmental

- Directed QA/QC and safety programs; improved compliance and documentation performance; implemented award-winning safety program.
- Managed large-scale residential and infrastructure work (up to 840 units and budgets to **\$7M**); led utilities/site construction QC and closeouts.

## Earlier Career

City of Oak Harbor – Engineering Construction Inspector; The Gallo Corporation – Project Foreman (luxury custom homes); The Burge Corporation – Construction Foreman (forensic condo repairs); Licensed General Contractor (CA & WA) delivering residential and commercial projects.

## Certifications & Training

- Asbestos Program Manager**, NAS Whidbey Island  
*AHERA Building Inspector, Project Supervisor, Project Designer, Cement Pipe Work Practices*
- OSHA 30-Hour Construction Safety**
- Licensed General Contractor – WA & CA** (inactive)
- LEED Awareness / Sustainable Building Operations**
- Federal Facilities & Asset Management Systems** (CMMS, digital facilities tools)

## Technical Tools

Maximo | Procore | MS Project | Primavera P6 | AutoCAD | eCMS | Bluebeam Revu

## Recognition

U.S. Navy Civilian Service Commendation Medal (2023).

## Professional References

Available upon request.



# Application for Council or Commission/Committee

City of Veneta \* 88184 8th Street \* PO Box 458 \* Veneta OR 97487 \* (541) 935-2191 \* [www.venetaoregon.gov](http://www.venetaoregon.gov)

**NAME OF COMMISSION/COMMITTEE:**

EDC

**PLEASE CHECK ONE:**

New applicant  
 Application for reappointment

Are you registered to vote in the State of Oregon?  Yes  No

Do you live within Veneta City limits?  Yes  No

How did you learn about this vacancy?

Newspaper  Word of mouth  Other

**PLEASE PRINT**

Name John Tribblet

(Last)

Address 87509 Territorial Rd

(First)

Home Ph# XXXXXXXXXX

Email Address contact@gratefulgraffix.com

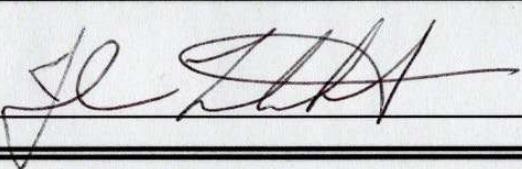
Cell Ph# XXXXXXXXXX

Occupation Self Employed

Place of Employment Grateful Graffix

Business Address 24947 Highway 126 Ste F Veneta

Phone XXXXXXXXXX Email XXXXXXXXXXXX

Signature of Applicant  Date 1-6-2026

**PLEASE RETURN TO:** City of Veneta

P. O. Box 458  
88184 8<sup>th</sup> Street  
Veneta, OR 97487

*It is the policy of the City to comply with all federal and state statutes on equal employment and volunteer opportunities. This policy shall be applied without regard to any individual employee/volunteer or job applicant's sex, race, color, religion, national origin, ancestry, age, marital status, political affiliation, genetic information, veteran status or any other legally protected status per state and federal law.*

**PLEASE COMPLETE BOTH SIDES OF THIS APPLICATION**

Name john tribolet

Committee Applying for EDC

Date 1-6-2026

1. Please give a brief description of the experience or training that qualifies you for membership on this commission/committee. (If you wish, you may attach a resume or other pertinent material.)

Reappointment

2. Why do you want to become a member of the above-mentioned commission/committee and what specific contribution would you hope to make?

Reappointment

3. Please list the community concerns related to this commission/committee that you would like to see addressed if you are appointed.

Getting a hotel in Veneta to start with.

4. Briefly describe your present or past involvement in relevant community groups. (Having no previous involvement will not disqualify you for appointment.)

appointment

5. Are you currently serving on any Advisory Boards, Commissions or Committees? If so, which ones?

EDC, Park Board, Chamber of Commerce Board

6. Are you employed by, have any business, contractual arrangements or family connections with programs having contractual agreements with the City that might be within the purview of the committee on which you are seeking appointment?

nope

# VENETA CITY COUNCIL

## AGENDA ITEM SUMMARY



### Title/Topic: Community Development Department 2025 Activity Report

Meeting Date: January 12, 2026  
Department: Community Development

Staff Contact: Kevin Urban, Community Development Director  
Email: [kurban@venetaoregon.gov](mailto:kurban@venetaoregon.gov)  
Telephone Number: 541-935-2191

#### ISSUE STATEMENT

Information Only: 2025 Annual update on Planning, Building, and Code Enforcement activity is below.

