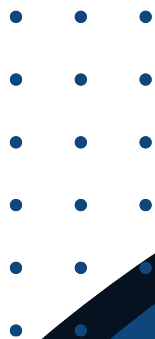




# CITY OF VENETA

# ADOPTED BUDGET DOCUMENT

Including Veneta Urban Renewal Agency  
2025-2026



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



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Veneta  
Oregon**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

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# SECTION 1

## FINANCIAL OVERVIEW

- ➔ Budget Message
- ➔ Council Priorities and Related Projects
- ➔ City 2023 - 2025 Workplan
- ➔ Summary of Assumptions and Objectives
- ➔ Consolidated Budget Table
- ➔ Summary of Budgetary Trends
- ➔ Four Year Financial Forecast
- ➔ Summary of Significant Budget Items

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May 29, 2025

City of Veneta Budget Committee

Re: Budget Message for Fiscal Year 2025-2026

### The Budget Document

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

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

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

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

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

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

- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30<sup>th</sup>.
- The City Council shall adopt the budget at the Fund and Program level (i.e. Administration, Public Works, Court, Economic Development, Human Resources, Public Safety, etc.).
- The City will prepare the budget in a conservative manner by:
  - the use of a contingency fund;
  - rounding up to the nearest \$100 when budgeting expenses;
  - rounding down to the nearest \$100 when budgeting revenues; and
  - targeting a minimum unappropriated fund balance in the operating funds (those funds with Personnel Services)
- To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.

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

#### Important Features of the Budget Documents

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

Staff applied the following practices to develop the budget:

- Assume a 3% increase of Assessed Value on private properties in the City and a 95.4% collection rate based on Lane County Assessor estimates.
- Target a maximum of 50% of City property taxes allocated to the Law Enforcement Fund to support the City's contract with the Lane County Sheriff's Office for policing services. Re-allocate remaining property taxes first to the Parks and Recreation Fund, second to the Planning Fund, and finally to the General Fund.
- Budget a 2.6% cost-of-living increase for regular, full-time City employees, conditional on City Council approval. Budget for a \$0.35 Oregon Minimum Wage increase to \$15.05 for seasonal staff (largely pool staff).

- Budget American Rescue Plan Act (ARPA) funds for the wastewater treatment plant expansion.
- Budget Veneta Urban Renewal Agency funds transferring to the City for the Bolton Hill Sports Complex project and the W. Broadway ("The Attic") redevelopment project.

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

This year's Staff Requested budget totals \$42,075,681 and is balanced. All of the funds meet the financial policy targets for Ending Fund Balance and Contingency funding with the caveat that the Park & Recreation Fund targets do not include pool expenses due to their seasonal, discretionary role.

Total new revenues sum to \$19,176,781 which is roughly a \$3.2 million increase over last year. However, most of that increase stems from transferring \$2.8 million from the Sewer Fund's Ending Fund Balance to the Reserve-Enterprise (Sewer) Fund for the Wastewater Treatment Plant Expansion.

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

Total expenditures sum to \$21,822,254 which is roughly a \$2.7 million increase over last year.

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

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

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

#### Conclusion

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

Take care,



Matt Michel  
City Administrator

**Summary of changes presented, and adopted, between the proposed to adopted budgets:**General Fund

1. Add \$15,000 to Grant Awards amount of \$295,000 to reflect higher Transportation and Growth Management grant potential amount for Downtown W. Broadway development.
  2. Add \$15,000 to Economic Development Capital Outlay to reflect updated estimated cost of Downtown W. Broadway development project.
  3. Reclassify \$342,300 currently in Transfers by moving those funds to Government Agencies to more accurately reflect the receipt of state shared funds
- Summed together, these changes do not change the Fund's Estimated Ending Fund Balance.

Park Fund

1. Add \$3,844,000 to the current \$1,706,000 Park and Recreation Fund's "From Urban Renewal Agency" amount to bring the new total to \$5,550,000. This is additional funding for the Bolton Hill Sports Complex Upgrade project.
  2. Reduce Grant Awards from \$2,464,000 to \$170,000 to reflect subtracting the Congressional grant for the Bolton Hill Sports Complex (BHSC) Upgrade project and moving the BHSC Phase 2 playground grant application to the next fiscal year.
  3. Add \$1,550,000 to the current Park Department, Capital Outlay amount of \$4,190,000 to bring the new total to \$5,740,000. This reflects the expected cost increase of the Phase 1 Bolton Hill Sports Complex Upgrade project based on the recent bid process.
  4. Reduce Park Personnel by \$5,000 to release funds for Parks Maintenance and Park Board Events.
  5. Add \$2,000 to current \$19,800 Parks Maintenance for new dog park materials and added costs of new donated park lands.
  6. Add \$3,000 to current \$11,000 for Music in the Park program and other programs.
  7. Reclassify amended \$5,640,500 currently in Transfers by moving those funds to Government Agencies to more accurately reflect the receipt of funds from the Veneta Urban Renewal Agency.
- Summed together, these changes do not change the Fund's Estimated Ending Fund Balance.

Street Fund

1. Reclassify \$435,800 currently in Transfers by moving those funds to Government Agencies to more accurately reflect the receipt of state shared funds
- Summed together, these changes do not change the Fund's Estimated Ending Fund Balance.

Parks SDC Fund

1. Add \$125,000 to Capital Outlay, System Expansion to purchase Oak Island park property budgeted for the current fiscal year but not expected to close until the 2025-2026 fiscal year.
- This change lowers the Fund's Estimated Ending Fund Balance from \$211,700 to 86,700.



FY 2025-2026						
LISTING OF POTENTIAL PROJECTS	PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE
	City Hall Parking Lot Seal	Maintenance	\$ 15,000	General Fund - Admin	100-100-51050	General Fund
	Communications Master Plan Implementation	Operations	\$ 50,300	General Fund - Admin	100-100-51095	General Fund
	City Hall Updates	Refurbishment	\$ 50,000	General Fund - Admin	100-100-60130	Non-specified, potential grants
	City Hall Seismic Analysis and Concept Design	Professional Services	\$ 62,000	General Fund - Admin	100-100-60130	Non-specified, potential grant
	Fern Ridge Service Center Resiliency Hub Upgrade	Improvement	\$ 20,000	General Fund - Admin	100-190-61610	Grant
	Continue Staff Disaster Preparedness Training	Program	\$ 3,000	General; Parks; Planning; Water; Sewer; Stormwater	xxx-xxx-51020	Non-specified
	IT replacements and software	Maintenance	\$ 35,000	General; Parks; Planning; Water; Sewer; Stormwater	xxx-xxx-52045	Non-specified
	Wildfire Preparedness Program	Hazard Mitigation	\$ 15,000	General Fund - Public Safety	100-195-52201	Non-specified
	National Night Out	Program	\$ 1,000	General Fund - Public Safety	100-195-51095	Non-specified
	Unsheltered Support	Maintenance	\$ 2,500	General Fund - Public Safety	100-195-52290	Several Funds, non-specified
	Develop New 5-Year Economic Development Plan	Professional Services	\$ 50,000	General Fund - Economic Development	100-205-52060	Non-specified
	Veneta Economic Identity Initiative	Professional Services	\$ 20,000	General Fund - Economic Development	100-205-52290	General Fund
	Commercial Development Incentive Program	Incentive	\$ 50,000	General Fund - Economic Development	100-205-52060	Non-specified
	Current 5-year Plan Initiatives	Programs	\$ 66,000	General Fund - Economic Development	100-205-60130	Non-specified, URA Transfer
	Downtown Block Development	Professional Services	\$ 2,000,000	General Fund - Economic Development	100-205-60131	Non-specified, URA Transfer
	Attic Improvements	Incentive	\$ 250,000	General Fund - Economic Development	100-360-54500	URA Transfer
	Broadband Development, including Middle-Mile Project	Professional Services, Construction	\$ 50,000	General Fund - Economic Development	100-205-60130	General Fund
			\$ 2,739,800	GENERAL		

PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
Continue Cat Spay and Neuter Program	Maintenance	\$ 2,500	Law Enforcement - Code Enforcement	120-110-52110	Non-specified	Continue on-demand contract with animal hospitals for local feral cat population control
Abandoned Vehicle Disposal Abatement	Maintenance	\$ 10,000	Law Enforcement - Code Enforcement	120-110-52085	Non-specified	Disposal costs for abandoned RVs and trailers on public streets
		\$ 2,500	<b>LAW ENFORCEMENT</b>			
Bolton Field Sports Complex Design & Phase 1	Construction	\$ 4,000,000	Parks - Park	130-130-60130	URA Transfer; potential grants	Bolton Hill Sports Complex Architecture and Engineering Design & Phase 1 Build
Pool Parking Lot Seal	Maintenance	\$ 20,000	Parks - Park	130-130-53040	Parks	Crack and sand seal Veneta Community Pool and Community Center parking lot. Includes re-striping when complete.
New Parks Concept Design	Expansion	\$ 120,000	Parks - Park	130-130-60130	Non-specified, potential grants	Concept design new park space off Jeans Road, Oak Island, and in the southwest area. Apply for state planning grants.
Adult Quiet Park at Ralph Johnson Park	Refurbishment	\$ 50,000	Parks - Park	130-130-60130	Non-specified, potential grants	Park Bd. approved Concept Design Apr. 2023; Pursue OPRD grant
Paths & Trails Master Plan Project Design	Professional Services	\$ 40,000	Parks - Park	130-130-60130	Non-specified, potential grants	Pursue grants to design paths and trails development.
Oak Island Parkland Acquisition	Expansion	\$ 125,000	Parks SDC	316-316-60130	Parks SDCs (SDC Facility ID: P3)	Purchase approximately 1 acre of additional parkland adjacent to the existing Oak Island Park in accordance with the Veneta Parks, Recreation and Open Space Master Plan.
Dog Park Amenities	Construction	\$ 50,000	Parks- Park; Parks SDC	130-130-60130; 316-316-60130	non-specified, Parks	Add dog park amenities
City Park Amphitheater Sound Mitigation Landscaping	Construction	\$ 15,000	Parks-Park	130-130-60130	Parks	Explore and potentially construct landscaping to mitigation sound emanating from amphitheater events
Community Center Seismic Analysis and Concept Design	Professional Services	\$ 62,000	Parks- Park	130-130-60130	Non-specified, potential grant	30% seismic design for City Park - Phase 5 (Final); Community Center Rebuild. (1/27/23 Council consensus on concept design)
		\$ 4,482,000	<b>PARK &amp; RECREATION</b>			
GIS Mapping Update	Maintenance	\$ 2,000	Water	210-210-53040	Non-specified	Update existing GIS mapping of utility systems to include corrections and new development.
PW Yard Parking Lot Seal	Maintenance	\$ 25,000	Water- 70% Sewer- 30%	210-210-53040; 220-220-53040	Non-specified	Crack and sand seal Public Works yard asphalt
Public Works Yard Expansion	Professional Services	\$ 200,000	Water- 70% Sewer- 30%	210-210-61610; 220-220-61610	Non-specified	Clear timber from land and concept design for expansion of site due to loss of Bolton Hill Sports Complex storage
Reservoir Land Acquisition	Acquisition	\$ 250,000	Water	210-210-60130	Non-specified	Acquire land for future construction of redundant one million gallon reservoir for the 582 ft. Pressure zone per Water Master Plan CIP
Luther Lane Waterline Extension	Improvement	\$ 200,000	Water	210-210-61610	Non-specified	Extend water main on Luther Lane to connect near Hope Lane to provide needed looping of system.
		\$ 677,000	<b>WATER</b>			

PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
Sewer Infiltration and Inflow Maintenance	Professional Services	\$	Sewer	220-220-53150	Non-Specified	Maintenance
Eastside Lift Station Location Analysis	Expansion	\$	Sewer SDC	314-314-60130	Sewer SDC	Concept design for future lift station.
Lot 602 - Prepare Site for Development	Professional Services	\$	Sewer (3/4); Stormwater (1/4)	220-220-61610 (Sewer 3/4); 240-240-61610 (Storm 1/4)	Non-specified	Continue bringing-in clean fill and rock with grading to bring the entire site ground elevation to 1 foot above the base flood elevation.
Lot 400/Unhoused Land	Improvement	\$	Sewer (3/4); Stormwater (1/4)	220-220-61610 (Sewer 3/4); 240-240-61610 (Storm 1/4)	Non-specified, potential grant	Final design and construction of vehicular access for emergency service
WWTP Facility Plan	Improvement	\$	Sewer SDC	314-314-60130	Sewer SDC	Work with consultant to update Facilities Plan as required by DEQ to continue towards expansion of Wastewater Treatment Plant.
WWTP Facility Plan	Expansion	\$	Sewer SDC	314-314-60130	Sewer SDC	Design of WWTP Expansion Project to occur after Facility Plan completed and accepted by the State. First phase of design with next phase in next fiscal year estimated at \$400,000
WWTP Wetland Mitigation	Expansion	\$	Sewer	220-220-61610	ARPA; Sewer Reserve	Wetland Mitigation Bank credit purchases for reclaiming abandoned lagoon for plant expansion
		\$	SEWER			
Elmira-Veneta Multi-Use Path	Professional Services	\$	Street SDC	318-318-60130	Street SDC (SDC Project ID: SUP2)	City's match for project being done by Lane County. Total match is \$55,680 however, in-kind expenses, i.e., land donation and staff time are allowed
Territorial Sidewalk RR Crossing	Improvement	\$	Streets	230-230-53045	Non-specified	ADA Compliance
East Hunter Road Upgrade	Rehabilitation / Improvement	\$	Streets; Street SDC	230-230-63150; 318-318-61610	Non-specified; Street SDC (SDC Project ID: UPS); potential grant	Update current design to account for and verify new development and utility improvements since last plan update. Also includes bidding services from engineer for the E. Hunter Road improvement project, and construction if state funding becomes available
Highway 126 Intersection- Gateway Beautification	New Construction	\$	Streets	230-230-60250	URA Transfer; potential grant	Streetscape improvements include gateway improvements (signage) at the Highway 126 intersection
Pavement Rating	Professional Services	\$	Streets	230-230-52290	non-specified	Conduct street surface rating evaluation to guide street maintenance management plan
Jeans Rd / Territorial Hwy Intersection Planning	Professional Services	\$	Street SDC	318-318-60130	Street SDC (SDC Project ID: NR10)	Engineering and Design Review for development of access control traffic mitigation solutions at the Jeans Road /Territorial Hwy Intersection.
		\$	STREET			





City of Veneta 2023-2025 Projects and Priorities

Color indicates planned start	
Fiscal Year	
2023-2024	
2024-2025	

May 29, 2025 Budget Committee Update  
Changes in Red

Council Goal	Department	Program	Project Title & Deliverables	Budget	Timeline		Staff Lead	Notes
					July-Dec 2024	Jan-June 2025		
	Community Development	Parks & Recreation Enhancement	Paths & Trails Master Plan	\$ 50,000			CDD	DONE - Delivered to Council July 2023
			Land Acquisition & Prep	\$ 30,000			CDD	DONE - Deed recorded August 2024
			Concept design & phased cost estimates	\$ 30,000			PWD	DONE - Delivered to Council Nov. 2023
			Bolton Hill Sports Complex Master Plan (URA Funded)	N/A			PWD	DONE - TSP shared business plan at April 2-024 Council Work Session
			Design & Bid	\$ 410,000			PWD	DONE - Issued RFP April 2023
			Construction	\$ 7,750,000			PWD	Contract to Council June 2025
			City Park - Phase 5: Community Center (URA Funded)	\$ 100,000			MACDD	Funding not currently identified
			30% design	\$ 345,000			MA (CDD/PWD)	Funding not currently identified
			Demolition & Construction	TBD			MA (CDD/PWD)	Funding not currently identified
			Adult Quiet Park @ Ralph Johnson Park	\$ 215,000			CDD	Part B: Approved Concept Design Apr. 2023; Pursue OPRD grant
			Off-Leash Dog Park @ RR	\$ 22,000			PWD	DONE - March 2024
			Pickleball Courts @ Territorial Park	\$ 557,000			PWD	DONE - WOOP 2024
			Pool & Community Center Parking Lot Crack & Sand Seal	\$ 435,000			PWD	DONE - March 2024
			Oak Island Park Expansion	\$ 9,500			PWD	DONE - Opened November 2024
			Park Board event funding	\$ 125,000			CDD	Scheduled for May/June
	Planning - Long Range			\$ 5,000			CDD	In Escrow
								Sponsor more events
	Sewer							
	Public Works	Streets						
	Water							

	Public Safety	Community Health	Unhoused Initiatives	Access to Lot 400 for sanitary and shelter solutions? Portable potty at Lot 602	\$ 200,000				CDD	Concept drawing received January 2025; pursuing State funding
			National Night Out		\$ 2,000				PWD	Ongoing
					\$ 5,000				MA	Annual event
	Administration	Code Enforcement	Accela Software Upgrade for Planning and Code Enforcement		\$ 5,000				CDD	Code Enforcement: DONE. Planning - pending
			Continue Cat Spay and Neuter Program		\$ 5,600				OSS III	Ongoing
			Explore Active Code Enforcement Policy	Engage Community/ Dept. Workload Analysis / Cost-Benefit Implementation	\$ -				MA	DONE. Report to Council 12/22/24 Work sessions 2/26 & 3/25
			Abandoned Vehicle Disposal Abatement		\$ 10,000				CDD	Ongoing with quarterly Council updates
									OSS III	Ongoing
	Disaster Preparedness		Coordinate Update of Natural Hazard Mitigation Plan with Lane County Update		\$ 5,000				MA	DONE. Council adopted update Res # 1399 Nov 2023
			Continue Staff Disaster Preparedness Training		\$ -				MA	Ongoing with ICS trainings occurring
			Update Emergency Operating Plan with Lane Fire Authority		\$ 50,000				MA	Lane County grant will pay
			Implement Wildfire Mitigation Program						MA	Annual
	Economic Development		5-Year Strategy Initiatives	Veneta Economic Identity Study (BR&E Outcome)	\$ 30,000				MA	ED ID DONE Dec. 2024; Ongoing Implementation with Chamber
				Vibrant Veneta: Sculpture, Murals, Banners	\$ 15,000				MA	Ongoing. New mural on W. Broadway; Res # 1344 Vibrant Veneta Program
				Business Grants Program	\$ 50,000				MA	Annual program
				126 Gateway (URA Proj.: Terr. Hwy Impls. Hwy 126 to Hunter)	\$ 30,000				MA	Annual program
				Redevelopment Toolkit (URA)	\$ 91,500				MA	Annual program
				RAIN Catalysts	\$ 20,000				MA	Support in the Park* programs, Veneta Haunts, etc.
				Placemaking / Livability Grant	\$ 10,000				MA	DONE. Programming ended with ROI funding
				Reinventing Rural					MA	Sold August 2024; 2 year window for matching grant
				W. Broadway ("Altior") Sale and Redevelopment (URA Funds)	\$ 250,000				CA	Engaged LCOG to manage project
				Federal Outreach to Fund Hwy 126	\$ 3,000				PWD/CA	
	Communications			Miscellaneous Fiber (URA)	\$ 100,000				CA	DONE. Purchased July 2024. Researching development options
				Acquiring SVP Lot on Broadway	\$ 410,000				MA	Annual program
				Commercial Development Incentive Program	\$ 50,000				MA	Annual program
				City Management Intern	\$ 23,500				MA	Budgeted for 2025-2026
				New 6-Year Economic Development Strategy	\$ 15,000					
	Finance				\$ 5,400				CT	Annual
					\$ 3,000				CT	Annual
					\$ 3,000				CT	Budgeted for 2025-2026
					\$ 8,000				CT	Ongoing
					\$ 1,000				CA	1st event April 2024; planning for April 2025
					\$ 4,000				CT	Marketing in new online channel
	Human Resources				\$ 50,000				FD	DONE. Auditor retained June 2024
					\$ 15,000				FD	Ongoing
	Information Technology				\$ 30,000				CA	DONE. Delivered to Council 3/26/24
	General				\$ 10,000				AHILCOG	DONE. Server partitioned and backed up local and in cloud
					\$ 15,000				AHILCOG	Pending Wastewater Treatment Plant connection
					\$ 6,000				AHILCOG	Ongoing
					\$ 6,000				AHILCOG	For Service Orders; pending finance dept. preparation
					\$ 4,000				AHILCOG	Pending power connection
	Legal				\$ 130,000				CA	Pursuing seismic analysis grant
									MA/CA	DONE.
									CA	DONE.
									CA	
									CA	
									CR	DONE. Laserfiche file structure design in progress
					\$ 4,000				PWD	Scheduled for May/June
					\$ 40,000				STAFF	Annual

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 2025-2026 fiscal budget are listed below.

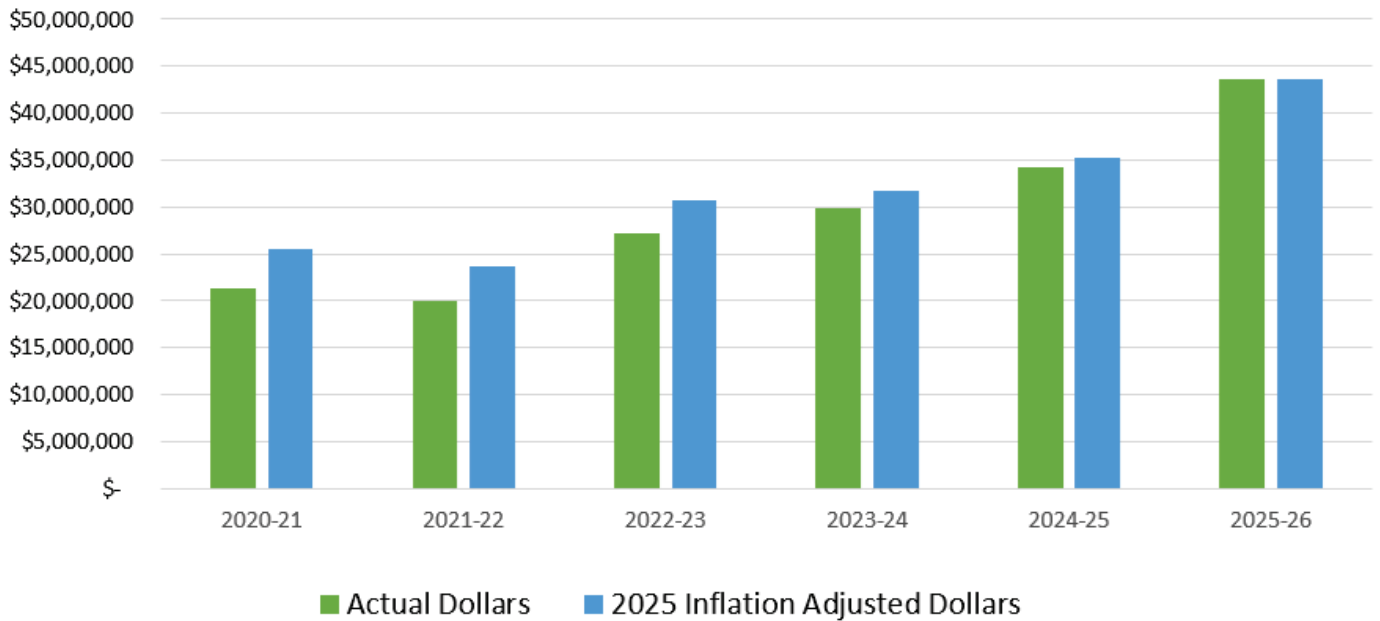
- Target the minimum unappropriated fund balance in the operating funds with Personnel Services equal to four months of operating expenditures
- Target the minimum contingency in the operating funds equal to three months of operating expenditures
- Target a maximum of 50% of City property taxes allocated 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 2.6% cost-of-living increase for regular, full-time City employees, conditional on City Council approval. Budget for a \$0.35 Oregon Minimum Wage increase to \$15.05 for seasonal staff (largely pool staff).
- Medical insurance premiums will increase 9.0%
- Budget American Rescue Plan Act (ARPA) funds for the wastewater treatment plant expansion.
- Budget Veneta Urban Renewal Agency funds transferring to the City for the Bolton Hill Sports Complex project, the W. Broadway ("The Attic") redevelopment project, the St. Vincent de Paul W. Broadway block development, and city gateway beautification.
- Fund the Redevelopment Toolkit from the City General Fund
- The following rate increases would be approved:
  - 3% for water fees effective January 2026;
  - 2% for sewer fees effective January 2026; and
  - no rate increases for stormwater fees.
- The taxable values of taxable property will increase by no more than 3.0%, the uncollectible rate will be 4.5% and compression will not exceed \$2,072.
- No commercial construction will occur and two residential developments—approximately 30 single family residences—will be built
- 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.

# Consolidated Budget Table

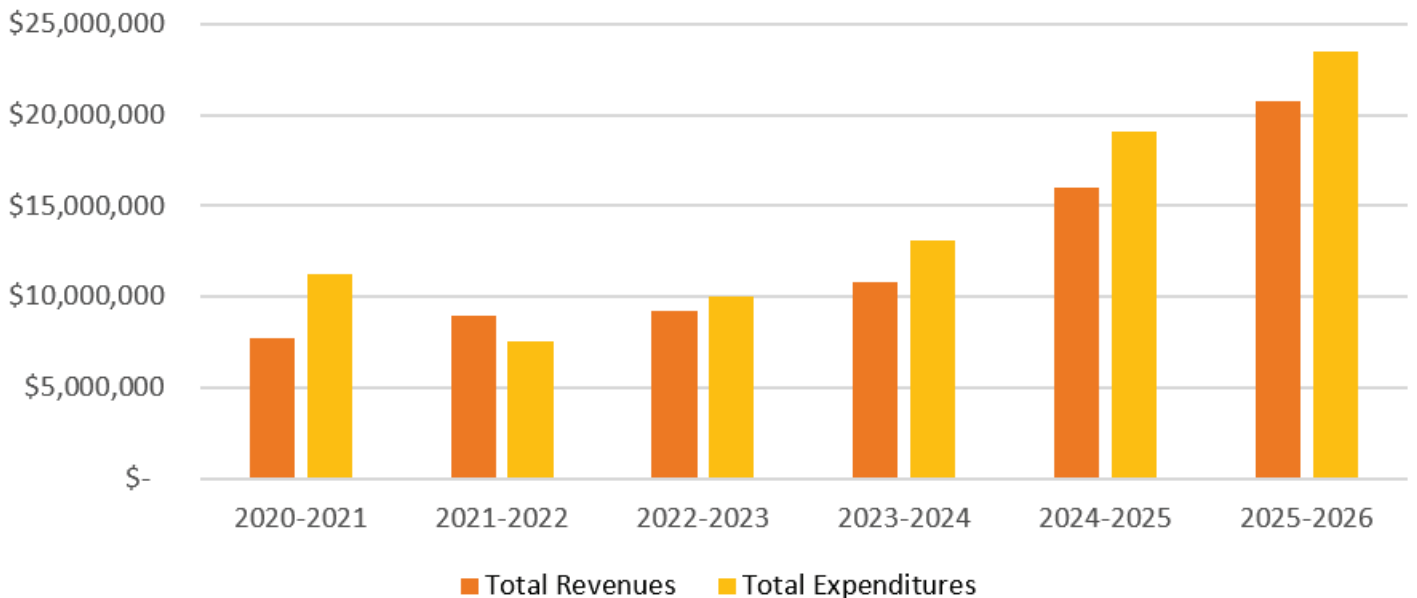
	BEGINNING FUND BALANCE		TOTAL RESOURCES (Beginning Fund Balance + New Revenue)		ENDING FUND BALANCE	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
FUNDS BY TYPE	PROJECTED FUND BALANCE @ 7-1-2025	TOTAL NEW REVENUE		TOTAL EXPENDITURES	PROJECTED FUND BALANCE @ 6-30-2026	
GENERAL FUND:						
General Fund	958,800	1,353,100	2,311,900	1,861,800	450,100	2,311,900
SPECIAL REVENUE FUNDS:						
Law Enforcement	534,400	1,340,100	1,874,500	1,452,225	422,275	1,874,500
Parks & Recreation	187,000	6,388,200	6,575,200	6,373,900	201,300	6,575,200
Parks & Recreation SDC	106,100	105,600	211,700	125,000	86,700	211,700
Planning	490,100	321,100	811,200	389,200	422,000	811,200
Streets	4,000,200	3,523,600	7,523,800	3,544,600	3,979,200	7,523,800
Streets SDC	1,168,200	100,000	1,268,200	505,000	763,200	1,268,200
Stormwater	424,600	136,900	561,500	171,900	389,600	561,500
Stormwater SDC	126,800	13,500	140,300	-	140,300	140,300
Building Inspection Program	265,100	169,800	434,900	166,900	268,000	434,900
Governmental SDC	-	-	-	-	-	-
Zumwalt	39,900	117,300	157,200	125,300	31,900	157,200
Business Assistance	125,700	4,600	130,300	51,000	79,300	130,300
Local Improvement	275,600	9,500	285,100	17,200	267,900	285,100
ENTERPRISE FUNDS:						
Water	5,113,200	1,370,500	6,483,700	2,263,100	4,220,600	6,483,700
Sewer	2,885,000	2,564,200	5,449,200	4,703,200	746,000	5,449,200
Water SDC	79,400	149,200	228,600	-	228,600	228,600
Sewer SDC	622,100	159,100	781,200	456,888	324,313	781,200
DEBT SERVICE FUND:						
Debt Service	260,100	103,681	363,781	94,041	269,740	363,781
RESERVE FUNDS:						
PW Equipment	77,800	28,900	106,700	35,000	71,700	106,700
Reserve - Governmental	211,800	10,300	222,100	-	222,100	222,100
Reserve -Enterprise	4,947,000	2,807,600	7,754,600	1,200,000	6,554,600	7,754,600
		-				
ADOPTED TOTALS	\$ 22,898,900	\$ 20,776,781	\$ 43,675,681	\$ 23,536,254	\$ 20,139,428	\$ 43,675,681

## Summary of Budgetary Trends

City of Veneta Total Resources/Requirements Budget










Total Revenues & Total Expenditures (Budgeted)




**City of Veneta**  
**Four Year Financial Forecast, Fiscal Years 2027-2030**  
**Department Summary**

	2022	Actual		2025	Adopted 2026	2027	2028	2029	2030
<b><u>Admin Department</u></b>									
Revenues and Other Sources	\$2,372,429.15	\$2,606,250.74	\$2,175,234.16	\$2,187,900.55	\$2,815,100.00	\$2,275,069.50	\$2,322,656.35	\$2,372,819.28	\$2,425,527.47
Expenditures and Other Uses	\$1,851,893.93	\$2,158,152.16	\$2,144,114.97	\$2,717,703.28	\$3,490,325.00	\$2,637,118.92	\$2,781,636.58	\$2,934,563.19	\$3,096,410.21
Surplus (Deficit)	\$520,535.22	\$448,098.58	\$31,119.19	(\$529,802.73)	(\$675,225.00)	(\$362,049.42)	(\$458,980.22)	(\$561,743.91)	(\$670,882.73)
<b><u>Public Works Department</u></b>									
Revenues and Other Sources	\$4,302,665.04	\$4,978,874.21	\$5,395,845.44	\$6,143,862.99	\$14,510,800.00	\$5,345,295.00	\$5,375,415.06	\$5,413,267.69	\$5,508,492.85
Expenditures and Other Uses	\$6,213,806.78	\$3,139,215.44	\$3,278,464.34	\$10,073,253.82	\$18,143,588.00	\$3,419,464.88	\$3,349,852.26	\$3,486,021.53	\$3,629,806.94
Surplus (Deficit)	(\$1,911,141.74)	\$1,839,658.77	\$2,117,381.10	(\$3,929,390.83)	(\$3,632,788.00)	\$1,925,830.12	\$2,025,562.80	\$1,927,246.16	\$1,878,685.91
<b><u>Community Development</u></b>									
Revenues and Other Sources	\$357,882.90	\$366,069.11	\$572,823.50	\$589,925.22	\$490,900.00	\$496,738.00	\$502,903.86	\$509,387.88	\$516,181.95
Expenditures and Other Uses	\$380,965.21	\$348,575.63	\$445,941.76	\$445,875.59	\$556,100.00	\$443,083.37	\$460,083.25	\$477,980.59	\$496,832.24
Surplus (Deficit)	(\$23,082.31)	\$17,493.48	\$126,881.74	\$144,049.63	(\$65,200.00)	\$53,654.63	\$42,820.61	\$31,407.28	\$19,349.71
<b><u>All Department Funds</u></b>									
Revenues and Other Sources	\$7,032,977.09	\$7,951,194.06	\$8,143,903.10	\$8,921,688.76	\$17,816,800.00	\$8,117,102.50	\$8,200,975.27	\$8,295,474.84	\$8,450,202.27
Expenditures and Other Uses	\$8,446,665.92	\$5,645,943.23	\$5,868,521.07	\$13,236,832.69	\$22,190,013.00	\$6,499,667.16	\$6,591,572.08	\$6,898,565.31	\$7,223,049.38
Surplus (Deficit)	(\$1,413,688.83)	\$2,305,250.83	\$2,275,382.03	(\$4,315,143.93)	(\$4,373,213.00)	\$1,617,435.34	\$1,609,403.19	\$1,396,909.53	\$1,227,152.89

