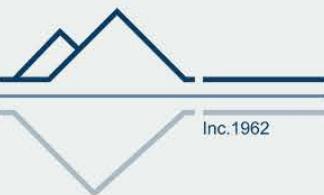


# CITY OF VENETA **ADOPTED BUDGET DOCUMENT**

Including Urban Renewal Agency

---

**2023-2024**



This page intentionally left blank.

## TABLE OF CONTENTS

Distinguished Budget Presentation Award 2022	Page 1
----------------------------------------------	--------

### CITY OF VENETA

#### SECTION 1: OVERVIEW

Budget Message for Fiscal Year 2023-2024	Page 5
Council Priorities and Related Projects	Page 9
City 2023-2025 Workplan	Page 12
Summary of Assumptions and Objectives	Page 14
Consolidated Budget Table	Page 15
Major Changes to Revenues and Expenditures	Page 16
Summary of Budgetary Trends	Page 18
Summary of Significant Budget Items (\$50,000+)	Page 19

#### SECTION 2: STRUCTURE

Boards and Committees Organization Chart	Page 23
Council and City Staff Organization Chart	Page 24
City Overview	Page 25

#### SECTION 3: BUDGET PROCESS

Budget Committee Members	Page 31
Budget Process	Page 32
The Budget Process Timeline	Page 34

#### SECTION 4: FINANCIAL OVERVIEW

Financial Policies	Page 37
Overview of Funds and Functions	Page 42
Major and Non-Major Funds	Page 44
Fiscal Year 2023-2024 Ending Fund Balances, projected	Page 45

#### SECTION 5: RESOURCES

Beginning Fund Balances	Page 49
New Revenue	Page 49
Summary of Resources	Page 50
Property Taxes	Page 51
Government Agencies	Page 52
Franchise Fees	Page 53
User Fees	Page 53
Transfers	Page 54

Other Revenue

Page 54

## SECTION 6: REQUIREMENTS

Summary of Requirements for Fiscal Year 2023-2024	Page 57
Budget Structure of Expenditures	Page 58
Expenditures:	
Personal Services	Page 59
Materials and Services	Page 61
Capital Outlay	Page 62
Debt Service	Page 62
Contingency	Page 62
Transfers	Page 62
Unappropriated/Ending Fund Balances	Page 63

## SECTION 7: FUND NARRATIVES

General Fund:	
Summary	Page 67
Narratives:	
Administration	Page 70
Economic Development	Page 71
Public Safety	Page 72
Code Enforcement	Page 73
General Fund Resources and Requirements	Page 74
Special Revenue Funds:	
Law Enforcement Fund	Page 79
Parks and Recreation Fund	Page 83
Planning Fund	Page 89
Street Fund	Page 93
Stormwater Fund	Page 99
Zumwalt Campground Fund	Page 103
Local Improvement Fund	Page 107
Business Assistance Loan/Grant Fund	Page 109
Building Inspection Program	Page 113
Enterprise Funds:	
Water Fund	Page 117
Sewer Fund	Page 123
Capital Construction - Water SDC Fund	Page 129
Capital Construction - Sewer SDC Fund	Page 133
Capital Construction - Transportation SDC Fund	Page 137
Capital Construction - Stormwater SDC Fund	Page 139
Capital Construction - Parks SDC Fund	Page 141

Debt Service Fund

Page 143

**SECTION 7: FUND NARRATIVES Continued****Reserve Funds:**

Public Works Equipment Fund	Page 145
Enterprise Fund	Page 147
Governmental Fund	Page 149
Capital Project Funds (Deactivated)	
Pool Facilities Fund	Page 151
West Broadway Fund	Page 151
Grant Fund	Page 151
Consolidated Budget Charts	Page 152

**URBAN RENEWAL AGENCY****SECTION 8: AGENCY OVERVIEW**

Budget Message	Page 155
Agency Structure	Page 156
Budget Overview	Page 156
Summary of Resources and Requirements	Page 157

**SECTION 9: RESOURCES**

Beginning Fund Balance	Page 161
New Revenue	Page 161
Property Taxes	Page 162
Other Revenue	Page 163

**SECTION 10: REQUIREMENTS**

Materials and Services	Page 167
Debt Service	Page 167
Transfers	Page 167
Unappropriated/Ending Balances	Page 167
Summary of Requirements	Page 168

**SECTION 11: CONSOLIDATED FINANCIALS**

General Fund	Page 171
Debt Service Fund	Page 172

**APPENDIX A:**

Glossary	Page 175
List of Acronyms	Page 179

**APPENDIX B:**

City of Veneta Budget Detail Pages	Page 183
------------------------------------	----------

**APPENDIX C:**

Veneta Urban Renewal Agency's Detail Budget Pages	Page 239
---------------------------------------------------	----------

**APPENDIX D: City of Veneta Supporting Documents**

Listing of Potential Projects	Page 243
Estimate of Property Tax Collections	Page 246
Schedule of Transfers	Page 247
State Shared Revenue Apportionments	Page 248

**APPENDIX E: Veneta Urban Renewal Agency Supporting Documents**

Listing of Potential Projects	Page 253
Estimate of Property Tax Collections	Page 254



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Veneta  
Oregon**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

**Executive Director**

This page intentionally left blank.

# Section 1



Budget Message  
Council Priorities and Related Projects  
City 2023-2025 Workplan  
Assumptions & Objectives  
Consolidated Budget Table  
Major Changes to Revenue & Expenditures

This page intentionally left blank.



May 30, 2023

City of Veneta Budget Committee  
Veneta Urban Renewal Agency Budget Committee

Re: Budget Message for Fiscal Year 2023-2024

### The Budget Documents

The budget documents provided to the City of Veneta Budget Committee and the Veneta Urban Renewal Agency Budget Committee are formatted according to Oregon Budget Law. Each budget estimates funding resources and expenditure requirements that are balanced within funds established by each respective agency to record financial activity.

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

The City Council developed budget goals in work sessions earlier this year. Council heard from staff about planned projects and opportunities, and then discussed what the Council's goals for the City would be for the next two years.

Three priority areas emerged, in no specific order: Parks & Recreation, Economic Development, and Public Safety. Staff then returned to Council with a two-year work plan detailing projects and initiatives that identified how the Council's priorities would be addressed.

The Council adopted the 2023-2025 City Work Plan and it is included in the budget packet as a budget resource document.

### Summary of Proposed Financial Policies for the 2023-2024 Budget Period

The City of Veneta's financial policies are contained in Resolution No. 1386, "A Resolution Adopting City Financial Policies" (adopted May 8, 2023). Policies relevant to developing the budget are highlighted below.

- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30<sup>th</sup>.
- The City Council shall adopt the budget at the Fund and Object level (i.e. Personnel Services, Materials & Services, Capital Outlay, Debt Service, Interfund Transfers, and Contingency).
- The City will prepare the budget in a conservative manner by:
  - the use of a contingency fund;

- rounding up to the nearest \$100 when budgeting expenses;
- rounding down to the nearest \$100 when budgeting revenues; and
- targeting a minimum unappropriated fund balance in the operating funds (those funds with Personnel Services)

- To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
- In any year, circumstances may arise which could not have been reasonably anticipated and which may require a change in the annually adopted budget. There will be one Contingency account established in each operating fund with Personnel Services, and **the amount of the Contingency account shall be no more than the sum of four (4) months of budgeted Personnel Services and Admin Supplies & Services (fund account xxx-xxx-51010) expenditures.**
- To the extent that the unreserved (unrestricted and Unassigned funds) General Fund balance exceeds the contingency target, the City may draw upon the General Fund Contingency account to provide pay-as-you-go financing for capital projects, for other one-time capital equipment expenditures, transfers to capital reserve funds, or for accelerated debt service.
- Operating Fund Balances - Measurement of a fund's ending balance will occur annually on June 30th. For purposes of this calculation, the expenditures shall be the budget as originally adopted for the subsequent year. The minimum fund balance is the unrestricted (and Unassigned as to the General Fund) fund balance amount excluding Non-spendable, Restricted, and Committed fund balance amounts.
  - **General Fund / Special Revenue Funds (excluding SDC-related, Business Assistance, and Local Improvement funds) / Enterprise Funds: The minimum targeted ending fund balance shall be no less than four (4) months of budgeted Personnel Services and Materials & Services expenditures.**
- The City's unassigned General Fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address the needs of the City without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the City Council.
- The City Council delegates authority to the City Administrator and the Finance Director to assign fund balance amounts as appropriate.

#### Important Features of the Budget Documents

Applying the financial policies briefly outlined above, both budgets implement major projects identified in master plans, capital improvement plans, or 5-year strategies. Those projects are listed in a separate table as part of the budget packet. The budget packet also includes the City Council's 2-

year Work Plan that lists prioritized projects and initiatives reflected in the current year and ensuing year, 2023-2025.

Staff applied the following practices to develop the budget:

- Assume a 3% increase of Assessed Value on private properties in the City and a 95.6% collection rate based on Lane County Assessor estimates.
- Target a maximum of 50% of City property taxes allocated to the Law Enforcement Fund to support the City's contract with the Lane County Sheriff's Office for policing services. Re-allocate remaining property taxes first to the Debt Service Fund, Parks and Recreation Fund, then the General Fund.
- Budget a 5.60% cost-of-living increase for regular, full-time City employees, conditional on City Council approval.
- Budget American Rescue Plan Act (ARPA) funds for one-time broadband deployment.
- Discontinue the use of the Capital Construction – Governmental Funds fund and create three new Capital Construction funds to segregate system development charges (SDCs) from other revenues and allow for a clear tracking of SDC funds. The three new funds will be for Parks SDCs, Transportation (Streets) SDCs, and Stormwater (Drainage) SDCs.
- Budget Veneta Urban Renewal Funds transferring to the City for the Bolton Hill Sports Complex project, Community Center redevelopment project, and economic development initiatives.
- For the Veneta Urban Renewal Agency, continue to budget a line-of-credit loan to fund program expenses in advance of receiving property tax revenues later in the fiscal year. Also continue to promptly re-pay the loan with unappropriated ending fund balance from the URA's Debt Service Fund.

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

- City of Veneta

This year's City of Veneta Staff Requested budget totals \$29,850,294 and is balanced. All of the funds meet the financial policy targets for Ending Fund Balance and Contingency funding with the caveat that the Park & Recreation Fund targets do not include pool expenses due to their seasonal, discretionary role.

Total new revenues sum to \$10,845,078 which is roughly a \$1.6 million increase over last year. However, most of that increase stems from an anticipated \$2.2 million Oregon Legislature grant for upgrading E. Hunter Road that may not get funded. In that instance, the City would not pursue the project at this time.

The largest revenue source is estimated user fees (water, sewer, planning, etc.) subtotaling nearly \$4 million and includes anticipated 3% water rates and 2% sewer rates increases pursuant to rates studies conducted last year. Estimated property taxes subtotal to \$1,954,928 including debt service on bonds for the pool. Interestingly (pun intended), with increasing interest rates we're forecasting

nearly \$400,000 of interest income, nearly four times the amount than what we forecast in last year's budget.

Total expenditures sum to \$13,061,268 which is roughly a \$3 million increase over last year. Capital outlays of over \$5 million that include the E. Hunter Road project, the City's Broadband Equity Project, and the Bolton Hill Sports Complex design drive most of the increase. Materials & Services are lower due to the City completing the \$1 million streets overlay project last year. Personnel Services, estimated to increase roughly \$50,000 over last year's budget, reflect an anticipated 5.6% cost of living increase for regular full-time staff, continued increases in Oregon Public Employees Retirement System (PERS) funding, and a potential new code enforcement-related position, subject to the Council's direction.

New this year, debt service in the Water Fund includes \$431,200 as "USDA Restricted Cash Reserve" required for the City's EWEB pipeline project debt that had previously been budgeted as part of the Ending Fund Balance. Actively identifying the reserve in this manner will clearly demonstrate the reserve funds to the United States Department of Agriculture (USDA).

- Veneta Urban Renewal Agency

This year's Veneta Urban Renewal Agency budget totals \$4,451,192 and is balanced. Property taxes are received into the Debt Service Fund to cover any existing Agency project debt. Remaining funds may be used to directly fund projects by using a debt instrument to put those funds into the Agency's General Fund as working capital.

Total new revenue comes from \$845,742 in property taxes into the Agency's Debt Service Fund. We anticipate putting those funds into use in the Agency's General Fund by taking out a \$850,000 "du jour" private loan that is promptly paid-off with tax proceeds.

Total expenditures sum to \$1,836,500 comprised of the du-jour loan and the transfer of funds to the City for park facility projects (Bolton Hill Sports Complex project and Community Center City Park Phase 5 project), economic development projects (W. Broadway "Attic" property matching grant and other incentives) including signage on Highway 126.

### Conclusion

I greatly appreciate our new Finance Director Tim Gaines bringing a new level of integration of the budget document with our Caselle enterprise software. I also appreciate the thoughtful budget-development work done by Management Analyst Cole Haselip, Administration Supervisor Ann Haxby, Community Development Director Matt Laird, and Public Works Director Kyle Schauer. Excellent teamwork!

Take care,



Matt Michel  
City Administrator

# Council Priorities and Related Projects

In September 2022, individual City Council members were tasked with providing the City Administrator with policy issues and program ideas using an Issues Identification Form. Later that month, the Council reviewed the results and tally of that feedback grouped by policy area and discussed changes and clarifications. The Council reached consensus on City Council Goals for Fiscal Years (FY) 2023-2025.

## Council Goals 2023-2025

	Improve community safety by enhancing community policing and planning for the future.
	Create community and economic development opportunities for business and industry to retain and create jobs
	Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.

## Fiscal Year 2023-2024 Projects and Priorities

In anticipation of the upcoming Budget Committee process in May 2023, staff prepared a table of proposed projects for FY 2023-24 and how they deliver on the City Council's Priority Goals for 2023-2025, as well as long-term master plan projects.

## Staff-Proposed Fiscal Year 2023-2024 Budget Projects

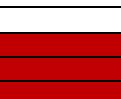
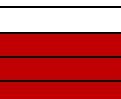
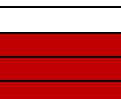
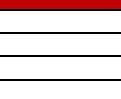
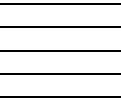
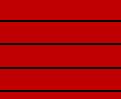
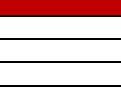
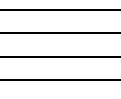
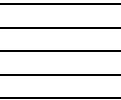
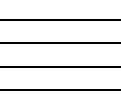
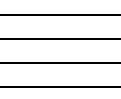
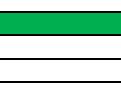
PROJECTS	GOALS / PLAN	BUDGET	FUND SOURCE
Expanded Newsletter, surveys, event marketing, etc.	Communications Master Plan	\$ 30,000	General - Admin
Attic Improvements		\$ 250,000	General Fund via URA Transfer
City Hall Re-Design	Not under work plan, but beneficial to City operations and employees	\$ 130,000	General - Admin
Lot 400/Unhoused Land		\$ 200,000	General - Public Safety
National Night Out		\$ 5,000	General - Public Safety

New Five-Year Plan Economic Development Implementation		\$ 70,000	General - Economic Development
Internship Program		\$ 23,500	General - Economic Development
Veneta Economic Identity Study		\$ 50,000	General - Economic Development
Commercial Development Incentive Program		\$ 50,000	General - Economic Development
Acquiring SVDP Lot on Broadway		\$ 450,000	General - Economic Development
Broadband Development, including Middle-Mile Project	City Economic Development Strategy, 2021-2025	\$ 850,000	General - Economic Development
Part-Time Proactive Code Enforcement	 	\$ 100,000	Law Enforcement
Community Center Pre- Design	City Park Master Plan	\$ 180,000	Parks- Capital Outlay
Bolton Field Sports Complex Design & Phase1	Bolton Hill Master Plan	\$ 320,000	Parks- Capital Outlay
Ralph Johnson Park		\$ 50,000	Parks
Pickleball Courts Construction		\$ 170,000	Park SDC Fund
Dog Park		\$ 150,000	Park SDC Fund
Paths & Trails Master Plan		\$ 50,000	Park SDC Fund
Applegate Park Master Plan		\$ 50,000	Park SDC Fund

E. Broadway Pre-design		\$ 30,000	Planning
Cheney Drive / Territorial Hwy Intersection Planning	Not under work plan, but beneficial to City operations	\$ 10,000	Planning
Consolidation of Land Development and Land Division Ordinances	Not under work plan, but beneficial to City operations	\$ 3,000	Planning
Reservoir Land Acquisition	Water System Master Plan	\$ 250,000	Capital Const. - Water
Public Works Roof Replacement	Not under work plan, but beneficial to City operations	\$ 40,000	Water- 70% Sewer- 30%
Luther Lane Waterline Extension	Water System Master Plan	\$ 170,000	Water
Sewer Infiltration and Inflow Inspection	Not under work plan, but beneficial to City operations	\$ 60,000	Sewer
Eastside Lift Station Location Analysis	Wastewater System Master Plan	\$ 30,000	Sewer
Lot 602 - Prepare Site for Development		\$ 40,000	Sewer (3/4); Stormwater (1/4)
WWTP Facility Plan	Wastewater System Master Plan	\$ 250,000	Sewer SDC
Elmira-Veneta Multi-Use Path	Transportation System Plan	\$ 60,000	Street
Territorial Sidewalk RR Crossing	Transportation System Plan	\$ 15,000	Streets
East Broadway Road Extension	Transportation System Plan	\$ 25,000	Streets
E. Hunter Street & Sidewalk Improvements: Design Update/Bid Services	Transportation System Plan	\$ 25,000	Streets, Transportation SDC
E. Hunter Street & Sidewalk Improvements: Construction	Transportation System Plan	\$ 2,200,000	Streets
Highway 126 Intersection- Gateway Beautification		\$ 30,000	Streets
Jeans Rd / Territorial Hwy Intersection Planning	Transportation System Plan	\$ 10,000	Transportation SDC
Redevelopment Toolkit	Urban Renewal Agency Plan	\$ 91,500	URA

City of Veneta 2023-2025 Projects and Priorities

City Council 2023-2025 Priorities:			2023-2025 Capital Improvement Project Portfolio														
	Parks & Rec	Economic Dev	Public Safety	2023-2025 Capital Improvement Project Portfolio													
				2023-2025 Capital Improvement Project Portfolio													
	Color indicates planned start												Fiscal Year				
	2023-2024												2024-2025				
Council Goal	Department	Program	Project Title & Deliverables									Budget	Timeline		Staff Lead	Notes	
	Community Development	Parks & Recreation Enhancement	Paths & Trails Master Plan	Deliver Plan with prioritized Capital Improvements Project list		\$ 50,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025		CDD	Consultant hired Feb. 2023. Planning Process closes June 2023				
			Land Acquisition	\$ 200,000								CA	4/17 Term Sheet agreed; start survey and appraisal				
			Bolton Hill Sports Complex Master Plan (URA Funded)			Pre-design & phased cost estimates						PWD	Contractor engaged Q3 2022; concept design outreach Q2 2023				
			Future Operations financing plan			Construction	\$ 5,000,000					MA	Develop future operations financing options for Council prior to build				
			City Park - Phase 5: Community Center (URA Funded)			30% design	\$ 345,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	MA (CDD/PWD)	1/27/23 Council consensus on concept				
			Demolition & Construction									CDD	Funding not currently identified				
			Adult Quiet Park @ Ralph Johnson Park - Pre-design				\$ 50,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	CDD	Park Board advised design for renovation cost estimate				
			Off-Leash Dog Park @ RR			Pre-design	\$ 15,000					PWD	Landscape design in progress				
			Pickleball Courts @ Territorial Park			Construction	\$ 25,000					PWD	Pre-design in progress				
			Pool & Community Center Parking Lot Crack & Sand Seal			Construction	\$ 150,000					PWD					
	Planning - Long Range	Public Works	Jeans Road- Territorial Intersection Planning (URA Funded)			County engagement and concept design	\$ 10,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	CDD	Pending modeling traffic impacts and County evaluation				
			Property rights acquisition				\$ 300,000					CDD					
			Jeans Road Todd Way Intersections Planning				\$ 10,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	CDD					
			Cheney Drive /Territorial Hwy Intersection Legal Cost				\$ 10,000					CDD					
			Land Development & Land Division Ordinances Consolidation				\$ 5,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	CDD					
			Modify and Adopt the Eugene Stormwater Manual				\$ 40,000					CDD					
			TMDL Implementation Plan & Erosion and Sediment Control Manual				\$ 5,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	CDD					
			Staff grant writing training				\$ 1,000					CDD					
			Elmira-Veneta Multi-Use Path				\$ 60,000					PWD/CDD	County searching for funding				
			Development of Applegate Park Master Plan and Vision				\$ 50,000					CDD					
	Public Works	Sewer	Wastewater Treatment Plant Improvements			DEQ required Facilities Master Plan & Pre-design	\$ 250,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	PWD					
			Lot 602 - Prepare Site for Development				\$ 40,000					CDD/PWD					
			Sewer Infiltration and Inflow Inspection				\$ 60,000					PWD					
			East Veneta lift station pre-design (for future land acquisition)				\$ 30,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	PWD					
												PWD					
		Streets	E. Broadway Avenue street pre-design				\$ 30,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	PWD	current terminus to Jameson Way				
			ADA-Compliant Sidewalks over Territorial Crossing				\$ 15,000					PWD	Contingent on Railroad permission				
			E. Hunter Road Sidewalk and Stormwater Upgrade			Bid Design	\$ 25,000					PWD	Contingent on funding				
			Public Works Office Roof replacement			Construction	\$ 2,175,000					PWD					
			Hwy 126 and 8th Street intersection safety improvement				\$ 40,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	PWD	Replace metal roof				
		Water					\$ 3,000					PWD	EPUD will add another light				
			Secure Future Site of New Water Reservoir				\$ 115,000					PWD	Opportunistic				
			Update GIS mapping with asset management data				\$ 2,000					PWD					
			Distribution Pump purchase				\$ 8,000					PWD	Replace 40-year old pump				
			Public Works Yard Lot Crack and Sand Seal Project				\$ 12,000	July-Dec 2023	Jan-June 2024	July-Dec 2024	Jan-June 2025	PWD					
												PWD					

			Unhoused Initiatives	Access to Lot 400 for sanitary and shelter solutions? Portable potty	\$ 200,000 \$ 1,200					CDD PWD	contingent on funding
			Mobile Crisis Response program (Lane County funds)		\$ 400,000					MA	
			National Night Out		\$ 5,000					MA	
			Accela Software Upgrade for Planning and Code Enforcement		\$ 5,000					CDD	
			Continue Cat Spay and Neuter Program		\$ 5,600					OSS III	
			Explore Active Code Enforcement Policy	Engage Community / Dept. Workload Analysis / Cost-Benefit Implementation (potential new position)		\$ 52,000				MA MA	
			Coordinate Update of Natural Hazard Mitigation Plan with Lane County Update							MA	
			Continue Staff Disaster Preparedness Training		\$ 5,000					MA	Em. Prep. Team formed; ICS 100 trainings done; 700 pend.
			Update Emergency Operating Plan with Lane Fire Authority							MA	
			Implement Wildfire Mitigation Program		\$ 50,000					MA	Res No. 1359 Mitigation Plan
			Veneta Economic Identity Study (BR&E Outcome)		\$ 50,000					MA	
			Arts & Culture: Sculpture, Murals, Banners		\$ 10,000					MA	Res No. 1344 Vibrant Veneta Program
			Business Grants Program		\$ 10,000					MA	
			Hwy 126 Gateway (Proj.: Terr. Hwy Impts, Hwy 126 to Hunter)		\$ 30,000					MA	
			Redevelopment Toolkit		\$ 91,500					MA	
			RAIN Catalysts							MA	
			ShopVeneta gift cards		\$ 30,000					MA	
			Reinventing Rural							MA	
			W. Broadway ("Attic") Sale and Redevelopment (URA Funds)		\$ 250,000					MA	
			Federal Outreach to Fund Hwy 126		\$ 3,000					CA	
			Broadband System Survey and Capital Improvement Plan		\$ 875,000					MA/CA PWD/CA	
			Build 1.75 miles to connect LCOG fiber to Zayo fiber								
			Acquiring SVDP Lot on Broadway		\$ 450,000					MA	
			Commercial Development Incentive Program		\$ 50,000					MA	
			City Management Intern		\$ 23,500					MA	
			Develop expanded Newsletter content		\$ 5,400					CT	
			Public Outreach		\$ 600					CT	
			Develop Citizens' Budget Report		\$ 3,000					CT	
			Council Video Summaries		\$ 8,000					CT	
			Town Hall event		\$ 1,000					CA	
			Issue Auditor RFP		\$ 50,000					FD	
			Caselle module optimization							FD	
			Compensation Study		\$ 30,000					CA	RFP in late Q3 2023 for deliverable by mid-Q1 2024
			Cybersecurity - Server resiliency		\$ 10,000					AS	
			City Fiber Campus (connect work facilities; servers to DFN)		\$ 15,000					AS	
			Laptop Rotation (2 laptops/year)		\$ 4,000					AS	
			Tablets for Public Works		\$ 6,000					AS	
			WiFi at Parks		\$ 4,000					AS	
			LCOG Agreement Update or Renewal							CA	
			City Hall expansion concept design		\$ 130,000					CA	
			Spectrum/Charter Communications Franchise Renegotiation							CA	
			CenturyLink Franchise Renegotiation							CA	
			Lane Electric Franchise Renegotiation							CA	
			Improve Public Records Archive System (Laserfiche software)							CR	
			City Hall Parking Lot Crack and Sand Seal Project		\$ 3,500					PWD	

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

# Summary of Assumptions & Objectives

The development of any budget requires the use of estimates. Estimates prove to be much more useful when a framework of assumptions and objectives are used. The most influential assumptions used in the development of the City's 2023-2024 fiscal budget are listed below.

- Target the minimum unappropriated fund balance in the operating funds with Personnel Services equal to four months of operating expenditures
- Target the minimum contingency in the operating funds equal to three months of operating expenditures
- Target a maximum of 50% of City property taxes allocated to the Law Enforcement Fund to support the City's agreement with the Lane County Sheriff's Office for policing services. Re-allocate remaining property taxes first to the Debt Service Fund, Parks and Recreation Fund, then the General Fund
- Budget a 5.6% cost-of-living increase for regular, full-time City employees, and the second year of a longevity bonus program
- Workers compensation rates will increase 2%, medical insurance premiums will increase 5%
- A new position of Code Enforcement Officer will be budgeted for a half-year as the City continues to evaluate whether a new position is required or workload can be enhanced with existing staff
- An Office Specialist II position traditionally funded and unfilled was not budgeted due to a lack of present need
- Budget Veneta Urban Renewal Funds for the Bolton Hill Sports Complex project and Community Center redevelopment project
- The following rate increases would be approved:
  - 2% for water fees effective January 2024
  - 3% for sewer fees effective January 2024
  - no rate increase for storm water fees
- The taxable values of taxable property will increase by no more than 3.0%, the uncollectible rate will be 4.4% and compression will not exceed \$2,664.00
- One commercial construction project will occur and six residences will be built

# Consolidated Budget Table

	BEGINNING FUND BALANCE		TOTAL RESOURCES (Beginning Fund Balance + New Revenue)		ENDING FUND BALANCE	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
FUNDS BY TYPE	PROJECTED FUND BALANCE @ 7-1-2023	TOTAL NEW REVENUE		TOTAL EXPENDITURES	PROJECTED FUND BALANCE @ 6-30-2024	
<b>GENERAL FUND:</b>						
General Fund	2,246,700	1,298,698	3,545,398	2,617,000	928,398	3,545,398
<b>SPECIAL REVENUE FUNDS:</b>						
Law Enforcement	554,800	1,097,475	1,652,275	1,177,100	475,175	1,652,275
Parks & Recreation	397,000	1,135,961	1,532,961	1,275,850	257,111	1,532,961
Parks & Recreation SDC	517,347	156,200	673,547	425,000	248,547	673,547
Planning	262,200	264,415	526,615	370,800	155,815	526,615
Streets	3,028,200	3,038,700	6,066,900	2,786,000	3,280,900	6,066,900
Streets SDC	988,238	113,800	1,102,038	27,500	1,074,538	1,102,038
Stormwater	324,800	80,400	405,200	94,400	310,800	405,200
Stormwater SDC	95,331	7,100	102,431	5,000	97,431	102,431
Building Inspection Program	69,900	156,300	226,200	156,300	69,900	226,200
Governmental SDC	-	-	-	-	-	-
Grant	-	-	-	-	-	-
Zumwalt	89,600	86,600	176,200	139,100	37,100	176,200
Business Assistance	150,500	3,700	154,200	51,000	103,200	154,200
Local Improvement	286,000	16,500	302,500	18,800	283,700	302,500
<b>ENTERPRISE FUNDS:</b>						
Water	3,802,500	1,180,600	4,983,100	1,909,500	3,073,600	4,983,100
Sewer	4,441,900	1,629,950	6,071,850	1,110,800	4,961,050	6,071,850
Water SDC	182,800	226,900	409,700	345,700	64,000	409,700
Sewer SDC	775,000	210,200	985,200	350,788	634,413	985,200
<b>CAPITAL PROJECT FUNDS:</b>						
Capital Project - Pool	-	-	-	-	-	-
Capital Project -W Broadway	-	-	-	-	-	-
<b>DEBT SERVICE FUND:</b>						
Debt Service	229,300	105,579	334,879	94,630	240,249	334,879
<b>RESERVE FUNDS:</b>						
PW Equipment	145,000	24,200	169,200	131,000	38,200	169,200
Governmental Reserve	188,800	4,300	193,100	-	193,100	193,100
Enterprise Reserve	229,300	5,200	234,500	-	234,500	234,500
<b>TOTALS</b>	<b>\$ 19,005,216</b>	<b>\$ 10,842,778</b>	<b>\$ 29,847,994</b>	<b>\$ 13,086,268</b>	<b>\$ 16,761,726</b>	<b>\$ 29,847,994</b>

# Major Changes to Revenues and Expenditures

## General Fund

- Total Resources in the 2023-2024 Requested Budget are about \$800,000 less than the 2022-2023 Adopted Budget. This is largely because of the one-time federal cash infusion of over \$1 million in American Rescue Plan Act grant funds last year.
- Communications initiatives (\$30,000) includes: New website annual cost (\$10,500), video summaries of City Council actions (\$8,000), expanded newsletter (\$5,400), and a new Citizen Budget report (\$3,000). New \$200,000 at Public Safety Capital Outlay is in anticipation of grant funds to help construct a safe sleep location in the City. National Night Out event is in Public Safety Materials & Services (\$5,000).
- Proposed \$120,000 Economic Development initiatives include: 5-Year Economic Development Strategy programs (\$70,000) (Arts grants, RAIN Catalysts contract, community events, and marketing), and a commercial development Transportation SDC grant (\$50,000). Economic Development Material Services includes \$50,000 for developing an economic identity, a project identified in Business Retention & Expansion Study, and the City Management Intern program (\$23,500). Economic Development Capital Outlay includes ARPA funding for the City's Broadband Equity project (\$850,000).

## Law Enforcement Fund

- The primary expenditure is the Lane County Sheriff's Office (LCSO) contract (\$1,015,416). The LCSO no longer needs a City-paid modular storage/remote leased office space (\$7,422) at the Public Works Yard, so that expense is not reflected in the Staff Requested budget.
- New this year is moving the City's code enforcement activities from the General Fund to the Law Enforcement Fund to gather the City's public safety efforts in one fund. The Staff Requested budget includes 6-months funding for a new code enforcement position if the Council elects to authorize that position.

## Parks and Recreation Fund

- Proposed \$500,000 transfer from the Urban Renewal Agency is to fund the Bolton Field Sports Complex Master Plan Update and Pre-design (\$35,000); Design (\$180,000); and Phase 1 (\$105,000); as well as Community Center Upgrades and adjacent site improvements (\$180,000). Additional Capital Outlay project is Ralph Johnson Park quiet park design (\$50,000).

## Water Fund

- Proposed \$342,000 is to both extend the water main on Luther Lane to connect near Hope Lane to provide needed looping of system as detailed in the Water Master Plan CIP project (\$198,000), and potentially acquire land for future construction of redundant one-million-gallon reservoir for the 582 ft. Pressure zone per Water Master Plan CIP (\$125,000)
- New Debt Service entry (\$431,200) for "USDA Restricted Cash Reserve" improves accountability to USDA for this required reserve previously included in the Ending Fund Balance.

## Sewer Fund

- System Expansion (\$30,000) is for Eastside Lift Station Location Analysis to identify potential land acquisition for future wastewater conveyance in west Veneta. System Improvement of \$30,000 for 3/4th shared cost with Stormwater Fund (property jointly purchased for Jack Kelley Sewer Lift station project in 2019) for Lot 602 Floodplain Maps Update. The update will address prospective developer concerns about floodplain and base flood elevation in the vicinity to help the City surplus the property for commercial development.

#### Street Fund

- Proposed \$2,200,000 is for the E. Hunter upgrade project from Territorial to Crystal adding stormwater infrastructure, sidewalks, and bike path. Proposed \$60,000 for Other Professional Services is the City's fund match for the Elmira-Veneta Multi-Use Path project in partnership with Lane County. Proposed \$25,000 is for E. Broadway extension pre-design to connect roadway to Jameson Way when additional development happens on E. Hunter.

#### Stormwater Fund

- Proposed \$10,000 is for Lot 600 Floodplain Maps Update because 1/4th shared cost with Sewer Fund of property jointly purchased for Jack Kelley Sewer Lift station project in 2019. The update will address prospective developer concerns about floodplain and base flood elevation in the vicinity to help the City surplus the property for commercial development

#### Public Works Equipment Fund

- Proposed \$115,000 is for a vacuum excavator that is carried over from last year. \$16,000 is for a lift gate and toolbox for new truck.

#### Capital Construction – Water SDC Fund

- Capital Outlay projects are: Acquire land for future construction of redundant one-million-gallon reservoir for the 582 ft. pressure zone per Water Master Plan CIP (\$250,000), shared 50/50 with the Water Fund.

#### Capital Construction – Sewer SDC Fund

- System Expansion of \$250,000 is for work with consultant to update Facilities Plan as required by DEQ to continue towards expansion of Wastewater Treatment Plant.

#### Capital Construction – Parks SDC Fund

- Capital Expansion projects include: Design and construction of 4 new pickleball courts at Territorial Park (\$170,000); design and site preparation for new off-leash dog park at Territorial and Brooker Lane (\$150,000); \$50,000 for Applegate Trail Master Plan; and \$50,000 for Paths and Trails Master Plan recommended by 2020 Parks, Recreation and Open Space Master Plan.

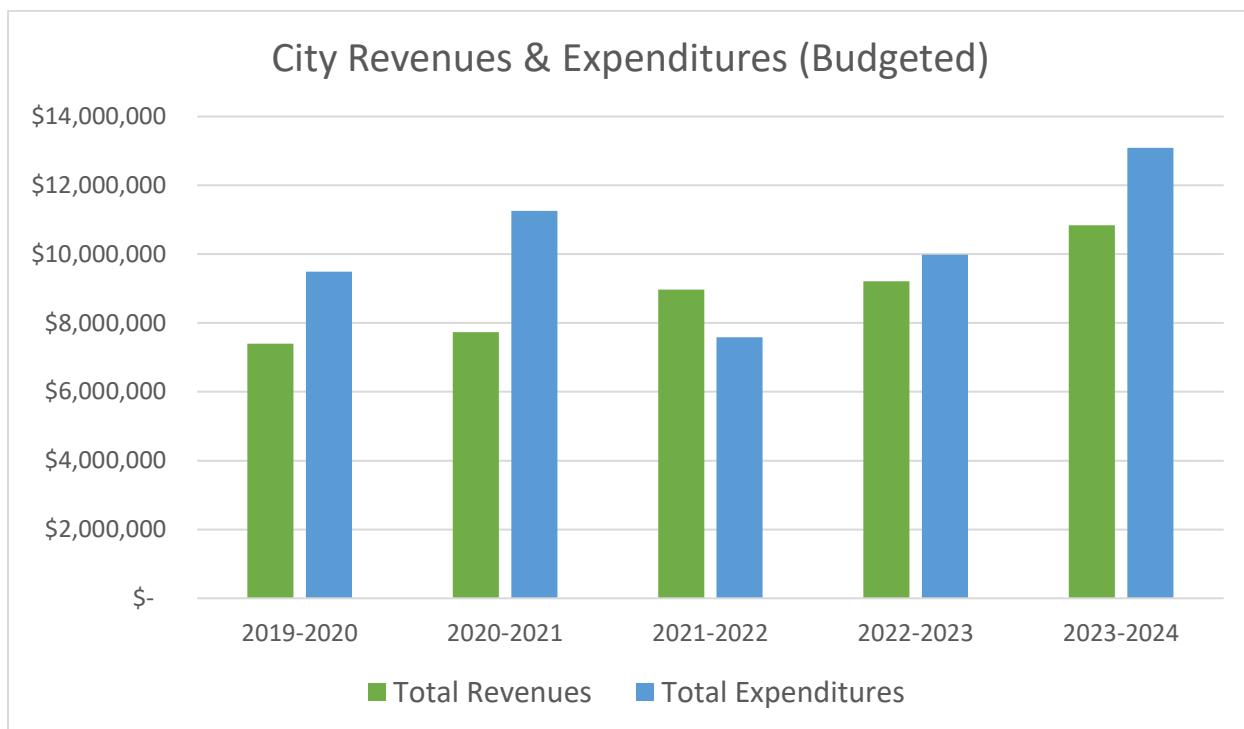
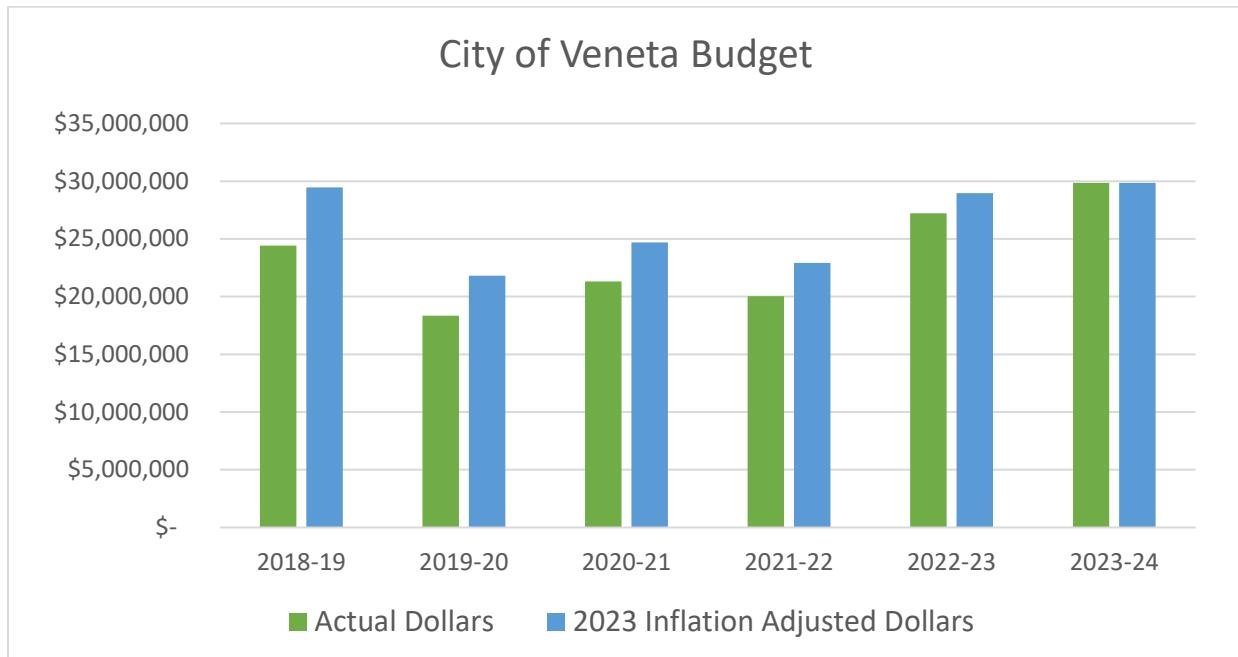
#### Business Assistance Fund

- Proposed funding (\$50,000) is for business grants available under the City's economic development program to encourage business expansions and startups which create or retain job opportunities in Veneta, and add to a vibrant business climate. Eligible businesses & nonprofits may apply to receive a matching grant from the City in an amount not to exceed \$25,000.

#### Changes Presented Between the Proposed and Adopted Budget

Staff presented a Requested Budget to the City of Veneta Budget Committee on May 30, 2023. On that same date the Budget Committee adopted an Approved Budget with one, minor amendment. This was a request by staff to add \$25,000 to the General Fund for a Wage Study. This request was approved. The Committee also acted to approve imposing a tax levy, specified appropriations, and categorizing the taxes.

## Summary of Budgetary Trends



## Summary of Significant Budget Items \$50,000 and more

PROJECTS	GOALS / PLAN	BUDGET	FUND SOURCE
Attic Improvements		\$ 250,000	General Fund via URA Transfer
City Hall Re-Design	<b>Not under work plan, but beneficial to City operations and employees</b>	\$ 130,000	General - Admin
Lot 400/Unhoused Land		\$ 200,000	General - Public Safety
New Five-Year Plan Economic Development Implementation		\$ 70,000	General - Economic Development
Veneta Economic Identity Study		\$ 50,000	General - Economic Development
Commercial Development Incentive Program		\$ 50,000	General - Economic Development
Acquiring SVDP Lot on Broadway		\$ 450,000	General - Economic Development
Broadband Development, including Middle-Mile Project	<b>City Economic Development Strategy, 2021-2025</b>	\$ 850,000	General - Economic Development
Part-Time Proactive Code Enforcement	 	\$ 100,000	Law Enforcement
Community Center Pre-Design	<b>City Park Master Plan</b>	\$ 180,000	Parks- Capital Outlay
Bolton Field Sports Complex Design & Phase 1	<b>Bolton Hill Master Plan</b>	\$ 320,000	Parks- Capital Outlay
Ralph Johnson Park		\$ 50,000	Parks

Pickleball Courts Construction		\$ 170,000	Park SDC Fund
Dog Park		\$ 150,000	Park SDC Fund
Trails and Paths Master Plan		\$ 50,000	Park SDC Fund
Applegate Park Master Plan		\$ 50,000	Park SDC Fund
Reservoir Land Acquisition	Water System Master Plan	\$ 250,000	Capital Construction-Water
Luther Lane Waterline Extension	Water System Master Plan	\$ 170,000	Water
Sewer Infiltration and Inflow Inspection	Not under work plan, but beneficial to City operations	\$ 60,000	Sewer
Lot 602 - Prepare Site for Development		\$ 40,000	Sewer (3/4); Stormwater (1/4)
WWTP Facility Plan	Wastewater System Master Plan	\$ 250,000	Sewer SDC
Elmira-Veneta Multi-Use Path	Transportation System Plan	\$ 60,000	Street
E. Hunter Street & Sidewalk Improvements: Construction	Transportation System Plan	\$ 2,200,000	Streets
Redevelopment Toolkit	Urban Renewal Agency Plan	\$ 91,500	URA

# Section 2

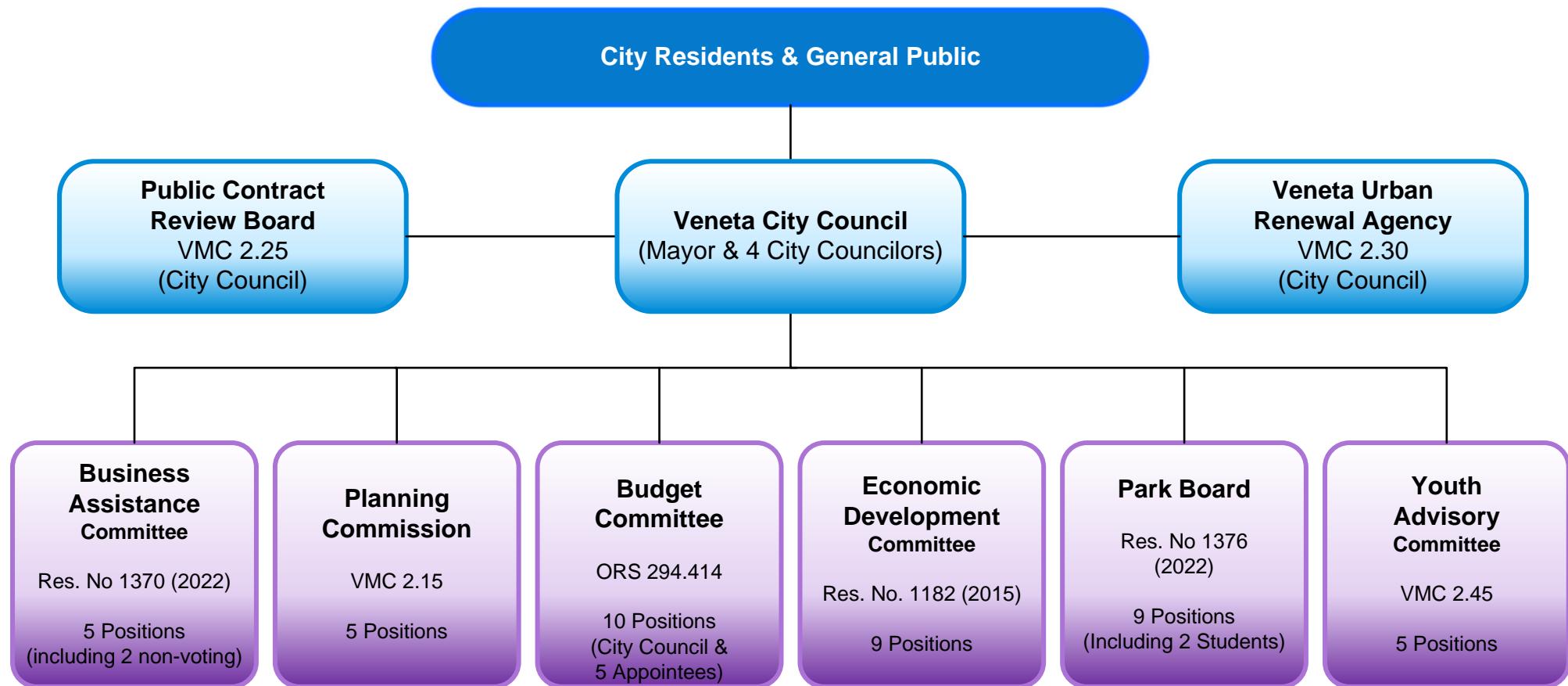


Committees Organization Chart  
Council & Staff Organization Chart  
City Overview

This page intentionally left blank.

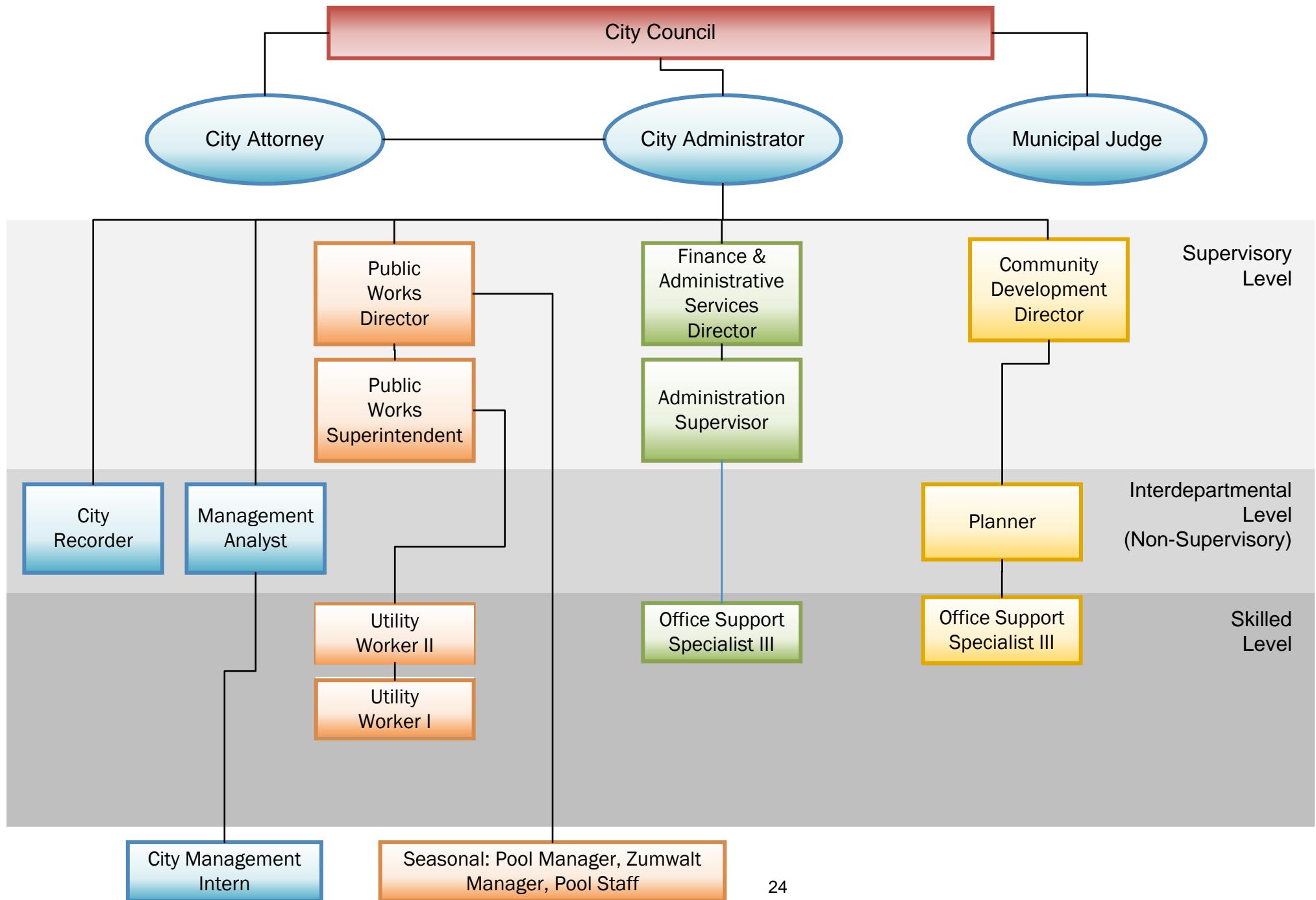
# City of Veneta

## Organization Chart - Boards and Committees



# City of Veneta

## Organization Chart – Council and Staff



# City Overview

## VENETA'S SETTING

The City of Veneta is located in the midst of and makes up a 2.57 square mile portion of a large rural, recreation-oriented, and forested area. Natural features around it include Fern Ridge Reservoir, the Coastal Mountain Range to the west and Cascade Mountain Range to the east. These surroundings boast forests, wetlands, and agricultural operations, including several award-winning wineries. From the East, Veneta is accessible by Highway 126 - connecting the City to urban Eugene and coastal Florence. Its Northern and Southern neighbors of Elmira, Crow, and Lorane are accessible by Territorial Highway.

Veneta is a rural City whose populace enjoys the various natural features and recreational opportunities the City and surrounding area offer. Recreational opportunities include bird watching, water skiing, camping, hiking, cycling, kayaking, fishing, and sailing. Parents and families are able to send their kids to school locally with the options available from Fern Ridge School District, which operates Veneta Elementary School, Elmira Elementary School, Fern Ridge Middle School and Elmira High School. The University of Oregon and Lane Community College, in Eugene, are an easy commute of 25 minutes.

There is one health clinic located just outside of Veneta City limits. Veneta's proximity to Eugene, Oregon also means that residents have the advantage of accessing services (such as larger hospitals and social care) without living in a large metropolitan area.

Communities similar to Veneta include Philomath, Creswell, and North Plains, Oregon.

## VENETA'S INCORPORATION

The town was platted in 1912 by Edmund Hunter. It was named "Veneta" by Charles Dunham, Hunter's business partner, after Hunter's youngest daughter. The two men foresaw growth and prosperity for the City, situated on the railroad being constructed from Eugene to the coast. Set in verdant forest, the City was logged into existence by William Curtis and George Mock. As the city was started, anyone who started a business and took a chance on Veneta was given 3 lots by Hunter and Dunham.

In the late 1940s, the Veneta Improvement Association (VIA) was formed to coordinate community volunteer efforts to build a gym at Veneta Elementary School. The VIA became the main sponsor for incorporation, seeing an opportunity to improve utility services and bring organization to the City. The original vote to incorporate in September 1961 failed in a tie, 147-147, after two "for" votes were ruled invalid. Six months later, on March 28, 1962, the VIA's efforts were successful and the City voted to incorporate by a vote of 211 to 168. Veneta was the tenth City to incorporate in Lane County. Its first City Council was made up of 5 men: Wayne Elliot, John William "Bill" Smigley, H.R. Oglesby, Richard "Dick" Gutman, and Veneta's first Mayor – Ralph Johnson, the VIA president and one of the main agitators for Veneta's incorporation.

## DEMOGRAPHICS

Veneta's population for 2020 was estimated to be 5,214, according to the last official census in 2020. Its median age is 45.3 years. This same information for Lane County and Oregon is in the chart below. The median household income and median owner-occupied home values for all three entities are also included in the chart.

## Census Data

Entity	Population: 2010 Census	Population: 2020 Census	% of Change	Median Age	Median Household Income	Median Home Value
Veneta	4,561	5,214	14.32%	45.3	\$ 58,825	\$ 350,000
Lane County	351,715	383,189	8.95%	40.7	\$ 64,069	\$ 399,950
<b>State of Oregon</b>	<b>3,831,074</b>	<b>4,246,155</b>	<b>10.83%</b>	<b>40.5</b>	<b>\$ 75,657</b>	<b>\$ 402,820</b>

Sources: United States Census Bureau

### GOVERNMENTAL STRUCTURE

Veneta operates under a Council-City Administrator form of government. The Council sets policies and the City Administrator is responsible for their implementation and day-to-day business operations. The City Council is composed of five members: four councilors and a mayor, all elected to four-year terms. The Council meets on the second and fourth Mondays of the month. Neither the Mayor nor the Councilors receive any compensation for serving on the Council; however, travel and/or training expenses are reimbursed and budgeted accordingly.

The City also has a Planning Commission, a Park Board, an Economic Development Committee, a Business Assistance Committee and a Budget Committee that is comprised of the Mayor, the four Councilors and five citizen members.

### SERVICES AND FACILITIES

The City currently provides water, sewer, park, planning, street maintenance, permitting, stormwater, animal control, and contracted law enforcement services. The City also owns the following facilities:

1. An outdoor sports field, operated by a non-profit organization, that is host to many children's soccer, T-ball and softball games and tournaments;
2. A community center that is available for citizens to rent for large gatherings;
3. The Fern Ridge Service Center. The center is operated by a non-profit organization that provides many services and programs for the citizens of Veneta; and
4. An Administrative Center which hosts the City's main offices and Council Chambers.
5. Other public facilities inside the City include a fire station, library, Department of Forestry facility, and post office.

Private businesses in or close to Veneta provide most of the non-governmental amenities needed by its citizens. The Lane Transit District provides regular public bus services as well as a park and ride facility. Due to a strong and active volunteer base there are several non-profit organizations that operate within the City that provide financial assistance, clothing, food, and household goods to City residents. Lane Council of Governments also operates programs for senior citizens, including Meals on Wheels from the City's Fern Ridge Service Center.