#### Planning Department

A total of 70 land use applications were received in 2025. Including building permit plan reviews, 143 land use applications were received in 2025. A table showing the monthly and annual totals is included at the end of this section.

Some Notable Items from Planning in 2025:

1. Final Plat for Blek's Mill Subdivision (17 Lots)
2. Oak Island Parkland Acquisition (1.15 acres)
3. FEMA Endangered Species Act Compliance Amendments (A-25-3, on hold)
4. Veneta Municipal Code Outdoor Lighting Amendments (A-25-1)
5. Short-Term Rental Amendments (A-25-4)
6. Pre-Approved ADU Design Program
7. Tree Reimbursement Program Update

#### Grant Received

Business Oregon - Community Development Block Grant (CDBG) Fern Ridge Service Center – Love Project Food Pantry

|                                    |                    |
|------------------------------------|--------------------|
| Previous Grant Improvements (2023) | \$ 77,459          |
| Sidewalk Cover Improvement (2024)  | \$ 49,885          |
|                                    | Total = \$ 127,342 |

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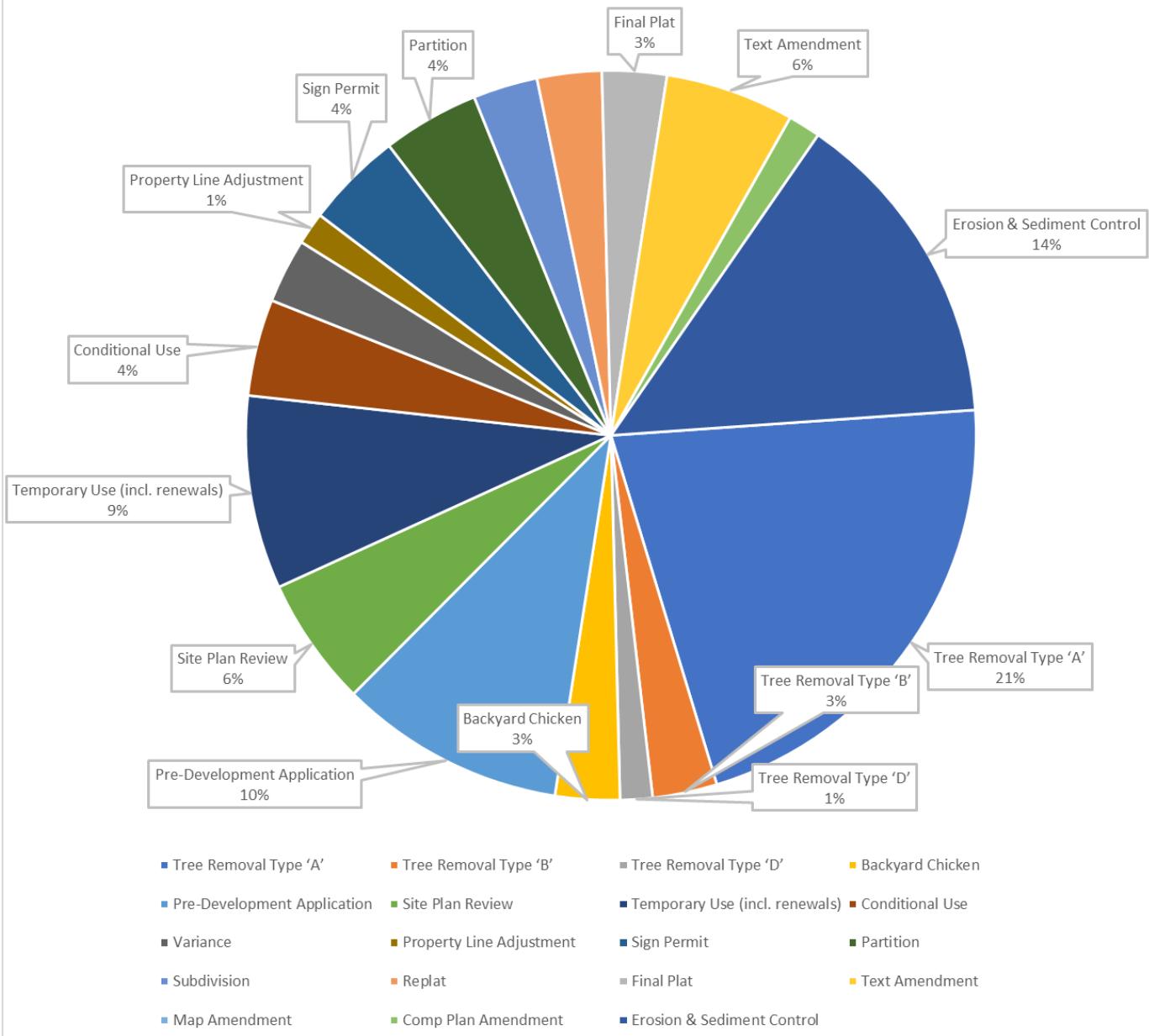
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## 2025 Planning Application Activity Report – Month/Year Table