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

PROJECTS	GOALS / PLAN	BUDGET	FUND SOURCE
Attic Improvements		\$ 235,000	General Fund via URA Transfer
Acquiring SVDP Lots on Broadway		\$ 170,000	General Fund via URA Transfer
Five-Year Plan Economic Development Implementation		\$ 151,000	General - Economic Development
Fern Ridge Service Center - Generator	Not under work plan, but beneficial to City operations	\$ 60,000	State Emergency Management Grant
Communications Master Plan Implementation	Not under work plan, but beneficial to City operations	\$ 50,300	General – Administration
Commercial Development Incentive Program		\$ 50,000	General - Economic Development
City Hall Alcove Office	Not under work plan, but beneficial to City operations	\$ 50,000	General – Administration
Broadband Middle-Mile Project		\$ 50,000	General - Economic Development
Bolton Field Sports Complex Design & Phase1		\$ 5,550,000	Park Fund via URA Transfer
Parks & Trails Development		\$ 125,000	Parks Park Capital Outlay
Reservoir Land Acquisition	Water System Master Plan	\$ 250,000	Capital Const. - Water
Luther Lane Waterline Extension	Water System Master Plan	\$ 200,000	Water
WWTP Facility Plan	Wastewater System Master Plan	\$ 1,287,500	Sewer & Sewer Reserve
Lot 400/Unhoused Land	Not under work plan, but beneficial to City operations	\$ 552,000	State Legislature grant
Eastside Lift Station Location Analysis	Wastewater System Master Plan	\$ 200,000	Sewer SDC

WWTP Facility Plan - Design	Wastewater System Master Plan	\$ 200,000	Sewer SDC
WWTP Facility Plan – Facilities Plan	Wastewater System Master Plan	\$ 160,000	Sewer SDC
Sewer Infiltration and Inflow Inspection	Not under work plan, but beneficial to City operations	\$ 60,000	Sewer
East Hunter Road Upgrade	Transportation System Plan	\$ 3,470,000	Street & Street SDC
Elmira-Veneta Multi-Use Path		\$ 60,000	Street SDC
Stormwater Master Plan Update	Master Plan Update	\$ 50,000	Storm

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# SECTION 2

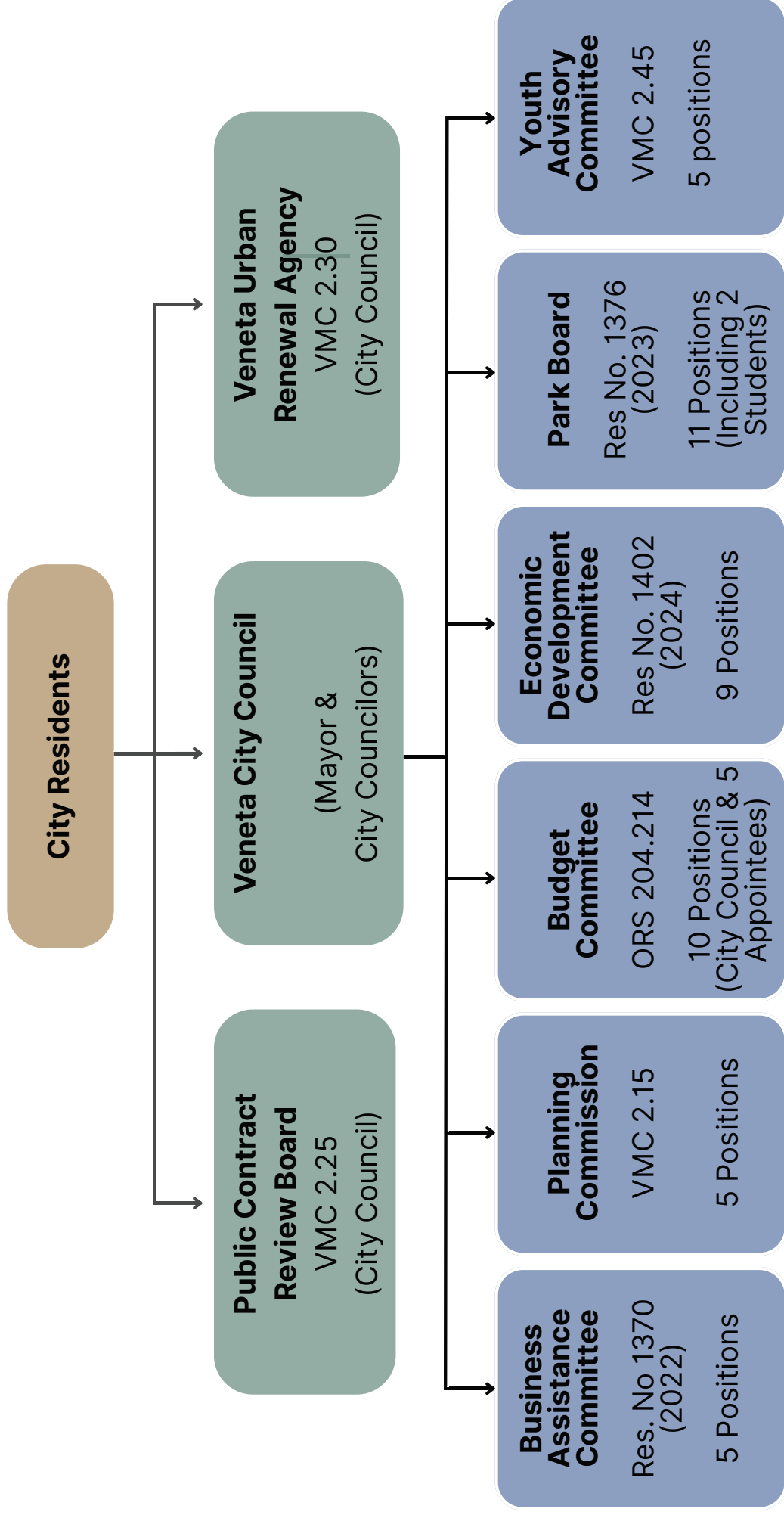
## STRUCTURE

- ➔ Boards & Committees Organization Chart
- ➔ Council & Staff Organization Chart
- ➔ City Overview

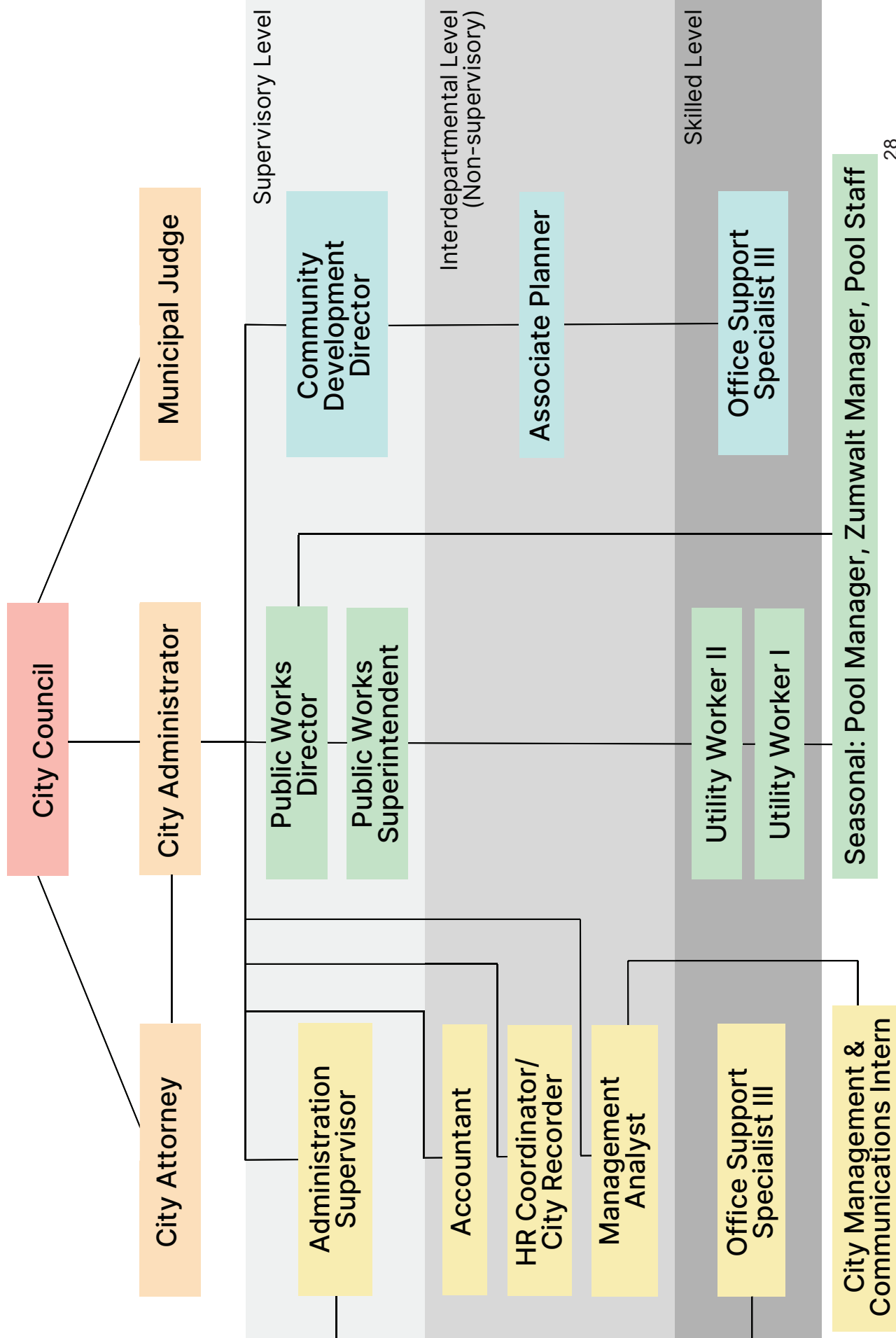
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# City of Veneta Organization Chart

## 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
State of Oregon	3,831,074	4,246,155	10.83%	40.5	\$ 75,657	\$ 402,820

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, 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 programming
2. Securing the services of an Oregon RAIN Venture Catalyst
3. Creating a 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

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 PROCESS

- ➔ Budget Committee Members
- ➔ Budget Process
- ➔ Budget Process Timeline

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# BUDGET COMMITTEE

## CITIZEN MEMBERS

<u>Position</u>	<u>Name</u>	<u>Term Ends</u>
1	Clint Case	12/31/25
2	Rhonda Holcomb	12/31/25
3	Sarah White	12/31/26
4	Darlene Harris	12/31/26
5	Johnathon Boggs	12/31/26

## COUNCIL MEMBERS

<u>Position</u>	<u>Name</u>	<u>Term Ends</u>
Mayor	Robbie McCoy	12/31/28
Council President	Pat Coy	12/31/28
Councilor	Alexa Benson	12/31/26
Councilor	Maureen Wright	12/31/28
Councilor	David Voltz	12/31/26

# 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 was 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.

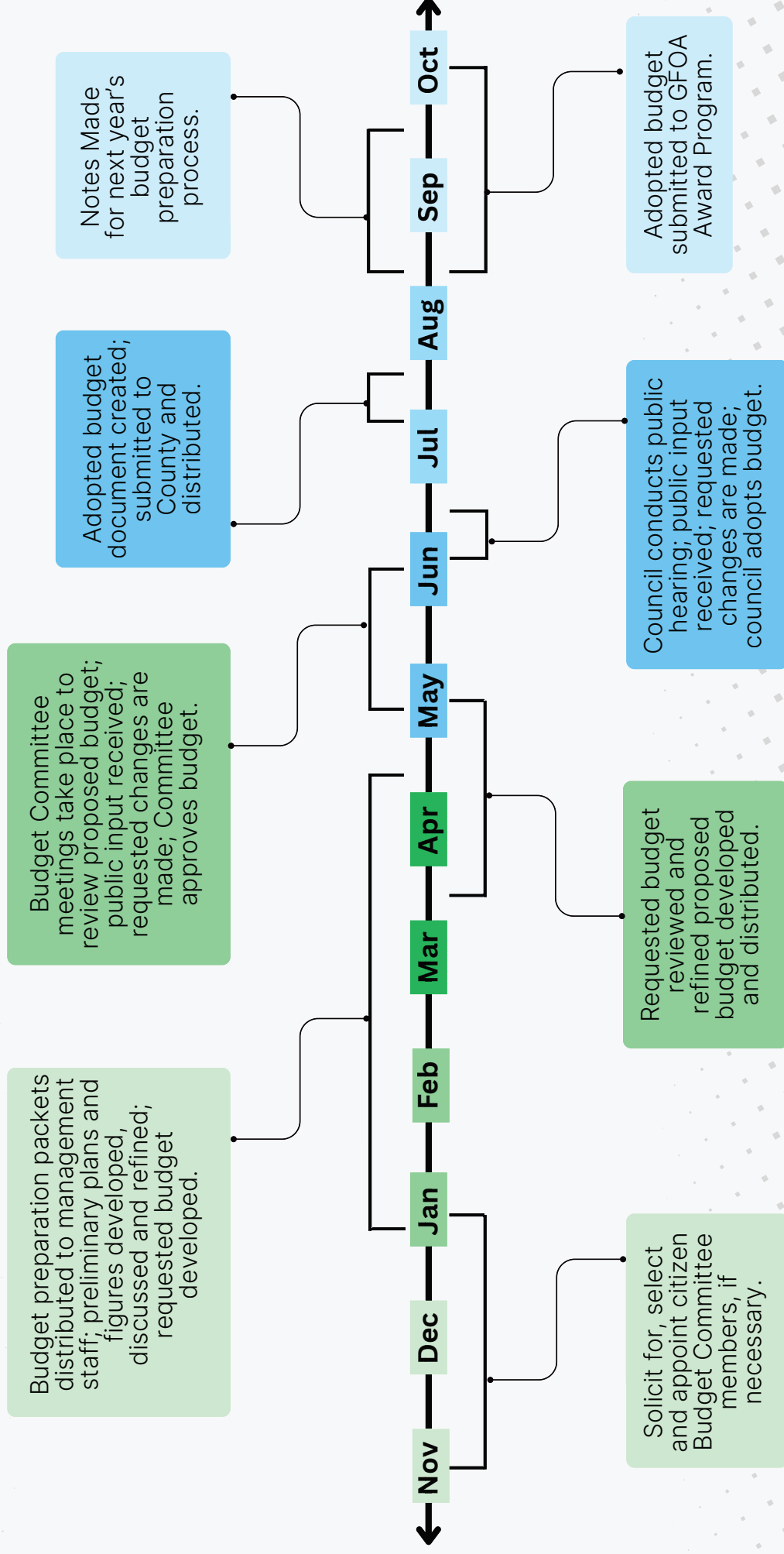
Public comment or testimony may be provided by:

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@venetaoregon.gov](mailto:mmichel@venetaoregon.gov), 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.

# Budget Process Timeline





# SECTION 4

## FINANCIAL OVERVIEW

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

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# 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 of the City are conducted in a manner consistent 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, the financial policies below are guidelines established by practice, subject to City Council policy direction.

## **ACCOUNTING AND FISCAL**

- The City of Veneta shall establish and maintain its accounting systems in accordance with Generally Accepted Accounting Principles (GAAP) and shall adhere to the principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB), as applicable. The City shall maintain an accurate and current record of its fixed assets in order to factor its investment in these fixed assets into the fees the City charges for its services.
- The City will comply with the modified cash basis of accounting, GFOA auditing and reporting standards, Oregon state law external audit requirements, and Oregon Revised Statutes relating to municipal finance.
- The City will establish and maintain those funds required by law and sound financial administration. Acknowledging that unnecessary funds result in inflexibility, complexity, and inefficient financial administration, only the minimum number of funds consistent with legal and operating requirements will be established.
- The criteria for establishing a new fund are variable, but include triggers such as:
  - a. Inauguration of a new dedicated revenue stream and a concurrent service;
  - b. The need for increased clarity of financial information;
  - c. The establishment of a new enterprise;
  - d. Covenants embodied in financing agreements, or
  - e. Changes in state law or financial management/accounting standards
- 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 quarterly.

- 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.
- Quarterly financial reports will be prepared and then shared with the City Administrator.
- 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.
- Finance staff will continually work on improving internal controls.
- The City's general-purpose 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). The City's Public Works credit card shall be kept by the Public Works Director in a manner to prevent improper use.
- Good faith deposits associated with bids, proposals, and/or quotes should be receipted in and deposited into one of the City's bank accounts. All RFP, RFQ, and bid announcements/packets should make that clear and state that the money will be returned via check from the City when conditions are met.
- The City will provide insurance coverage for City volunteers.

#### **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.

#### **BUDGETING**

- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30<sup>th</sup>.
- The City Council shall adopt the budget at the Fund and Program level (i.e. Administration, Public Works, Court, Economic Development, Human Resources, and Public Safety).

- Each fiscal year the City adopts a balanced budget in which total revenues equal total expenditures.
- 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 the City's effort to strive for excellence, the City of Veneta will make every effort to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA).

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

## **CONTINGENCY**

- 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.

## **CONTINUING DISCLOSURE**

- Issuers of municipal securities and entities working on their behalf disclose material information to the marketplace such as annual financial information and material event notices. In December 2008, the Securities and Exchange Commission directed the Municipal Securities Rulemaking Board to establish a continuing disclosure service of the MSRB's Electronic Municipal Market Access (EMMA) system effective July 1, 2009. The continuing disclosure service of EMMA collects continuing disclosure documents from the issuer community and makes them available to the public for free through EMMA.
- In conformance with the "Continuing Disclosure Certificate" entered into by the City of Veneta in bond issuances, the City shall comply with Rule 15c2-12 of the Securities Exchange Act of 1934 (Exchange Act). As noted above, these disclosures generally are divided between submissions made to update financial or operating information about the issuer and notices that disclose the occurrence of specific events that may have an impact on the bonds. These disclosures are described below.
- City Responsibility: The Finance Director shall be responsible for adhering to the City's Continuing Disclosure Obligations.
- Debt: The City will borrow only to finance capital assets. The City will not borrow for operating purposes. No bonds will mature more than 30 years from the date of issuance, unless financed by the federal government. No debt will be issued with a life exceeding the estimated useful life of the capital assets being financed. The City will limit bonded debt to 3% or less of total assessed value, as required by ORS 287.004. Repayment sources are identified for every debt prior to issuance.
- Rule 15c2-12 rule requires, for most new offerings of municipal securities, that the following types of information be provided to the MSRB's EMMA system:
  1. Financial or operational information
    - a. Annual financial information concerning issuers or other obligated persons, or other financial information and operating data provided by issuers or other obligated persons
    - b. Audited financial statements for issuers or other obligated persons, if available
  2. Event Notices
    - a. Principal and interest payment delinquencies
    - b. Non-payment related defaults, if material
    - c. Unscheduled draws on debt service reserves reflecting financial difficulties
    - d. Unscheduled draws on credit enhancements reflecting financial difficulties
    - e. Substitution of credit or liquidity providers, or their failure to perform

- f. Adverse tax opinions, Internal Revenue Service (IRS) notices or material events affecting the tax status of the security
- g. Modifications to rights of security holders, if material
- h. Bond calls, if material
- i. Tender offers
- j. Defeasances, release, substitution, or sale of property securing repayment of the securities, if material
- k. Rating changes
- l. Bankruptcy, insolvency, receivership or similar event;
- m. Merger, consolidation, or acquisition, if material; and appointment of a successor or additional trustee, or the change of name of a trustee, if material
- n. Notices of failures to provide annual financial information on or before the date specified in the written agreement

## **FUND BALANCE**

- GASB 54 defines fund balances for financial reporting to be classified as follows:
  1. Non-spendable – Assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
  2. Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
  3. Committed –When constraints are created by the governing body on how it will send its resources. These are enacted via resolution or ordinance and are in place as of the end of the fiscal period. The constraints remain binding until formally rescinded or changed by the same method the constraints were created. The difference between Restricted and Committed is that under Committed, the governing body can remove constraints it has imposed upon itself.
  4. Assigned –Designation of amounts by either the governing body or the staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund. Fund balance measures the net financial resources available to finance expenditures of future periods.
  5. Unassigned – The excess of total ending fund balance over Non-spendable, Restricted, Committed and Assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund.
- 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.
- When fund balances are available for use, it is the City's policy to follow GASB 54 requirements to use Restricted balances first, Committed balances, then Assigned balances for purposes which they can be used for. The spendable unrestricted revenue amounts in the special revenue funds, capital projects funds and debt service funds are committed to be used for the purpose for which the fund was established.

- The Finance Director shall be responsible for monitoring and reporting the City's various reserves and fund balance categories. The City Administrator is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and as needed throughout the year. Annually, the City Administrator shall be responsible for identification of resource assignments within the proposed budget document.
- The City's unassigned General Fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address the needs of the City without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the City Council.
- Fund balances of the City may be committed for a specific purpose by formal action of the City Council. Amendments or modifications of the committed fund balance must also be approved by formal action of the City Council.
- The City Council delegates authority to the City Administrator and the Finance Director to assign fund balance amounts as appropriate.
- In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

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

- The processes, policies and procedures for IDTP were reviewed and modified by Resolution No. 1142. Most noteworthy is that staff is required to verify identity prior to approving a water/sewer service application, making changes to an existing water/sewer account, and providing information on an existing water/sewer account. Identity that is unverifiable will, in most cases, be considered a "Red-Flag" and is to be reported immediately to the Finance Director and/or City Administrator.
- The IDTP processes, policies and procedures will be reviewed annually by the Finance Department staff acting in the capacity of the City's IDTP Committee.

#### **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.

#### **PUBLIC CONTRACTING**

- Follow the most currently most recent resolution entitled "Joint Resolution of the City Council and Local Public Contracting Review Board opting out of the Attorney General's Model Public Contracting Rules and Adopting Public Contracting Rules for the City of Veneta." These are also known as the "City Public Contracting Rules".

#### **PURCHASING/PROCUREMENT PROCEDURES AND SPENDING AUTHORITY**

- 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

levels of approval and preparing the required documents. 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 act responsibly prior to, during, and after the purchase including, but not limited to, conducting adequate comparisons for value and quality when selecting vendors and products, using the proper method of solicitation, obtaining all necessary approvals, preparing adequate documentation, inspecting goods, monitoring the quality of service and ensuring compliance with this section if a third party is used to conduct procurements on the City's behalf.
- The City's purchasing/procurement policies and procedures can be found in the City Public Contracting Rules. The City Public Contracting Rules are very comprehensive and include, but are not limited to, the requirements for and form of solicitation documents, advertisements, contracts and agreements, opening and evaluating bids and proposals, and awarding of contract.
- The spending level authority for all purchases, procurements, contract, agreements and any other act that commits the City to a financial obligation is as follows:
  - a. Purchases/procurements with a cost of \$100 or less can be made by any regular employee without prior approval.
  - b. Purchases/procurements in the amount of \$101 - \$5,000 require approval, in writing (including a signed contract), by a Supervisor, prior to the purchase.
  - c. Purchases/procurements in the amount of \$5,001 to \$40,000 require approval, in writing (including a signed contract), by a Department Head, or designee, prior to the purchase.
  - d. Purchases/procurements with a cost of more than \$40,000 require approval, in writing (including a signed contract), by a Department Head and the City Administrator, or designee and approval, by motion, of the City Council, prior to the purchase.
- The procurement of goods and services not subject to competition, selection procedures or solicitation processes described in the City's Public Contracting Rules shall be conducted as follows:
  - a. Goods and services with a cost of \$100 or less can be made at any local business at which the City has an open credit account. The department and/or purpose of the purchase should be written on the sales receipt. The receipt should also be signed by the employee making the purchase and then be submitted to a Finance Department staff member.
  - b. Goods and services with a cost of between \$101- \$4,999 require a completed purchase order or other document providing similar information prior to the financial commitment being made.
  - c. Goods and services with a cost of \$5,000 to \$10,000, or obtaining architectural, engineering, photogrammetrist, transportation planning and land surveying services estimated to be less than \$100,000 require the obtainment and evaluation of three (3) written quotes or proposals prior to seeking the appropriate approval and/or making a financial commitment.
- Employees conducting purchases, procurements, or other activities that obligates the City financially under the "City Public Contracting Rules" or the policies outlined in this handbook, should only use the forms created or approved by the Finance Director, or designee.
- Purchases made in urgent or emergency situations. Employees are expected to attempt to contact their direct supervisor, a Department Head 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 for the employee's personal use (i.e. personal long-distance phone calls or buying extra quantities with the intent of reimbursing the City).
- The processes, policies, and procedures outlined in this document and the "City Public Contracting Rules" 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 cards.
- The City's credit cards shall remain in locked storage. Employees authorized to check out the credit card shall only do so upon request and only if the required documentation with prior approval is presented. Employees checking out the credit card to use shall make their purchase in a timely manner and return the card to a Finance Department staff person as soon as possible. Employees in possession of the credit card shall be held responsible for its safeguarding and for purchase activity from the time it is checked out until it is returned.
- Employees violating the City Public Contracting Rules or any policy herein are subject to disciplinary action including, but not limited to, removal of their purchasing privileges.

## **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.
- One-time revenues will be used for one-time expenditures or as contributions to reserves and will not be used to pay for established services.
- Property tax allocations are set by Council as a percentage of for four funds: General, Law Enforcement, Parks & Recreation, and Planning. The targeted maximum allocation to Law Enforcement is 50%.
- Public Safety Fees will be allocated to the Law Enforcement Fund or other fund dedicated to the operation and maintenance of city law enforcement services. Other revenue sources may also be used for law enforcement services. Amounts in the law enforcement fund may be invested

by the finance director in accordance with state law. Earnings from such investments shall be dedicated to the law enforcement fund. See VMC 3.45.040.

- All Transportation Utility Fees received shall be deposited into the Street Fund or other fund dedicated to the operation and maintenance of the city street system. Other revenue sources may also be used for street maintenance. Amounts in the street fund may be invested by the finance director in accordance with state law. Earnings from such investments shall be dedicated to the street fund. See VMC 3.15.040(1).
- The street fund shall not be used for other governmental or proprietary purposes of the city, except to pay for an equitable share of the city's overhead costs including accounting, management and other costs related to management and operation of the street maintenance program. Engineering design, pavement evaluation, construction management, and other related costs, including project advertisements for bid, in the implementation of the street maintenance projects shall also be considered as being used for street maintenance. See VMC 3.15.040(2).
- When any vehicle is sold under VMC 10.10.110 or 10.10.120, ("Sale of vehicle not claimed" and "Disposal of vehicle valued at \$1,000 or less, but more than \$200.00," respectively), the finance officer shall deposit such proceeds in the general fund of the city. See VMC 10.10.150(2).
- Whenever any personal property other than motor vehicles is taken into the custody by any city department by reason of seizure, abandonment, or for any other similar reason, the proceeds of a sale shall be first applied to payment of the cost of the sale and the expense incurred in the preservation, storage and custody of the property, and the balance, if any, shall be credited to the general fund of the city. See VMC 3.05.
- All transient room tax received shall be deposited into the general fund or other fund dedicated to economic development. See VMC 3.50.160(1).
- City marijuana tax net proceeds shall be allocated in equal shares to the city's law enforcement fund and the city's park and recreation fund. For the purpose of this section, net proceeds means the revenue received by the city from the tax and penalties imposed by this chapter, after providing for the cost of administration and any refunds and credits. See VMC 3.40.080.
- The Reserve-Enterprise Fund will hold only contributions from the Sewer Fund. See Resolution No. 1279 (2019).
- The Reserve-Governmental Fund will only receive contributions:
  - From the governmental-type funds (i.e., General, Special Revenue, Capital Construction, Debt Service, and Reserve Funds) for the purpose of Administration Buildings; and
  - From the Street Fund to accumulate funds to use on projects related to the City's street system.

There will be a sub-ledger with categories to track the money transferred into the Reserve Fund by source fund. Interest earned will be allocated monthly to each sub-ledger category based on the pro-rata share of the Fund Balance. See Resolution No. 1150 (2014)

- The Building Inspection Program Fund will be to budget and track all resources and requirements related to the administration of the Building Permit Program. See Resolution No. 1247 (2018).
- The Business Assistance Loan/Grant Fund is a perpetual fund with allowable uses for housing rehabilitation revolving loans, business improvement loans, micro-loans, and grants to for-profit and non-profits businesses. See Resolutions Nos. 790 (1999), 1068 (2011).
- The Zumwalt Campground Fund will be used for the purpose of recording actual and budgeted resources and expenditures related to the operation of the campground, at Zumwalt County Park, each year, and the following special projects: donations, projects, and programs having to do, specifically, with Park and/or Recreation type activities and/or development within the City of any other activity the City Council deems worthy. See Resolutions Nos. 758 (1998), 826 (2001).

#### **WRITE OFF POLICY**

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

# 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 organizations 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

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

## URBAN RENEWAL AGENCY:

### FUND TYPE

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

FISCAL YEAR 2025-2026 ENDING FUND BALANCES, PROJECTED			
FUNDS BY TYPE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	PROJECT ENDING FUND BALANCES, CHANGES
	PROJECTED FUND BALANCE @ 7-1-2025	PROJECTED FUND BALANCE @ 6-30-2026	
GENERAL FUND:			
General Fund	958,800	450,100	(508,700)
SPECIAL REVENUE FUNDS:			
Law Enforcement	534,400	422,275	(112,125)
Parks & Recreation	187,000	201,300	14,300
Parks & Recreation SDC	106,100	86,700	(19,400)
Planning	490,100	422,000	(68,100)
Streets	4,000,200	3,979,200	(21,000)
Streets SDC	1,168,200	763,200	(405,000)
Stormwater	424,600	389,600	(35,000)
Stormwater SDC	126,800	140,300	13,500
Building Inspection Program	265,100	268,000	2,900
Governmental SDC	0	0	0
Zumwalt	39,900	31,900	(8,000)
Business Assistance	125,700	79,300	(46,400)
Local Improvement	275,600	267,900	(7,700)
ENTERPRISE FUNDS:			
Water	5,113,200	4,220,600	(892,600)
Sewer	2,885,000	746,000	(2,139,000)
Water SDC	79,400	228,600	149,200
Sewer SDC	622,100	324,313	(297,788)
DEBT SERVICE FUND:			
Debt Service	260,100	269,740	9,640
RESERVE FUNDS:			
PW Equipment	77,800	71,700	(6,100)
Reserve - Governmental	211,800	222,100	10,300
Reserve -Enterprise	4,947,000	6,554,600	1,607,600
ADOPTED TOTALS	22,898,900	20,139,428	(2,759,473)



# SECTION 5



## RESOURCES

- ➔ Beginning Fund Balances
- ➔ New Revenue
- ➔ Summary of Resources
- ➔ Property Taxes
- ➔ Government Agencies
- ➔ Franchise Fees, User Fees, Transfers, and Other Revenue

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# Resources

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

## Beginning Fund Balances

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

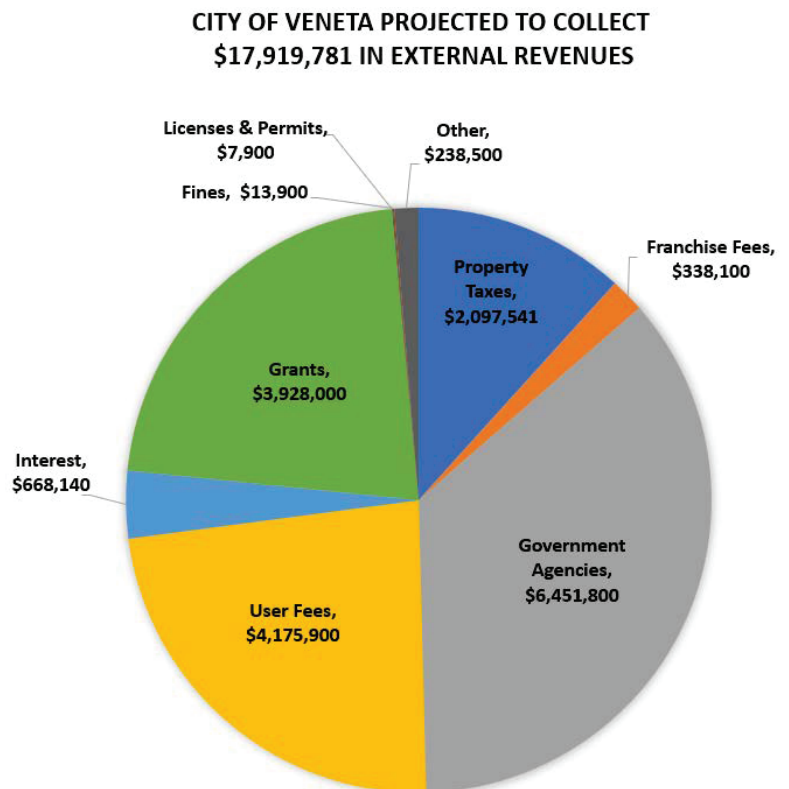
Each year, in the budget process, the current year’s activity is reviewed and projections are made, by fund, of the expected ending fund balance. These projected amounts become the beginning fund balances used to prepare the next year’s budget. Actual results can vary depending on the number and significance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

For the upcoming fiscal year, the beginning fund balance is estimated to be \$22,898,900. This citywide total is \$4,644,169 more than the estimated beginning fund balances used in the fiscal year 2024-2025 budget. This is the result of using the actual ending fund balance of the most recently completed year, (in this case 2023-2024) adjusted by actual results thus far in the current year (2024-2025), 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.