## VENETA'S VISIONS

In the early years the mission of the City was to maintain its attractiveness as a residential center while improving the service and retail sectors. Much of the initial efforts and funding were focused on building infrastructure. Construction of the first water system started in 1967. The first sewer system was completed in 1972 and the wastewater treatment plant was completed in 1979. During the 1960s-1980s, the City:

1. Created and paved numerous streets;
2. Developed parks;
3. Secured law enforcement;
4. Constructed City Hall; and,
5. Approved plans for the future.

There was also lots of activity in the private sector during this time with homes being built and businesses developing at a rapid pace.

The City's Comprehensive Plan, last amended in 2022, includes the following goal statements. These statements provide the main parameters for Veneta's past and current planning process:

1. Maintain community identity and recognize that Veneta is a community located in an appealing rural setting, in close proximity to the Eugene/Springfield Metropolitan Area and Fern Ridge Reservoir.
2. Maintain Veneta as an attractive residential community while improving the service and retail sector and developing a commercial and light industrial employment base for the entire Fern Ridge area.
3. Plan for a healthy community which is able to provide for a majority of its basic needs.
4. Provide adequate public utilities and services to guide and direct development in the City.

With those goals in mind, the City started to work on both the water and sewer systems. By the end of 2003 the expansion and improvements to the wastewater plant were completed. The City finished expanding the water system in 2005. Completing these infrastructure projects allowed the City to focus on development and building an attractive place to live.

During the period between 2005 and 2011 the City focused on quality of life projects including:

1. Doubling the size of Fern Park;
2. Acquiring and improving Territorial Park and the Bolton Hill Sports Complex;
3. Constructing a new swimming pool and pool building; and,
4. Facilitating the construction of a park and ride and significant improvements to W. Broadway.

By the end of 2013, the City also completed a 10-mile pipeline from Veneta to Eugene to enable the City to purchase water from the Eugene Water and Electric Board (EWEB) and built the Fern Ridge Service Center (FRSC) to house the assistance programs operated by numerous non- profit organizations in the area.

## ECONOMIC DEVELOPMENT

The driving forces behind trying to attract businesses to Veneta are developing an employment base within the City and expanding the City's tax base. Efforts to attract businesses to the downtown area have been and continue to be somewhat hindered by the fact that Veneta is so young and that a typical downtown has not been established. Further, the placement of Highway 126 discourages traffic to downtown in favor of a direct route to Eugene or the Coast.

In 1984, a new shopping center was built on the North side of Highway 126. This center ultimately shifted most of the commercial activity away from downtown. However, it greatly increased the employment opportunities for City residents. This was an attractive prospect, as most Veneta residents have to commute away from the City for work.

In 2005, the City pursued a grant to construct a "business park" on Jeans Road. The City invested about \$525,000 constructing full improvements for twelve lots. Despite the designation of a property tax-exempt "Enterprise Zone", the progress of attracting new businesses to the park has been slow. However, three businesses have recently located within or near the business park.

In 2015 the City updated its Economic Opportunities Analysis (EOA) and Economic Plan. From that effort Veneta reinvigorated the dormant Economic Development Committee (EDC) with a focus on assisting small or emerging businesses and on expansion of broadband capacity in Veneta and the surrounding Fern Ridge community.

Since 2017, the City has been building a "culture of entrepreneurship". Through the efforts of the City's economic development staff, Veneta was awarded funding from Business Oregon's Rural Opportunity Initiative program and a Kauffman Grant. The City's ROI programming included:

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

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

Additionally, the City has aggressively been pursuing downtown placemaking through its comprehensive grant and incentive packages. The City recently expanded its urban renewal district in hopes of spurring further development by supporting business expansion and new facilities like restaurants, office space, retail storefronts, and more.

# Section 3



Budget Committee Members  
Budget Process  
Budget Timeline

This page intentionally left blank.

## Budget Committee Citizen Members

POSITION	NAME	TERM END DATE
#1	Clint Case	12/31/25
#2	Rhonda Holcomb	12/31/25
#3	Vacant	12/31/26
#4	Darlene Harris	12/31/23
#5	Janet Appleford	12/31/23

## Budget Committee Council Members

POSITION	NAME	TERM END DATE
Mayor	Keith Weiss	12/31/24
Council President	Robbie McCoy	12/31/26
Councilor	Alexa Benson	12/31/26
Councilor	Maureen Wright	12/31/24
Councilor	Pat Coy	12/31/24

# Budget Process

The budget process is governed by the City Charter, City Ordinances, and State Budget Laws. The initial tasks such as filling vacancies on the budget committee and setting the date for the first budget committee meeting begin in November. The majority of the budget preparation takes place from January through May. Review and adoption occur in May through June each year.

City department managers are responsible for preparing and submitting information about objectives, personnel changes, proposed projects and purchases, and any changes in daily operations or services within their area of responsibility. This information is reviewed by and discussed with the City Administrator. At the conclusion of the initial reviews and discussions the information is used to create a requested budget.

The requested budget is reviewed by the City Administrator, with Department Managers, and any needed adjustments are made. The end result is the development of a Proposed Budget. The Proposed Budget is submitted to the Budget Committee which consists of the Mayor, City Councilors, and up to five citizen members.

Notice of the first Budget Committee meeting, which will be held in May is published in the local newspaper at least twice preceding the meeting. At the first Budget Committee meeting it is typical for the Budget Officer to deliver the Budget Message, after which the public is given a chance to comment or give testimony and a hearing is conducted on the proposed uses of the money the City receives from the State under the revenue sharing program. The budget message explains the proposed budget and any significant changes in the City's financial position. Following the public hearing, the committee begins their review of the budget document. For more information about public involvement, see the "Citizen Involvement Opportunities" section below.

Typically, the Veneta Budget Committee does not hold additional meetings; however, if one is needed the dates are included in the City's Civic Calendar, announced at other public meetings, and appear in the calendar located on the City's website.

When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes, the categorization of the taxes, and how it is to be distributed between funds.

After the Budget Committee approves the proposed budget, the City's Budget Officer publishes, in the local newspaper, a financial summary and notice of budget hearing. The hearing is held during a regular City Council meeting (usually the first one in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens to discuss the approved budget with the Mayor and Councilors.

The City Council has the authority to make some changes to the approved budget. The changes allowed include adjusting resources, reducing or eliminating expenditures and/or increasing expenditures on a limited basis. Increases of expenditures over the amounts approved by the Budget Committee are

limited to not more than \$5,000 or 10 percent; whichever is greater, in any fund. In no case, however, may the City Council increase the taxes over the amount approved by the Budget Committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies and categorizes the taxes, no later than June 30.

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

## Citizen Involvement Opportunities

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comments during any of these meetings during the Public Comment or Public Hearings period of the agenda.

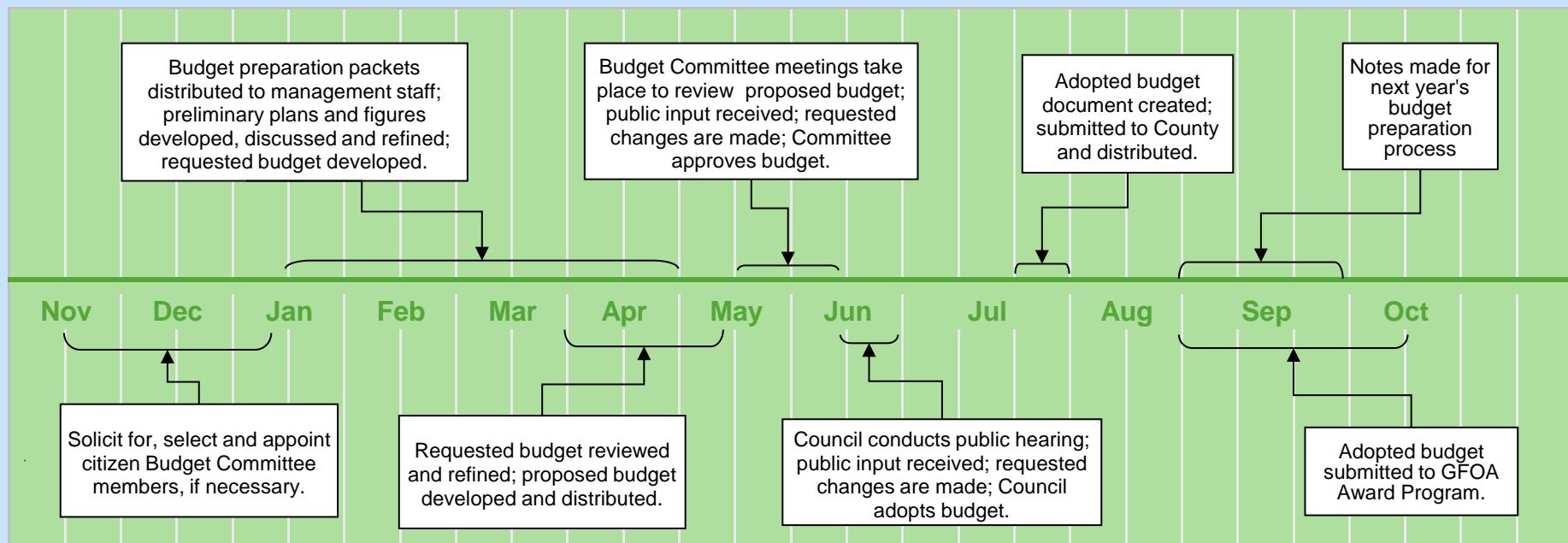
Public comment or testimony may be provided by:

1. Sending a written statement to the Budget Committee or City Council, c/o City of Veneta, 88184 8th Street, P.O. Box 458, Veneta, OR 97487 prior to a committee or council meeting date; or
2. Submitting a digital comment via email to the City Administrator, Matt Michel at [mmichel@ci.veneta.or.us](mailto:mmichel@ci.veneta.or.us), to be presented to the Budget Committee; or
3. Speaking to the Committee or Council at their meetings during public comment opportunities:
  - a. In-person at the meeting (date, time, and location posted on agenda)
  - b. Via telephone (phone number posted on agenda)

## Changes After Adoption

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, except as allowed by ORS (mainly Chapters 294.338, 463, 471, 473, and 478). Changes needed because of emergencies and/or bond proceeds, in most cases, can be made without any formal action. All other changes require formal action in the form of a resolution or a supplemental budget. In some instances, a public hearing also has to be held. The ORS chapters mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change.

## THE BUDGET PROCESS TIMELINE



# Section 4



Financial Policies  
Overview of Funds and Functions  
Major and Non-Major Funds  
Ending Fund Balances, projected

This page intentionally left blank.

# Financial Policies

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

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

## RECORDING AND REPORTING

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

## **BUDGETING**

- Each and every fiscal year the City adopts a balanced budget in which total revenues are equal to expenditures
- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30<sup>th</sup>
- The City will prepare the budget in a conservative manner

## **INVESTMENTS**

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

## **REVENUE**

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

## **BANKING**

- Every City check will be signed by two signers
- Bank deposits will be done twice per week (currently Tuesdays and Fridays)
- Check signers are prohibited from signing City checks made out to themselves
- Vendors or other payees are required to sign an acknowledgement if they pick up a check in person

## **OTHER**

- Finance and Administration staff will continually work on improving internal controls
- The City's credit card shall be kept in a locked file cabinet and only checked out if there is sufficient approved documentation (i.e. purchase order, registration form)

- Good faith deposits associated with bids, proposals, and/or quotes should be received in and deposited into one of the City's bank accounts. All RFP, RFQ, and bid announcements/packets should make that clear and state that the money will be returned via check from the City when conditions are met
- The City will provide Workers' Compensation Insurance to City volunteers

#### **WRITE OFF POLICY**

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

#### **FUND BALANCE POLICY**

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

## CAPITALIZATION POLICY

- All fixed assets purchased and capital projects completed with a cost of \$5,000 or more and with a useful life of more than two years will be capitalized
- All fixed assets purchased and constructed for and/or by the City of Veneta will be for the City's own use
- All depreciation on depreciable capitalized assets will be calculated using the straight-line method. That is, the cost of the asset, less any salvage value, divided by the estimated useful life. For depreciation purposes, the estimated useful lives of capitalized assets shall be as follows:

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

- Depreciation will be calculated and recorded for  $\frac{1}{2}$  a year in the year of acquisition and in the year of disposition (unless the asset is fully depreciated), regardless of exact month of purchase, completion, or disposition. Depreciation will not be calculated for work or construction in progress until it is put into full service or use

## PUBLIC CONTRACTING

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

## PURCHASING

- Employees shall have the authority to procure and/or purchase goods and/or services or otherwise create a financial obligation in the City's name only after receiving the appropriate level of verbal approval, preparing the required documents and receiving the appropriate level of written approval. The appropriate approval levels and required documents vary depending on the type and amount of the purchase
- Employees involved in purchasing are also expected to adhere to and follow the City's policies and procedures, as outlined in the employee handbook, applicable administrative procedures, and the Public Contracting rules, prior to, during, and after purchases including, but not limited to, adequate comparisons for value and quality, use of the proper method of solicitation, obtainment of necessary approvals, preparation of adequate documentation, inspection of goods, and/or monitoring the quality of service

- Purchases made in urgent or emergency situations. Employees are expected to attempt to contact their supervisor or the City Administrator beforehand; however, there may be situations when this is not possible. In either case the appropriate documentation and approvals should be obtained as soon as the situation has stabilized
- Employees may not purchase or procure any goods or services or otherwise create a financial obligation in the City's name (i.e. personal long-distance phone calls) for the employee's personal use
- The same processes, policies, and procedures apply regardless of the method of payment to vendors, contractors, etc. The only approved methods of payment are by check or by the City's credit card

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

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

# Overview of Funds and Functions

The City budgets using six Fund types: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Enterprise Funds, and Reserve Funds. A brief description of each type and the associated primary functions are listed below. The chart on the next page lists all the City's funds by type. Within each fund type the funds are further classified as "Major" or "Non-Major".

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

Modified accrual is the local government industry standard for budgeting. Modified accrual is focused on short term revenues and expenditures. Whereas, full accrual is focused on an organization's long-term liabilities and depreciation of assets. Modified accrual is similar to the "household" budget that is familiar to most members of the public who estimate their monthly or annual revenues and expenditures when making financial decisions. Therefore, it is a more effective communication tool than full accrual.

All City funds are audited and appropriated.

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

Primary Functions:

- Administrative
- Human resources
- Financial
- Public safety
- Economic development
- Risk management
- Municipal court
- Code enforcement

**Special Revenue Funds.** These funds account for revenues that are to be used for specific purposes. They are created to comply with State Law, meet the terms of agreements or contracts, and/or for internal management purposes. For example, gas tax money received from the state can only be used for street operations, maintenance, and improvements.

Primary Functions:

- Building inspections
- Street and facilities maintenance
- Law enforcement
- Parks and recreation services
- Community development/planning
- Improvements and expansions
- Payment of debt on Local Improvement District (LID) projects

**Enterprise Funds.** These funds are created to finance and account for acquiring, operating and maintaining facilities and services which are primarily self-supporting.

Primary Functions:

- Water supply, treatment, and distribution
- Wastewater collection, treatment, and disposal
- Infrastructure and facilities maintenance, improvements and expansion

**Capital Project Funds.** These funds are created to record all revenues and expenditures used to finance the building, acquisition, and/or expansion of capital facilities.

Primary Functions:

- Acquisition and construction of and major improvements to buildings, utility infrastructure, roads and pathways, and other City owned facilities

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

Primary Functions:

- Payment of principal and interest on outstanding general obligation bonds

**Reserve Funds.** These funds are used to accumulate money for financing the cost of any future services, projects, and property or equipment acquisitions.

Primary Functions:

- Pay for future needs without incurring additional significant debt

# Major and Non-Major Funds

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Nonmajor funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the aggregate amount for all governmental and enterprise funds.

## CITY OF VENETA:

### FUND TYPE

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

## URBAN RENEWAL AGENCY:

### FUND TYPE

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

## Fiscal Year 2023-2024 Ending Fund Balances, Projected

FUNDS BY TYPE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	PROJECTED ENDING FUND BALANCE, CHANGES
	PROJECTED FUND BALANCE @ 7-1-2023	PROJECTED FUND BALANCE @ 6-30-2024	
<b>GENERAL FUND:</b>			
General Fund	2,246,700	928,398	<b>(\$1,318,302)</b>
<b>SPECIAL REVENUE FUNDS:</b>			
Law Enforcement	554,800	475,175	<b>(\$79,625)</b>
Parks & Recreation	397,000	257,111	<b>(\$139,889)</b>
Parks SDC	517,347	248,547	<b>(\$268,800)</b>
Planning	262,200	155,815	<b>(\$106,385)</b>
Streets	3,028,200	3,280,900	<b>\$252,700</b>
Streets SDC	988,238	1,074,538	<b>\$86,300</b>
Stormwater	324,800	310,800	<b>(\$14,000)</b>
Storm SDC	95,331	97,431	<b>\$2,100</b>
Building Inspection Program	69,900	69,900	<b>\$0</b>
Governmental SDC	-	-	<b>\$0</b>
Grant	-	-	<b>\$0</b>
Zumwalt	89,600	37,100	<b>(\$52,500)</b>
Business Assistance	150,500	103,200	<b>(\$47,300)</b>
Local Improvement	286,000	283,700	<b>(\$2,300)</b>
<b>ENTERPRISE FUNDS:</b>			
Water	3,802,500	3,073,600	<b>(\$728,900)</b>
Sewer	4,441,900	4,961,050	<b>\$519,150</b>
Water SDC	182,800	64,000	<b>(\$118,800)</b>
Sewer SDC	775,000	634,413	<b>(\$140,588)</b>
<b>CAPITAL PROJECT FUNDS:</b>			
Capital Project - Pool	-	-	<b>\$0</b>
Capital Project -W Broadway	-	-	<b>\$0</b>
<b>DEBT SERVICE FUND:</b>			
Debt Service	229,300	240,249	<b>\$10,949</b>
<b>RESERVE FUNDS:</b>			
PW Equipment	145,000	38,200	<b>(\$106,800)</b>
Governmental Reserve	188,800	193,100	<b>\$4,300</b>
Enterprise Reserve	229,300	234,500	<b>\$5,200</b>
<b>TOTALS</b>	<b>\$ 19,005,216</b>	<b>\$ 16,761,726</b>	<b>(\$2,243,490)</b>

This page intentionally left blank.

# Section 5



Resources

This page intentionally left blank.

# Resources

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

## Beginning Fund Balances

The fund balance can be thought of as retained earnings – the accumulation from one year to the next of the difference between revenues and expenditures. While municipalities are not in business to “grow” retained earnings, the amount can have a huge impact on the City’s ability to operate. This is particularly important for the funds that rely on property taxes for revenue as the new payments do not arrive until November of each year.

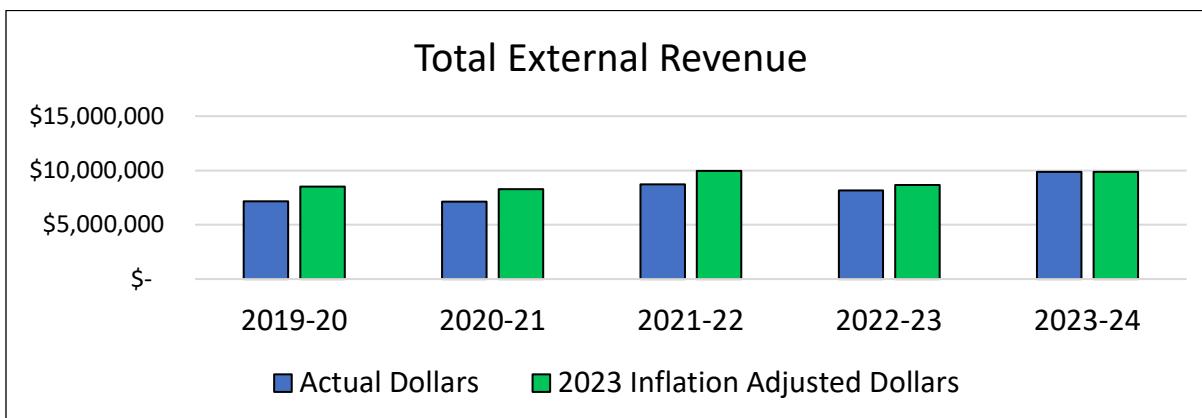
Each year, in the budget process, the current year’s activity is reviewed and projections are made, by fund, of the expected ending fund balance. These projected amounts become the beginning fund balances used to prepare the next year’s budget. Actual results can vary depending on the number and significance of unplanned events and needs and the progress made on planned expenditures.

For the upcoming fiscal year, the beginning fund balance is estimated to be \$19,005,216. This citywide total is \$1,013,101 million more than the estimated beginning fund balances used in the fiscal year 2022-2023 budget. This is the result of using the actual ending fund balance of the most recently completed year, (in this case 2021-2022) adjusted by actual results thus far in the current year (2022-2023), and by careful determination of likely revenue and expenditures for the remainder of the year, to estimate the ending fund balance of the current year

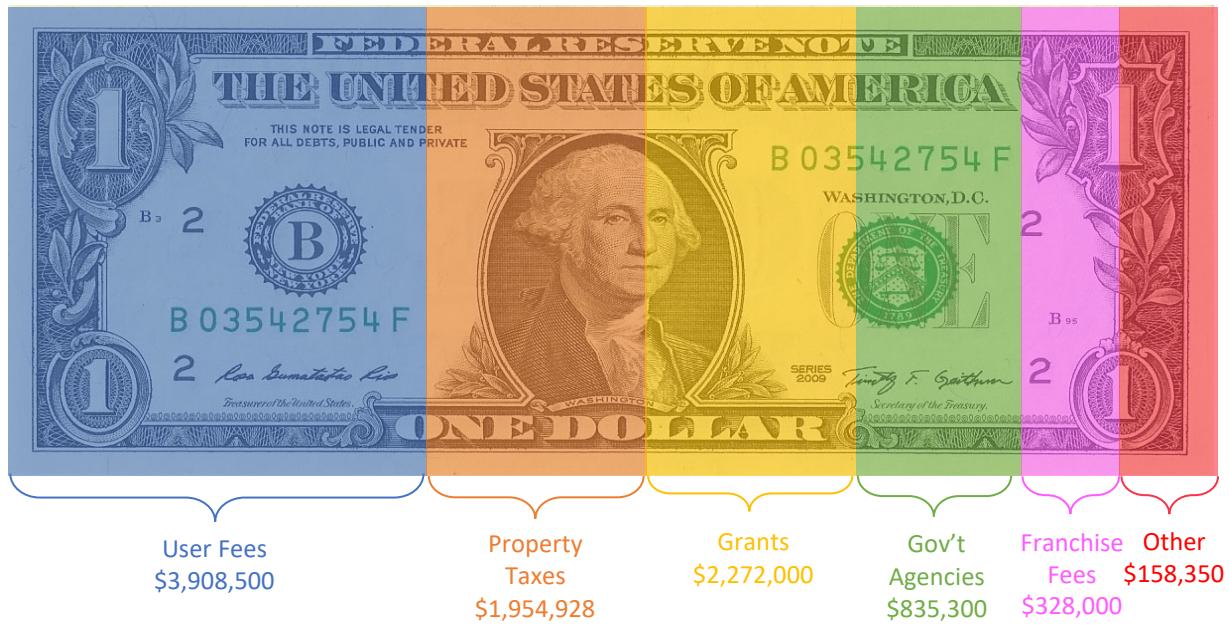
## New Revenue

The City’s new revenue is calculated using various methods and factors including, but not limited to, historical amounts, economic trends, population, availability of grant funds, and information obtained from internal and external sources. The major revenue types for the City are Property Taxes, Franchise Fees, Intergovernmental Revenue, and User Fees. Internal transfers do not add to the resources of the City; however, they do affect the amount of “money” available in both the “giving” and “receiving” funds. The City limits transfers as much as possible. Exceptions arise when a fund is being abolished or created and when money is being taken from or added to reserve funds.

The chart and graph on the next page present the beginning fund balances and new revenue by fund. The new revenue is further separated by type. The rest of this section provides explanation of the major types of revenue and some historical information and figures. The section entitled “Consolidated Financials” includes detailed discussion of the revenues specific to each fund or fund type, followed by individual Consolidated Fund Budgets.



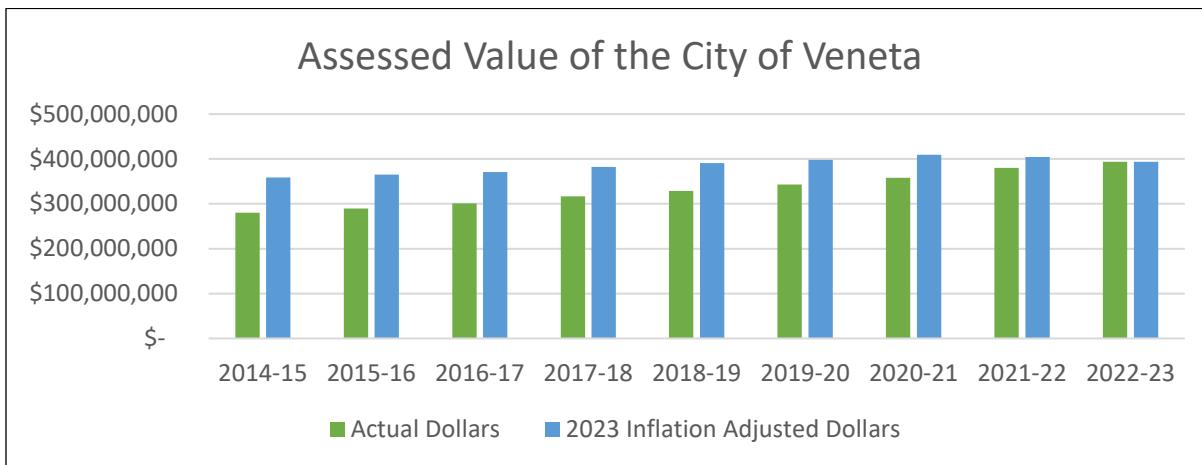
SUMMARY OF RESOURCES														
		BEGINNING FUND BALANCE												TOTAL RESOURCES (Beginning Fund Balance + New Revenue)
Funds by Type		PROJECTED FUND BALANCE @ 7-1-2023	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER	TOTAL NEW REVENUE	
GENERAL FUND:														
General Fund		2,246,700	355,498	300,700	153,700	9,400	328,000	5,600	5,000	50,000	22,000	68,800	1,298,698	3,545,398
SPECIAL REVENUE FUNDS:														
Law Enforcement		554,800	926,775	30,800	22,000	101,300	-	-	-	16,600	-	-	1,097,475	1,652,275
Parks & Recreation		397,000	386,861	95,800	-	57,200	522,500	-	-	18,700	50,000	4,900	1,135,961	1,532,961
Parks & Recreation SDC		517,347	-	-	-	148,700	-	-	-	7,500	-	-	156,200	673,547
Planning		262,200	185,315	-	-	44,100	-	-	-	6,200	-	28,800	264,415	526,615
Streets		3,028,200	-	408,000	152,300	188,600	30,000	-	-	59,100	2,200,000	700	3,038,700	6,066,900
Streets SDC		988,238	-	-	-	99,800	-	-	-	14,000	-	-	113,800	1,102,038
Stormwater		324,800	-	-	-	74,300	-	-	-	6,000	-	100	80,400	405,200
Stormwater SDC		95,331	-	-	-	5,600	-	-	-	1,500	-	-	7,100	102,431
Building Inspection Program		69,900	-	-	-	80,200	75,000	-	-	1,000	-	100	156,300	226,200
Governmental SDC		-	-	-	-	-	-	-	-	-	-	-	-	-
Grant		-	-	-	-	-	-	-	-	-	-	-	-	-
Zumwalt		89,600	-	-	-	84,200	-	-	-	2,400	-	-	86,600	176,200
Business Assistance		150,500	-	-	-	-	-	-	-	3,700	-	-	3,700	154,200
Local Improvement		286,000	-	-	-	-	-	-	-	7,000	-	9,500	16,500	302,500
ENTERPRISE FUNDS:														
Water		3,802,500	-	-	-	1,063,700	-	-	-	88,500	-	28,400	1,180,600	4,983,100
Sewer		4,441,900	-	-	-	1,532,900	-	-	-	80,000	-	17,050	1,629,950	6,071,850
Water SDC		182,800	-	-	-	223,300	-	-	-	3,600	-	-	226,900	409,700
Sewer SDC		775,000	-	-	-	195,200	-	-	-	15,000	-	-	210,200	985,200
CAPITAL PROJECT FUNDS:														
Capital Project - Pool		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Project - W Broadway		-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE FUND:														
Debt Service		229,300	100,479	-	-	-	-	-	-	5,100	-	-	105,579	334,879
RESERVE FUNDS:														
PW Equipment		145,000	-	-	-	-	20,000	-	-	4,200	-	-	24,200	169,200
Governmental Reserve		188,800	-	-	-	-	-	-	-	4,300	-	-	4,300	193,100
Enterprise Reserve		229,300	-	-	-	-	-	-	-	5,200	-	-	5,200	234,500
<b>TOTALS</b>	<b>\$</b>	<b>19,005,216</b>	<b>\$ 1,954,928</b>	<b>\$ 835,300</b>	<b>\$ 328,000</b>	<b>\$ 3,908,500</b>	<b>\$ 975,500</b>	<b>\$ 5,600</b>	<b>\$ 5,000</b>	<b>\$ 399,600</b>	<b>\$ 2,272,000</b>	<b>\$ 158,350</b>	<b>\$ 10,842,778</b>	<b>\$ 29,847,994</b>



## Property Taxes

The Lane County Assessor's office sets the assessed value of a property, calculates and collect property taxes, and distributes property tax revenue to taxing districts such as the Lane County and the school districts, special districts, cities within it. Property taxes are due in three separate payments each year. Community members may contact the Lane County Assessor's office if they have any questions about the assessed value of their home or property tax collections.

Assessed value is generally limited to an annual increase of 3% for each parcel of property. In a situation where the property's real market value decreases to less than the assessed value, the assessed value will also decrease, which is known as "Measure 50 compression." Increases greater than 3% can occur as the result of new construction. The property within the City's boundaries had a total assessed value of \$328,951,218 for fiscal year 2022-2023. This is a 3.3% increase from the previous year's valuation.

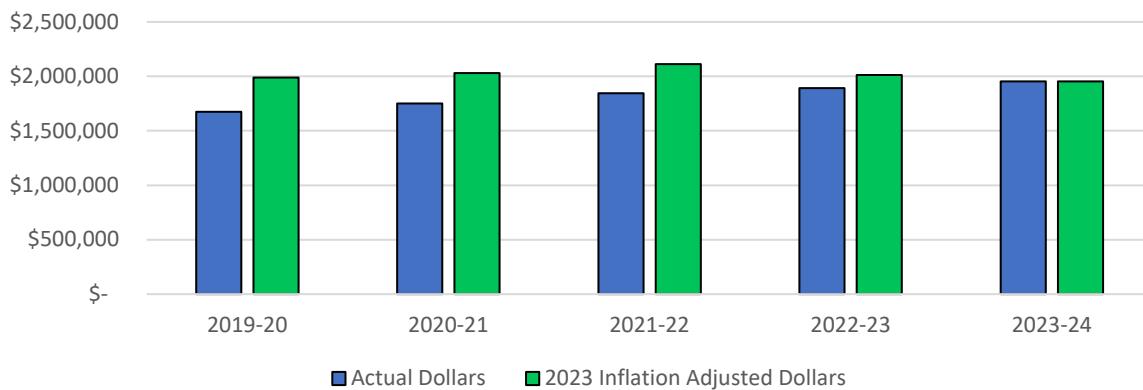


Property taxes for operations are levied in accordance with the Oregon constitutional limitations known as Measures 5 (1990) and 50 (1997). Measure 5 places a maximum tax rate for non-education governments of \$10 per \$1,000 of real market value on each parcel of property. Measure 50 set a maximum permanent property tax rate for each governmental entity and developed an assessed value for each parcel of property that is different than real market value for purposes of levying taxes. Taxing agencies cannot ask the voters to increase their maximum permanent tax rate; however, agencies can ask the voters to approve a local option levy.

Property taxes levied for voter approved general obligation bonds are exempt from both Measure 5 and Measure 50 limits. Taxes for debt are levied as a total dollar amount, in the amount necessary to pay the principal and interest due during the fiscal year.

The City of Veneta's tax rate in fiscal year 2023-2024 is \$5.6364 per \$1,000 of assessed value. The property tax estimates for fiscal year 2023-24 assume that the assessed value will increase 3%, the full rate will be levied, the compression loss will be approximately \$2,664 and the uncollectible rate will be approximately 4.4%. Given these assumptions the City is conservatively expecting to receive \$1,954,928 specific to the upcoming year. Property tax revenue accounts for 20% of total expected revenue in fiscal year 2023-2024. The expected \$1,954,928 in revenue is to be shared between the general, law enforcement, parks and recreation, planning and the debt service funds.

## Property Tax Revenue



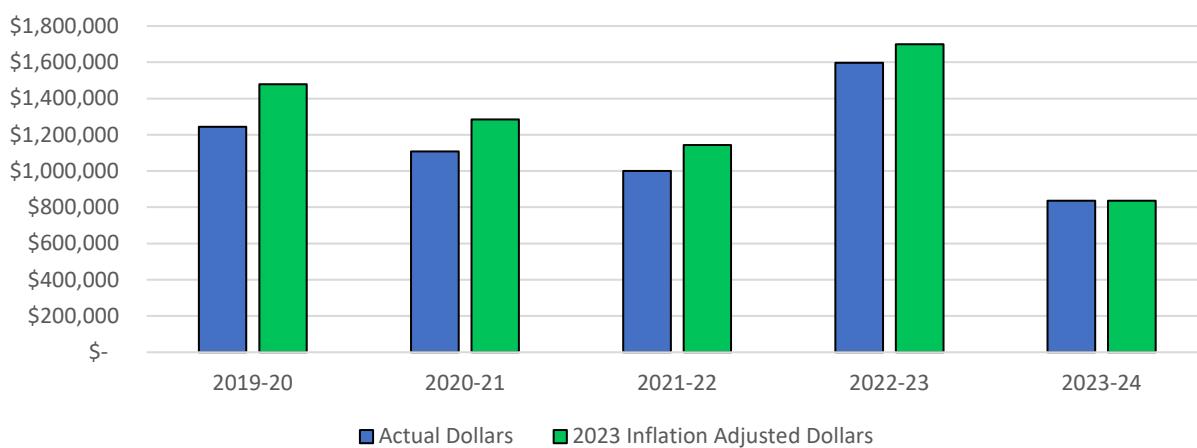
## Government Agencies

The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, marijuana, transient room (hotel, motel, short-term rental), and highway fuel sales. The State's methodology to determine the amount that the City receives differs by commodity. Cigarette, liquor, marijuana, transient room, and highway fuels sales tax revenue for fiscal year 2023-2024 was determined by trending recent actuals and previous estimates forward.

The City of Veneta has received all disbursements from the American Rescue Plan Act funds through the State and Local Fiscal Recovery Fund Program. These funds were included in government agency revenues in fiscal year 2021-2022 to 2022-2023. The total amount received was \$1,122,697.

Government agency revenue accounts for 8% of total expected revenue in fiscal year 2023-2024. The expected \$835,300 in revenue is to be shared among the general, law enforcement, parks and recreation, and streets funds.

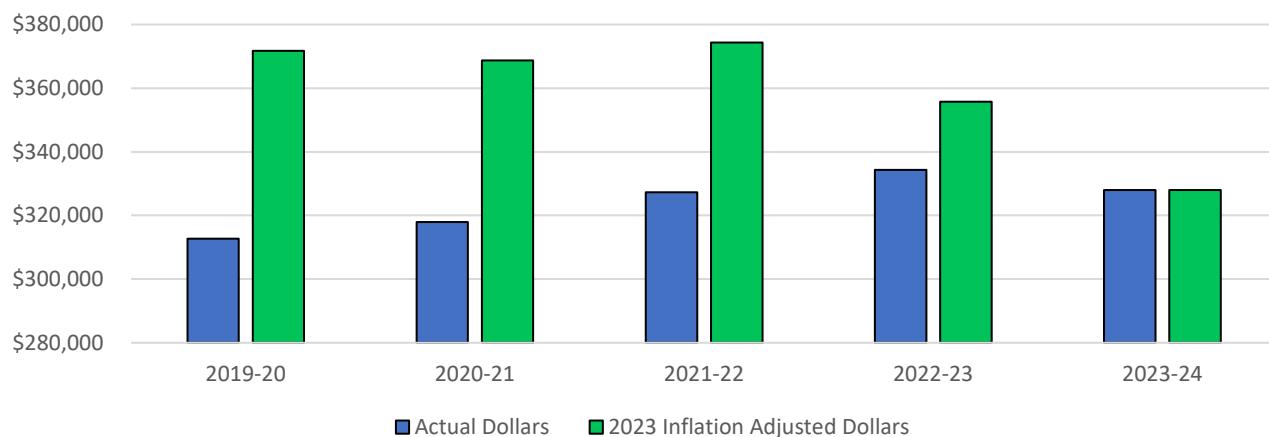
## Government Agency Revenue



### Franchise Fees

City of Veneta “rights of way” are sections of land set aside for public benefit. These sections include streets and sidewalks as well as land set aside for water pipes, electricity lines, and other utility infrastructure. Utility companies pay a fee to use the City’s public right of way. The City currently collects franchise fees from two electricity providers, one garbage service, one cable company, and numerous telephone service providers. Franchise fee revenue for fiscal year 2023-2024 was determined by trending recent actuals and previous estimates forward. Franchise fees account for 3% of total expected revenue in fiscal year 2023-2024. The expected \$328,000 in revenue is to be shared equally between the general and street funds.

#### Franchise Fee Revenue



### User Fees

User fees are the largest source of revenue in the City of Veneta. Water, sewer, stormwater, transportation, system development charges, building permit fees, land use fees, pool user fees, Zumwalt Campground user fees, and the newly adopted public safety fee are included in this revenue category. The City of Veneta expects to receive \$3,908,500 in user fees revenue.

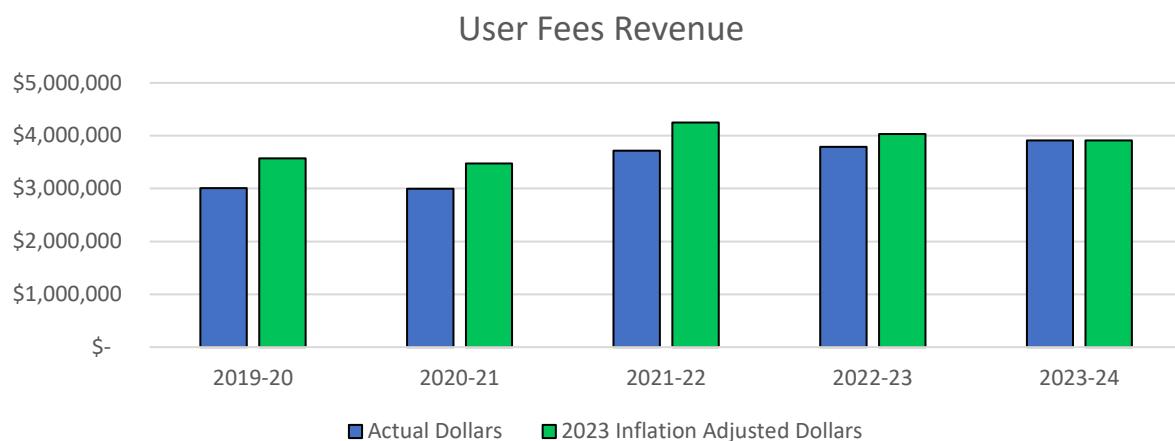
Water, sewer, transportation, and stormwater user fees are determined by Veneta City Council. Staff recommends rate increases to City Council to keep pace with the rising cost of operations and to build fund balances for large capital projects described in the City’s water, sewer, pavement preservation, and stormwater master plans. The revenue for each of these user fees was determined by trending forward actuals and accounting for scheduled rate increases. Water rates are anticipated to increase by 3% beginning January 2024. Sewer rates are anticipated to increase by 2% in January 2024. Stormwater fees and Transportation fees are not anticipated to increase during fiscal year 2023-2024.

System development charges (SDCs) are fees applied to new development to help offset the impact of development, redevelopment or an intensification of use. The fee is intended to recover a fair share of the costs of existing and planned infrastructure that provide capacity to serve new growth. Land use fees are charged to developers that use the City’s planning services. Building permit revenue is collected when a developer applies for a building or electrical permit. SDC, land use fee, and building permit fee revenue fluctuate depending on the number and type of developments in the City of Veneta. The revenue for each of these user fees was determined by conservatively estimating that one commercial development, and six residential units will be built in the City of Veneta. The six SFR estimate was determined by the number of developable lots in the City and the Planning Departments conversations with developers.

The City of Veneta operates a fee-based municipal pool. Staff estimated pool user fee revenue by trending forward sales from previous fiscal years excluding 2020 & 2021 which were severely impacted by the COVID-19 pandemic. Staff expects a return to a normal pool season during fiscal year 2023.

The City of Veneta operates a fee-based campground to support the Oregon Country Fair which will return to being in-person event during fiscal year 2023-2024. Staff estimated Zumwalt campground fee revenue by trending forward sales from previous fiscal years excluding 2020 & 2021 which were severely impacted by the COVID-19 pandemic. The Oregon Country Fair did not have an in-person event during those years and the campground subsequently did not open. Staff expects a return to a normal campground season during fiscal year 2023-2024.

The City of Veneta adopted the public safety fee in 2021 and began collecting revenue in January 2022. This fee is intended to reduce the percent of total property taxes allocated toward the law enforcement fund. Public safety fee revenue was determined by trending forward the previous fiscal year's monthly revenues.



### Transfers

Transfers are used to “reimburse” a fund for costs it incurs for the activities of another fund and to accumulate money for future use. An example of a reimbursement transfer that appears in the City’s budget annually is \$1,000 from the Business Assistance Grant/Loan Fund to the General Fund. The Business Assistance Grant/Loan Fund does not have a separate Personnel Services expenditure classification, rather the staff time is expended in the General Fund. The transfer of \$5,000 each from the Street, Water, Sewer and Storm Funds into the Public Works Equipment Fund is an example of a transfer to accumulate money for future purchases of large equipment or vehicles. Total transfers for FY 2023-2024 are \$975,500. Transfer revenue is allocated at the discretion of the Veneta City Council.

### Other Revenue

The City receives, on a regular basis, revenue from Licenses and Permits, Leases, Fines, and Investment Earnings. These sources tend to vary, sometimes significantly, from year to year.

The City receives on an intermittent basis Grant money, proceeds from Bonds and/or Loans and revenue from miscellaneous sources. The need for grants and loans is determined by the type of the projects carried over from past years or being undertaken in the upcoming year.

# Section 6



Requirements

This page intentionally left blank.

# Requirements

The term “Requirements” refers to the total amount of “money” budgeted to spend (expenditures) and to carry-over for the next year (ending fund balance). These are often also referred to as Appropriated (authority to spend) and Unappropriated (available for the following year), respectively. Appropriated expenditures are further separated by the following classifications: 1) Personnel Services, 2) Materials & Services, 3) Capital Outlay, 4) Debt Service, 5) Transfers, and 6) Contingency.

The chart and graph below present the expected expenditures for the fiscal year by classification and fund. Section 7 entitled “Fund Narratives and Balance Sheets” provides detailed information about expenditures, by fund, in narrative and in the Consolidated Fund Budget. Additional background and listings of specific items included in the budget can be found in Appendix D.

## Summary of Requirements Fiscal Year 2023-2024

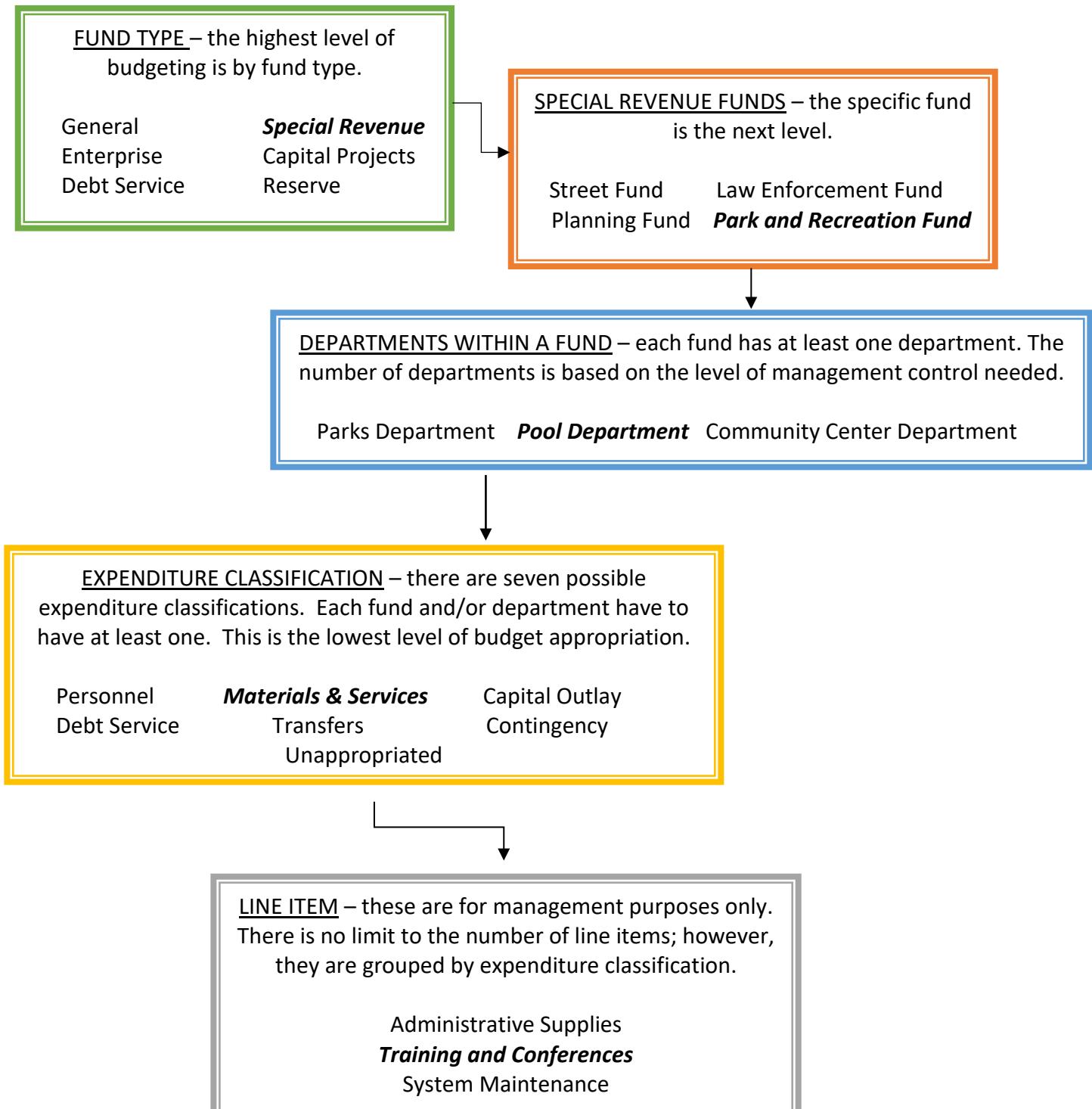
SUMMARY OF REQUIREMENTS							ENDING FUND BALANCE	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)	
FUNDS BY TYPE	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	PROJECTED FUND BALANCE @ 6-30-2024	
<b>GENERAL FUND:</b>									
General Fund	567,100	592,500	1,212,400	-	75,000	170,000	2,617,000	928,398	3,545,398
<b>SPECIAL REVENUE FUNDS:</b>									
Law Enforcement	101,100	1,043,300	2,700	-	-	30,000	1,177,100	475,175	1,652,275
Parks & Recreation	443,900	208,650	563,300	-	-	60,000	1,275,850	257,111	1,532,961
Parks & Recreation SDC	-	5,000	420,000	-	-	-	425,000	248,547	673,547
Planning	162,300	150,400	8,100	-	-	50,000	370,800	155,815	526,615
Streets	189,700	273,900	2,263,300	-	9,100	50,000	2,786,000	3,280,900	6,066,900
Streets SDC	-	5,000	22,500	-	-	-	27,500	1,074,538	1,102,038
Stormwater	49,300	12,900	12,200	-	-	20,000	94,400	310,800	405,200
Stormwater SDC	-	5,000	-	-	-	-	5,000	97,431	102,431
Building Inspection Program	34,500	110,200	1,600	-	-	10,000	156,300	69,900	226,200
Governmental SDC	-	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-	-
Zumwalt	38,000	73,300	800	-	24,500	2,500	139,100	37,100	176,200
Business Assistance	-	50,000	-	-	1,000	-	51,000	103,200	154,200
Local Improvement	-	2,700	-	16,100	-	-	18,800	283,700	302,500
<b>ENTERPRISE FUNDS:</b>									
Water	352,900	472,700	342,000	646,900	5,000	90,000	1,909,500	3,073,600	4,983,100
Sewer	390,100	418,900	91,000	95,800	5,000	110,000	1,110,800	4,961,050	6,071,850
Water SDC	-	5,000	125,000	215,700	-	-	345,700	64,000	409,700
Sewer SDC	-	5,000	250,000	95,788	-	-	350,788	634,413	985,200
<b>CAPITAL PROJECT FUNDS:</b>									
Capital Project - Pool	-	-	-	-	-	-	-	-	-
Capital Project - W Broadway	-	-	-	-	-	-	-	-	-
<b>DEBT SERVICE FUND:</b>									
Debt Service	-	-	-	94,630	-	-	94,630	240,249	334,879
<b>RESERVE FUNDS:</b>									
PW Equipment	-	-	131,000	-	-	-	131,000	38,200	169,200
Governmental Reserve	-	-	-	-	-	-	-	193,100	193,100
Enterprise Reserve	-	-	-	-	-	-	-	234,500	234,500
<b>TOTALS</b>	<b>\$ 2,328,900</b>	<b>\$ 3,434,450</b>	<b>\$ 5,445,900</b>	<b>\$ 1,164,918</b>	<b>\$ 119,600</b>	<b>\$ 592,500</b>	<b>\$ 13,086,268</b>	<b>\$ 16,761,726</b>	<b>\$ 29,847,994</b>

## Percentage of Expenditures by Type Fiscal Year 2023-2024



For management purposes only, each classification is broken down to one or more line items, or accounts. There are no restrictions on the number of line items. The rule of thumb is to create enough separation to effectively manage each component of daily operations, large projects, and debt service payments.

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



# Expenditures

## Personnel Services

The Personnel Services classification includes all wage and benefit costs associated with employees. The budget includes 17 regular, full-time positions (FTE). The total number of regular FTE has not increased. No changes have been made in position structure and responsibilities. Included in the budget are 23 temporary or seasonal positions that roughly equate to 4.26 FTE. This reflects one more FTE employee than last year. The number of FTE per department are shown in the following graph.

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

<b>Summary of Positions</b>			
<b>POSITIONS BY DEPARTMENT</b>	<b>FY 2023-24</b> <b>Budgeted</b>	<b>FY 2022-23</b> <b>Budgeted</b>	<b>FY 2021-22</b> <b>Budgeted</b>
<b>ADMINISTRATION</b>			
City Administrator	1	1	1
Management Analyst	1	1	1
City Recorder	1	1	1
<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>FINANCE and ADMINISTRATIVE SERVICES</b>			
Finance and Administrative Services Director	1	1	1
Administration Supervisor	1	1	0
Office Support Specialist III	1	1	2
Office Support Specialist II	0	1	1
<b>Total FTE</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>COMMUNITY DEVELOPMENT</b>			
Community Development Director	1	1	1
Associate Planner	1	1	1
Office Support Specialist III	1	1	1
<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PUBLIC WORKS</b>			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
HR/RM Generalist & Event/Pool Mgr	0	0	1
Utility Worker I	5	4	4
Utility Worker II	1	1	1
Temporary Positions:			
Pool Manager	0.46	0.38	0
Senior Guard	0.69	0.92	0.31
Head Guards	0.62	0.92	0.46
Lifeguards	1.85	1.85	2.31
Aerobics Instructors	0.03	0.05	0.05
Seasonal Grounds Laborer	0.42	0.42	0.42
Recreation and Events Coordinator	0.19	0.15	0.15
<b>Total FTE</b>	<b>12.26</b>	<b>11.70</b>	<b>11.70</b>
<b>Total FTE of All Positions</b>	<b>21.26</b>	<b>21.70</b>	<b>21.70</b>

Total wages and benefits are expected to be about \$49,100 more than last year's budget. This equates to a 2% overall increase. The increase is driven by these program elements: A new Code Enforcement position in Public Works; a 5.6% cost-of-living adjustment, we never filled a budgeted Office Support Specialist II position in last year's budget and we are no longer budgeting for approximately \$94,700 for that position and we had a one-time COVID bonus in the prior year for approximately \$32,500.

Wages:

Pursuant to the City of Veneta Employee Handbook the City refers to the CPI-U, West Size Class B/C, 12-Month Percent Change, Annual percent (Series Id: CUURN400SA0, Not Seasonally Adjusted) to propose the amount of a cost-of-living-adjustment, if the City Council elects to grant it.

The budget also allows for step increases (4.00%) that potentially could be awarded to employees, which is determined by annual performance evaluation results, during the upcoming fiscal year.

Benefits:

Premium rates for medical insurance are not expected to increase more than 5% for the upcoming plan year (January 1, 2024).

Vision rates will increase not more than 9% and Dental insurance rates are not expected to change. The City is continuing with the current high deductible health plan (HDHP) which has a \$2,500 deductible for Employee Only and \$5,000 deductible for Employee Plus.

The budget figures also reflect a continuation of the employees paying 10% of the premium costs and the City making quarterly contributions to Health Savings Accounts (HSAs) for each employee totaling 90% of the respective deductible. The City established the HSAs for employees when the City switched to the HDHP.

The calculations for Workers' Compensation begin with pure rates that are set by the National Council on Compensation Insurance for each class code. The types of work that the City's regular and seasonal employees do falls into eight class codes.

Life insurance premium is calculated based on the age of each covered employee. The rates for each age grouping is not expected to change from the 2023 rates. The Long-Term Disability insurance premium is lower at \$0.155 per \$100 of covered salary plus \$0.60/month.

The City belongs to the Municipal Government Pool of the Oregon Public Employees Retirement System. The City pays one of two contribution rates depending on each employee's length of service. The contribution rates change every two years based on the most recent actuarial report. Rates will change to 23.81% for Tier 1/Tier 2 members and 19.76% for OPSRP until July 1, 2025 from 24.32% for Tier 1/Tier 2 members and 18.54% for OPSRP the previous two years. The City also pays the employee's "pick-up" portion of 6%.

Allocations:

Consistent with common practices many of the positions are allocated to two or more funds for wage and benefit purposes. The allocations, which are reviewed every year, reflect the estimated amount of time each employee performs tasks within each area or the position's scope of responsibility. Broadly speaking allocation changes made from one year to the next reflect changes in focus or to better represent the scope.

As shown in the chart below, the focus for the upcoming year remains the same with an emphasis in areas of water and sewer and less to administration and finance.

Change of Position Allocations			
	FY 2023-24	FY 2022-23	Change
Admin/ Finance	3.140	3.27	-0.13
Economic Development	0.575	0.58	0.00
Court	0.520	0.52	0.00
Code Enforcement	1.120	0.52	0.60
Public Safety	0.345	0.35	0.00
Parks	2.005	2.03	-0.02
Pool	0.545	0.55	0.00
Planning	1.465	1.47	0.00
Water	3.310	0.42	2.89
Sewer	3.590	0.30	3.29
Streets	1.495	3.31	-1.82
Storm	0.395	3.74	-3.35
Building	0.300	3.74	-3.44
Zumwalt	0.190	0.17	0.03
<b>TOTAL</b>	<b>19.00</b>	<b>20.94</b>	<b>-1.95</b>

### Materials & Services

This expenditure classification is used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. With the exception of the law enforcement contract costs, typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken that are not capital outlay.