| 2025 Planning Applications Rcvd.   | Type   | Jan      | Feb      | March    | April    | May      | June     | July     | Aug      | Sept      | Oct      | Nov      | Dec      | 2025 Total | 2024 Total | 2023 Total | 2022 Total | 2021 Total |
|------------------------------------|--------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|------------|------------|------------|------------|------------|
| Tree Removal Type 'A'              | I      | 1        | 0        | 1        | 2        | 2        | 0        | 0        | 1        | 3         | 1        | 3        | 1        | 15         | 6          | 18         | 13         | 15         |
| Tree Removal Type 'B'              | I      | 1        | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 0         | 0        | 0        | 0        | 2          | 6          | 4          | 0          | 2          |
| Tree Removal Type 'C'              | I      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 0          | 2          | 4          | 2          | 0          |
| Tree Removal Type 'D'              | I      | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 1          | 1          | 0          | 1          | 1          |
| Backyard Chicken                   | I      | 1        | 0        | 0        | 0        | 0        | 1        | 0        | 0        | 0         | 0        | 0        | 0        | 2          | 3          | 5          | 2          | 3          |
| Pre-Development Application        | I      | 2        | 1        | 0        | 0        | 0        | 2        | 0        | 0        | 1         | 0        | 1        | 0        | 7          | 6          | 1          | 5          | 5          |
| Site Plan Review                   | II/III | 0        | 0        | 0        | 0        | 2        | 0        | 0        | 0        | 0         | 0        | 2        | 0        | 4          | 7          | 4          | 3          | 0          |
| Temporary Use (incl. renewals)     | I      | 1        | 0        | 2        | 0        | 0        | 1        | 0        | 0        | 1         | 0        | 0        | 1        | 6          | 8          | 14         | 7          | 2          |
| Conditional Use                    | III    | 0        | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0         | 0        | 2        | 0        | 3          | 4          | 2          | 0          | 1          |
| Variance                           | III    | 0        | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 0         | 0        | 0        | 1        | 2          | 0          | 1          | 0          | 2          |
| Floodplain Development             | I      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 0          | 0          | 1          | 0          | 0          |
| Property Line Adjustment           | I/II   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 1        | 1          | 1          | 5          | 0          | 0          |
| Sign Permit                        | I      | 0        | 0        | 0        | 0        | 1        | 1        | 0        | 0        | 1         | 0        | 0        | 0        | 3          | 2          | 4          | 1          | 1          |
| Partition                          | II     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1        | 1         | 0        | 0        | 1        | 3          | 1          | 0          | 2          | 2          |
| Subdivision                        | III    | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 1        | 0        | 0        | 2          | 0          | 2          | 5          | 0          |
| Replat                             | II/III | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 1        | 1        | 0        | 2          | 0          | 0          | 0          | 0          |
| Final Plat                         | IV     | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 1        | 2          | 4          | 1          | 1          | 0          |
| Text Amendment                     | IV     | 0        | 1        | 1        | 0        | 0        | 0        | 0        | 0        | 1         | 0        | 0        | 1        | 4          | 6          | 7          | 1          | 2          |
| Map Amendment                      | IV     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 0          | 0          | 0          | 1          | 2          |
| Planned Development Subzone        | IV     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 0          | 0          | 0          | 0          | 0          |
| SDP Amendment                      | IV     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 0          | 0          | 0          | 1          | 1          |
| Comp Plan Amendment                | V      | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 1          | 0          | 1          | 0          | 0          |
| Right-of-Way Dedication / Vacation | N/A    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        | 0        | 0        | 0          | 1          | 2          | 0          | 0          |
| Erosion & Sediment Control         | N/A    | 1        | 0        | 2        | 1        | 1        | 1        | 1        | 0        | 2         | 1        | 0        | 0        | 10         | N/A        | N/A        | N/A        | N/A        |
| <b>Total</b>                       |        | <b>7</b> | <b>5</b> | <b>6</b> | <b>4</b> | <b>7</b> | <b>6</b> | <b>3</b> | <b>2</b> | <b>10</b> | <b>4</b> | <b>9</b> | <b>7</b> | <b>70</b>  | <b>58</b>  | <b>76</b>  | <b>45</b>  | <b>39</b>  |