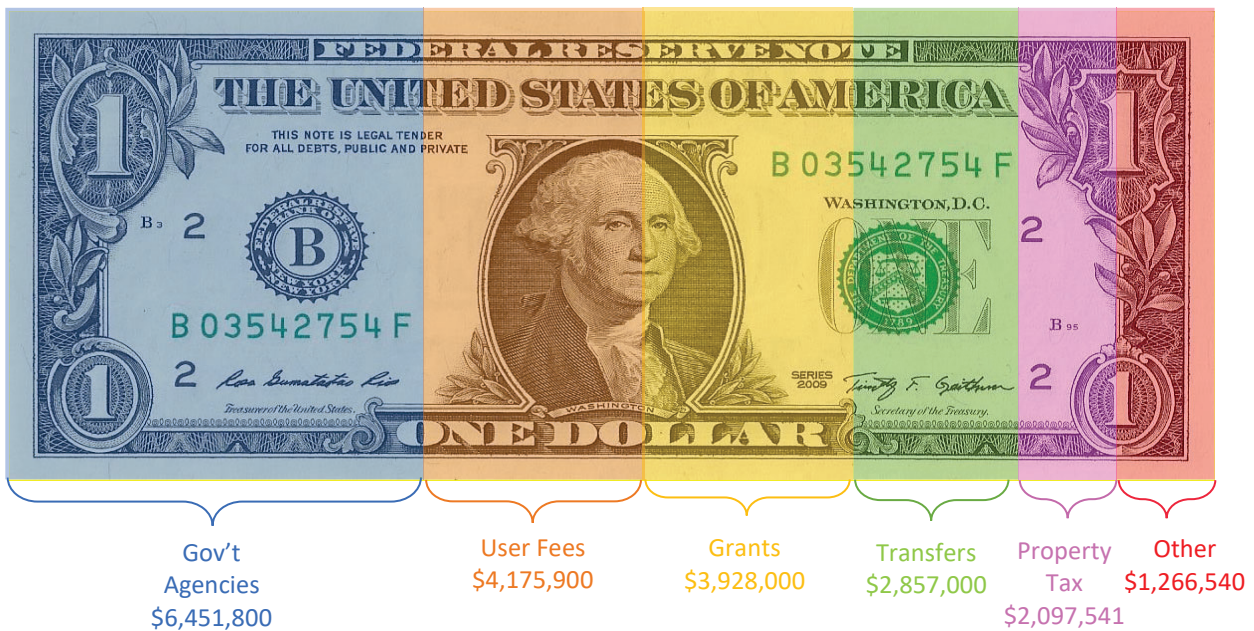
## New Revenue

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 adjacent chart and the table on the next page present new revenue by fund and the beginning fund balances, respectively. The new revenue is further separated by type. The rest of this section provides an 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.



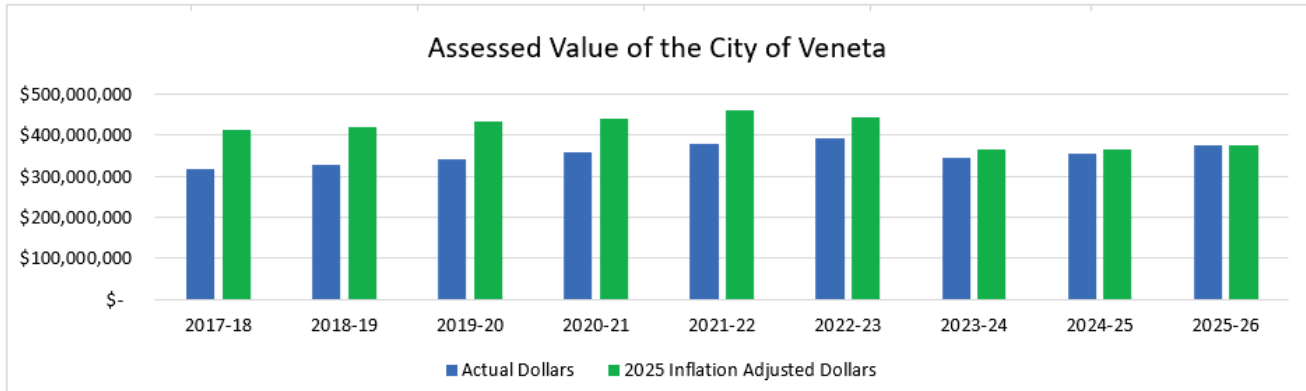
SUMMARY OF RESOURCES													
FUNDS BY TYPE	BEGINNING FUND BALANCE											TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)
	PROJECTED FUND BALANCE @ 7-1-2025	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER		
GENERAL FUND:													
General Fund	958,800	382,800	342,300	154,300	4,400	3,000	7,000	-	64,300	320,600	74,400	1,353,100	2,311,900
SPECIAL REVENUE FUNDS:													
Law Enforcement	534,400	999,000	33,200	20,100	229,300	25,000	900	13,900	18,700	-	-	1,340,100	1,874,500
Parks & Recreation	187,000	459,300	5,640,500	-	79,200	-	-	-	29,200	170,000	10,000	6,388,200	6,575,200
Parks & Recreation SDC	106,100	-	-	-	94,300	-	-	-	11,300	-	-	105,600	211,700
Planning	490,100	160,800	-	-	65,400	-	-	-	9,800	-	85,100	321,100	811,200
Streets	4,000,200	-	435,800	163,700	226,100	-	-	-	97,000	2,600,000	1,000	3,523,600	7,523,800
Streets SDC	1,168,200	-	-	-	52,400	-	-	-	22,900	-	24,700	100,000	1,268,200
Stormwater	424,600	-	-	-	75,600	-	-	-	11,300	50,000	-	136,900	561,500
Stormwater SDC	126,800	-	-	-	9,700	-	-	-	3,800	-	-	13,500	140,300
Building Inspection Program	265,100	-	-	-	164,800	-	-	-	5,000	-	-	169,800	434,900
Governmental SDC	-	-	-	-	-	-	-	-	-	-	-	-	-
Zumwalt	39,900	-	-	-	115,600	-	-	-	1,600	-	100	117,300	157,200
Business Assistance	125,700	-	-	-	-	-	-	-	4,600	-	-	4,600	130,300
Local Improvement	275,600	-	-	-	-	-	-	-	9,500	-	-	9,500	285,100
ENTERPRISE FUNDS:													
Water	5,113,200	-	-	-	1,204,100	-	-	-	141,700	-	24,700	1,370,500	6,483,700
Sewer	2,885,000	-	-	-	1,576,600	-	-	-	181,700	787,400	18,500	2,564,200	5,449,200
Water SDC	79,400	-	-	-	144,200	-	-	-	5,000	-	-	149,200	228,600
Sewer SDC	622,100	-	-	-	134,200	-	-	-	24,900	-	-	159,100	781,200
DEBT SERVICE FUND:													
Debt Service	260,100	95,641	-	-	-	-	-	-	8,040	-	-	103,681	363,781
RESERVE FUNDS:													
PW Equipment	77,800	-	-	-	-	25,000	-	-	3,900	-	-	28,900	106,700
Reserve - Governmental	211,800	-	-	-	-	4,000	-	-	6,300	-	-	10,300	222,100
Reserve -Enterprise	4,947,000	-	-	-	-	2,800,000	-	-	7,600	-	-	2,807,600	7,754,600
ADOPTED TOTALS	\$ 22,898,900	\$ 2,097,541	\$ 6,451,800	\$ 338,100	\$ 4,175,900	\$ 2,857,000	\$ 7,900	\$ 13,900	\$ 668,140	\$ 3,928,000	\$ 238,500	\$ 20,776,781	\$ 43,675,681



## Property Taxes

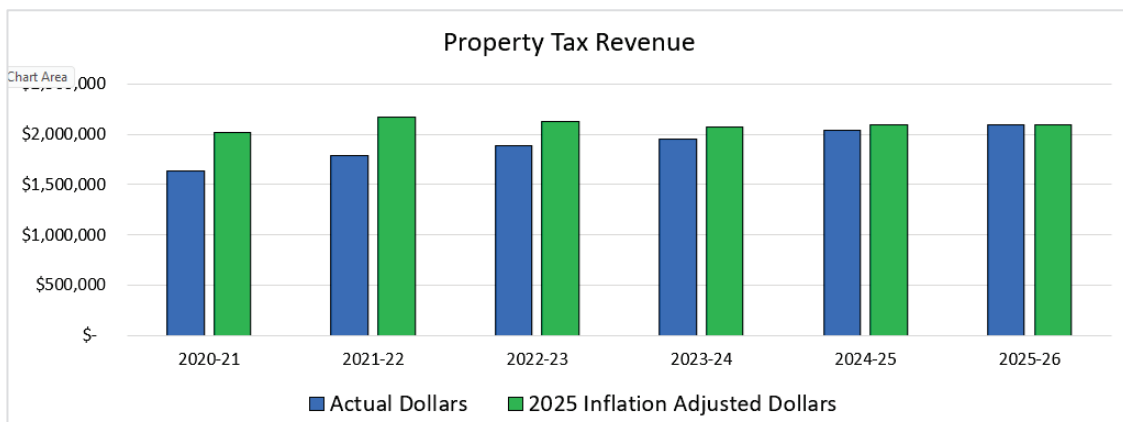
The Lane County Assessor's office sets the assessed value of a property, calculates and collect property taxes, and distributes property tax revenue to taxing districts such as the Lane County and the school districts, special districts, cities within it. Property taxes are due in three separate payments each year with the largest amount received in November.

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 an amount that is 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 \$356,881,656 for fiscal year 2024-2025. This is a 3.5% increase from the previous year's valuation.



Property taxes for city 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.

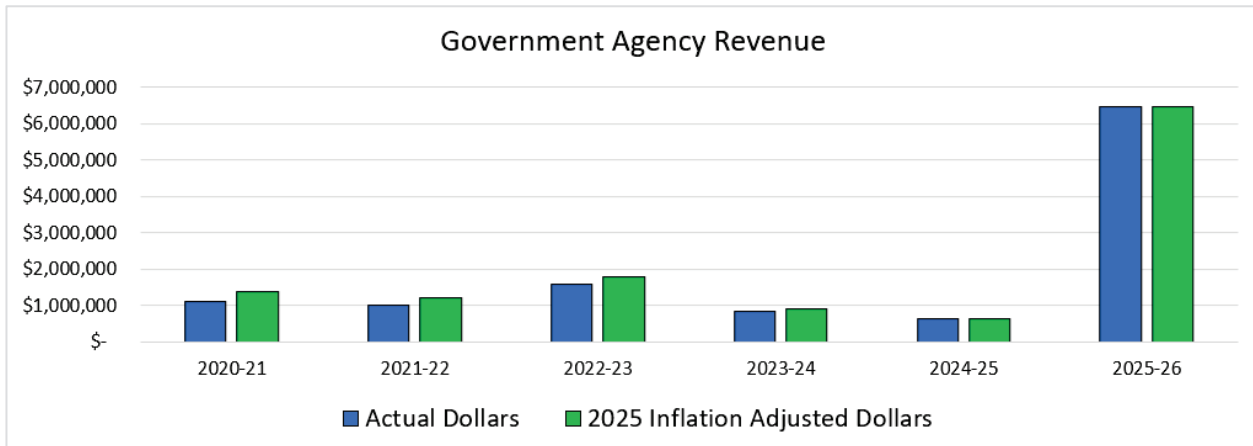
The City of Veneta's tax rate in fiscal year 2025-2026 is \$5.6364 per \$1,000 of assessed value. The property tax estimates assume that the assessed value will increase 3%, the full rate will be levied, the compression loss will be approximately \$2,072 and the uncollectible rate will be approximately 4.5%. Given these assumptions, the City is conservatively expecting to receive \$1,976,661 specific to the upcoming year. Property tax revenue accounts for roughly 10% of total expected revenue in fiscal year 2025-2026. The expected \$2,001,900 in total property tax revenue, including prior year property taxes, is to be shared between the General, Law Enforcement, Parks and Recreation, and Planning funds.



### Government Agencies

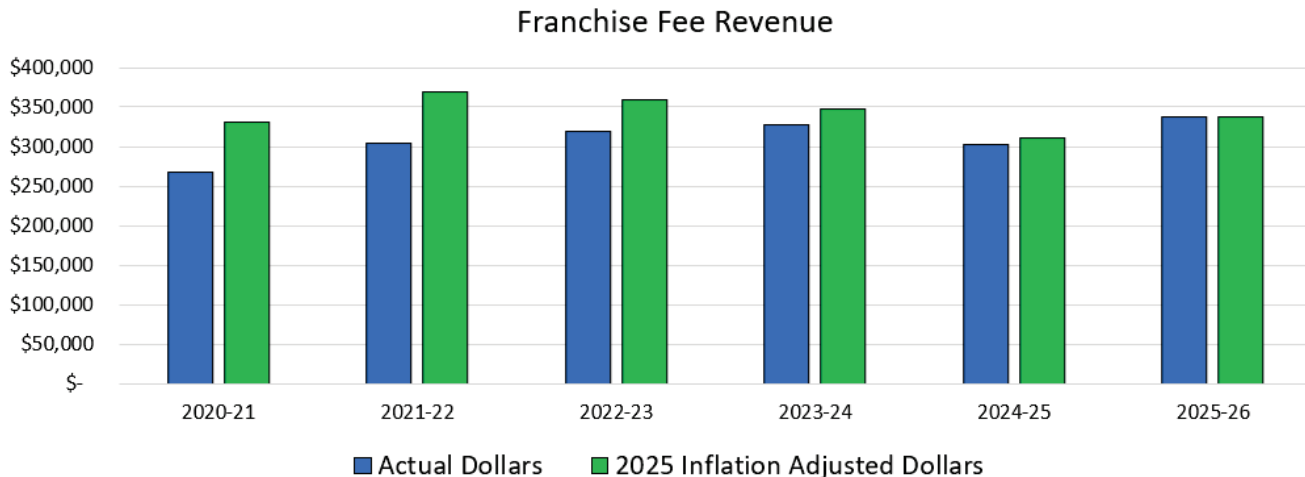
The sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, marijuana, transient room (hotel, motel, short-term rental), and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

Government agency revenue accounts for 31% of total expected revenue in fiscal year 2025-2026. The expected \$6,451,800 in revenue is to be shared among the General, Law Enforcement, Parks and Recreation, and Streets funds, including the Parks and Recreation Fund receiving \$5.6 million from the Veneta Urban Renewal Agency.



### Franchise Fees

City of Veneta “rights of way” are sections of land set aside for public benefit, including streets and sidewalks as well as land set aside for water pipes 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 internet service providers. Franchise fee revenue for fiscal year 2025-2026 was determined by trending forward recent actuals and previous estimates. Franchise fees account for 1.6% of total expected revenue. The expected \$338,100 in revenue is to be shared between the General, Law Enforcement, and Street funds.



## **User Fees**

User fees are the largest source of revenue for 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 \$4,175,900 in user fees revenue.

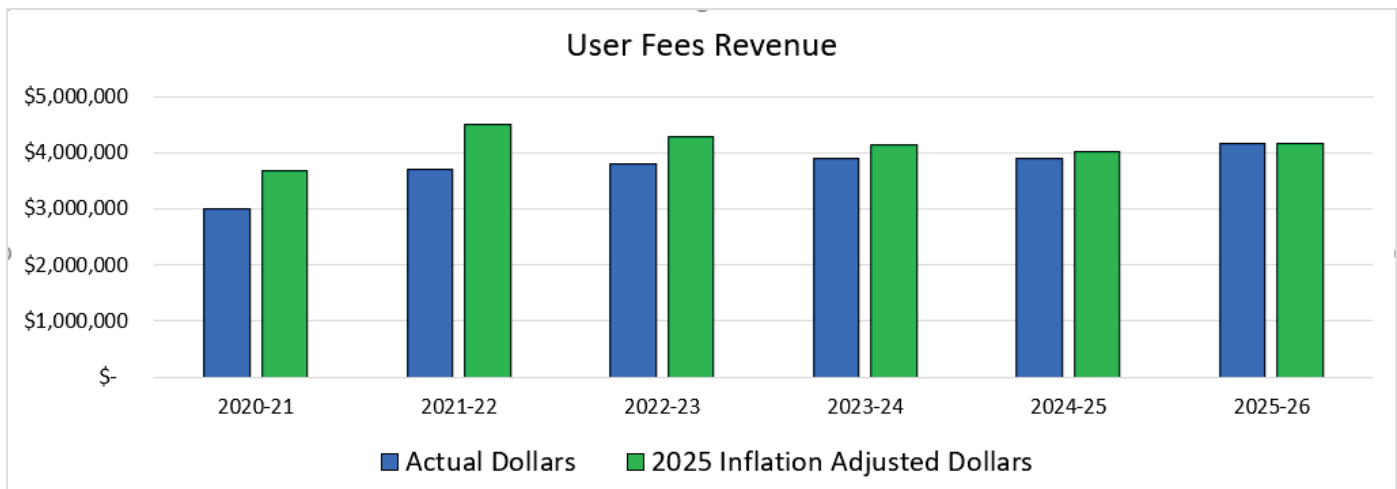
Water, sewer, transportation, and stormwater user fees are determined by Veneta City Council. Staff recommends rate increases to the City Council to keep pace with the rising cost of operations and to build fund balances for large capital projects described in the City's water, sewer, pavement preservation, and stormwater master plans. The revenue for each of the user fees was determined by trending forward actuals and accounting for scheduled rate increases. Water rates are anticipated to increase by 3% beginning January 2026. Sewer rates are anticipated to increase by 2% in January 2026. Stormwater fees and Transportation fees are not anticipated to increase during the fiscal year.

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 planned infrastructure that provides 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 30 new single-family residences (SFR) will be constructed in the City of Veneta. The 30 SFR estimate was determined by the number of developable lots in the City and the Planning Department's 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 2025 - 2026.

The City of Veneta also operates a fee-based campground to support the 3-day Oregon Country Fair in early July. The City Council increased ticket process for the 2025 season to generate an additional \$25,000 of revenue. 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 2025-2026.

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. Effective July 1, 2024 the fee increased from \$4.00 per month to \$6.00 per month to account for increase code enforcement costs. Effective July 1, 2025 the fee increased from \$ 6.00 to \$9.00 per month.



### 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 Fund to the General Fund. The Business Assistance Grant Fund does not have a separate Personnel Services expenditure classification. The staff time is expended in the General Fund. Transfer revenue is allocated at the discretion of the Veneta City Council.

Total transfers for FY 2025-2026 are \$2,857,000 with nearly all of that amount resulting from transferring Sewer Fund balance to the Sewer Reserve fund for the upcoming wastewater treatment plant upgrade.

### 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

- ➔ Summary of Requirements
- ➔ Expenditures
- ➔ Unappropriated/Ending Fund Balances

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# Requirements

The term “Requirements” refers to the total amount of “money” budgeted to spend (expenditures) and to carry-over for the next year (ending fund balance). These are often also referred to as Appropriated (authorized 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 2025-2026**

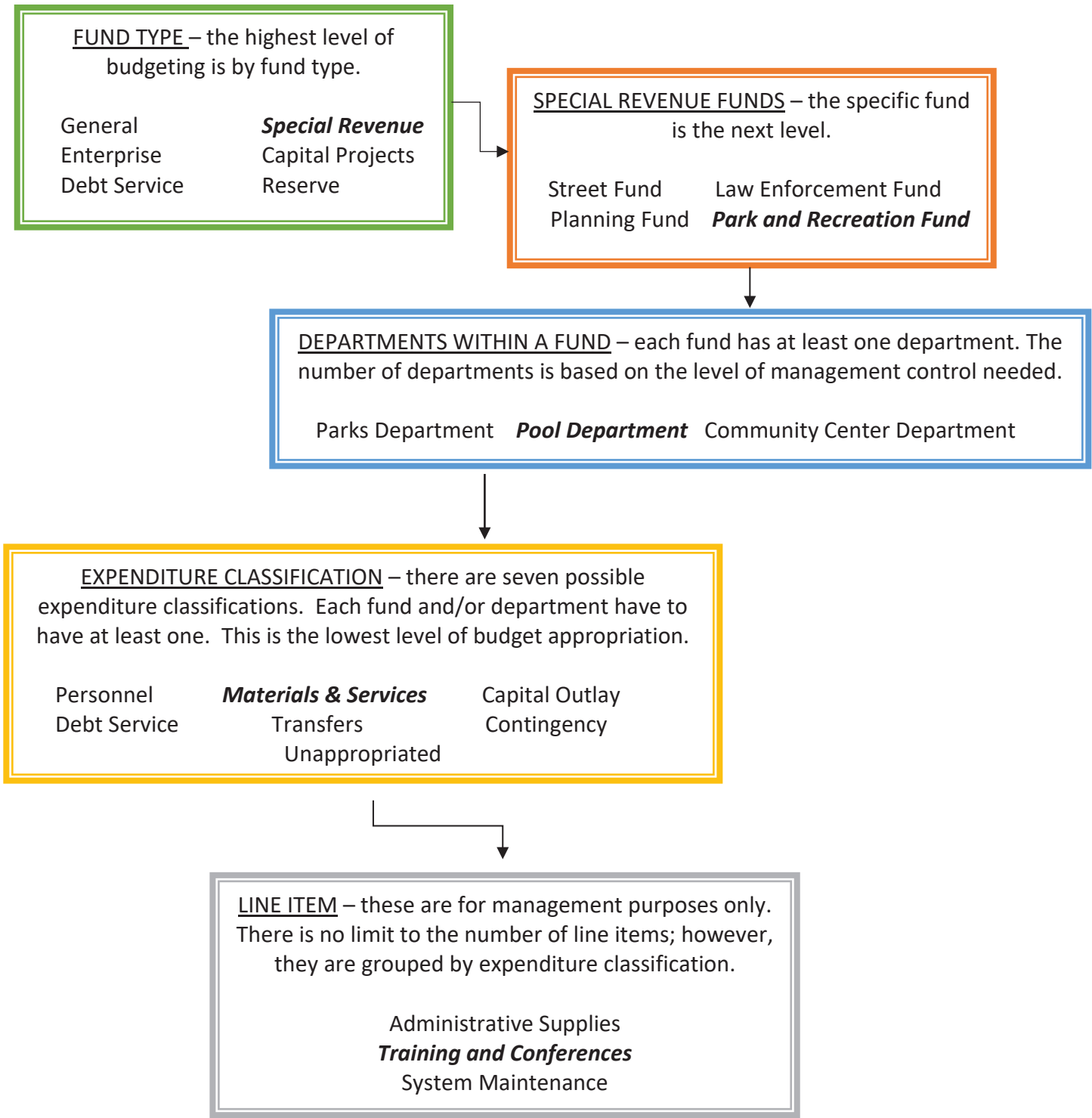
FUNDS BY TYPE	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE PROJECTED @ 6-30-2026	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
<b>GENERAL FUND:</b>									
General Fund	595,400	755,700	347,200	-	-	163,500	1,861,800	450,100	2,311,900
<b>SPECIAL REVENUE FUNDS:</b>									
Law Enforcement	133,700	1,298,525	-	-	-	20,000	1,452,225	422,275	1,874,500
Parks & Recreation	429,800	179,100	5,740,000	-	5,000	20,000	6,373,900	201,300	6,575,200
Parks & Recreation SDC	-	-	125,000	-	-	-	125,000	86,700	211,700
Planning	192,300	126,900	-	-	-	70,000	389,200	422,000	811,200
Streets	229,300	161,200	3,065,000	-	9,100	80,000	3,544,600	3,979,200	7,523,800
Streets SDC	-	-	505,000	-	-	-	505,000	763,200	1,268,200
Stormwater	59,700	59,200	18,000	-	5,000	30,000	171,900	389,600	561,500
Stormwater SDC	-	-	-	-	-	-	-	140,300	140,300
Building Inspection Program	38,200	118,700	-	-	-	10,000	166,900	268,000	434,900
Governmental SDC	-	-	-	-	-	-	-	-	-
Zumwalt	30,300	65,200	-	-	25,000	4,800	125,300	31,900	157,200
Business Assistance	-	50,000	-	-	1,000	-	51,000	79,300	130,300
Local Improvement	-	1,000	-	16,200	-	-	17,200	267,900	285,100
<b>ENTERPRISE FUNDS:</b>									
Water	395,600	389,100	471,000	862,400	5,000	140,000	2,263,100	4,220,600	6,483,700
Sewer	444,400	345,900	851,000	96,900	2,805,000	160,000	4,703,200	746,000	5,449,200
Water SDC	-	-	-	-	-	-	-	228,600	228,600
Sewer SDC	-	-	360,000	96,888	-	-	456,888	324,313	781,200
<b>DEBT SERVICE FUND:</b>									
Debt Service	-	-	-	94,041	-	-	94,041	269,740	363,781
<b>RESERVE FUNDS:</b>									
PW Equipment	-	-	35,000	-	-	-	35,000	71,700	106,700
Reserve - Governmental	-	-	-	-	-	-	-	222,100	222,100
Reserve -Enterprise	-	-	1,200,000	-	-	-	1,200,000	6,554,600	7,754,600
<b>ADOPTED TOTALS</b>	<b>\$ 2,548,700</b>	<b>\$ 3,550,525</b>	<b>\$ 12,717,200</b>	<b>\$ 1,166,429</b>	<b>\$ 2,855,100</b>	<b>\$ 698,300</b>	<b>\$ 23,536,254</b>	<b>\$ 20,139,428</b>	<b>\$ 43,675,681</b>

**Percentage of Expenditures by Type Fiscal Year 2025-2026**



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 increased 0.50 with the hire of a Utility Worker I. No changes have been made in position structure and responsibilities. Included in the budget are roughly 23 temporary or seasonal positions that equate to 3.26 FTE. The number of FTE per department are shown in the following table.

Summary of Positions			
POSITIONS BY DEPARTMENT	FY 2025-26 Budgeted	FY 2024-25 Budgeted	FY 2023-24 Budgeted
<b>ADMINISTRATION</b>			
City Administrator	1	1	1
Human Resources Coordinator / City Recorder	1	1	1
Management Analyst	1	1	1
City Management Intern	0.46	0.25	0.25
City Accountant	1	1	1
Administration Supervisor	1	1	1
Office Support Specialist III	1	1	1
Office Support Specialist II	0.4	0.5	0
<b>Total FTE</b>	<b>6.86</b>	<b>6.75</b>	<b>6.00</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
Utility Worker I	5	5	4.5
Utility Worker II	1	1	1
Temporary Positions:			
Pool Manager	0.25	0.29	0.46
Senior Guard	0.17	0.07	0.69
Head Guards	0.16	0.33	0.62
Lifeguards	1.34	2.03	1.85
Swim Instructors	0.04	0.01	0.03
Seasonal Grounds Laborer	0.24	0.42	0.42
Recreation and Events Coordinator	0.08	0.11	0.19
<b>Total FTE</b>	<b>10.28</b>	<b>11.26</b>	<b>11.76</b>
<b>Total FTE of All Positions</b>	<b>20.14</b>	<b>21.30</b>	<b>20.76</b>

Total wages and benefits are expected to be about \$30,000 more than last year's budget. This equates to less than a 2% overall increase, including a 2.6% cost-of-living adjustment, a 9.0% medical benefits adjustment, and a \$0.35 minimum wage increase for all lifeguards.

### 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 9.0% for the upcoming plan year (January 1, 2026).

Vision rates will increase not more than 6.0% and Dental insurance rates are expected to increase not more than 5.0%. 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 99% of the respective deductible. The City established the HSAs for employees when the City switched to the HDHP in 2012.

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 are not expected to change from the 2025 rates.

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. New rates effective July 1, 2025 will decrease from 23.81% to 22.94% for Tier 1/Tier 2 members and increase from 19.76% to 26.82% for OPSRP members. 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 table below, the focus for the upcoming year remains largely the same with an emphasis in economic development area and downward adjustments for part-time office and field labor.

Change of Position Allocations			
	FY 2025-26	FY 2024-25	Change
Administration	3.11	3.39	(0.28)
Economic Development	1.02	0.86	0.16
Court	0.49	0.47	0.02
Code Enforcement	0.53	0.72	(0.19)
Public Safety	0.34	0.33	0.01
Parks	2.07	2.36	(0.28)
Pool	2.59	2.54	0.05
Planning	1.45	1.44	0.01
Water	2.68	2.74	(0.06)
Sewer	3.09	3.27	(0.17)
Streets	1.80	2.17	(0.37)
Storm	0.45	0.48	(0.03)
Building	0.28	0.29	(0.01)
Zumwalt	0.26	0.27	(0.00)
<b>TOTAL</b>	<b>20.14</b>	<b>21.30</b>	<b>(1.16)</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 increase roughly \$40,000 in the upcoming 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.

### Historical Materials and Services by Operating Fund Fiscal Year 2016-17 through Fiscal Year 2025-26 (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 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- Standard & Poor’s bond-rated entity. 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. General Obligation bond debt issued in 2010 of \$1,100,000 for the community pool, and sewer debt re-funded in 2021 of \$2,830,000. Taken together, the two obligations sum to \$3,930,000 which is 0.415% of the City of Veneta's taxing jurisdiction 2024-2025 Real Market Value of \$947,757,773. 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 \$2,855,100 in City intra-fund transfers.

## Unappropriated/Ending Fund Balance

This is the amount budgeted 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 assessor beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless there is a qualifying emergency.

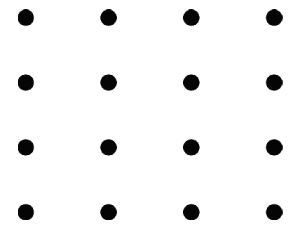
The schedule below presents the budgeted and actual ending fund balances for the past two completed fiscal years and the budgeted ending fund balances for the current year and the upcoming year.

**Schedule of Budgeted and Actual Ending Fund Balances, 2022-2026**

Funds By Type	ENDING FUND BALANCE							Estimated Changed	
	FY 2022-23		FY 2023-24		FY 2024-25		FY2025-26	2025-2026	
	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted	Amount	Percentage
GENERAL FUND:									
General Fund	2,388,102	1,753,641	928,398	1,993,100	495,100	696,468	450,100	(246,368)	-35.4%
SPECIAL REVENUE FUNDS:									
Law Enforcement	424,803	498,177	475,175	498,100	396,244	530,390	422,275	(108,115)	-20.4%
Parks & Recreation	334,736	731,617	257,111	825,100	221,721	120,134	201,300	81,166	67.60%
Parks SDC			248,547	281,800	20,100	34,010	86,700	52,690	155.00%
Planning	207,149	223,564	155,815	223,500	110,000	389,129	422,000	32,871	8.40%
Streets	1,987,540	2,468,264	3,280,900	2,468,200	2,778,300	4,033,276	3,979,200	(54,076)	-1.3%
Streets SDC			1,074,538	988,238	1,036,738	1,204,347	763,200	(441,147)	-36.6%
Stormwater	268,571	292,929	310,800	292,900	161,100	439,570	389,600	(49,970)	-11.4%
Storm SDC			97,431	95,331	104,331	128,108	140,300	12,192	9.50%
Building Inspection Program	20,437	63,604	69,900	295,900	293,700	321,977	268,000	(53,977)	-16.8%
Government SDC	1,275,785	1,077,221							
Zumwalt	96,416	69,262	37,100	89,600	42,000	34,357	31,900	(2,457)	-7.1%
Business Assistance	104,458	155,534	103,200	134,000	86,100	127,457	79,300	(48,157)	-37.8%
Local Improvement	288,831	295,019	283,700	287,800	278,100	277,725	267,900	(9,825)	-3.5%
ENTERPRISE FUNDS									
Water	3,239,540	3,802,702	3,073,600	3,802,500	3,141,300	5,192,714	4,220,600	(972,114)	-18.7%
Sewer	4,748,200	4,462,814	4,961,050	4,441,900	260,400	3,062,059	746,000	(2,316,059)	-75.6%
Water SDC	224,884	268,037	64,000	128,500	40,500	139,674	228,600	88,926	63.70%
Sewer SDC	746,218	748,334	634,413	667,600	155,025	694,820	324,313	(370,508)	-53.3%
DEBT SERVICE FUND:									
Debt Service	227,563	221,431	240,249	228,562	238,162	259,955	269,740	9,785	3.80%
RESERVE FUNDS:									
PW Equipment	142,215	180,785	38,200	92,800	115,500	63,531	71,700	8,169	12.90%
Governmental Reserve	188,097	184,519	193,100	195,300	199,100	213,315	222,100	8,785	4.10%
Enterprise Reserve	225,499	224,070	234,500	224,000	4,928,700	4,948,883	6,554,600	1,605,717	32.40%
CITYWIDE TOTALS	\$ 17,139,044	\$17,721,524	\$ 16,761,727	\$ 18,254,731	\$ 15,102,221	\$ 22,911,899	\$ 20,139,428	\$(2,772,472)	-12.10%



# SECTION 7



## CITY OPERATIONS BY DEPARTMENT

- ➔ Overview of Departments
- ➔ Administration Department
- ➔ Public Works Department
- ➔ Community Development Department

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# Overview of City Departments

The City of Veneta organizes itself into three departments to meet the daily and future needs of Veneta's residents: Administration, Public Works, and Community Development.