The total amount is expected to decrease in the upcoming year primarily due to a \$1 million street crack seal and slurry project that was completed in the prior fiscal year. Operations projects are listed on the schedule entitled "Listing of Potential Projects" in Appendix D. Equipment with a total cost of less than \$5,000 is also included in Materials & Services. See the schedule entitled "Listing of Potential Asset Purchases", also in the Appendix D, for details.

### Historical Materials and Services by Operating Fund Fiscal Year 2012-13 through Fiscal Year 2023-24 (Adopted)



### **Capital Outlay**

Purchases and projects which generally have a useful life of one or more years, extend the useful life or significantly improve an existing asset and/or have a cost of \$5,000 or more, are included in the Capital Outlay classification of expenditure appropriations. For accounting and management purposes, capital outlay is broken down further by the following types:

*Expansion or acquisition* – newly acquired or built; adds to an existing system or structure.

*Improvement* – major work done that makes the asset or system function better than it did originally.

Typically, the amount of capital outlay varies greatly from one year to the next. Significant budgeted capital projects include park development, broadband system design and construction, and wastewater treatment plant expansion design. The amounts budgeted are based on an assessment of priorities and needs for the upcoming year, as well as, the projects previously planned that appear in the City's Master and/or Capital Improvement Plans. Specific purchases and projects included in the budget can be found in schedules within Appendix D. These schedules also present the funding source, project cost, type of project, the fund(s) to be charged, and the specific account numbers.

### **Debt Service**

Under Oregon Revised Statutes municipal entities have the authority to borrow money and issue bonds pursuant to limitations. The City of Veneta is a AA bond-rated organization. The debt that the City incurs is primarily long-term to finance large capital projects. The principal and interest payments on any outstanding loans and bond issues are included in the Debt Service expenditure category. The payment of inter-fund loans would also be budgeted in this classification.

The debt limit for general obligations property tax bonds is three percent of the entities' real market value. The City has two obligations subject to this limitation with the second obligation occurring in the prior fiscal year with the re-funding of sewer revenue bonds with Full-Faith-and-Credit bonds. Pool debt issued in 2010 of \$1,100,000 and sewer debt re-funded in 2021 of \$2,830,000 taken together is \$3,930,000 which is 0.502% of the City of Veneta's taxing jurisdiction 2022 Real Market Value of \$782,733,491.

The Debt Service schedule in Appendix D provides detailed information for each debt obligation by fund type.

### **Contingency**

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

### **Transfers**

Transfers are defined as moving money from one fund to another or changing expenditure authority from an existing appropriation to another. Only the transfers from one fund to another are included in the budget. Other transfers, if needed, are done later in the fiscal year by resolution of the City Council. The upcoming year's budget includes \$124,600 in City intra-fund transfers and \$855,000 in transfers from the Veneta Urban Renewal Agency to City of Veneta funds.

# Unappropriated/Ending Fund Balance

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

The schedule below presents the budgeted and actual ending fund balances for the past two completed fiscal years and the budgeted ending fund balances for the current year and the upcoming year.

**Schedule of Budgeted and Actual Ending Fund Balances, 2021-2024**

FUNDS BY TYPE	ENDING FUND BALANCE							Estimated Change in Ending Fund Budget from 2023 to 2024	
	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		
	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted	Dollar	Percentage
<b>GENERAL FUND:</b>									
General Fund	753,725	1,505,843	966,050	1,408,513	2,388,102	1,751,920	928,398	(823,522)	-47%
<b>SPECIAL REVENUE FUNDS:</b>									
Law Enforcement	159,219	279,697	367,600	335,922	424,803	494,487	475,075	(19,412)	-4%
Parks & Recreation	508,802	728,290	316,830	743,589	334,736	750,953	257,111	(493,842)	-66%
Planning	183,785	238,249	227,500	238,100	207,149	223,560	155,815	(67,745)	-30%
Streets	538,631	1,958,291	1,663,421	2,472,090	1,987,540	2,942,758	3,280,900	338,142	11%
Stormwater	223,694	234,325	234,650	262,412	268,571	292,917	310,600	17,683	6%
Building Inspection Program	6,082	42,002	69,750	52,150	20,437	63,603	69,600	5,997	9%
Governmental SDC	149,531	1,426,120	881,200	890,242	1,275,785	1,077,221	-	(1,077,221)	-100%
Parks SDC	-	-	-	-	-	-	248,547	248,547	-
Streets SDC	-	-	-	-	-	-	1,074,538	1,074,538	-
Storm SDC	-	-	-	-	-	-	97,431	97,431	-
Grant	-	48	-	-	-	-	-	-	-
Zumwalt	134,405	164,062	50,950	114,752	96,416	69,254	37,100	(32,154)	-46%
Business Assistance	105,923	163,229	110,950	163,505	104,458	155,534	103,200	(52,334)	-34%
Local Improvement	298,637	313,361	281,150	299,809	288,831	295,019	283,700	(11,319)	-4%
<b>ENTERPRISE FUNDS:</b>									
Water	2,654,921	3,246,372	3,311,641	3,696,565	3,239,540	3,802,546	3,073,600	(728,946)	-19%
Sewer	2,898,380	2,878,814	3,782,881	3,570,802	4,748,200	4,441,948	4,961,050	519,102	12%
Water SDC	98,885	130,379	112,650	153,111	224,884	268,037	64,000	(204,037)	-76%
Sewer SDC	595,300	759,665	563,731	700,279	746,218	748,334	634,413	(113,921)	-15%
<b>CAPITAL PROJECT FUNDS:</b>									
Capital Project - Pool	-	71,367	-	-	-	-	-	-	-
Capital Project - W Broadway	-	62,278	-	-	-	-	-	-	-
<b>DEBT SERVICE FUND:</b>									
Debt Service	146,181	213,995	147,900	214,315	227,563	221,431	240,249	18,818	8%
<b>RESERVE FUNDS:</b>									
PW Equipment	173,538	206,342	189,550	189,546	142,215	180,785	38,200	(142,585)	-79%
Governmental Reserve	189,826	523,148	51,226	183,497	188,097	184,519	193,100	8,581	5%
Enterprise Reserve	228,091	222,414	229,850	222,829	225,499	224,070	234,500	10,430	5%
<b>CITYWIDE TOTALS</b>	<b>\$ 10,047,556</b>	<b>\$ 15,368,289</b>	<b>\$ 13,559,480</b>	<b>\$ 15,912,028</b>	<b>\$ 17,139,040</b>	<b>\$ 18,188,896</b>	<b>\$ 16,761,127</b>	<b>(1,427,769)</b>	<b>-8%</b>

When comparing recent past budgets with the current fiscal year's budget, the ending fund balances in most of the funds are expected to decrease. The major factors contributing changes greater than 10% are explained below by fund.

**General Fund:** A decrease of \$823,522 This is largely because of the one-time federal cash infusion of over \$1 million in American Rescue Plan Act grant funds last year.

**Park and Recreation Fund:** A decrease of \$493,842 is primarily attributable to large park related projects.

New Five-Year Plan Economic Development Implementation		\$ 70,000	General - Economic Development
Internship Program		\$ 23,500	General - Economic Development
Veneta Economic Identity Study		\$ 50,000	General - Economic Development
Commercial Development Incentive Program		\$ 50,000	General - Economic Development
Acquiring SVDP Lot on Broadway		\$ 450,000	General - Economic Development
Broadband Development, including Middle-Mile Project	City Economic Development Strategy, 2021-2025	\$ 850,000	General - Economic Development
Part-Time Proactive Code Enforcement	 	\$ 100,000	Law Enforcement
Community Center Pre- Design	City Park Master Plan	\$ 180,000	Parks- Capital Outlay
Bolton Field Sports Complex Design & Phase1	Bolton Hill Master Plan	\$ 320,000	Parks- Capital Outlay
Ralph Johnson Park		\$ 50,000	Parks
Pickleball Courts Construction		\$ 170,000	Park SDC Fund
Dog Park		\$ 150,000	Park SDC Fund
Paths & Trails Master Plan		\$ 50,000	Park SDC Fund
Applegate Park Master Plan		\$ 50,000	Park SDC Fund

Planning Fund: The decrease of about \$67,745 is due to spending down reserves for Parks Master Plan, while still meeting budget policy for reserve levels.

Street Fund: An increase of \$338,142 is due to resources coming in that will be saved for future street maintenance.

Capital Construction-Governmental Fund: A decrease of \$1,077,221 is due to the fund being de-activated and split into three new funds.

Capital Construction-Parks Fund: An increase of \$248,547 is due to the fund being created in this fiscal year.

Capital Construction-Streets Fund: An increase of \$1,074,538 is due to the fund being created in this fiscal year.

Capital Construction-Storm Fund: An increase of \$97,431 is due to the fund being created in this fiscal year.

Zumwalt Campground Fund: A decrease of \$32,154 due to spending down reserves related to higher post-pandemic costs, while still meeting budget policy for reserve levels.

Business Assistance Fund: The decrease of \$52,334 is expected as a result of a more robust business incentives program.

Water Fund: A decrease of \$728,946 is largely due to a new cash reserve requirement for debt service. We also budgeting for projects to spend down the fund balance.

Sewer Fund: An increase of \$519,102 is due to a large increase in Interest Income and an annual increase in user fees of 3%.

Water SDC Fund: A decrease of \$204,037 is largely due to the goal of acquiring land for future construction.

Sewer SDC Fund: A decrease of \$113,921 is due to getting consulting done to update our Facilitates Plan as required by the DEQ.

PW Equipment Fund: The expected \$142,585 decrease is due to purchasing capital equipment as the fund has grown to allow us to do so.

# Section 7



Fund Narratives

This page intentionally left blank.

# General Fund



The General Fund supports City administrative functions and is largely funded by City property taxes, State taxes, grants, and franchise fees.

Fiscal Year 2022-23 Budget: \$4,316,002  
Fiscal Year 2023-24 Budget: \$3,545,398

2023-24 Full-Time Equivalents (FTE):  
4.59

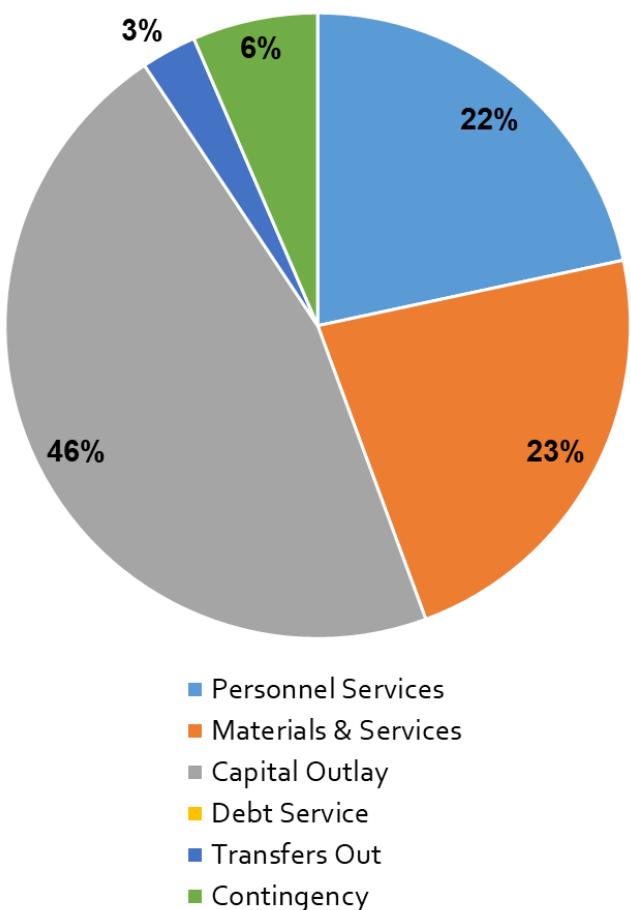
## Departments/Offices

- Administration  
City management, elections, record retention, risk management, and human resources
- Economic Development  
2021-2025 Economic Development Strategy initiatives
- Public Safety  
Emergency preparedness, wildfire prevention, community health
- Code Enforcement  
Nuisances, animal control, and other city code violations

## 2023-24 Key Initiatives

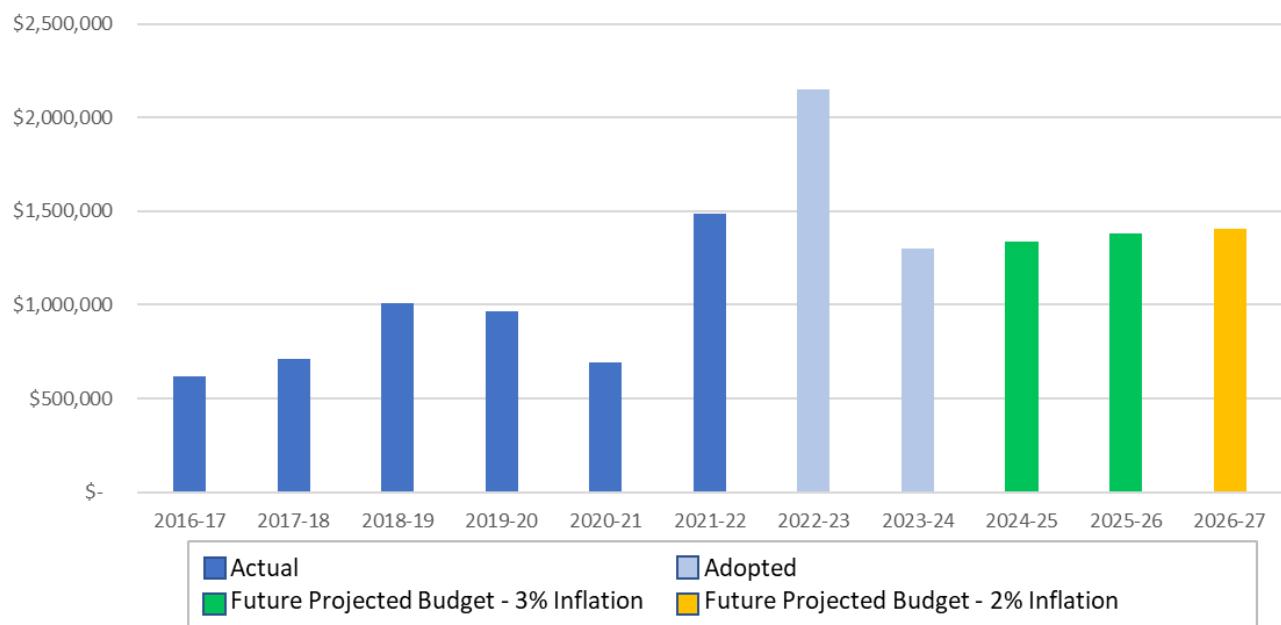
- See separate department /office detail pages that follow

## General Fund Expenditures

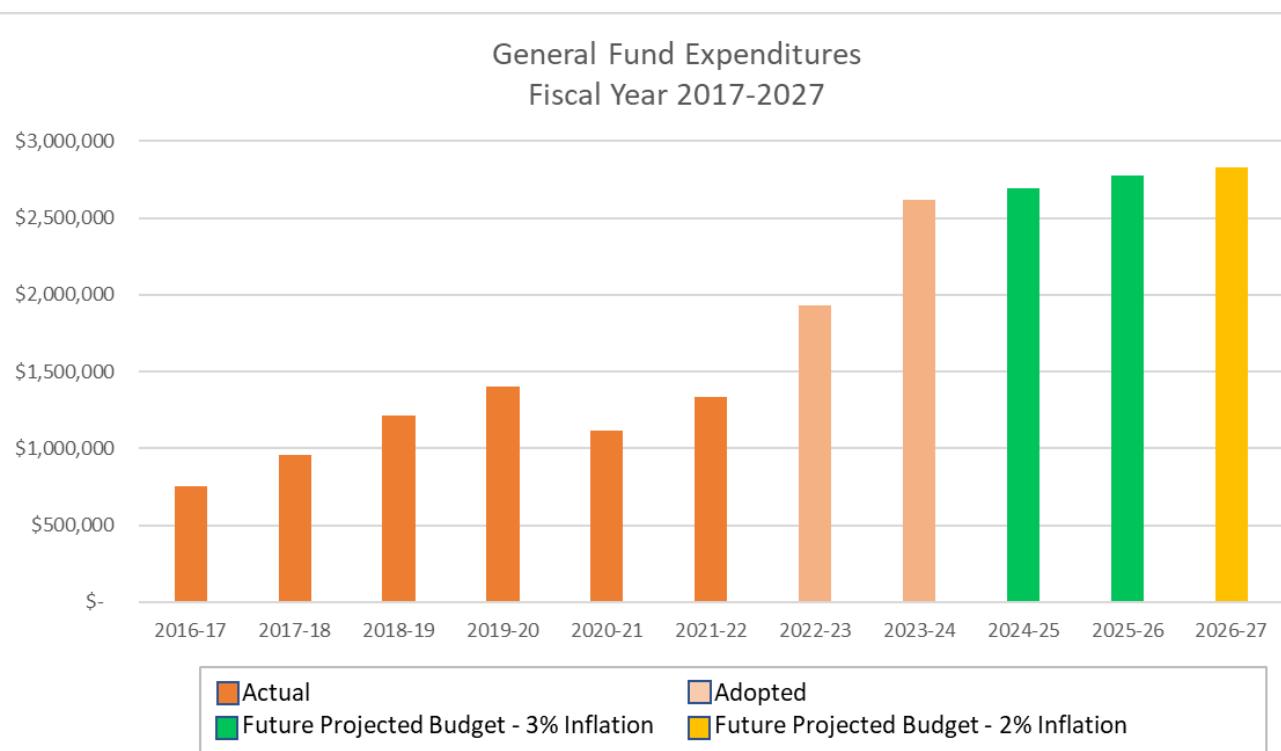


# General Fund

General Fund Total New Revenue  
Fiscal Year 2017-2027



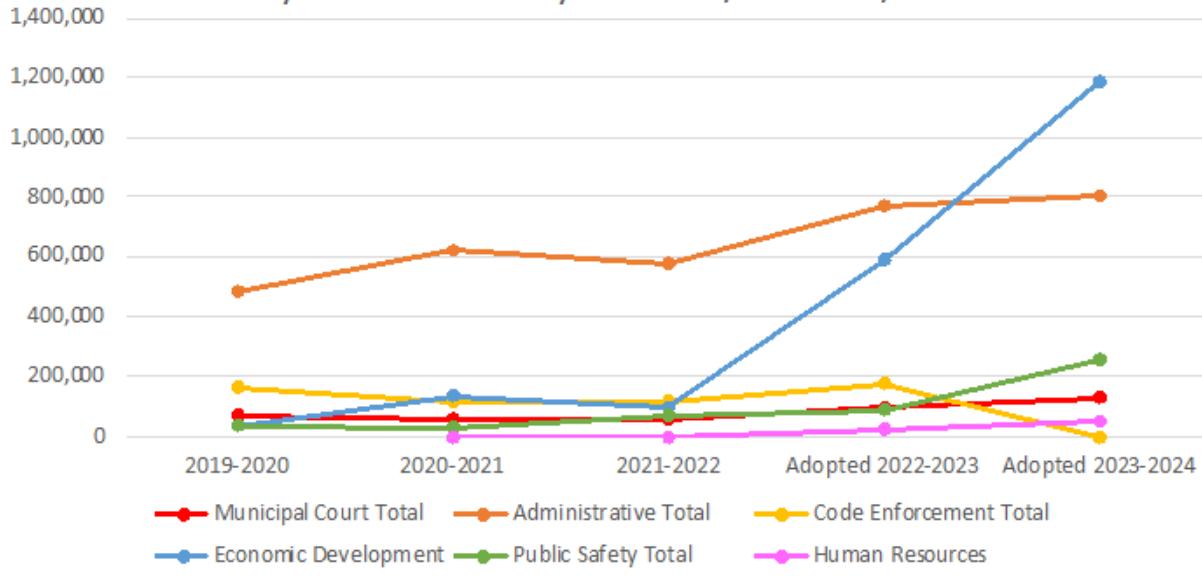
General Fund Expenditures  
Fiscal Year 2017-2027



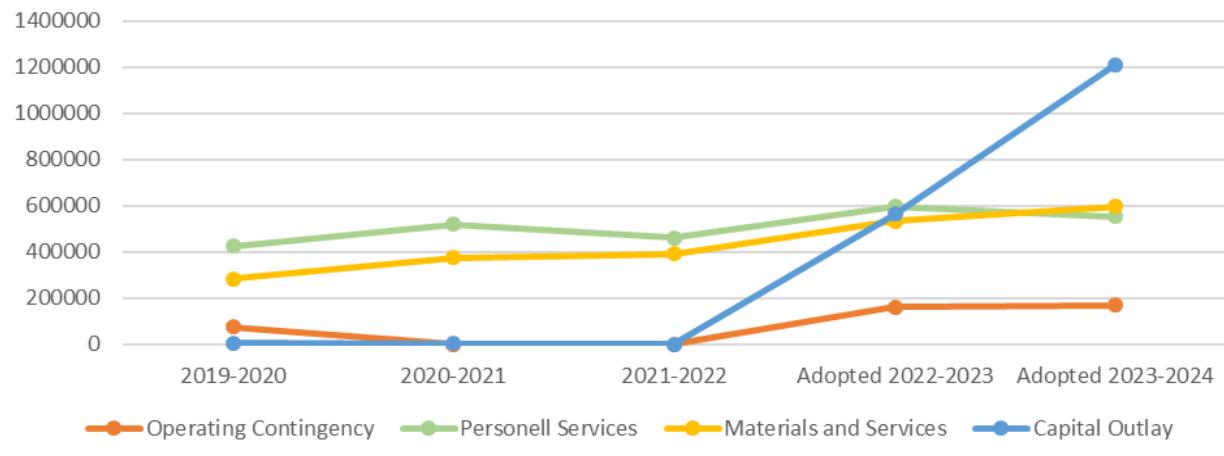
The General Fund's Total Resources for the 2023-2024 adopted budget decreased by nearly \$800,000. Within the prior fiscal year, the City saw a onetime federal cash infusion of over \$1 million in American Rescue Plan Act grant funds that did not carry over to the current fiscal period.

# General Fund

General Fund: Department Expenditures,  
5-year Trend - Fiscal years 2019/20- 2023/24



General Fund: Expenditures by Category,  
5-year Trend - Fiscal Years 2020-2024



- Over the past 5 years, the City's General Fund has been largely consistent regarding spending. Notably, Administrative costs have slowly been on the rise and are expected to continue to do so. Capital Outlay increased for a Broadband Equity project, and system expansion within administration and Fern Ridge Service Center

Other notable changes were as followed:

- Beginning this fiscal year, \$118,700 was transferred from the General Fund to the Law Enforcement Fund to better reflect the city's public safety efforts in one fund
- Economic Incentives increased by \$50,000 from the year prior. This change reflects the addition of funds for a commercial SDC Grant
- In 2022, the General Fund supported hazard mitigation within the Public Safety Department as a response to devastating wildfires. These funds have been reduced, while at the same time Capital Outlay increased for the purpose of constructing a safe sleep location within city limits

# General Fund - Administration

## Mission

The Administration team mission is to provide accurate, useful, and timely information in support of the operations of the City, its citizens, its customers, and staff. Our vision is to deliver information and customer service in a clear, concise and professional manner with integrity and an open mind. The City aspires to be a close-knit community that is prepared to respond to natural, economic, and manmade disruptions.

## Overview

The Veneta City Administrator is charged with managing the affairs and needs of the City through financial oversight, long-range planning, and administering City ordinances, resolutions, contracts, and procedures. This occurs, in large part, through the Administration Department, which is comprised of the City Administrator, the City Recorder, a Management Analyst, a Finance Director, and an Administrative Supervisor who supervises additional administrative personnel.

The City Administrator's Office (CAO) functions include advising the City Council, records management, human resources management, benefits administration, information technology, and administrative support for the City Council and appointed boards, commissions, committees, and the Veneta Municipal Court. The CAO manages the following program areas: Economic development and Veneta Urban Renewal Agency projects; public safety; and communications.

Finance and Administrative Services Department functions include payroll, all finance-related activity, treasury, financial reporting, audit preparation, budget preparation and administration, utility billing, and customer support.

## Long-term Objectives

- Apply a continuous improvement process to the City's communications master plan initiatives to reach citizens where they are in the communication space
- Prepare for a catastrophic Cascadia earthquake event by integrating into regular staff training additional training on the National Incident Management System (NIMS) four command and coordination systems: Incident Command System (ICS); Emergency Operations Center (EOC); Public Information Officers (PIO); and Multiagency Coordination Group (MAC Group)

## Recent Accomplishments

- Expanding communication to citizens through monthly City Council video summaries
- Continually updating and maintaining the City website
- Increased social media presence on Instagram
- Expanding the monthly City newsletter in order to provide more information to our citizens

# General Fund - Economic Development

## Mission

The City and its partners are committed to building an economy that works for all of its residents by curating resources and targeting activities that are accessible to people of all race, income levels and status. The City of Veneta's economic development vision is that it will be a "complete community" that provides a variety of job opportunities, local services, and residential opportunities while focusing on collaboration and partnerships to implement community and economic development activities.

## Overview

The Economic Development Office (EDO) reports to the City Administrator. Since 2015 the EDO has been a separate division within the General Fund to improve program tracking. The City's Management Analyst manages the EDO, which may include externs, when available.

The EDO functions include implementing the Mayor-appointed 9-member Economic Development Committee's (EDC'S) 2021-2025 City Economic Development Strategy (CEDS) that the City Council adopted in February 2021, and providing staff support for the EDC and the Business Assistance Committee. Programmatic areas of the CEDS include entrepreneur ecosystem building, writing and administering grant programs, business retention and expansion, managing the VenetaWorks.org website, broadband competition, downtown development, and American Rescue Plan Act business recovery programs.

## Long-term Objectives

- Identify ways to link and leverage regional, state, and federal resources to deliver services and connect businesses to specialist providers
- Listen to the business community, support local entrepreneurs, and represent the best of what the community has to offer to prospective parties
- Work with landowners, developers, and business owners to create the conditions necessary for retail and commercial growth
- Continue the momentum gained through consistent infrastructure upgrades and new community amenities by connecting residents with high-speed internet through public and private partnerships and by implementing the community spaces that represent the bioregion

## Recent Accomplishments

- Winning a \$50,000 Business Oregon Rural Opportunity Investment grant for cultivating and developing the local food entrepreneur ecosystem
- Re-constituting the Business Assistance Committee, which has awarded several grants to local businesses through the Rescue Veneta and Vibrant Veneta programs
- Entering a private-public partnership with Douglas FastNet to develop broadband infrastructure
- Creating a community-led Economic Identity Committee to pursue an identity for the City and the Fern Ridge area to better support local businesses and tourism

# General Fund - Public Safety

## Mission

The City and its partners are committed to building a sense of community safety in our neighborhoods by encouraging good law enforcement-neighborhood relationships and promoting neighborhood resiliency planning. Our vision is that Veneta residents are prepared for an emergency through efficient and effective neighborhood-level response and short-term recovery activities that will minimize loss of life and reduce impacts on property and the environment.

## Overview

The Public Safety Office (PSO) reports to the City Administrator. Starting in 2015, the PSO is a separate division within the General Fund that focuses resources on public safety programs that complement first-responder services, such as wildfire mitigation, emergency preparedness, Neighborhood Watch support, and community health initiatives in partnership with the Fern Ridge Area Unhoused Group (FRAUG). The City's Management Analyst manages the PSO, which may include externs, when available.

Two City Council-adopted plans guide the City's public safety efforts: The 2018 Hazard Mitigation Plan and the 2016 City of Veneta / Lane Fire Authority Emergency Operations Plan. The PSO program activities develop public safety capacity at a neighborhood level for emergent occasions when a hazard exceeds local first-responder capacity. In those instances, neighbors and neighborhoods who have planned for hazard scenarios can effectively and efficiently react to protect vulnerable households and share critical supplies until first-responders are able to arrive on scene.

The City partners with the local non-profit, FRAUG, which provides guidance and volunteer resources to help sustain community health initiatives like safe sleeping locations, basic needs (food, clothing, shelter), and strategic planning for timely and efficient mental health crisis counseling in Veneta and the surrounding Fern Ridge area.

## Long-term Objectives

- “Prepared citizens who are able to care for themselves, their families, and their neighborhood, will make a significant contribution towards preparedness and community resiliency.” City of Veneta / Lane Fire Authority Emergency Operations Plan, page 2 (Dec. 15, 2016)
- “Our community provides easy & dignified access to shelter & safety for all” is the mission statement of the volunteer-led Fern Ridge Advocates for the Unhoused Group (FRAUG) that the City collaborates with on community health issues

## Recent Accomplishments

- Hosting well-attended National Night Out community gathering events in 2021, 2022 and 2023 that won awards from the National Night Out organization for the 3rd year in a row
- Updating the City's transitional housing ordinance to provide flexibility for transitional housing programs and comply with recent Oregon statutory changes affecting how cities regulate public spaces

# General Fund - Code Enforcement

## Mission

Code Enforcement's mission is to enhance Veneta's livability by protecting the health, safety, and environment of the City's residents and visitors, by assuring compliance with the City's land use, environmental, and construction codes. The City will assure code compliance both by encouraging voluntary compliance and by following progressive steps, including legal action for code violators.

## Overview

The Code Enforcement Officer reports to the Community Development Director. Starting in 2018, personnel expenditures are charged to Code Enforcement. A code violation investigation may be initiated by a written complaint or by City staff observing a code violation while conducting City business.

The City Council prioritizes code enforcement activities in the following descending order:

1. Violations that present an imminent threat to public health and safety or the environment
2. Violations affecting storm drainage, wetlands and/or adjacent areas
3. Building code violations consisting of non-permitted construction or failure to obtain permits for construction
4. Building, Planning, Engineering and Environmental Health permit violations including failure to obtain required permits or failure to meet conditions and requirements of permits
5. Land Use and Zoning violations
6. Multiple complaints received on the same property

Enforcement levels in progressive order are:

1. Obtaining voluntary compliance
2. Citation and prosecution of infractions in Municipal Court
3. Physical abatement by City employees or agents
4. Stop work order (when applicable)
5. Permit revocation (when applicable) and withholding additional permits

## Long-term Objectives

- "The intent [of Veneta's Code enforcement Policy] is to allow the level of enforcement that best fits the type and circumstances of the code violation(s) within clear and objective criteria, consistent with the established priorities, and maximize available resources." Veneta Code Enforcement Policy, Resolution No. 994 (Feb. 9, 2009)

## Recent Accomplishments

- In 2022/23, the City's feral/stray cat program spayed/neutered 41 cats
- in 2022/23 the City received 45 complaints about boats, RVs, or cars improperly parked/stored
- The City's Code Enforcement Policy (Res. No. 994) with Council direction to review violation fine levels, and study non-reported violations that negatively impact livability to evaluate the need and cost for an appropriate level of code enforcement officer staffing to address code violations not being reported or enforced

# General Fund

## Resources and Requirements

### GENERAL FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
			RESOURCES			
<b>1,505,843</b>	<b>1,365,006</b>	<b>2,166,277</b>	BEGINNING FUND BALANCE	<b>2,246,700</b>	<b>2,246,700</b>	<b>2,246,700</b>
5,199	3,779	5,900	Property Taxes-Prior Years	5,900	5,900	5,900
689	584	500	Interest on Property Taxes	500	500	500
2,923	2,869	2,700	Payments in Lieu of Taxes	2,700	2,700	2,700
87,954	89,661	89,000	Emerald PUD Franchise Fees	92,600	92,600	92,600
26,139	26,219	26,200	Lane Electric Franchise Fees	27,900	27,900	27,900
4,758	-	3,600	Telephone Co. Franchise Fees	500	500	500
17,323	19,090	15,000	Cable Co. Franchise Fees	18,100	18,100	18,100
12,409	16,033	14,500	Garbage Co. Franchise Fees	14,600	14,600	14,600
94,170	95,487	92,100	State Liquor Tax	97,000	97,000	97,000
4,626	1,365,006	3,700	State Cigarette Tax	3,700	3,700	3,700
9,420	21,971	24,900	SDC Administrative Fees	24,900	24,900	24,900
202	626	200	FRSD #28J Excise Admin Fees	200	200	200
5,260	6,325	5,900	Lien Search Fees	5,900	5,900	5,900
11,818	8,954	9,800	Interest Income	50,000	50,000	50,000
44,944	43,744	37,700	Land Lease	43,700	43,700	43,700
48	-	-	From Grant Fund	-	-	-
-	-	2,000	From Zumwalt Campground Fund	2,000	2,000	2,000
1,000	-	1,000	From Business Assistance Grant Fund	1,000	1,000	1,000
87	-	-	From URA Staff & Other Reimb	-	-	-
-	-	5,000	URA Administrative Agreement	5,000	5,000	5,000
8,614	8,277	2,400	Municipal Court Fines	5,000	5,000	5,000
300	750	1,800	Tree Felling Permits/Fines	500	500	500
149	-	-	Ordinance Enf. Reimbursements	-	-	-
1,949	1,554	2,000	Animal Control Fees/Licenses	2,000	2,000	2,000
2,646	2,874	2,300	Business Registrations	2,600	2,600	2,600
575	775	500	Regulatory Business Permits	500	500	500
1,866	2,960	1,600	Transient Room Tax	3,500	3,500	3,500
12,325	10,697	11,000	Grant-Lane Co Tourism (RMTP)	11,000	11,000	11,000
225,040	596,507	1,023,329	Grant Awards	200,000	200,000	200,000
-	-	320,000	From Urban Renewal Agency	320,000	320,000	320,000
5,271	9,680	85,700	Miscellaneous Sources	1,000	1,000	1,000
-	-	25,000	Business OR Grants	10,000	10,000	10,000
<b>2,093,547</b>	<b>3,699,427</b>	<b>3,981,606</b>	<b>Total Resources, except taxes to be levied</b>	<b>3,199,000</b>	<b>3,199,000</b>	<b>3,199,000</b>
		334,396	Taxes estimated to be received	346,398	346,398	346,398
292,282	309,718		Taxes collected in year levied			
<b>2,385,828</b>	<b>4,009,145</b>	<b>4,316,002</b>	<b>TOTAL RESOURCES</b>	<b>3,545,398</b>	<b>3,545,398</b>	<b>3,545,398</b>

### EXPENDITURES

#### Admin Personnel Services

227,337	195,340	248,900	Wages	255,300	255,300	255,300
11,266	-	-	Unemployment Reimbursement	-	-	-
22,915	18,866	19,100	W/C and FICA Benefits	18,600	18,600	18,600
47,203	34,882	50,300	Health/Life Insurance	47,100	47,100	47,100
49,754	48,394	64,300	PERS	63,700	63,700	63,700
<b>358,475</b>	<b>297,483</b>	<b>382,600</b>	<b>Admin Personnel Services Total</b>	<b>384,700</b>	<b>384,700</b>	<b>384,700</b>
3.27	3.33	3.27	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	3.14	3.14	3.14

# General Fund

## Resources and Requirements

### GENERAL FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Admin Materials &amp; Services</b>						
15,430	85,563	23,200	Admin Supplies & Services	20,000	20,000	20,000
2,741	4,324	3,400	Professional Dues	11,600	11,600	11,600
3,670	169	1,700	Publishing	2,600	2,600	2,600
6,823	7,167	7,400	Telephone Services	2,200	2,200	2,200
5,710	5,860	5,500	Electricity	6,300	6,300	6,300
3,583	3,452	3,900	Water/Sewer Fees	3,100	3,100	3,100
11,344	6,183	14,800	Building Maint/Janitorial Sup	22,800	22,800	22,800
204	260	300	Safety Program and Supplies	100	100	100
1,874	-	1,500	Training & Conferences	10,000	10,000	10,000
311	231	800	Mileage, Lodging & Other Travel	200	200	200
4,849	6,818	4,400	Miscellaneous/Discretionary	6,800	6,800	6,800
60	2,320	1,300	Training & Travel-Officials	5,000	5,000	5,000
8,608	12,324	69,100	Public Relations	30,000	30,000	30,000
502	33	-	Recognition	200	200	200
353	-	-	Wellness Program	-	-	-
15	80	100	Refunds	100	100	100
-	1,495	200	Penalties/Interest	200	200	200
1,812	4,889	2,700	Office Equipment & Furnishings	3,000	3,000	3,000
25,307	44,981	27,400	Attorney & Legal Services	31,100	31,100	31,100
11,110	11,296	11,500	General Property/Liability/Volunteer W/C	16,500	16,500	16,500
694	694	800	Employee Bond Insurance	1,000	1,000	1,000
3,180	1,100	3,300	Audit & Filing Fees	3,300	3,300	6,600
7,166	14,543	13,500	Computer System Support-Maint	11,900	11,900	11,900
1,792	1,545	1,900	Internet & Web Site Fees	1,900	1,900	1,900
-	-	2,200	Janitorial Services Contract	2,200	2,200	2,200
-	-	12,200	Low Income Housing Assistance	12,200	12,200	12,200
12,325	10,574	16,800	Tourism Support/Projects	16,800	16,800	16,800
-	-	4,500	Engineering Fees	4,500	4,500	4,500
-	-	-	Long Tom Watershed Council (TMDL)	1,300	1,300	1,300
125,461	580	-	CARES COVID-19 Related	-	-	-
708	1,088	-	ARPA Related-COVID 19	-	-	-
-	-	15,000	Urban Forest Program	15,000	15,000	15,000
1,338	2,453	1,700	Fern Ridge Service Center	1,700	1,700	1,700
3,524	44,991	3,800	Other Professional Services	15,800	15,800	15,800
673	788	500	Equip & Vehicle Maintenance & Repairs	500	500	500
<b>261,167</b>	<b>275,804</b>	<b>255,400</b>	<b>Admin Materials &amp; Services Total</b>	<b>259,900</b>	<b>259,900</b>	<b>263,200</b>
<b>Admin Capital Outlay</b>						
168	-	130,000	System Expansion	130,000	130,000	130,000
1,000	-	3,800	Equipment & Furnishings	25,000	25,000	25,000
-	-	100	Equipment	-	-	-
<b>1,168</b>	<b>-</b>	<b>133,900</b>	<b>Admin Capital Outlay Total</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
<b>HR Materials &amp; Services</b>						
-	-	600	Admin Supplies and Services	100	100	100
-	222	20,000	Recruitment	20,000	20,000	20,000
-	447	1,000	Employee Wellness Program	800	800	800
-	643	2,000	Employee Recognition	2,100	2,100	2,100
-	-	-	Other Professional Services	-	25,000	25,000
-	<b>1,312</b>	<b>23,600</b>	<b>HR Materials &amp; Services Total</b>	<b>23,000</b>	<b>48,000</b>	<b>48,000</b>

# General Fund

## Resources and Requirements

### GENERAL FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Court Personnel Services</b>						
29,159	26,330	36,400	Wages	35,400	35,400	35,400
2,589	2,135	3,200	W/C and FICA Benefits	3,100	3,100	3,100
7,601	9,058	8,400	Health/Life Insurance	7,700	7,700	7,700
7,141	7,196	10,800	PERS	10,500	10,500	10,500
<b>46,490</b>	<b>44,719</b>	<b>58,800</b>	<b>Court Personnel Services Total</b>	<b>56,700</b>	<b>56,700</b>	<b>56,700</b>
0.49	0.49	0.49	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.52	0.52
<b>Court Materials &amp; Services</b>						
533	304	400	Admin Supplies & Services	400	400	400
299	1,250	500	Professional Dues	1,100	1,100	1,100
563	496	400	Building Maint/Janitorial Sup	500	500	500
-	-	100	Office Machine Leases	100	100	100
156	-	200	Training & Conferences	200	200	200
27	23	200	Mileage, Lodging & Other Travel	100	100	100
-	-	100	Public Relations	100	100	100
-	912	200	Refunds	2,000	2,000	2,000
-	-	100	Restitution - Court Ordered	100	100	100
-	-	100	Witness Fees	100	100	100
-	-	100	Municipal Court Supplies	100	100	100
-	-	400	Attorney & Legal Services	400	400	400
1,575	1,649	1,600	General Property/Liability/Volunteer W/C	2,300	2,300	2,300
-	-	200	Audit & Filing Fees	400	400	800
3,161	2,922	3,900	Computer System Support-Maint	4,000	4,000	4,000
246	212	300	Internet & Web Site Fees	300	300	300
4,452	4,452	4,700	Judicial Services	4,700	4,700	4,700
<b>11,013</b>	<b>12,218</b>	<b>13,500</b>	<b>Court Materials &amp; Services Total</b>	<b>16,900</b>	<b>16,900</b>	<b>17,300</b>
<b>Court Capital Outlay</b>						
-	-	-	Equipment & Furnishings	2,700	2,700	2,700
-	-	-	<b>Court Capital Outlay Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>Code Enf Personnel Services</b>						
30,868	30,630	38,500	Wages	-	-	-
2,882	2,647	3,200	W/C and FICA Benefits	-	-	-
8,171	10,002	8,400	Health/Life Insurance	-	-	-
7,716	8,280	10,800	PERS	-	-	-
<b>49,637</b>	<b>51,558</b>	<b>60,900</b>	<b>Code Enf Personnel Services Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0.51	0.5	0.51	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.00	0.00

# General Fund

## Resources and Requirements

### GENERAL FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Fern Ridge Serv Ctr Capital Outlay</b>						
-	-	79,800	System Improvements	-	-	-
-	-	<b>79,800</b>	<b>Fern Ridge Serv Ctr Capital Outlay Total</b>	-	-	-
<b>Public Safety Personnel Services</b>						
25,316	24,751	24,500	Wages	25,300	25,300	25,300
2,764	2,672	2,100	W/C and FICA Benefits	2,100	2,100	2,100
3,623	5,100	5,500	Health/Life Insurance	5,200	5,200	5,200
4,235	4,977	7,100	PERS	7,000	7,000	7,000
<b>35,937</b>	<b>37,499</b>	<b>39,200</b>	<b>Public Safety Personnel Services Total</b>	<b>39,600</b>	<b>39,600</b>	<b>39,600</b>
0.35	0.35	0.35	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.35	0.35
<b>Public Safety Materials &amp; Services</b>						
1,266	776	4,000	Admin Supplies & Services	2,000	2,000	2,000
247	464	300	Professional Dues	2,000	2,000	2,000
389	347	300	Building Maint/Janitorial Sup	600	600	600
99	-	100	Training & Conferences	1,200	1,200	1,200
-	-	100	Mileage, Lodging & Other Travel	100	100	100
-	50	100	Miscellaneous/Discretionary	100	100	100
10	-	1,200	Public Relations	600	600	600
1,109	1,160	1,100	General Property/Liability/Volunteer W/C	1,600	1,600	1,600
-	-	200	Audit & Filing Fees	300	300	600
1,022	252	1,100	Computer System Support-Maint	1,300	1,300	1,300
247	149	300	Internet & Web Site Fees	200	200	200
-	40,000	50,000	Wildfire Preparedness	10,000	10,000	10,000
212	136	1,800	Other Professional Services	2,000	2,000	2,000
<b>4,601</b>	<b>43,335</b>	<b>60,600</b>	<b>Public Safety Materials &amp; Services Total</b>	<b>22,000</b>	<b>22,000</b>	<b>22,300</b>
<b>Public Safety Capital Outlay</b>						
-	-	-	System Improvements	200,000	200,000	200,000
-	-	-	Equipment & Furnishings	1,900	1,900	1,900
-	-	-	<b>Public Safety Capital Outlay Total</b>	<b>201,900</b>	<b>201,900</b>	<b>201,900</b>
<b>Econ Dev Personnel Services</b>						
30,499	28,630	46,200	Wages	62,500	62,500	62,500
2,993	2,791	3,600	W/C and FICA Benefits	3,400	3,400	3,400
3,934	5,122	9,300	Health/Life Insurance	8,600	8,600	8,600
5,292	5,837	11,900	PERS	11,600	11,600	11,600
<b>42,718</b>	<b>42,380</b>	<b>71,000</b>	<b>Econ Dev Personnel Services Total</b>	<b>86,100</b>	<b>86,100</b>	<b>86,100</b>
0.58	0.51	0.58	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.58	0.58

# General Fund

## Resources and Requirements

### GENERAL FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Econ Dev Materials &amp; Services</b>						
7,155	1,322	11,100	Admin Supplies & Services	11,100	11,100	11,100
313	1,274	600	Professional Dues	600	600	600
2,435	1,062	2,200	Building Maint/Janitorial Sup	2,200	2,200	2,200
165	-	1,100	Training & Conferences	1,100	1,100	1,100
-	-	1,100	Mileage, Lodging & Other Travel	1,100	1,100	1,100
528	-	1,100	Miscellaneous	1,100	1,100	1,100
71	-	200	Public Relations	5,200	5,200	5,200
12,378	7,074	10,000	Pop Up Retail	-	-	-
1,634	1,710	1,600	General Property/Liability/Volunteer W/C	2,300	2,300	2,300
-	-	300	Audit & Filing Fees	300	300	600
1,608	372	2,000	Computer System Support-Maint	2,000	2,000	2,000
255	220	200	Internet & Web Site Fees	200	200	200
25,389	25,303	70,000	Economic Incentives	120,000	120,000	120,000
23,500	-	25,000	Intern Program	23,500	23,500	23,500
12,985	12,750	13,200	Other Professional Services	50,000	50,000	50,000
-	-	25,000	Grant Matching	25,000	25,000	25,000
<b>88,414</b>	<b>51,086</b>	<b>164,700</b>	<b>Econ Dev Materials &amp; Services Total</b>	<b>245,700</b>	<b>245,700</b>	<b>246,000</b>
<b>Econ Dev Capital Outlay</b>						
-	-	350,000	System Expansion - Broadband Utility - ARPA	850,000	850,000	850,000
-	-	-	Equipment & Furnishings	2,800	2,800	2,800
-	-	<b>350,000</b>	<b>Econ Dev Capital Outlay Total</b>	<b>852,800</b>	<b>852,800</b>	<b>852,800</b>
<b>Interfund Transfers</b>						
55,000	20,000	60,000	To Building Inspection Fund	75,000	75,000	75,000
<b>55,000</b>	<b>20,000</b>	<b>60,000</b>	<b>Interfund Transfers Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
-	-	<b>160,000</b>	<b>Operating Contingency</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
5.20	5.18	5.20	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		4.59	4.59
<b>965,367</b>	<b>885,284</b>	<b>1,927,900</b>	<b>TOTAL EXPENDITURES</b>		<b>2,592,000</b>	<b>2,617,000</b>
<b>1,420,461</b>	<b>3,123,861</b>		<b>ENDING FUND BALANCE</b>		<b>953,398</b>	<b>928,398</b>
<b>1,385,828</b>	<b>4,009,145</b>	<b>2,388,102</b>	<b>ESTIMATED ENDING FUND BALANCE</b>		<b>924,098</b>	
<b>1,385,828</b>	<b>4,009,145</b>	<b>4,316,002</b>	<b>TOTAL REQUIREMENTS</b>		<b>3,545,398</b>	<b>3,545,398</b>

# Law Enforcement Fund



The Law Enforcement Fund supports the City of Veneta's police services contract with Lane County Sheriff's Office (LCSO). This fund is largely supported by a City public safety fee and property taxes.

2022-23 Adopted Budget: \$1,402,841

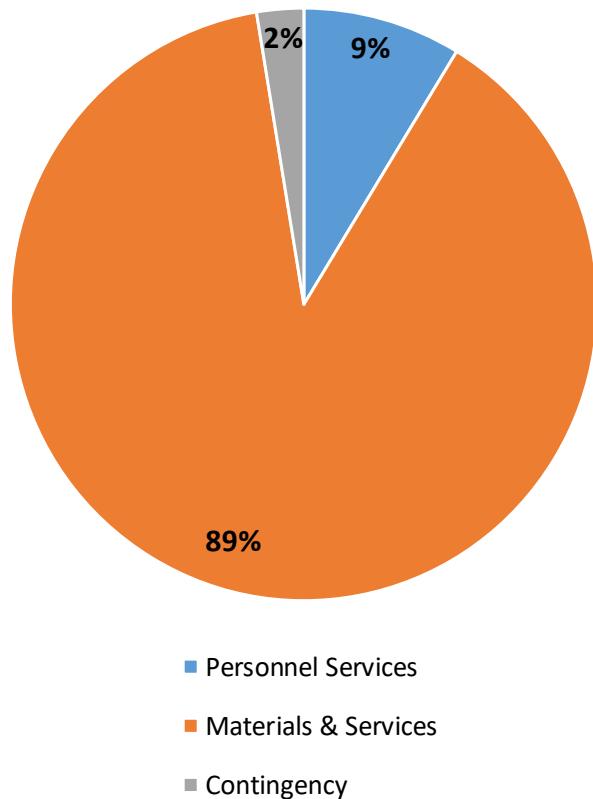
2023-24 Adopted Budget: \$1,652,275

2023-24 LCSO Contract Full-Time Equivalents (FTE): 4.0 Deputies; 0.5 Sergeant; 0.52 Code Enforcement

## 2023-34 Key Initiatives

- Moved the City's code enforcement activities, a total of \$118,700, from the General Fund to the Law Enforcement Fund to place public safety efforts in one fund
- Resolution No. 1334 adopted in September 2021 set the Public Safety Fee at \$4.00/month, effective January 2022.
- City Council annually evaluates the need to adjust the Public Safety fee rate. For 2023-24 the rate was not changed.
- Continued enhanced traffic enforcement presence to promote pedestrian safety
- Partnering with property owners to abate and prevent trespass and nuisance behaviors
- Being a positive influence in Veneta with the annual National Night Out event every August

## Law Enforcement Fund



# Law Enforcement Fund

## Mission

Deliver a community law enforcement philosophy within the City with the assigned Deputy Sheriffs giving priority under normal working conditions to the pursuit of community law enforcement goals and implementation of community law enforcement best practices.

## Overview

The Veneta City Administrator manages the City's contract for police services with Lane County Sheriff's Office (LCSO) and provides recommendations on those services. The control and final decision-making authority with regard to the manner of operation of the Deputy Sheriffs remains with the Lane County Sheriff or the Sheriffs designee. The City provides a fully-equipped office and a remote storage office for LCSO operations.

LCSO provides 20 hours of daily police services coverage. Services include patrol with citation to Veneta Municipal Court, investigation, school zone monitoring, code enforcement assistance, engagement with Neighborhood Watch, partnering with Lane Fire Authority on safety matters, supporting City stakeholders pursuing unhoused solutions, and community event support.

## Long-term Objectives

- Provide the Veneta community a visible safety presence through patrols and community engagement
- Deliver cost-effective and compassionate police services that fit Veneta's welcoming small-town feel

## Recent Accomplishments

- Received award recognition for participating in a successful National Night Out event for the 3rd year in a row.
- Collaborating with City staff on addressing sensitive investigations and communicating with citizens.
- Partnering with the local Kiwanis to distribute gift cards to persons in need.

# Law Enforcement Fund

## Resources and Requirements

### LAW ENFORCEMENT FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>279,697</b>	<b>342,118</b>	<b>351,782</b>	BEGINNING FUND BALANCE	<b>554,800</b>	<b>554,800</b>	<b>554,800</b>
15,144	11,252	14,200	Property Taxes-Prior Years	15,200	15,200	15,200
1,966	1,696	2,100	Interest on Property Taxes	2,100	2,100	2,100
22,910	25,267	19,000	Communication License Fees	22,000	22,000	22,000
15,997	6,776	6,170	State Marijuana Tax	6,900	6,900	6,900
33,151	28,178	30,600	City Marijuana Tax	23,900	23,900	23,900
-	50,269	85,200	Public Safety Fee	101,300	101,300	101,300
2,223	2,020	3,800	Interest Income	14,500	14,500	14,500
10,000	10,000	10,000	From Zumwalt	-	-	-
<b>381,088</b>	<b>477,576</b>	<b>522,852</b>	<b>Total Resources, except taxes to be levied</b>	<b>740,700</b>	<b>740,700</b>	<b>740,700</b>
		879,989	Taxes estimated to be received	911,575	911,575	911,575
893,085	946,240		Taxes collected in year levied			
<b>1,274,173</b>	<b>1,423,816</b>	<b>1,402,841</b>	<b>TOTAL RESOURCES</b>	<b>1,652,275</b>	<b>1,652,275</b>	<b>1,652,275</b>

### EXPENDITURES

Code Enf Personnel Services						
-	-	-	Wages	54,700	54,700	54,700
-	-	-	W/C and FICA Benefits	6,700	6,700	6,700
-	-	-	Health/Life Insurance	16,900	16,900	16,900
-	-	-	PERS	22,800	22,800	22,800
-	-	-	<b>Code Enf Personnel Services Total</b>	<b>101,100</b>	<b>101,100</b>	<b>101,100</b>
<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>				0.52	0.52	0.52
Materials & Services						
Code Enf Materials & Services						
-	-	-	Admin Supplies & Services	700	700	700
-	-	-	Professional Dues	500	500	500
-	-	-	Building Maint/Janitorial Sup	600	600	600
-	-	-	Office Machine Leases	100	100	100
-	-	-	Training & Conferences	100	100	100
-	-	-	Mileage, Lodging & Other Travel	100	100	100
-	-	-	Public Relations	100	100	100
-	-	-	Animal Control: Supplies/Admin	200	200	200
-	-	-	Animal Control: Feral Program	4,300	4,300	4,300
-	-	-	Attorney & Legal Services	400	400	400
-	-	-	General Property/Liability/Volunteer W/C	2,300	2,300	2,300
-	-	-	Audit & Filing Fees	100	100	200
-	-	-	Computer System Support-Maint	1,400	1,400	1,400
-	-	-	Internet & Web Site Fees	300	300	300
-	-	-	Ordinance Enforcement Services	2,500	2,500	2,500
-	-	-	Animal Control Contract	1,200	1,200	1,200
-	-	-	<b>Code Enf Materials &amp; Services Total</b>	<b>14,900</b>	<b>14,900</b>	<b>15,000</b>

# Law Enforcement Fund

## LAW ENFORCEMENT FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Code Enf Capital Outlay</b>						
-	-	-	Equipment & Furnishings	2,700	2,700	2,700
-	-	-	<b>Code Enf Capital Outlay Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>Law Enf Materials &amp; Services</b>						
-	6,801	8,500	Admin Supplies & Services	10,400	10,400	10,400
-	469	-	Telephone	1,100	1,100	1,100
-	1,563	-	Electricity	600	600	600
372	1,118	200	Building Maint/Janitorial Sup	200	200	200
-	-	7,500	Office Equipment & Furnishings	500	500	500
-	-	100	Internet & Web Site Fees	100	100	100
937,879	921,446	956,738	Law Enforcement Contract	1,015,500	1,015,500	1,015,500
-	-	-	Other Professional Services	-	-	-
<b>938,251</b>	<b>931,397</b>	<b>973,038</b>	<b>Materials &amp; Services Total</b>	<b>1,028,400</b>	<b>1,028,400</b>	<b>1,028,400</b>
-	-	5,000	Operating Contingency	30,000	30,000	30,000
<b>938,251</b>	<b>931,397</b>	<b>978,038</b>	<b>TOTAL EXPENDITURES</b>	<b>1,177,100</b>	<b>1,177,100</b>	<b>1,177,200</b>
<b>335,922</b>	<b>492,419</b>		<b>ENDING FUND BALANCE</b>			
			<b>424,803 ESTIMATED ENDING FUND BALANCE</b>	<b>475,175</b>	<b>475,175</b>	<b>475,075</b>
<b>1,274,173</b>	<b>1,423,816</b>	<b>1,402,841</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,652,275</b>	<b>1,652,275</b>	<b>1,652,275</b>

# Parks and Recreation Fund



The Parks and Recreation Fund is a non-major special revenue fund which supports functions related to building and maintaining parks and recreational opportunities in Veneta. Funds are largely sourced from property taxes and grants.