## 2025 Planning Application Activity Report Graph

Annual



### 2025 Annual Report – Building

For calendar year 2025 we took in a total of 327 building permits (all-inclusive with Building, Plumbing, Electrical and Mechanical) for a total of \$1,930,015.28 in fees collected on a total project valuation of \$31,124,775.67.

| Building Permit Monthly Activity Report |            |                       |                        |
|---|------------|-----------------------|------------------------|
| January thru December 2025              | #          | Fees                  | Value                  |
| Structural - Commercial                 | 16         | \$88,997.97           | \$5,886,810.04         |
| Plumbing - Commercial                   | 6          | \$2,441.60            | \$142,022.42           |
| Mechanical - Commercial                 | 10         | \$4,136.38            | \$259,426.00           |
| Electrical - Commercial                 | 24         | \$3,659.00            | \$143,512.00           |
| Structural - 1 & 2 family dwelling      | 63         | \$1,686,903.88        | \$17,502,292.42        |
| Structural - Residential                | 12         | \$7,432.57            | \$497,995.09           |
| Residential Fire Sprinklers             | 1          | \$459.20              | \$59,000.00            |
| Mechanical - Residential                | 63         | \$5,353.60            | \$473,195.78           |
| Plumbing - Residential                  | 16         | \$9,986.32            | \$7,875.02             |
| Electrical - Residential                | 108        | \$24,119.20           | \$5,170,646.90         |
| Residential Manufactured Dwelling       | 5          | \$96,245.45           | \$979,000.00           |
| Commercial Suppression                  | 1          | \$180.11              | \$3,000.00             |
| Demolition                              | 2          | \$100.00              | \$0.00                 |
| <b>TOTAL</b>                            | <b>327</b> | <b>\$1,930,015.28</b> | <b>\$31,124,775.67</b> |

### 2025 Annual Report – SDC's

The breakdown for System Development Charges that were collected in 2025. City Council approved a deferral of System Development Charges until Certificate of Occupancy are requested. There is currently \$ 565,753.18 that is being deferred on top of what has been collected.