## ADMINISTRATION DEPARTMENT

The Administration Department provides:

- internal operations services including accounting, payroll, treasury management, personnel management, financial reporting, administration;
- economic development programming;
- law enforcement and code enforcement services; and
- Zumwalt Campground programming.

Funding for the Administration Department comes mostly from property taxes, electric utility and internet service provider franchise fees, state-shared liquor and marijuana sales taxes, a public safety fee, campground fees, and in more recent years, interest earnings.

Expenditures for the Administration Department are made from four, separate operating funds:

- General Fund;
- Law Enforcement Fund;
- Business Assistance Fund; and
- Zumwalt Campground Fund.

Oregon State law requires that Oregon cities adopt a balanced budget for each operating fund. Department spending across the four funds show that economic development and law enforcement are the two largest departments by cost.

## PUBLIC WORKS DEPARTMENT

The Public Works Department includes the following municipal utility services:

- Parks and Recreation
- Water
- Sewer
- Streets
- Stormwater

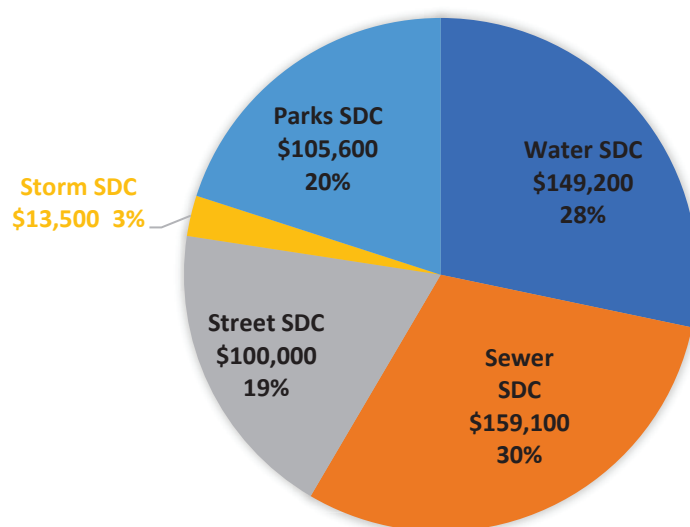
Funding for the Public Works Department's operations mostly come from fees assessed on a monthly city utilities bill that includes a:

- water base charge;
- water consumption charge;
- sewer charge;
- transportation utility fee; and
- drainage fee.

Out of the five Public Works services, only Parks and Recreation activities receive property tax funding, along with state-shared liquor and marijuana sales taxes, and pool fees.

Another revenue source for the Public Works Department is System Development Charges (SDCs). When a property development increases the demand on the City public works infrastructure, that impact is charged as an SDC. All five utility services—water, sewer, street, stormwater, and parks—can be impacted and so each has a unique SDC amount that is charged according to an adopted methodology. All SDC revenue must be used exclusively for the infrastructure expansion projects identified in the applicable capital improvement plan.

### SDC REVENUE BY FUND



Finally, the Local Improvement Fund receives private property assessments for public improvements like wastewater infrastructure that specifically benefits a property owner that petitioned to have the capital infrastructure project occur. The City incurs debt for the project and applies the assessment payments to the debt payments.

The Public Works Department expends funds from each of the five enterprise operating funds for the respective infrastructure. For example, Parks Fund monies pay for parks costs. Water Fund monies pay for water services. Each fund operates independent of the other because single enterprise funds cannot be comingled.

Again, Oregon State law requires that Oregon cities adopt a balanced budget for each operating fund. The SDC funds and the Local Improvement Fund are not operating funds, but rather function as capital funds. Department spending across the five operating funds show that parks and streets are the two largest departments by cost.

## COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department provides:

- planning services and
- building inspection services.

The Planning Department manages current and long-range planning activities in the City of Veneta. Current planning involves the implementation of adopted land use plans, policies and development regulations through a review of specific land use and development applications. Development review includes re-zones, tree permits, conditional use permits, preliminary subdivisions, final plats, and site plan applications. Long-range planning involves planning for future growth, development, and conservation within the City through the development and adoption of the Veneta Comprehensive Plan and development regulations contained in City Ordinances.

The City of Veneta contracts with the City of Cottage Grove for building permits and electrical permit services. The Cottage Grove Building Official and Electrical Inspector perform structural and fire-life structural plan review, on-site inspections, and code consultation for Veneta. Permits are submitted and issued via the State's ePermitting program or at Veneta City Hall. The City's Building Clerk assists homeowners and other applicants in applying for a permit.

Funding for the Community Development Department comes mostly from property taxes and building permit fees, as well as land use fees and developer fees.

Expenditures for the Community Development Department are made from two separate operating funds:

- Planning Fund; and
- Building Inspection Fund.

Oregon State law requires that Oregon cities adopt a balanced budget for each operating fund. Department spending across the two funds show that the City's building inspections contract with the City of Cottage Grove, and City personnel cost for public consulting services are the two largest cost centers.

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# Administration Department

## Purpose

The Administration Department is responsible for ensuring the safety and responsible growth of our community by coordinating police and public safety services, overseeing code enforcement, and supporting commercial and economic development efforts that strengthen Veneta's business community

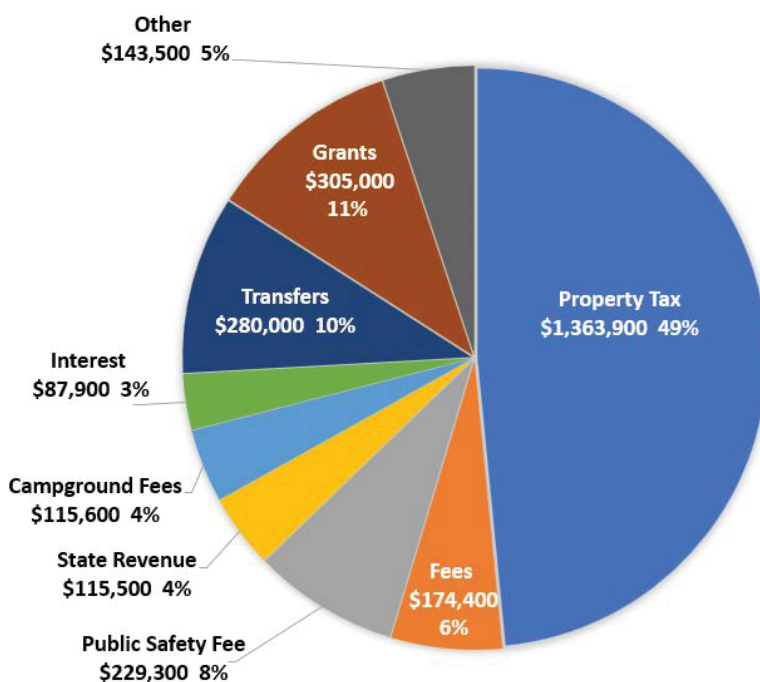
## Department Funds

- General Fund
- Law Enforcement Fund
- Business Assistance Grant Fund
- Zumwalt Campground

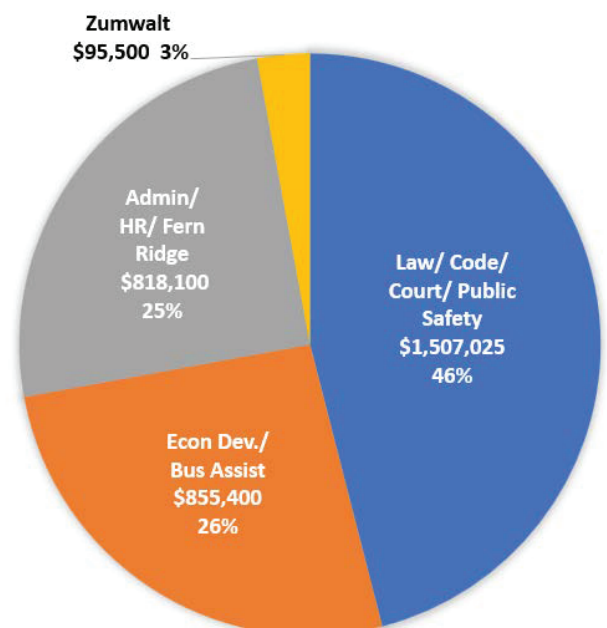
## Goals

- Ensure Responsible Financial Management and Transparent Administrative Operations
- Enhance Community Communication to Citizens
- Deliver Cost-Effective and Reliable Police Services
- Support Local Businesses and Commercial Development
- Foster Sustainable Commercial and Economic Growth

**ADMINISTRATION REVENUE SOURCES**

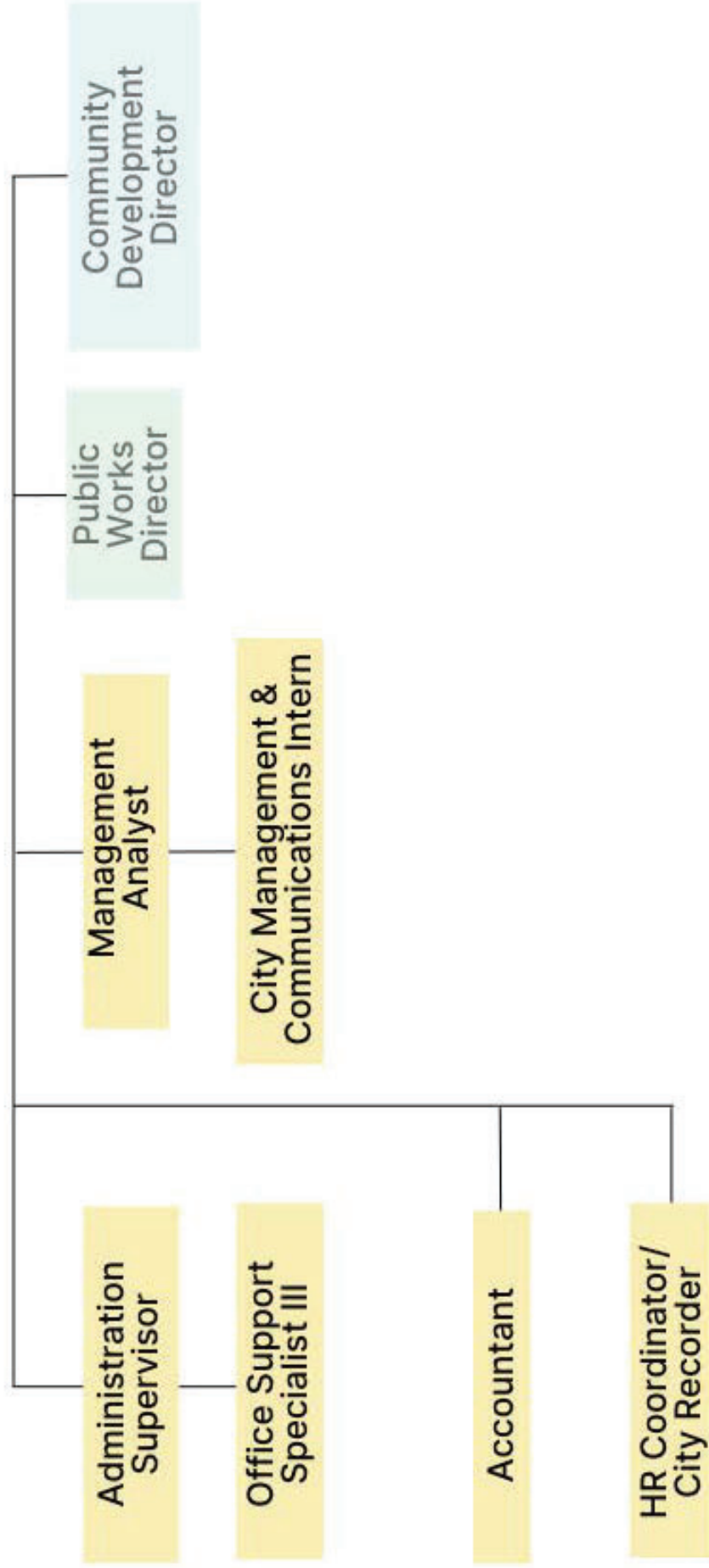


**ADMINISTRATION EXPENDITURES**



# City of Veneta Organization Chart

## Administration Department

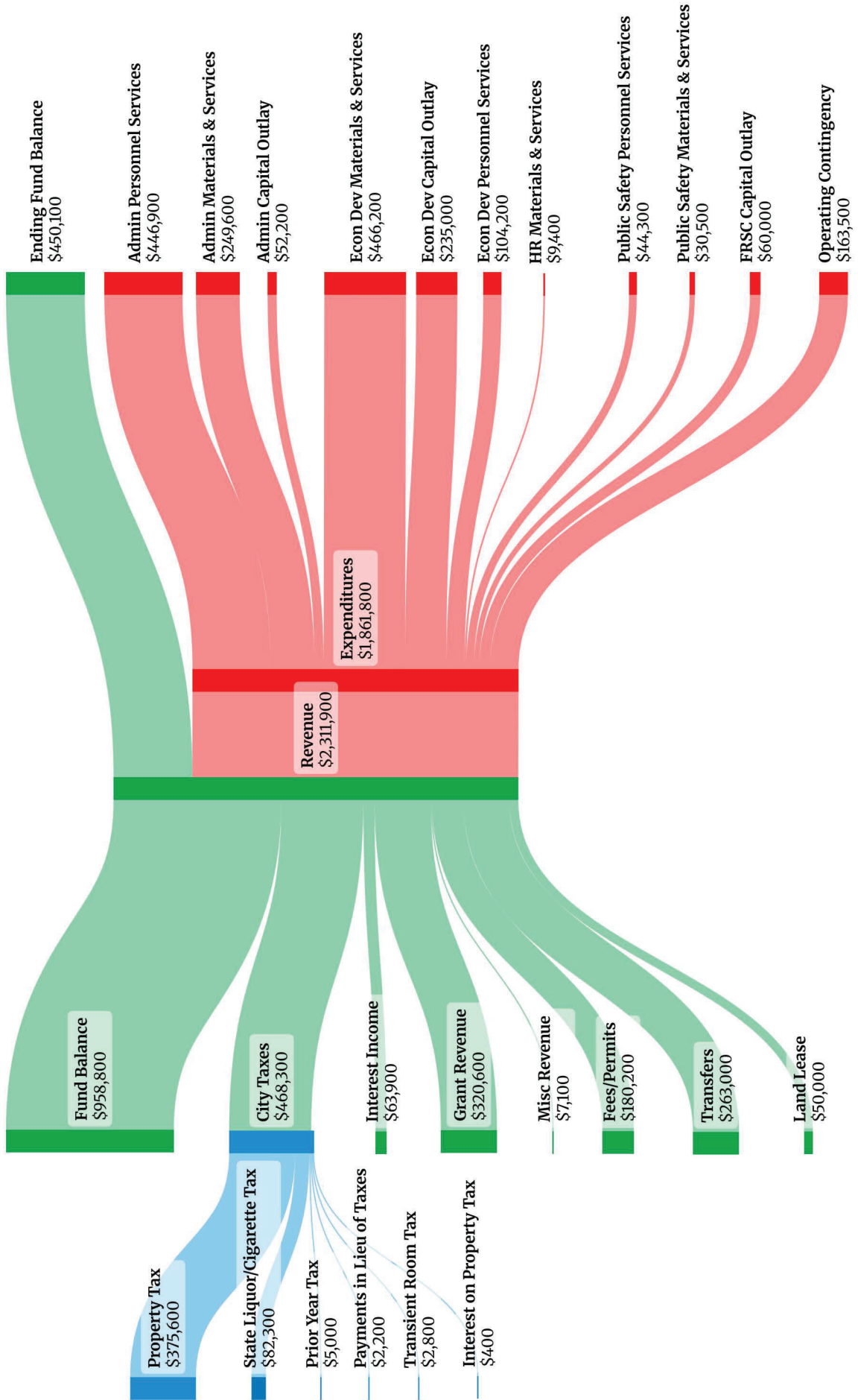


# Administration Performance Measures

Measure		FY 2024-25 Estimate	FY 2024-25 Actual	FY 2025-26 Target
<b>Administration Department</b>				
	Objective #1: Apply a continuous improvement process to the City's communications			
	Initiatives: See Section 7 - Fund Narratives, General Fund - Administration for FY 2024-25 list	# of Initiatives: 7	# of Initiatives: 6	# of Initiatives: 7
		% Met: 100% (7/7)	% Met: 86% (6/7)	% Target: 100% (7/7)
	Objective #2: Prepare for a catastrophic Cascadia earthquake event			
	Initiative #2.1: All City staff training current on introductory Incident Command Structure Certifications (ICS 100, ICS 700)	% Staff trained: 75% (12/18)	% Staff trained: 56% (10/18)	% Staff trained: 90% (16/18)
<b>Economic Development Department</b>				
	Objective #1: Successfully incentivize commercial and industrial development in the			
	Initiative #1.1: Promote and adapt incentive programs to optimize participation	# of incentives awarded: 5	# of incentives awarded: 5	# of incentives awarded: 5
	Initiative #1.2, Award program incentives to available businesses.	Total amount awarded: \$28,000	Total amount awarded: \$30,000	Total amount awarded: \$50,000

Measure		FY 2024-25 Estimate	FY 2024-25 Actual	FY 2025-26 Target
<b>Law Enforcement Department</b>				
	Objective #1: Provide the Veneta community a visible safety presence through patrols and community engagement			
	Initiative #1.1: Host community events	National Night Out attendees: 400	National Night Out attendees: 300	National Night Out attendees: 450
	Initiative #1.2: Monitor LCSO Yearly Calls within City Limits	# of Yearly Calls: \$2,400	# of Yearly Calls: 2,565	# of Yearly Calls: \$2,800
	Initiative #1.3: Monitor LCSO Yearly Cases within City Limits	# of Yearly Cases: 350	# of Yearly Cases: 322	# of Yearly Cases: 354
<b>Code Enforcement Department</b>				
	Objective #1: Keep and Maintain City-wide standards for property maintenance, as established by Veneta Municipal Code			
	Initiative #1.1: Resolve all Public Complaints Submitted to the City.	# of Citizen Complaints resolved: 300	# of Citizen Complaints resolved: 290	# of Citizen Complaints resolved: 300
	Initiative #1.2: Provide Opportunities for Public Outreach:	Advisory notices in Newsletter: 5	Advisory notices in Newsletter: 5	Advisory notices in Newsletter: 5
<b>Zumwalt Campground Department</b>				
	Objective #1: Continuing to operate Zumwalt Campground to support the Oregon Country Fair's recreational and cultural events			
	Initiative #1.1: Net proceeds sufficient to annually transfer at least \$20,000 to Parks & Recreation Fund	Amount Transferred: \$22,500	Amount Transferred: \$22,500	Amount Targeted: \$45,000
	Initiative #1.1: Net proceeds sufficient to annually transfer at least \$25,000 to Law Enforcement Fund	Amount Transferred: \$12,500	Amount Transferred: \$6,600	Amount Targeted: \$25,000

# General Fund



## General Fund Budget Notes

- The City hopes to receive four grants ("Grant Award" line item): \$60,000 for a generator at the Fern Ridge Service Center and \$20,000 for Wildfire and Ice storm preparedness, both from Oregon Emergency Management department; \$25,000 for planning studies in support of the City's next 5-Year Economic Development Plan from Oregon's Department of Land Conservation and Development; and \$165,000 for planning of the City's downtown block development from Oregon's Transportation and Growth Management program
- Transfer-in-from-URA of \$255,000 from the Urban Renewal Agency is for funding an ongoing \$235,000 matching reimbursement grant for development of the former "Attic" property on W. Broadway, and \$20,000 for engagement processes for developing the City's downtown block on W. Broadway
- Communication initiatives (\$50,300) under Admin, "Public Relations" include: Communications Survey (\$13,500), Website annual cost (\$10,845), video summaries of City Council actions (\$9,000), expanded newsletter (\$5,400), a new Citizen's Budget Report mailing (\$4,200), Direct mailings (\$3,000), and City Hall Open Houses (2,500), among other administrative costs. National Night Out event is in Public Safety Materials & Services (\$800)
- Administration Capital Outlay includes \$50,000 for converting City Hall alcove space into a private office
- Public Safety Materials & Services includes \$20,000 for the City's Wildfire Mitigation Plan
- Economic Development Material Services (\$151,000) includes: 5-year Master Plan planning (\$60,000), entrepreneurs consultant (\$20,000), redevelopment grants (\$16,000), Vibrant Veneta placemaking/arts grant (\$15,000), commercial property marketing (\$10,000), among other administrative and program support
- Economic Development Other Professional Services is continued support of the shop local "Veneta: Enjoy, Explore, Engage" campaign (\$20,000)
- Economic Development "Grant Award Expenditure" (\$285,000) includes the development incentive for the former "Attic" property (\$235,000) and the City's commercial development subsidy for Transportation System Development Charges (\$50,000)
- Economic Development Capital Outlay (\$235,000) includes Middle Mile Broadband project (\$50,000) and downtown block concept planning (\$185,000)
- For the second year in a row, there is no request to transfer funds from the General Fund to the Building Inspection Fund because the Building Inspection Fund is currently able to self-fund based on development activity
- Contingency adjusted down \$65,000 to meet Ending Fund Balance Policy

GENERAL FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
				RESOURCES			
1	1,753,640	2,046,699	1,993,100	BEGINNING FUND BALANCE	961,300	958,800	958,800
2	5,889	5,285	4,400	Property Taxes-Prior Years	5,000	5,000	5,000
3	479	457	400	Interest on Property Taxes	400	400	400
4	2,317	2,174	2,500	Payments in Lieu of Taxes	2,200	2,200	2,200
5	92,592	90,944	81,400	Emerald PUD Franchise Fees	91,800	91,800	91,800
6	27,848	28,168	29,200	Lane Electric Franchise Fees	29,900	29,900	29,900
7	18,368	17,254	16,000	Cable Co. Franchise Fees	15,400	15,400	15,400
8	17,530	17,306	15,800	Garbage Co. Franchise Fees	17,200	17,200	17,200
9	102,852	81,189	106,100	State Liquor Tax	79,400	79,400	79,400
10	3,872	3,140	3,500	State Cigarette Tax	2,900	2,900	2,900
11	17,970	9,053	16,000	SDC Administrative Fees	16,600	16,600	16,600
12	189	1,474	700	FRSD #28J Excise Admin Fees	700	700	700
13	4,470	3,775	4,700	Lien Search Fees	4,400	4,400	4,400
14	48,088	86,026	39,500	Interest Income	63,900	63,900	63,900
15	44,796	59,965	48,400	Land Lease	50,000	50,000	50,000
16	-	-	-	From Other Fund	-	-	-
17	2,000	2,000	2,000	From Zumwalt Campground Fund	2,000	2,000	2,000
18	1,000	1,000	1,000	From Business Assistance Fund	1,000	1,000	1,000
19	5,000	-	5,000	URA Administrative Agreement	5,000	5,000	5,000
20	450	750	500	Tree Felling Permits/Fines	500	500	500
21	1,699	127	-	Animal Control Fees/Licenses	-	-	-
22	3,017	3,017	3,100	Business Registrations	3,100	3,100	3,100
23	875	850	600	Regulatory Business Permits	600	600	600
24	3,221	2,189	2,700	Transient Room Tax	2,800	2,800	2,800
25	11,494	19,451	11,000	Grant-Lane Co Tourism (RMTP)	15,600	15,600	15,600
26	639,360	-	50,000	Grant Awards	290,000	290,000	305,000
27	-	-	712,000	From Urban Renewal Agency	255,000	255,000	255,000
28	5,775	179,263	7,700	Miscellaneous Sources	7,100	7,100	7,100
29	2,814,789	2,661,556	3,157,300	Total Resources, except taxes to be levied	1,923,800	1,921,300	1,936,300
30			363,600	Taxes estimated to be received	375,600	375,600	375,600
31	335,548	350,062		Taxes collected in year levied			
32	3,150,337	3,011,618	3,520,900	TOTAL RESOURCES	2,299,400	2,296,900	2,311,900
33							

# GENERAL FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description EXPENDITURES	2026 Requested	2026 Approved	2026 Adopted
34							
35							
36	217,680	257,035	288,200	Admin Personnel Services	296,800	296,800	296,800
37	23,054	26,377	24,100	Wages	24,600	24,600	24,600
38	32,920	40,494	47,700	W/C and FICA Benefits	47,500	47,500	47,500
39	55,128	63,581	69,900	Health/Life Insurance	78,000	78,000	78,000
40	328,783	387,487	429,900	PERS	446,900	446,900	446,900
41	3.33	3.33	3.39	Admin Personnel Services Total	3.11	3.11	3.11
42				TOTAL FULL-TIME EQUIVALENT (FTE)			
43							
44	74,361	27,569	61,900	Admin Materials & Services	43,500	43,500	43,500
45	11,845	7,074	7,800	Admin Supplies & Services	8,300	8,300	8,300
46	3,026	1,649	1,500	Employee TRN,DEV, MEM	1,800	1,800	1,800
47	9,026	708	5,600	Publishing Costs	3,700	3,700	3,700
48	5,904	5,707	5,700	Telephone Services	5,400	5,400	5,400
49	3,335	3,803	3,400	Electricity	2,400	2,400	2,400
50	7,251	9,999	10,000	Water/Sewer Fees	8,700	8,700	8,700
51	29	146	200	Building Maint/Janitorial Sup	100	100	100
52	-	1,857	600	Safety Program & Supplies	2,200	2,200	2,200
53	338	388	400	Training & Conferences	300	300	300
54	2,643	1,410	3,800	Mileage Lodging & Other Travel	1,800	1,800	1,800
55	5,700	2,470	3,700	Miscellaneous/Discretionary	5,300	5,300	5,300
56	61,605	38,401	34,700	Training & Travel-Officials	50,300	50,300	50,300
57	353	286	-	Public Relations	500	500	500
58	-	76	-	Recognitions	2,000	2,000	2,000
59	-	27,418	100	Wellness Program	9,200	9,200	9,200
60	1,615	17,852	1,100	Refunds	6,500	6,500	6,500
61	4,716	-	3,300	Penalties/Interest	1,600	1,600	1,600
62	27,485	13,776	27,500	Office Equipment & Furnishings	19,000	19,000	19,000
63	13,635	16,681	15,300	Attorney & Legal Services	16,300	16,300	16,300
64	694	1,293	800	General Property/Liability Ins	1,200	1,200	1,200
65	2,313	6,112	7,400	Employee Bond Insurance	4,000	4,000	4,000
66	17,874	18,894	13,000	Audit & Filing Fees	10,500	10,500	10,500
67	1,613	2,346	1,800	Computer System Support-Maint	1,900	1,900	1,900
68	13,103	12,000	10,300	Internet & Web Site Fees	12,000	12,000	12,000
				Tourism Support/Projects			

GENERAL FUND

	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
69	-	1,300	1,300	Long Tom Watershed Council- TMDL	1,300	1,300	1,300
70	1,347	1,091	1,300	ARPA Related-COVID 19	-	-	-
71	-	780	12,000	Urban Forest Program	12,000	12,000	12,000
72	2,141	819	1,800	Fern Ridge Service Center	1,000	1,000	1,000
73	12,037	38,600	27,700	Other Professional Services	15,900	15,900	15,900
74	885	762	800	Equip & Vehicle Maint & Repair	900	900	900
75	<b>284,874</b>	<b>261,267</b>	<b>264,800</b>	<b>Admin Materials &amp; Services Total</b>	<b>249,600</b>	<b>249,600</b>	<b>249,600</b>
76							
77				<b>Admin Capital Outlay</b>			
78	65,154	6,033	15,000	System Expansion	50,000	50,000	50,000
79	4,275	2,048	5,200	Equipment & Furnishings	2,200	2,200	2,200
80	<b>69,429</b>	<b>8,080</b>	<b>20,200</b>	<b>Admin Capital Outlay Total</b>	<b>52,200</b>	<b>52,200</b>	<b>52,200</b>
81							
82				<b>HR Materials &amp; Services</b>			
83	25	-	100	Admin Supplies and Services	100	100	100
84	4,233	-	1,500	Recruitment	1,500	1,500	1,500
85	339	420	1,000	Employee Wellness Program	600	600	600
86	31	785	7,700	Employee Recognition	4,300	4,300	4,300
87	-	8,621	3,500	Other Professional Services	2,900	2,900	2,900
88	<b>4,628</b>	<b>9,826</b>	<b>13,800</b>	<b>HR Materials &amp; Services Total</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
89							

GENERAL FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
90				Court Personnel Services			
91	30,941	33,287	-	Wages	-	-	-
92	2,796	2,884	-	W/C and FICA Benefits	-	-	-
93	7,074	8,508	-	Health/Life Insurance	-	-	-
94	8,691	9,239	-	PERS	-	-	-
95	49,501	53,919	-	Court Personnel Services Total	-	-	-
96	0.49	0.49	-	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	-
97							
98				Court Materials & Services			
99	310	466	-	Admin Supplies & Services	-	-	-
100	816	1,231	-	Employee TRN,DEV,MEM	-	-	-
101	670	640	-	Building Maint/Janitorial Sup	-	-	-
102	-	-	-	Office Machine Leases	-	-	-
103	-	-	-	Training & Conferences	-	-	-
104	408	-	-	Mileage Lodging & Other Travel	-	-	-
105	-	-	-	Public Relations	-	-	-
106	1,700	821	-	Refunds	-	-	-
107	-	-	-	Restitution - Court Ordered	-	-	-
108	-	-	-	Witness Fees	-	-	-
109	-	-	-	Municipal Court Supplies	-	-	-
110	-	2,938	-	Attorney & Legal Services	-	-	-
111	1,448	1,726	-	General Property/Liability Ins	-	-	-
112	338	697	-	Audit & Filing Fees	-	-	-
113	3,699	4,877	-	Computer System Support-Maint	-	-	-
114	179	66	-	Internet & Web Site Fees	-	-	-
115	4,452	4,452	-	Judicial Services	-	-	-
116	14,019	17,912	-	Court Materials & Services Total	-	-	-
117							
118				Court Capital Outlay			
119	-	-	-	Equipment & Furnishings	-	-	-
120	-	-	-	Court Capital Outlay Total	-	-	-
121							