2022-23 Adopted Budget: \$1,902,686

2023-24 Adopted Budget: \$1,532,961

2023-24 Full-Time Equivalents (FTE): 6.83

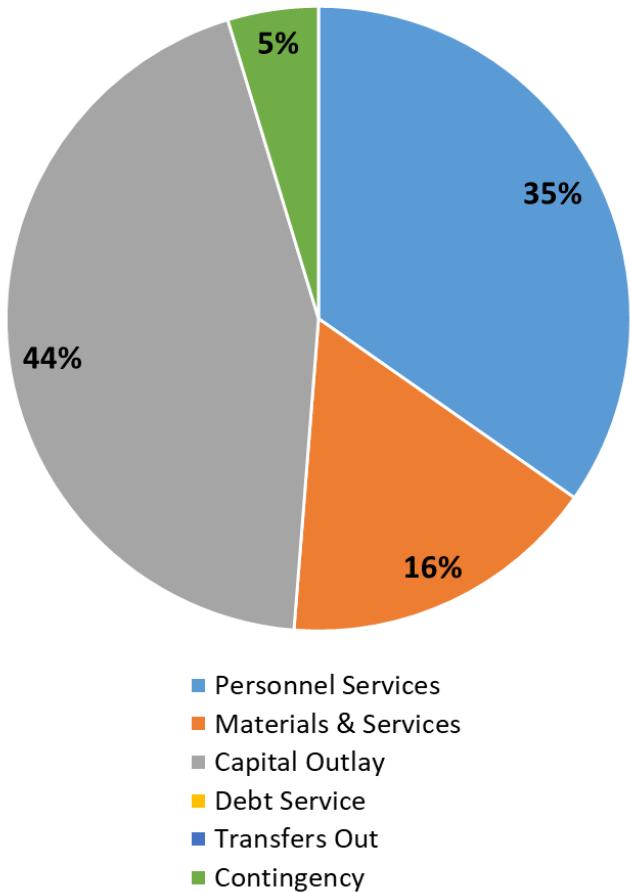
## Department Divisions

- Parks Department
- Pool Department
- Community Center Department

## 2023-24 Key Initiatives

- Upgrade security at parks and Pool
- Build new unleashed dog park
- Build new unleashed dog park
- Build Pickle Ball Court
- Conduct seismic analysis for the Veneta Community Center
- Bolten Hill—Expand lot for additional access and parking, and continue to explore business operating plans in partnership with TSP

## Parks & Recreation Fund Expenditures



# Parks and Recreation Fund

## Mission

Provide beautiful and well-maintained parks and recreational spaces for all Veneta citizens. Build pool programming that ensures the pool is accessible for users of all ages. Pursue opportunities to improve park and recreational spaces.

## Overview

Parks are managed in tandem between the Community Development Department, which provides strategic planning and design services, and the Public Works Department, which provides maintenance and repair services. The Park Board serves as the City's advisory arm for parks and also plans community events like the Easter Egg Hunt.

The current inventory of Veneta parks includes:

- *City Park*
- *Oak Island Park*
- *Bolton Hill Sports Complex*
- *Ralph Johnson Park*
- *Territorial Park*
- *Fern Park*
- *5th St Park*
- *Pool* - The Veneta Community Pool is led by the Pool Manager and staffed by a part-time lifeguard staff. The Pool offers recreational opportunities during the summer including swim lessons, free swim, and pool events
- *Community Center* - The Community Center is a rentable space used by a variety of community organizations and private parties. The Center is managed between the Finance and Administrative Services Department and the Public Works Department

## Long-Term Objectives

- Update the Bolton Hill Sports Complex Master Plan and begin improvements
- Design for expansion and/or upgrade of Community Center
- Develop parks, paths and trails as designated in the Veneta Parks, Recreation, and Open Space Master Plan

## Recent Accomplishments

- Development of conceptual plans for a new Community Center
- Installation of new restroom building at City Park
- Acquisition of a concrete picnic table at Fern Park
- Successful execution of Park Board Events, such as the Veneta Celebration Run

# Parks and Recreation Fund

## Resources and Requirements

### PARK AND RECREATION FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>728,290</b>	<b>780,900</b>	<b>630,821</b>	BEGINNING FUND BALANCE	<b>397,000</b>	<b>397,000</b>	<b>397,000</b>
4,300	3,207	4,000	Property Taxes-Prior Years	4,000	4,000	4,000
531	446	300	Interest on Property Taxes	300	300	300
61,755	61,343	41,600	State Revenue Sharing	65,000	65,000	65,000
15,997	6,776	6,170	State Marijuana Taxes	6,900	6,900	6,900
33,150	28,178	30,600	City Marijuana Tax	23,900	23,900	23,900
5,479	4,348	4,100	Interest Income	18,400	18,400	18,400
20,000	10,000	20,000	From Zumwalt Fund	22,500	22,500	22,500
-	-	50,000	Grant Awards	50,000	50,000	50,000
-	40,000	690,000	From Urban Renewal Agency	500,000	500,000	500,000
71,367	-	-	From Capital Projects - Pool Facilities	-	-	-
-	4,000	1,800	Community Center Rentals	1,800	1,800	1,800
14,173	75,730	50,000	Pool Use Fees	55,400	55,400	55,400
300	170	900	Park Program Donations	900	900	900
30	7,728	2,600	Park Board Fundraising	3,800	3,800	3,800
28	4,000	200	Miscellaneous Sources	200	200	200
<b>955,400</b>	<b>1,026,826</b>	<b>1,533,091</b>	<b>Total Resources, except taxes to be levied</b>	<b>1,150,100</b>	<b>1,150,100</b>	<b>1,150,100</b>
		<b>369,595</b>	Taxes estimated to be received	382,861	382,861	382,861
<b>259,807</b>	<b>275,301</b>		Taxes collected in year levied			
<b>1,215,207</b>	<b>1,302,127</b>	<b>1,902,686</b>	<b>TOTAL RESOURCES</b>	<b>1,532,961</b>	<b>1,532,961</b>	<b>1,532,961</b>

### EXPENDITURES

#### Park Personnel Services

92,219	88,899	129,300	Wages	144,100	144,100	144,100
9,088	8,553	11,400	W/C and FICA Benefits	13,300	13,300	13,300
23,526	27,617	26,300	Health/Life Insurance	30,300	30,300	30,300
21,028	22,168	34,600	PERS	42,000	42,000	42,000
<b>145,861</b>	<b>147,238</b>	<b>201,600</b>	<b>Park Personnel Services Total</b>	<b>229,700</b>	<b>229,700</b>	<b>229,700</b>
1.88	1.88	2.11	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	1.63	1.63	1.63

# Parks and Recreation Fund

## Resources and Requirements

### PARK AND RECREATION FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Park Materials &amp; Services</b>						
947	501	1,200	Admin Supplies & Services	2,100	2,100	2,100
1,275	2,896	2,000	Professional Dues	1,500	1,500	1,500
309	324	300	Publishing	-	-	-
1,538	1,546	1,200	Telephone Services	2,100	2,100	2,100
2,530	3,828	3,000	Electricity	3,900	3,900	3,900
1,489	1,432	4,400	Building Maint/Janitorial Supplies	3,700	3,700	3,700
224	669	700	Safety Program and Supplies	300	300	300
490	-	600	Training & Conferences	-	-	-
55	46	200	Mileage, Lodging & Other Travel	100	100	100
-	-	-	Public Relations	-	-	-
-	130	100	Refunds	600	600	600
573	211	500	Office Equipment & Furniture	-	-	-
2,942	729	2,000	Tools & Small Equipment	2,300	2,300	2,300
-	2,530	1,500	Attorney & Legal Services	2,900	2,900	2,900
3,034	3,175	3,300	General Property/Liability/Volunteer W/C	4,800	4,800	4,800
1,440	400	1,600	Audit & Filing Fees	1,200	1,200	2,400
4,719	3,738	3,200	Computer System Support-Maint	5,300	5,300	5,300
546	444	400	Internet & Web Site Fees	500	500	500
1,132	6,389	2,000	Other Professional Services	-	-	-
3,298	4,438	3,000	Equip & Vehicle Maintenance & Repairs	7,000	7,000	7,000
10,415	24,538	33,500	Park Maintenance	35,500	35,500	35,500
9,924	9,748	11,700	Water/Sewer	10,100	10,100	10,100
985	2,106	1,500	Park Board Events & Activities	1,200	1,200	1,200
-	17	100	Park Board Use of Fundraising	7,500	7,500	7,500
<b>47,864</b>	<b>69,835</b>	<b>78,000</b>	<b>Park Materials &amp; Services Total</b>	<b>92,600</b>	<b>92,600</b>	<b>93,800</b>
<b>Park Capital Outlay</b>						
120,814	96,187	875,000	Facilities Expansion	550,000	550,000	550,000
-	-	1,500	Equipment/Furniture	1,500	1,500	1,500
<b>120,814</b>	<b>96,187</b>	<b>876,500</b>	<b>Park Capital Outlay Total</b>	<b>551,500</b>	<b>551,500</b>	<b>551,500</b>
<b>Pool Personnel Services</b>						
50,854	124,281	189,400	Wages	175,900	175,900	175,900
5,001	10,545	12,500	W/C and FICA Benefits	11,900	11,900	11,900
13,852	15,375	8,700	Health/Life Insurance	8,300	8,300	8,300
9,742	12,669	17,400	PERS	18,100	18,100	18,100
<b>79,450</b>	<b>162,871</b>	<b>228,000</b>	<b>Pool Personnel Services Total</b>	<b>214,200</b>	<b>214,200</b>	<b>214,200</b>
1.75	1.75	1.79	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>		5.20	5.20
						5.20

# Parks and Recreation Fund

## Resources and Requirements

### PARK AND RECREATION FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Pool Materials &amp; Services</b>						
2,221	3,159	2,500	Admin Supplies & Services	2,500	2,500	2,500
469	831	500	Professional Dues	500	500	500
256	804	300	Publishing	300	300	300
2,246	11,706	5,000	Building Maint/Janitorial Supplies	5,000	5,000	5,000
1,511	634	1,500	Safety Program and Supplies	1,500	1,500	1,500
973	-	1,000	Training & Conferences	1,000	1,000	1,000
27	23	100	Mileage, Lodging & Other Travel	100	100	100
-	-	150	Public Relations	150	150	150
-	246	300	Refunds	300	300	300
463	163	200	Office Equipment & Furniture	200	200	200
10,369	2,200	5,500	Tools & Small Equipment	5,500	5,500	5,500
2,450	2,564	2,700	General Property/Liability/Volunteer W/C	3,900	3,900	3,900
-	-	1,600	Audit & Filing Fees	1,600	1,600	3,200
2,417	1,609	1,400	Computer System Support-Maint	1,400	1,400	1,400
1,153	659	700	Internet & Web Site Fees	700	700	700
153	46	100	Other Professional Services	100	100	100
6,438	12,611	20,000	Pool Operating Supplies	20,000	20,000	20,000
12,166	3,333	12,000	Pool Maintenance	12,000	12,000	12,000
-	-	1,500	Pool Bldg. Janitorial - Maint	1,500	1,500	1,500
24,586	22,870	20,000	Pool Utilities	20,000	20,000	20,000
-	21,667	19,000	Pool Fuel	19,000	19,000	19,000
542	1,194	1,300	Concession Supplies	1,300	1,300	1,300
1,590	2,491	1,500	Lifeguard Training	1,500	1,500	1,500
-	-	500	Swim Team and Program Supplies	500	500	500
-	504	2,000	Swim Aide Fees	2,000	2,000	2,000
-	175	500	Pool Events	500	500	500
<b>70,030</b>	<b>89,488</b>	<b>101,850</b>	<b>Pool Materials &amp; Services Total</b>	<b>103,050</b>	<b>103,050</b>	<b>104,650</b>

# Parks and Recreation Fund

## Resources and Requirements

### PARK AND RECREATION FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Community Ctr Materials &amp; Services</b>						
25	4	200	Admin Supplies & Services	200	200	200
2,808	1,488	4,700	Utilities	4,700	4,700	4,700
2,410	1,043	4,200	Building Maint/Janitorial Supplies	4,200	4,200	4,200
75	205	300	Refunds	300	300	300
331	119	200	Office Equipment & Furniture	200	200	200
1,750	1,832	2,200	General Property/Liability/Volunteer W/C	3,200	3,200	3,200
202	199	200	Internet & Web Site Fees	200	200	200
<b>7,601</b>	<b>4,891</b>	<b>12,000</b>	<b>Community Ctr Materials &amp; Services Total</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>Community Ctr Capital Outlay</b>						
-	-	1,500	Equipment/Furniture	11,800	11,800	11,800
-	-	<b>1,500</b>	<b>Community Ctr Capital Outlay Total</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
<b>Interfund Transfer</b>						
-	-	-	to PW Equipment Fund	-	-	-
-	-	-	<b>Interfund Transfer Total</b>	-	-	-
-	-	<b>70,000</b>	<b>Operating Contingency</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
3.63	3.63	3.90	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	6.83	6.83	6.83
<b>471,619</b>	<b>570,510</b>	<b>1,569,450</b>	<b>TOTAL EXPENDITURES</b>	<b>1,275,850</b>	<b>1,275,850</b>	<b>1,278,650</b>
<b>743,588</b>	<b>731,617</b>		<b>ENDING FUND BALANCE</b>			
		<b>333,236</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>257,111</b>	<b>257,111</b>	<b>254,311</b>
<b>1,215,207</b>	<b>1,302,127</b>	<b>1,902,686</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,532,961</b>	<b>1,532,961</b>	<b>1,532,961</b>

# Planning Fund



The Planning Fund is a non-major special revenue fund which supports functions related to managing development, comprehensive planning, and providing technical design services. The Planning Fund is largely funded by property taxes and system development charges.

2022-23 Adopted Budget: \$499,049

2023-24 Adopted Budget: \$526,615

2023-24 Full-Time Equivalents (FTE): 2.0

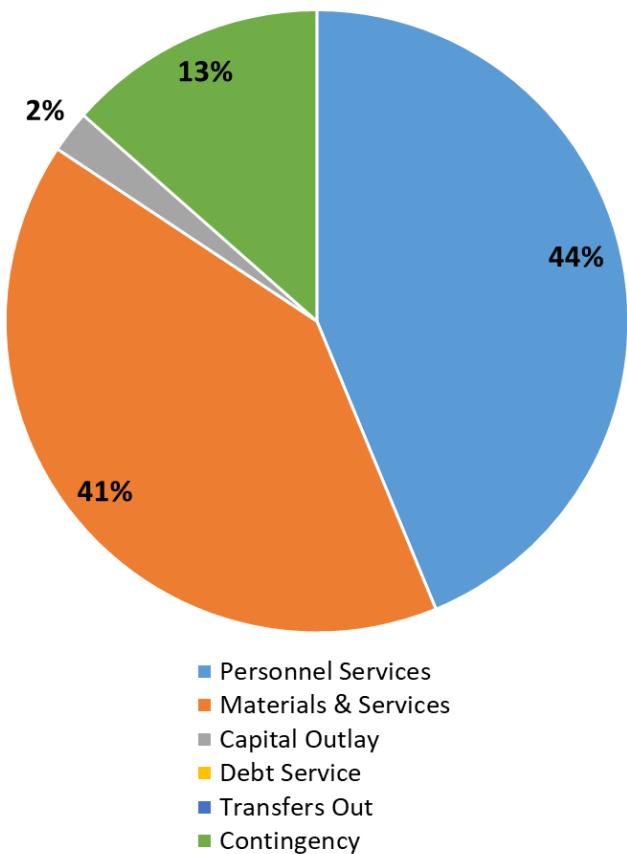
## Department Divisions

- Comprehensive Planning
- Technical Design
- System Development Charges and Planning Fees Administration

## 2023-24 Key Initiatives

- Continue providing high-quality service at an increasing capacity
- Develop the predesign for E. Broadway extension, and Cheney Drive intersection.
- Create and implement the City's DEQ TMDL (Total Maximum Daily Load) program for stormwater management
- Achieve compliance with the DLCD Natural Hazards Community Assistance Visit (CAV) by the end of the fiscal year.

## Planning Fund Expenditures



# Planning Fund

## Mission

Make Veneta an attractive place to live and to build in, with amenities that will allow people to enjoy their hometown without having to travel to Eugene for every need. This includes the ability of people of all ages and physical abilities to safely and comfortably access all of Veneta's amenities (parks, pool, downtown, library, schools, etc.) without driving.

## Overview

### *Operations*

The Veneta Community Development Director leads the Community Development Department, of which the Planning Fund is a part. The Director provides operational and strategic oversight to an Associate Planner and contracted building services department.

The Director works in tandem with the Department and Planning Commission to ensure that planning applications are processed swiftly and accurately.

### *Planning and Ecological Services*

The department administers codes and ordinances by regulating development, building construction, and providing municipal code compliance to ensure community safety and livability. The department also engages in long range planning projects such as Comprehensive Plan updates including but not limited to the preparation of transportation, park and other specific master plans.

## Long-Term Objectives

- Site and build a dog park in Veneta
- Update the Bolton Hill Sports Complex Master Plan and begin improvements
- Pursue code housekeeping to make development in Veneta easier to understand
- Flood plain mapping for more exact understanding of flood plain locations
- Upgrade existing and develop new parks, paths and trails

## Recent Accomplishments

- Adopted the Paths and Trails Master Plan
- Amended the Southwest area plan and Land Development and Land Division Ordinances
- Received 45 land use applications in calendar year 2022
- Awarded Community Development Block Grant to assist the Fern Ridge Service Center in constructing improvements to their food pantry distribution infrastructure
- Continued work with Lane County on Elmira-Veneta Multi-Use Path
- Tentatively approved 420 lots in 6 subdivisions
- Site work has begun on a 120 unit apartment complex

# Planning Fund Resources and Requirements

## PLANNING FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>238,248</b>	<b>238,100</b>	<b>244,251</b>	BEGINNING FUND BALANCE	<b>262,200</b>	<b>262,200</b>	<b>262,200</b>
3,108	2,268	3,000	Property Taxes-Prior Years	3,000	3,000	3,000
420	350	200	Interest on Property Taxes	200	200	200
22,493	32,475	44,100	Land Use Fees	44,100	44,100	44,100
8,732	20,426	28,800	Developer Reimbursements	28,800	28,800	28,800
1,927	1,356	2,700	Interest Income	6,000	6,000	6,000
-	-	-	Miscellaneous Sources	-	-	-
-	-	-	From Urban Renewal Agency	-	-	-
<b>274,929</b>	<b>294,974</b>	<b>323,051</b>	<b>Total Resources, except taxes to be levied</b>	<b>344,300</b>	<b>344,300</b>	<b>344,300</b>
		<b>175,998</b>	Taxes estimated to be received	182,315	182,315	182,315
<b>178,617</b>	<b>189,279</b>		Taxes collected in year levied			
<b>453,546</b>	<b>484,254</b>	<b>499,049</b>	<b>TOTAL RESOURCES</b>	<b>526,615</b>	<b>526,615</b>	<b>526,615</b>

## EXPENDITURES

Personnel Services						
99,505	96,358	108,700	Wages	101,800	101,800	101,800
8,428	8,103	8,900	W/C and FICA Benefits	8,700	8,700	8,700
28,166	24,928	23,500	Health/Life Insurance	22,000	22,000	22,000
21,963	23,350	30,000	PERS	29,800	29,800	29,800
<b>158,061</b>	<b>152,739</b>	<b>171,100</b>	<b>Personnel Services Total</b>	<b>162,300</b>	<b>162,300</b>	<b>162,300</b>
1.82	1.47	1.49	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2.00	2.00	2.00

# Planning Fund

## Resources and Requirements

### PLANNING FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Materials &amp; Services</b>						
2,833	25,501	2,400	Admin Services & Supplies	18,000	18,000	18,000
960	1,086	800	Professional Dues	1,200	1,200	1,200
1,234	2,106	1,100	Publishing Costs	2,900	2,900	2,900
1,240	1,293	1,200	Telephone	4,000	4,000	4,000
1,320	1,369	1,200	Electricity	1,600	1,600	1,600
535	516	-	Water/Sewer	500	500	500
3,090	1,874	1,100	Building Maint/Janitorial Sup	2,600	2,600	2,600
-	-	-	Safety Program and Supplies	-	-	-
595	-	1,000	Training & Conferences	-	-	-
137	116	200	Mileage, Lodging & Other Travel	100	100	100
-	-	1,000	Training/Travel - Commission	-	-	-
-	-	-	Public Relations	-	-	-
-	5,916	6,100	Refunds	6,000	6,000	6,000
893	322	400	Office Equipment & Furniture	-	-	-
6,975	4,370	11,600	Attorney & Legal Services	15,000	15,000	15,000
4,726	4,946	5,100	General Property/Liability/WC Ins	7,300	7,300	7,300
540	150	700	Audit & Filing Fees	1,200	1,200	2,400
4,661	4,732	5,800	Computer System Support-Maint	5,200	5,200	5,200
739	636	900	Internet & Web Site Fees	700	700	700
25,796	52,838	39,400	Technical Review Services	35,100	35,100	35,100
1,111	183	800	Other Professional Services	49,000	49,000	49,000
<b>57,386</b>	<b>107,951</b>	<b>80,800</b>	<b>Materials &amp; Services Total</b>	<b>150,400</b>	<b>150,400</b>	<b>151,600</b>
<b>Capital Outlay</b>						
-	-	-	Office Equipment & Furniture	8,100	8,100	8,100
-	-	-	<b>Capital Outlay Total</b>	<b>8,100</b>	<b>8,100</b>	<b>8,100</b>
-	-	<b>40,000</b>	<b>Operating Contingency</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
1.82	1.47	1.49	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2	2	2
<b>215,446</b>	<b>260,690</b>	<b>291,900</b>	<b>TOTAL EXPENDITURES</b>	<b>370,800</b>	<b>370,800</b>	<b>372,000</b>
<b>238,100</b>	<b>223,564</b>		<b>ENDING FUND BALANCE</b>			
		<b>207,149</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>155,815</b>	<b>155,815</b>	<b>154,615</b>
<b>453,546</b>	<b>484,254</b>	<b>499,049</b>	<b>TOTAL REQUIREMENTS</b>	<b>526,615</b>	<b>526,615</b>	<b>526,615</b>

# Street Fund



The Street Fund supports the maintenance of 22 miles of roadways within the scope of the City's public works department. This fund is largely supported by state & city gas taxes, franchise fees, and a street utility fee.

2022-23 Adopted Budget: \$3,565,340

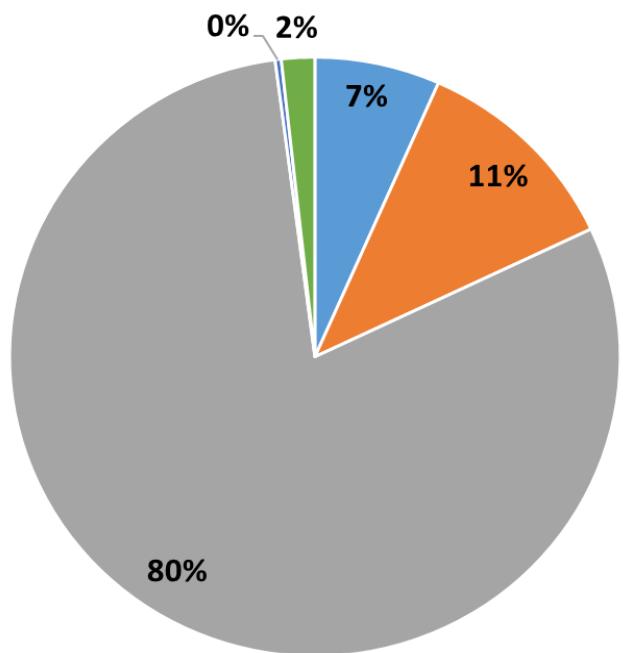
2023-24 Adopted Budget: \$6,066,900

2023-24 Full-Time Equivalents (FTE): 1.9  
(Spot repairs.) Major projects are contracted.

## 2023-24 Key Initiatives:

- Continuing to pursue funding E. Hunter improvement project to add stormwater infrastructure, sidewalks, and bikepaths.
- Designating projects within the City's Pavement Preservation Plan to fund in the near future.

## Street Fund Expenditures



- Personnel Services
- Capital Outlay
- Transfers Out
- Materials & Services
- Debt Service
- Contingency

# Street Fund

## Mission

The City works to improve the safety of the City's transportation and pedestrian grid, invest in the urbanization of city streets to include bicycle and pedestrian connectivity, and develop multi-use paths for the betterment of the community.

## Overview

The Public Works Department manages all operations associated with the Street Fund and implementation of the City's Pavement Preservation Plan such as spot treatment, maintenance of stormwater facilities, watering hanging baskets in the Downtown Area, and the procurement of street services for major streets projects. The roads within the City that have the heaviest traffic are owned and maintained by either the Oregon Department of Transportation or Lane County. That leaves approximately 22 miles of roadways within the scope of the City's public works department.

## Long-term Objectives

- Adding stormwater infrastructure, sidewalks, and bike path from Territorial to Crystal
- Providing matching funds for the Elimra-Veneta Multi Use Path project in partnership with Lane County
- Developing a pre-design for an extension project to connect E Broadway to Jameson Way for future development

## Recent Accomplishments

- Completion of a full improvement design for East Hunter from Territorial Road to Crystal Street
- Completion of the Pavement Preservation Plan ahead of schedule
- Adoption of a new Transportation SDC

# Street Fund Resources and Requirements

## STREET FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>1,958,291</b>	<b>2,472,090</b>	<b>2,868,540</b>	BEGINNING FUND BALANCE	<b>3,028,200</b>	<b>3,028,200</b>	<b>3,028,200</b>
85,991	89,661	89,000	Emerald PUD Franchise Fees	90,800	90,800	90,800
26,139	26,219	26,200	Lane Electric Franchise Fees	27,900	27,900	27,900
4,570	-	3,400	Telephone Co. Franchise Fees	900	900	900
17,323	19,090	18,100	Cable Co. Franchise Fees	18,100	18,100	18,100
12,409	16,033	14,500	Garbage Co. Franchise Fees	14,600	14,600	14,600
355,330	404,248	347,600	State Highway Gas Tax	404,000	404,000	404,000
3,589	4,083	4,300	Bike Path Apportionment	4,000	4,000	4,000
1,259	1,440	800	Right-Of-Way Permits	1,300	1,300	1,300
134,445	140,562	98,500	City Gas Tax	108,000	108,000	108,000
78,416	78,623	78,200	Street Utility Fee (aka TUF)	79,300	79,300	79,300
14,811	13,641	15,500	Interest Income	59,100	59,100	59,100
-	-	-	Lease Income	-	-	-
-	-	-	From Urban Renewal	30,000	30,000	30,000
-	-	-	Grant Proceeds	2,200,000	2,200,000	2,200,000
350,000	-	-	From Reserve-Governmental	-	-	-
62,278	-	-	From Capital Projects - W Broadway	-	-	-
-	80	700	Miscellaneous Sources	700	700	700
<b>1,146,558</b>	<b>793,681</b>	<b>696,800</b>	<b>Total New Resources</b>	<b>3,038,700</b>	<b>3,038,700</b>	<b>3,038,700</b>
<b>3,104,849</b>	<b>3,265,771</b>	<b>3,565,340</b>	<b>TOTAL RESOURCES</b>	<b>6,066,900</b>	<b>6,066,900</b>	<b>6,066,900</b>

## EXPENDITURES

### Personnel Services

92,922	88,157	121,600	Wages	125,000	125,000	125,000
9,493	8,790	10,600	W/C and FICA Benefits	10,400	10,400	10,400
21,714	25,898	24,000	Health/Life Insurance	22,600	22,600	22,600
21,200	22,239	31,700	PERS	31,700	31,700	31,700
<b>145,329</b>	<b>145,084</b>	<b>187,900</b>	<b>Personnel Services Total</b>	<b>189,700</b>	<b>189,700</b>	<b>189,700</b>
2.02	1.91	1.92	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	1.92	1.92	1.92

# Street Fund

## Resources and Requirements

### STREET FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Materials &amp; Services</b>						
2,414	1,609	3,000	Admin Supplies & Services	3,200	3,200	3,200
-	-	-	Postage	-	-	-
927	961	1,000	Professional Dues	1,100	1,100	1,100
965	785	1,000	Telephone Services	1,100	1,100	1,100
49,234	48,208	60,000	Electricity-Street Lights	63,000	63,000	63,000
-	-	-	Building Maint/Janitorial Sup	-	-	-
268	515	500	Safety Program and Supplies	600	600	600
-	-	-	Office Machine Leases	-	-	-
543	-	600	Training & Conferences	700	700	700
219	185	300	Mileage, Lodging & Other Travel	400	400	400
-	-	300	Public Relations	400	400	400
-	3,000	-	Refunds	-	-	-
915	330	400	Office Equipment & Furnishings	500	500	500
-	-	-	Computer Equipment	-	-	-
2,356	(50)	2,500	Tools & Small Equipment	2,700	2,700	2,700
-	-	1,200	Attorney & Legal Services	1,300	1,300	1,300
4,842	5,346	7,200	General Property/Liability Ins	10,300	10,300	10,300
7,380	2,050	7,400	Audit & Filing Fees	7,800	7,800	15,600
4,991	4,291	5,700	Computer System Support-Maint.	6,000	6,000	6,000
757	651	500	Internet & Web Site Fees	600	600	600
-	-	2,500	Engineering Fees	2,700	2,700	2,700
950	21,364	60,000	Other Professional Services	60,000	60,000	60,000
4,111	11,075	5,000	Equip & Vehicle Maintenance & Repairs	5,300	5,300	5,300
192,311	17,889	25,000	Street Maintenance	41,300	41,300	41,300
766	21,053	1,062,400	Street Rehabilitation/Preservation	12,500	12,500	52,500
-	-	-	Building & Yard Maintenance	-	-	-
3,999	1,514	2,000	Landscape Maint. & Supplies	2,100	2,100	2,100
-	-	-	Equipment Repairs	-	-	-
9,788	4,734	11,900	Water Use/Irrigation	12,500	12,500	12,500
32,211	29,527	36,000	Street Sweeping Contract	37,800	37,800	37,800
<b>319,947</b>	<b>175,037</b>	<b>1,296,400</b>	<b>Materials &amp; Services Total</b>	<b>273,900</b>	<b>273,900</b>	<b>321,700</b>

# Street Fund

## Resources and Requirements

### STREET FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Capital Outlay</b>						
154,678	-	-	System Expansion	25,000	25,000	25,000
-	-	12,500	System Improvements	2,230,000	2,230,000	2,230,000
-	-	-	Equipment	8,300	8,300	8,300
-	-	-	System Upgrade	-	-	-
<b>154,678</b>	<b>-</b>	<b>12,500</b>	<b>Capital Outlay Total</b>	<b>2,263,300</b>	<b>2,263,300</b>	<b>2,263,300</b>
<b>Transfers</b>						
5,000	-	-	To PW Equipment Fund	5,000	5,000	5,000
6,000	-	-	To Reserve-Governmental Fund	4,100	4,100	4,100
<b>11,000</b>	<b>-</b>	<b>-</b>	<b>Transfers Total</b>	<b>9,100</b>	<b>9,100</b>	<b>9,100</b>
-	-	<b>80,000</b>	<b>Operating Contingency</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>2.0</b>	<b>1.9</b>	<b>1.9</b>	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>
<b>630,954</b>	<b>320,121</b>	<b>1,576,800</b>	<b>TOTAL EXPENDITURES</b>	<b>2,786,000</b>	<b>2,786,000</b>	<b>2,833,800</b>
<b>2,473,896</b>	<b>2,945,650</b>		<b>ENDING FUND BALANCE</b>			
		<b>1,988,540</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>3,280,900</b>	<b>3,280,900</b>	<b>3,233,100</b>
<b>3,104,849</b>	<b>3,265,771</b>	<b>3,565,340</b>	<b>TOTAL REQUIREMENTS</b>	<b>6,066,900</b>	<b>6,066,900</b>	<b>6,066,900</b>

This page intentionally left blank.

# Stormwater Fund



The Stormwater Fund's functions include the construction and maintenance of retention ponds, swales, drainage ditches, and underground drainage ways. This fund is supported by stormwater drainage fees.

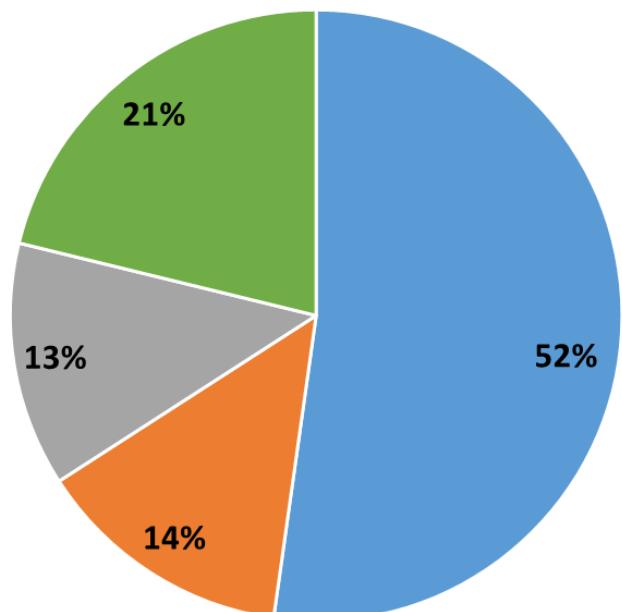
2022-23 Adopted Budget: \$363,071  
2023-24 Adopted Budget: \$405,200

2023-24 Full-Time Equivalents (FTE): 0.42

## 2023-24 Key Initiatives:

- Maintaining, expanding, and improving existing stormwater facilities to meet the needs of new development in a growing community

## Stormwater Fund Expenditures



- Personnel Services
- Capital Outlay
- Transfers Out
- Materials & Services
- Debt Service
- Contingency

# Stormwater Fund

## Mission

Maintaining and expanding City stormwater facilities to protect the environment from runoff pollution, reduce flooding to protect people and property, support healthy streams and rivers, encourage ecologically friendly development, and create a healthier community.

## Overview

The City's Public Works Department manages the Stormwater Fund to complete projects as needed and described in the 2005 Stormwater Capital Improvement Plan. Stormwater facility expansions are contracted for by the City of Veneta.

## Long-term Objectives

- Maintaining, expanding, and improving existing stormwater facilities to meet the needs of a growing community

## Recent Accomplishments

- Updating the stormwater design manual
- Updating Lot 602 Floodplain map to address prospector developer concerns over floodplain and place elevation within the property.

# Stormwater Fund

## Resources and Requirements

### STORM WATER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
234,325	262,411	285,971	BEGINNING FUND BALANCE	324,800	324,800	324,800
1,797	1,462	2,800	Interest Income	6,000	6,000	6,000
72,382	74,172	74,200	Storm Water Drainage Fees	74,300	74,300	74,300
-	-	100	Miscellaneous Income	100	100	100
74,179	75,634	77,100	Total New Resources	80,400	80,400	80,400
308,504	338,045	363,071	TOTAL RESOURCES	405,200	405,200	405,200

### EXPENDITURES

#### Personnel Services

25,859	23,992	31,400	Wages	32,600	32,600	32,600
2,529	2,287	2,500	W/C and FICA Benefits	2,500	2,500	2,500
5,963	7,079	6,400	Health/Life Insurance	6,000	6,000	6,000
5,787	5,974	8,200	PERS	8,200	8,200	8,200
<b>40,138</b>	<b>39,332</b>	<b>48,500</b>	<b>Personnel Services Total</b>	<b>49,300</b>	<b>49,300</b>	<b>49,300</b>
0.50	0.43	0.42	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.42	0.42

#### Materials & Services

935	1,435	1,200	Admin Supplies & Services	1,300	1,300	1,300
246	249	200	Professional Dues	300	300	300
465	565	300	Building Maint/Janitorial Sup	400	400	400
6	11	100	Safety Program and Supplies	200	200	200
135	-	100	Training & Conferences	200	200	200
27	23	200	Mileage, Lodging & Other Travel	300	300	300
243	88	100	Office Equipment & Furnishings	200	200	200
-	-	300	Attorney & Legal Services	400	400	400
1,284	1,343	1,400	General Property/Liability Ins	2,000	2,000	2,000
-	-	100	Audit & Filing Fees	200	200	400
1,266	1,231	1,400	Computer System Support-Maint	1,500	1,500	1,500
201	173	200	Internet & Web Site Fees	300	300	300
434	666	900	Other Professional Services	4,000	4,000	4,000
-	-	-	Equip & Vehicle Maintenance & Repairs	-	-	-
713	-	1,500	System Maintenance	1,600	1,600	1,600
<b>5,954</b>	<b>5,784</b>	<b>8,000</b>	<b>Materials &amp; Services Total</b>	<b>12,900</b>	<b>12,900</b>	<b>13,100</b>

## STORM WATER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Capital Outlay</b>						
-	-	18,000	System Improvements	10,000	10,000	10,000
-	-	-	Equipment	2,200	2,200	2,200
-	-	<b>18,000</b>	<b>Capital Outlay Total</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
<b>Transfers</b>						
-	-	-	To PW Equipment Fund	5,000	5,000	5,000
-	-	<b>20,000</b>	<b>Operating Contingency</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>0.50</b>	<b>0.43</b>	<b>0.42</b>	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>
<b>46,093</b>	<b>45,116</b>	<b>94,500</b>	<b>TOTAL EXPENDITURES</b>	<b>94,400</b>	<b>94,400</b>	<b>94,600</b>
<b>262,412</b>	<b>292,928</b>		<b>ENDING FUND BALANCE</b>			
		<b>268,571</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>310,800</b>	<b>310,800</b>	<b>310,600</b>
<b>308,504</b>	<b>338,045</b>	<b>363,071</b>	<b>TOTAL REQUIREMENTS</b>	<b>405,200</b>	<b>405,200</b>	<b>405,200</b>

# Zumwalt Campground Fund



The Zumwalt Campground fund's activities include campground facilities and volunteer management to support recreation and cultural activities at the Oregon Country Fair. Surplus revenues from campground sales support other city projects.

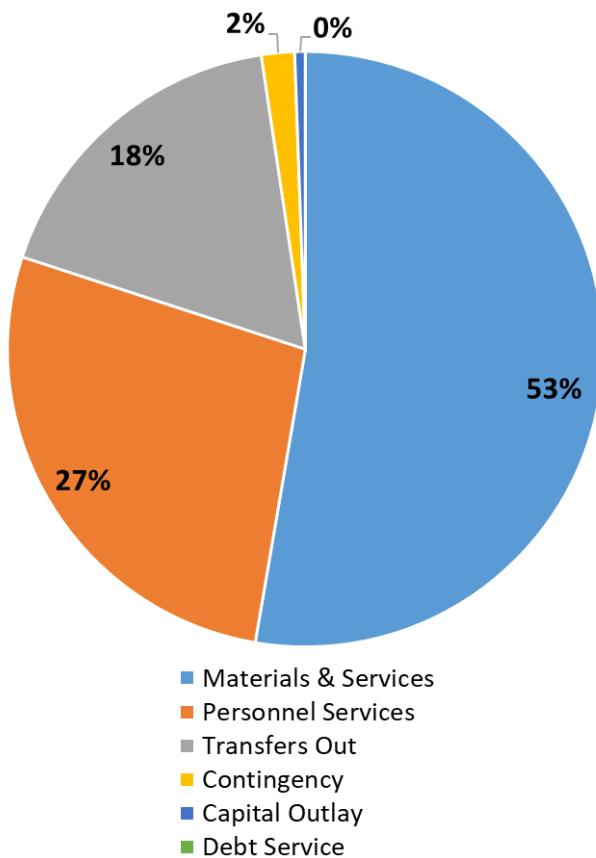
2022-23 Adopted Budget: \$228,416

2023-24 Adopted Budget: \$176,200

## 2023-24 Key Initiatives:

- A successful campground season for the Oregon Country Fair in July 2023
- Support other City services with the revenue collected from ticket sales to the Zumwalt Campground

## Zumwalt Fund Expenditures



# Zumwalt Campground Fund

## Mission

This funds mission is to finance Zumwalt campground operations to support recreation and cultural activities at the Oregon Country Fair.

## Overview

The Zumwalt Fund is managed by the Public Works Department which oversees campground management activities. Campground management operations include volunteer management, maintenance, bus shuttle services, portable bathroom services, liability, severity, and other expenses. Campers pay a fee to stay at Zumwalt and experience the benefit of camping near the Fern Ridge Reservoir while they visit the community for the Oregon Country Fair.

## Long Term Objectives

Continuing to operate Zumwalt Campground to support the Oregon Country Fair's recreational and cultural events.

## Recent Accomplishments

Last year saw the return to managing the Zumwalt campground after closure due to Covid-19. The campground saw a noticeable change in previous from tent to RV campers. Even with the change in attendees, the event brought in over 1,300 persons to the campground and resulted in a net gain of \$18,985.33 for the City of Veneta. The campground had 91 volunteers that contributed 1027.75 hours of to maintaining a safe and successful site.



# Zumwalt Campground Fund Resources and Requirements

## ZUMWALT CAMPGROUND FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>164,062</b>	<b>114,751</b>	<b>143,816</b>	BEGINNING FUND BALANCE	<b>89,600</b>	<b>89,600</b>	<b>89,600</b>
1,257	639	900	Interest Income	2,400	2,400	2,400
-	-	80,000	Ticket Sales	80,000	80,000	80,000
-	18	2,800	Shower Sales	2,800	2,800	2,800
-	-	800	T-Shirt Sales	1,300	1,300	1,300
-	185	100	Vendor Fees	100	100	100
-	-	-	Miscellaneous Sources	-	-	-
<b>1,257</b>	<b>842</b>	<b>84,600</b>	<b>Total New Resources</b>	<b>86,600</b>	<b>86,600</b>	<b>86,600</b>
<b>165,319</b>	<b>115,593</b>	<b>228,416</b>	<b>TOTAL RESOURCES</b>	<b>176,200</b>	<b>176,200</b>	<b>176,200</b>

### EXPENDITURES

#### Personnel Services

10,176	11,105	20,900	Wages	24,100	24,100	24,100
1,171	1,202	4,500	W/C and FICA Benefits	4,500	4,500	4,500
2,215	2,614	2,700	Health/Life Insurance	2,900	2,900	2,900
2,348	2,572	5,800	PERS	6,500	6,500	6,500
<b>15,910</b>	<b>17,493</b>	<b>33,900</b>	<b>Personnel Services Total</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
0.17	0.17	0.17	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>0.17</b>	<b>0.17</b>	<b>0.17</b>

#### Materials & Services

156	478	700	Admin Supplies & Services	700	700	700
89	71	-	Professional Dues	-	-	-
-	-	-	Public Relations	-	-	-
-	-	-	Attorney & Legal Services	-	-	-
467	488	700	General Property/Liability/WC Ins	1,000	1,000	1,000
-	-	-	Audit & Filing Fees	-	-	-
460	106	100	Computer System Support-Maint	100	100	100
10	10	100	Internet & Web Site Fees	100	100	100
-	-	-	Operating Supplies	-	-	-
-	-	3,000	Volunteer Costs	3,000	3,000	3,000
-	226	300	Wristbands for Campers	300	300	300
-	-	1,000	Entertainment	1,000	1,000	1,000

Continued on following page

# Zumwalt Campground Fund Resources and Requirements

## ZUMWALT CAMPGROUND FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Materials &amp; Services Continued</b>						
-	-	6,200	Portable Showers	6,200	6,200	6,200
-	-	12,100	Portable Toilets	19,000	19,000	19,000
-	-	4,200	Water Tanker	4,200	4,200	4,200
-	-	15,000	Security	15,000	15,000	15,000
-	-	2,000	Equipment Rentals	2,000	2,000	2,000
-	-	12,500	Shuttle Buses	12,500	12,500	12,500
-	40	700	Maintenance & Clean-Up	700	700	700
3,475	7,420	7,500	Council Discretionary	7,500	7,500	7,500
<b>4,657</b>	<b>8,838</b>	<b>66,100</b>	<b>Materials &amp; Services Total</b>	<b>73,300</b>	<b>73,300</b>	<b>73,300</b>
<b>Capital Outlay</b>						
-	-	-	Equipment & Furnishings	800	800	800
-	-	-	<b>Capital Outlay Total</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Transfers</b>						
-	-	2,000	To General	2,000	2,000	2,000
20,000	10,000	20,000	To Parks & Recreation	22,500	22,500	22,500
10,000	10,000	10,000	To Law Enforcement	-	-	-
<b>30,000</b>	<b>20,000</b>	<b>32,000</b>	<b>Transfers Total</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
-	-	-	<b>Operating Contingency</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>0.17</b>	<b>0.17</b>	<b>0.17</b>	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>0.17</b>	<b>0.17</b>	<b>0.17</b>
<b>50,567</b>	<b>46,332</b>	<b>132,000</b>	<b>TOTAL EXPENDITURES</b>	<b>139,100</b>	<b>139,100</b>	<b>139,100</b>
<b>114,751</b>	<b>69,262</b>		<b>ENDING FUND BALANCE</b>			
		<b>96,416</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>37,100</b>	<b>37,100</b>	<b>37,100</b>
<b>165,319</b>	<b>115,593</b>	<b>228,416</b>	<b>TOTAL REQUIREMENTS</b>	<b>176,200</b>	<b>176,200</b>	<b>176,200</b>

# Local Improvement Fund



The Local Improvements Fund finances new infrastructure benefitting private property. For example, extending the municipal wastewater system to a residence formerly served by a septic system. Special assessments on the benefitted properties funds the work.

2022-23 Adopted Budget: \$307,592

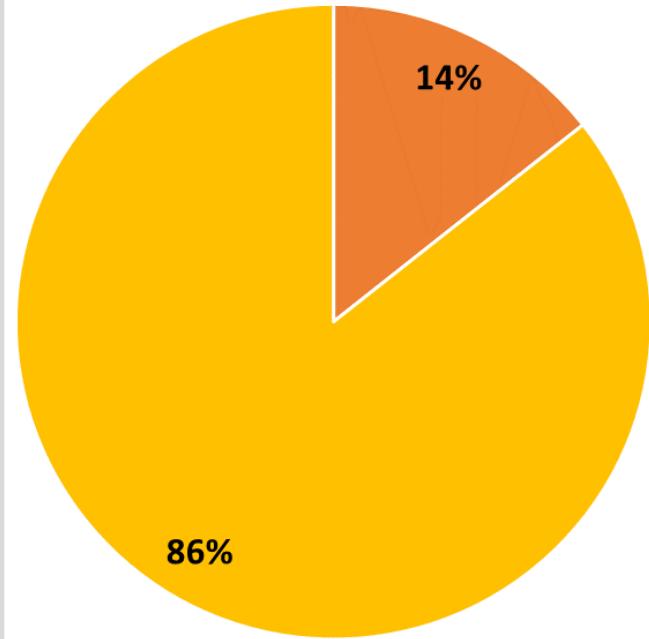
2023-24 Adopted Budget: \$302,500

A Local Improvement District (LID) may be formed either by the City Council or by "petition of the owners of one-half of the property that benefits specifically from the improvement, to make any street, sewer, sidewalk, drainage, water line or other public improvement to be paid for in whole or in part by special assessment according to benefits...." Veneta Municipal Code Chapter 3.10. The City typically borrows funds for the project and then applies the private property assessment payments to the debt payments.

Examples of City Council created Local Improvement Districts include:

- Bolton Hill Wastewater LID (April 2009)
- E. Bolton Wastewater LID (March 2015)
- 8th Street Wastewater LID (July 2016, but not constructed)

## Local Improvements Fund Expenditures



■ Personnel Services	■ Materials & Services
■ Capital Outlay	■ Debt Service
■ Transfers Out	■ Contingency

# Local Improvement Fund Resources and Requirements

## LOCAL IMPROVEMENTS FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>313,361</b>	<b>299,809</b>	<b>295,892</b>	BEGINNING FUND BALANCE	<b>286,000</b>	<b>286,000</b>	<b>286,000</b>
2,471	1,670	2,200	Interest Income	7,000	7,000	7,000
-	9,564	9,500	Bolton Hill Sewer Assessments	9,500	9,500	9,500
-	-	-	Bolton Hill Assessment Interest	-	-	-
-	-	-	E Bolton Sewer Assessments	-	-	-
-	-	-	E Bolton Assessment Interest	-	-	-
-	-	-	From Urban Renewal Agency	-	-	-
<b>2,471</b>	<b>11,234</b>	<b>11,700</b>	<b>Total New Resources</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
<b>315,832</b>	<b>311,042</b>	<b>307,592</b>	<b>TOTAL RESOURCES</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>

### EXPENDITURES

#### Materials & Services

-	-	2,400	Admin Supplies & Services	2,400	2,400	2,400
-	-	300	Attorney & Legal Services	300	300	300
-	-	<b>2,700</b>	<b>Materials &amp; Services Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>

#### Capital Outlay

-	-	-	System Expansion	-	-	-
-	-	-	<b>Capital Outlay Total</b>	-	-	-

#### Debt Service

11,853	12,167	12,711	Bolton Hill Loan Prin-Banner Bank	13,200	13,200	13,200
4,170	3,857	3,350	Bolton Hill Loan Interest-Banner Bank	2,900	2,900	2,900
<b>16,023</b>	<b>16,023</b>	<b>16,061</b>	<b>Debt Service Total</b>	<b>16,100</b>	<b>16,100</b>	<b>16,100</b>

#### Transfers

-	-	-	To Sewer Fund (Reimb BH LID)	-	-	-
-	-	-	<b>Transfers Total</b>	-	-	-

<b>16,023</b>	<b>16,023</b>	<b>18,761</b>	<b>TOTAL EXPENDITURES</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>
<b>299,809</b>	<b>295,019</b>		<b>ENDING FUND BALANCE</b>			
		<b>288,831</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>283,700</b>	<b>283,700</b>	<b>283,700</b>
<b>315,832</b>	<b>311,042</b>	<b>307,592</b>	<b>TOTAL REQUIREMENTS</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>

# Business Assistance Loan/Grant Fund



This fund finances the Business Grants Program and Rescue Veneta Grants Programs. These programs support business development and recovery from the negative economic impacts of the COVID-19 pandemic. American Rescue Plan Act funds are this fund's primary revenue source.

2022-23 Adopted Budget: \$255,458

2023-24 Adopted Budget: \$154,200

2023-24 Full-Time Equivalents (FTE): 0.0

## History:

The Business Assistance Loan/Grant Fund has not been used since its transition from the Commercial Loan Fund in Fiscal Year 2013. However, the Business Grants Program was relaunched in 2021 and new applications are anticipated.

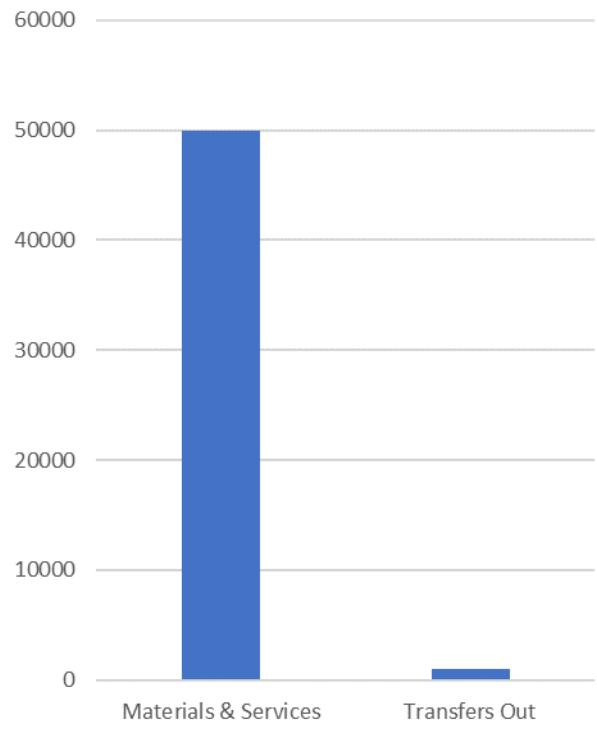
## Overview:

The Business Assistance Loan/Grant Fund is administered by the Economic Development Department and monitored by the Business Assistance Committee. This fund is used to support the implementation of the City of Veneta Economic Development Strategy 2021-2025 (CEDS).

## 2023-24 Key Initiatives:

- Providing Technical Assistance to persons seeking to apply to the City of Veneta's grant programs
- Marketing the City of Veneta's grant programs to available businesses
- Retooling the grant's application materials to make it easier to apply

## Business Assistance Loan/Grant Fund Expenditures



# Business Assistance Loan/Grant Fund

## Mission

This fund's mission is to support the economic interests of Veneta by financing programs that meet the following criteria:

1. The responsible disbursement of capital for the equitable expansion, growth, and retention of startup, new, and established business and industry in the City of Veneta
2. The development of an entrepreneurial ecosystem in the City of Veneta
3. Investing in the long-term economic success and vitality of the City of Veneta

## Operations

The Management Analyst serves as the lead on Economic Development and administers the Business and Rescue Veneta Grants Programs. Staff markets these programs to existing and potential businesses and entrepreneurs, offers technical assistance to submit an application, evaluates applications, and presents them to the Business Assistance Committee which makes recommendations to Veneta City Council. Veneta City Council ultimately decides to approve or deny applications. If applications are approved, then staff drafts and enters into a contract agreement to manage the disbursement of funds. Staff collects receipts for eligible expenditures and reimburses applicants appropriately.

## Long-term Objectives

- Successfully incentivizing commercial and industrial development in the City of Veneta
- Recovering from the negative economic impacts of the COVID-19 pandemic

## Recent Accomplishments

- Launching the Business Grants Program
- Awarding Rescue Veneta Grants to businesses negatively impacted by the COVID-19 Pandemic

# Business Assistance Loan/Grant Fund

## Resources and Requirements

### BUSINESS ASSISTANCE LOAN/GRANT FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
163,229	163,505	165,708	BEGINNING FUND BALANCE	150,500	150,500	150,500
1,276	911	1,000	Interest Income	3,700	3,700	3,700
-	-	88,750	Grant Awards - ARPA	-	-	-
-	-	-	Loan Payments-Principal	-	-	-
-	(6,935)	-	Loan Payments-Interest	-	-	-
-	-	-	Grant Small Bus. Assist	-	-	-
1,276	(6,025)	89,750	Total New Resources	3,700	3,700	3,700
164,505	157,480	255,458	TOTAL RESOURCES	154,200	154,200	154,200
EXPENDITURES						
Materials & Services						
-	-	-	Admin Supplies & Services	-	-	-
-	-	-	Attorney & Legal Services	-	-	-
-	1,945	150,000	Grants	50,000	50,000	50,000
-	-	-	Loans	-	-	-
-	-	-	LCOG Administration Fees	-	-	-
-	1,945	150,000	Materials & Services Total	50,000	50,000	50,000
Transfers						
1,000	-	1,000	To General Fund	1,000	1,000	1,000
1,000	-	1,000	Transfers Total	1,000	1,000	1,000
1,000	1,945	151,000	TOTAL EXPENDITURES	51,000	51,000	51,000
163,505	155,534		ENDING FUND BALANCE			
		104,458	ESTIMATED ENDING FUND BALANCE	103,200	103,200	103,200
164,505	157,480	255,458	TOTAL REQUIREMENTS	154,200	154,200	154,200

This page intentionally left blank.