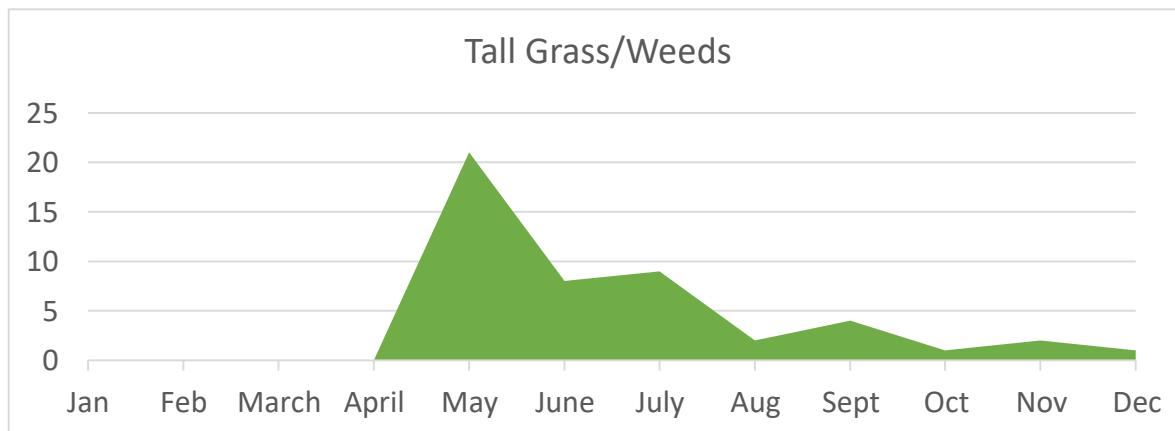
| System Development Charges | 2023      |                     | 2024     |                     | 2025      |                       |
|----------------------------|-----------|---------------------|----------|---------------------|-----------|-----------------------|
|                            |           |                     |          |                     |           |                       |
| Transportation             |           | \$53,044.22         |          | \$30,187.37         |           | \$234,836.61          |
| Water                      |           | \$107,185.89        |          | \$65,003.75         |           | \$464,227.37          |
| Sewer                      |           | \$97,360.61         |          | \$64,124.35         |           | \$413,433.55          |
| Drainage                   |           | \$6,882.37          |          | \$9,519.35          |           | \$13,194.14           |
| Parks                      |           | \$78,347.56         |          | \$32,236.69         |           | \$349,790.73          |
| Schools CET                |           | \$71,400.29         |          | \$87,300.42         |           | \$132,043.21          |
| ODOT Transportation Impact |           | \$6,349.00          |          | \$46,257.00         |           | \$22,675.00           |
| Admin Fee SDC              |           | \$14,027.14         |          | \$8,685.00          |           | \$59,036.46           |
| <b>TOTAL New Homes</b>     | <b>11</b> | <b>\$434,597.08</b> | <b>8</b> | <b>\$343,313.93</b> | <b>63</b> | <b>\$1,689,237.07</b> |

## 2025 Annual Report – Code Enforcement

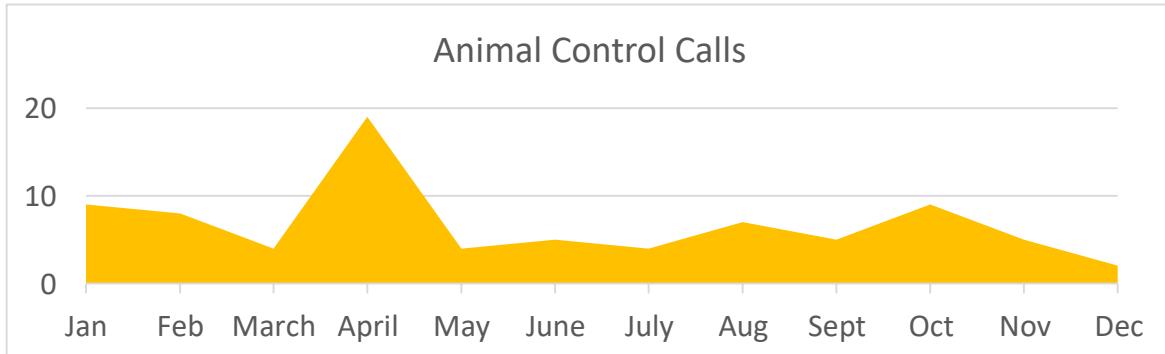
| Code Enforcement   | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec | 2025 | 2024 |
|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|------|------|
| Tall Grass / Weeds | 0   | 0   | 0   | 0   | 21  | 8   | 9   | 2   | 4    | 1   | 2   | 1   | 48   | 87   |
| Animal Control     | 9   | 8   | 4   | 19  | 4   | 5   | 4   | 7   | 5    | 9   | 5   | 2   | 81   | 72   |
| Nuisances          | 3   | 4   | 4   | 4   | 2   | 4   | 3   | 15  | 5    | 2   | 0   | 3   | 49   | 55   |
| Vehicles           | 12  | 8   | 9   | 7   | 8   | 6   | 4   | 12  | 7    | 8   | 4   | 7   | 92   | 76   |
| Total              | 24  | 20  | 17  | 30  | 35  | 23  | 20  | 36  | 21   | 20  | 11  | 13  | 270  | 290  |

Code enforcement shows a rise in cases during summer months. This can largely be attributed to increases in Tall Grass/Weeds and Animal Control. It should be noted that the City only actively enforces tall grass and weed May 1 through September 30, so there is a natural increase during these months and minimal activity in other months.