GENERAL FUND

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

# GENERAL FUND

	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
150				<b>Fern Ridge Serv Ctr Capital Outlay</b>			
151	77,458	5,458	50,000	System Improvements	60,000	60,000	60,000
152	<b>77,458</b>	<b>5,458</b>	<b>50,000</b>	<b>Fern Ridge Serv Ctr Capital Outlay Total</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
153							
154				<b>Public Safety Personnel Services</b>			
155	22,215	21,640	25,800	Wages	28,000	28,000	28,000
156	2,261	2,238	2,200	W/C and FICA Benefits	2,400	2,400	2,400
157	2,589	2,734	5,300	Health/Life Insurance	5,300	5,300	5,300
158	5,762	3,858	7,600	PERS	8,600	8,600	8,600
159	<b>32,828</b>	<b>30,471</b>	<b>40,900</b>	<b>Public Safety Personnel Services Total</b>	<b>44,300</b>	<b>44,300</b>	<b>44,300</b>
160	0.35	0.35	0.47	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.34	0.34	0.34
161							
162				<b>Public Safety Materials &amp; Services</b>			
163	230	451	600	Admin Supplies & Services	700	700	700
164	1,494	615	900	Employee TRN,DEV,MEM	1,000	1,000	1,000
165	470	447	500	Building Maint/Janitorial Sup	500	500	500
166	880	-	300	Training & Conferences	300	300	300
167	264	-	100	Mileage Lodging & Other Travel	100	100	100
168	-	117	100	Miscellaneous/Discretionary	2,000	2,000	2,000
169	454	973	800	Public Relations	800	800	800
170	733	867	1,500	General Property/Liability Ins	1,600	1,600	1,600
171	238	523	700	Audit & Filing Fees	1,200	1,200	1,200
172	1,259	1,590	900	Computer System Support-Maint	1,100	1,100	1,100
173	126	46	200	Internet & Web Site Fees	100	100	100
174	-	-	15,000	Wildfire Preparedness	20,000	20,000	20,000
175	1,500	182	700	Other Professional Services	1,100	1,100	1,100
176	<b>7,648</b>	<b>5,811</b>	<b>22,300</b>	<b>Public Safety Materials &amp; Services Total</b>	<b>30,500</b>	<b>30,500</b>	<b>30,500</b>
177							
178				<b>Public Safety Capital Outlay</b>			
179	-	-	-	System Improvements	-	-	-
180	(25,000)	-	-	Business OR Grants	-	-	-
181	<b>(25,000)</b>	-	-	<b>Public Safety Capital Outlay Total</b>	-	-	-
182							

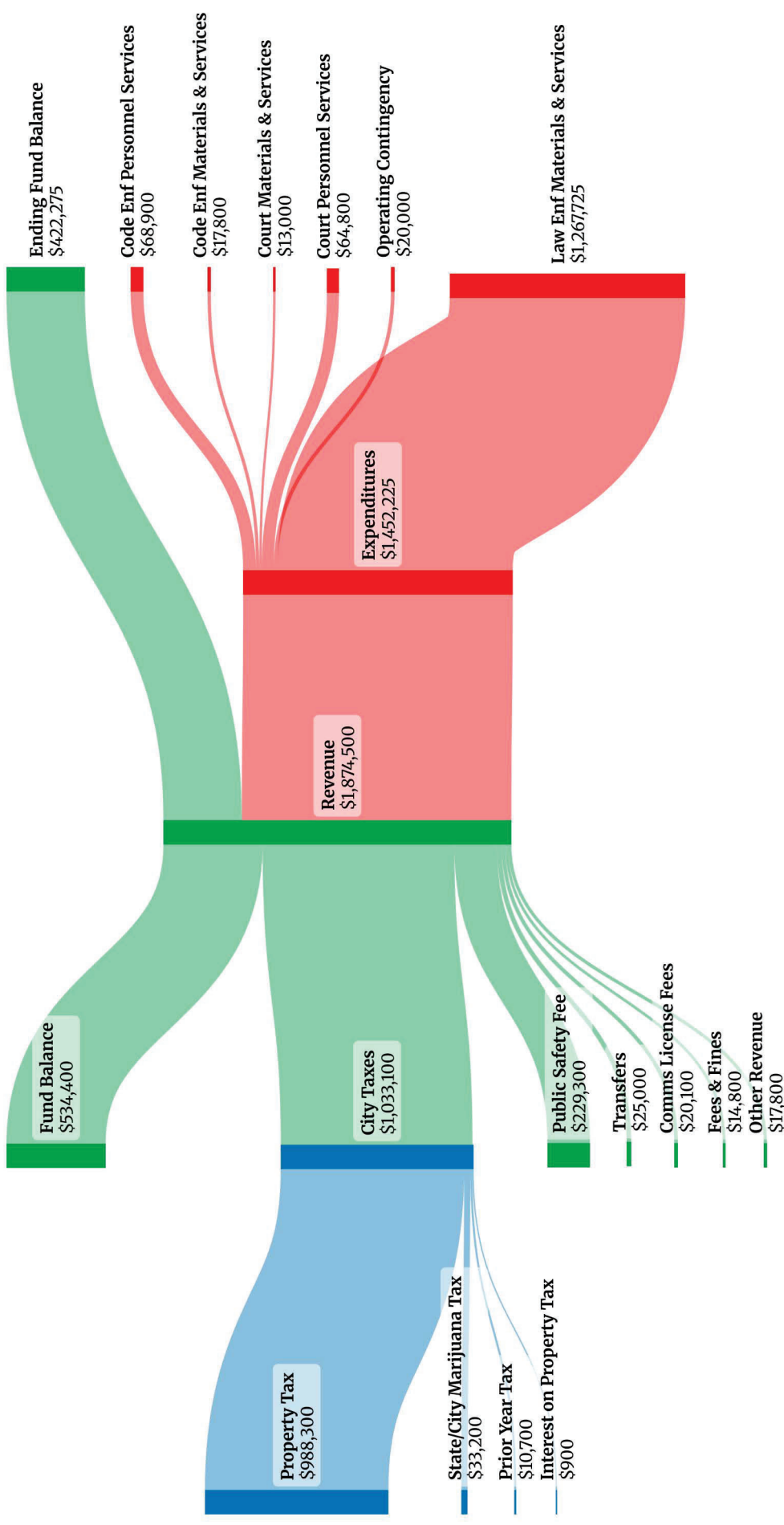
GENERAL FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
183				Econ Dev Personnel Services			
184	40,457	43,035	61,700	Wages	72,300	72,300	72,300
185	4,515	4,927	5,300	W/C and FICA Benefits	6,100	6,100	6,100
186	5,998	6,662	8,300	Health/Life Insurance	9,100	9,100	9,100
187	10,938	9,930	13,200	PERS	16,700	16,700	16,700
188	<b>61,909</b>	<b>64,554</b>	<b>88,500</b>	<b>Econ Dev Personnel Services Total</b>	<b>104,200</b>	<b>104,200</b>	<b>104,200</b>
189	0.51	0.51	0.33	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	1.02	1.02	1.02
190							
191				Econ Dev Materials & Services			
192	1,816	1,130	1,400	Admin Supplies & Services	1,300	1,300	1,300
193	3,563	816	2,000	Employee TRN, DEV, MEM	1,600	1,600	1,600
194	1,245	660	1,000	Building Maint/Janitorial Sup	900	900	900
195	65	45	100	Training & Conferences	300	300	300
196	652	-	300	Mileage Lodging & Other Travel	300	300	300
197	-	266	100	Miscellaneous/Discretionary	100	100	100
198	125	1,168	1,700	Public Relations	1,200	1,200	1,200
199	4,396	-	-	Pop Up Retail	-	-	-
200	1,449	1,727	2,200	General Property/Liability Ins	2,300	2,300	2,300
201	350	523	1,300	Audit & Filing Fees	400	400	400
202	1,886	3,910	1,300	Computer System Support-Maint	1,600	1,600	1,600
203	281	68	200	Internet & Web Site Fees	200	200	200
204	21,247	29,472	75,000	Five Year Economic Development	151,000	151,000	151,000
205	-	29,951	35,000	Other Professional Services	20,000	20,000	20,000
206	-	-	-	Grant Matching	-	-	-
207	-	-	300,000	Grant Award Expenditure	285,000	285,000	285,000
208	<b>37,076</b>	<b>69,736</b>	<b>421,600</b>	<b>Econ Dev Materials &amp; Services Total</b>	<b>466,200</b>	<b>466,200</b>	<b>466,200</b>
209							
210				Econ Dev Capital Outlay			
211	30,405	46,967	562,000	System Expansion	220,000	220,000	235,000
212	-	-	-	Equipment & Furnishings	-	-	-
213	<b>30,405</b>	<b>46,967</b>	<b>562,000</b>	<b>Econ Dev Capital Outlay Total</b>	<b>220,000</b>	<b>220,000</b>	<b>235,000</b>
214							

GENERAL FUND

	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
				Interfund Transfers			
215							
216	60,000	75,000	-	To Building Inspection Fund	-	-	-
217	-		914,000	To Sewer Fund	-	-	-
218	60,000	75,000	-	Interfund Transfers Total	-	-	-
219							
220	-	-	210,000	Operating Contingency	175,000	163,500	163,500
221							
222	5.22	4.68	4.19	TOTAL FULL-TIME EQUIVALENT (FTE)	4.46	4.46	4.46
223	1,103,638	1,036,488	3,038,000	TOTAL EXPENDITURES	1,858,300	1,846,800	1,861,800
224	2,046,699	1,975,130		ENDING FUND BALANCE			
225			482,900	ESTIMATED ENDING FUND BALANCE	441,100	450,100	450,100
226	3,150,337	3,011,618	3,520,900	TOTAL REQUIREMENTS	2,299,400	2,296,900	2,311,900

# Law Enforcement Fund



## Law Enforcement Fund Budget Notes

- Public Safety Fee revenue reflects an increase from \$6/month to \$9/month effective July 1<sup>st</sup>
- Council-directed Transfer-in from the Zumwalt Campground Fund of \$25,000 to help close Sheriff's contract funding gap
- The primary expenditure is the Lane County Sheriff's Office contract (\$1,257,225)

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

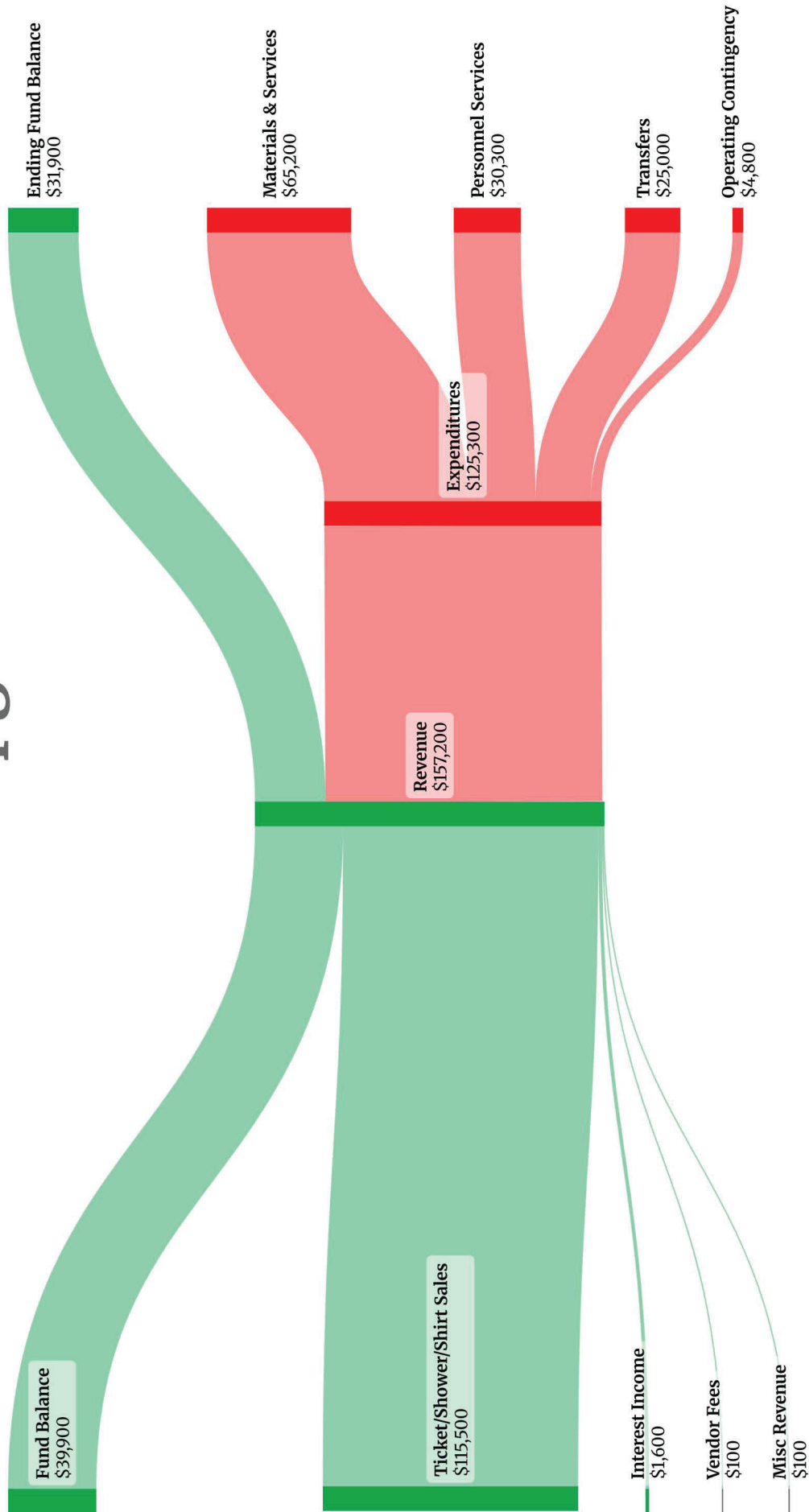
LAW ENFORCEMENT FUND							
	2023	2024 (Unaudited)	2025	2026			
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
18				EXPENDITURES			
19				Code Enf Personnel Services			
20	-	35,327	43,900	Wages	42,900	42,900	42,900
21	-	3,335	3,800	W/C and FICA Benefits	3,600	3,600	3,600
22	-	8,236	8,600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

LAW ENFORCEMENT FUND						
	2023	2024 (Unaudited)	2025	2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved
						Adopted
45						
46				<b>Law Enf Materials &amp; Services</b>		
47	10,981	1,147	6,400	Admin Supplies & Services	4,200	4,200
48	967	814	800	Telephone Services	900	900
49	-	-	600	Electricity	-	-
50	856	526	900	Building Maint./Janitorial Sup	700	700
51	3,965	3,965	1,400	Office Equipment & Furnishings	2,700	2,700
52	548	3,260	1,300	Internet & Website Fees	2,000	2,000
53	956,738	1,015,416	1,079,656	Law Enforcement Contract	1,257,225	1,257,225
54	-	-	0	Other Professional Services	-	-
55	<b>974,056</b>	<b>1,025,128</b>	<b>1,091,056</b>	<b>Materials &amp; Services Total</b>	<b>1,267,725</b>	<b>1,267,725</b>
56						
57				<b>Court Personnel Services</b>		
58	-	-	39,300	Wages	41,100	41,100
59	-	-	3,300	W/C and FICA Benefits	3,500	3,500
60	-	-	7,700	Health/Life Insurance	7,700	7,700
61	-	-	11,000	PERS	12,500	12,500
62			<b>61,300</b>	<b>Court Personnel Services Total</b>	<b>64,800</b>	<b>64,800</b>
63			0.47	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	0.49	0.49
64						

LAW ENFORCEMENT FUND						
	2023	2024 (Unaudited)	2025		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved
				<b>Court Materials &amp; Services</b>		
65				Admin Supplies & Services	400	400
66	-	-	400	Employee TRN,DEV,MEM	1,000	1,000
67	-	-	1,200	Building Maint/Janitorial Sup	600	600
68	-	-	600	Office Machine Leases	-	-
69	-	-	-	Training & Conferences	-	-
70	-	-	-	Mileage Lodging & Other Travel	200	200
71	-	-	200	Public Relations	-	-
72	-	-	-	Refunds	1,100	1,100
73	-	-	1,200	Restitution - Court Ordered	-	-
74	-	-	-	Witness Fees	-	-
75	-	-	-	Municipal Court Supplies	-	-
76	-	-	-	Attorney & Legal Services	1,000	1,000
77	-	-	1,200	General Property/Liability Ins	2,300	2,300
78	-	-	2,200	Audit & Filing Fees	400	400
79	-	-	1,300	Computer System Support-Maint	1,600	1,600
80	-	-	3,800	Internet & Web Site Fees	100	100
81	-	-	200	Judicial Services	4,300	4,300
82	-	-	4,400	<b>Court Materials &amp; Services Total</b>	<b>13,000</b>	<b>13,000</b>
83			<b>16,700</b>			
84						
85				<b>Court Capital Outlay</b>		
86	-	-	-	Equipment & Furnishings	-	-
87			-	<b>Court Capital Outlay Total</b>	-	-
88						
89	-	-	<b>20,000</b>	<b>Operating Contingency</b>	<b>20,000</b>	<b>20,000</b>
90						
91	0.00	0.54	1.19	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	1.02	1.02
92	974,056	1,096,227	1,297,656	<b>TOTAL EXPENDITURES</b>	<b>1,452,225</b>	<b>1,452,225</b>
93	636,623	660,654		<b>ENDING FUND BALANCE</b>		
94			<b>407,444</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>422,275</b>	<b>422,275</b>
95	<b>1,610,679</b>	<b>1,756,881</b>	<b>1,705,100</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,874,500</b>	<b>1,874,500</b>

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# Zumwalt Campground Fund



## Zumwalt Fund Budget Notes

- Council previously approved camping fees increases for the 2025 season
- Personnel Services adjusted down \$2,000 to \$30,200 to improve Ending Fund Balance
- Materials & Services adjusted down a net \$1,000 to \$65,200 to improve Ending Fund Balance
- "Council Discretionary" are funds the City Council uses to donate to local organizations and pay for waived costs for City services
- Council directed funds (\$25,000) to be transferred to the Law Enforcement Fund to close a funding gap for the Sheriff's contract
- Contingency adjusted down \$5,800 to \$4,800 to improve Ending Fund Balance

ZUMWALT CAMPGROUND FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	69,254	42,899	89,600	BEGINNING FUND BALANCE	37,300	39,900	39,900
2	2,278	1,780	1,500	Interest Income	1,600	1,600	1,600
3	85,502	95,224	114,200	Ticket Sales	111,000	111,000	111,000
4	3,049	3,197	3,400	Shower Sales	3,400	3,400	3,400
5	1,658	875	900	T-Shirt Sales	1,100	1,100	1,100
6	175	100	100	Vendor Fees	100	100	100
7	433	118	100	Miscellaneous Sources	100	100	100
8	93,095	101,294	120,200	Total New Resources	117,300	117,300	117,300
9	162,349	144,193	209,800	TOTAL RESOURCES	154,600	157,200	157,200
10							
11				EXPENDITURES			
12				Personnel Services			
13	16,731	18,426	25,500	Wages	20,700	20,700	20,700
14	1,733	1,885	2,200	W/C and FICA Benefits	1,900	1,900	1,900
15	2,095	2,439	3,000	Health/Life Insurance	3,000	3,000	3,000
16	3,534	4,639	4,600	PERS	6,700	6,700	6,700
17	24,093	27,390	35,300	Personnel Services Total	30,300	30,300	30,300
18	0.17	0.17	0.27	TOTAL FULL-TIME EQUIVALENT (FTE)	0.26	0.26	0.26
19							

ZUMWALT CAMPGROUND FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
20				<b>Materials &amp; Services</b>			
21	1,818	1,146	1,300	Admin Supplies & Services	1,600	1,600	1,600
22	65	77	100	Professional Dues	100	100	100
23	-	-	-	Public Relations	-	-	-
24	151	-	100	Attorney & Legal Services	100	100	100
25	20	14	100	General Property/Liability Ins	1,000	1,000	1,000
26	100	-	400	Audit & Filing Fees	400	400	400
27	501	276	400	Computer System Support-Maint	500	500	500
28	10	-	100	Internet & Web Site Fees	100	100	100
29	3,855	3,498	2,800	Volunteer Costs	2,600	3,600	3,600
30	-	318	300	Wristbands for Campers	200	200	200
31	600	900	1,000	Entertainment	800	900	900
32	4,200	580	2,500	Portable Showers	1,800	1,800	1,800
33	18,339	17,943	20,000	Portable Toilets	17,700	17,700	17,700
34	-	2,263	2,600	Water Tanker	1,600	2,500	2,500
35	14,475	15,165	16,400	Security Services	14,200	14,200	14,200
36	860	1,297	1,300	Equipment Rentals	1,300	1,300	1,300
37	12,204	12,204	13,500	Shuttle Buses	12,300	12,300	12,300
38	40	548	900	Maintenance & Clean-Up	400	400	400
39	6,128	7,662	9,500	Council Discretionary	9,500	9,500	9,500
40	<b>63,366</b>	<b>63,891</b>	<b>73,300</b>	<b>Materials &amp; Services Total</b>	<b>63,200</b>	<b>65,200</b>	<b>65,200</b>
41							
42				<b>Transfers</b>			
43	2,000	2,000	2,000	To General Fund	-	-	-
44	20,000	22,500	45,000	To Parks & Recreation	-	-	-
45	10,000	-	-	To Law Enforcement Fund	25,000	25,000	25,000
46	<b>32,000</b>	<b>24,500</b>	<b>47,000</b>	<b>Transfers Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

ZUMWALT CAMPGROUND FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
47							
48	-	-	12,200	Operating Contingency	4,800	4,800	4,800
49							
50	0.17	0.17	0.27	TOTAL FULL-TIME EQUIVALENT (FTE)	0.26	0.26	0.26
51	119,458	115,780	167,800	TOTAL EXPENDITURES	123,300	125,300	125,300
52	42,891	28,413		ENDING FUND BALANCE			
53			42,000	ESTIMATED ENDING FUND BALANCE	31,300	31,900	31,900
54	162,349	144,193	209,800	TOTAL REQUIREMENTS	154,600	157,200	157,200

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## Business Assistance Fund Budget Notes

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

BUSINESS ASSISTANCE GRANT FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	155,534	143,490	134,000	BEGINNING FUND BALANCE	125,700	125,700	125,700
2	3,956	5,954	3,100	Interest Income	4,600	4,600	4,600
3	-	-	-	Grant Awards	-	-	-
4	-	50	-	Application Fees	-	-	-
5	3,956	6,004	3,100	Total New Resources	4,600	4,600	4,600
6	159,491	149,494	137,100	TOTAL RESOURCES	130,300	130,300	130,300
7							
8				EXPENDITURES			
9				Materials & Services			
10	-	-	-	Admin Supplies & Services	-	-	-
11	-	-	-	Attorney & Legal Services	-	-	-
12	15,000	21,083	50,000	Grants Businesses/Non-Profits	50,000	50,000	50,000
13	-	-	-	LCOG Administration Fees	-	-	-
14	15,000	21,083	50,000	Materials & Services Total	50,000	50,000	50,000
15							
16				Transfers			
17	1,000	1,000	1,000	To General Fund	1,000	1,000	1,000
18	1,000	1,000	1,000	Transfers Total	1,000	1,000	1,000
19							
20	16,000	22,083	51,000	TOTAL EXPENDITURES	51,000	51,000	51,000
21	143,491	127,411		ENDING FUND BALANCE			
22			86,100	ESTIMATED ENDING FUND BALANCE	79,300	79,300	79,300
23	159,491	149,494	137,100	TOTAL REQUIREMENTS	130,300	130,300	130,300

# Public Works Department

## Purpose:

Oversees and manages three water wells, a connection pipeline to EWEB, and a sewer treatment facility. The Public Works Department is responsible for maintaining streets, landscaping for all City property and parks.

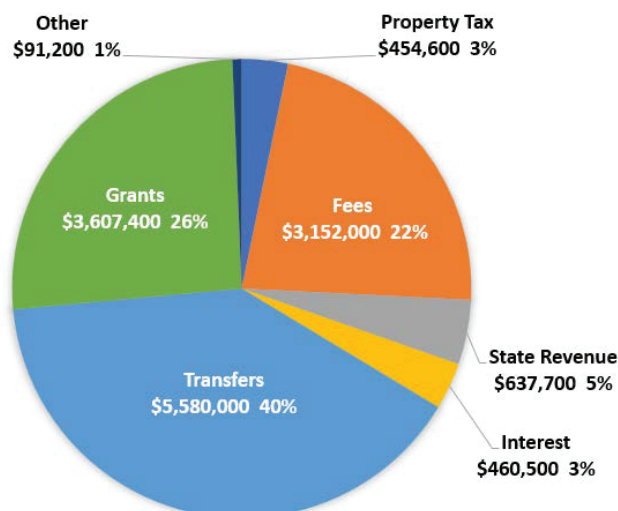
## Department Funds

- Water Fund
- Sewer Fund
- Stormwater Fund
- Street Fund
- Parks and Recreation Fund

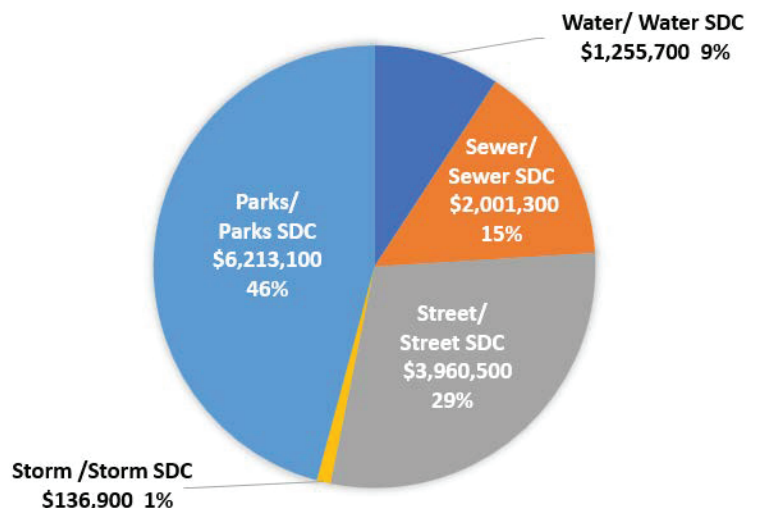
## Goals

- Maintaining, expanding, and improving existing facilities to meet the needs of new development in a growing community
- Continue to meet water/sewer compliance with DEQ/Oregon Health Authority
- Operate the Veneta Community Pool efficiently and effectively
- Develop parks, paths and trails as designated in the Veneta Parks, Recreation, and Open Space Master Plan
- Highway 126 Intersection – Gateway Beautification

**PUBLIC WORKS REVENUE SOURCES**

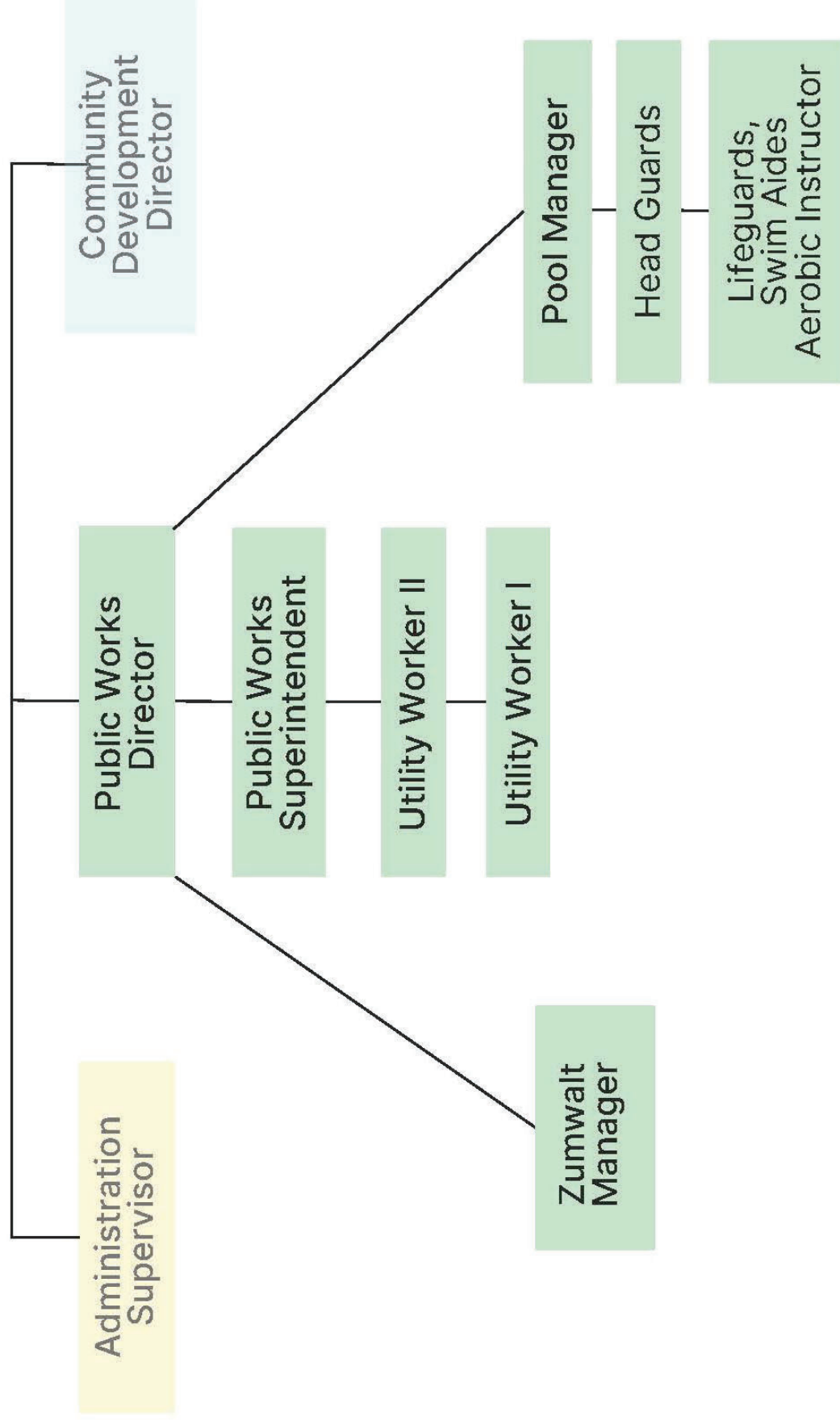


**PUBLIC WORKS EXPENDITURES**



# City of Veneta Organization Chart

## Public Works Department

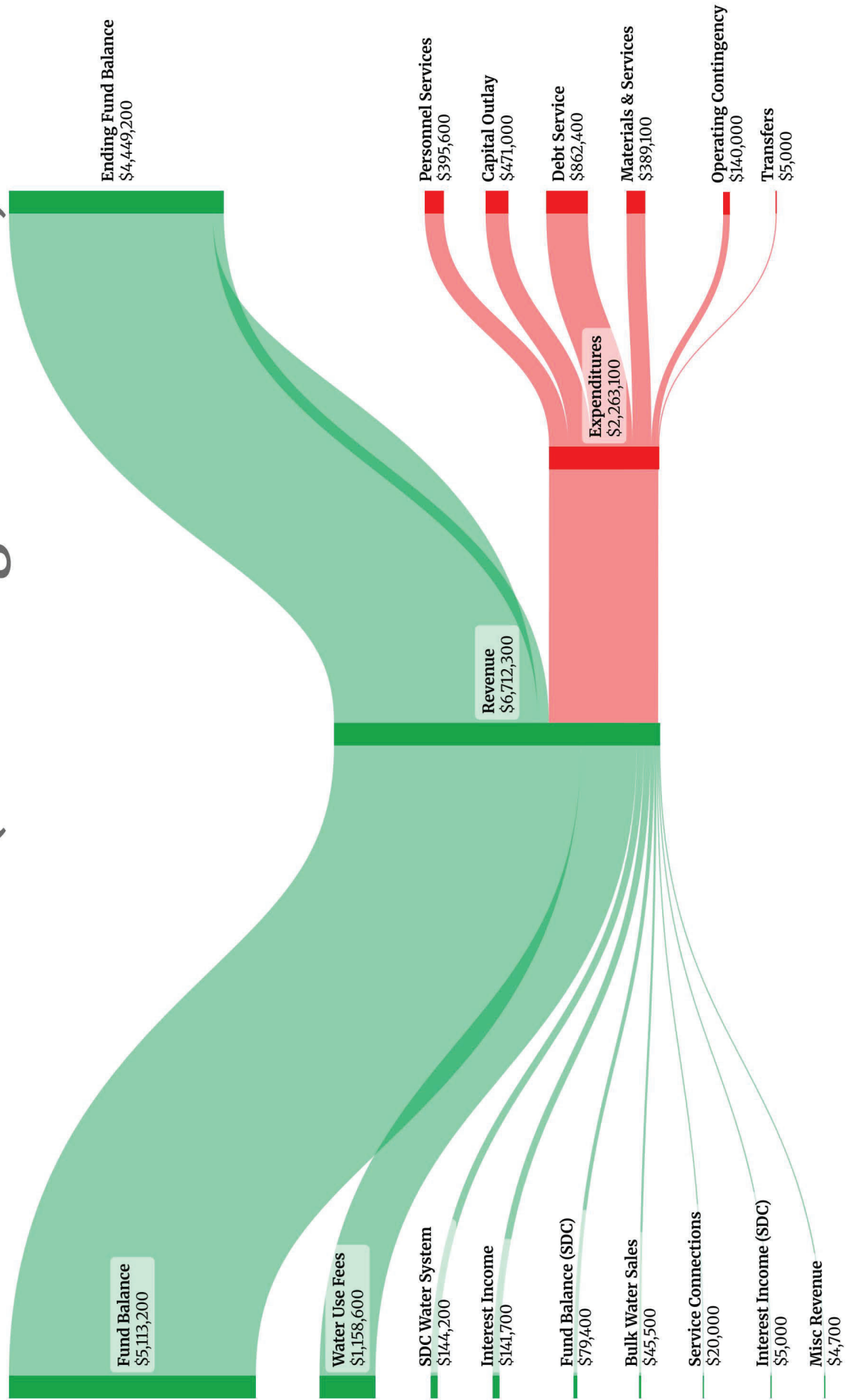


# Public Works Performance Measures

	Measure	FY 2024-25 Estimate	FY 2024-25 Actual	FY 2025-26 Target
<b>Water Department</b>				
	Objective #1. Maintain ongoing compliance with all environmental and housing regulations as required by the Oregon Department of Environmental Quality (DEQ) and the Oregon Housing and Community Services Department (OHCS).			
	Initiative #1.1: Track and report monthly compliance with DEQ and OHCS standards.	# of months in compliance: 12	# of months in compliance: 12	# of months in compliance: 12
<b>Sewer Department</b>				
	Objective #1. Maintain ongoing compliance with all environmental and housing regulations as required by the Oregon Department of Environmental Quality (DEQ) and the Oregon Housing and Community Services Department (OHCS).			
	Initiative #1.1: Track and report monthly compliance with DEQ and OHCS standards.	# of months in compliance: 12	# of months in compliance: 12	# of months in compliance: 12
<b>Parks and Recreation Department</b>				
	Objective #1: Operate the Veneta Community Pool efficiently and effectively			
	Initiative #1.1: Increase the # of annual pool patrons	# of customers: \$28,000	# of customers: \$32,323	# of customers: 32,000
	Initiative # 1.2: Lower the net funding gap for pool operations	Net funding gap: \$150,000	Net funding gap: \$223,289	Net funding gap: \$150,000