# Building Inspection Program



The Building Inspection Program Fund is a non-major special revenue fund which supports functions related to building inspections. Funds are sourced from license, permitting fees, and transfers from the General Fund.

2022-23 Approved Budget: \$153,337

2023-24 Approved Budget: \$226,200

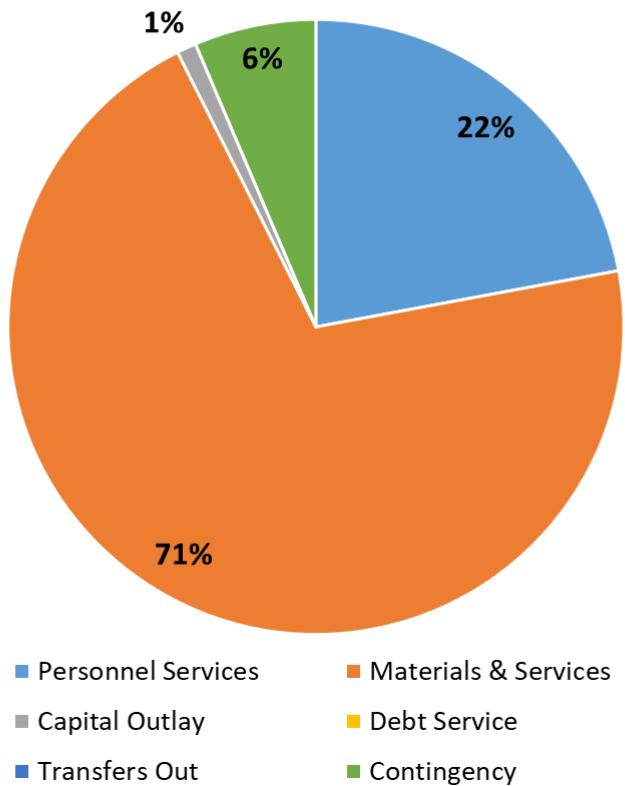
## Department Divisions

- Contracted Building Inspection Services with the City of Cottage Grove

## 2023-24 Key Initiatives

- Continue providing high-quality service at an increasing capacity
- Continue to coordinate fair costs between users of the Cottage Grove Program
- Increase of construction activities expected with new subdivision lots being developed in the city.

## Building Inspection Fund Expenditures



# Building Inspection Program

## Mission

Provide swift and efficient building inspection services for property owners and developers in Veneta.

## Overview

### *Operations*

The Building Inspection Program is operated out of and managed by the City of Cottage Grove.

Their Public Works Director created and manages the Program alongside a Building Official, building inspector, and an electrical inspector. The City works with these individuals to schedule inspections and ensure the building process in Veneta runs smoothly.

### *Building Inspection Services*

The Building Inspection Program provides services to applicants from the beginning of their application through permit approval. These services include consultations, checklists, inspections, and providing forms necessary to achieve an approved permit.

## Long-Term Objectives

- Meet increasing capacity as Veneta continues to grow

## Recent Accomplishments

- Continued providing excellent service to a variety of developers and property owners
- Adjusted program to operate safely during COVID-19 pandemic

# Building Inspection Program Resources and Requirements

## BUILDING INSPECTION PROGRAM FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>42,002</b>	<b>52,150</b>	<b>23,137</b>	BEGINNING FUND BALANCE	<b>69,900</b>	<b>69,900</b>	<b>69,900</b>
285	290	300	Interest Income	1,000	1,000	1,000
52,825	98,662	63,700	Building Permit Fees	68,000	68,000	68,000
11,662	12,777	6,200	Electrical Permit Fees	12,200	12,200	12,200
55,000	20,000	60,000	From General Fund	75,000	75,000	75,000
-	-	-	Miscellaneous Sources	100	100	100
<b>119,773</b>	<b>131,729</b>	<b>130,200</b>	<b>Total New Resources</b>	<b>156,300</b>	<b>156,300</b>	<b>156,300</b>
<b>161,775</b>	<b>183,879</b>	<b>153,337</b>	<b>TOTAL RESOURCES</b>	<b>226,200</b>	<b>226,200</b>	<b>226,200</b>

### EXPENDITURES

Personnel Services						
18,912	18,212	22,700	Wages	21,800	21,800	21,800
1,888	1,785	1,900	W/C and FICA Benefits	1,900	1,900	1,900
4,989	5,804	5,000	Health/Life Insurance	4,600	4,600	4,600
4,791	5,013	6,300	PERS	6,200	6,200	6,200
<b>30,581</b>	<b>30,814</b>	<b>35,900</b>	<b>Personnel Services Total</b>	<b>34,500</b>	<b>34,500</b>	<b>34,500</b>
0.30	0.30	0.30	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.30	0.30
Materials & Services						
946	743	600	Admin Supplies & Services	600	600	600
180	181	200	Professional Dues	200	200	200
347	298	200	Building Maint/Janitorial Sup	200	200	200
-	-	100	Public Relations	100	100	100
-	-	100	Attorney & Legal Services	100	100	100
933	977	1,100	General Property/Liability Ins	1,100	1,100	1,100
75,574	86,924	93,300	Permit Inspections	106,500	106,500	106,500
-	-	300	Audit & Filing Fees	300	300	600
917	212	900	Computer System Support-Maint	900	900	900
146	126	200	Internet & Web Site Fees	200	200	200
<b>79,044</b>	<b>89,462</b>	<b>97,000</b>	<b>Materials &amp; Services Total</b>	<b>110,200</b>	<b>110,200</b>	<b>110,500</b>

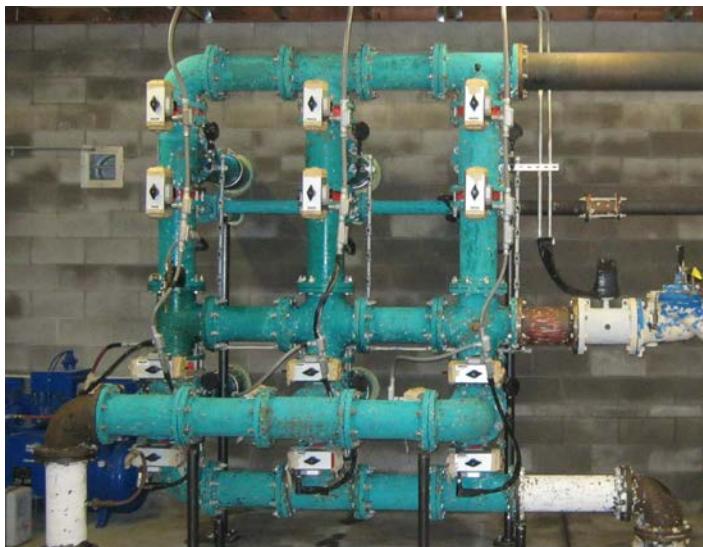
### Capital Outlay

-	-	-	Equipment & Furnishings	1,600	1,600	1,600
-	-	-	<b>Capital Outlay Total</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
-	-	-	<b>Operating Contingency</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

0.30	0.30	0.30	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>		0.30	0.30	0.30
<b>109,625</b>	<b>120,275</b>	<b>132,900</b>	<b>TOTAL EXPENDITURES</b>	<b>156,300</b>	<b>156,300</b>	<b>156,600</b>	
<b>52,150</b>	<b>63,604</b>		<b>ENDING FUND BALANCE</b>				
			<b>20,437</b> ESTIMATED ENDING FUND BALANCE	<b>69,900</b>	<b>69,900</b>	<b>69,600</b>	
<b>161,775</b>	<b>183,879</b>	<b>153,337</b>	<b>TOTAL REQUIREMENTS</b>	<b>226,200</b>	<b>226,200</b>	<b>226,200</b>	

This page intentionally left blank.

# Water Fund



**Purpose:** This enterprise fund finances the expansion, maintenance, and improvement of the City's water system. This fund is largely supported by user fees.

2022-23 Adopted Budget: \$4,751,118  
2023-24 Adopted Budget: \$4,983,100

2023-24 Full Time Employees: 2.84

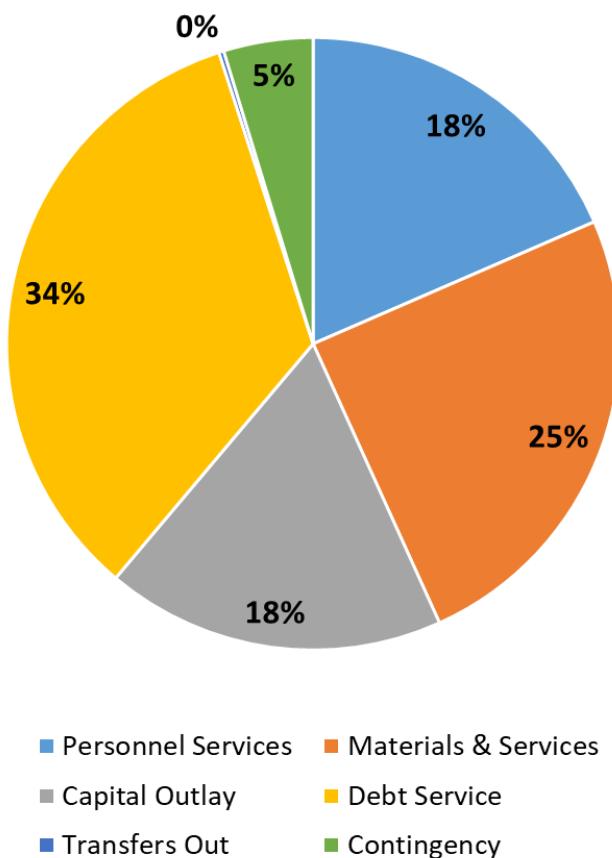
## History:

Veneta was incorporated in 1962, chiefly in an effort to provide clean water for the growing town. Incorporation meant that the town would be able to create a taxing entity that would enable the town to form public utility districts. High on the list of utilities were safe water and wastewater treatment facilities. The City of Veneta successfully secured the future of its water system with the completion of a water pipeline project in 2013. The City constructed 44,000 ft. of new pipeline to connect to the Eugene Water and Electric Board (EWEB) from the City's Public Works Yard. The new connection provides up to an additional \$4.3 million gallons per day of water to serve the people of Veneta.

## Overview:

This fund is managed by the Public Works Department. Specific long term objectives are planned out in the 2012 Water Master Plan.

## Water Fund Expenditures



# Water Fund

## Mission

Delivering high-quality, ecologically sourced, and affordable water services to customers in the City of Veneta.

## Overview

The City of Veneta operates five groundwater wells, three pump stations, three reservoirs, a water treatment plan, over 30 miles of water pipes within the City of Veneta, and purchases wholesale water from the Eugene Water and Electric Board (EWEB) to provide services to customers. The City will expand the water system to accommodate future development on an as-needed basis.

## Long Term Objectives

- Identifying and evaluating land within and outside the City's UGB for the development of a new water reservoir, as described in the 2012 Water Master Plan's Capital Improvement Plan

## Recent Accomplishments

- Reviewed and oversaw the installation of new water infrastructure for several new developments.
- Arranged for all three of the City's water reservoirs to be inspected and cleaned.

# Water Fund

## Resources and Requirements

### WATER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>3,246,371</b>	<b>3,696,566</b>	<b>3,561,618</b>	BEGINNING FUND BALANCE	<b>3,802,500</b>	<b>3,802,500</b>	<b>3,802,500</b>
8,000	28,000	20,000	Service Connections	20,000	20,000	20,000
25,056	37,248	12,900	Interest Income	88,500	88,500	88,500
7,722	-	13,000	Land Lease	7,000	7,000	7,000
-	-	-	From Urban Renewal Agency	-	-	-
1,084,973	1,042,303	1,095,100	Water Use Fees	1,020,400	1,020,400	1,020,400
39,233	35,940	41,300	Bulk Water Sales	37,500	37,500	37,500
-	-	5,800	Delinquent Fees	5,800	5,800	5,800
3,167	2,897	1,400	Miscellaneous Sources	1,400	1,400	1,400
<b>1,168,151</b>	<b>1,146,388</b>	<b>1,189,500</b>	<b>Total New Resources</b>	<b>1,180,600</b>	<b>1,180,600</b>	<b>1,180,600</b>
<b>4,414,522</b>	<b>4,842,954</b>	<b>4,751,118</b>	<b>TOTAL RESOURCES</b>	<b>4,983,100</b>	<b>4,983,100</b>	<b>4,983,100</b>

### EXPENDITURES

#### Personnel Services

174,852	169,249	220,400	Wages	216,500	216,500	216,500
16,821	15,674	20,200	W/C and FICA Benefits	19,600	19,600	19,600
42,239	53,217	53,200	Health/Life Insurance	49,600	49,600	49,600
41,185	43,461	68,000	PERS	67,200	67,200	67,200
<b>275,097</b>	<b>281,601</b>	<b>361,800</b>	<b>Personnel Services Total</b>	<b>352,900</b>	<b>352,900</b>	<b>352,900</b>
3.38	3.23	3.11	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>		2.84	2.84

# Water Fund

## Resources and Requirements

### WATER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Materials &amp; Services</b>						
21,685	27,482	23,000	Admin Supplies & Services	24,200	24,200	24,200
3,101	5,196	5,000	Professional Dues	5,500	5,500	5,500
4,084	3,997	4,800	Telephone Services	5,100	5,100	5,100
39,504	36,019	45,000	Electricity	47,300	47,300	47,300
4,299	4,053	5,000	Building Maint/Janitorial Sup	5,300	5,300	5,300
214	748	900	Safety Program and Supplies	1,000	1,000	1,000
1,171	-	-	Training & Conferences	-	-	-
55	46	100	Mileage, Lodging & Other Travel	300	300	300
-	-	-	Public Relations	-	-	-
-	1,439	1,800	Refunds	1,900	1,900	1,900
1,973	712	3,000	Office Equipment & Furnishings	1,000	1,000	1,000
-	-	-	Computer Equipment	-	-	-
927	1,064	2,000	Tools & Small Equipment	2,100	2,100	2,100
200	-	-	Attorney & Legal Services	200	200	200
10,443	10,929	13,600	General Property/Liability Ins	19,500	19,500	19,500
3,420	950	-	Audit & Filing Fees	2,000	2,000	4,000
13,386	12,105	13,300	Computer System Support-Maint	14,000	14,000	14,000
1,633	1,405	1,300	Internet & Web Site Fees	1,200	1,200	1,200
13,707	14,382	17,400	Engineering Fees	18,300	18,300	18,300
11,499	14,977	20,000	Other Professional Services	21,000	21,000	21,000
10,132	8,940	9,500	System Operating Supplies	10,000	10,000	10,000
8,226	12,267	10,000	Equip & Vehicle Maintenance & Repairs	10,500	10,500	10,500
18,669	57,337	100,000	System Maintenance	100,000	100,000	100,000
4,158	4,629	6,500	System Quality Tests	6,900	6,900	6,900
-	-	12,000	Building & Yard Maintenance	12,600	12,600	12,600
130,312	154,017	145,000	Water Purchase	152,300	152,300	152,300
-	-	10,000	PW Service Maps-Water System	10,500	10,500	10,500
<b>302,798</b>	<b>372,695</b>	<b>449,200</b>	<b>Materials &amp; Services Total</b>	<b>472,700</b>	<b>472,700</b>	<b>474,700</b>
<b>Capital Outlay</b>						
-	-	285,000	System Expansion	125,000	125,000	125,000
-	-	-	System Improvements	198,000	198,000	198,000
-	-	-	Equipment	19,000	19,000	19,000
-	-	<b>285,000</b>	<b>Capital Outlay Total</b>	<b>342,000</b>	<b>342,000</b>	<b>342,000</b>

# Water Fund

## Resources and Requirements

### WATER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Debt Service</b>						
155,391	160,105	91,142	Pipeline Bond Principal-RUS	93,700	93,700	93,700
229,672	225,851	124,436	Pipeline Bond Interest-RUS	122,000	122,000	122,000
-	-	-	USDA Restricted Cash Reserve	431,200	431,200	431,200
<b>385,062</b>	<b>385,956</b>	<b>215,578</b>	<b>Debt Service Total</b>	<b>646,900</b>	<b>646,900</b>	<b>646,900</b>
<b>Transfers</b>						
5,000	-	-	To PW Equipment Fund	5,000	5,000	5,000
<b>5,000</b>	<b>-</b>	<b>-</b>	<b>Transfers Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
-	-	<b>200,000</b>	<b>Operating Contingency</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
3.38	3.23	2.84	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2.84	2.84	2.84
<b>967,957</b>	<b>1,040,252</b>	<b>1,511,578</b>	<b>TOTAL EXPENDITURES</b>	<b>1,909,500</b>	<b>1,909,500</b>	<b>1,911,500</b>
<b>3,446,564</b>	<b>3,802,702</b>		<b>ENDING FUND BALANCE</b>			
		<b>3,239,540</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>3,073,600</b>	<b>3,073,600</b>	<b>3,071,600</b>
<b>4,414,522</b>	<b>4,842,954</b>	<b>4,751,118</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,983,100</b>	<b>4,983,100</b>	<b>4,983,100</b>

This page intentionally left blank.

# Sewer Fund



**Purpose:** Financing expansions, improvements, and maintenance to the City's wastewater system. This fund is largely supported by user fees.

2022-23 Adopted Budget: \$5,765,800  
2023-24 Adopted Budget: \$6,228,750

2023-24 Full Time Employees: 3.12

## History:

Veneta was incorporated in 1962, chiefly in an effort to provide clean water for the growing town. Incorporation meant that the town would be able to create a taxing entity that would enable the town to form public utility districts. High on the list of utilities were safe water and wastewater treatment facilities. The first wastewater treatment system was completed in 1970 and consisted of a single cell, 3.86-acre facultative lagoon followed by chlorination for winter discharges. The City's wastewater system has significantly expanded since then and has a current capacity of 1.25 MGD.

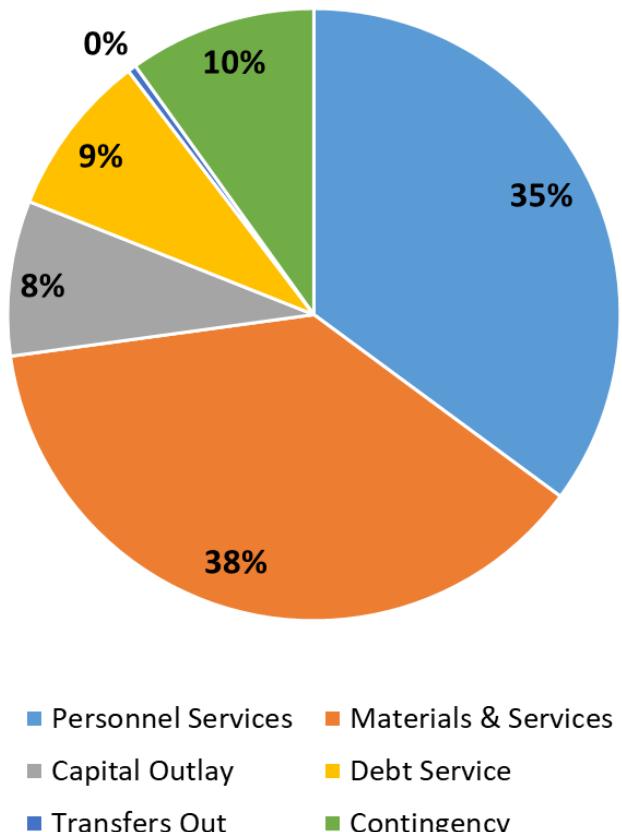
## Overview:

The Sewer Fund is managed by the Public Works Department which implements projects identified in the 2016 Wastewater Master Plan.

## 2023-24 Key Initiatives

- Identifying potential land acquisition for future wastewater conveyance in west Veneta
- Lot 602 Floodplains Map Update

## Sewer Fund Expenditures



# Sewer Fund

## Mission

Delivering high-quality, ecological, and affordable wastewater system services to customers in the City of Veneta.

## Operations

Maintenance of the City's wastewater system, collecting user-fees, providing customer service, and planning for future development.

## Long-term Objectives:

- Creation of an updated Facilities Plan for the pre-design of future expansion to the Wastewater Treatment Plant, as is outlined in the 2016 Master Plan.
- Future expansion and continued maintenance of the Wastewater Treatment Plant

## Recent Accomplishments

- Upgraded the pumping capacity in the Pine Street Lift Station
- Constructed the Jack Kelley lift station to handle the flows from the north of Highway 126 and to the east side lift station.

# Sewer Fund

## Resources and Requirements

### SEWER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
2,878,819	3,570,802	4,304,300	BEGINNING FUND BALANCE	4,441,900	4,441,900	4,441,900
2,800	11,385	5,000	Sewer Connection	5,000	5,000	5,000
22,063	1,838	13,300	Interest Income	80,000	80,000	80,000
9,600	10,400	12,000	Land Lease	12,000	12,000	12,000
1,332,334	1,428,837	1,431,200	Sewer Use Fees	1,532,900	1,532,900	1,532,900
-	-	-	Miscellaneous Sources	50	50	50
<b>1,366,797</b>	<b>1,452,460</b>	<b>1,461,500</b>	<b>Total New Resources</b>	<b>1,629,950</b>	<b>1,629,950</b>	<b>1,629,950</b>
<b>4,245,616</b>	<b>5,023,262</b>	<b>5,765,800</b>	<b>TOTAL RESOURCES</b>	<b>6,071,850</b>	<b>6,071,850</b>	<b>6,071,850</b>

### EXPENDITURES

Personnel Services				2024	2024	2024
198,125	192,225	244,900	Wages	241,000	241,000	241,000
18,741	17,491	22,300	W/C and FICA Benefits	21,800	21,800	21,800
46,187	59,546	57,500	Health/Life Insurance	53,900	53,900	53,900
47,397	49,728	73,900	PERS	73,400	73,400	73,400
<b>310,450</b>	<b>318,990</b>	<b>398,600</b>	<b>Personnel Services Total</b>	<b>390,100</b>	<b>390,100</b>	<b>390,100</b>
4.03	3.80	3.12	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	3.12	3.12	3.12

# Sewer Fund

## Resources and Requirements

### SEWER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Materials &amp; Services</b>						
24,742	33,624	29,000	Admin Supplies & Services	30,500	30,500	30,500
-	-	-	Postage	-	-	-
3,435	3,343	4,000	Professional Dues	4,200	4,200	4,200
2,611	2,541	2,800	Telephone Services	3,000	3,000	3,000
69,046	60,961	83,000	Electricity	87,200	87,200	87,200
4,368	3,985	5,000	Building Maint/Janitorial Sup	5,300	5,300	5,300
311	784	1,000	Safety Program and Supplies	1,100	1,100	1,100
-	-	-	Office Machine Leases	-	-	-
1,294	-	900	Training & Conferences	1,000	1,000	1,000
274	231	500	Mileage, Lodging & Other Travel	600	600	600
-	-	-	Public Relations	-	-	-
-	-	-	Refunds	-	-	-
2,205	796	1,000	Office Equipment & Furnishings	1,100	1,100	1,100
735	126	2,000	Tools & Small Equipment	2,100	2,100	2,100
940	1,860	1,900	Attorney & Legal Services	2,000	2,000	2,000
11,668	12,211	15,100	General Property/Liability Ins	21,600	21,600	21,600
2,340	650	-	Audit & Filing Fees	2,100	2,100	4,200
11,509	10,847	11,500	Computer System Support-Maint	12,100	12,100	12,100
2,509	1,569	1,400	Internet & Web Site Fees	1,500	1,500	1,500
5,575	-	16,500	Engineering Fees	17,400	17,400	17,400
3,144	12,954	16,100	Other Professional Services	17,000	17,000	17,000
8,273	815	14,700	System Operating Supplies	15,500	15,500	15,500
7,939	12,372	11,000	Equip & Vehicle Maintenance & Repairs	11,600	11,600	11,600
51,728	47,266	44,900	System Maintenance	60,000	60,000	60,000
18,157	41,400	40,000	WW Treatment Plant Maintenance	42,000	42,000	42,000
7,816	-	14,000	System Quality Tests	14,700	14,700	14,700
-	-	-	Building & Yard Maintenance	-	-	-
-	-	-	Equipment Repairs	-	-	-
-	-	-	Bio-solids Management/Removal	-	-	-
-	-	-	Effluent Area Maintenance	-	-	-
-	-	60,000	Inflow & Infiltration Maintenance	60,000	60,000	60,000
-	-	5,000	NPDES Permit Renewal	5,300	5,300	5,300
-	-	-	PW Service Maps-Sewer Lines	-	-	-
<b>240,620</b>	<b>248,337</b>	<b>381,300</b>	<b>Materials &amp; Services Total</b>	<b>418,900</b>	<b>418,900</b>	<b>421,000</b>
<b>Capital Outlay</b>						
5,086	-	-	System Expansion	30,000	30,000	30,000
-	-	32,500	System Improvements	42,000	42,000	42,000
-	-	-	Equipment	19,000	19,000	19,000
<b>5,086</b>	<b>-</b>	<b>32,500</b>	<b>Capital Outlay Total</b>	<b>91,000</b>	<b>91,000</b>	<b>91,000</b>

# Sewer Fund

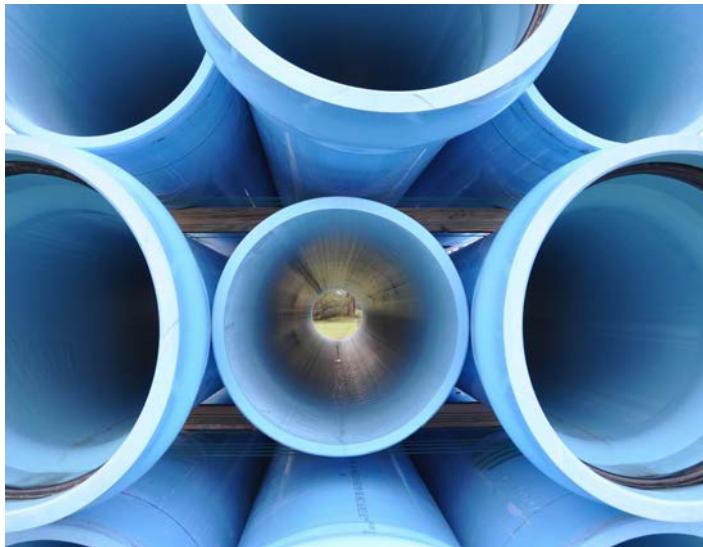
## Resources and Requirements

### SEWER FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
<b>Debt Service</b>						
29,046	2,911,145	60,000	Loan Principal-WWTP RUS Re-Fund	62,500	62,500	62,500
84,607	33,359	35,200	Loan Interest-WWTP RUS Re-Fund	33,300	33,300	33,300
<b>113,653</b>	<b>2,944,504</b>	<b>95,200</b>	<b>Debt Service Total</b>	<b>95,800</b>	<b>95,800</b>	<b>95,800</b>
<b>Transfers</b>						
5,000	-	-	To PW Equipment Fund	5,000	5,000	5,000
<b>5,000</b>	<b>-</b>	<b>-</b>	<b>Transfers Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
-	-	<b>110,000</b>	<b>Operating Contingency</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
4.03	3.80	3.12	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	3.12	3.12	3.12
<b>674,809</b>	<b>3,511,831</b>	<b>1,017,600</b>	<b>TOTAL EXPENDITURES</b>	<b>1,110,800</b>	<b>1,110,800</b>	<b>1,112,900</b>
<b>3,570,807</b>	<b>1,511,431</b>		<b>ENDING FUND BALANCE</b>			
		<b>4,748,200</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>4,961,050</b>	<b>4,961,050</b>	<b>4,958,950</b>
<b>4,245,616</b>	<b>5,023,262</b>	<b>5,765,800</b>	<b>TOTAL REQUIREMENTS</b>	<b>6,071,850</b>	<b>6,071,850</b>	<b>6,071,850</b>

This page intentionally left blank.

# Capital Construction - Water SDC Fund



## Purpose:

Collecting System Development Charge (SDC) revenue from new development to finance water system projects required to serve that new development.

2022-23 Adopted Budget: \$460,472

2023-24 Adopted Budget: \$409,700

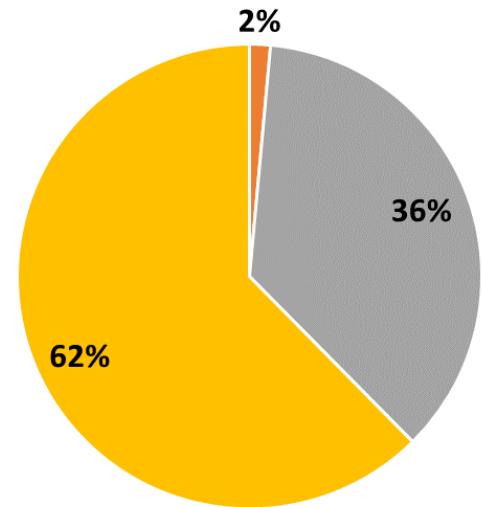
## History:

Veneta was incorporated in 1962, chiefly in an effort to provide clean water for the growing town. Incorporation meant that the town would be able to create a taxing entity that would enable the town to form public utility districts. High on the list of utilities were safe water and wastewater treatment facilities. The City of Veneta successfully secured the future of its water system with the completion of a water pipeline project in 2013. The City constructed 44,000 ft. of new pipeline to connect to the Eugene Water and Electric Board (EWEB) from the City's Public Works Yard. The new connection provides up to an additional \$4.3 million gallons per day of water to serve the people of Veneta.

## Overview:

This fund is managed by the Public Works Department. Specific long term objectives are planned out in the 2012 Water Master Plan.

## Water SDC Fund Expenditures



■ Personnel Services	■ Materials & Services
■ Capital Outlay	■ Debt Service
■ Transfers Out	■ Contingency

# Capital Construction - Water

## Mission

Responsibly leveraging new development to finance new or expanded public capital facilities required to serve that development.

## Overview

The Community Development Department collects System Development Charges (SDC). SDCs are one-time fees imposed on new and increased development to recover the cost of system facilities needed to serve that growth. The Public Works Department manages the development of new public facilities required to serve newly developed properties. System Development Charges are calculated using a methodology most recently determined by the City's 2013 Water SDC Report.

## Long-term Objectives

- Specific long term objectives are planned out in the 2012 Water Master Plan

## Recent Accomplishments

- Continued monitoring development in areas near where the City will need to acquire land for a new reservoir

# Capital Construction - Water Resources and Requirements

## CAPITAL CONSTRUCTION - WATER SDC FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
137,402	160,135	262,162	BEGINNING FUND BALANCE	182,800	182,800	182,800
893	853	1,000	Interest Income	3,600	3,600	3,600
64,960	159,272	197,300	SDC - Water System	223,300	223,300	223,300
65,853	160,125	198,300	Total New Resources	226,900	226,900	226,900
203,255	320,260	460,462	TOTAL RESOURCES	409,700	409,700	409,700

### EXPENDITURES

#### Materials & Services

-	-	20,000	Other Professional Services	5,000	5,000	5,000
-	-	20,000	Materials & Services Total	5,000	5,000	5,000

#### Capital Outlay

-	-	-	System Expansion	125,000	125,000	125,000
-	-	-	System Construction	-	-	-
-	-	-	Capital Outlay Total	125,000	125,000	125,000

#### Debt Service

17,266	17,300	91,142	Pipeline Bond Principal-RUS	93,700	93,700	93,700
25,855	27,900	124,436	Pipeline Bond Interest-RUS	122,000	122,000	122,000
43,121	45,200	215,578	Debt Service Total	215,700	215,700	215,700

43,121	45,200	235,578	TOTAL EXPENDITURES	345,700	345,700	345,700
--------	--------	---------	--------------------	---------	---------	---------

160,135	275,060		ENDING FUND BALANCE			
---------	---------	--	---------------------	--	--	--

		224,884	ESTIMATED ENDING FUND BALANCE	64,000	64,000	64,000
--	--	---------	-------------------------------	--------	--------	--------

203,255	320,260	460,462	TOTAL REQUIREMENTS	409,700	409,700	409,700
---------	---------	---------	--------------------	---------	---------	---------

This page intentionally left blank.

# Capital Construction - Sewer SDC Fund



## Purpose:

Collecting System Development Charge (SDC) revenue from new development to finance wastewater system projects required to serve that new development.

2022-23 Adopted Budget: \$991,343

2023-24 Adopted Budget: \$985,200

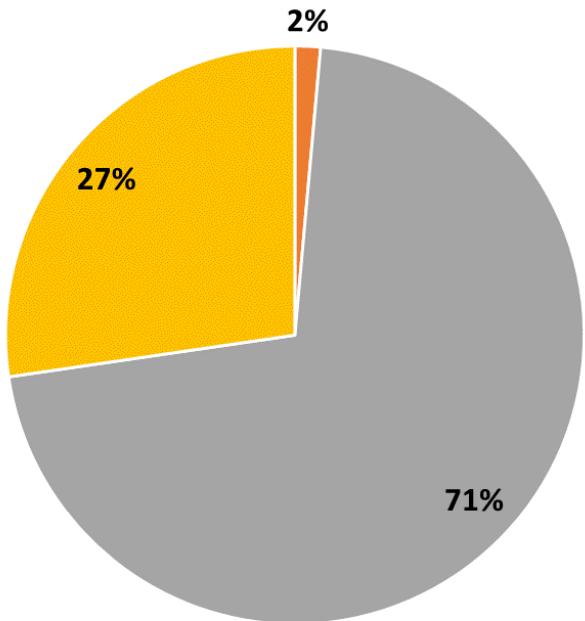
## History:

Veneta was incorporated in 1962, chiefly in an effort to provide clean water for the growing town. Incorporation meant that the town would be able to create a taxing entity that would enable the town to form public utility districts. High on the list of utilities were safe water and wastewater treatment facilities. The first wastewater treatment system was completed in 1970 and consisted of a single cell, 3.86-acre facultative lagoon followed by chlorination for winter discharges. The City's wastewater system has significantly expanded since then and has a current capacity of 1.25 MGD.

## Overview:

This fund is managed by the Public Works Department. Specific long term objectives are described in the 2016 Wastewater Master Plan.

## Sewer SDC Fund Expenditures



- Personnel Services
- Capital Outlay
- Transfers Out
- Materials & Services
- Debt Service
- Contingency

# Capital Construction - Sewer SDC Fund

## Mission

Responsibly leveraging new development to finance new or expanded public capital facilities required to serve that development.

## Operations

The Community Development Department collects System Development Charges (SDC). SDCs are one-time fees imposed on new and increased development to recover the cost of system facilities needed to serve that growth. The Public Works Department manages the development of new public facilities required to serve newly developed properties. Sewer System Development Charges are calculated using a methodology most recently determined by the City's 2018 Sewer SDC Report.

## Long-term Objectives

- Develop additional capacity to accommodate city-wide growth

## Recent Accomplishments

- Accumulated funds will be used to pay for major expansion of wastewater treatment plant in near future

# Capital Construction - Sewer SDC Fund Resources and Requirements

## CAPITAL CONSTRUCTION - SEWER SDC FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>755,394</b>	<b>734,587</b>	<b>812,743</b>	BEGINNING FUND BALANCE	<b>775,000</b>	<b>775,000</b>	<b>775,000</b>
5,973	3,901	6,100	Interest Income	15,000	15,000	15,000
91,576	165,178	172,500	SDC - Sewer System	195,200	195,200	195,200
<b>97,549</b>	<b>169,079</b>	<b>178,600</b>	<b>Total New Resources</b>	<b>210,200</b>	<b>210,200</b>	<b>210,200</b>
<b>852,943</b>	<b>903,666</b>	<b>991,343</b>	<b>TOTAL RESOURCES</b>	<b>985,200</b>	<b>985,200</b>	<b>985,200</b>
EXPENDITURES						
Materials & Services						
-	-	-	Other Professional Services	5,000	5,000	5,000
-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Capital Outlay						
-	-	150,000	System Expansion	250,000	250,000	250,000
-	-	-	System Construction	-	-	-
-	-	<b>150,000</b>	<b>Capital Outlay Total</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
Debt Service						
49,657	77,500	60,000	Loan Principal-WWTP RUS Re-Fund	62,500	62,500	62,500
63,996	20,782	35,125	Loan Interest-WWTP RUS Re-Fund	33,288	33,288	33,288
41,489	21,253	-	Loan Principal-Banner Bank	-	-	-
1,792	1,489	-	Loan Interest-Banner Bank	-	-	-
<b>156,935</b>	<b>121,024</b>	<b>95,125</b>	<b>Debt Service Total</b>	<b>95,788</b>	<b>95,788</b>	<b>95,788</b>
<b>156,935</b>	<b>121,024</b>	<b>245,125</b>	<b>TOTAL EXPENDITURES</b>	<b>350,788</b>	<b>350,788</b>	<b>350,788</b>
<b>696,008</b>	<b>782,642</b>		<b>ENDING FUND BALANCE</b>			
		<b>746,218</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>634,413</b>	<b>634,413</b>	<b>634,413</b>
<b>852,943</b>	<b>903,666</b>	<b>991,343</b>	<b>TOTAL REQUIREMENTS</b>	<b>985,200</b>	<b>985,200</b>	<b>985,200</b>

This page intentionally left blank.

# Capital Const. - Transportation SDC Fund



The Transportation SDC Fund—Supports street infrastructure expansion and improvement. This fund is largely supported by system development charges assessed on new development. Previous Transportation SDC's were reported in the Governmental SDC fund

2022-23 Adopted Budget: \$0

2023-24 Adopted Budget: \$1,102,038

The Transportation System Development Charges (SDCs) are general government fees and charges that are dedicated to infrastructure and recorded in the Capital Construction-Transportation SDC Fund

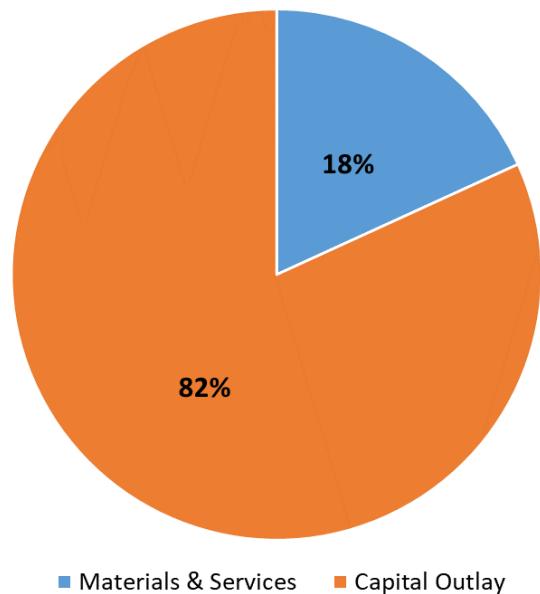
Oregon Revised Statutes 223.297 - 223.314 defines SDCs and specifies how they must be calculated, applied, and accounted for by local government. The City Council adopts an SDC methodology and then establishes the SDC level by resolution:

- Transportation SDC  
Resolution No. 1298, July 2020

## 2023-24 Key Initiatives:

- Design for future Jeans Road intersection project
- Design for future East Hunter Road upgrade project

## Transportation SDC Fund Expenditures



# Transportation SDC Fund

## Resources and Requirements

### CAPITAL CONSTRUCTION - TRANSPORTATION SDC FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
-	-	-	BEGINNING FUND BALANCE	988,238	988,238	988,238
-	-	-	Traffic Impact Fees	-	-	-
-	-	-	Interest Income	14,000	14,000	14,000
-	-	-	SDC - Transportation	99,800	99,800	99,800
-	-	-	<b>Total New Resources</b>	<b>113,800</b>	<b>113,800</b>	<b>113,800</b>
-	-	-	<b>TOTAL RESOURCES</b>	<b>1,102,038</b>	<b>1,102,038</b>	<b>1,102,038</b>
EXPENDITURES						
Materials & Services						
-	-	-	Other Professional Services	5,000	5,000	5,000
-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Capital Outlay						
-	-	-	System Expansion	10,000	10,000	10,000
-	-	-	System Construction	12,500	12,500	12,500
-	-	-	<b>Capital Outlay Total</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
-	-	-	<b>TOTAL EXPENDITURES</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
-	-		<b>ENDING FUND BALANCE</b>			
		-	ESTIMATED ENDING FUND BALANCE	1,074,538	1,074,538	1,074,538
-	-	-	<b>TOTAL REQUIREMENTS</b>	<b>1,102,038</b>	<b>1,102,038</b>	<b>1,102,038</b>

# Capital Const. - Stormwater SDC Fund



The Stormwater/Drainage SDC fund supports stormwater infrastructure expansion and improvement. This fund is largely supported by system development charges assessed on new development. Previous Stormwater SDC's were reported in the Governmental SDC fund.

2022-23 Adopted Budget: \$0  
2023-24 Adopted Budget: \$102,431

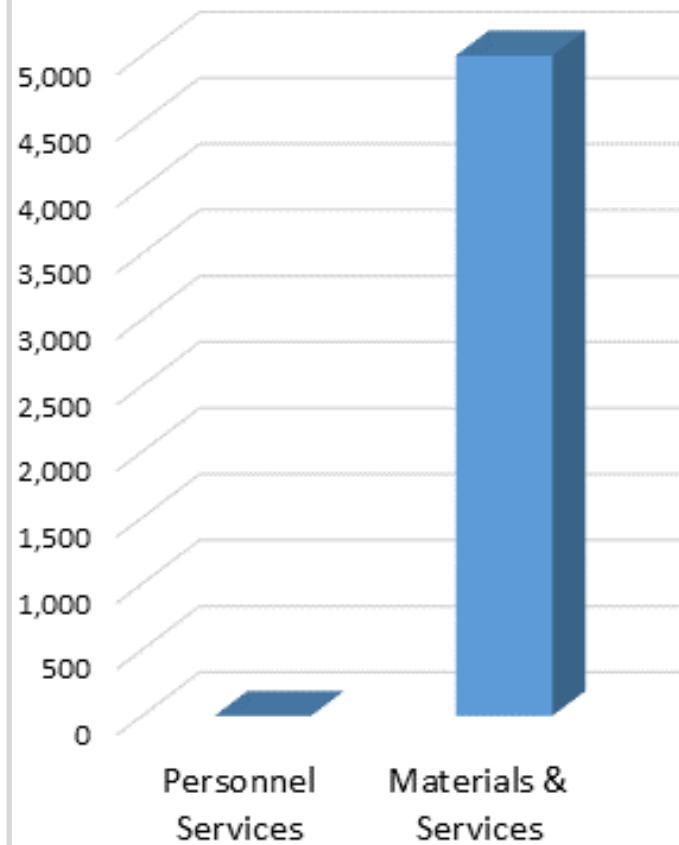
2023 Full-Time Equivalents (FTE): 0.0

The Stormwater Drainage System Development Charges (SDCs) are general government fees and charges that are dedicated to infrastructure and recorded in the Stormwater Drainage SDC Fund

Oregon Revised Statutes 223.297 - 223.314 defines SDCs and specifies how they must be calculated, applied, and accounted for by local government. The City Council adopts an SDC methodology and then establishes the SDC level by resolution:

- Stormwater/Drainage SDC Resolution No. 1331, June 2021)

## Stormwater SDC Fund Expenditures



# Stormwater/Drainage SDC Fund Resources and Requirements

## CAPITAL CONSTRUCTION - STORMWATER/DRAINAGE SDC FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
-	-	-	BEGINNING FUND BALANCE	95,331	95,331	95,331
-	-	-	Interest Income	1,500	1,500	1,500
-	-	-	SDC - Storm Water/Drainage	5,600	5,600	5,600
-	-	-	<b>Total New Resources</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>
-	-	-	<b>TOTAL RESOURCES</b>	<b>102,431</b>	<b>102,431</b>	<b>102,431</b>
EXPENDITURES						
Materials & Services						
-	-	-	Other Professional Services	5,000	5,000	5,000
-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Capital Outlay						
-	-	-	System Expansion	-	-	-
-	-	-	System Construction	-	-	-
-	-	-	<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	<b>TOTAL EXPENDITURES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
-	-		<b>ENDING FUND BALANCE</b>			
		-	ESTIMATED ENDING FUND BALANCE	97,431	97,431	97,431
-	-	-	<b>TOTAL REQUIREMENTS</b>	<b>102,431</b>	<b>102,431</b>	<b>102,431</b>

# Capital Const. - Parks SDC Fund



The Parks SDC Fund supports park infrastructure expansion and improvement. This fund is largely supported by system development charges assessed on new development. Previous Parks SDC's were reported in the Governmental SDC fund.

2022-23 Adopted Budget: \$0

2023-24 Budget: \$675,547

2023 Full-Time Equivalents (FTE): 0.0

The Parks System Development Charges (SDCs) are general government fees and charges that are dedicated to infrastructure and recorded in the Capital Construction-Parks SDC Fund

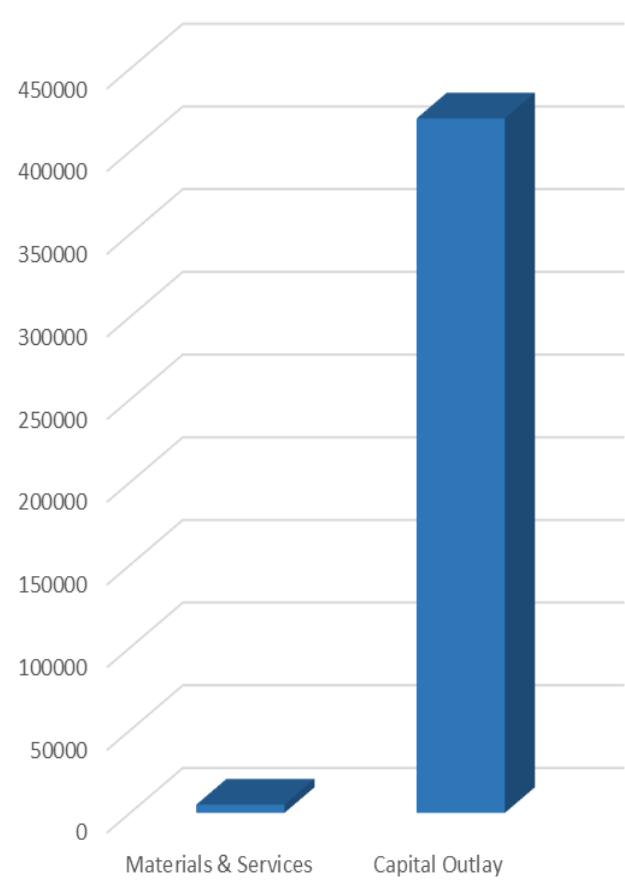
Oregon Revised Statutes 223.297 - 223.314 defines SDCs and specifies how they must be calculated, applied, and accounted for by local government. The City Council adopts an SDC methodology and then establishes the SDC level by resolution:

- Parks SDC  
Resolution No. 1348, February 2022

2023 Key Initiatives:

- Construction of 4 pickleball courts
- Site preparation for off-leash dog park
- Acquisition of parkland per Master Plan

## Park SDC Fund Expenditures



# Capital Construction Government Fund

## Resources and Requirements

### CAPITAL CONSTRUCTION - PARKS SDC FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
-	-	-	BEGINNING FUND BALANCE	517,347	517,347	517,347
-	-	-	Parkland Acquisition Fees	-	-	-
-	-	-	Interest Income	7,500	7,500	7,500
-	-	-	SDC - Parks	148,700	148,700	148,700
-	-	-	<b>Total New Resources</b>	<b>156,200</b>	<b>156,200</b>	<b>156,200</b>
-	-	-	<b>TOTAL RESOURCES</b>	<b>673,547</b>	<b>673,547</b>	<b>673,547</b>

### EXPENDITURES

			Materials & Services			
-	-	-	Other Professional Services	5,000	5,000	5,000
-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Capital Outlay						
-	-	-	System Expansion	200,000	200,000	200,000
-	-	-	System Construction	220,000	220,000	220,000
-	-	-	<b>Capital Outlay Total</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
-	-	-	<b>TOTAL EXPENDITURES</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
			<b>ENDING FUND BALANCE</b>			
			- ESTIMATED ENDING FUND BALANCE	248,547	248,547	248,547
			<b>TOTAL REQUIREMENTS</b>	<b>673,547</b>	<b>673,547</b>	<b>673,547</b>

# Debt Service Fund



## Purpose:

The Debt Service Fund is a non-major fund which exists solely to pay the principal and interest on outstanding general obligation bonds. The Debt Service Fund is largely supported by property taxes and interest revenue.

2022-23 Adopted Budget: \$319,171

2023-24 Adopted Budget: \$334,879

## 2023-24 Key Initiatives

- Continue timely payment of loan interest and principal based on best financial projections

## Mission

Make timely payments on the principal and interest on the City's debt obligations.

## Overview

Under Oregon law, municipalities have the authority to borrow money and issue bonds pursuant to limitations. The debt the City incurs is primarily long-term in order to finance large capital projects. The principal and interest payments on any outstanding loans and bond issues are included in this Fund.

## Long-Term Objectives

- Continue maintaining and improving the City's standing with its debt obligations and potential creditors

# Debt Service Fund

## Resources and Requirements

### DEBT SERVICE FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
213,995	214,315	220,304	BEGINNING FUND BALANCE (Adjusted)	229,300	229,300	229,300
1,620	1,172	1,500	Property Taxes-Prior Years	1,500	1,500	1,500
223	184	200	Interest on Property Taxes	100	100	100
1,229	884	1,200	Interest Income	5,000	5,000	5,000
217,067	216,556	223,204	Total Resources, except taxes to be levied	235,900	235,900	235,900
	95,967		Taxes estimated to be received	98,979	98,979	98,979
90,552	97,375		Taxes collected in year levied			
307,619	313,931	319,171	TOTAL RESOURCES	334,879	334,879	334,879

### EXPENDITURES

#### Debt Service

##### Bond Principal Payments

Issue Date:

63,000	65,000	67,000	2010 Pool Bond-US Bank	73,000	73,000	73,000
63,000	65,000	67,000		Total Principal	73,000	73,000

##### Bond Interest Payments

Issue Date:

30,303	27,500	24,609	2010 Pool Bond-US Bank	21,630	21,630	21,630
30,303	27,500	24,609		Total Interest	21,630	21,630

93,303	92,500	91,609	Debt Service Total	94,630	94,630	94,630
--------	--------	--------	--------------------	--------	--------	--------

93,303	92,500	91,609	TOTAL EXPENDITURES	94,630	94,630	94,630
--------	--------	--------	--------------------	--------	--------	--------

214,316	221,431		ENDING FUND BALANCE			
---------	---------	--	---------------------	--	--	--

	227,562		ESTIMATED ENDING FUND BALANCE	240,249	240,249	240,249
--	---------	--	-------------------------------	---------	---------	---------

307,619	313,931	319,171	TOTAL REQUIREMENTS	334,879	334,879	334,879
---------	---------	---------	--------------------	---------	---------	---------

# Reserve - Public Works Equipment Fund



## Purpose:

Accumulating a fund balance for future purchases of equipment and/or vehicles. This fund is largely supported by transfers from the parks & rec and other utility funds.

2022-23 Adopted Budget: \$182,215

2023-24 Adopted Budget: \$169,200

## History:

The Public Works equipment fund is used for purchasing new vehicles, equipment, and other materials.

## Overview:

This fund is administered by the Public Works Department. This Fund is not related to any City-wide Master Plan.

## Mission

Financing equipment purchases for the Public Works Department.

## Operations

The Public Works Department purchases new public works equipment as needed.

## Long-term Objectives

- Continuing to purchase city vehicles to update the City's fleet
- Purchasing equipment as needed to support the functions of the City of Veneta

## Recent Accomplishments

- Acquired a new mower, a trailer-mount Vactor, and vehicle for Public Works
- Purchased pole arms to support flower baskets and banner arms on West Broadway

# Reserve - Public Works Equipment Fund

## Resources and Requirements

### P.W. EQUIPMENT FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>206,342</b>	<b>189,546</b>	<b>180,815</b>	BEGINNING FUND BALANCE	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>
1,629	1,056	1,400	Interest Income	4,200	4,200	4,200
-	-	-	From Parks & Recr Fund	-	-	-
5,000	-	-	From Street Fund	5,000	5,000	5,000
5,000	-	-	From Water Fund	5,000	5,000	5,000
5,000	-	-	From Sewer Fund	5,000	5,000	5,000
-	-	-	From Storm Fund	5,000	5,000	5,000
<b>16,629</b>	<b>1,056</b>	<b>1,400</b>	<b>Total New Resources</b>	<b>24,200</b>	<b>24,200</b>	<b>24,200</b>
<b>222,971</b>	<b>190,602</b>	<b>182,215</b>	<b>TOTAL RESOURCES</b>	<b>169,200</b>	<b>169,200</b>	<b>169,200</b>

### EXPENDITURES

Capital Outlay						
3,425	9,817	-	Equipment	115,000	115,000	115,000
29,999	-	40,000	Vehicles	16,000	16,000	16,000
<b>33,425</b>	<b>9,817</b>	<b>40,000</b>	<b>Capital Outlay Total</b>	<b>131,000</b>	<b>131,000</b>	<b>131,000</b>
<b>33,425</b> <b>9,817</b> <b>40,000</b> <b>TOTAL EXPENDITURES</b>				<b>131,000</b>	<b>131,000</b>	<b>131,000</b>
<b>189,546</b> <b>180,785</b> <b>ENDING FUND BALANCE</b>						
				<b>142,215</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>38,200</b>
<b>222,971</b> <b>190,602</b> <b>TOTAL REQUIREMENTS</b>				<b>169,200</b>	<b>169,200</b>	<b>169,200</b>

# Reserve - Enterprise (Sewer) Fund



## Fund Purpose:

Financing Capital Improvement Projects for the City's wastewater system .

2022-23 Adopted Budget: \$255,499

2023-24 Adopted Budget: \$234,500

## History:

The fund was created in 2009. Per ORS, the fund must be reviewed every ten years. Therefore, the fund needs to be reviewed in June 2029.

## Overview:

The fund is administered by the Public Works Department which manages the City's wastewater system. The fund finances the implementation of projects identified in the 2016 Wastewater System Master Plan.

## Mission

The responsible and fiscally responsible implementation of wastewater system capital improvements.

## Overview

- *Operations* - Financing capital improvement projects
- *Planning and Ecological Services* - Implementation of projects in the City's 2016 Wastewater System Master Plan
- *Business Services* - Development of wastewater system

## Recent Accomplishments

- Accumulated funds will be used to pay for major expansion of wastewater treatment plant in near future

# Reserve - Enterprise (Sewer) Fund

## Resources and Requirements

### RESERVE: ENTERPRISE (SEWER)

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
222,414	222,829	224,799	BEGINNING FUND BALANCE	229,300	229,300	229,300
415	1,241	700	Interest Income	5,200	5,200	5,200
<b>415</b>	<b>1,241</b>	<b>700</b>	<b>Total New Resources</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>222,829</b>	<b>224,070</b>	<b>225,499</b>	<b>TOTAL RESOURCES</b>	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>

### EXPENDITURES

			Transfers			
-	-	-	To Sewer Fund	-	-	-
-	-	-	<b>Transfers Total</b>	-	-	-
TOTAL EXPENDITURES						
<b>222,829</b>	<b>224,070</b>		<b>ENDING FUND BALANCE</b>			
		<b>225,499</b>	ESTIMATED ENDING FUND BALANCE	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>
<b>222,829</b>	<b>224,070</b>	<b>225,499</b>	<b>TOTAL REQUIREMENTS</b>	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>

# Reserve - Governmental Fund (Street & Admin Bldg)



Fund Purpose: Financing Capital Improvement Projects for the City's streets system.