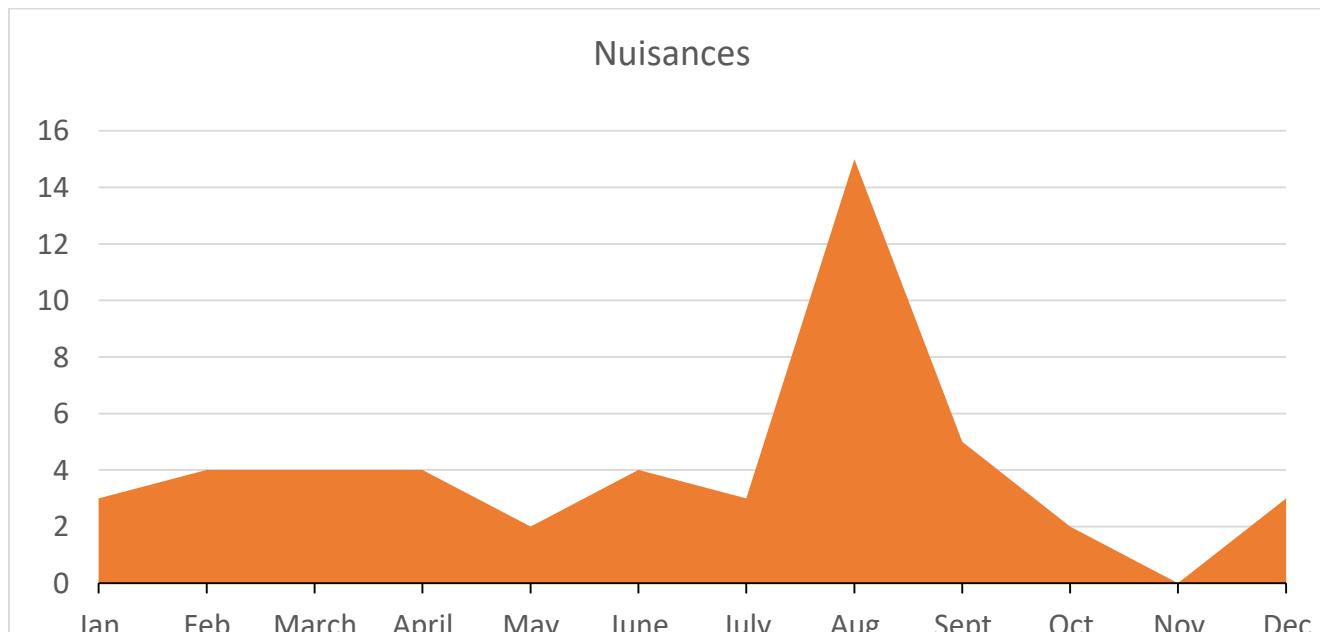
| 2025 Code Enforcement Annual Report - Tall Grass/Weeds |     |     |       |     |      |      |     |      |     |     |     |        |  |
|--|-----|-----|-------|-----|------|------|-----|------|-----|-----|-----|--------|--|
| Jan  | Feb | Mar | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Annual |  |
| 0  | 0   | 0   | 0     | 21  | 8    | 9    | 2   | 4    | 1   | 2   | 1   | 48     |  |



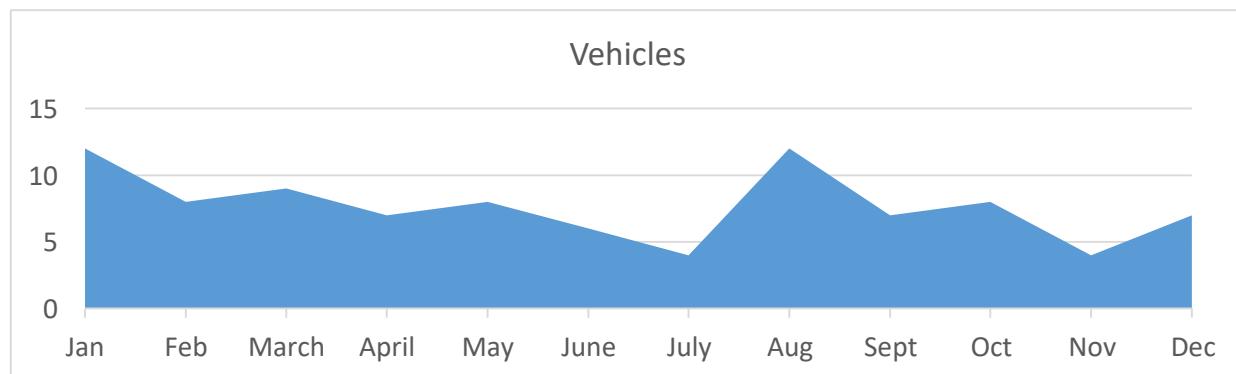
| 2025 Code Enforcement Annual Report- Animal Control |     |     |       |     |      |      |     |      |     |     |     |        |  |
|---|-----|-----|-------|-----|------|------|-----|------|-----|-----|-----|--------|--|
| Jan   | Feb | Mar | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Annual |  |
| 9   | 8   | 4   | 19    | 4   | 5    | 4    | 7   | 5    | 9   | 5   | 2   | 81     |  |