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# Water Fund (Including Water SDC)



# Water Fund Budget Notes

- Rate revenue assumes a rate analysis recommended 3% increase effective in January 2026
- "Small Tools & Equipment" under Materials & Services is adjusted up \$1,000 for additional needs
- Capital Outlay, System Expansion \$250,000 is for acquiring land for a new 2-million-gallon water reservoir in the southwest quadrant of the city
- Capital Outlay System Improvement includes \$21,000 for expanding the Public Works Yard on E. Broadway to optimize scarce space, and \$200,000 for an opportunistic project from the Water System Master Plan to extend the water main at Luther Lane under OR 126 for service redundancy and water quality

## Capital Construction – Water SDC Fund Budget Notes

- No planned use of these funds. Shared payment of debt is shifted to the Water Fund until this fund receives sufficient system development charges

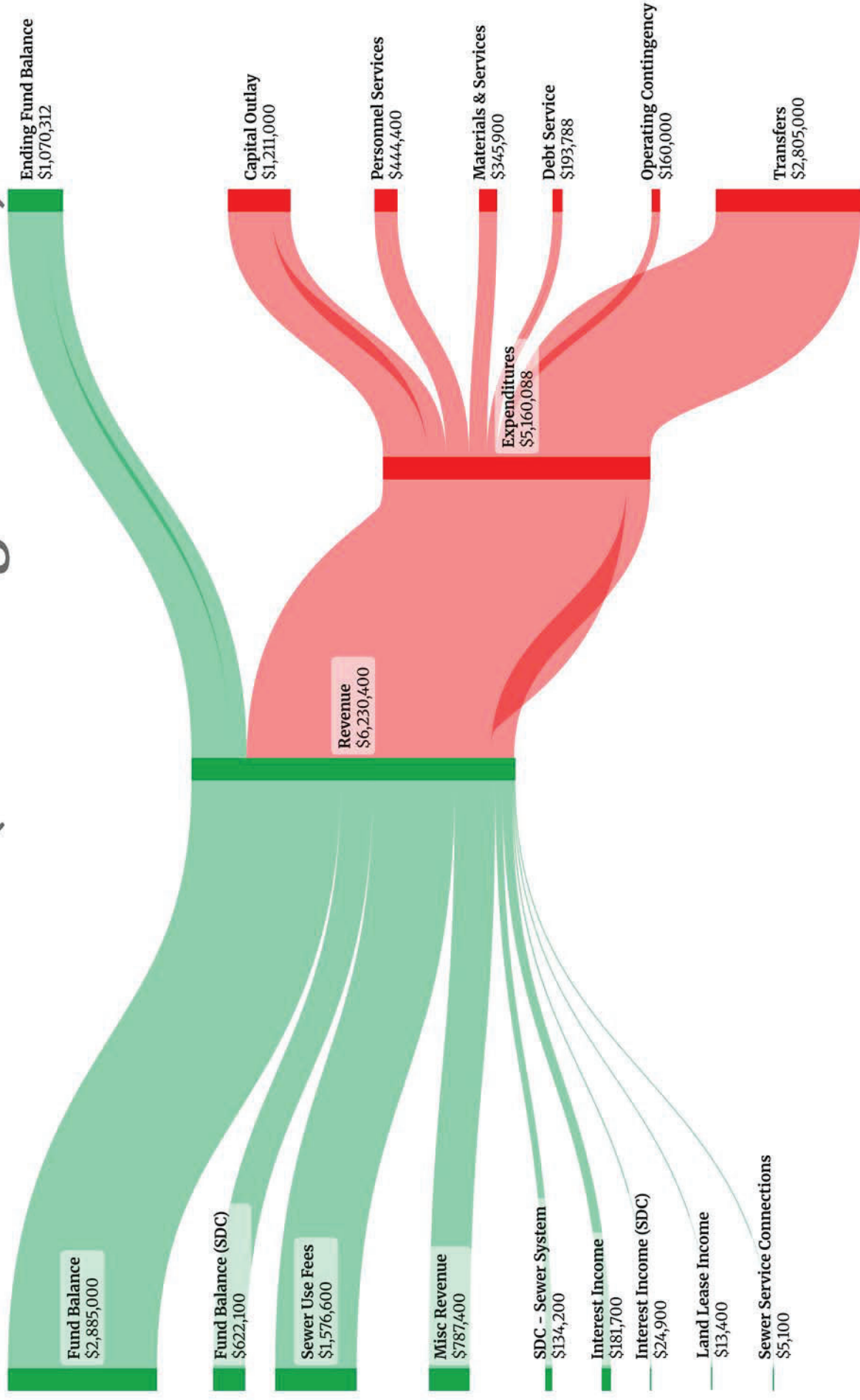
WATER FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	3,802,546	4,231,960	3,802,500	BEGINNING FUND BALANCE	5,113,200	5,113,200	5,113,200
2	8,712	19,000	19,400	Service Connections	20,000	20,000	20,000
3	99,188	175,615	89,700	Interest Income	141,700	141,700	141,700
4	-	-	-	Land Lease Income	-	-	-
5	-	-	-	From Urban Renewal Agency	-	-	-
6	1,138,548	1,149,891	1,073,900	Water Use Fees	1,158,600	1,158,600	1,158,600
7	46,791	40,305	40,500	Bulk Water Sales	45,500	45,500	45,500
8	-	-	-	Delinquent Fees	-	-	-
9	6,074	4,009	4,200	Miscellaneous Sources	4,700	4,700	4,700
10	1,299,313	1,388,820	1,227,700	Total New Resources	1,370,500	1,370,500	1,370,500
11	5,101,859	5,620,780	5,030,200	TOTAL RESOURCES	6,483,700	6,483,700	6,483,700
12							
13				EXPENDITURES			
14				Personnel Services			
15	187,446	200,840	231,600	Wages	241,900	241,900	241,900
16	18,442	19,298	19,700	W/C and FICA Benefits	20,500	20,500	20,500
17	35,889	43,394	50,900	Health/Life Insurance	50,700	50,700	50,700
18	48,635	53,343	73,100	PERS	82,500	82,500	82,500
19	290,413	316,874	375,300	Personnel Services Total	395,600	395,600	395,600
20	3.23	3.23	3.21	TOTAL FULL-TIME EQUIVALENT (FTE)	3.15	3.15	3.15
21							

WATER FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
22				Materials & Services			
23	23,603	22,992	22,400	Admin Supplies & Services	24,400	24,400	24,400
24	5,282	5,306	5,500	Employee TRN,DEV, MEM	6,600	6,600	6,600
25	4,185	4,116	4,000	Telephone Services	4,200	4,200	4,200
26	39,239	38,439	36,000	Electricity	39,100	39,100	39,100
27	5,207	5,122	4,700	Building Maint/Janitorial Sup	5,100	5,100	5,100
28	225	970	1,000	Safety Programs & Supplies	1,100	1,100	1,100
29	-	-	-	Training & Conferences	-	-	-
30	638	-	300	Mileage Lodging & Other Travel	300	300	300
31	-	-	2,000	Public Relations	-	-	-
32	-	101	500	Refunds	100	100	100
33	-	-	300	Office Equipment & Furnishings	-	-	-
34	392	2,065	1,500	Small Tools & Equipment	2,500	2,500	2,500
35	466	94	200	Attorney & Legal Services	200	200	200
36	12,924	15,489	18,100	General Property/Liability Ins	19,300	19,300	19,300
37	2,238	3,484	5,500	Audit & Filing Fees	6,100	6,100	6,100
38	13,500	20,734	16,200	Computer System Support-Maint	10,200	10,200	10,200
39	1,185	438	1,000	Internet & Web Site Fees	600	600	600
40	5,028	-	12,600	Engineering Fees	5,900	5,900	5,900
41	18,703	14,980	11,900	Other Professional Services	11,300	11,300	11,300
42	14,299	7,677	9,200	System Operating Supplies	10,000	10,000	10,000
43	9,992	9,132	10,000	Equip & Vehicle Maint & Repair	10,400	10,400	10,400
44	31,586	52,016	84,500	System Maintenance	51,700	51,700	51,700
45	5,607	4,523	4,800	System Quality Tests	4,600	4,600	4,600
46	121	279	11,400	Building & Yard Maintenance	200	200	200
47	166,331	182,451	155,600	Water Purchase	173,700	173,700	173,700
48	4,332	-	1,500	PW Service Maps-Water System	1,500	1,500	1,500
49	365,081	390,409	420,700	Materials & Services Total	389,100	389,100	389,100
50							
51				Capital Outlay			
52	-	-	150,000	System Expansion	250,000	250,000	250,000
53	-	19,555	191,000	System Improvements	221,000	221,000	221,000
54	1,490	20,242	-	Equipment/Furnishings	-	-	-
55	1,490	39,796	341,000	Capital Outlay Total	471,000	471,000	471,000

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

CAPITAL CONSTRUCTION - WATER SDC FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	268,037	207,121	128,500	BEGINNING FUND BALANCE	79,400	79,400	79,400
2	4,099	8,595	3,000	Interest Income	5,000	5,000	5,000
3	142,999	76,606	124,700	SDC - Water System	144,200	144,200	144,200
4	147,098	85,201	127,700	Total New Resources	149,200	149,200	149,200
5	415,135	292,322	256,200	TOTAL RESOURCES	228,600	228,600	228,600
6							
7				EXPENDITURES			
8				Materials & Services			
9	-	-	-	Other Professional Services	-	-	-
10	-	-	-	Materials & Services Total	-	-	-
11							
12				Capital Outlay			
13	-	-	-	System Expansion	-	-	-
14	-	-	-	Capital Outlay Total	-	-	-
15							
16				Debt Service			
17	91,142	93,648	95,600	Pipeline Bond Principal-RUS	-	-	-
18	116,872	119,242	120,100	Pipeline Bond Interest-RUS	-	-	-
19	208,014	212,890	215,700	Debt Service Total	-	-	-
20							
21	208,014	212,890	215,700	TOTAL EXPENDITURES	-	-	-
22	207,121	79,432		ENDING FUND BALANCE			
23			40,500	ESTIMATED ENDING FUND BALANCE	228,600	228,600	228,600
24	415,135	292,323	256,200	TOTAL REQUIREMENTS	228,600	228,600	228,600

# Sewer Fund (Including Sewer SDC)



# Sewer Fund Budget Notes

- Rate revenue assumes a rate analysis recommended 2% increase effective in January 2026
- "Miscellaneous Sources - Grants" (\$787,400) includes a potential State Legislative grant for an access road to Lot 400, and \$287,291 in remaining federal rescue plan funds being used for wetland mitigation credit purchases for the wastewater treatment plant expansion project
- "Small Tools & Equipment" is adjusted up \$1,000 for additional needs
- "Inflow & Infiltration Maint" (\$60,000) is for ongoing required maintenance to restrict stormwater infiltrating into the wastewater distribution system to limit wastewater treatment system capacity
- System Expansion (\$288,000) is purchase of wetland mitigation credits using federal rescue plan funds for wastewater treatment plant expansion
- System Improvement of  $\frac{3}{4}$ th shared cost with Stormwater Fund for two properties jointly purchased for Jack Kelley Sewer Lift station project in 2019: Lot 602 costs for pre-development (\$15,000) and Lot 400 for access construction (\$539,000). The update will address prospective developer concerns about floodplain and base flood elevation in the vicinity to help the City surplus the property for commercial development. Lot 400 costs pay for construction related to gaining vehicular access to the City's Lot 400 where local unhoused may sleep. Also, 30% share of Public Works Yard concept design cost (\$9,000)
- Transfer of \$2,800,000 to Reserve Fund-Enterprise would identify funds for the wastewater treatment plant expansion

## Capital Construction – Sewer SDC Fund Budget Notes

- System Expansion of \$360,000 includes \$60,000 for finalizing a Facilities Plan as required by DEQ and then move to design, plus \$200,000 for Eastside Lift Station Location Analysis and potential land acquisition for future wastewater conveyance in west Veneta

## Reserve: Enterprise (Sewer) Fund Budget Notes

- \$2,800,000 received in transfer from Sewer Fund to earmark funds for Wastewater Treatment Plant expansion
- System Expansion (\$1,200,000) is Phase 1 of the wastewater treatment plant expansion project

SEWER FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	4,441,948	5,373,124	4,441,900	BEGINNING FUND BALANCE	2,885,000	2,885,000	2,885,000
2	2,150	5,267	6,400	Sewer Service Connections	5,100	5,100	5,100
3	113,867	222,970	95,300	Interest Income	181,700	181,700	181,700
4	12,000	13,148	13,100	Land Lease Income	13,400	13,400	13,400
5	-	-	914,000	From General Fund	-	-	-
6	1,508,323	1,560,585	1,467,300	Sewer Use Fees	1,576,600	1,576,600	1,576,600
7	4,317	14,229	7,100	Miscellaneous Sources - Grant	787,400	787,400	787,400
8	1,640,657	1,816,199	2,503,200	Total New Resources	2,564,200	2,564,200	2,564,200
9	6,082,606	7,189,323	6,945,100	TOTAL RESOURCES	5,449,200	5,449,200	5,449,200
10							
11				EXPENDITURES			
12				Personnel Services			
13	208,519	222,865	261,600	Wages	271,700	271,700	271,700
14	20,302	21,168	22,300	W/C and FICA Benefits	23,000	23,000	23,000
15	38,767	46,870	57,100	Health/Life Insurance	56,900	56,900	56,900
16	54,522	59,677	82,500	PERS	92,800	92,800	92,800
17	322,110	350,581	423,500	Personnel Services Total	444,400	444,400	444,400
18	3.80	3.80	3.74	TOTAL FULL-TIME EQUIVALENT (FTE)	3.57	3.57	3.57
19							

SEWER FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
20				Materials & Services			
21	33,684	35,476	31,500	Admin Supplies & Services	35,400	35,400	35,400
22	3,742	3,901	3,800	Employee TRN,DEV,MEM	3,800	3,800	3,800
23	2,995	2,987	2,800	Telephone Services	3,100	3,100	3,100
24	65,376	63,215	59,800	Electricity	65,100	65,100	65,100
25	5,569	5,538	5,000	Building Maint/Janitorial Sup	5,500	5,500	5,500
26	239	989	2,400	Safety Programs & Supplies	1,000	1,000	1,000
27	233	-	-	Training & Conferences	-	-	-
28	25	-	1,000	Mileage Lodging & Other Travel	100	100	100
29	-	-	-	Public Relations	-	-	-
30	-	101	-	Refunds	100	100	100
31	-	-	300	Office Equipment & Furnishings	-	-	-
32	421	1,622	1,500	Small Tools & Equipment	2,300	2,300	2,300
33	79	141	800	Attorney & Legal Services	100	100	100
34	14,362	17,211	20,100	General Property/Liability Ins	21,400	21,400	21,400
35	2,500	3,659	5,500	Audit & Filing Fees	400	400	400
36	13,250	12,879	11,700	Computer System Support-Maint	11,400	11,400	11,400
37	1,324	489	1,200	Internet & Web Site Fees	700	700	700
38	-	1,257	200	Engineering Fees	500	500	500
39	12,171	5,429	9,100	Other Professional Services	6,100	6,100	6,100
40	1,229	3,466	1,700	System Operating Supplies	5,800	5,800	5,800
41	15,030	8,245	11,500	Equip & Vehicle Maint & Repair	12,800	12,800	12,800
42	48,693	58,320	59,300	System Maintenance	60,900	60,900	60,900
43	58,653	37,493	49,800	WW Treatment Plant Maintenance	36,300	36,300	36,300
44	16,326	3,166	18,700	System Quality Tests	12,900	12,900	12,900
45	-	-	-	Equipment Repairs	-	-	-
46	-	-	-	Bio-solids Management/Removal	-	-	-
47	-	-	-	Effluent Area Maintenance	200	200	200
48	-	-	60,000	Inflow & Infiltration Maint	60,000	60,000	60,000
49	-	-	-	NPDES Permit Renewal	-	-	-
50	-	-	-	PW Service Maps-Sewer Lines	-	-	-
51	295,899	265,584	357,700	Materials & Services Total	345,900	345,900	345,900
52							

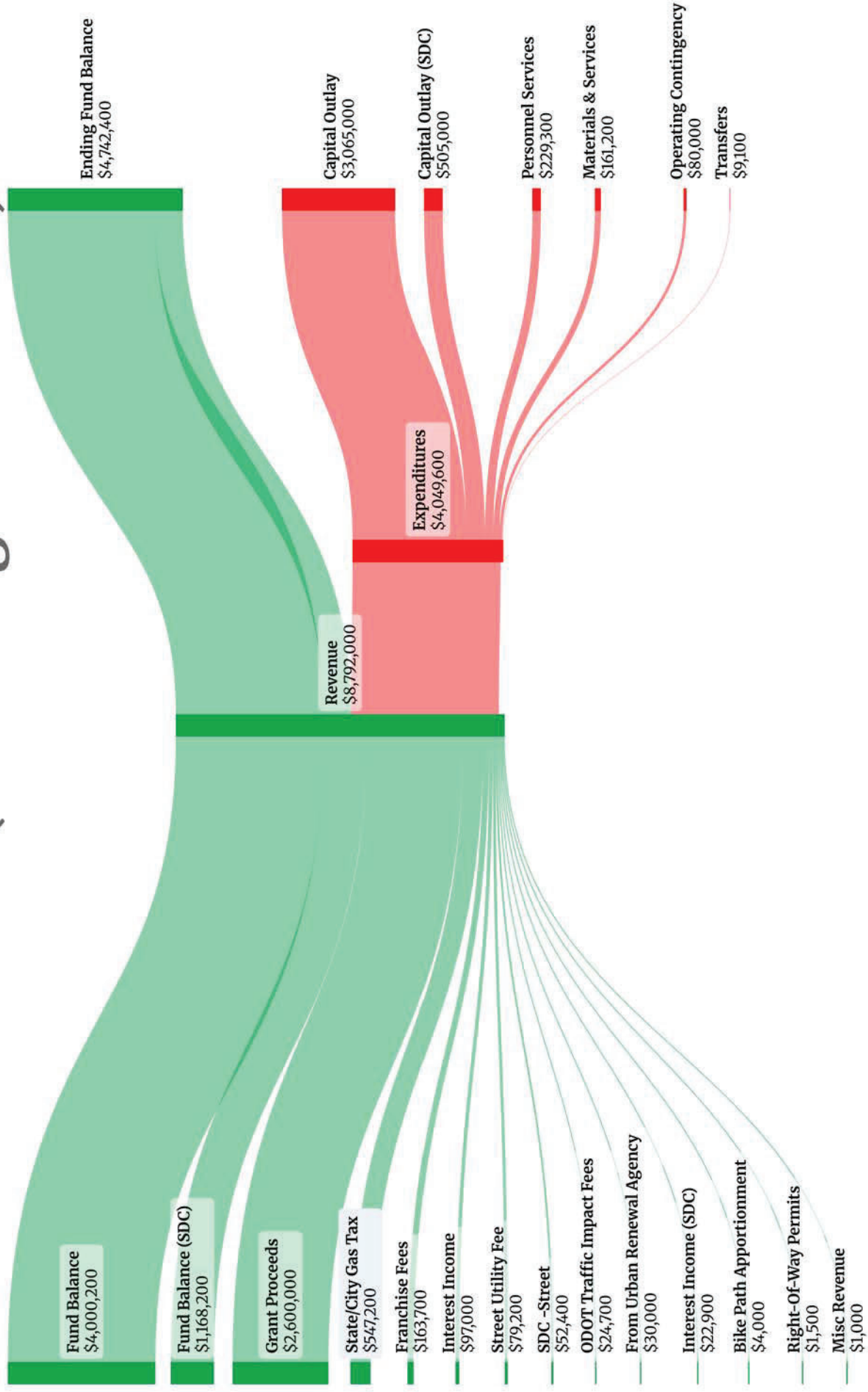
SEWER FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				<b>Capital Outlay</b>			
53				System Expansion	288,000	288,000	288,000
54	-	-	-	System Improvements	563,000	563,000	563,000
55	4,461	28,778	1,006,300	Bldg & Yard Improvements	-	-	-
56	2,178	-	-	Equipment/Furnishings	-	-	-
57	1,490	5,762	-	Equipment	-	-	-
58	-	-	-		-	-	-
59	<b>8,130</b>	<b>34,540</b>	<b>1,006,300</b>	<b>Capital Outlay Total</b>	<b>851,000</b>	<b>851,000</b>	<b>851,000</b>
60							
61				<b>Debt Service</b>			
62	60,000	62,500	65,000	Loan Principal-WWTP RUS Refund	67,500	67,500	67,500
63	60,535	32,044	31,400	Loan Interest-WWTP RUS Refund	29,400	29,400	29,400
64	<b>120,535</b>	<b>94,544</b>	<b>96,400</b>	<b>Debt Service Total</b>	<b>96,900</b>	<b>96,900</b>	<b>96,900</b>
65							
66				<b>Transfers</b>			
67	-	5,000	5,000	To PW Equipment Fund	5,000	5,000	5,000
68	-	-	4,700,000	Reserve Fund-Enterprise	2,800,000	2,800,000	2,800,000
69	-	<b>5,000</b>	<b>4,705,000</b>	<b>Transfers Total</b>	<b>2,805,000</b>	<b>2,805,000</b>	<b>2,805,000</b>
70							
71	-	-	<b>95,800</b>	<b>Operating Contingency</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
72							
73	3.80	3.80	3.74	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	3.57	3.57	3.57
74	<b>746,673</b>	<b>750,249</b>	<b>6,684,700</b>	<b>TOTAL EXPENDITURES</b>	<b>4,703,200</b>	<b>4,703,200</b>	<b>4,703,200</b>
75	<b>5,335,932</b>	<b>6,439,074</b>		<b>ENDING FUND BALANCE</b>			
76			<b>260,400</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>746,000</b>	<b>746,000</b>	<b>746,000</b>
77	<b>6,082,606</b>	<b>7,189,323</b>	<b>6,945,100</b>	<b>TOTAL REQUIREMENTS</b>	<b>5,449,200</b>	<b>5,449,200</b>	<b>5,449,200</b>

CAPITAL CONSTRUCTION - SEWER SDC FUND						
	2023	2024 (Unaudited)	2025	2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved
				RESOURCES		
1	748,334	813,523	667,600	BEGINNING FUND BALANCE	622,100	622,100
2	19,008	33,759	15,800	Interest Income	24,900	24,900
3	141,269	79,452	128,000	SDC - Sewer System	134,200	134,200
4	160,278	113,211	143,800	Total New Resources	159,100	159,100
5	908,612	926,734	811,400	TOTAL RESOURCES	781,200	781,200
6						
7				EXPENDITURES		
8				Materials & Services		
9	-	-	-	Other Professional Services	-	-
10	-	-	-	Materials & Services Total	-	-
11						
12				Capital Outlay		
13	-	148,092	560,000	System Expansion	360,000	360,000
14	-	148,092	560,000	Capital Outlay Total	360,000	360,000
15						
16				Debt Service		
17	60,000	62,500	65,000	Loan Principal-WWTP RUS	67,500	67,500
18	35,125	33,287	31,375	Loan Interest-WWTP RUS	29,388	29,388
19	-	-	-	Loan Principal-Banner Bank	-	-
20	(36)	-	-	Loan Interest-Banner Bank	-	-
21	95,089	95,787	96,375	Debt Service Total	96,888	96,888
22						
23	95,089	243,879	656,375	TOTAL EXPENDITURES	456,888	456,888
24	813,523	682,855		ENDING FUND BALANCE		
25			155,025	ESTIMATED ENDING FUND BALANCE	324,313	324,313
26	908,612	926,734	811,400	TOTAL REQUIREMENTS	781,200	781,200

RESERVE: ENTERPRISE (SEWER)							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	224,070	229,816	224,000	BEGINNING FUND BALANCE	4,947,000	4,947,000	4,947,000
2	5,746	9,536	4,700	Interest Income	7,600	7,600	7,600
3	-	-	4,700,000	Sewer Fund	2,800,000	2,800,000	2,800,000
4	5,746	9,536	4,704,700	Total New Resources	2,807,600	2,807,600	2,807,600
5	229,816	239,352	4,928,700	TOTAL RESOURCES	7,754,600	7,754,600	7,754,600
6							
7				EXPENDITURES			
8				Capital Outlay			
9	-	-	-	System Expansion	1,200,000	1,200,000	1,200,000
10	-	-	-	System Improvements	-	-	-
11	-	-	-	Capital Outlay Total	1,200,000	1,200,000	1,200,000
12							
13				Transfers			
14	-	-	-	To Sewer Fund	-	-	-
15	-	-	-	Transfers Total	-	-	-
16							
17	-	-	-	TOTAL EXPENDITURES	1,200,000	1,200,000	1,200,000
18	229,816	239,352		ENDING FUND BALANCE			
19			4,928,700	ESTIMATED ENDING FUND BALANCE	6,554,600	6,554,600	6,554,600
20	229,816	239,352	4,928,700	TOTAL REQUIREMENTS	7,754,600	7,754,600	7,754,600

LOCAL IMPROVEMENTS FUND						
	2023	2024 (Unaudited)	2025		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved
				RESOURCES		Adopted
1	295,892	286,629	287,800	BEGINNING FUND BALANCE	275,600	275,600
2	7,634	11,894	6,000	Interest Income	9,500	9,500
3	-	-	3,100	Bolton Hill Sewer Assessments	-	-
4	-	-	-	Bolton Hill Assess. Interest	-	-
5	-	-	-	E Bolton Sewer Assessments	-	-
6	-	-	-	E Bolton Assessment Interest	-	-
7	-	-	-	From Urban Renewal Agency	-	-
8	7,634	11,894	9,100	Total New Resources	9,500	9,500
9	303,526	298,523	296,900	TOTAL RESOURCES	285,100	285,100
10						
11				EXPENDITURES		
12				Materials & Services		
13	-	-	2,400	Admin Supplies & Services	1,000	1,000
14	-	-	300	Attorney & Legal Services	-	-
15	-	-	2,700	Materials & Services Total	1,000	1,000
16						
17				Capital Outlay		
18	-	-	-	System Expansion	-	-
19	-	-	-	Capital Outlay Total	-	-
20						
21				Debt Service		
22	12,818	13,129	13,400	Bolton Hill Loan Prin-Banner	14,200	14,200
23	3,205	2,893	2,700	Bolton Hill Loan Int-Banner	2,000	2,000
24	16,023	16,022	16,100	Debt Service Total	16,200	16,200
25						
26				Transfers		
27	-	-	-	To Sewer Fund (Reimb BH LID)	-	-
28	-	-	-	Transfers Total	-	-
29						
30	16,023	16,022	18,800	TOTAL EXPENDITURES	17,200	17,200
31	287,503	282,501		ENDING FUND BALANCE		
32			278,100	ESTIMATED ENDING FUND BALANCE	267,900	267,900
33	303,526	298,523	296,900	TOTAL REQUIREMENTS	285,100	285,100

# Street Fund (Including Street SDC)



# Street Fund Budget Notes

- Transfer from Urban Renewal Agency of \$30,000 is for Highway 126 Intersection- Gateway Beautification at Capital Outlay, System Improvements
- "Grant Proceeds" (\$2,600,000) is a potential State Legislative grant for the E. Hunter Road improvement
- "Street Maintenance" (\$15,000) is a new pavement condition analysis to establish a 5-year maintenance schedule
- "Street Rehab/Preservation" (\$20,000) would help pay for railroad's improvement of the Territorial Highway crossing sidewalk
- System Improvements (\$30,000) would fund planning and engineering on future Jeans Road/ Territorial Highway intersection
- System Upgrade (\$3,035,000) is the E. Hunter Road improvement project from Territorial Highway to Crystal Street
- Transfer of \$4,100 to Reserve-Governmental is State-designated for bike/ped projects when they arise

## Capital Construction – Street SDC Fund Budget Notes

- System Expansion (\$70,000) includes City's match for Elmira Veneta Multi-Use Path project being done by Lane County, and \$10,000 for concept design of future Jeans Road Intersection project
- System Improvements (\$435,000) is City's share of E. Hunter Road improvement project if State Legislative grant is awarded

## Reserve: Governmental Fund Budget Notes

- Funds reserved for both Street construction or City Hall construction (\$25,000 + interest from 2014 to present)

STREET FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	2,942,758	2,778,227	2,468,200	BEGINNING FUND BALANCE	4,000,200	4,000,200	4,000,200
2	92,592	90,944	81,400	Emerald PUD Franchise Fees	100,400	100,400	100,400
3	27,848	28,168	29,200	Lane Electric Franchise Fees	30,300	30,300	30,300
4	18,414	17,254	16,000	Cable Co. Franchise Fees	15,400	15,400	15,400
5	17,530	17,306	15,800	Garbage Co. Franchise Fees	17,600	17,600	17,600
6	408,068	368,997	392,600	State Highway Gas Tax	401,800	401,800	401,800
7	4,122	3,727	3,900	Bike Path Apportionment	4,000	4,000	4,000
8	850	2,015	1,300	Right-Of-Way Permits	1,500	1,500	1,500
9	156,258	137,737	133,300	City Gas Tax	145,400	145,400	145,400
10	75,855	80,318	73,700	Street Utility Fee (aka TUF)	79,200	79,200	79,200
11	67,866	115,289	60,600	Interest Income	97,000	97,000	97,000
12	-	-	-	Lease Income	-	-	-
13	-	-	30,000	From Urban Renewal Agency	30,000	30,000	30,000
14	67,117	65,676	60,000	Grant Proceeds	2,600,000	2,600,000	2,600,000
15	1,058	747	600	Miscellaneous Sources	1,000	1,000	1,000
16	937,579	928,178	898,400	Total New Resources	3,523,600	3,523,600	3,523,600
17	3,880,337	3,706,405	3,366,600	TOTAL RESOURCES	7,523,800	7,523,800	7,523,800
18							
19				EXPENDITURES			
20				Personnel Services			
21	99,466	112,075	143,200	Wages	144,600	144,600	144,600
22	10,370	11,350	12,300	W/C and FICA Benefits	12,200	12,200	12,200
23	19,456	23,775	27,400	Health/Life Insurance	27,300	27,300	27,300
24	25,749	29,278	41,000	PERS	45,200	45,200	45,200
25	155,041	176,478	223,900	Personnel Services Total	229,300	229,300	229,300
26	1.91	1.91	2.17	TOTAL FULL-TIME EQUIVALENT (FTE)	1.80	1.802	1.802
27							