2022-23 Adopted Budget: \$188,097

2023-24 Adopted Budget: \$193,100

## History:

The fund was created in 2008 and modified in 2014. Per ORS, the fund must be reviewed every ten years. Therefore, the fund needs to be reviewed in June 2024.

## Overview:

This fund is administered by the City's Public Works Department. Capital Improvement Projects are designated in the City's 2016 Transportation System Plan and largely dictated by the pace of development.

## Mission

The responsible and fiscally responsible implementation of streets system capital improvements and City Hall improvements

## Overview

- *Operations* - Financing capital improvement projects
- *Planning and Ecological Services* - Implementation of projects in the City's 2016 Wastewater System Master Plan
- *Business Services* - Development of streets transportation system

## Recent Accomplishments

- Accumulated funds will be used to pay for future improvements to City Hall

# Reserve - Governmental Fund

## Resources and Requirements

### RESERVE: GOVERNMENTAL (STREET & ADMIN BLDG)

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
<b>523,148</b>	<b>189,826</b>	<b>183,497</b>	BEGINNING FUND BALANCE	<b>188,800</b>	<b>188,800</b>	<b>188,800</b>
4,349	1,022	4,600	Interest Income	4,300	4,300	4,300
6,000	-	-	From Street Fund	-	-	-
<b>10,349</b>	<b>1,022</b>	<b>4,600</b>	<b>Total New Resources</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>
<b>533,497</b>	<b>190,848</b>	<b>188,097</b>	<b>TOTAL RESOURCES</b>	<b>193,100</b>	<b>193,100</b>	<b>193,100</b>

### EXPENDITURES

			<b>Transfers</b>			
350,000	-	-	To Street Fund	-	-	-
<b>350,000</b>	<b>-</b>	<b>-</b>	<b>Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
TOTAL EXPENDITURES						
<b>183,497</b>	<b>190,848</b>		<b>ENDING FUND BALANCE</b>			
<b>533,497</b>	<b>190,848</b>	<b>188,097</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>193,100</b>	<b>193,100</b>	<b>193,100</b>
<b>533,497</b>	<b>190,848</b>	<b>188,097</b>	<b>TOTAL REQUIREMENTS</b>	<b>193,100</b>	<b>193,100</b>	<b>193,100</b>

# Capital Projects - Deactivated Funds

## Pool Facilities Fund

Fund Purpose: Financing the construction of a new City of Veneta kiddie pool.

Fiscal Year 2023 Budget: \$0

Fiscal Year 2024 Budget: \$0

Deactivated Fund per Resolution 1306 in 2020

## West Broadway Fund

Fund Purpose: Financing development of West Broadway Ave.

Fiscal Year 2023 Budget: \$0

Fiscal Year 2024 Budget: \$0

Deactivated Fund per Resolution 1306 in 2020

## Capital Construction Government SDC Fund

Fund Purpose: Financing park, street, and stormwater infrastructure expansion and improvement through system development charges (SDC).

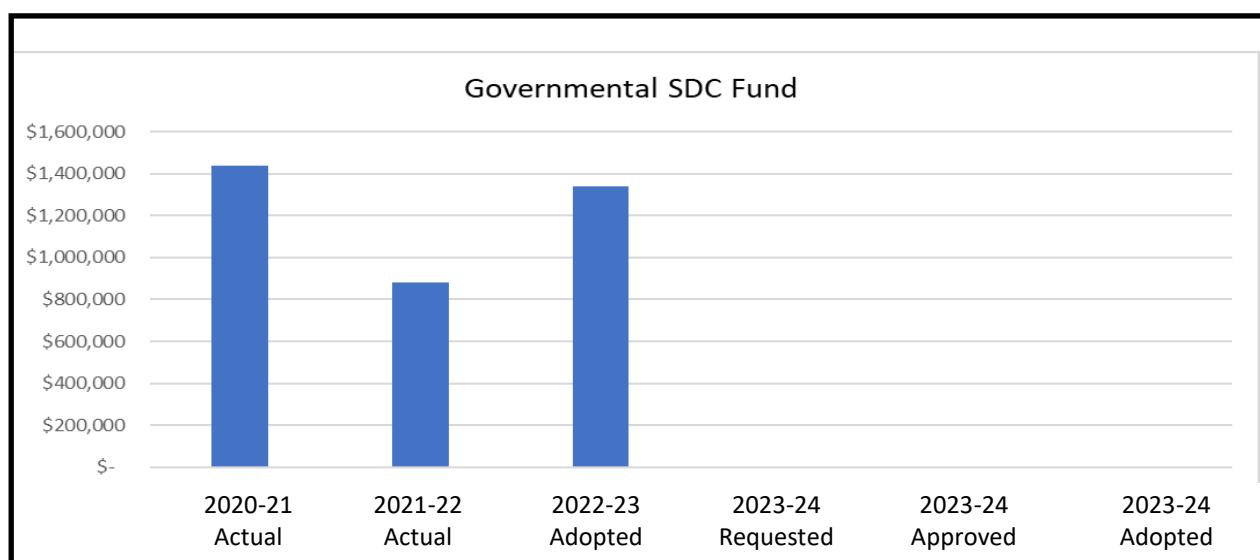
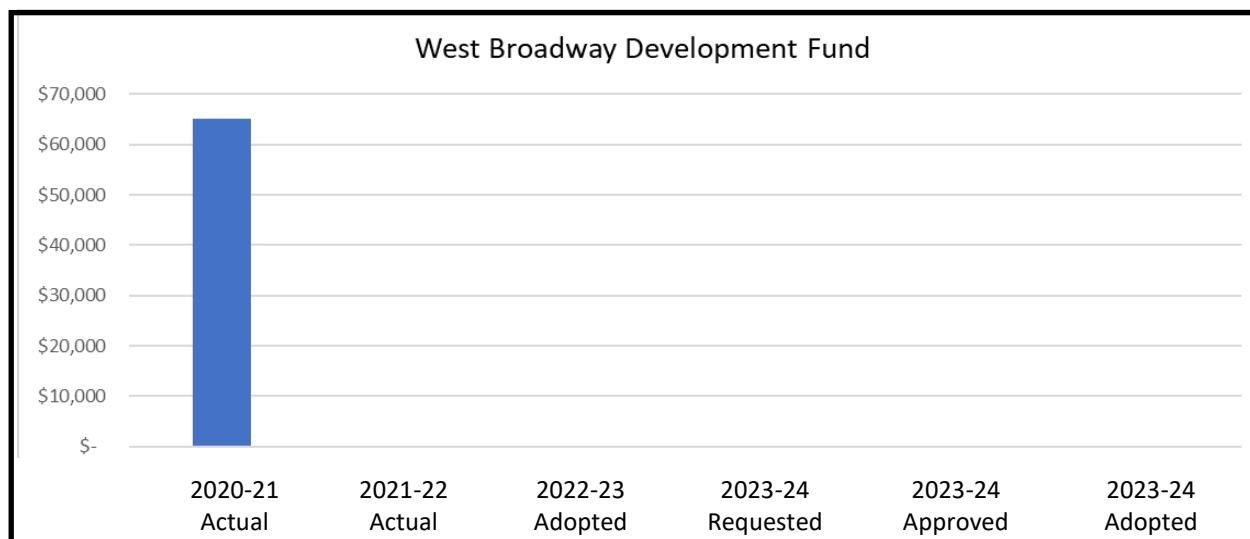
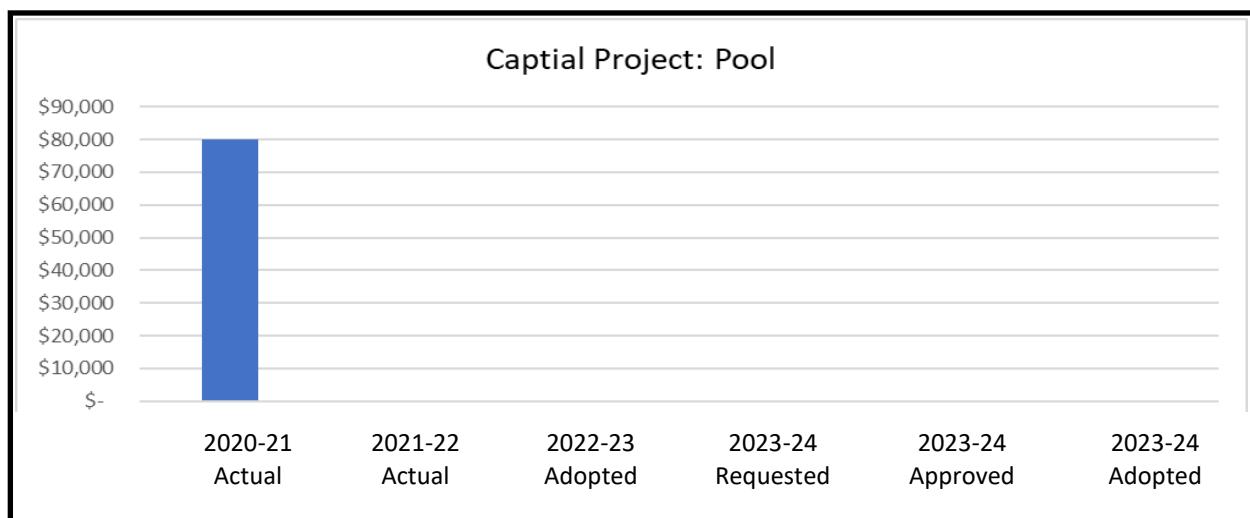
Fiscal Year 2023 Budget: \$1,338,485

Fiscal Year 2024 Budget: \$0

Deactivated by the Veneta Budget Committee.

Funds were dispersed into Street SDC Fund, Transportation Fund SDC Fund, and Stormwater/Drainage SDC Fund

# Capital Projects - Deactivated Funds



# Section 8



Veneta Urban Renewal Agency

Budget Message  
Agency Structure  
Budget Overview

This page intentionally left blank.



The City of Veneta established the Veneta Urban Renewal Agency (Agency) in 1984 as a tax increment financing program for \$7,000,000.00 in public improvements over the next twenty years. The goals for the Veneta Urban Renewal Plan is to revitalize the downtown core of Veneta and it will provide strong incentives to businesses to locate in the community. Doing so will accomplish the primary goal of the Veneta Comprehensive Plan: "Veneta shall develop as a mid-Lane service, retail and employment center..." to serve the residents of west central Lane County. The original 1984 Plan included a Public Improvements Priority List consisting of 14 projects, most of which now have been completed.

A 2019 substantial amendment to the Plan increased the Agency's boundary and also increased the maximum indebtedness by \$4,813,062 to \$18,426,665. This increase allows the Agency to borrow additional funds against the anticipated property tax revenues from properties within the urban renewal district. It also changed the Plan duration from 20 years to expected termination in fiscal year 2029-2030. The 2019 amendment package resulted in a new list consisting of 26 projects, with notable additions being improvements to Bolton Hill Sports Complex, which was included in the boundary expansion.

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

- Water system upgrades, including the supply pipeline from EWEB in Eugene
- Numerous improvements within the downtown business district, including the street improvements, landscaping, monument, decorative street lighting and a Park & Ride lot
- Upgrades to recreational facilities, including multi-phase improvements at City Park

## Budget Message for Fiscal Year 2023-2024

As with the City of Veneta's Fiscal Year 2023-2024 budget, the Agency's Fiscal Year 2023-2024 Budget reflects a stable basis for revenue and expenditure forecasting. The budget document provided to the Agency Board is formatted according to Oregon Budget Law. It estimates funding resources and expenditure requirements that are balanced within funds to record financial activity, and includes source materials on estimated property taxes and inter-fund transfers.

There are no significant changes in regulatory, legislative, or economic matters impacting Fiscal Year 2023-2024 when compared to previous fiscal years. Additionally, the Agency will continue to budget a \$850,000 line-of-credit loan to fund program expenses in advance of receiving property tax revenues later in the fiscal year and promptly re-pay that loan with unappropriated ending fund balance from the Agency's Debt Service Fund.



## Agency Structure

The Mayor and City Councilors fill the role of the Agency's board. The Agency meets quarterly. The Agency can still meet as often as it deems necessary, however. The Agency relies on the City's staff to develop, implement, and operate its programs, projects, etc. In return the Agency has an obligation, through a contract, to reimburse the City for staff, general support, and overhead. The contract includes a fixed amount of \$10,000 and a variable amount based on the number of hours that staff actually spend on Agency activities and tasks.

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

### Fund Type and Functions

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

#### **Primary Functions:**

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

**Debt Service Fund.** This fund is used to account for the payment of principal and interest on bond issues. The revenues used to retire debt can come from taxes or other revenue sources.

#### **Primary Functions:**

- ❖ Payment of principal and interest on outstanding bonds and other debt

## Budget Overview

The budget summary appears below. The total budget figure is \$1,836,50. This represents roughly a \$30,000 increase from the prior year's budget total. The increase can be attributed to the adding the Highway 126 Intersection- Gateway Beautification project.

# Veneta Urban Renewal Agency



SUMMARY OF RESOURCES AND REQUIREMENTS						
	BEGINNING FUND BALANCE		TOTAL RESOURCES (Beginning Fund Balance + New Revenue)		ENDING FUND BALANCE	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
FUNDS BY TYPE	PROJECTED FUND BALANCE @ 7-1-2023	TOTAL NEW REVENUE		TOTAL EXPENDITURES	PROJECTED FUND BALANCE @ 6-30-2024	
GENERAL FUND:						
General Fund	695,100	862,600	1,557,700	983,500	574,200	1,557,700
DEBT SERVICE FUND:						
Debt Service	2,015,700	877,792	2,893,492	853,000	2,040,492	2,893,492
TOTALS	\$ 2,710,800	\$ 1,740,392	\$ 4,451,192	\$ 1,836,500	\$ 2,614,692	\$ 4,451,192

Consolidated budget detail, for both of the Agency's funds, can be found in the section entitled "Consolidated Financials". Budget detail pages for each fund are located in the Appendix.

## Current Area of Focus

The budget prioritizes funding for Agency priority issues that includes community development and economic development.

For example, more than \$650,000 of urban renewal funds will fund the planning and design of a new 10+ acre outdoor sports complex as well as the renovation of a community center. Economic development initiatives include \$250,000 for developing the City's W. Broadway commercial property in the downtown district, \$90,000 of various incentives packaged together as a Redevelopment Toolkit, and \$30, 000 for City gateway beautification.

## Recent Accomplishments

The Agency is in negotiations with a private party to redevelop the City's commercial property on W. Broadway in the downtown district. The project will be a public-private partnership. The City intends to sell the property, and the Agency anticipates providing a development loan to renovate the early 20th century former mill operations building on-site into a community gathering space with food trucks adjacent to the building.

## Budget Process

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

This page intentionally left blank.

# Section 9



Veneta Urban Renewal Agency

Resources

This page intentionally left blank.

# Resources

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

## Beginning Fund Balance

The fund balance can be thought of as retained earnings – the accumulation from one year to the next of the difference between revenues and expenditures. While the Urban Renewal Agency is not in business to “grow” retained earnings, the amount can have a huge impact on its ability to operate and meet the objectives of the URA Plan.

Each year in the budget process the current year’s activity is reviewed and projections are made, by fund, of the expected ending fund balance. These projected amounts become the beginning fund balances used to prepare the next year’s budget. Actual results can vary depending on the number and significance of unplanned events and needs and the progress made on planned expenditures.

For the upcoming fiscal year the combined beginning fund balance is estimated to be \$2,710,800. This total is roughly \$4,725 more than last year’s projected beginning fund balance because incentives were not awarded and projects were in pre-development negotiations.

## New Revenue

The URA’s new revenue is calculated using various methods and factors including, but not limited to historical amounts, economic trends, and information obtained from internal and external sources. Property Taxes are the URA’s only major revenue type; however, the URA does frequently borrow money on a short-term basis. For the upcoming year the short-term loan is expected to be \$850,000. The proceeds support eligible projects being undertaken by the City.

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

SUMMARY OF RESOURCES								
FUNDS BY TYPE	BEGINNING FUND BALANCE						TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)
	PROJECTED FUND BALANCE @ 7-1-2023	PROPERTY TAXES	LOAN PROCEEDS	GRANT PROCEEDS	INTEREST INCOME	OTHER		
GENERAL FUND:								
General Fund	695,100	-	850,000	-	12,600		862,600	1,557,700
DEBT SERVICE FUND:								
Debt Service	2,015,700	856,242	-	-	20,550	1,000	877,792	2,893,492
TOTALS	\$ 2,710,800	\$ 856,242	\$ 850,000	\$ -	\$ 33,150	\$ 1,000	\$ 1,740,392	\$ 4,451,192

## Property Taxes

The Debt Service Fund of the Urban Renewal Agency (URA) receives property tax funds. The property tax money is solely used to meet the URA's debt obligations. Most urban renewal plans are funded substantially from portions taken out of local government property tax levies (division of tax revenue). These resources may only be used to pay principal and interest on indebtedness the Agency has incurred for the Urban Renewal Plan.

Urban renewal agencies are subject to Local Budget Law and may request division of tax and special levy calculations be done to raise less than the maximum allowable revenue each year. When these resources have accumulated sufficiently to pay off all approved principal and interest on indebtedness, the URA is required to notify the assessor to stop division of tax.

### Tax Increment Revenue and Division of Tax

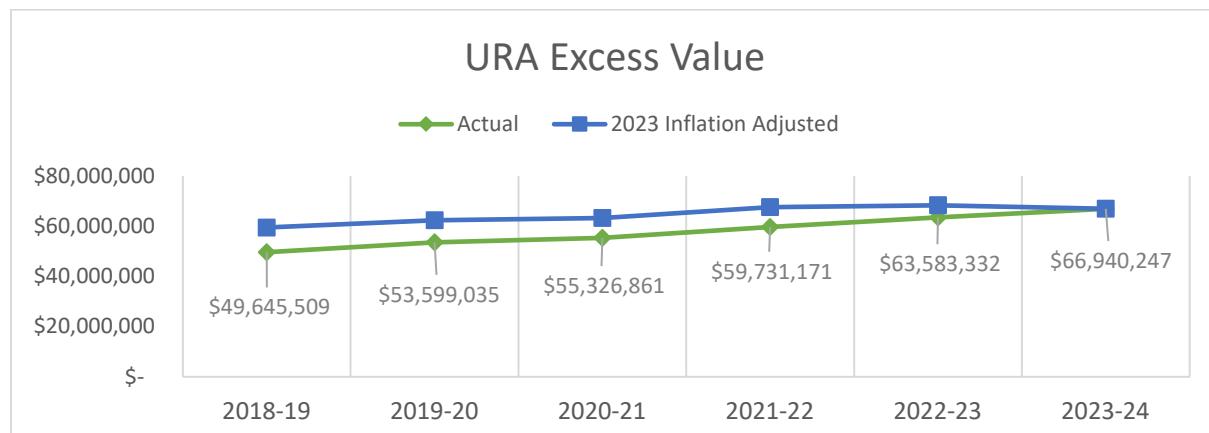
Division of tax revenue is calculated by splitting local government property taxes between the local governments that levied taxes and the URA. Tax increment revenues are the amount of property taxes generated by the increase in total assessed values in the urban renewal area from the time the urban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

This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax does not change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that gets distributed to the local governments. In contrast, it affects some bond and local option levies that are levied to raise a particular dollar amount by causing those tax rates to be higher in order to raise enough tax to cover both the levied amount as well as the division of tax amount.

Both the division of tax and urban renewal special levy amounts are subject to constitutional tax limitations (Article XI, section 11b of the Oregon Constitution), and are distributed to the URA.

### Excess Values

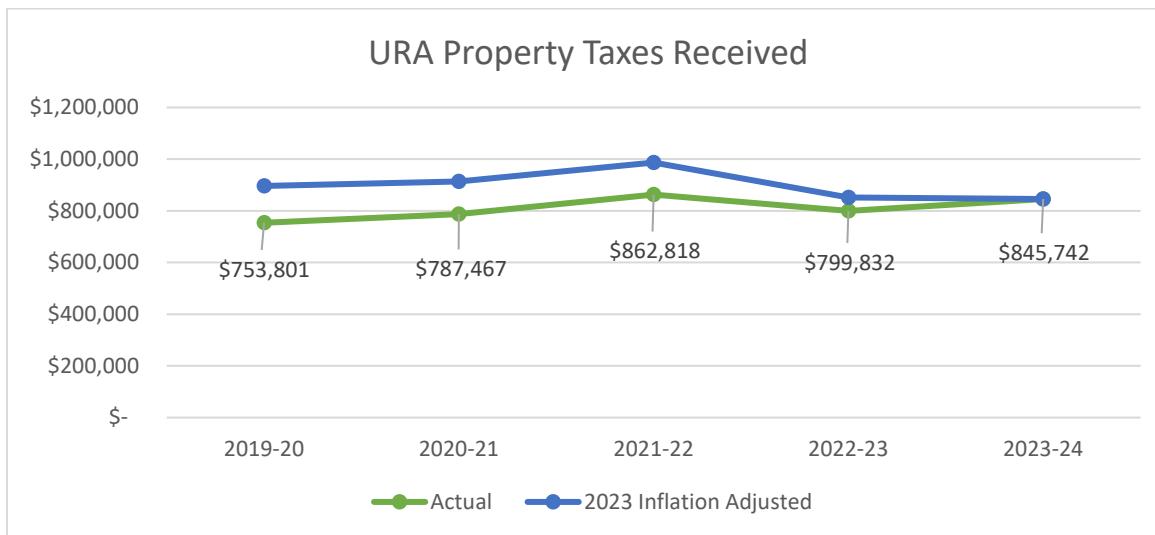
The excess value for Veneta's URA continues to increase. The increases over the prior two years averaged \$4.1 million and outpaced the increases prior to 2020. The chart below provides the excess values from 2018-19 through 2023-24.



### Veneta Urban Renewal Agency's Property Tax Picture

The calculation for fiscal year 2023-24 assumes that the excess value will increase by 3.00% and the uncollectible rate will be approximately 10.00%. Given these assumptions the URA is expecting to receive \$845,742 specific to the levy for the year. The amount of property taxes that the URA has received since fiscal year 2019-20 is shown in the chart below by year.

Property Tax Money Received  
Fiscal Year 2019-20 through Estimated Fiscal Year 2023-24



### Property Tax Collections

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

### Other Revenue

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

This page intentionally left blank.

# Section 10



Veneta Urban Renewal Agency

Requirements

This page intentionally left blank.

# Requirements

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

## Materials and Services

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

## Debt Service

Amounts needed to make principal and interest payments on any outstanding loans and bond issues are appropriated under this classification. The Agency borrows money on a short-term basis using a “Du Jour” Loan. The amount is driven by the planned projects each budget year. The proposed budget includes a loan of \$850,000. As stated previously, this is the amount necessary to support City projects for which using URA resources is allowable.

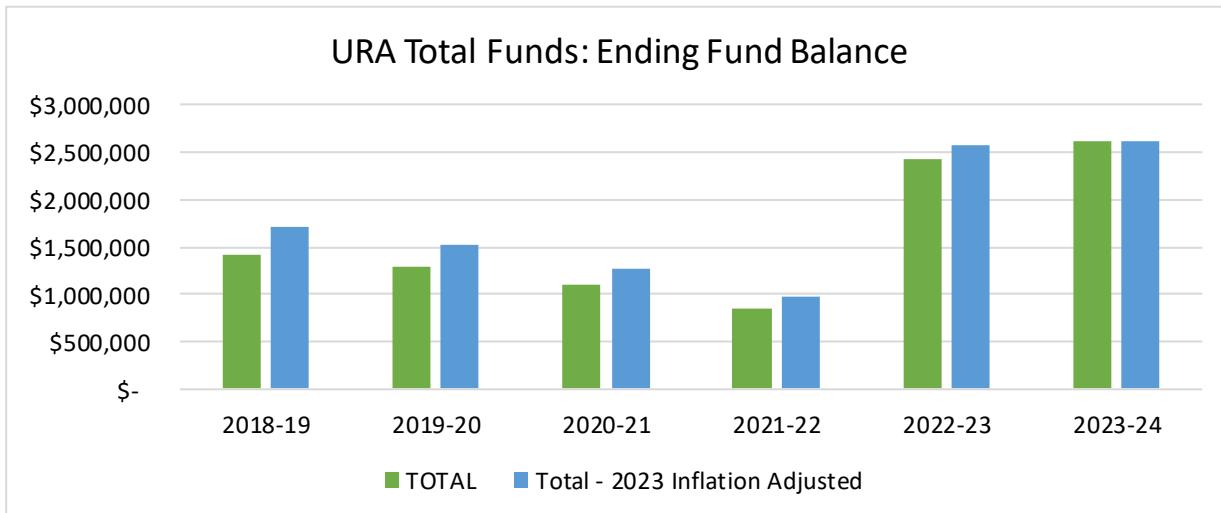
## Transfers

This is an expenditure classification used by the URA to contribute to qualified City capital projects. In broad terms, a project needs to benefit the URA area and be included in the URA’s Official Plan. For the fiscal year 2023-2024 the URA is proposing to transfer \$850,000 to the City for projects in Park Facilities, Street Construction and Economic Development.

## Unappropriated/Ending Fund Balance

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

Overall, the URA fund balance is expected to increase by almost \$195,665. As a result of minimal actual expenditures in the prior budget year, the beginning fund balance was approximately \$907,633 more than budgeted, which will carry forward for the current budget year. The table below presents the budgeted and actual ending fund balances for the past two completed fiscal years and the budgeted ending fund balances for the current year and the upcoming year. The table includes inflation-adjusted numbers for comparison over time.



The schedule below presents the requirements as they appear in the budget by fund and classification. The consolidated schedules in the next section present the budget figures in comparison with the past few years.

SUMMARY OF REQUIREMENTS									
FUNDS BY TYPE	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)	
							PROJECTED FUND BALANCE @ 6-30-2024		
GENERAL FUND:									
General Fund	123,500	-	-	850,000	10,000	983,500	574,200	1,557,700	
DEBT SERVICE FUND:									
Debt Service	-	-	853,000	-	-	853,000	2,040,492	2,893,492	
<b>TOTALS</b>	<b>\$ 123,500</b>	<b>\$ -</b>	<b>\$ 853,000</b>	<b>\$ 850,000</b>	<b>\$ 10,000</b>	<b>\$ 1,836,500</b>	<b>\$ 2,614,692</b>	<b>\$ 4,451,192</b>	

# Section 11



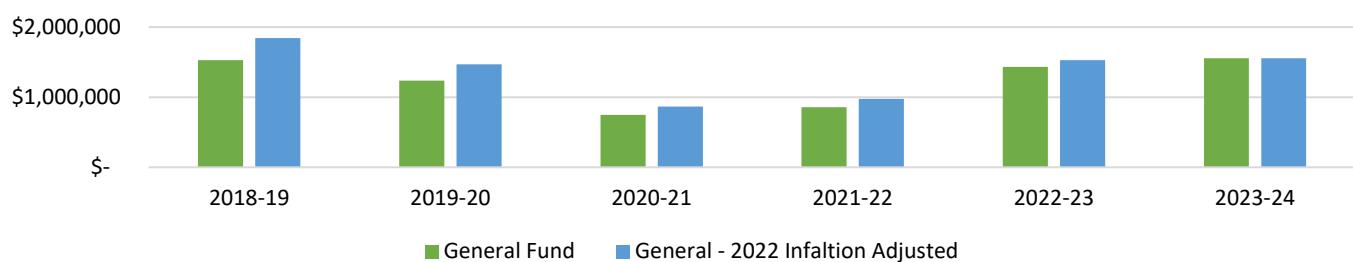
Veneta Urban Renewal Agency

Consolidated Financials

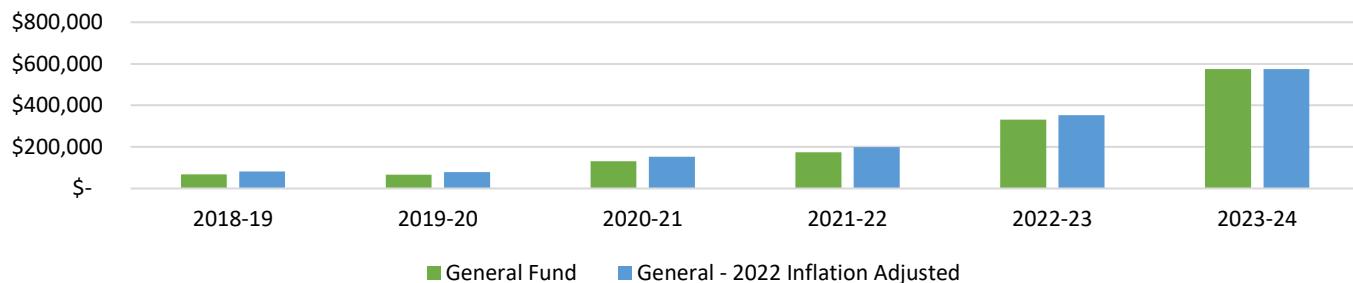
This page intentionally left blank.

URBAN RENEWAL AGENCY - GENERAL FUND						
2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
42,473	735,329	733,937	BEGINNING FUND BALANCE	695,100	695,100	695,100
700,000	-	700,000	Loan Proceeds	850,000	850,000	850,000
-	-	-	Grant Proceeds	-	-	-
234	2,114	470	Interest Income	12,600	12,600	12,600
742,707	737,443	1,434,407	Total Resources, except taxes to be levied	1,557,700	1,557,700	1,557,700
			Taxes estimated to be received			
			Taxes collected in year levied			
742,707	737,443	1,434,407	TOTAL RESOURCES	1,557,700	1,557,700	1,557,700
EXPENDITURES						
Materials & Services						
1,458	1,086	2,000	Administrative Supplies	2,000	2,000	2,000
-	51	-	Public Relations/Marketing	-	-	-
-	-	90,000	Redevelopment Toolkit	90,000	90,000	90,000
-	-	250,000	Business Assistance Program	-	-	-
1,150	-	1,000	Debt Issuance Costs	1,000	1,000	1,000
-	-	-	Farmer's Market	-	-	-
-	535	5,000	Administration Functions by City	5,000	5,000	5,000
4,270	140	10,000	Legal Fees	10,000	10,000	10,000
200	20	500	Audit Fees	500	500	500
-	-	30,000	Downtown Retail Marketing Implementation	-	-	-
300	570	15,000	Other Professional Services	15,000	15,000	15,000
7,378	2,402	403,500	Materials & Services Total	123,500	123,500	123,500
Transfers						
-	-	-	COV Water System Expansion	-	-	-
-	40,000	690,000	COV Park Facilities	\$500,000	500,000	500,000
-	-	-	COV Streets	\$30,000	30,000	30,000
-	-	-	COV Economic Development	\$320,000	320,000	320,000
-	-	-	COV General Fund	-	-	-
-	40,000	690,000	Transfers Total	850,000	850,000	850,000
-	-	10,000	Contingency	10,000	10,000	10,000
7,378	42,402	1,103,500	TOTAL EXPENDITURES	983,500	983,500	983,500
735,329	695,041		ENDING FUND BALANCE			
		330,907	ESTIMATED FUND BALANCE	574,200	574,200	574,200
742,707	737,443	1,434,407	TOTAL REQUIREMENTS	1,557,700	1,557,700	1,557,700

### URA General Fund: Resources & Requirements

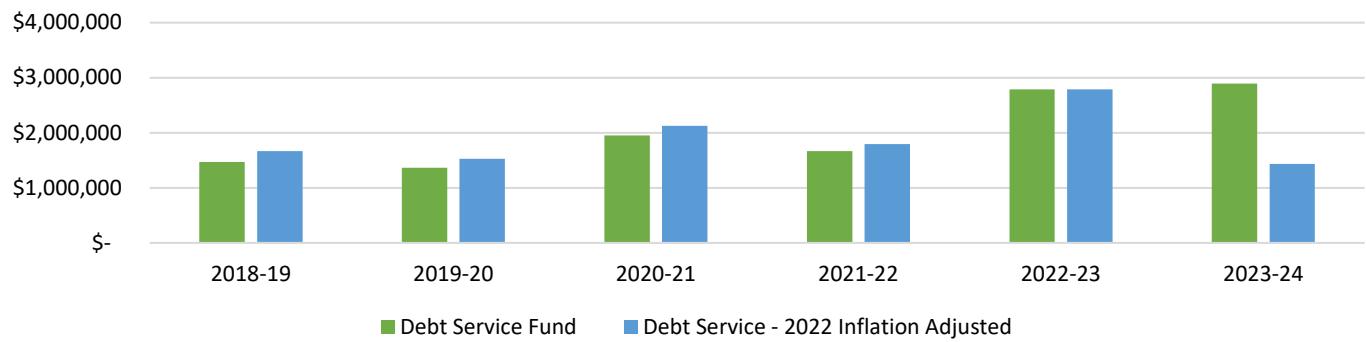


### URA General Fund: Ending Fund Balance

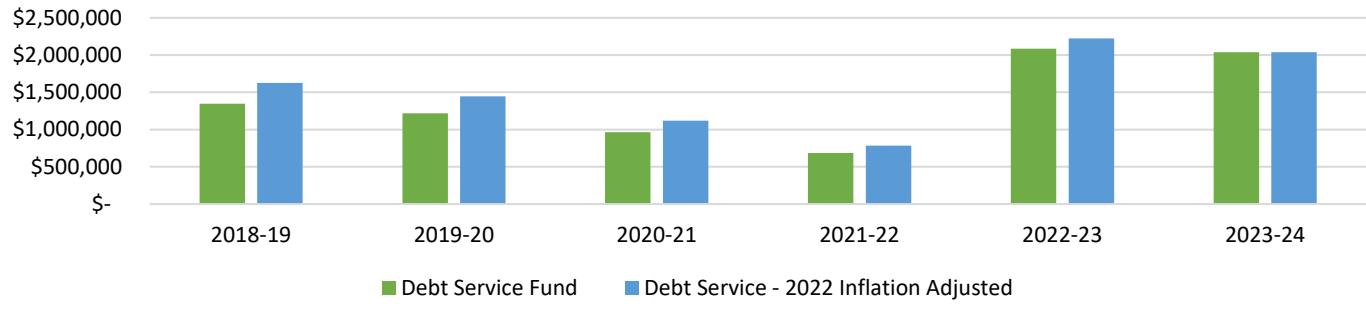


URBAN RENEWAL AGENCY - DEBT SERVICE FUND							
2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted	
RESOURCES							
1,261,498	1,093,072	1,972,138	BEGINNING FUND BALANCE	2,015,700	2,015,700	2,015,700	
6,949	3,142	4,600	Interest Income	18,800	18,800	18,800	
13,278	9,900	9,700	Previously Levied Taxes	10,500	10,500	10,500	
1,725	1,501	1,300	Interest on Taxes	1,500	1,500	1,500	
103	129	150	Investment Income on Taxes	250	250	250	
2,672	3,866	2,900	In-Lieu/Other	1,000	1,000	1,000	
1,286,225	1,111,610	1,990,788	Total Resources, except taxes to be levied	2,047,750	2,047,750	2,047,750	
		799,832	Taxes estimated to be received	845,742	845,742	845,742	
787,467	881,752		Taxes collected in year levied				
2,073,692	1,993,362	2,790,620	TOTAL RESOURCES	2,893,492	2,893,492	2,893,492	
EXPENDITURES							
Debt Service							
"Du Jour" Line of Credit Loan Principal Payment							
Issue Date:							
700,000	-	700,000	2022 Key Bank	850,000	850,000	850,000	
700,000	-	700,000		Total Principal	850,000	850,000	850,000
"Du Jour" Line of Credit Loan Interest Payment							
Issue Date:							
214	-	2,500	2022 Key Bank	2,500	2,500	2,500	
214	-	2,500		Total Interest	2,500	2,500	2,500
Water Bonds Principal Payments							
Issue Date:							
265,000	-	-	2001 Water Bonds	-	-	-	
265,000	-	-		Total Principal	-	-	-
Water Bonds Interest Payments							
Issue Date:							
14,906	-	-	2001 Water Bonds	-	-	-	
14,906	-	-		Total Interest	-	-	-
500	-	-	Bond Agent Fees	500	500	500	
980,620	-	702,500	Debt Service Total	853,000	853,000	853,000	
980,620	-	702,500	TOTAL EXPENDITURES	853,000	853,000	853,000	
1,093,072	1,993,362		ENDING FUND BALANCE				
		2,088,120	ESTIMATED FUND BALANCE	2,040,492	2,040,492	2,040,492	
2,073,692	1,993,362	2,790,620	TOTAL REQUIREMENTS	2,893,492	2,893,492	2,893,492	

### URA Debt Service Fund: Resources & Requirements



### URA Debt Service Fund: Ending Fund Balance



# Appendix A



**Glossary of Terminology  
Acronyms and Abbreviations**

This page intentionally left blank.

# Glossary

Accrual Basis:	Method of accounting recognizing transactions when they occur without regard toward cash flow timing.
Adopted Budget:	Financial plan that forms the basis for appropriations.
Ad Valorem Tax:	A property tax computed as a percentage of the value of taxable property (see "Assessed Value").
Appropriation:	Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.
Approved Budget:	The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.
Assessed Value:	The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value. January 1 is the date used to set the real market value of property.
Budget:	The local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two completed years, and estimated revenues and expenditures for the current and upcoming years.
Budget Message:	Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the budget officer.
Budget Transfers:	Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.
Capital Outlay:	Purchases and projects which generally have a useful life of one or more years, extend the useful life or significantly improve an existing asset and/or have a cost of \$5,000 or more. Capital Outlay is one category of expenditure appropriations included in an agencies budget.
	For budgeting purposes capital outlay is broken down further by the following types: <i>Expansion or acquisition</i> – newly acquired or built; addition to existing systems or structures (i.e. land purchase, constructing a new building). <i>Rehabilitation</i> – major repairs, maintenance, or re-builds to return asset or system to original function (i.e. street overlay, engine rebuild). <i>Improvement</i> – major work done that makes the asset or system function better than it did originally (i.e. system component that increases the effectiveness of the system, adding landscaping to bare land, adding sidewalks to an existing street).

Capital Projects Fund:	A fund used to account for resources and expenditures for a major capital item purchase or construction.
Cash Basis:	System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.
Category of Limitation:	The three categories in which taxes on property are placed before the constitutional limits can be tested – education, general government, excluded from limitation.
Compression:	The term used when the taxes to each agency within a taxing district are reduced because of the Measure 5 Constitutional Limits of \$5 per \$1,000 for education and \$10 per \$1,000 for general government.
Constitutional Limits:	The maximum amount of tax on property that can be collected from an individual property in each category of limitation.
Contingency:	A category of expenditure appropriation shown separately within operating fund(s). Expenditure is not allowed directly from this item. An authorized transfer to another existing appropriation is necessary. This is accomplished by a resolution approved by the governing body.
Debt Service Fund:	A fund established to account for payment of general long-term debt principal and interest.
Double Majority:	A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.
Enterprise Fund:	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, sewer, other utilities, airports, parking garages, transit systems, garbage, and ports.
Expenditures:	Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.
Fiscal Year:	A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.
Fund:	A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes; all segregated for specific, regulated activities and objectives.
Fund Balance:	The excess of the assets of a fund over its liabilities and reserves.
Fund Type:	One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.

General Fund:	A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund.
Interfund Loans:	Loans made by one fund to another and authorized by resolution or ordinance.
Levy:	Amount of ad valorem tax certified by a local government for the support of governmental activities.
Liability:	Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date.
Local Option Tax:	Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years, unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.
Materials and Services:	A category of expenditure appropriation used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund.
Maximum Assessed Value (MAV):	The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.
Measure 5:	A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Taxes for schools are limited to \$5 per \$1,000 of real market value. All other general government taxes are limited to \$10 per \$1,000 of real market value.
Measure 50:	Measure 50, passed in 1997, reduced every property's 1995-96 assessed value by 10%, limited annual growth to 3%, and established permanent rate limitations for each taxing district in the state based on the 1997 tax and then reduced by 13%.
Net Working Capital:	The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.
Operating Funds:	The City's funds in which most of the daily functions are budgeted and accounted for. The operating funds are the General, Law Enforcement, Parks and Recreation, Planning, Water, Sewer, Streets, and Stormwater Funds. The primary revenue sources in these funds are property taxes, franchise fees, state revenue sharing money, and user fees. The expenditures are primarily personnel, materials and services.
Ordinance:	A formal legislative enactment by the governing board of a municipality.

Permanent Rate Limit:	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.
Personal Services:	A type of expenditure appropriation included in an agency's budget to account for wage and benefit costs associated with employees.
Proposed Budget:	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
Real Market Value:	The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.
Reserve Fund:	Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.
Resolution:	A formal order of a governing body; lower legal status than an ordinance.
Resource:	Estimated beginning funds on hand plus anticipated current year revenue.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
Supplemental Budget:	A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.
Tax Rate:	The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.
Transfers:	Moving expenditure authority from an existing appropriation category to another. There are two types: "inter-fund" when the appropriation is being transferred to another fund and "intrafund" when the appropriation is being transferred to another category within the same fund.
Unappropriated Ending Fund Balance:	Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.
Urban Renewal Agency Plan Area:	Written record developed to remove "blight". The plan can include proposed actions and projects. The area where the work is to be done is known as a "plan area."

## List of Acronyms

CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
COV	City of Veneta
FICA	Federal Insurance Contributions Act (General term for Social Security and Medicare Insurance)
FTE	Full-time Equivalents
LGIP	Local Government Investment Pool
LID	Local Improvement District
ODOT	Oregon Department of Transportation
OPSRP	Oregon Public Service Retirement Plan
PERS	Public Employees' Retirement System
RARE	Resource Assistance for Rural Environments
RFP/RFQ	Request for Proposals/Request for Quotes
SDC	System Development Charges
TSP	Territorial Sports Program
URA	Urban Renewal Agency
USDA	United States Department of Agriculture

This page intentionally left blank.

# Appendix B



City of Veneta  
Detail Budget Pages

This page intentionally left blank.

SUMMARY OF RESOURCES														
FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2023	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER	TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	
<b>GENERAL FUND:</b>														
General Fund	2,246,700	355,498	300,700	153,700	9,400	328,000	5,600	5,000	50,000	22,000	68,800	1,298,698	3,545,398	
<b>SPECIAL REVENUE FUNDS:</b>														
Law Enforcement	554,800	926,775	30,800	22,000	101,300	-	-	-	16,600	-	-	1,097,475	1,652,275	
Parks & Recreation	397,000	386,861	95,800	-	57,200	522,500	-	-	18,700	50,000	4,900	1,135,961	1,532,961	
Parks & Recreation SDC	517,347	-	-	-	148,700	-	-	-	7,500	-	-	156,200	673,547	
Planning	262,200	185,315	-	-	44,100	-	-	-	6,200	-	28,800	264,415	526,615	
Streets	3,028,200	-	408,000	152,300	188,600	30,000	-	-	59,100	2,200,000	700	3,038,700	6,066,900	
Streets SDC	988,238	-	-	-	99,800	-	-	-	14,000	-	-	113,800	1,102,038	
Stormwater	324,800	-	-	-	74,300	-	-	-	6,000	-	100	80,400	405,200	
Stormwater SDC	95,331	-	-	-	5,600	-	-	-	1,500	-	-	7,100	102,431	
Building Inspection Program	69,900	-	-	-	80,200	75,000	-	-	1,000	-	100	156,300	226,200	
Governmental SDC	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	
Zumwalt	89,600	-	-	-	84,200	-	-	-	2,400	-	-	86,600	176,200	
Business Assistance	150,500	-	-	-	-	-	-	-	3,700	-	-	3,700	154,200	
Local Improvement	286,000	-	-	-	-	-	-	-	7,000	-	9,500	16,500	302,500	
<b>ENTERPRISE FUNDS:</b>														
Water	3,802,500	-	-	-	1,063,700	-	-	-	88,500	-	28,400	1,180,600	4,983,100	
Sewer	4,441,900	-	-	-	1,532,900	-	-	-	80,000	-	17,050	1,629,950	6,071,850	
Water SDC	182,800	-	-	-	223,300	-	-	-	3,600	-	-	226,900	409,700	
Sewer SDC	775,000	-	-	-	195,200	-	-	-	15,000	-	-	210,200	985,200	
<b>CAPITAL PROJECT FUNDS:</b>														
Capital Project - Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Project -W Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>DEBT SERVICE FUND:</b>														
Debt Service	229,300	100,479	-	-	-	-	-	-	5,100	-	-	105,579	334,879	
<b>RESERVE FUNDS:</b>														
PW Equipment	145,000	-	-	-	-	20,000	-	-	4,200	-	-	24,200	169,200	
Governmental Reserve	188,800	-	-	-	-	-	-	-	4,300	-	-	4,300	193,100	
Enterprise Reserve	229,300	-	-	-	-	-	-	-	5,200	-	-	5,200	234,500	
<b>TOTALS</b>	\$ 19,005,216	\$ 1,954,928	\$ 835,300	\$ 328,000	\$ 3,908,500	\$ 975,500	\$ 5,600	\$ 5,000	\$ 399,600	\$ 2,272,000	\$ 158,350	\$ 10,842,778	\$ 29,847,994	

## SUMMARY OF REQUIREMENTS

FUNDS BY TYPE	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2024	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
<b>GENERAL FUND:</b>									
General Fund	567,100	592,500	1,212,400	-	75,000	170,000	2,617,000	928,398	3,545,398
<b>SPECIAL REVENUE FUNDS:</b>									
Law Enforcement	101,100	1,043,300	2,700	-	-	30,000	1,177,100	475,175	1,652,275
Parks & Recreation	443,900	208,650	563,300	-	-	60,000	1,275,850	257,111	1,532,961
Parks & Recreation SDC	-	5,000	420,000	-	-	-	425,000	248,547	673,547
Planning	162,300	150,400	8,100	-	-	50,000	370,800	155,815	526,615
Streets	189,700	273,900	2,263,300	-	9,100	50,000	2,786,000	3,280,900	6,066,900
Streets SDC	-	5,000	22,500	-	-	-	27,500	1,074,538	1,102,038
Stormwater	49,300	12,900	12,200	-	-	20,000	94,400	310,800	405,200
Stormwater SDC	-	5,000	-	-	-	-	5,000	97,431	102,431
Building Inspection Program	34,500	110,200	1,600	-	-	10,000	156,300	69,900	226,200
Governmental SDC	-	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-	-
Zumwalt	38,000	73,300	800	-	24,500	2,500	139,100	37,100	176,200
Business Assistance	-	50,000	-	-	1,000	-	51,000	103,200	154,200
Local Improvement	-	2,700	-	16,100	-	-	18,800	283,700	302,500
<b>ENTERPRISE FUNDS:</b>									
Water	352,900	472,700	342,000	646,900	5,000	90,000	1,909,500	3,073,600	4,983,100
Sewer	390,100	418,900	91,000	95,800	5,000	110,000	1,110,800	4,961,050	6,071,850
Water SDC	-	5,000	125,000	215,700	-	-	345,700	64,000	409,700
Sewer SDC	-	5,000	250,000	95,788	-	-	350,788	634,413	985,200
<b>CAPITAL PROJECT FUNDS:</b>									
Capital Project - Pool	-	-	-	-	-	-	-	-	-
Capital Project -W Broadway	-	-	-	-	-	-	-	-	-
<b>DEBT SERVICE FUND:</b>									
Debt Service	-	-	-	94,630	-	-	94,630	240,249	334,879
<b>RESERVE FUNDS:</b>									
PW Equipment	-	-	131,000	-	-	-	131,000	38,200	169,200
Governmental Reserve	-	-	-	-	-	-	-	193,100	193,100
Enterprise Reserve	-	-	-	-	-	-	-	234,500	234,500
<b>TOTALS</b>	\$ 2,328,900	\$ 3,434,450	\$ 5,445,900	\$ 1,164,918	\$ 119,600	\$ 592,500	\$ 13,086,268	\$ 16,761,726	\$ 29,847,994

## GENERAL FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>1,505,843</b>	<b>1,365,006</b>	<b>2,166,277</b>	BEGINNING FUND BALANCE	<b>2,246,700</b>	<b>2,246,700</b>	<b>2,246,700</b>
2	5,199	3,779	5,900	Property Taxes-Prior Years	5,900	5,900	5,900
3	689	584	500	Interest on Property Taxes	500	500	500
4	2,923	2,869	2,700	Payments in Lieu of Taxes	2,700	2,700	2,700
5	87,954	89,661	89,000	Emerald PUD Franchise Fees	92,600	92,600	92,600
6	26,139	26,219	26,200	Lane Electric Franchise Fees	27,900	27,900	27,900
7	4,758	638	3,600	Telephone Co. Franchise Fees	500	500	500
8	17,323	18,452	15,000	Cable Co. Franchise Fees	18,100	18,100	18,100
9	12,409	14,861	14,500	Garbage Co. Franchise Fees	14,600	14,600	14,600
10	94,170	95,487	92,100	State Liquor Tax	97,000	97,000	97,000
11	4,626	1,365,006	3,700	State Cigarette Tax	3,700	3,700	3,700
12	9,420	21,971	24,900	SDC Administrative Fees	24,900	24,900	24,900
13	202	626	200	FRSD #28J Excise Admin Fees	200	200	200
14	5,260	6,235	5,900	Lien Search Fees	5,900	5,900	5,900
15	11,818	8,954	9,800	Interest Income	50,000	50,000	50,000
16	44,944	43,744	37,700	Land Lease	43,700	43,700	43,700
17	48	-	-	From Grant Fund	-	-	-
18	-	-	2,000	From Zumwalt Campground Fund	2,000	2,000	2,000
19	1,000	-	1,000	From Business Assistance Grant Fund	1,000	1,000	1,000
20	87	-	-	From URA Staff & Other Reimb	-	-	-
21	-	-	5,000	URA Administrative Agreement	5,000	5,000	5,000
22	8,614	8,277	2,400	Municipal Court Fines	5,000	5,000	5,000
23	300	750	1,800	Tree Felling Permits/Fines	500	500	500
24	149	-	-	Ordinance Enf. Reimbursements	-	-	-
25	1,949	1,554	2,000	Animal Control Fees/Licenses	2,000	2,000	2,000
26	2,646	2,874	2,300	Business Registrations	2,600	2,600	2,600
27	575	775	500	Regulatory Business Permits	500	500	500
28	1,866	2,960	1,600	Transient Room Tax	3,500	3,500	3,500
29	12,325	10,697	11,000	Grant-Lane Co Tourism (RMTP)	11,000	11,000	11,000
30	225,040	596,507	1,023,329	Grant Awards	200,000	200,000	200,000
31	-	-	320,000	From Urban Renewal Agency	320,000	320,000	320,000
32	5,271	9,680	85,700	Miscellaneous Sources	1,000	1,000	1,000
33	-	-	25,000	Business OR Grants	10,000	10,000	10,000
34	<b>2,093,547</b>	<b>3,698,165</b>	<b>3,981,606</b>	<b>Total Resources, except taxes to be levied</b>	<b>3,199,000</b>	<b>3,199,000</b>	<b>3,199,000</b>
35			334,396	Taxes estimated to be received	346,398	346,398	346,398
36	292,282	309,718		Taxes collected in year levied			
37	<b>2,385,828</b>	<b>4,007,883</b>	<b>4,316,002</b>	<b>TOTAL RESOURCES</b>	<b>3,545,398</b>	<b>3,545,398</b>	<b>3,545,398</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted	
39				EXPENDITURES				
40	<b>Admin Personnel Services</b>							
41	227,337	195,340	248,900	Wages	255,300	255,300	255,300	
42	11,266	-	-	Unemployment Reimbursement	-	-	-	
43	22,915	19,059	19,100	W/C and FICA Benefits	18,600	18,600	18,600	
44	47,203	34,882	50,300	Health/Life Insurance	47,100	47,100	47,100	
45	49,754	48,394	64,300	PERS	63,700	63,700	63,700	
46	<b>358,475</b>	<b>297,676</b>	<b>382,600</b>	<b>Admin Personnel Services Total</b>	<b>384,700</b>	<b>384,700</b>	<b>384,700</b>	
47	3.27	3.33	3.27	TOTAL FULL-TIME EQUIVALENT (FTE)		3.14	3.14	
48								
49	<b>Admin Materials &amp; Services</b>							
50	15,430	85,563	23,200	Admin Supplies & Services	20,000	20,000	20,000	
51	2,741	4,324	3,400	Professional Dues	11,600	11,600	11,600	
52	3,670	169	1,700	Publishing	2,600	2,600	2,600	
53	6,823	7,167	7,400	Telephone Services	2,200	2,200	2,200	
54	5,710	5,860	5,500	Electricity	6,300	6,300	6,300	
55	3,583	3,452	3,900	Water/Sewer Fees	3,100	3,100	3,100	
56	11,344	6,183	14,800	Building Maint/Janitorial Sup	22,800	22,800	22,800	
57	204	260	300	Safety Program and Supplies	100	100	100	
58	1,874	-	1,500	Training & Conferences	10,000	10,000	10,000	
59	311	231	800	Mileage, Lodging & Other Travel	200	200	200	
60	4,849	6,818	4,400	Miscellaneous/Discretionary	6,800	6,800	6,800	
61	60	2,320	1,300	Training & Travel-Officials	5,000	5,000	5,000	
62	8,608	12,324	69,100	Public Relations	30,000	30,000	30,000	
63	502	33	-	Recognition	200	200	200	
64	353	-	-	Wellness Program	-	-	-	
65	15	80	100	Refunds	100	100	100	
66	-	1,495	200	Penalties/Interest	200	200	200	
67	1,812	4,889	2,700	Office Equipment & Furnishings	3,000	3,000	3,000	
68	25,307	44,981	27,400	Attorney & Legal Services	31,100	31,100	31,100	
69	11,110	11,296	11,500	General Property/Liability/Volunteer W/C	16,500	16,500	16,500	
70	694	694	800	Employee Bond Insurance	1,000	1,000	1,000	
71	3,180	1,100	3,300	Audit & Filing Fees	3,300	3,300	6,600	
72	7,166	14,543	13,500	Computer System Support-Maint	11,900	11,900	11,900	
73	1,792	1,545	1,900	Internet & Web Site Fees	1,900	1,900	1,900	
74	-	-	2,200	Janitorial Services Contract	2,200	2,200	2,200	
75	-	-	12,200	Low Income Housing Assistance	12,200	12,200	12,200	
76	12,325	10,574	16,800	Tourism Support/Projects	16,800	16,800	16,800	
77	-	-	4,500	Engineering Fees	4,500	4,500	4,500	
78	-	-	-	Long Tom Watershed Council (TMDL)	1,300	1,300	1,300	
79	125,461	580	-	CARES COVID-19 Related	-	-	-	
80	708	1,088	-	ARPA Related-COVID 19	-	-	-	
81	-	-	15,000	Urban Forest Program	15,000	15,000	15,000	
82	1,338	2,453	1,700	Fern Ridge Service Center	1,700	1,700	1,700	
83	3,524	44,991	3,800	Other Professional Services	15,800	15,800	15,800	
84	673	788	500	Equip & Vehicle Maintenance & Repairs	500	500	500	
85	<b>261,167</b>	<b>275,804</b>	<b>255,400</b>	<b>Admin Materials &amp; Services Total</b>	<b>259,900</b>	<b>259,900</b>	<b>263,200</b>	