| 2025 Code Enforcement Annual Report - Nuisances |     |       |       |     |      |      |     |      |     |     |     |        |
|---|-----|-------|-------|-----|------|------|-----|------|-----|-----|-----|--------|
| Jan   | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Annual |
| 3   | 4   | 4     | 4     | 2   | 4    | 3    | 15  | 5    | 2   | 0   | 3   | 49     |



| 2025 Code Enforcement Annual Report - Vehicles |     |       |       |     |      |      |     |      |     |     |     |        |
|--|-----|-------|-------|-----|------|------|-----|------|-----|-----|-----|--------|
| Jan  | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Annual |
| 12   | 8   | 9     | 7     | 8   | 6    | 4    | 12  | 7    | 8   | 4   | 7   | 92     |



| 2025 Code Enforcement - Vehicle Parking Enforcement |  |     |     |     |     |     |     |      |     |      |     |     |     |        |
|---|--|-----|-----|-----|-----|-----|-----|------|-----|------|-----|-----|-----|--------|
|   |  | Jan | Feb | Mar | Apr | May | Jun | July | Aug | Sept | Oct | Nov | Dec | Totals |
| Courtesy Notice                                     |  | 10  | 8   | 9   | 7   | 2   | 6   | 4    | 4   | 7    | 8   | 4   | 2   | 71     |
| Voluntary Compliance                                |  | 6   | 6   | 5   | 5   | 2   | 4   | 4    | 3   | 5    | 7   | 2   | 1   | 50     |
| Enforcement Notice                                  |  | 0   | 2   | 2   | 0   | 6   | 4   | 0    | 0   | 2    | 0   | 1   | 1   | 18     |
| Final Enforcement Notice                            |  | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0   | 0    | 0   | 0   | 0   | 0      |
| Citation Issued                                     |  | 2   | 0   | 0   | 1   | 6   | 4   | 0    | 5   | 0    | 0   | 1   | 5   | 24     |
| Closed Cases  |  | 8   | 6   | 2   | 6   | 2   | 2   | 4    | 3   | 5    | 7   | 2   | 9   | 56     |

## Comparing 2025 Code Enforcement Cases to Previous Five Years

The monthly trends also show complaints increasing in summer months, which generally coincides with tall grass/weed enforcement and animal control and parking.

| Year / Month | Jan | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Annual Total |
|--------------|-----|-----|-------|-------|-----|------|------|-----|------|-----|-----|-----|--------------|
| 2020         | 23  | 10  | 15    | 6     | 15  | 44   | 38   | 8   | 14   | 15  | 7   | 15  | 210          |
|              | 18  | 10  | 18    | 11    | 18  | 30   | 25   | 22  | 6    | 5   | 12  | 7   | 182          |
|              | 28  | 6   | 23    | 13    | 49  | 41   | 37   | 74  | 30   | 19  | 21  | 9   | 350          |
|              | 12  | 21  | 18    | 30    | 69  | 38   | 27   | 34  | 26   | 13  | 10  | 14  | 312          |
|              | 10  | 16  | 15    | 23    | 21  | 58   | 42   | 30  | 27   | 22  | 13  | 13  | 290          |
|              | 24  | 20  | 17    | 30    | 35  | 23   | 20   | 36  | 21   | 20  | 11  | 13  | 270          |