STREET FUND							
	2023	2024 (Unaudited)	2025	Description	2026		
	Actual	Actual	Adopted		Requested	Approved	Adopted
				<b>Materials &amp; Services</b>			
28							
29	1,287	1,122	3,000	Admin Supplies & Services	1,200	1,200	1,200
30	-	-	-	Postage	-	-	-
31	1,501	1,319	1,300	Employee TRN,DEV,MEM	1,300	1,300	1,300
32	808	848	800	Telephone Services	900	900	900
33	48,833	47,442	46,200	Electricity-Street Lights	48,800	48,800	48,800
34	2,486	2,194	2,100	Building Maint./Janitorial Sup	2,300	2,300	2,300
35	259	239	600	Safety Programs & Supplies	500	500	500
36	-	-	-	Office Machine Leases	-	-	-
37	-	-	-	Training & Conferences	-	-	-
38	20	-	600	Mileage Lodging & Other Travel	100	100	100
39	-	-	-	Public Relations	-	-	-
40	-	-	1,000	Refunds	-	-	-
41	-	-	200	Office Equipment & Furnishings	-	-	-
42	-	-	-	Computer Equipment	-	-	-
43	1,531	2,298	1,600	Small Tools & Equipment	2,400	2,400	2,400
44	659	2,562	700	Attorney & Legal Services	1,200	1,200	1,200
45	5,750	6,886	9,600	General Property/Liability Ins	10,200	10,200	10,200
46	1,038	13,589	11,300	Audit & Filing Fees	200	200	200
47	5,574	5,446	5,000	Computer System Support-Maint.	4,700	4,700	4,700
48	549	203	500	Internet & Web Site Fees	300	300	300
49	-	1,169	1,500	Engineering Fees	400	400	400
50	7,504	5,314	60,000	Other Professional Services	4,300	4,300	4,300
51	6,031	3,784	6,700	Equip & Vehicle Maint & Repair	6,800	6,800	6,800
52	12,308	19,463	20,000	Street Maintenance	15,000	15,000	15,000
53	333,024	23,116	12,500	Street Rehab/Preservation	20,000	20,000	20,000
54	-	3,168	-	Building & Yard Maintenance	1,100	1,100	1,100
55	1,967	-	2,500	Landscape Maint & Supplies	1,400	1,400	1,400
56	-	-	-	Equipment Repairs	-	-	-
57	5,792	7,198	5,400	Water Use/Irrigation	4,400	4,400	4,400
58	34,164	32,997	39,700	Street Sweeping Contract	33,700	33,700	33,700
59	<b>471,085</b>	<b>180,355</b>	<b>232,800</b>	<b>Materials &amp; Services Total</b>	<b>161,200</b>	<b>161,200</b>	<b>161,200</b>
60							

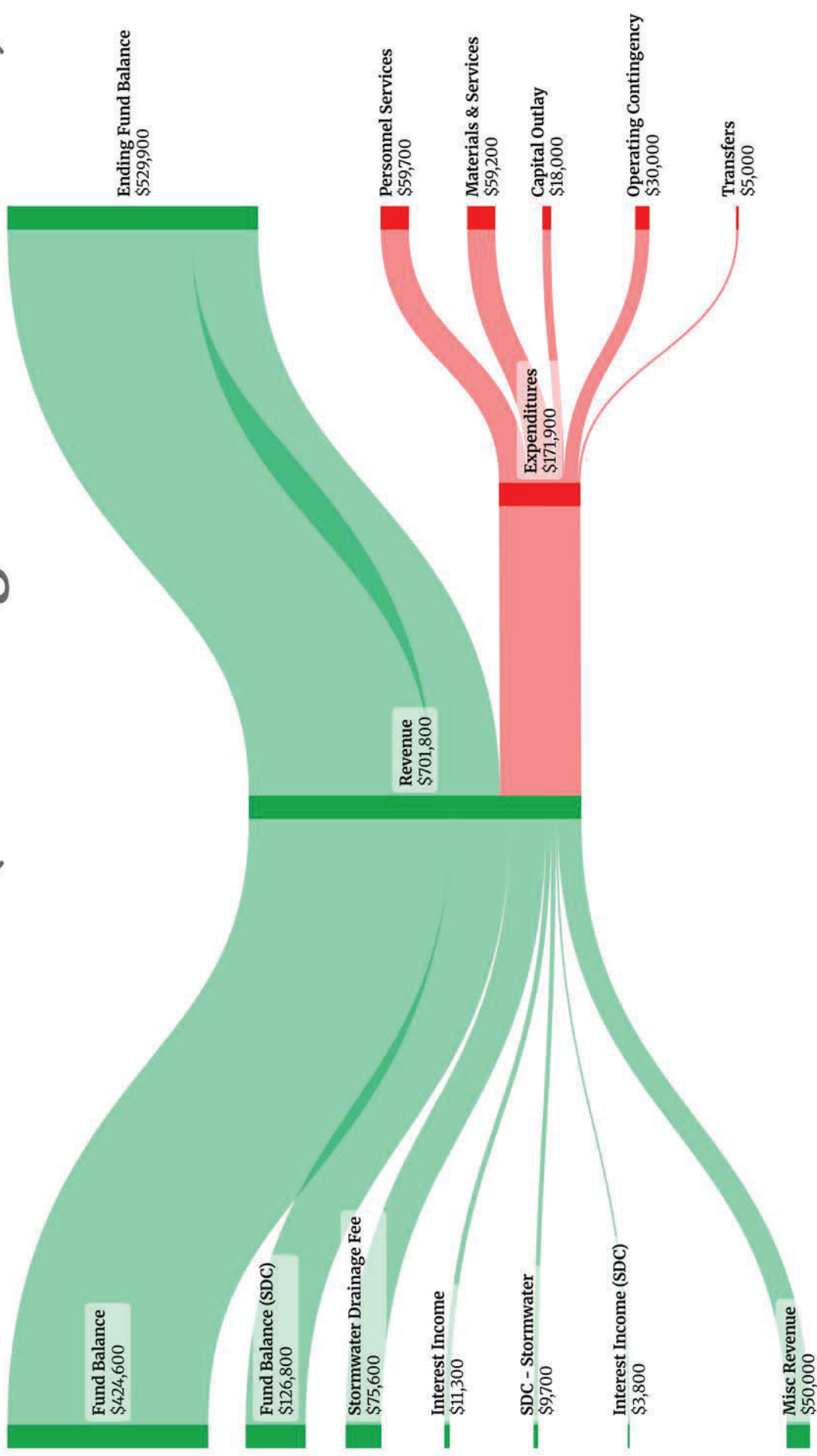
STREET FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
61				Capital Outlay			
62	-	-	-	System Expansion	-	-	-
63	-	-	30,000	System Improvements	30,000	30,000	30,000
64	1,490	-	-	Equipment & Furnishings	-	-	-
65	-	-	12,500	System Upgrade	3,035,000	3,035,000	3,035,000
66	1,490	-	42,500	Capital Outlay Total	3,065,000	3,065,000	3,065,000
67							
68				Transfers			
69	-	5,000	5,000	To PW Equipment Fund	5,000	5,000	5,000
70	-	4,100	4,100	To Reserve-Governmental Fund	4,100	4,100	4,100
71	-	9,100	9,100	Transfers Total	9,100	9,100	9,100
72							
73	-	-	80,000	Operating Contingency	80,000	80,000	80,000
74							
75	1.91	1.91	2.17	TOTAL FULL-TIME EQUIVALENT (FTE)	1.80	1.80	1.80
76	627,616	365,933	588,300	TOTAL EXPENDITURES	3,544,600	3,544,600	3,544,600
77	3,252,721	3,340,472		ENDING FUND BALANCE			
78			2,778,300	ESTIMATED ENDING FUND BALANCE	3,979,200	3,979,200	3,979,200
79	3,880,337	3,706,405	3,366,600	TOTAL REQUIREMENTS	7,523,800	7,523,800	7,523,800

RESERVE: GOVERNMENTAL (STREET & ADMIN BLDG)						
	2023	2024 (Unaudited)	2025	2026	2026	2026
	Actual	Actual	Adopted	Requested	Approved	Adopted
				Description		
				RESOURCES		
1	183,497	189,250	195,300	BEGINNING FUND BALANCE	211,800	211,800
2	4,732	7,853	3,800	Interest Income	6,300	6,300
3	-	4,100	-	From Street Fund	4,000	4,000
4	4,732	11,953	3,800	Total New Resources	10,300	10,300
5	188,229	201,203	199,100	TOTAL RESOURCES	222,100	222,100
6						
7				EXPENDITURES		
8				Transfers		
9	-	-	-	To Street Fund	-	-
10	-	-	-	Transfers Total	-	-
11						
12	-	-	-	TOTAL EXPENDITURES	-	-
13	188,229	201,203		ENDING FUND BALANCE		
14			199,100	ESTIMATED ENDING FUND BAL	222,100	222,100
15	188,229	201,203	199,100	TOTAL REQUIREMENTS	222,100	222,100

CAPITAL CONSTRUCTION - TRANSPORTATION SDC FUND						
	2023	2024 (Unaudited)	2025		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved
				RESOURCES		Adopted
1	-	-	988,238	BEGINNING FUND BALANCE	1,168,200	1,168,200
2	-	74,374	17,200	ODOT Traffic Impact Fees	24,700	24,700
3	-	36,068	14,000	Interest Income	22,900	22,900
4		869,184	-	From Governmental SDCs, Trans. Share	-	-
5	-	32,974	99,800	SDC - Transportation	52,400	52,400
6	-	1,012,600	131,000	Total New Resources	100,000	100,000
7	-	1,012,600	1,119,238	TOTAL RESOURCES	1,268,200	1,268,200
8						
9				EXPENDITURES		
10				Materials & Services		
11	-	-	-	Other Professional Services	-	-
12	-	-	-	Materials & Services Total	-	-
13						
14				Capital Outlay		
15	-	-	82,500	System Expansion	70,000	70,000
16				System Improvements	435,000	435,000
17	-	-	82,500	Capital Outlay Total	505,000	505,000
18						
19	-	-	82,500	TOTAL EXPENDITURES	505,000	505,000
20	-	1,012,600		ENDING FUND BALANCE		
21			1,036,738	ESTIMATED ENDING FUND BALANCE	763,200	763,200
22	-	1,012,600	1,119,238	TOTAL REQUIREMENTS	1,268,200	1,268,200

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# Stormwater Fund (Including Stormwater SDC)



# Stormwater Fund Budget Notes

- "Other Professional Services" (\$50,000) is to update the City's 1999 Drainage Master Plan. Grant revenue is budgeted to pay for the update
- Capital Outlay, System Improvements (\$18,000) is for Lot 602 permitting as ¼th shared cost with Sewer Fund of property jointly purchased for Jack Kelley Sewer Lift station project in 2019. The work will address prospective developer concerns about floodplain and base flood elevation in the vicinity to help the City surplus the property for commercial development. Same cost split for Lot 400 across 8th Street from Lot 602. Project on Lot 400 is would pay for engineering work related to gaining vehicular access to the Lot 400 where local unhoused may sleep.

STORM WATER FUND

	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	292,917	323,116	292,900	BEGINNING FUND BALANCE	424,600	424,600	424,600
2	7,436	13,408	8,700	Interest Income	11,300	11,300	11,300
3	74,382	75,631	72,700	Stormwater Drainage Fees	75,600	75,600	75,600
4	240	64,482	100	Miscellaneous Sources - Grant	50,000	50,000	50,000
5	82,058	153,521	81,500	Total New Resources	136,900	136,900	136,900
6	374,976	476,637	374,400	TOTAL RESOURCES	561,500	561,500	561,500
7							
8				EXPENDITURES			
9				Personnel Services			
10	26,827	30,275	37,000	Wages	37,800	37,800	37,800
11	2,694	2,974	3,200	W/C and FICA Benefits	3,200	3,200	3,200
12	5,301	6,563	7,100	Health/Life Insurance	7,100	7,100	7,100
13	7,085	7,879	10,300	PERS	11,600	11,600	11,600
14	41,906	47,691	57,600	Personnel Services Total	59,700	59,700	59,700
15	0.43	0.43	0.48	TOTAL FULL-TIME EQUIVALENT (FTE)	0.45	0.446	0.446
16							

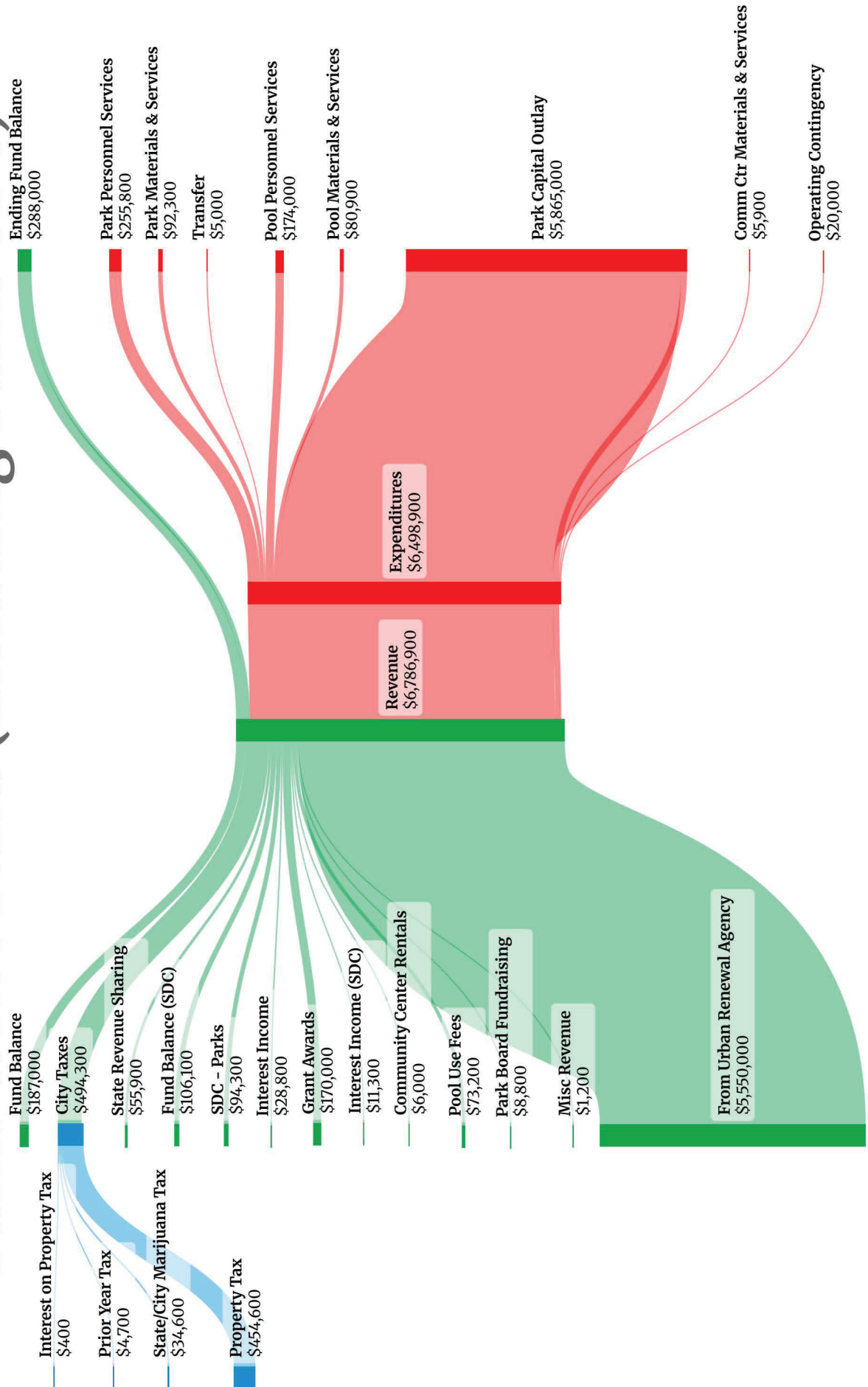
**STORM WATER FUND**

	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
17				<b>Materials &amp; Services</b>			
18	940	854	1,000	Admin Supplies & Services	900	900	900
19	229	315	300	Employee TRN,DEV,MEM	300	300	300
20	1,066	1,055	900	Building Maint/Janitorial Sup	1,100	1,100	1,100
21	14	9	100	Safety Program & Supplies	100	100	100
22	-	-	-	Training & Conferences	-	-	-
23	3	-	100	Mileage Lodging & Other Travel	100	100	100
24	-	-	100	Office Equipment & Furnishings	-	-	-
25	-	259	200	Attorney & Legal Services	100	100	100
26	1,439	1,722	1,900	General Property/Liability Ins	2,000	2,000	2,000
27	275	348	700	Audit & Filing Fees	3,000	3,000	3,000
28	1,469	1,586	1,400	Computer System Support-Maint	1,300	1,300	1,300
29	146	54	200	Internet & Web Site Fees	100	100	100
30	-	-	-	Engineering Fees	-	-	-
31	-	275	70,000	Other Professional Services	50,000	50,000	50,000
32	-	-	-	Equip & Vehicle Maintenance	-	-	-
33	-	-	-	System Maintenance	200	200	200
34	<b>5,580</b>	<b>6,477</b>	<b>76,900</b>	<b>Materials &amp; Services Total</b>	<b>59,200</b>	<b>59,200</b>	<b>59,200</b>
35							
36				<b>Capital Outlay</b>			
37	4,461	6,799	23,800	System Improvements	18,000	18,000	18,000
38	-	-	-	Equipment/Furnishings	-	-	-
39	<b>4,461</b>	<b>6,799</b>	<b>23,800</b>	<b>Capital Outlay Total</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
40							
41				<b>Transfers</b>			
42	-	-	5,000	To PW Equipment Fund	5,000	5,000	5,000
43							
44	-	-	50,000	Operating Contingency	30,000	30,000	30,000
45							
46	0.43	0.43	0.48	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	0.45	0.45	0.45
47	<b>51,948</b>	<b>60,967</b>	<b>213,300</b>	<b>TOTAL EXPENDITURES</b>	<b>171,900</b>	<b>171,900</b>	<b>171,900</b>
48	<b>323,028</b>	<b>415,670</b>		<b>ENDING FUND BALANCE</b>			
49			<b>161,100</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>389,600</b>	<b>389,600</b>	<b>389,600</b>
50	<b>374,976</b>	<b>476,637</b>	<b>374,400</b>	<b>TOTAL REQUIREMENTS</b>	<b>561,500</b>	<b>561,500</b>	<b>561,500</b>

CAPITAL CONSTRUCTION - STORMWATER/DRAINAGE SDC FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	-	-	95,331	BEGINNING FUND BALANCE	126,800	126,800	126,800
2	-	4,137	2,700	Interest Income	3,800	3,800	3,800
4		99,710	-	From Governmental SDCs, Storm Share	-	-	-
3	-	5,760	6,300	SDC - Storm Water/Drainage	9,700	9,700	9,700
4	-	109,607	9,000	<b>Total New Resources</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
5	-	109,607	104,331	TOTAL RESOURCES	140,300	140,300	140,300
6							
7				EXPENDITURES			
8				<b>Materials &amp; Services</b>			
9	-	-	-	Other Professional Services	-	-	-
10	-	-	-	<b>Materials &amp; Services Total</b>	-	-	-
11							
12				<b>Capital Outlay</b>			
13	-	-	-	System Expansion	-	-	-
14	-	-	-	<b>Capital Outlay Total</b>	-	-	-
15							
16	-	-	-	TOTAL EXPENDITURES	-	-	-
17	-	109,607		ENDING FUND BALANCE			
18			104,331	ESTIMATED ENDING FUND BALANCE	140,300	140,300	140,300
19	-	109,607	104,331	TOTAL REQUIREMENTS	140,300	140,300	140,300

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# Parks & Rec Fund (Including Parks SDC)



## Parks & Recreation Fund Budget Notes

- City Council changed "Grant Awards" to \$170,000 from \$2,464,000 to reflect unlikelihood of a Congressional grant and timeliness of an Oregon Parks & Recreation Department grant; new total reflects a Main Street USA / T-Mobile grant of \$45,000 for a Bark & Whistle pavilion, and an OPRD construction grant of \$125,000 for trails construction
- Funds usually transferring into the Park and Recreation Fund from the Zumwalt Campground Fund are diverted to the Law Enforcement Fund to close the Sheriff's contract funding gap
- Transfer from the Urban Renewal Agency (\$5,550,000) is for Bolton Hill Sports Complex Phase I
- "Park Board Events & Activities" (\$14,000) is the Park Board's funding request for City events
- Parks "Small Tools & Equipment" under Materials & Services is adjusted up \$1,000 for additional needs
- Pool "Internet & Web Site Fees" is increased to reflect new credit card machine and subscription
- Park Capital Outlay "Facilities Expansion" (\$5,740,000) includes \$5,550,000 for the Bolton Hill Sports Complex, Paths and Trails development (\$125,000), a dog park pavilion (\$45,000), and City Park amphitheater sound mitigation (\$20,000)
- To help re-build funds after the pickleball and dog park projects, the requested Contingency is 1/4th (1 month) of maximum 4 months funding as allowed under City policy (not to exceed 4 months of Personnel Services and Materials & Services)

### Public Works Equipment Fund Budget Notes

- New mower (\$35,000)

### Capital Construction – Parks SDC Fund Budget Notes

- The City Council added \$125,000 for the purchase of land adjacent to Oak Island Park. That transaction will happen either in late June or early July

PARK AND RECREATION FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	750,953	907,369	825,100	BEGINNING FUND BALANCE	187,057	187,057	187,000
2	5,202	4,514	3,900	Property Taxes-Prior Years	4,700	4,700	4,700
3	408	426	300	Interest on Property Taxes	400	400	400
4	66,397	47,534	60,400	State Revenue Sharing	55,900	55,900	55,900
5	6,926	8,021	3,400	State Marijuana Tax	10,000	10,000	10,000
6	25,470	23,105	24,300	City Marijuana Tax	24,600	24,600	24,600
7	20,932	37,936	17,600	Interest Income	28,800	28,800	28,800
8	20,000	22,500	45,000	From Zumwalt Fund	-	-	-
9	75,000	-	175,000	Grant Awards	2,464,000	2,464,000	170,000
10	46,400	-	1,730,000	From Urban Renewal Agency	1,706,000	1,706,000	5,550,000
11	4,570	6,745	4,800	Community Center Rentals	6,000	6,000	6,000
12	84,292	88,917	72,100	Pool Use Fees	73,200	73,200	73,200
13	50	-	-	Park Program Donations	-	-	-
14	3,099	11,507	6,100	Park Board Fundraising	8,800	8,800	8,800
15	2,326	1,453	2,600	Miscellaneous Sources	1,200	1,200	1,200
16	1,112,026	1,160,027	2,970,600	Total Resources, except taxes to be levied	4,570,600	4,570,600	6,120,600
17			440,171	Taxes estimated to be received	454,600	454,600	454,600
18	370,867	386,911		Taxes collected in year levied			
19	1,482,893	1,546,938	3,410,771	TOTAL RESOURCES	5,025,200	5,025,200	6,575,200
20							

PARK AND RECREATION FUND							
	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
21				EXPENDITURES			
22				<b>Park Personnel Services</b>			
23	107,898	120,393	158,900	Wages	162,300	162,300	157,300
24	11,218	11,971	13,600	W/C and FICA Benefits	13,800	13,800	13,800
25	20,628	24,717	32,100	Health/Life Insurance	32,000	32,000	32,000
26	27,546	31,079	47,400	PERS	52,700	52,700	52,700
27	<b>167,290</b>	<b>188,161</b>	<b>252,000</b>	<b>Park Personnel Services Total</b>	<b>260,800</b>	<b>260,800</b>	<b>255,800</b>
28	1.88	1.88	2.36	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	2.07	2.07	2.07
29							
30				<b>Park Materials &amp; Services</b>			
31	1,562	1,905	1,600	Admin Supplies & Services	1,600	1,600	1,600
32	1,245	1,245	1,800	Employee TRN,DEV,MEM	1,500	1,500	1,500
33	-	-	200	Publishing Costs	-	-	-
34	1,927	2,018	1,800	Telephone Services	2,100	2,100	2,100
35	3,823	2,976	3,400	Electricity	3,500	3,500	3,500
36	3,544	1,743	2,200	Building Maint/Janitorial Sup	2,600	2,600	2,600
37	166	893	700	Safety Program & Supplies	900	900	900
38	-	-	-	Training & Conferences	-	-	-
39	5	-	100	Mileage Lodging & Other Travel	100	100	100
40	-	-	-	Public Relations	300	300	300
41	630	250	400	Refunds	500	500	500
42	-	-	100	Office Equipment & Furnishings	-	-	-
43	1,929	1,440	2,000	Small Tools & Equipment	2,800	2,800	2,800
44	2,190	752	1,900	Attorney & Legal Services	1,400	1,400	1,400
45	3,594	4,790	4,400	General Property/Liability Ins	4,700	4,700	4,700
46	1,025	2,091	2,900	Audit & Filing Fees	1,600	1,600	1,600
47	5,310	4,786	4,600	Computer System Support-Maint	4,700	4,700	4,700
48	380	127	400	Internet & Web Site Fees	200	200	200
49	-	-	2,200	Other Professional Services	5,500	5,500	5,500
50	6,078	4,725	4,700	Equip & Vehicle Maint & Repair	7,700	7,700	7,700
51	22,374	18,922	20,000	Park Maintenance	19,800	19,800	21,800
52	10,852	13,218	11,600	Water/Sewer Fees	8,100	8,100	8,100
53	1,049	1,464	5,000	Park Board Events & Activities	11,000	11,000	14,000
54	-	10,647	7,500	Park Board Use of Fundraising	6,700	6,700	6,700
55	<b>67,684</b>	<b>73,992</b>	<b>79,500</b>	<b>Park Materials &amp; Services Total</b>	<b>87,300</b>	<b>87,300</b>	<b>92,300</b>

PARK AND RECREATION FUND							
	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
56							
57				<b>Park Capital Outlay</b>			
58	80,945	52,804	2,493,800	Facilities Expansion	4,190,000	4,190,000	5,740,000
59	1,490	-	11,800	Equipment/Furnishings	-	-	-
60	<b>82,435</b>	<b>52,804</b>	<b>2,505,600</b>	<b>Park Capital Outlay Total</b>	<b>4,190,000</b>	<b>4,190,000</b>	<b>5,740,000</b>
61							
62				<b>Pool Personnel Services</b>			
63	130,450	134,807	188,600	Wages	125,400	125,400	125,400
64	11,398	11,719	16,200	W/C and FICA Benefits	10,900	10,900	10,900
65	6,656	8,597	11,800	Health/Life Insurance	10,900	10,900	10,900
66	13,940	17,080	24,000	PERS	26,800	26,800	26,800
67	<b>162,443</b>	<b>172,203</b>	<b>240,600</b>	<b>Pool Personnel Services Total</b>	<b>174,000</b>	<b>174,000</b>	<b>174,000</b>
68	1.75	1.75	2.59	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	2.38	2.38	2.38
69							
70				<b>Pool Materials &amp; Services</b>			
71	3,365	4,158	3,000	Admin Supplies & Services	3,300	3,300	3,300
72	479	503	700	Employee TRN,DEV,MEM	500	500	500
73	862	-	600	Publishing	300	300	300
74	2,174	2,412	5,400	Building Maint/Janitorial Sup	2,500	2,500	2,500
75	1,308	1,896	1,500	Safety Program & Supplies	1,200	1,200	1,200
76	2,180	-	800	Training & Conferences	800	800	800
77	69	-	100	Mileage Lodging & Other Travel	200	200	200
78	-	-	-	Public Relations	-	-	-
79	241	564	400	Refunds	300	300	300
80	1	-	100	Office Equipment & Furnishings	100	100	100
81	-	240	1,200	Small Tools & Equipment	100	100	100
82	2,876	3,444	3,600	General Property/Liability Ins	3,900	3,900	3,900
83	525	2,787	3,600	Audit & Filing Fees	1,900	1,900	1,900
84	3,823	3,645	2,500	Computer System Support-Maint	2,400	2,400	2,400
85	757	618	800	Internet & Web Site Fees	1,100	1,100	1,100
86	-	-	100	Other Professional Services	100	100	100
87	10,999	23,792	15,000	Pool Operating Supplies	13,600	13,600	13,600
88	3,604	13,506	5,700	Pool Maintenance	8,400	8,400	8,400
89	-	27	-	Pool Bldg Janitorial - Maint	100	100	100

PARK AND RECREATION FUND							
	2023 Actual	2024 (Unaudited) Actual	2025 Adopted	Description	2026 Requested	2026 Approved	2026 Adopted
90	20,618	19,296	20,300	Pool Utilities	19,600	19,600	19,600
91	12,607	6,783	14,200	Pool Fuel	15,100	15,100	15,100
92	1,610	2,037	1,500	Concession Supplies	1,600	1,600	1,600
93	994	1,850	1,200	Lifeguard Training	1,000	1,000	1,000
94	-	119	500	Swim Team & Program Supplies	100	100	100
95	1,442	2,697	1,600	Swim Aide Fees	2,300	2,300	2,300
96	333	150	650	Pool Events	400	400	400
97	<b>70,865</b>	<b>90,523</b>	<b>85,050</b>	<b>Pool Materials &amp; Services Total</b>	<b>80,900</b>	<b>80,900</b>	<b>80,900</b>
98							
99				<b>Community Ctr Materials &amp; Services</b>			
100	7	7	100	Admin Supplies & Services	100	100	100
101	1,421	1,315	1,400	Utilities	1,000	1,000	1,000
102	1,445	1,148	1,200	Building Maint/Janitorial Sup	1,300	1,300	1,300
103	280	190	300	Refunds	200	200	200
104	-	-	100	Office Equipment & Furnishings	-	-	-
105	2,154	2,582	3,000	General Property/Liability Ins	3,200	3,200	3,200
106	163	73	200	Internet & Web Site Fees	100	100	100
107	<b>5,470</b>	<b>5,315</b>	<b>6,300</b>	<b>Community Ctr Materials &amp; Services Total</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>
108							
109				<b>Community Ctr Capital Outlay</b>			
110	1,490	-	-	Equipment/Furnishings	-	-	-
111	<b>1,490</b>	<b>-</b>	<b>-</b>	<b>Community Ctr Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
112							

PARK AND RECREATION FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
113				Interfund Transfer			
114	-	-	-	to PW Equipment Fund	5,000	5,000	5,000
115	-	-	-	Interfund Transfer Total	5,000	5,000	5,000
116							
117	-	-	20,000	Operating Contingency	20,000	20,000	20,000
118							
119	3.63	3.63	4.95	TOTAL FULL-TIME EQUIVALENT (FTE)	4.45	4.45	4.45
120	557,677	582,997	3,189,050	TOTAL EXPENDITURES	4,823,900	4,823,900	6,373,900
121	925,216	963,941		ENDING FUND BALANCE			
122			221,721	ESTIMATED ENDING FUND BALANCE	201,300	201,300	201,300
123	1,482,893	1,546,938	3,410,771	TOTAL REQUIREMENTS	5,025,200	5,025,200	6,575,200

DEBT SERVICE FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	221,431	234,030	228,562	BEGINNING FUND BALANCE (Adjusted)	260,100	260,100	260,100
2	1,847	1,847	1,500	Property Taxes-Prior Years	1,600	1,600	1,600
3	157	150	100	Interest on Property Taxes	140	140	140
4	5,905	9,785	8,000	Interest Income	7,900	7,900	7,900
5	229,339	245,812	238,162	Total Resources, except taxes to be levied	269,740	269,740	269,740
6			93,380	Taxes estimated to be received	94,041	94,041	94,041
7	96,298	100,025		Taxes collected in year levied			
8	325,637	345,837	331,542	TOTAL RESOURCES	363,781	363,781	363,781
9							
10				EXPENDITURES			
11				Debt Service			
12				Bond Principal Payments			
13				Issue Date: 02/12/2010			
14	67,000	73,000	75,000	2010 Pool Bond Principal	79,000	79,000	79,000
15	67,000	73,000	75,000	Total Principal	79,000	79,000	79,000
16				Bond Interest Payments			
17	24,607	21,626	18,380	2010 Bond Interest	15,041	15,041	15,041
18	24,607	21,626	18,380	Total Interest	15,041	15,041	15,041
19							
20	91,607	94,626	93,380	Debt Service Total	94,041	94,041	94,041
21							
22	91,607	94,626	93,380	TOTAL EXPENDITURES	94,041	94,041	94,041
23	234,030	251,211		ENDING FUND BALANCE			
24			238,162	ESTIMATED ENDING FUND BALANCE	269,740	269,740	269,740
25	325,637	345,837	331,542	TOTAL REQUIREMENTS	363,781	363,781	363,781

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

CAPITAL CONSTRUCTION - PARKS SDC FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				RESOURCES			
1	-	-	281,800	BEGINNING FUND BALANCE	106,095	106,095	106,100
2	-	-	-	Parkland Acquisition Fees	-	-	-
3	-	13,211	9,600	Interest Income	11,300	11,300	11,300
4		318,376	-	From Governmental SDCs, Park Share	-	-	-
5	-	49,092	140,000	SDC - Parks	94,300	94,300	94,300
6	-	380,679	149,600	Total New Resources	105,600	105,600	105,600
7	-	380,679	431,400	TOTAL RESOURCES	211,600	211,600	211,700
8							
9				EXPENDITURES			
10				Materials & Services			
11	-	-	-	Other Professional Services	-	-	-
12	-	-	-	Materials & Services Total	-	-	-
13							
14				Capital Outlay			
15	-	90,196	411,300	System Expansion	-	-	125,000
16	-	-	-	System Improvements	-	-	-
17	-	90,196	411,300	Capital Outlay Total	-	-	125,000
18							
19							
20	-	90,196	411,300	TOTAL EXPENDITURES	-	-	125,000
21	-	290,483		ENDING FUND BALANCE			
22			20,100	ESTIMATED ENDING FUND BALANCE	211,600	211,600	86,700
23	-	380,679	431,400	TOTAL REQUIREMENTS	211,600	211,600	211,700

CAPITAL CONSTRUCTION - GOVERNMENTAL SDC FUND						
<i>(Amounts transferred to respective new SDC funds in Fiscal Year 2023-2024 Budget)</i>						
	2023	2024 (Unaudited)	2025	2026	2026	2026
	Actual	Actual	Adopted	Requested	Approved	Adopted
1	1,077,221	1,287,271	-	-	-	-
2	-	-	-	-	-	-
3	907	-	-	-	-	-
4	27,848	-	-	-	-	-
5	98,859	-	-	-	-	-
6	78,372	-	-	-	-	-
7	4,064	-	-	-	-	-
8	210,050	-	-	-	-	-
9	1,287,271	1,287,271	-	-	-	-
10						
11						
16						
17	-	-	-	-	-	-
18	-	-	-	-	-	-
19	-	-	-	-	-	-
20						
21						
22	1,000	1,287,271	-	-	-	-
23	1,000	1,287,271	-	-	-	-
24						
25	1,000	1,287,271	-	-	-	-
26	1,286,271	-				
27			-	-	-	-
28	1,287,271	1,287,271	-	-	-	-

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# Community Development Department

## Purpose:

The Community Development Department oversees citywide short- and long-term planning and partners with Cottage Grove's Building Department to provide building inspection services that ensure safe, compliant, and high-quality development throughout the community.