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
87			<b>Admin Capital Outlay</b>			
88	168	-	130,000 System Expansion	130,000	130,000	130,000
89	1,000	-	3,800 Equipment & Furnishings	25,000	25,000	25,000
90	-	-	100 Equipment	-	-	-
91	<b>1,168</b>	-	<b>133,900 Admin Capital Outlay Total</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
92						
93			<b>HR Materials &amp; Services</b>			
94	-	-	600 Admin Supplies and Services	100	100	100
95	-	222	20,000 Recruitment	20,000	20,000	20,000
96	-	447	1,000 Employee Wellness Program	800	800	800
97	-	643	2,000 Employee Recognition	2,100	2,100	2,100
98	-	-	- Other Professional Services	-	25,000	25,000
99	-	<b>1,312</b>	<b>23,600 HR Materials &amp; Services Total</b>	<b>23,000</b>	<b>48,000</b>	<b>48,000</b>
100						
101			<b>Court Personnel Services</b>			
102	29,159	26,330	36,400 Wages	35,400	35,400	35,400
103	2,589	2,203	3,200 W/C and FICA Benefits	3,100	3,100	3,100
104	7,601	9,058	8,400 Health/Life Insurance	7,700	7,700	7,700
105	7,141	7,196	10,800 PERS	10,500	10,500	10,500
106	<b>46,490</b>	<b>44,787</b>	<b>58,800 Court Personnel Services Total</b>	<b>56,700</b>	<b>56,700</b>	<b>56,700</b>
107	0.49	0.49	0.49	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.52	0.52
108						
109			<b>Court Materials &amp; Services</b>			
110	533	304	400 Admin Supplies & Services	400	400	400
111	299	1,250	500 Professional Dues	1,100	1,100	1,100
112	563	496	400 Building Maint/Janitorial Sup	500	500	500
113	-	-	100 Office Machine Leases	100	100	100
114	156	-	200 Training & Conferences	200	200	200
115	27	23	200 Mileage, Lodging & Other Travel	100	100	100
116	-	-	100 Public Relations	100	100	100
117	-	912	200 Refunds	2,000	2,000	2,000
118	-	-	100 Restitution - Court Ordered	100	100	100
119	-	-	100 Witness Fees	100	100	100
120	-	-	100 Municipal Court Supplies	100	100	100
121	-	-	400 Attorney & Legal Services	400	400	400
122	1,575	1,649	1,600 General Property/Liability/Volunteer W/C	2,300	2,300	2,300
123	-	-	200 Audit & Filing Fees	400	400	800
124	3,161	2,922	3,900 Computer System Support-Maint	4,000	4,000	4,000
125	246	212	300 Internet & Web Site Fees	300	300	300
126	4,452	4,452	4,700 Judicial Services	4,700	4,700	4,700
127	<b>11,013</b>	<b>12,218</b>	<b>13,500 Court Materials &amp; Services Total</b>	<b>16,900</b>	<b>16,900</b>	<b>17,300</b>
128						
129			<b>Court Capital Outlay</b>			
130	-	-	- Equipment & Furnishings	2,700	2,700	2,700
131	-	-	<b>- Court Capital Outlay Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
133				<b>Code Enf Personnel Services</b>			
134	30,868	30,630	38,500	Wages	-	-	-
135	2,882	2,785	3,200	W/C and FICA Benefits	-	-	-
136	8,171	10,002	8,400	Health/Life Insurance	-	-	-
137	7,716	8,280	10,800	PERS	-	-	-
138	<b>49,637</b>	<b>51,697</b>	<b>60,900</b>	<b>Code Enf Personnel Services Total</b>	-	-	-
139	0.51	0.5	0.51	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.00	0.00	0.00
140							
141				<b>Code Enf Materials &amp; Services</b>			
142	820	522	600	Admin Supplies & Services	-	-	-
143	388	311	500	Professional Dues	-	-	-
144	577	676	200	Building Maint/Janitorial Sup	-	-	-
145	-	-	200	Office Machine Leases	-	-	-
146	151	-	200	Training & Conferences	-	-	-
147	-	-	100	Mileage, Lodging & Other Travel	-	-	-
148	-	-	100	Public Relations	-	-	-
149	-	-	300	Animal Control: Supplies/Admin	-	-	-
150	-	-	200	Animal Control: Voucher Program	-	-	-
151	4,213	2,290	5,600	Animal Control: Feral Program	-	-	-
152	499	-	600	Attorney & Legal Services	-	-	-
153	1,634	1,710	1,600	General Property/Liability/Volunteer W/C	-	-	-
154	-	-	200	Audit & Filing Fees	-	-	-
155	1,611	492	1,700	Computer System Support-Maint	-	-	-
156	255	220	300	Internet & Web Site Fees	-	-	-
157	(277)	594	100	Ordinance Enforcement Services	-	-	-
158	878	1,078	1,400	Animal Control Contract	-	-	-
159	<b>10,749</b>	<b>7,891</b>	<b>13,900</b>	<b>Code Enf Materials &amp; Services Total</b>	-	-	-
160							
161				<b>Fern Ridge Serv Ctr Capital Outlay</b>			
162	-	-	79,800	System Improvements	-	-	-
163	-	-	<b>79,800</b>	<b>Fern Ridge Serv Ctr Capital Outlay Total</b>	-	-	-
164							
165				<b>Public Safety Personnel Services</b>			
166	25,316	24,751	24,500	Wages	25,300	25,300	25,300
167	2,764	2,728	2,100	W/C and FICA Benefits	2,100	2,100	2,100
168	3,623	5,100	5,500	Health/Life Insurance	5,200	5,200	5,200
169	4,235	4,977	7,100	PERS	7,000	7,000	7,000
170	<b>35,937</b>	<b>37,554</b>	<b>39,200</b>	<b>Public Safety Personnel Services Total</b>	<b>39,600</b>	<b>39,600</b>	<b>39,600</b>
171	0.35	0.35	0.35	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.35	0.35	0.35

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
173				<b>Public Safety Materials &amp; Services</b>			
174	1,266	776	4,000	Admin Supplies & Services	2,000	2,000	2,000
175	247	464	300	Professional Dues	2,000	2,000	2,000
176	389	347	300	Building Maint/Janitorial Sup	600	600	600
177	99	-	100	Training & Conferences	1,200	1,200	1,200
178	-	-	100	Mileage, Lodging & Other Travel	100	100	100
179	-	50	100	Miscellaneous/Discretionary	100	100	100
180	10	-	1,200	Public Relations	600	600	600
181	1,109	1,160	1,100	General Property/Liability/Volunteer W/C	1,600	1,600	1,600
182	-	-	200	Audit & Filing Fees	300	300	600
183	1,022	252	1,100	Computer System Support-Maint	1,300	1,300	1,300
184	247	149	300	Internet & Web Site Fees	200	200	200
185	-	40,000	50,000	Wildfire Preparedness	10,000	10,000	10,000
186	212	136	1,800	Other Professional Services	2,000	2,000	2,000
187	<b>4,601</b>	<b>43,335</b>	<b>60,600</b>	<b>Public Safety Materials &amp; Services Total</b>	<b>22,000</b>	<b>22,000</b>	<b>22,300</b>
188							
189				<b>Public Safety Capital Outlay</b>			
190	-	-	-	System Improvements	200,000	200,000	200,000
191	-	-	-	Equipment & Furnishings	1,900	1,900	1,900
192	-	-	-	<b>Public Safety Capital Outlay Total</b>	<b>201,900</b>	<b>201,900</b>	<b>201,900</b>
193							
194				<b>Econ Dev Personnel Services</b>			
195	30,499	28,630	46,200	Wages	62,500	62,500	62,500
196	2,993	2,794	3,600	W/C and FICA Benefits	3,400	3,400	3,400
197	3,934	5,122	9,300	Health/Life Insurance	8,600	8,600	8,600
198	5,292	5,837	11,900	PERS	11,600	11,600	11,600
199	<b>42,718</b>	<b>42,383</b>	<b>71,000</b>	<b>Econ Dev Personnel Services Total</b>	<b>86,100</b>	<b>86,100</b>	<b>86,100</b>
200	0.58	0.51	0.58	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>0.58</b>	<b>0.58</b>	<b>0.58</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
202				<b>Econ Dev Materials &amp; Services</b>			
203	7,155	1,322	11,100	Admin Supplies & Services	11,100	11,100	11,100
204	313	1,274	600	Professional Dues	600	600	600
205	2,435	1,062	2,200	Building Maint./Janitorial Sup	2,200	2,200	2,200
206	165	-	1,100	Training & Conferences	1,100	1,100	1,100
207	-	-	1,100	Mileage, Lodging & Other Travel	1,100	1,100	1,100
208	528	-	1,100	Miscellaneous	1,100	1,100	1,100
209	71	-	200	Public Relations	5,200	5,200	5,200
210	12,378	7,074	10,000	Pop Up Retail	-	-	-
211	1,634	1,710	1,600	General Property/Liability/Volunteer W/C	2,300	2,300	2,300
212	-	-	300	Audit & Filing Fees	300	300	600
213	1,608	372	2,000	Computer System Support-Maint	2,000	2,000	2,000
214	255	220	200	Internet & Web Site Fees	200	200	200
215	25,389	25,303	70,000	Economic Incentives	120,000	120,000	120,000
216	23,500	-	25,000	Intern Program	23,500	23,500	23,500
217	12,985	12,750	13,200	Other Professional Services	50,000	50,000	50,000
218	-	-	25,000	Grant Matching	25,000	25,000	25,000
219	<b>88,414</b>	<b>51,086</b>	<b>164,700</b>	<b>Econ Dev Materials &amp; Services Total</b>	<b>245,700</b>	<b>245,700</b>	<b>246,000</b>
220							
221				<b>Econ Dev Capital Outlay</b>			
222	-	-	350,000	System Expansion - Broadband Utility - ARPA	850,000	850,000	850,000
223	-	-	-	Equipment & Furnishings	2,800	2,800	2,800
224	-	-	<b>350,000</b>	<b>Econ Dev Capital Outlay Total</b>	<b>852,800</b>	<b>852,800</b>	<b>852,800</b>
225							
226				<b>Interfund Transfers</b>			
227	55,000	20,000	60,000	To Building Inspection Fund	75,000	75,000	75,000
228	<b>55,000</b>	<b>20,000</b>	<b>60,000</b>	<b>Interfund Transfers Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
229							
230	-	-	<b>160,000</b>	<b>Operating Contingency</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
231							
232	5.20	5.18	5.20	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	4.59	4.59	4.59
233	<b>965,367</b>	<b>885,743</b>	<b>1,927,900</b>	<b>TOTAL EXPENDITURES</b>	<b>2,592,000</b>	<b>2,617,000</b>	<b>2,621,300</b>
234	<b>1,420,461</b>	<b>3,122,140</b>		<b>ENDING FUND BALANCE</b>			
235			<b>2,388,102</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>953,398</b>	<b>928,398</b>	<b>924,098</b>
236	<b>2,385,828</b>	<b>4,007,883</b>	<b>4,316,002</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,545,398</b>	<b>3,545,398</b>	<b>3,545,398</b>

## DEBT SERVICE FUND

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	213,995	214,315	220,304	BEGINNING FUND BALANCE (Adjusted)	229,300	229,300	229,300
2	1,620	1,172	1,500	Property Taxes-Prior Years	1,500	1,500	1,500
3	223	184	200	Interest on Property Taxes	100	100	100
4	1,229	884	1,200	Interest Income	5,000	5,000	5,000
5	<b>217,067</b>	<b>216,556</b>	<b>223,204</b>	<b>Total Resources, except taxes to be levied</b>	<b>235,900</b>	<b>235,900</b>	<b>235,900</b>
6			95,967	Taxes estimated to be received	98,979	98,979	98,979
7	90,552	97,375		Taxes collected in year levied			
8	<b>307,619</b>	<b>313,931</b>	<b>319,171</b>	<b>TOTAL RESOURCES</b>	<b>334,879</b>	<b>334,879</b>	<b>334,879</b>
9							
10				EXPENDITURES			
11				Debt Service			
12				Bond Principal Payments			
13				Issue Date:			
14	63,000	65,000	67,000	2010 Pool Bond-US Bank	73,000	73,000	73,000
15	<b>63,000</b>	<b>65,000</b>	<b>67,000</b>		<b>Total Principal</b>	<b>73,000</b>	<b>73,000</b>
16				Bond Interest Payments			
17				Issue Date:			
18	30,303	27,500	24,609	2010 Pool Bond-US Bank	21,630	21,630	21,630
19	<b>30,303</b>	<b>27,500</b>	<b>24,609</b>		<b>Total Interest</b>	<b>21,630</b>	<b>21,630</b>
20							
21	93,303	92,500	91,609	Debt Service Total	94,630	94,630	94,630
22							
23	<b>93,303</b>	<b>92,500</b>	<b>91,609</b>	<b>TOTAL EXPENDITURES</b>	<b>94,630</b>	<b>94,630</b>	<b>94,630</b>
24	<b>214,316</b>	<b>221,431</b>		ENDING FUND BALANCE			
25			227,562	ESTIMATED ENDING FUND BALANCE	240,249	240,249	240,249
26	<b>307,619</b>	<b>313,931</b>	<b>319,171</b>	<b>TOTAL REQUIREMENTS</b>	<b>334,879</b>	<b>334,879</b>	<b>334,879</b>

Notes:

No changes proposed at this time.

This page left intentionally blank

## LAW ENFORCEMENT FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>279,697</b>	<b>342,118</b>	<b>351,782</b>	BEGINNING FUND BALANCE	<b>554,800</b>	<b>554,800</b>	<b>554,800</b>
2	15,144	11,252	14,200	Property Taxes-Prior Years	15,200	15,200	15,200
3	1,966	1,696	2,100	Interest on Property Taxes	2,100	2,100	2,100
4	22,910	27,335	19,000	Communication License Fees	22,000	22,000	22,000
5	15,997	6,776	6,170	State Marijuana Tax	6,900	6,900	6,900
6	33,151	28,178	30,600	City Marijuana Tax	23,900	23,900	23,900
7	-	50,269	85,200	Public Safety Fee	101,300	101,300	101,300
8	2,223	2,020	3,800	Interest Income	14,500	14,500	14,500
9	10,000	10,000	10,000	From Zumwalt	-	-	-
10	<b>381,088</b>	<b>479,644</b>	<b>522,852</b>	<b>Total Resources, except taxes to be levied</b>	<b>740,700</b>	<b>740,700</b>	<b>740,700</b>
11			879,989	Taxes estimated to be received	911,575	911,575	911,575
12	893,085	946,240		Taxes collected in year levied			
13	<b>1,274,173</b>	<b>1,425,884</b>	<b>1,402,841</b>	<b>TOTAL RESOURCES</b>	<b>1,652,275</b>	<b>1,652,275</b>	<b>1,652,275</b>
14							
15				EXPENDITURES			
16				Code Enf Personnel Services			
17	-	-	-	Wages	54,700	54,700	54,700
18	-	-	-	W/C and FICA Benefits	6,700	6,700	6,700
19	-	-	-	Health/Life Insurance	16,900	16,900	16,900
20	-	-	-	PERS	22,800	22,800	22,800
21	-	-	-	<b>Code Enf Personnel Services Total</b>	<b>101,100</b>	<b>101,100</b>	<b>101,100</b>
22				<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.52	0.52	0.52

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
24			<b>Materials &amp; Services</b>			
25			<b>Code Enf Materials &amp; Services</b>			
26	-	-	- Admin Supplies & Services	700	700	700
27	-	-	- Professional Dues	500	500	500
28	-	-	- Building Maint/Janitorial Sup	600	600	600
29	-	-	- Office Machine Leases	100	100	100
30	-	-	- Training & Conferences	100	100	100
31	-	-	- Mileage, Lodging & Other Travel	100	100	100
32	-	-	- Public Relations	100	100	100
33	-	-	- Animal Control: Supplies/Admin	200	200	200
34	-	-	- Animal Control: Feral Program	4,300	4,300	4,300
35	-	-	- Attorney & Legal Services	400	400	400
36	-	-	- General Property/Liability/Volunteer W/C	2,300	2,300	2,300
37	-	-	- Audit & Filing Fees	100	100	200
38	-	-	- Computer System Support-Maint	1,400	1,400	1,400
39	-	-	- Internet & Web Site Fees	300	300	300
40	-	-	- Ordinance Enforcement Services	2,500	2,500	2,500
41	-	-	- Animal Control Contract	1,200	1,200	1,200
42	-	-	<b>- Code Enf Materials &amp; Services Total</b>	<b>14,900</b>	<b>14,900</b>	<b>15,000</b>
43						
44			<b>Code Enf Capital Outlay</b>			
45	-	-	- Equipment & Furnishings	2,700	2,700	2,700
46	-	-	<b>- Code Enf Capital Outlay Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
48			<b>Law Enf Materials &amp; Services</b>			
49	-	6,801	8,500 Admin Supplies & Services	10,400	10,400	10,400
50	-	469	- Telephone	1,100	1,100	1,100
51	-	1,563	- Electricity	600	600	600
52	372	1,118	200 Building Maint/Janitorial Sup	200	200	200
53	-	-	7,500 Office Equipment & Furnishings	500	500	500
54	-	-	100 Internet & Web Site Fees	100	100	100
55	937,879	921,446	956,738 Law Enforcement Contract	1,015,500	1,015,500	1,015,500
56	-	-	- Other Professional Services	-	-	-
57	<b>938,251</b>	<b>931,397</b>	<b>973,038 Materials &amp; Services Total</b>	<b>1,028,400</b>	<b>1,028,400</b>	<b>1,028,400</b>
58						
59	-	-	<b>5,000 Operating Contingency</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
60						
61	<b>938,251</b>	<b>931,397</b>	<b>978,038 TOTAL EXPENDITURES</b>	<b>1,177,100</b>	<b>1,177,100</b>	<b>1,177,200</b>
62	<b>335,922</b>	<b>494,487</b>	<b>ENDING FUND BALANCE</b>			
63			<b>424,803 ESTIMATED ENDING FUND BALANCE</b>	<b>475,175</b>	<b>475,175</b>	<b>475,075</b>
64	<b>1,274,173</b>	<b>1,425,884</b>	<b>1,402,841 TOTAL REQUIREMENTS</b>	<b>1,652,275</b>	<b>1,652,275</b>	<b>1,652,275</b>

This page left intentionally blank

## PARK AND RECREATION FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>728,290</b>	<b>780,900</b>	<b>630,821</b>	BEGINNING FUND BALANCE	<b>397,000</b>	<b>397,000</b>	<b>397,000</b>
2	4,300	3,207	4,000	Property Taxes-Prior Years	4,000	4,000	4,000
3	531	446	300	Interest on Property Taxes	300	300	300
4	61,755	61,343	41,600	State Revenue Sharing	65,000	65,000	65,000
5	15,997	6,776	6,170	State Marijuana Taxes	6,900	6,900	6,900
6	33,150	28,178	30,600	City Marijuana Tax	23,900	23,900	23,900
7	5,479	4,348	4,100	Interest Income	18,400	18,400	18,400
8	20,000	10,000	20,000	From Zumwalt Fund	22,500	22,500	22,500
9	-	-	50,000	Grant Awards	50,000	50,000	50,000
10	-	40,000	690,000	From Urban Renewal Agency	500,000	500,000	500,000
11	71,367	-	-	From Capital Projects - Pool Facilities	-	-	-
12	-	4,000	1,800	Community Center Rentals	1,800	1,800	1,800
13	14,173	75,730	50,000	Pool Use Fees	55,400	55,400	55,400
14	300	170	900	Park Program Donations	900	900	900
15	30	7,728	2,600	Park Board Fundraising	3,800	3,800	3,800
16	28	4,000	200	Miscellaneous Sources	200	200	200
17	<b>955,400</b>	<b>1,026,826</b>	<b>1,533,091</b>	<b>Total Resources, except taxes to be levied</b>	<b>1,150,100</b>	<b>1,150,100</b>	<b>1,150,100</b>
18			<b>369,595</b>	Taxes estimated to be received	382,861	382,861	382,861
19	<b>259,807</b>	<b>275,301</b>		Taxes collected in year levied			
20	<b>1,215,207</b>	<b>1,302,127</b>	<b>1,902,686</b>	<b>TOTAL RESOURCES</b>	<b>1,532,961</b>	<b>1,532,961</b>	<b>1,532,961</b>
21							
22				EXPENDITURES			
23				Park Personnel Services			
24	92,219	88,899	129,300	Wages	144,100	144,100	144,100
25	9,088	8,854	11,400	W/C and FICA Benefits	13,300	13,300	13,300
26	23,526	27,617	26,300	Health/Life Insurance	30,300	30,300	30,300
27	21,028	22,168	34,600	PERS	42,000	42,000	42,000
28	<b>145,861</b>	<b>147,539</b>	<b>201,600</b>	<b>Park Personnel Services Total</b>	<b>229,700</b>	<b>229,700</b>	<b>229,700</b>
29	1.88	1.88	2.11	TOTAL FULL-TIME EQUIVALENT (FTE)	1.63	1.63	1.63

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
31			<b>Park Materials &amp; Services</b>			
32	947	501	1,200 Admin Supplies & Services	2,100	2,100	2,100
33	1,275	2,896	2,000 Professional Dues	1,500	1,500	1,500
34	309	324	300 Publishing	-	-	-
35	1,538	1,546	1,200 Telephone Services	2,100	2,100	2,100
36	2,530	3,828	3,000 Electricity	3,900	3,900	3,900
37	1,489	1,432	4,400 Building Maint/Janitorial Supplies	3,700	3,700	3,700
38	224	669	700 Safety Program and Supplies	300	300	300
39	490	-	600 Training & Conferences	-	-	-
40	55	46	200 Mileage, Lodging & Other Travel	100	100	100
41	-	-	- Public Relations	-	-	-
42	-	130	100 Refunds	600	600	600
43	573	211	500 Office Equipment & Furniture	-	-	-
44	2,942	729	2,000 Tools & Small Equipment	2,300	2,300	2,300
45	-	2,530	1,500 Attorney & Legal Services	2,900	2,900	2,900
46	3,034	3,175	3,300 General Property/Liability/Volunteer W/C	4,800	4,800	4,800
47	1,440	400	1,600 Audit & Filing Fees	1,200	1,200	2,400
48	4,719	3,738	3,200 Computer System Support-Maint	5,300	5,300	5,300
49	546	444	400 Internet & Web Site Fees	500	500	500
50	1,132	6,389	2,000 Other Professional Services	-	-	-
51	3,298	4,438	3,000 Equip & Vehicle Maintenance & Repairs	7,000	7,000	7,000
52	10,415	24,538	33,500 Park Maintenance	35,500	35,500	35,500
53	9,924	9,748	11,700 Water/Sewer	10,100	10,100	10,100
54	985	2,106	1,500 Park Board Events & Activities	1,200	1,200	1,200
55	-	17	100 Park Board Use of Fundraising	7,500	7,500	7,500
56	<b>47,864</b>	<b>69,835</b>	<b>78,000 Park Materials &amp; Services Total</b>	<b>92,600</b>	<b>92,600</b>	<b>93,800</b>
57			<b>Park Capital Outlay</b>			
58						
59	120,814	96,187	875,000 Facilities Expansion	550,000	550,000	550,000
60	-	-	1,500 Equipment/Furniture	1,500	1,500	1,500
61	<b>120,814</b>	<b>96,187</b>	<b>876,500 Park Capital Outlay Total</b>	<b>551,500</b>	<b>551,500</b>	<b>551,500</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
63				<b>Pool Personnel Services</b>			
64	50,854	124,281	189,400	Wages	175,900	175,900	175,900
65	5,001	10,585	12,500	W/C and FICA Benefits	11,900	11,900	11,900
66	13,852	15,375	8,700	Health/Life Insurance	8,300	8,300	8,300
67	9,742	12,669	17,400	PERS	18,100	18,100	18,100
68	<b>79,450</b>	<b>162,911</b>	<b>228,000</b>	<b>Pool Personnel Services Total</b>	<b>214,200</b>	<b>214,200</b>	<b>214,200</b>
69	1.75	1.75	1.79	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	5.20	5.20	5.20
70							
71				<b>Pool Materials &amp; Services</b>			
72	2,221	3,159	2,500	Admin Supplies & Services	2,500	2,500	2,500
73	469	831	500	Professional Dues	500	500	500
74	256	804	300	Publishing	300	300	300
75	2,246	11,706	5,000	Building Maint/Janitorial Supplies	5,000	5,000	5,000
76	1,511	634	1,500	Safety Program and Supplies	1,500	1,500	1,500
77	973	-	1,000	Training & Conferences	1,000	1,000	1,000
78	27	23	100	Mileage, Lodging & Other Travel	100	100	100
79	-	-	150	Public Relations	150	150	150
80	-	246	300	Refunds	300	300	300
81	463	163	200	Office Equipment & Furniture	200	200	200
82	10,369	2,200	5,500	Tools & Small Equipment	5,500	5,500	5,500
83	2,450	2,564	2,700	General Property/Liability/Volunteer W/C	3,900	3,900	3,900
84	-	-	1,600	Audit & Filing Fees	1,600	1,600	3,200
85	2,417	1,609	1,400	Computer System Support-Maint	1,400	1,400	1,400
86	1,153	659	700	Internet & Web Site Fees	700	700	700
87	153	46	100	Other Professional Services	100	100	100
88	6,438	14,601	20,000	Pool Operating Supplies	20,000	20,000	20,000
89	12,166	3,333	12,000	Pool Maintenance	12,000	12,000	12,000
90	-	-	1,500	Pool Bldg. Janitorial - Maint	1,500	1,500	1,500
91	24,586	22,870	20,000	Pool Utilities	20,000	20,000	20,000
92	-	-	19,000	Pool Fuel	19,000	19,000	19,000
93	542	1,194	1,300	Concession Supplies	1,300	1,300	1,300
94	1,590	2,491	1,500	Lifeguard Training	1,500	1,500	1,500
95	-	-	500	Swim Team and Program Supplies	500	500	500
96	-	504	2,000	Swim Aide Fees	2,000	2,000	2,000
97	-	175	500	Pool Events	500	500	500
98	<b>70,030</b>	<b>69,811</b>	<b>101,850</b>	<b>Pool Materials &amp; Services Total</b>	<b>103,050</b>	<b>103,050</b>	<b>104,650</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
100				<b>Community Ctr Materials &amp; Services</b>			
101	25	4	200	Admin Supplies & Services	200	200	200
102	2,808	1,488	4,700	Utilities	4,700	4,700	4,700
103	2,410	1,043	4,200	Building Maint/Janitorial Supplies	4,200	4,200	4,200
104	75	205	300	Refunds	300	300	300
105	331	119	200	Office Equipment & Furniture	200	200	200
106	1,750	1,832	2,200	General Property/Liability/Volunteer W/C	3,200	3,200	3,200
107	202	199	200	Internet & Web Site Fees	200	200	200
108	<b>7,601</b>	<b>4,891</b>	<b>12,000</b>	<b>Community Ctr Materials &amp; Services Total</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
109							
110				<b>Community Ctr Capital Outlay</b>			
111	-	-	1,500	Equipment/Furniture	11,800	11,800	11,800
112	-	-	<b>1,500</b>	<b>Community Ctr Capital Outlay Total</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
113							
114				<b>Interfund Transfer</b>			
115	-	-	-	to PW Equipment Fund	-	-	-
116	-	-	-	<b>Interfund Transfer Total</b>	-	-	-
117							
118	-	-	<b>70,000</b>	<b>Operating Contingency</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
119							
120	3.63	3.63	3.90	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	6.83	6.83	6.83
121	<b>471,619</b>	<b>551,175</b>	<b>1,569,450</b>	<b>TOTAL EXPENDITURES</b>	<b>1,275,850</b>	<b>1,275,850</b>	<b>1,278,650</b>
122	<b>743,588</b>	<b>750,952</b>		<b>ENDING FUND BALANCE</b>			
123			<b>333,236</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>257,111</b>	<b>257,111</b>	<b>254,311</b>
124	<b>1,215,207</b>	<b>1,302,127</b>	<b>1,902,686</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,532,961</b>	<b>1,532,961</b>	<b>1,532,961</b>

## PLANNING FUND

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	<b>238,248</b>	<b>238,100</b>	<b>244,251</b>	BEGINNING FUND BALANCE	<b>262,200</b>	<b>262,200</b>	<b>262,200</b>
2	3,108	2,268	3,000	Property Taxes-Prior Years	3,000	3,000	3,000
3	420	350	200	Interest on Property Taxes	200	200	200
4	22,493	32,475	44,100	Land Use Fees	44,100	44,100	44,100
5	8,732	20,426	28,800	Developer Reimbursements	28,800	28,800	28,800
6	1,927	1,356	2,700	Interest Income	6,000	6,000	6,000
7	-	-	-	Miscellaneous Sources	-	-	-
8	-	-	-	From Urban Renewal Agency	-	-	-
9	<b>274,929</b>	<b>294,974</b>	<b>323,051</b>	<b>Total Resources, except taxes to be levied</b>	<b>344,300</b>	<b>344,300</b>	<b>344,300</b>
10			<b>175,998</b>	Taxes estimated to be received	182,315	182,315	182,315
11	<b>178,617</b>	<b>189,279</b>		Taxes collected in year levied			
12	<b>453,546</b>	<b>484,254</b>	<b>499,049</b>	<b>TOTAL RESOURCES</b>	<b>526,615</b>	<b>526,615</b>	<b>526,615</b>
13							
14				EXPENDITURES			
15				Personnel Services			
16	99,505	96,358	108,700	Wages	101,800	101,800	101,800
17	8,428	8,107	8,900	W/C and FICA Benefits	8,700	8,700	8,700
18	28,166	24,928	23,500	Health/Life Insurance	22,000	22,000	22,000
19	21,963	23,350	30,000	PERS	29,800	29,800	29,800
20	<b>158,061</b>	<b>152,742</b>	<b>171,100</b>	<b>Personnel Services Total</b>	<b>162,300</b>	<b>162,300</b>	<b>162,300</b>
21	1.82	1.47	1.49	TOTAL FULL-TIME EQUIVALENT (FTE)	2.00	2.00	2.00

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
23				<b>Materials &amp; Services</b>			
24	2,833	25,501	2,400	Admin Services & Supplies	18,000	18,000	18,000
25	960	1,086	800	Professional Dues	1,200	1,200	1,200
26	1,234	2,106	1,100	Publishing Costs	2,900	2,900	2,900
27	1,240	1,293	1,200	Telephone	4,000	4,000	4,000
28	1,320	1,369	1,200	Electricity	1,600	1,600	1,600
29	535	516	-	Water/Sewer	500	500	500
30	3,090	1,874	1,100	Building Maint/Janitorial Sup	2,600	2,600	2,600
31	-	-	-	Safety Program and Supplies	-	-	-
32	595	-	1,000	Training & Conferences	-	-	-
33	137	116	200	Mileage, Lodging & Other Travel	100	100	100
34	-	-	1,000	Training/Travel - Commission	-	-	-
35	-	-	-	Public Relations	-	-	-
36	-	5,916	6,100	Refunds	6,000	6,000	6,000
37	893	322	400	Office Equipment & Furniture	-	-	-
38	6,975	4,370	11,600	Attorney & Legal Services	15,000	15,000	15,000
39	4,726	4,946	5,100	General Property/Liability/WC Ins	7,300	7,300	7,300
40	540	150	700	Audit & Filing Fees	1,200	1,200	2,400
41	4,661	4,732	5,800	Computer System Support-Maint	5,200	5,200	5,200
42	739	636	900	Internet & Web Site Fees	700	700	700
43	25,796	52,838	39,400	Technical Review Services	35,100	35,100	35,100
44	1,111	183	800	Other Professional Services	49,000	49,000	49,000
45	<b>57,386</b>	<b>107,951</b>	<b>80,800</b>	<b>Materials &amp; Services Total</b>	<b>150,400</b>	<b>150,400</b>	<b>151,600</b>
46							
47				<b>Capital Outlay</b>			
48	-	-	-	Office Equipment & Furniture	8,100	8,100	8,100
49	-	-	-	<b>Capital Outlay Total</b>	<b>8,100</b>	<b>8,100</b>	<b>8,100</b>
50							
51	-	-	40,000	<b>Operating Contingency</b>	50,000	50,000	50,000
52							
53	1.82	1.47	1.49	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2	2	2
54	<b>215,446</b>	<b>260,694</b>	<b>291,900</b>	<b>TOTAL EXPENDITURES</b>	<b>370,800</b>	<b>370,800</b>	<b>372,000</b>
55	<b>238,100</b>	<b>223,560</b>		<b>ENDING FUND BALANCE</b>			
56			207,149	<b>ESTIMATED ENDING FUND BALANCE</b>	155,815	155,815	154,615
57	<b>453,546</b>	<b>484,254</b>	<b>499,049</b>	<b>TOTAL REQUIREMENTS</b>	<b>526,615</b>	<b>526,615</b>	<b>526,615</b>

## WATER FUND

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Description RESOURCES</b>	<b>2024 Requested</b>	<b>2024 Approved</b>	<b>2024 Adopted</b>
1	<b>3,246,371</b>	<b>3,696,566</b>	<b>3,561,618</b>	BEGINNING FUND BALANCE	<b>3,802,500</b>	<b>3,802,500</b>	<b>3,802,500</b>
2	8,000	28,000	20,000	Service Connections	20,000	20,000	20,000
3	25,056	37,248	12,900	Interest Income	88,500	88,500	88,500
4	7,722	-	13,000	Land Lease	7,000	7,000	7,000
5	-	-	-	From Urban Renewal Agency	-	-	-
6	1,084,973	1,042,303	1,095,100	Water Use Fees	1,020,400	1,020,400	1,020,400
7	39,233	35,940	41,300	Bulk Water Sales	37,500	37,500	37,500
8	-	-	5,800	Delinquent Fees	5,800	5,800	5,800
9	3,167	2,897	1,400	Miscellaneous Sources	1,400	1,400	1,400
10	<b>1,168,151</b>	<b>1,146,388</b>	<b>1,189,500</b>	<b>Total New Resources</b>	<b>1,180,600</b>	<b>1,180,600</b>	<b>1,180,600</b>
11	<b>4,414,522</b>	<b>4,842,954</b>	<b>4,751,118</b>	<b>TOTAL RESOURCES</b>	<b>4,983,100</b>	<b>4,983,100</b>	<b>4,983,100</b>
12							
13							
14							
				<b>EXPENDITURES</b>			
				<b>Personnel Services</b>			
15	174,852	169,249	220,400	Wages	216,500	216,500	216,500
16	16,821	15,830	20,200	W/C and FICA Benefits	19,600	19,600	19,600
17	42,239	53,217	53,200	Health/Life Insurance	49,600	49,600	49,600
18	41,185	43,461	68,000	PERS	67,200	67,200	67,200
19	<b>275,097</b>	<b>281,757</b>	<b>361,800</b>	<b>Personnel Services Total</b>	<b>352,900</b>	<b>352,900</b>	<b>352,900</b>
20	3.38	3.23	3.11	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2.84	2.84	2.84

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
22				<b>Materials &amp; Services</b>			
23	21,685	27,482	23,000	Admin Supplies & Services	24,200	24,200	24,200
24	3,101	5,196	5,000	Professional Dues	5,500	5,500	5,500
25	4,084	3,997	4,800	Telephone Services	5,100	5,100	5,100
26	39,504	36,019	45,000	Electricity	47,300	47,300	47,300
27	4,299	4,053	5,000	Building Maint/Janitorial Sup	5,300	5,300	5,300
28	214	748	900	Safety Program and Supplies	1,000	1,000	1,000
29	1,171	-	-	Training & Conferences	-	-	-
30	55	46	100	Mileage, Lodging & Other Travel	300	300	300
31	-	-	-	Public Relations	-	-	-
32	-	1,439	1,800	Refunds	1,900	1,900	1,900
33	1,973	712	3,000	Office Equipment & Furnishings	1,000	1,000	1,000
34	-	-	-	Computer Equipment	-	-	-
35	927	1,064	2,000	Tools & Small Equipment	2,100	2,100	2,100
36	200	-	-	Attorney & Legal Services	200	200	200
37	10,443	10,929	13,600	General Property/Liability Ins	19,500	19,500	19,500
38	3,420	950	-	Audit & Filing Fees	2,000	2,000	4,000
39	13,386	12,105	13,300	Computer System Support-Maint	14,000	14,000	14,000
40	1,633	1,405	1,300	Internet & Web Site Fees	1,200	1,200	1,200
41	13,707	14,382	17,400	Engineering Fees	18,300	18,300	18,300
42	11,499	14,977	20,000	Other Professional Services	21,000	21,000	21,000
43	10,132	8,940	9,500	System Operating Supplies	10,000	10,000	10,000
44	8,226	12,267	10,000	Equip & Vehicle Maintenance & Repairs	10,500	10,500	10,500
45	18,669	57,337	100,000	System Maintenance	100,000	100,000	100,000
46	4,158	4,629	6,500	System Quality Tests	6,900	6,900	6,900
47	-	-	12,000	Building & Yard Maintenance	12,600	12,600	12,600
48	130,312	154,017	145,000	Water Purchase	152,300	152,300	152,300
49	-	-	10,000	PW Service Maps-Water System	10,500	10,500	10,500
50	<b>302,798</b>	<b>372,695</b>	<b>449,200</b>	<b>Materials &amp; Services Total</b>	<b>472,700</b>	<b>472,700</b>	<b>474,700</b>
51				<b>Capital Outlay</b>			
52							
53	-	-	285,000	System Expansion	125,000	125,000	125,000
54	-	-	-	System Improvements	198,000	198,000	198,000
55	-	-	-	Equipment	19,000	19,000	19,000
56	-	-	<b>285,000</b>	<b>Capital Outlay Total</b>	<b>342,000</b>	<b>342,000</b>	<b>342,000</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
58				<b>Debt Service</b>			
59	155,391	160,105	91,142	Pipeline Bond Principal-RUS	93,700	93,700	93,700
60	229,672	225,851	124,436	Pipeline Bond Interest-RUS	122,000	122,000	122,000
61	-	-	-	USDA Restricted Cash Reserve	431,200	431,200	431,200
62	<b>385,062</b>	<b>385,956</b>	<b>215,578</b>	<b>Debt Service Total</b>	<b>646,900</b>	<b>646,900</b>	<b>646,900</b>
63							
64				<b>Transfers</b>			
65	5,000	-	-	To PW Equipment Fund	5,000	5,000	5,000
66	<b>5,000</b>	-	-	<b>Transfers Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
67							
68	-	-	<b>200,000</b>	<b>Operating Contingency</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
69							
70	3.38	3.23	2.84	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2.84	2.84	2.84
71	<b>967,957</b>	<b>1,040,408</b>	<b>1,511,578</b>	<b>TOTAL EXPENDITURES</b>	<b>1,909,500</b>	<b>1,909,500</b>	<b>1,911,500</b>
72	<b>3,446,564</b>	<b>3,802,546</b>		<b>ENDING FUND BALANCE</b>			
73			<b>3,239,540</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>3,073,600</b>	<b>3,073,600</b>	<b>3,071,600</b>
74	<b>4,414,522</b>	<b>4,842,954</b>	<b>4,751,118</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,983,100</b>	<b>4,983,100</b>	<b>4,983,100</b>

This page left intentionally blank

## SEWER FUND

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	<b>2,878,819</b>	<b>3,570,802</b>	<b>4,304,300</b>	BEGINNING FUND BALANCE	<b>4,441,900</b>	<b>4,441,900</b>	<b>4,441,900</b>
2	2,800	11,385	5,000	Sewer Connection	5,000	5,000	5,000
3	22,063	1,838	13,300	Interest Income	80,000	80,000	80,000
4	9,600	9,400	12,000	Land Lease	12,000	12,000	12,000
5	1,332,334	1,428,837	1,431,200	Sewer Use Fees	1,689,800	1,689,800	1,689,800
6	-	-	-	Miscellaneous Sources	50	50	50
7	<b>1,366,797</b>	<b>1,451,460</b>	<b>1,461,500</b>	<b>Total New Resources</b>	<b>1,786,850</b>	<b>1,786,850</b>	<b>1,786,850</b>
8	<b>4,245,616</b>	<b>5,022,262</b>	<b>5,765,800</b>	<b>TOTAL RESOURCES</b>	<b>6,228,750</b>	<b>6,228,750</b>	<b>6,228,750</b>
9							
10				EXPENDITURES			
11				Personnel Services			
12	198,125	192,225	244,900	Wages	241,000	241,000	241,000
13	18,741	17,680	22,300	W/C and FICA Benefits	21,800	21,800	21,800
14	46,187	59,546	57,500	Health/Life Insurance	53,900	53,900	53,900
15	47,397	49,728	73,900	PERS	73,400	73,400	73,400
16	<b>310,450</b>	<b>319,179</b>	<b>398,600</b>	<b>Personnel Services Total</b>	<b>390,100</b>	<b>390,100</b>	<b>390,100</b>
17	4.03	3.80	3.12	TOTAL FULL-TIME EQUIVALENT (FTE)	3.12	3.12	3.12

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
19				<b>Materials &amp; Services</b>			
20	24,742	33,624	29,000	Admin Supplies & Services	30,500	30,500	30,500
21	-	-	-	Postage	-	-	-
22	3,435	3,343	4,000	Professional Dues	4,200	4,200	4,200
23	2,611	2,541	2,800	Telephone Services	3,000	3,000	3,000
24	69,046	60,961	83,000	Electricity	87,200	87,200	87,200
25	4,368	3,985	5,000	Building Maint/Janitorial Sup	5,300	5,300	5,300
26	311	784	1,000	Safety Program and Supplies	1,100	1,100	1,100
27	-	-	-	Office Machine Leases	-	-	-
28	1,294	-	900	Training & Conferences	1,000	1,000	1,000
29	274	231	500	Mileage, Lodging & Other Travel	600	600	600
30	-	-	-	Public Relations	-	-	-
31	-	-	-	Refunds	-	-	-
32	2,205	796	1,000	Office Equipment & Furnishings	1,100	1,100	1,100
33	735	126	2,000	Tools & Small Equipment	2,100	2,100	2,100
34	940	1,860	1,900	Attorney & Legal Services	2,000	2,000	2,000
35	11,668	12,211	15,100	General Property/Liability Ins	21,600	21,600	21,600
36	2,340	650	-	Audit & Filing Fees	2,100	2,100	4,200
37	11,509	10,847	11,500	Computer System Support-Maint	12,100	12,100	12,100
38	2,509	1,569	1,400	Internet & Web Site Fees	1,500	1,500	1,500
39	5,575	-	16,500	Engineering Fees	17,400	17,400	17,400
40	3,144	12,954	16,100	Other Professional Services	17,000	17,000	17,000
41	8,273	20,492	14,700	System Operating Supplies	15,500	15,500	15,500
42	7,939	12,372	11,000	Equip & Vehicle Maintenance & Repairs	11,600	11,600	11,600
43	51,728	47,266	44,900	System Maintenance	60,000	60,000	60,000
44	18,157	41,400	40,000	WW Treatment Plant Maintenance	42,000	42,000	42,000
45	7,816	-	14,000	System Quality Tests	14,700	14,700	14,700
46	-	-	-	Building & Yard Maintenance	-	-	-
47	-	-	-	Equipment Repairs	-	-	-
48	-	-	-	Bio-solids Management/Removal	-	-	-
49	-	-	-	Effluent Area Maintenance	-	-	-
50	-	-	60,000	Inflow & Infiltration Maintenance	60,000	60,000	60,000
51	-	-	5,000	NPDES Permit Renewal	5,300	5,300	5,300
52	-	-	-	PW Service Maps-Sewer Lines	-	-	-
53	240,620	268,013	381,300	<b>Materials &amp; Services Total</b>	418,900	418,900	421,000

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
55			<b>Capital Outlay</b>			
56	5,086	-	- System Expansion	30,000	30,000	30,000
57	-	-	32,500 System Improvements	42,000	42,000	42,000
58	-	-	- Equipment	19,000	19,000	19,000
59	<b>5,086</b>	-	<b>32,500 Capital Outlay Total</b>	<b>91,000</b>	<b>91,000</b>	<b>91,000</b>
60						
61			<b>Debt Service</b>			
62	29,046	2,911,145	60,000 Loan Principal-WWTP RUS Re-Fund	62,500	62,500	62,500
63	84,607	33,359	35,200 Loan Interest-WWTP RUS Re-Fund	33,300	33,300	33,300
64	<b>113,653</b>	<b>2,944,504</b>	<b>95,200 Debt Service Total</b>	<b>95,800</b>	<b>95,800</b>	<b>95,800</b>
65						
66			<b>Transfers</b>			
67	5,000	-	- To PW Equipment Fund	5,000	5,000	5,000
68	<b>5,000</b>	-	<b>- Transfers Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
69						
70	-	-	<b>110,000 Operating Contingency</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
71						
72	4.03	3.80	3.12 TOTAL FULL-TIME EQUIVALENT (FTE)	3.12	3.12	3.12
73	<b>674,809</b>	<b>3,531,696</b>	<b>1,017,600 TOTAL EXPENDITURES</b>	<b>1,110,800</b>	<b>1,110,800</b>	<b>1,112,900</b>
74	<b>3,570,807</b>	<b>1,490,566</b>	<b>ENDING FUND BALANCE</b>			
75			<b>4,748,200 ESTIMATED ENDING FUND BALANCE</b>	<b>5,117,950</b>	<b>5,117,950</b>	<b>5,115,850</b>
76	<b>4,245,616</b>	<b>5,022,262</b>	<b>5,765,800 TOTAL REQUIREMENTS</b>	<b>6,228,750</b>	<b>6,228,750</b>	<b>6,228,750</b>

This page left intentionally blank

## STREET FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>1,958,291</b>	<b>2,472,090</b>	<b>2,868,540</b>	BEGINNING FUND BALANCE	<b>3,028,200</b>	<b>3,028,200</b>	<b>3,028,200</b>
2	85,991	89,661	89,000	Emerald PUD Franchise Fees	90,800	90,800	90,800
3	26,139	26,219	26,200	Lane Electric Franchise Fees	27,900	27,900	27,900
4	4,570	638	3,400	Telephone Co. Franchise Fees	900	900	900
5	17,323	18,452	18,100	Cable Co. Franchise Fees	18,100	18,100	18,100
6	12,409	14,861	14,500	Garbage Co. Franchise Fees	14,600	14,600	14,600
7	355,330	404,248	347,600	State Highway Gas Tax	404,000	404,000	404,000
8	3,589	4,083	4,300	Bike Path Apportionment	4,000	4,000	4,000
9	1,259	1,440	800	Right-Of-Way Permits	1,300	1,300	1,300
10	134,445	140,562	98,500	City Gas Tax	108,000	108,000	108,000
11	78,416	78,623	78,200	Street Utility Fee (aka TUF)	79,300	79,300	79,300
12	14,811	13,641	15,500	Interest Income	59,100	59,100	59,100
13	-	-	-	Lease Income	-	-	-
14	-	-	-	From Urban Renewal	30,000	30,000	30,000
15	-	-	-	Grant Proceeds	2,200,000	2,200,000	2,200,000
16	350,000	-	-	From Reserve-Governmental	-	-	-
17	62,278	-	-	From Capital Projects - W Broadway	-	-	-
18	-	80	700	Miscellaneous Sources	700	700	700
19	<b>1,146,558</b>	<b>792,509</b>	<b>696,800</b>	<b>Total New Resources</b>	<b>3,038,700</b>	<b>3,038,700</b>	<b>3,038,700</b>
20	<b>3,104,849</b>	<b>3,264,599</b>	<b>3,565,340</b>	<b>TOTAL RESOURCES</b>	<b>6,066,900</b>	<b>6,066,900</b>	<b>6,066,900</b>
21							
22				EXPENDITURES			
23				Personnel Services			
24	92,922	88,157	121,600	Wages	125,000	125,000	125,000
25	9,493	8,868	10,600	W/C and FICA Benefits	10,400	10,400	10,400
26	21,714	25,898	24,000	Health/Life Insurance	22,600	22,600	22,600
27	21,200	22,239	31,700	PERS	31,700	31,700	31,700
28	<b>145,329</b>	<b>145,162</b>	<b>187,900</b>	<b>Personnel Services Total</b>	<b>189,700</b>	<b>189,700</b>	<b>189,700</b>
29	2.02	1.91	1.92	TOTAL FULL-TIME EQUIVALENT (FTE)	1.92	1.92	1.92

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
31				<b>Materials &amp; Services</b>			
32	2,414	1,609	3,000	Admin Supplies & Services	3,200	3,200	3,200
33	-	-	-	Postage	-	-	-
34	927	961	1,000	Professional Dues	1,100	1,100	1,100
35	965	785	1,000	Telephone Services	1,100	1,100	1,100
36	49,234	48,208	60,000	Electricity-Street Lights	63,000	63,000	63,000
37	-	-	-	Building Maint/Janitorial Sup	-	-	-
38	268	515	500	Safety Program and Supplies	600	600	600
39	-	-	-	Office Machine Leases	-	-	-
40	543	-	600	Training & Conferences	700	700	700
41	219	185	300	Mileage, Lodging & Other Travel	400	400	400
42	-	-	300	Public Relations	400	400	400
43	-	3,000	-	Refunds	-	-	-
44	915	330	400	Office Equipment & Furnishings	500	500	500
45	-	-	-	Computer Equipment	-	-	-
46	2,356	(50)	2,500	Tools & Small Equipment	2,700	2,700	2,700
47	-	-	1,200	Attorney & Legal Services	1,300	1,300	1,300
48	4,842	5,346	7,200	General Property/Liability Ins	10,300	10,300	10,300
49	7,380	2,050	7,400	Audit & Filing Fees	7,800	7,800	15,600
50	4,991	4,291	5,700	Computer System Support-Maint.	6,000	6,000	6,000
51	757	651	500	Internet & Web Site Fees	600	600	600
52	-	-	2,500	Engineering Fees	2,700	2,700	2,700
53	950	21,364	60,000	Other Professional Services	60,000	60,000	60,000
54	4,111	11,075	5,000	Equip & Vehicle Maintenance & Repairs	5,300	5,300	5,300
55	192,311	17,889	25,000	Street Maintenance	41,300	41,300	41,300
56	766	21,053	1,062,400	Street Rehabilitation/Preservation	12,500	12,500	52,500
57	-	-	-	Building & Yard Maintenance	-	-	-
58	3,999	1,514	2,000	Landscape Maint. & Supplies	2,100	2,100	2,100
59	-	-	-	Equipment Repairs	-	-	-
60	9,788	4,734	11,900	Water Use/Irrigation	12,500	12,500	12,500
61	32,211	29,527	36,000	Street Sweeping Contract	37,800	37,800	37,800
62	<b>319,947</b>	<b>175,037</b>	<b>1,296,400</b>	<b>Materials &amp; Services Total</b>	<b>273,900</b>	<b>273,900</b>	<b>321,700</b>

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
64				<b>Capital Outlay</b>			
65	154,678	-	-	- System Expansion	25,000	25,000	25,000
66	-	-	12,500	System Improvements	2,230,000	2,230,000	2,230,000
67	-	-	-	- Equipment	8,300	8,300	8,300
68	-	-	-	- System Upgrade	-	-	-
69	<b>154,678</b>	-	<b>12,500</b>	<b>Capital Outlay Total</b>	<b>2,263,300</b>	<b>2,263,300</b>	<b>2,263,300</b>
70							
71				<b>Transfers</b>			
72	5,000	-	-	- To PW Equipment Fund	5,000	5,000	5,000
73	6,000	-	-	- To Reserve-Governmental Fund	4,100	4,100	4,100
74	<b>11,000</b>	-	-	<b>- Transfers Total</b>	<b>9,100</b>	<b>9,100</b>	<b>9,100</b>
75							
76	-	-	<b>80,000</b>	<b>Operating Contingency</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
77							
78	2.0	1.9	1.9	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	1.9	1.9	1.9
79	<b>630,954</b>	<b>320,199</b>	<b>1,576,800</b>	<b>TOTAL EXPENDITURES</b>	<b>2,786,000</b>	<b>2,786,000</b>	<b>2,793,800</b>
80	<b>2,473,896</b>	<b>2,944,399</b>		<b>ENDING FUND BALANCE</b>			
81			<b>1,988,540</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>3,280,900</b>	<b>3,280,900</b>	<b>3,273,100</b>
82	<b>3,104,849</b>	<b>3,264,599</b>	<b>3,565,340</b>	<b>TOTAL REQUIREMENTS</b>	<b>6,066,900</b>	<b>6,066,900</b>	<b>6,066,900</b>

This page left intentionally blank

## STORM WATER FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES							
1	234,325	262,411	285,971	BEGINNING FUND BALANCE	324,800	324,800	324,800
2	1,797	1,462	2,800	Interest Income	6,000	6,000	6,000
3	72,382	74,172	74,200	Storm Water Drainage Fees	74,300	74,300	74,300
4	-	-	100	Miscellaneous Income	100	100	100
5	74,179	75,634	77,100	Total New Resources	80,400	80,400	80,400
6	308,504	338,045	363,071	TOTAL RESOURCES	405,200	405,200	405,200
7							
EXPENDITURES							
8							
9							
10	25,859	23,992	31,400	Personnel Services	32,600	32,600	32,600
11	2,529	2,299	2,500	Wages	2,500	2,500	2,500
12	5,963	7,079	6,400	W/C and FICA Benefits	6,000	6,000	6,000
13	5,787	5,974	8,200	Health/Life Insurance	8,200	8,200	8,200
14	40,138	39,344	48,500	Personnel Services Total	49,300	49,300	49,300
15	0.50	0.43	0.42	TOTAL FULL-TIME EQUIVALENT (FTE)	0.42	0.42	0.42
16							
17							
18	935	1,435	1,200	Materials & Services	1,300	1,300	1,300
19	246	249	200	Admin Supplies & Services	300	300	300
20	465	565	300	Professional Dues	400	400	400
21	6	11	100	Building Maint/Janitorial Sup	200	200	200
22	135	-	100	Safety Program and Supplies	200	200	200
23	27	23	100	Training & Conferences	200	200	200
24	243	88	200	Mileage, Lodging & Other Travel	300	300	300
25	-	-	100	Office Equipment & Furnishings	200	200	200
26	-	-	300	Attorney & Legal Services	400	400	400
27	1,284	1,343	1,400	General Property/Liability Ins	2,000	2,000	2,000
28	-	-	100	Audit & Filing Fees	200	200	400
29	1,266	1,231	1,400	Computer System Support-Maint	1,500	1,500	1,500
30	201	173	200	Internet & Web Site Fees	300	300	300
31	434	666	900	Other Professional Services	4,000	4,000	4,000
32	-	-	-	Equip & Vehicle Maintenance & Repairs	-	-	-
33	713	-	1,500	System Maintenance	1,600	1,600	1,600
34	5,954	5,784	8,000	Materials & Services Total	12,900	12,900	13,100

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
40				<b>Capital Outlay</b>			
41	-	-	18,000	System Improvements	10,000	10,000	10,000
42	-	-	-	Equipment	2,200	2,200	2,200
43	-	-	<b>18,000</b>	<b>Capital Outlay Total</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
44							
45				<b>Transfers</b>			
46	-	-	-	To PW Equipment Fund	5,000	5,000	5,000
47							
48	-	-	<b>20,000</b>	<b>Operating Contingency</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
49							
50	0.50	0.43	0.42	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.42	0.42	0.42
51	<b>46,093</b>	<b>45,128</b>	<b>94,500</b>	<b>TOTAL EXPENDITURES</b>	<b>94,400</b>	<b>94,400</b>	<b>94,600</b>
52	<b>262,412</b>	<b>292,917</b>		<b>ENDING FUND BALANCE</b>			
53			<b>268,571</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>310,800</b>	<b>310,800</b>	<b>310,600</b>
54	<b>308,504</b>	<b>338,045</b>	<b>363,071</b>	<b>TOTAL REQUIREMENTS</b>	<b>405,200</b>	<b>405,200</b>	<b>405,200</b>

## P.W. EQUIPMENT FUND

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES						
1 206,342	189,546	180,815	BEGINNING FUND BALANCE	145,000	145,000	145,000
2 1,629	1,056	1,400	Interest Income	4,200	4,200	4,200
3 -	-	-	From Parks & Recr Fund	-	-	-
4 5,000	-	-	From Street Fund	5,000	5,000	5,000
5 5,000	-	-	From Water Fund	5,000	5,000	5,000
6 5,000	-	-	From Sewer Fund	5,000	5,000	5,000
7 -	-	-	From Storm Fund	5,000	5,000	5,000
8 16,629	1,056	1,400	Total New Resources	24,200	24,200	24,200
9 222,971	190,602	182,215	TOTAL RESOURCES	169,200	169,200	169,200
EXPENDITURES						
Capital Outlay						
13 3,425	9,817	-	Equipment	115,000	115,000	115,000
14 29,999	-	40,000	Vehicles	16,000	16,000	16,000
15 33,425	9,817	40,000	Capital Outlay Total	131,000	131,000	131,000
17 33,425	9,817	40,000	TOTAL EXPENDITURES	131,000	131,000	131,000
18 189,546	180,785		ENDING FUND BALANCE			
19		142,215	ESTIMATED ENDING FUND BALANCE	38,200	38,200	38,200
20 222,971	190,602	182,215	TOTAL REQUIREMENTS	169,200	169,200	169,200

## BUILDING INSPECTION PROGRAM FUND

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	42,002	52,150	23,137	BEGINNING FUND BALANCE	69,900	69,900	69,900
2	285	290	300	Interest Income	1,000	1,000	1,000
3	52,825	98,662	63,700	Building Permit Fees	68,000	68,000	68,000
4	11,662	12,777	6,200	Electrical Permit Fees	12,200	12,200	12,200
5	55,000	20,000	60,000	From General Fund	75,000	75,000	75,000
6	-	-	-	Miscellaneous Sources	100	100	100
7	119,773	131,729	130,200	Total New Resources	156,300	156,300	156,300
8	161,775	183,879	153,337	TOTAL RESOURCES	226,200	226,200	226,200
9							
10				EXPENDITURES			
11				Personnel Services			
12	18,912	18,212	22,700	Wages	21,800	21,800	21,800
13	1,888	1,787	1,900	W/C and FICA Benefits	1,900	1,900	1,900
14	4,989	5,804	5,000	Health/Life Insurance	4,600	4,600	4,600
15	4,791	5,013	6,300	PERS	6,200	6,200	6,200
16	30,581	30,815	35,900	Personnel Services Total	34,500	34,500	34,500
17	0.30	0.30	0.30	TOTAL FULL-TIME EQUIVALENT (FTE)	0.30	0.30	0.30
18							
19				Materials & Services			
20	946	743	600	Admin Supplies & Services	600	600	600
21	180	181	200	Professional Dues	200	200	200
22	347	298	200	Building Maint/Janitorial Sup	200	200	200
23	-	-	100	Public Relations	100	100	100
24	-	-	100	Attorney & Legal Services	100	100	100
25	933	977	1,100	General Property/Liability Ins	1,100	1,100	1,100
26	75,574	86,924	93,300	Permit Inspections	106,500	106,500	106,500
27	-	-	300	Audit & Filing Fees	300	300	600
28	917	212	900	Computer System Support-Maint	900	900	900
29	146	126	200	Internet & Web Site Fees	200	200	200
30	79,044	89,462	97,000	Materials & Services Total	110,200	110,200	110,500
31							
32				Capital Outlay			
33	-	-	-	Equipment & Furnishings	1,600	1,600	1,600
34	-	-	-	Capital Outlay Total	1,600	1,600	1,600

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
36 -	-	-	Operating Contingency	10,000	10,000	10,000
37						
38						
39 0.30	0.30	0.30	TOTAL FULL-TIME EQUIVALENT (FTE)	0.30	0.30	0.30
40 109,625	120,276	132,900	TOTAL EXPENDITURES	156,300	156,300	156,600
41 52,150	63,603		ENDING FUND BALANCE			
42 20,437		ESTIMATED ENDING FUND BALANCE	69,900	69,900	69,600	
43 161,775	183,879	153,337	TOTAL REQUIREMENTS	226,200	226,200	226,200

## CAPITAL CONSTRUCTION - GOVERNMENTAL SDC FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>1,426,120</b>	<b>890,242</b>	<b>1,065,685</b>	BEGINNING FUND BALANCE	-	-	-
2			-	Parkland Acquisition Fees	-	-	-
3	-	6,349	-	Traffic Impact Fees	-	-	-
4	10,868	4,959	18,700	Interest Income	-	-	-
5	48,193	96,746	148,700	SDC - Parks	-	-	-
6	30,793	74,847	99,800	SDC - Transportation	-	-	-
7	9,201	4,078	5,600	SDC - Storm Water/Drainage	-	-	-
8	<b>99,054</b>	<b>186,979</b>	<b>272,800</b>	<b>Total New Resources</b>	-	-	-
9	<b>1,525,174</b>	<b>1,077,221</b>	<b>1,338,485</b>	<b>TOTAL RESOURCES</b>	-	-	-
10				EXPENDITURES			
11				Materials & Services			
12				200 Other Professional Services	-	-	-
13	175	-	200	Materials & Services Total	-	-	-
14	175	-	200				
15				Capital Outlay			
16				50,000 System Expansion	-	-	-
17	634,757	-	12,500	System Improvements	-	-	-
18	-	-	62,500	Capital Outlay Total	-	-	-
19	<b>634,757</b>	-	<b>62,700</b>	<b>TOTAL EXPENDITURES</b>	-	-	-
20				ENDING FUND BALANCE			
21	<b>634,932</b>	-					
22	<b>890,242</b>	<b>1,077,221</b>					
23			<b>1,275,785</b>	ESTIMATED ENDING FUND BALANCE	-	-	-
24	<b>1,525,174</b>	<b>1,077,221</b>	<b>1,338,485</b>	<b>TOTAL REQUIREMENTS</b>	-	-	-

Notes:

## CAPITAL CONSTRUCTION - WATER SDC FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
1	<b>137,402</b>	<b>160,135</b>	<b>262,162</b>	BEGINNING FUND BALANCE	<b>182,800</b>	<b>182,800</b>	<b>182,800</b>
2	893	853	1,000	Interest Income	3,600	3,600	3,600
3	64,960	159,272	197,300	SDC - Water System	223,300	223,300	223,300
4	<b>65,853</b>	<b>160,125</b>	<b>198,300</b>	<b>Total New Resources</b>	<b>226,900</b>	<b>226,900</b>	<b>226,900</b>
5	<b>203,255</b>	<b>320,260</b>	<b>460,462</b>	<b>TOTAL RESOURCES</b>	<b>409,700</b>	<b>409,700</b>	<b>409,700</b>
6							
7				EXPENDITURES			
8				Materials & Services			
9	-	-	20,000	Other Professional Services	5,000	5,000	5,000
10	-	-	<b>20,000</b>	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
11							
12				Capital Outlay			
12	-	-	-	System Expansion	125,000	125,000	125,000
13	-	-	-	System Construction	-	-	-
14	-	-	-	<b>Capital Outlay Total</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
15							
16				Debt Service			
17	17,266	17,300	91,142	Pipeline Bond Principal-RUS	93,700	93,700	93,700
18	25,855	27,900	124,436	Pipeline Bond Interest-RUS	122,000	122,000	122,000
19	<b>43,121</b>	<b>45,200</b>	<b>215,578</b>	<b>Debt Service Total</b>	<b>215,700</b>	<b>215,700</b>	<b>215,700</b>
20							
21	<b>43,121</b>	<b>45,200</b>	<b>235,578</b>	<b>TOTAL EXPENDITURES</b>	<b>345,700</b>	<b>345,700</b>	<b>345,700</b>
22	<b>160,135</b>	<b>275,060</b>		ENDING FUND BALANCE			
23			<b>224,884</b>	ESTIMATED ENDING FUND BALANCE	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
24	<b>203,255</b>	<b>320,260</b>	<b>460,462</b>	<b>TOTAL REQUIREMENTS</b>	<b>409,700</b>	<b>409,700</b>	<b>409,700</b>

## CAPITAL CONSTRUCTION - SEWER SDC FUND

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	755,394	734,587	812,743	BEGINNING FUND BALANCE	775,000	775,000	775,000
2	5,973	3,901	6,100	Interest Income	15,000	15,000	15,000
3	91,576	165,178	172,500	SDC - Sewer System	195,200	195,200	195,200
4	<b>97,549</b>	<b>169,079</b>	<b>178,600</b>	<b>Total New Resources</b>	<b>210,200</b>	<b>210,200</b>	<b>210,200</b>
5	<b>852,943</b>	<b>903,666</b>	<b>991,343</b>	<b>TOTAL RESOURCES</b>	<b>985,200</b>	<b>985,200</b>	<b>985,200</b>
6							
7				EXPENDITURES			
8				Materials & Services			
9	-	-	-	Other Professional Services	5,000	5,000	5,000
10	-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
11							
12				Capital Outlay			
12	-	-	150,000	System Expansion	250,000	250,000	250,000
13	-	-	-	System Construction	-	-	-
14	-	-	150,000	<b>Capital Outlay Total</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
15							
16				Debt Service			
17	49,657	77,500	60,000	Loan Principal-WWTP RUS Re-Fund	62,500	62,500	62,500
18	63,996	20,782	35,125	Loan Interest-WWTP RUS Re-Fund	33,288	33,288	33,288
19	41,489	21,253	-	Loan Principal-Banner Bank	-	-	-
20	1,792	1,489	-	Loan Interest-Banner Bank	-	-	-
21	<b>156,935</b>	<b>121,024</b>	<b>95,125</b>	<b>Debt Service Total</b>	<b>95,788</b>	<b>95,788</b>	<b>95,788</b>
22							
23	<b>156,935</b>	<b>121,024</b>	<b>245,125</b>	<b>TOTAL EXPENDITURES</b>	<b>350,788</b>	<b>350,788</b>	<b>350,788</b>
24	<b>696,008</b>	<b>782,642</b>		ENDING FUND BALANCE			
25				746,218 ESTIMATED ENDING FUND BALANCE	634,413	634,413	634,413
26	<b>852,943</b>	<b>903,666</b>	<b>991,343</b>	<b>TOTAL REQUIREMENTS</b>	<b>985,200</b>	<b>985,200</b>	<b>985,200</b>

## CAPITAL CONSTRUCTION - PARKS SDC FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	-	-	-	BEGINNING FUND BALANCE	517,347	517,347	517,347
2	-	-	-	Parkland Acquisition Fees	-	-	-
3	-	-	-	Interest Income	7,500	7,500	7,500
4	-	-	-	SDC - Parks	148,700	148,700	148,700
5	-	-	-	<b>Total New Resources</b>	<b>156,200</b>	<b>156,200</b>	<b>156,200</b>
6	-	-	-	<b>TOTAL RESOURCES</b>	<b>673,547</b>	<b>673,547</b>	<b>673,547</b>
7				EXPENDITURES			
8				Materials & Services			
9				Other Professional Services	5,000	5,000	5,000
10	-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
11	-	-	-	Capital Outlay			
12				System Expansion	200,000	200,000	200,000
13				System Construction	220,000	220,000	220,000
14	-	-	-	<b>Capital Outlay Total</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
15	-	-	-	TOTAL EXPENDITURES	425,000	425,000	425,000
16	-	-	-	ENDING FUND BALANCE			
17				ESTIMATED ENDING FUND BALANCE	248,547	248,547	248,547
18	-	-	-	<b>TOTAL REQUIREMENTS</b>	<b>673,547</b>	<b>673,547</b>	<b>673,547</b>
19	-	-					
20	-	-					
21	-	-					

## CAPITAL CONSTRUCTION - TRANSPORTATION SDC FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	-	-	-	BEGINNING FUND BALANCE	988,238	988,238	988,238
2	-	-	-	Traffic Impact Fees	-	-	-
3	-	-	-	Interest Income	14,000	14,000	14,000
4	-	-	-	SDC - Transportation	99,800	99,800	99,800
5	-	-	-	<b>Total New Resources</b>	<b>113,800</b>	<b>113,800</b>	<b>113,800</b>
6	-	-	-	<b>TOTAL RESOURCES</b>	<b>1,102,038</b>	<b>1,102,038</b>	<b>1,102,038</b>
7				EXPENDITURES			
8				Materials & Services			
9				Other Professional Services	5,000	5,000	5,000
10	-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
11	-	-	-	Capital Outlay			
12				System Expansion	10,000	10,000	10,000
13				System Construction	12,500	12,500	12,500
14	-	-	-	<b>Capital Outlay Total</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
15	-	-	-	TOTAL EXPENDITURES	27,500	27,500	27,500
16	-	-	-	ENDING FUND BALANCE			
17				ESTIMATED ENDING FUND BALANCE	1,074,538	1,074,538	1,074,538
18	-	-	-	<b>TOTAL REQUIREMENTS</b>	<b>1,102,038</b>	<b>1,102,038</b>	<b>1,102,038</b>
19							
20							
21							

## CAPITAL CONSTRUCTION - STORMWATER/DRAINAGE SDC FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	-	-	-	BEGINNING FUND BALANCE	<b>95,331</b>	<b>95,331</b>	<b>95,331</b>
2	-	-	-	Interest Income	1,500	1,500	1,500
3	-	-	-	SDC - Storm Water/Drainage	5,600	5,600	5,600
4	-	-	-	<b>Total New Resources</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>
5	-	-	-	<b>TOTAL RESOURCES</b>	<b>102,431</b>	<b>102,431</b>	<b>102,431</b>
6							
7				EXPENDITURES			
8				Materials & Services			
9	-	-	-	Other Professional Services	5,000	5,000	5,000
10	-	-	-	<b>Materials &amp; Services Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
11							
12				Capital Outlay			
13	-	-	-	System Expansion	-	-	-
14	-	-	-	System Construction	-	-	-
15	-	-	-	<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
16							
17	-	-	-	<b>TOTAL EXPENDITURES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
18	-	-		ENDING FUND BALANCE			
19				- ESTIMATED ENDING FUND BALANCE	<b>97,431</b>	<b>97,431</b>	<b>97,431</b>
20	-	-	-	<b>TOTAL REQUIREMENTS</b>	<b>102,431</b>	<b>102,431</b>	<b>102,431</b>

## GRANT FUND (Deactivated by Res. No. 1306 (2020))

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
1	-	-	-	BEGINNING FUND BALANCE	-	-	-
2	-	-	-	Interest Income	-	-	-
3	-	-	-	CDBG-Housing Rehab Program (SVDP)	-	-	-
4	-	-	-	<b>Total New Resources</b>	-	-	-
5	-	-	-	<b>TOTAL RESOURCES</b>	-	-	-
6							
7				EXPENDITURES			
8				Materials and Services			
9	-	-	-	CDBG-Housing Rehab Program (SVDP)	-	-	-
10	-	-	-	<b>Materials &amp; Services Total</b>	-	-	-
11							
12				Transfers			
13	<b>48</b>	-	-	Transfer to General Fund	-	-	-
14	<b>48</b>	-	-	<b>Transfer Total</b>	-	-	-
15							
16	<b>48</b>	-	-	<b>TOTAL EXPENDITURES</b>	-	-	-
17	<b>(48)</b>	-		<b>ENDING FUND BALANCE</b>			
18				- ESTIMATED ENDING FUND BALANCE	-	-	-
19	-	-	-	<b>TOTAL REQUIREMENTS</b>	-	-	-

## ZUMWALT CAMPGROUND FUND

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	<b>164,062</b>	<b>114,751</b>	<b>143,816</b>	BEGINNING FUND BALANCE	<b>89,600</b>	<b>89,600</b>	<b>89,600</b>
2	1,257	639	900	Interest Income	2,400	2,400	2,400
3	-	-	80,000	Ticket Sales	80,000	80,000	80,000
4	-	18	2,800	Shower Sales	2,800	2,800	2,800
5	-	-	800	T-Shirt Sales	1,300	1,300	1,300
6	-	185	100	Vendor Fees	100	100	100
7	-	-	-	Miscellaneous Sources	-	-	-
8	<b>1,257</b>	<b>842</b>	<b>84,600</b>	<b>Total New Resources</b>	<b>86,600</b>	<b>86,600</b>	<b>86,600</b>
9	<b>165,319</b>	<b>115,593</b>	<b>228,416</b>	<b>TOTAL RESOURCES</b>	<b>176,200</b>	<b>176,200</b>	<b>176,200</b>
10							
11							
12							
				EXPENDITURES			
				Personnel Services			
13	10,176	11,105	20,900	Wages	24,100	24,100	24,100
14	1,171	1,210	4,500	W/C and FICA Benefits	4,500	4,500	4,500
15	2,215	2,614	2,700	Health/Life Insurance	2,900	2,900	2,900
16	2,348	2,572	5,800	PERS	6,500	6,500	6,500
17	<b>15,910</b>	<b>17,501</b>	<b>33,900</b>	<b>Personnel Services Total</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
18	0.17	0.17	0.17	TOTAL FULL-TIME EQUIVALENT (FTE)	0.17	0.17	0.17

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
20			<b>Materials &amp; Services</b>			
21	156	478	700 Admin Supplies & Services	700	700	700
22	89	71	- Professional Dues	-	-	-
23	-	-	- Public Relations	-	-	-
24	-	-	- Attorney & Legal Services	-	-	-
25	467	488	700 General Property/Liability/WC Ins	1,000	1,000	1,000
26	-	-	- Audit & Filing Fees	-	-	-
27	460	106	100 Computer System Support-Maint	100	100	100
28	10	10	100 Internet & Web Site Fees	100	100	100
29	-	-	- Operating Supplies	-	-	-
30	-	-	3,000 Volunteer Costs	3,000	3,000	3,000
31	-	226	300 Wristbands for Campers	300	300	300
32	-	-	1,000 Entertainment	1,000	1,000	1,000
33	-	-	6,200 Portable Showers	6,200	6,200	6,200
34	-	-	12,100 Portable Toilets	19,000	19,000	19,000
35	-	-	4,200 Water Tanker	4,200	4,200	4,200
36	-	-	15,000 Security	15,000	15,000	15,000
37	-	-	2,000 Equipment Rentals	2,000	2,000	2,000
38	-	-	12,500 Shuttle Buses	12,500	12,500	12,500
39	-	40	700 Maintenance & Clean-Up	700	700	700
40	3,475	7,420	7,500 Council Discretionary	7,500	7,500	7,500
41	<b>4,657</b>	<b>8,838</b>	<b>66,100 Materials &amp; Services Total</b>	<b>73,300</b>	<b>73,300</b>	<b>73,300</b>
42						
43			<b>Capital Outlay</b>			
44	-	-	- Equipment & Furnishings	800	800	800
45	-	-	- Capital Outlay Total	<b>800</b>	<b>800</b>	<b>800</b>
46						
47			<b>Transfers</b>			
48	-	-	2,000 To General	2,000	2,000	2,000
49	20,000	10,000	20,000 To Parks & Recreation	22,500	22,500	22,500
50	10,000	10,000	10,000 To Law Enforcement	-	-	-
51	<b>30,000</b>	<b>20,000</b>	<b>32,000 Transfers Total</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>

2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
53 -	-	-	Operating Contingency	2,500	2,500	2,500
54						
55 0.17	0.17	0.17	0.17 TOTAL FULL-TIME EQUIVALENT (FTE)	0.17	0.17	0.17
56 50,567	46,340	132,000	TOTAL EXPENDITURES	139,100	139,100	139,100
57 114,751	69,253		ENDING FUND BALANCE			
58		96,416	ESTIMATED ENDING FUND BALANCE	37,100	37,100	37,100
59 165,319	115,593	228,416	TOTAL REQUIREMENTS	176,200	176,200	176,200

This page left intentionally blank

## BUSINESS ASSISTANCE LOAN/GRANT FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>163,229</b>	<b>163,505</b>	<b>165,708</b>	BEGINNING FUND BALANCE	<b>150,500</b>	<b>150,500</b>	<b>150,500</b>
2	1,276	911	1,000	Interest Income	3,700	3,700	3,700
3	-	-	<b>88,750</b>	Grant Awards - ARPA	-	-	-
4	-	-	-	Loan Payments-Principal	-	-	-
5	-	(6,935)	-	Loan Payments-Interest	-	-	-
6	-	-	-	Grant Small Bus. Assist	-	-	-
7	<b>1,276</b>	<b>(6,025)</b>	<b>89,750</b>	<b>Total New Resources</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
8	<b>164,505</b>	<b>157,480</b>	<b>255,458</b>	<b>TOTAL RESOURCES</b>	<b>154,200</b>	<b>154,200</b>	<b>154,200</b>
9							
10				EXPENDITURES			
11				Materials & Services			
12	-	-	-	Admin Supplies & Services	-	-	-
13	-	-	-	Attorney & Legal Services	-	-	-
14	-	1,945	150,000	Grants	50,000	50,000	50,000
15	-	-	-	Loans	-	-	-
16	-	-	-	LCOG Administration Fees	-	-	-
17	-	<b>1,945</b>	<b>150,000</b>	<b>Materials &amp; Services Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
18							
19				Transfers			
20	1,000	-	1,000	To General Fund	1,000	1,000	1,000
21	<b>1,000</b>	-	<b>1,000</b>	<b>Transfers Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
22							
23	<b>1,000</b>	<b>1,945</b>	<b>151,000</b>	<b>TOTAL EXPENDITURES</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>
24	<b>163,505</b>	<b>155,534</b>		ENDING FUND BALANCE			
25			<b>104,458</b>	ESTIMATED ENDING FUND BALANCE	<b>103,200</b>	<b>103,200</b>	<b>103,200</b>
26	<b>164,505</b>	<b>157,480</b>	<b>255,458</b>	<b>TOTAL REQUIREMENTS</b>	<b>154,200</b>	<b>154,200</b>	<b>154,200</b>

## LOCAL IMPROVEMENTS FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
				RESOURCES			
1	<b>313,361</b>	<b>299,809</b>	<b>295,892</b>	BEGINNING FUND BALANCE	<b>286,000</b>	<b>286,000</b>	<b>286,000</b>
2	2,471	1,670	2,200	Interest Income	7,000	7,000	7,000
3	-	9,564	9,500	Bolton Hill Sewer Assessments	9,500	9,500	9,500
4	-	-	-	Bolton Hill Assessment Interest	-	-	-
5	-	-	-	E Bolton Sewer Assessments	-	-	-
6	-	-	-	E Bolton Assessment Interest	-	-	-
7	-	-	-	From Urban Renewal Agency	-	-	-
8	<b>2,471</b>	<b>11,234</b>	<b>11,700</b>	<b>Total New Resources</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
9	<b>315,832</b>	<b>311,042</b>	<b>307,592</b>	<b>TOTAL RESOURCES</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>
10				EXPENDITURES			
11				Materials & Services			
12							
13	-	-	2,400	Admin Supplies & Services	2,400	2,400	2,400
14	-	-	300	Attorney & Legal Services	300	300	300
15	-	-	<b>2,700</b>	<b>Materials &amp; Services Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
16							
17				Capital Outlay			
18	-	-	-	System Expansion	-	-	-
19	-	-	-	<b>Capital Outlay Total</b>	-	-	-
20							
21				Debt Service			
22	11,853	12,167	12,711	Bolton Hill Loan Prin-Banner Bank	13,200	13,200	13,200
23	4,170	3,857	3,350	Bolton Hill Loan Interest-Banner Bank	2,900	2,900	2,900
24	<b>16,023</b>	<b>16,023</b>	<b>16,061</b>	<b>Debt Service Total</b>	<b>16,100</b>	<b>16,100</b>	<b>16,100</b>
25							
26				Transfers			
27	-	-	-	To Sewer Fund (Reimb BH LID)	-	-	-
28	-	-	-	<b>Transfers Total</b>	-	-	-
29							
30	<b>16,023</b>	<b>16,023</b>	<b>18,761</b>	<b>TOTAL EXPENDITURES</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>
31	<b>299,809</b>	<b>295,019</b>		ENDING FUND BALANCE			
32			<b>288,831</b>	ESTIMATED ENDING FUND BALANCE	<b>283,700</b>	<b>283,700</b>	<b>283,700</b>
33	<b>315,832</b>	<b>311,042</b>	<b>307,592</b>	<b>TOTAL REQUIREMENTS</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>

## RESERVE: GOVERNMENTAL (STREET & ADMIN BLDG)

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	<b>523,148</b>	<b>189,826</b>	<b>183,497</b>	BEGINNING FUND BALANCE	188,800	188,800	188,800
2	4,349	1,022	4,600	Interest Income	4,300	4,300	4,300
3	6,000	-	-	From Street Fund	-	-	-
4	<b>10,349</b>	<b>1,022</b>	<b>4,600</b>	<b>Total New Resources</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>
5	<b>533,497</b>	<b>190,848</b>	<b>188,097</b>	<b>TOTAL RESOURCES</b>	<b>193,100</b>	<b>193,100</b>	<b>193,100</b>
6							
7				EXPENDITURES			
8				Transfers			
9	350,000	-	-	To Street Fund	-	-	-
10	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
11							
12	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>183,497</b>	<b>190,848</b>	<b>188,097</b>	<b>ENDING FUND BALANCE</b>	<b>193,100</b>	<b>193,100</b>	<b>193,100</b>
14				ESTIMATED ENDING FUND BALANCE	193,100	193,100	193,100
15	<b>533,497</b>	<b>190,848</b>	<b>188,097</b>	<b>TOTAL REQUIREMENTS</b>	<b>193,100</b>	<b>193,100</b>	<b>193,100</b>

## RESERVE: ENTERPRISE (SEWER)

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2024 Requested	2024 Approved	2024 Adopted
1	<b>222,414</b>	<b>222,829</b>	<b>224,799</b>	BEGINNING FUND BALANCE	<b>229,300</b>	<b>229,300</b>	<b>229,300</b>
2	415	1,241	700	Interest Income	5,200	5,200	5,200
3	<b>415</b>	<b>1,241</b>	<b>700</b>	<b>Total New Resources</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
4	<b>222,829</b>	<b>224,070</b>	<b>225,499</b>	<b>TOTAL RESOURCES</b>	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>
5							
6				EXPENDITURES			
7				Transfers			
8	-	-	-	To Sewer Fund	-	-	-
9	-	-	-	<b>Transfers Total</b>	-	-	-
10							
11	-	-	-	<b>TOTAL EXPENDITURES</b>	-	-	-
12	<b>222,829</b>	<b>224,070</b>		ENDING FUND BALANCE			
13			<b>225,499</b>	ESTIMATED ENDING FUND BALANCE	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>
14	<b>222,829</b>	<b>224,070</b>	<b>225,499</b>	<b>TOTAL REQUIREMENTS</b>	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>

**CAPITAL PROJECTS: POOL FACILITIES (Deactivated by Res. No. 1306 (2020))**

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted
RESOURCES							
1	-	-	-	BEGINNING FUND BALANCE	-	-	-
2	-	-	-	Interest Income	-	-	-
3	-	-	-	<b>Total New Resources</b>	-	-	-
4	-	-	-	TOTAL RESOURCES	-	-	-
5							
EXPENDITURES							
6							
7				Transfers			
8	71,367	-	-	To Park & Rec Fund	-	-	-
9	<b>71,367</b>	-	-	<b>Total Transfers</b>	-	-	-
10							
11	<b>71,367</b>	-	-	TOTAL EXPENDITURES	-	-	-
12	(71,367)	-	-	ENDING FUND BALANCE	-	-	-
13				- ESTIMATED ENDING FUND BALANCE	-	-	-
14	-	-	-	- TOTAL REQUIREMENTS	-	-	-

CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT (Deactivated by Res. No. 1306 (2020))

	2021 Actual	2022 Actual	2023 Adopted	Description RESOURCES	2023 Requested	2023 Approved	2023 Adopted
1	-	-	-	BEGINNING FUND BALANCE	-	-	-
2	-	-	-	Interest Income	-	-	-
3	-	-	-	<b>Total New Resources</b>	-	-	-
4	-	-	-	<b>TOTAL RESOURCES</b>	-	-	-
5							
6				EXPENDITURES			
7				<b>Transfers</b>			
8	62,278	-	-	To Street Fund	-	-	-
9	<b>62,278</b>	-	-	<b>Total Transfers</b>	-	-	-
10							
11	<b>62,278</b>	-	-	<b>TOTAL EXPENDITURES</b>	-	-	-
12	(62,278)	-		ENDING FUND BALANCE			
13				- ESTIMATED ENDING FUND BALANCE	-	-	-
14	-	-	-	<b>TOTAL REQUIREMENTS</b>	-	-	-

# Appendix C



Veneta Urban Renewal Agency

Urban Renewal  
Detail Budget Pages

This page intentionally left blank.

## URBAN RENEWAL AGENCY - GENERAL FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted	
RESOURCES								
1	42,473	735,329	733,937	BEGINNING FUND BALANCE	695,100	695,100	695,100	
2	700,000	-	700,000	Loan Proceeds	850,000	850,000	850,000	
3	-	-	-	Grant Proceeds	-	-	-	
4	234	2,114	470	Interest Income	12,600	12,600	12,600	
5	<b>742,707</b>	<b>737,443</b>	<b>1,434,407</b>	<b>Total Resources, except taxes to be levied</b>	<b>1,557,700</b>	<b>1,557,700</b>	<b>1,557,700</b>	
6	Taxes estimated to be received							
7	Taxes collected in year levied							
8	<b>742,707</b>	<b>737,443</b>	<b>1,434,407</b>	<b>TOTAL RESOURCES</b>	<b>1,557,700</b>	<b>1,557,700</b>	<b>1,557,700</b>	
9	EXPENDITURES							
10	Materials & Services							
11	1,458	1,086	2,000	Administrative Supplies	2,000	2,000	2,000	
12	-	51	-	Public Relations/Marketing	-	-	-	
13	-	-	90,000	Redevelopment Toolkit	90,000	90,000	90,000	
14	-	-	250,000	Business Assistance Progam	-	-	-	
15	1,150	-	1,000	Debt Issuance Costs	1,000	1,000	1,000	
16	-	-	-	Farmer's Market	-	-	-	
17	-	535	5,000	Administration Functions by City	5,000	5,000	5,000	
18	4,270	140	10,000	Legal Fees	10,000	10,000	10,000	
19	200	20	500	Audit Fees	500	500	500	
20	-	-	30,000	Downtown Retail Marketing Implementation	-	-	-	
21	300	570	15,000	Other Professional Services	15,000	15,000	15,000	
22	<b>7,378</b>	<b>2,402</b>	<b>403,500</b>	<b>Materials &amp; Services Total</b>	<b>123,500</b>	<b>123,500</b>	<b>123,500</b>	
23	Transfers							
24	-	-	-	COV Water System Expansion	-	-	-	
25	-	40,000	690,000	COV Park Facilities	\$500,000	500,000	500,000	
26	-	-	-	COV Streets	\$30,000	30,000	30,000	
27	-	-	-	COV Economic Development	\$320,000	320,000	320,000	
28	-	-	-	COV General Fund	-	-	-	
29	-	40,000	690,000	Transfers Total	850,000	850,000	850,000	
30	Contingency							
31	-	-	10,000	Contingency	10,000	10,000	10,000	
32	TOTAL EXPENDITURES							
33	<b>7,378</b>	<b>42,402</b>	<b>1,103,500</b>	<b>TOTAL EXPENDITURES</b>	<b>983,500</b>	<b>983,500</b>	<b>983,500</b>	
34	ENDING FUND BALANCE							
35	<b>735,329</b>	<b>695,041</b>	<b>330,907</b>	<b>ESTIMATED FUND BALANCE</b>	<b>574,200</b>	<b>574,200</b>	<b>574,200</b>	
36	TOTAL REQUIREMENTS							
37	<b>742,707</b>	<b>737,443</b>	<b>1,434,407</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,557,700</b>	<b>1,557,700</b>	<b>1,557,700</b>	

## URBAN RENEWAL AGENCY - DEBT SERVICE FUND

	2021 Actual	2022 Actual	2023 Adopted	Description	2024 Requested	2024 Approved	2024 Adopted	
RESOURCES								
1	<b>1,261,498</b>	<b>1,093,072</b>	<b>1,972,138</b>	BEGINNING FUND BALANCE	<b>2,015,700</b>	<b>2,015,700</b>	<b>2,015,700</b>	
2	6,949	3,142	4,600	Interest Income	18,800	18,800	<b>18,800</b>	
3	13,278	9,900	9,700	Previously Levied Taxes	10,500	10,500	<b>10,500</b>	
4	1,725	1,501	1,300	Interest on Taxes	1,500	1,500	<b>1,500</b>	
5	103	129	150	Investment Income on Taxes	250	250	<b>250</b>	
6	2,672	3,866	2,900	In-Lieu/Other	1,000	1,000	<b>1,000</b>	
7	<b>1,286,225</b>	<b>1,111,610</b>	<b>1,990,788</b>	<b>Total Resources, except taxes to be levied</b>	<b>2,047,750</b>	<b>2,047,750</b>	<b>2,047,750</b>	
8			799,832	Taxes estimated to be received	845,742	845,742	845,742	
9	<b>787,467</b>	<b>881,752</b>		Taxes collected in year levied				
10	<b>2,073,692</b>	<b>1,993,362</b>	<b>2,790,620</b>	<b>TOTAL RESOURCES</b>	<b>2,893,492</b>	<b>2,893,492</b>	<b>2,893,492</b>	
11								
12	EXPENDITURES							
13	Debt Service							
14	"Du Jour" Line of Credit Loan Principal Payment							
15	Issue Date:							
16	700,000	-	700,000	2022 Key Bank		850,000	850,000	850,000
17	<b>700,000</b>	-	<b>700,000</b>		<b>Total Principal</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
18	"Du Jour" Line of Credit Loan Interest Payment							
19	Issue Date:							
20	214	-	2,500	2022 Key Bank		2,500	2,500	2,500
21	<b>214</b>	-	<b>2,500</b>		<b>Total Interest</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
22								
23	Water Bonds Principal Payments							
24	Issue Date:							
25	265,000	-	-	2001 Water Bonds		-	-	-
26	<b>265,000</b>	-	-		<b>Total Principal</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Water Bonds Interest Payments							
28	Issue Date:							
29	14,906	-	-	2001 Water Bonds		-	-	-
30	<b>14,906</b>	-	-		<b>Total Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	500	-	-	Bond Agent Fees		500	500	500
32	<b>980,620</b>	-	<b>702,500</b>	<b>Debt Service Total</b>		<b>853,000</b>	<b>853,000</b>	<b>853,000</b>
33	<b>980,620</b>	-	<b>702,500</b>	<b>TOTAL EXPENDITURES</b>		<b>853,000</b>	<b>853,000</b>	<b>853,000</b>
34								
35	<b>1,093,072</b>	<b>1,993,362</b>		<b>ENDING FUND BALANCE</b>				
36			<b>2,088,120</b>	<b>ESTIMATED FUND BALANCE</b>		<b>2,040,492</b>	<b>2,040,492</b>	<b>2,040,492</b>
37	<b>2,073,692</b>	<b>1,993,362</b>	<b>2,790,620</b>	<b>TOTAL REQUIREMENTS</b>		<b>2,893,492</b>	<b>2,893,492</b>	<b>2,893,492</b>

# Appendix D



City of Veneta  
Supporting Documents

This page intentionally left blank.

## LISTING OF POTENTIAL PROJECTS

FY 2023-2024

PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
City Hall Parking Lot Seal	Maintenance	\$ 8,000	General - Admin	100-100-51050	Non-specified	Crack and sand seal City Hall parking lot. Includes re-striping when complete.
Communications Master Plan - Expanded Newsletter, surveys, event marketing, etc.	Operations	\$ 30,000	General - Admin	100-100-51095	Non-specified	Implementing Communications Master Plan goal to improve citizens' access to city information
Attic Improvements	Maintenance	\$ 250,000	General Fund	100-100-60130	URA Transfer	Matching private funds to redevelop the Attic
City Hall Re-Design	Refurbishment	\$ 130,000	General - Admin	100-100-60130	Non-specified, potential grants	Design/Project Bid Phase: Provide more office space
Wildfire Preparedness Program	Hazard Mitigation	\$ 10,000	General - Public Safety	100-195-52201	Non-specified, potential grants	Grant Potential, Emergency Preparedness
Lot 400/Unhoused Land	Improvement	\$ 200,000	General - Public Safety	100-195-61610	Non-specified	Prolong useful life of asphalt. Includes re-striping when complete.
National Night Out	Program	\$ 5,000	General Fund - Public Safety	100-205-51095	Non-specified	Recreational Activities Associated with NNO
New Five-Year Plan Economic Development Implementation	Professional Services	\$ 70,000	General - Economic Development	100-205-52060	URA Transfer	Vibrant Veneta arts grants, VenetaWorks business incentives, Pop-Up Retail District, Shop Veneta gift card program, shopfernridge.com Shopify site
Internship Program	Operations	\$ 23,500	General - Economic Development	100-205-52080	Non-specified	Expanding programing capacity
Veneta Economic Identity Study	Professional Services	\$ 50,000	General - Economic Development	100-205-52290	Non-specified	Developing an economic identity (project identified in Business Retention & Expansion Study)
Commercial Development Incentive Program	Incentive	\$ 50,000	General - Economic Development	100-205-60130	Non-specified	Funding the Transportation SDC Reduction program that the City Council approved in FY 2023
Acquiring SVDP Lot on Broadway	Acquisition	\$ 450,000	General - Economic Development	100-205-60130	URA Transfer	Acquiring the St. Vincent De Paul owned lots
Broadband Development, including Middle-Mile Project	Professional Services, Construction	\$ 850,000	General - Economic Development	100-205-60130	American Rescue Plan Act (ARPA)	Connect the City's leased Zayo fiber lines to the Willamette Internet Exchange and support competitive broadband service
Pool and Community Center Parking Lot Crack and Sand Seal Project	Maintenance	\$ 8,500	Parks	130-130-53040	Non-specified	Prolong useful life of asphalt. Includes re-striping when complete.
Pool Parking Lot Seal	Maintenance	\$ 12,000	Parks	130-130-53040	Non-specified	Crack and sand seal Veneta Community Pool and Community Center parking lot. Includes re-striping when complete.
Community Center Pre-Design	Professional services	\$ 180,000	Parks- Capital Outlay	130-130-60130	URA Transfer	Community Center Pre-Design

Bolton Field Sports Complex Design & Phase 1	Professional Services	\$ 320,000	Parks- Capital Outlay	130-130-60130	URA Transfer	Bolton Hill Sports Complex Architecture and Engineering Design & Phase 1 Build
Dog Park Construction	Improvement	\$ 550,000	Parks	DELETE		Put out to bid and construct Dog Park. Includes engineering to bid project and construction services.
Ralph Johnson Park	Professional Services	\$ 50,000	Parks	130-130-60130	Non-specified	Pre-design for the existing Ralph Johnson Park to become an Adult Quiet Park.
Pickleball Courts Construction	Construction	\$ 170,000	Park SDC Fund	316-316-60131	SDC	Construct new pickleball Courts at Territorial Park. Includes engineering to bid and construction services.
Dog Park	Professional services	\$ 150,000	Park SDC Fund	316-316-60130	SDC	Construct a perimeter fence around 1.25 acres, with gate for people/dogs and maintenance vehicles. Potential amenities could include seating, play structures, a water connection
Paths & Trails Master Plan	Professional Services	\$ 50,000	Park SDC Fund	316-316-60130	SDC	Paths and Trails Master Plan - Addendum to 2020 Parks, Recreation and Open Space Master Plan
Applegate Park Master Plan	Professional Services	\$ 50,000	Park SDC Fund	316-316-60131	SDC	Development of Applegate Park Master Plan and Vision
E. Broadway Pre-design	Professional Services	\$ 30,000	Planning	140-140-52290	Non-specified	Pre-design for East Broadway from Curretn terminus near City Park to connection at Jameson Way.
Cheney Drive / Territorial Hwy Intersection Planning	Professional Services	\$ 10,000	Planning	140-140-52290	Non-specified	Legal Council and Traffic Engineering may be needed for development of access control traffic mitigation solutions at the Cheney Drive /Territorial Hwy Intersection.
Consolidation of Land Development and Land Division Ordinances	Professional Services	\$ 3,000	Planning	140-140-52290	Non-specified	Consolidate the Veneta Land Development Ordinance 493 and the Veneta Land Division Ordinance 494 into one single development code.
DEQ TMDL Program	Professional Services	\$ 5,000	Planning	140-140-52290	Non-specified	The city has received a warning letter from DEQ regarding the TMDL Implementation Plan. The city must develop these standards and update the TMDL plan.
Accela Upgrade to Include Planning and Code Enforcement Modules	Professional Services	\$ 1,000	Planning	140-140-52290	Non-specified	City Staff Grant Writing Training.
Distribution Pump Purchase	Maintenance	\$ 8,000	Water	210-210-53040	Non-specified	Likely will save on electrical costs as new pump and motor will be more efficient.
PW Yard Parking Lot Seal	Maintenance	\$ 16,000	Water- 70% Sewer- 30%	210-210-53040 220-220-53040	Non-specified	Crack and sand seal Public Works yard asphalt
Reservior Land Acquisition	Acquisition	\$ 250,000	Capital Contruction-Water	210-210-60130 312-312-60130	Non-specified	Acquire land for future construction of redundant one million gallon reservoir for the 582 ft. Pressure zone per Water Master Plan CIP
Public Works Roof Replacement	Major Repair	\$ 40,000	Water- 70% Sewer- 30%	210-210-61610 220-220-61610	Non-specified	Existing roof and possibly wooden runners are old and in need of replacement before significant damage is done.
Luther Lane Waterline Extension	Improvement	\$ 170,000	Water	210-210-61610	Non-specified	Extend water main on Luther Lane to connect near Hope Lane to provide needed looping of system.
WWTP Purchases	Maintenance	\$ 8,000	Sewer	220-220-53040	Non-specified	Purchase of new motor assembly for screw conveyors to have as spare. Replace air compressor at WWTP that runs system?
Sewer Infiltration and Inflow Inspection	Professional Services	\$ 60,000	Sewer	220-220-53150	Non-Specified	Maintenance
Eastside Lift Station Location Analysis	Expansion	\$ 30,000	Sewer	220-220-60130	Non-specified	Concept design for future lift station.

Reservoir Land Acquistion	Improvement	\$ 125,000	Sewer	220-220-61610		Acquire land for future construction of redundant one million gallon reservoir for the 582 ft. Pressure zone.
Lot 602 - Prepare Site for Development	Professional Services	\$ 40,000	Sewer (3/4); Stormwater (1/4)	220-220-61610 (Sewer 3/4); 240-240-61610 (Storm 1/4)	Non-specified	Identify any areas of the property that are below the base flood elevation. Bring in clean fill and rock to bring the entire site ground elevation to 1 foot above the base flood elevation.
WWTP Facility Plan	Improvement	\$ 250,000	Sewer SDC	314-314-60130	SDC	Work with consultant to update Facilities Plan as required by DEQ to continue towards expansion of Wastewater Treatment Plant.
Elmira-Veneta Multi-Use Path	Professional Services	\$ 60,000	Street	230-230-52290	Non-specified	City's match for project being done by Lane County. Total match is \$55,680 however, in-kind expenses, i.e., land donation and staff time are allowed
Territorial Sidewalk RR Crossing	Improvement	\$ 15,000	Streets	230-230-53045	Non-specified	ADA Compliance
East Broadway Road Design	Professional Services	\$ 25,000	Streets	230-230-60130	Non-specified	Connect roadway to Jameson Way
East Hunter Road Upgrade	Rehabilitation / Improvement	\$ 25,000	Streets, Transportation SDC	230-230-53050; 310-310-61610	Non-specified and Transportation SDC	Design Update/Project Bid Phase: Improve road from Territorial to Crystal Lane to City standards including curb, gutter, sidewalks, bike lanes, and stormwater treatment per TSP
E.Hunter Street & Sidewalk Improvements	Construction	\$ 850,000	Streets	230-230-60250	State Grant	This project already has engineering design and the City is looking for a funding opportunity. The Safe Routes to Schools Grant Program has been identified as a potential source of funding however the project has previously been rejected twice because it included too many road and drainage improvements. The City will likely need to separate the sidewalk component from the street and drainage work in order to successfully obtain the Safe Routes to Schools grant.
Highway 126 Intersection- Gateway Beautification	New Construction	\$ 30,000	Streets	230-230-60250	URA Transfer	Streetscape improvements include gateway improvements (signage) at the Highway 126 intersection
E.Hunter Street Upgrade Project from Territorial to Crystal		\$ 2,200,000				
Jeans Rd / Territorial Hwy Intersection Planning	Professional Services	\$ 10,000	Transportation SDC	318-318-60130	SDC	Engineering and Design Review for development of access control traffic mitigation solutions at the Jeans Road /Territorial Hwy Intersection.
Stormwater Manual	Professional Services	\$ 4,000	Storm	240-240-52290	Non-specified	Modify and Adopt the Eugene Stormwater Manual to replace the Portland Stormwater Manual currently used by the City.
Lift Gate and Toolbox for New Truck	New Asset	\$ 16,000	Public Works Equipment	250-250-63615	Non-specified	To properly equip new truck.

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

#### GENERAL GOVERNMENT LIMITATION:

**Permanent Tax Rate:** \$ 5.6364 per \$1,000 Assessed Value

Assessed Value for prior year	\$ 328,951,218
Increase Rate (3% maximum)	3%
<b>Estimated Assessed Value</b>	<b>338,819,755</b>

**Assessed Value/1,000:** 338,820

**Amount Tax Rate Will Raise** 1,909,724

Estimated/Actual Loss Due to Limits (2,664)  
Other Adjustments per County

**Net Tax To Be Imposed** 1,907,060

% Property Taxes Collected, 5-Yr Avg 95.6%

**Estimate of Taxes to Receive** **\$ 1,823,149**

Estimate Distribution to Funds:	REQUESTED				
	FY 2023-24	FY 2022-23	FY 2021-22	FY 2020-21	
General	\$ 346,398	19%	19%	18%	18%
Law Enforcement	911,575	50%	50%	55%	55%
Parks & Recreation	382,861	21%	21%	16%	16%
Planning	182,315	10%	10%	11%	11%
Total	\$ 1,823,149	100%	100%	100%	100%

**EXCLUDED FROM LIMITATION:**

BONDS AFTER MEASURE 5 2010 G.O. POOL	<other bonds>	TOTAL FOR CITY
--------------------------------------------	---------------	-------------------

**Amount Needed for FY Bond Payments** \$ 94,627 \$ 94,627

Estimated/Actual Loss Due to Limits  
Other Adjustments per County (3) (3)

% Property Taxes Collected, 5-Yr Avg 95.6% 95.4%

"Taxes Estimated to be Received" to Form LB-35      \$ 98,979.08      \$ 98,979.08

## SCHEDULE OF TRANSFERS

## FY 2023-2024

FUND(S) \$ BEING TRANSFERRED FROM	FUND(S) \$ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	EXPLANATION	ACCOUNT #
General				Multi-city services program contract	
	Building Inspection Program	\$ 75,000	\$ 75,000		100-100-75010 260-000-41910
Water		\$ 5,000			210-210-75050
Sewer		\$ 5,000			220-230-75050
Street		\$ 5,000			230-230-75050
Storm		\$ 5,000			240-220-75050
	P.W. Equipment	\$	20,000		250-000-41915,10,20,25
Street				State required if full bike/ped \$ is not used	
	Reserve	\$ 4,100	\$ 4,100		230-230-75085 610-000-41910
Zumwalt		\$ 24,500		Program expense and Fund Resources support	350-350-75005, 30, 20
	General - Administration	\$	2,000		100-000-41945
	Law Enforcement	\$	-		120-000-41945
	Park and Recreation	\$	22,500		130-000-41945
Business Assistance		\$ 1,000		Staff time spent on grant administration	360-360-75005
	General - Admin	\$	1,000		100-000-41955
		<hr/> \$ 124,600	<hr/> \$ 124,600		
From Urban Renewal To:					
	General - Administration	\$ 5,000	Administrative Agreement		100-000-41996
	General - Economic Dev	\$ 250,000	Attic Improvements		100-000-49115
	General - Economic Dev	\$ 70,000	Economic Development Strategy Incentives		100-000-49115
	Parks & Recreation	\$ 180,000	City Park Community Center Upgrade		130-000-41995
	Parks & Recreation	\$ 320,000	Bolton Hill Sports Complex		130-000-41995
	Streets	\$ 30,000	Highway 126 Intersection- Gateway Beautification		230-000-46010
		<hr/> \$ 855,000			

## STATE SHARED REVENUE APPORTIONMENTS FY 2023-2024

Preliminary Population: **5,207**

Reduction Factor for decreased sales in recession:

95%

85%

Note: The information in the columns entitled "Allocation %," "Fund," and "Account #" are based on current practice/policy.

	<u>Revenue Type</u>	<u>Allocation</u>			
		<u>Amount to Budget</u>	<u>% to Fund(s)</u>	<u>Fund</u>	<u>Account #</u>
Liquor Taxes		\$ 97,000	100%	General	100-000-41325
Cigarette Taxes		\$ 3,700	100%	General	100-000-41330
Marijuana Taxes		\$ 6,900	50%	Law Enforcement	120-000-41330
		\$ 6,900	50%	Parks and Recreation	130-000-41330
Highway Gas Taxes		\$ 404,000	99%	Street	230-000-41310
		\$ 4,000	1%		230-000-41315
State Shared Revenue		\$ 65,000	100%	Parks and Recreation	130-000-41320
<b>Totals by Fund:</b>					
	General	100,700			
	Law Enforcement	6,900			
	Parks and Recreation	71,900			
	Street	408,000			
		<u>\$ 587,500</u>			

### DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2023	Principal Due FY23-24	Extra Principal	Interest Due FY23-24	Amount to Budget by Fund/Account	Account #s	
<b>Banner Bank: Bolton Hill Sewer L.I.D.</b>												
Sewer System Improvements		6-18-2009	3.475% *	6/15/2029	223,502	79,112	13,154	-	2,869	13,154	430-430-65510	
Local Improvements	1.0									2,869	430-430-65520	
Local Improvements	1.0											
										Payment Total	\$ 16,023	
<b>U.S. Bank: General Obligation Bonds</b>												
Pool Facility Construction		2-12-2010	4.45% *	1/1/2029	1,100,000	485,975	73,000	-	21,630	73,000	110-110-65125	
Debt Service	1.0									21,630	110-110-65130	
Debt Service	1.0											
										Payment Total	\$ 94,630	
						TOTALS	\$ 1,323,502	\$ 565,087	\$ 86,154	\$ -	\$ 24,499	\$ 110,653

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

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

Information for this worksheet can be found in the individual debt service files. The outstanding balance and the amount of principal and interest due in the upcoming year are shown on the amortization schedules. Extra principal amounts can be inserted into this worksheet as appropriate and the interest figures above include additional amounts to allow for year-end accruals.

## DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2023	Principal Due FY23-24	Extra Principal	Interest Due FY23-24	Amount to Budget by Fund/Account	Account #s
<b>USDA Rural Development:</b>											
Sewer System Improvements		08-08-2000	4.50%	08-08-2039	4,255,700						
Sewer	0.5									-	220-220-65230
Sewer	0.5									-	220-220-65240
Cap Construction-Sewer	0.5									-	314-314-65230
Cap Construction-Sewer	0.5									-	314-314-65240
<b>Full Faith &amp; Credit Bonds (Re-Fund of USDA):</b>											
Sewer System Improvements		7/21/2021	2.23%	06-30-2039	2,830,000	2,555,000	125,000	-	66,575		
Sewer	0.5									62,500	220-220-65230
Sewer	0.5									33,288	220-220-65240
Cap Construction-Sewer	0.5									62,500	314-314-65230
Cap Construction-Sewer	0.5									33,288	314-314-65240
<b>Payment Total</b>										<b>\$ 191,575</b>	
<b>Banner Bank: North 40</b>											
Purchase of 40 acres with manufactured home											
Cap Construction-Sewer	1.0	12-15-2011	3.48%	12-15-2022	362,590						
Cap Construction-Sewer	1.0										
<b>Payment Total</b>										<b>\$ -</b>	
<b>USDA Rural Development:</b>											
Water System Expansion		12-01-2013	2.75%	12-01-2053	10,379,269	8,913,815	187,296	-	243,860		
Water	0.5									93,648	210-210-65110
Water	0.5									121,930	210-210-65115
Cap Construction-Water	0.5									93,648	312-312-65230
Cap Construction-Water	0.5									121,930	312-312-65240
<b>Payment Total</b>										<b>\$ 431,156</b>	
<b>GRAND TOTALS:</b>											
					<b>\$ 13,571,859</b>	<b>\$ 11,468,815</b>	<b>\$ 312,296</b>	<b>\$ -</b>	<b>\$ 310,435</b>	<b>\$ 622,731</b>	

Information for this worksheet can be found in the individual debt service files. The outstanding balance and the amount of principal and interest due in the upcoming year are shown on the amortization schedules. Extra principal amounts can be inserted into this worksheet as appropriate and the interest figures above include additional amounts to allow for year-end accruals.

# Appendix E



Veneta Urban Renewal Agency

Urban Renewal  
Supporting Documents

This page intentionally left blank.

LISTING OF POTENTIAL PROJECTS						
PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
Attic Property Improvements	Design and Construction	\$250,000	General Fund- Economic Development	100-000-49115	URA	
Economic Development Strategy Incentives	Redevelopment	\$70,000	General Fund- Economic Development	100-000-49115	URA	
City Park Community Center Upgrade	Design & Construction	\$180,000	City of Veneta Parks & Recreation	130-000-41995	URA	
Bolton Hill Sports Complex	Design & Construction	\$320,000	City of Veneta Parks & Recreation	130-000-41995	URA	Update 2011 Bolton Hill Sports Complex Master Plan with 2020 Parks, Recreation, and Open Spaces Master Plan recommendations; Bolton Hill Sports Complex Architecture and Engineering Design; Scope should be defined after completion of Pre-Design and Master Plan project
Highway 126 Intersection- Gateway Beautification	New Construction	\$30,000	Streets	230-000-46010	URA	Streetscape improvements include gateway improvements (signage) at the Highway 126 intersection
	TOTAL	\$ 850,000				

VENETA URBAN RENEWAL AGENCY  
ESTIMATE OF TAXES

	ESTIMATED FY 2023-2024	Actual FY 2022-2023 Excess Assessed Value & Collections through April 2023	Actual FY 2021-2022
Current Year Assessed Value	\$ 64,990,550		
Rate of Increase (maximum is 3%)	<u>1.03</u>		
Estimated Assessed Value (for upcoming year)	<u>66,940,267</u>		
Actual Assessed Value		* \$ 64,990,550	\$ 61,731,390
Tax to be Levied **		939,713	
Estimated Collection Rate	<u>90%</u>		
Estimated Tax Collections	\$ 845,742		
Actual Taxes Received		\$ 912,343	\$ 881,752
Implied Rate		0.01403808	0.01428369
* Value increase from previous year		5.2796%	

\*\* Based on the estimated current year Excess Assessed Value multiplied by the implied rate for the estimated tax revenue to be collected for the upcoming fiscal year. Another option would be to use the average of past years collections.

This page intentionally left blank.

CITY OF VENETA

# ADOPTED BUDGET DOCUMENT

Including Urban Renewal Agency

**2023-2024**



**VENETA**

oregon

Inc. 1962



[www.venetaoregon.gov](http://www.venetaoregon.gov)