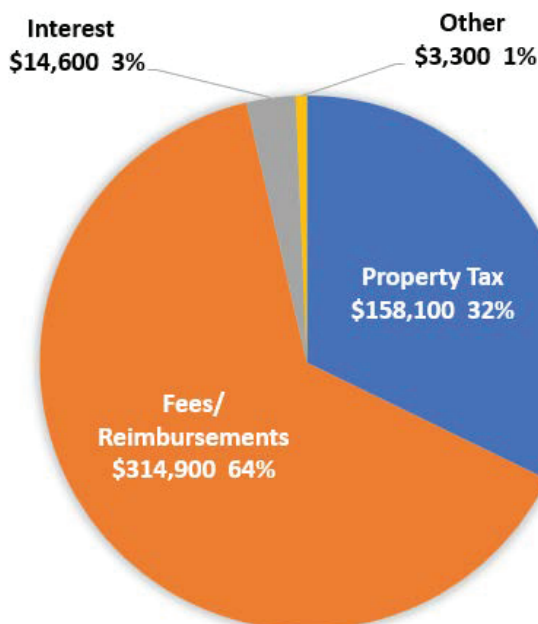
## Department Funds

- Planning Fund
- Building Inspection Program Fund

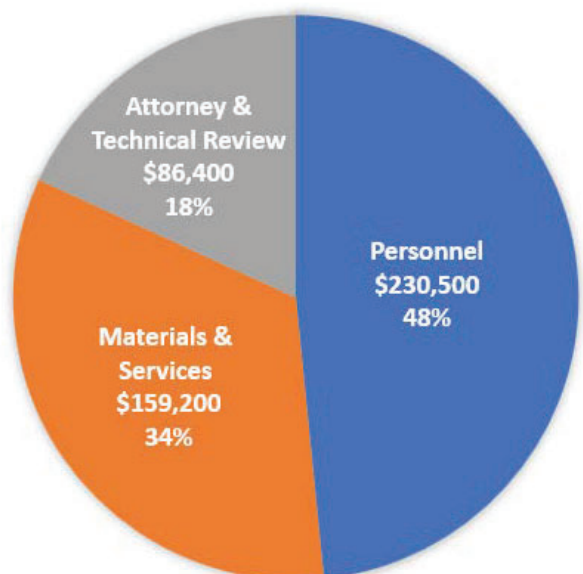
## Goals

- Provide High Quality Service to all Applicants
- Ensure all site and building plans are reviewed for compliance with the City's Development Standards
- Maintain City development codes to ensure consistency with state law
- Keep the City's Comprehensive Plan and supporting Master Plans current and responsive to community needs
- Upgrade Existing and Develop New Parks, Paths and Trails

### COMMUNITY DEVELOPMENT REVENUE SOURCES

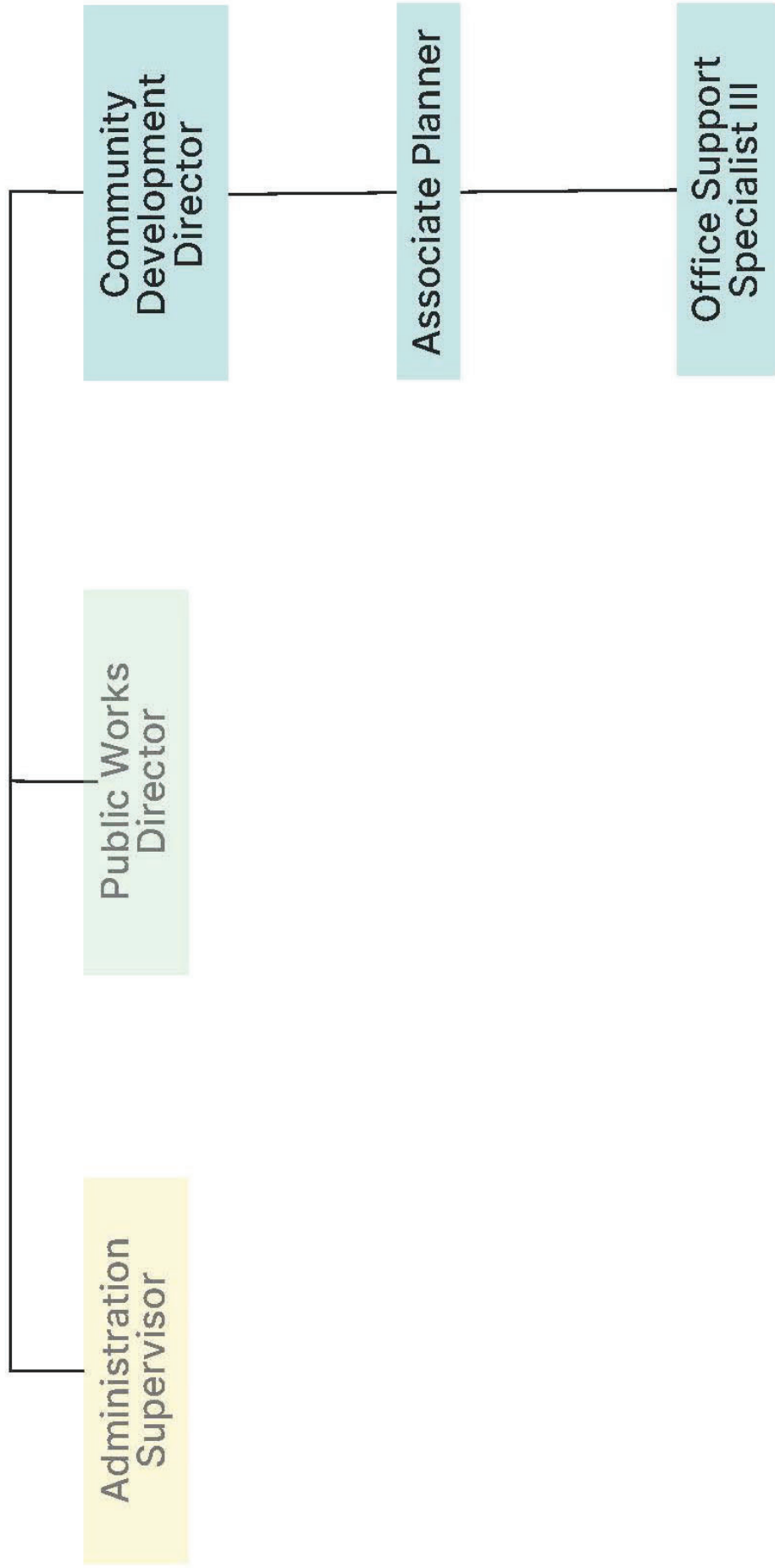


### COMMUNITY DEVELOPMENT EXPENDITURES



# City of Veneta Organization Chart

## Community Development Department

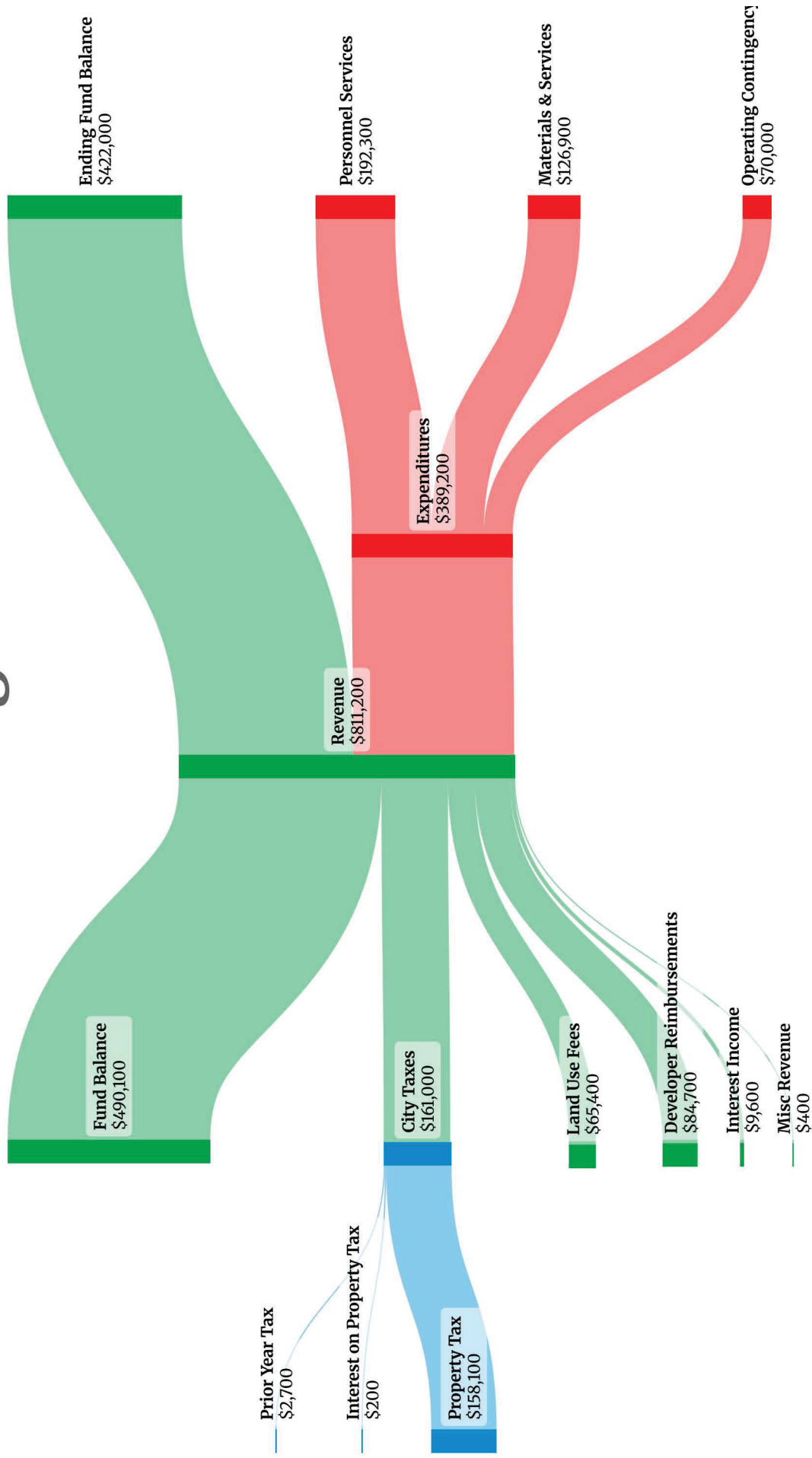


# Community Development Performance Measures

Measure		FY 2024-25 Estimates	FY 2024-25 Actual	FY 2025-26 Target
<b>Planning Department</b>				
Objective #1: Monitor development activity and encourage sustainable growth within the City.				
	Initiatives: #1.1: Track and support land use applications on a yearly basis.	# land use applications: 80	# land use applications: 58	# land use applications: 80
	Initiatives: #1.2: Track total number of new homes within City limits yearly	# new homes: 10	# new homes: 8	# new homes: 10
Objective #2: Monitor and advise construction in sensitive regions (ie. Floodplains, wetlands, etc.)				
	Initiative #1.1: Monitor yearly tree removal applications	# tree removal applications: 26	# tree removal applications: 15	# tree removal applications: 10
	Initiative #1.1: Monitor yearly floodplain development applications	# floodplain development applications: 5	# floodplain development applications: 0	# floodplain development applications: 5
<b>Building Department</b>				
Objective #1: Monitor development activity and encourage sustainable growth within the City.				
	Initiative #1.1: Track and support building permits received on a yearly basis.	# building permit applications: 180	# building permits applications: 185	# building permits applications: 180

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# Planning Fund



## Planning Fund Budget Notes

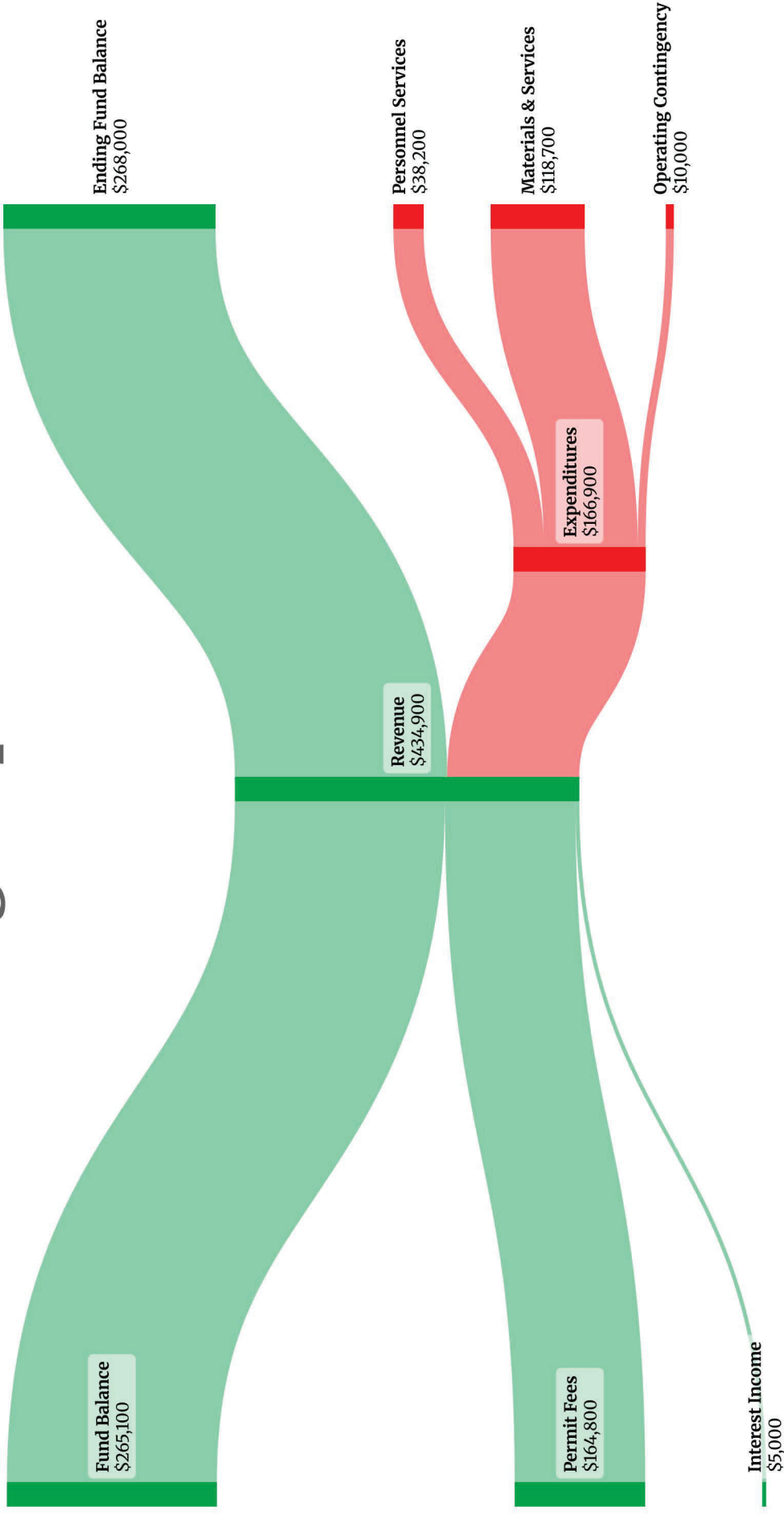
- Robust development activity expected for 2025-2026

				PLANNING FUND			ROUNDED	BUDGET CMTE
	2023	2024 (Unaudited)	2025		2026	2026	2026	
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted	
				RESOURCES				
1	223,560	270,918	223,500	BEGINNING FUND BALANCE	490,100	490,100	490,100	
2	3,586	2,485	2,600	Property Taxes-Prior Years	2,700	2,700	2,700	
3	291	271	200	Interest on Property Taxes	200	200	200	
4	33,912	15,400	26,700	Land Use Fees	65,400	65,400	65,400	
5	46,085	92,496	69,000	Developer Reimbursements	84,700	84,700	84,700	
6	7,147	11,377	6,500	Interest Income	9,600	9,600	9,600	
7	856	509	400	Miscellaneous Sources	400	400	400	
8	-	-	-	From Urban Renewal Agency	-	-	-	
9	315,438	393,456	328,900	Total Resources, except taxes to be levied	653,100	653,100	653,100	
10			153,100	Taxes estimated to be received	158,100	158,100	158,100	
11	176,603	184,244		Taxes collected in year levied				
12	492,041	577,700	482,000	TOTAL RESOURCES	811,200	811,200	811,200	
13								
14				EXPENDITURES				
15				Personnel Services				
16	72,048	98,609	116,700	Wages	120,400	120,400	120,400	
17	6,796	8,844	9,800	W/C and FICA Benefits	10,200	10,200	10,200	
18	12,001	12,801	23,600	Health/Life Insurance	23,500	23,500	23,500	
19	18,457	22,535	33,700	PERS	38,200	38,200	38,200	
20	109,303	142,789	183,800	Personnel Services Total	192,300	192,300	192,300	
21	1.47	1.47	1.44	TOTAL FULL-TIME EQUIVALENT (FTE)	1.45	1.45	1.45	
22								

PLANNING FUND							
	2023	2024 (Unaudited)	2025	2026		2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
				Materials & Services			
23				Admin Supplies & Services	13,900	13,900	13,900
24	37,194	2,949	26,900	Employee TRN,DEV,MEM	1,000	1,000	1,000
25	985	1,092	1,200	Publishing Costs	3,300	3,300	3,300
26	3,776	3,955	3,100	Telephone Services	800	800	800
27	2,028	150	1,200	Electricity	1,400	1,400	1,400
28	1,378	1,411	1,400	Water/Sewer Fees	400	400	400
29	498	568	600	Building Maint/Janitorial Sup	2,500	2,500	2,500
30	2,411	2,478	2,300	Safety Programs & Supplies	-	-	-
31	-	-	-	Training & Conferences	-	-	-
32	-	-	-	Mileage Lodging & Other Travel	100	100	100
33	13	-	100	Public Relations	-	-	-
34	-	-	500	Refunds	2,300	2,300	2,300
35	4,507	2,275	4,400	Office Equipment & Furnishings	-	-	-
36	-	-	200	Attorney & Legal Services	19,100	19,100	19,100
37	14,534	33,558	24,400	General Property/Liability Ins	7,300	7,300	7,300
38	5,746	6,885	6,800	Audit & Filing Fees	1,400	1,400	1,400
39	1,013	2,091	2,600	Computer System Support-Maint	4,600	4,600	4,600
40	5,458	10,741	7,000	Internet & Web Site Fees	300	300	300
41	536	198	500	Technical Review Services	67,300	67,300	67,300
42	31,802	89,292	56,100	Other Professional Services	1,200	1,200	1,200
43	-	3,572	1,500	Materials & Services Total	126,900	126,900	126,900
44	111,880	161,216	140,800	Capital Outlay			
45				Equipment & Furnishings	-	-	-
46				Capital Outlay Total	-	-	-
47	-	-	-	Operating Contingency	70,000	70,000	70,000
48	-	-	-				
49							
50	-	-	47,400				
51							
52	1.47	1.47	1.44	TOTAL FULL-TIME EQUIVALENT (FTE)	1.45	1.45	1.45
53	221,182	304,005	372,000	TOTAL EXPENDITURES	389,200	389,200	389,200
54	270,859	273,695		ENDING FUND BALANCE			
55			110,000	ESTIMATED ENDING FUND BALANCE	422,000	422,000	422,000
56	492,041	577,700	482,000	TOTAL REQUIREMENTS	811,200	811,200	811,200

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# Building Inspection Fund



## Building Inspection Fund Budget Notes

- Proposed \$110,900 is the shared cost (20%) of a building services department staffed by Cottage Grove with costs split between Cottage Grove, Veneta, Creswell, and Coburg based on construction and renovation activity. This is unchanged from last year.
- We expect more construction activities. The Building Inspection Fund is currently self-sufficient with a healthy Ending Fund Balance. Therefore, Staff recommends not transferring funds from the General Fund as has been past practice when the transfer was needed to support the program.

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

BUILDING INSPECTION PROGRAM FUND							
	2023	2024 (Unaudited)	2025		2026	2026	2026
	Actual	Actual	Adopted	Description	Requested	Approved	Adopted
19				<b>Materials &amp; Services</b>			
20	1,079	1,054	700	Admin Supplies & Services	1,500	1,500	1,500
21	134	203	200	Employee TRN,DEV,MEM	200	200	200
22	400	386	400	Building Maint/Janitorial Sup	400	400	400
23	-	-	-	Public Relations	-	-	-
24	-	-	-	Attorney & Legal Services	-	-	-
25	728	865	1,500	General Property/Liability Ins	1,600	1,600	1,600
26	93,228	103,152	110,900	Permit Inspections	110,900	110,900	110,900
27	200	523	700	Audit & Filing Fees	3,000	3,000	3,000
28	1,058	2,820	800	Computer System Support-Maint	1,000	1,000	1,000
29	106	39	100	Internet & Web Site Fees	100	100	100
30	<b>96,933</b>	<b>109,040</b>	<b>115,300</b>	<b>Materials &amp; Services Total</b>	<b>118,700</b>	<b>118,700</b>	<b>118,700</b>
31							
32	-	-	<b>10,000</b>	<b>Operating Contingency</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
33							
34	0.30	0.30	0.29	<i>TOTAL FULL-TIME EQUIVALENT (FTE)</i>	0.28	0.28	0.28
35	<b>127,449</b>	<b>141,937</b>	<b>162,100</b>	<b>TOTAL EXPENDITURES</b>	<b>166,900</b>	<b>166,900</b>	<b>166,900</b>
36	<b>93,743</b>	<b>298,364</b>		<b>ENDING FUND BALANCE</b>			
37			<b>293,700</b>	<b>ESTIMATED ENDING FUND BALANCE</b>	<b>268,000</b>	<b>268,000</b>	<b>268,000</b>
38	<b>221,192</b>	<b>440,301</b>	<b>455,800</b>	<b>TOTAL REQUIREMENTS</b>	<b>434,900</b>	<b>434,900</b>	<b>434,900</b>

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# SECTION

# 8



## VENETA URBAN RENEWAL AGENCY OVERVIEW

- ➔ Budget Message
- ➔ Agency Structure
- ➔ Budget Overview
- ➔ Summary of Resources and Requirements

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The City of Veneta established the Veneta Urban Renewal Agency (Agency) in 1984 as a tax increment financing program for \$7,000,000 in public improvements over the twenty years. The goals for the Veneta Urban Renewal Plan are to revitalize the downtown core, public infrastructure amenities, and business areas of Veneta and 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 allowed 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 the notable addition of an upgrade to the 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 2025-2026

As with the City of Veneta's Fiscal Year 2025-2026 budget, the Agency's Fiscal Year 2025-2026 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 2025-2026 when compared to previous fiscal years. Additionally, the Agency will continue to budget a 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. The Agency's budgeted line-of-credit loan is \$5,835,000 for the anticipated Phase 1 construction of the Bolton Hill Sports Complex.



## Agency Structure

The Mayor and City Councilors fill the role of the Agency's Board. The Board meets quarterly, and can meet as often as it deems necessary. The Board 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 \$5,000 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 expenditures for the current fiscal year are \$11,684,400. This represents roughly a \$6,319,700 increase from the prior year's budget total. The increase can be attributed to starting construction of a 10+ acre outdoor sports complex.

SUMMARY OF RESOURCES				SUMMARY OF 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 @ 7-1-2025	TOTAL NEW REVENUE		TOTAL EXPENDITURES	PROJECTED FUND BALANCE @ 6-30-2026	
GENERAL FUND:						
General Fund	660,007	5,845,500	6,505,507	5,846,900	658,607	6,505,507
DEBT SERVICE FUND:						
Debt Service	4,953,900	957,524	5,911,424	5,837,500	73,924	5,911,424
TOTALS	\$ 5,613,907	\$ 6,803,024	\$ 12,416,931	\$ 11,684,400	\$ 732,531	\$ 12,416,931



Consolidated budget details for both of the Agency's funds can be found in the section entitled "Consolidated Financials."

## Current Area of Focus

The budget prioritizes funding for community development and economic development. For example, \$5,550,000 of urban renewal funds will fund the Phase 1 construction of a new 10+ acre outdoor sports complex. Economic development initiatives include \$250,000 for developing a W. Broadway commercial property in the downtown district, and \$30,000 for City gateway beautification.

## Recent Accomplishments

The Agency provided funding through the City Parks and Recreation Fund for the concept design engagement on the Bolton Hill Sports Complex project.

## 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.

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# SECTION 9



## VENETA URBAN RENEWAL AGENCY RESOURCES

- ➔ Beginning Fund Balance
- ➔ New Revenue
- ➔ Property Taxes
- ➔ Other Revenue

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# Resources

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

## Beginning Fund Balance

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

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

For the upcoming fiscal year, the combined beginning fund balance is estimated to be \$5,613,907. This total is roughly \$1,945,650 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 \$5,835,000. 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							
	BEGINNING FUND BALANCE						TOTAL RESOURCES (Beginning Fund Balance + New Revenue)
FUNDS BY TYPE	PROJECTED FUND BALANCE @ 7-1-2025	PROPERTY TAXES	LOAN PROCEEDS	INTEREST INCOME	OTHER	TOTAL NEW REVENUE	
GENERAL FUND:							
General Fund	660,007	-	5,835,000	10,500	-	5,845,500	6,505,507
DEBT SERVICE FUND:							
Debt Service	4,953,900	915,724	-	40,600	1,200	957,524	5,911,424
TOTALS	\$ 5,613,907	\$ 915,724	\$ 5,835,000	\$ 51,100	\$ 1,200	\$ 6,803,024	\$ 12,416,931

## 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

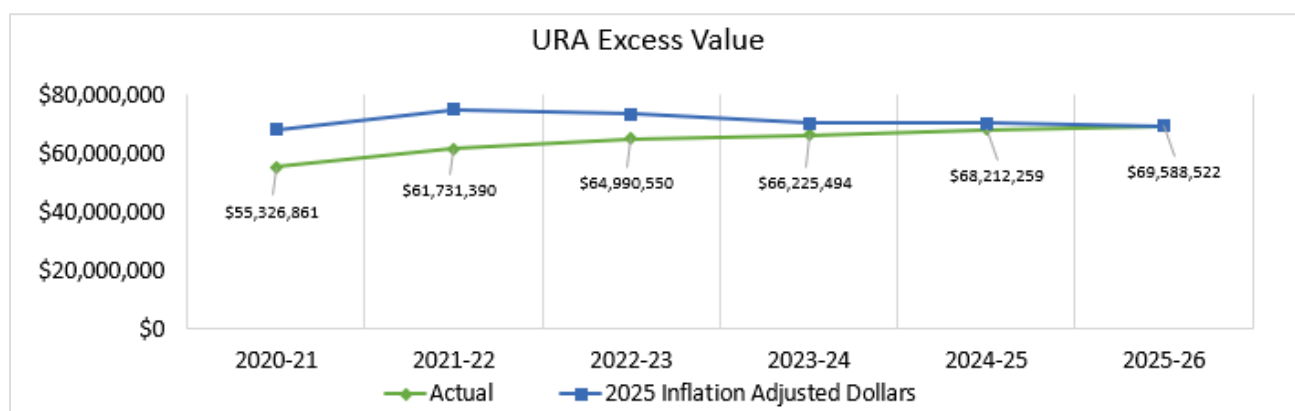
Division of tax revenue is calculated by splitting local government property taxes between the local governments that levied taxes and the URA. Tax increment revenues are the amount of property taxes generated by the increase in total assessed values in the urban renewal area from the time the urban 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.

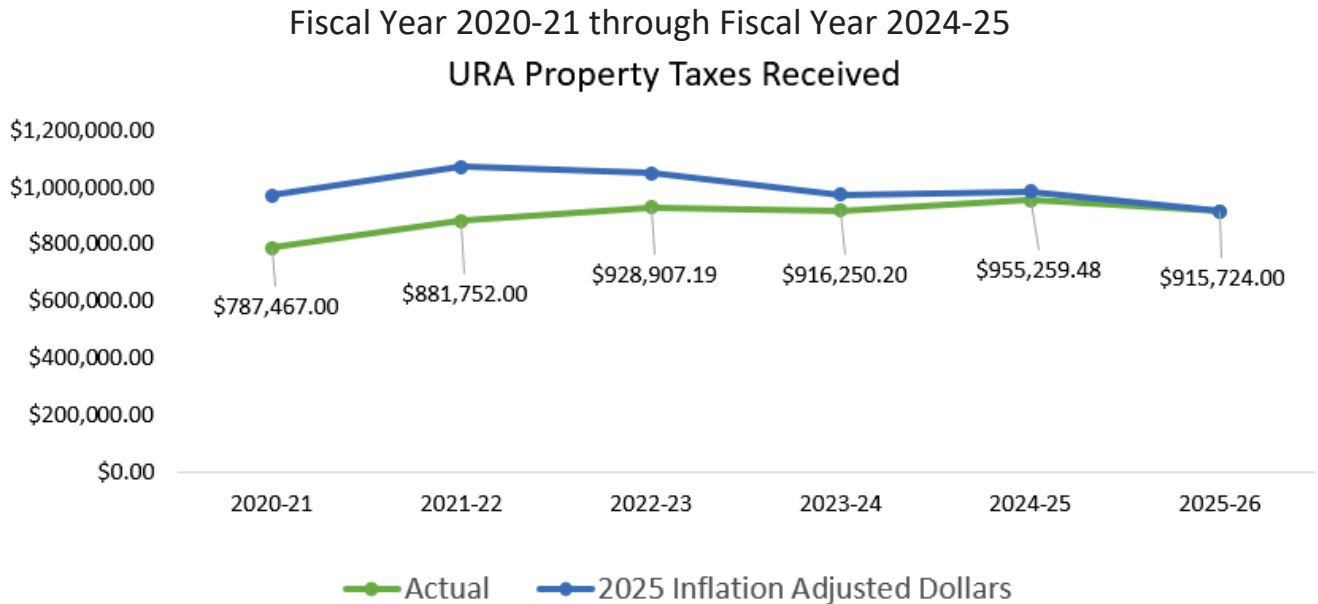
### Excess Values

The excess value for Veneta's URA continues to increase year to year. The increases over the prior two years averaged \$2.3 million. The chart below provides the excess values from 2019-20 through 2024-25.



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

The calculation for fiscal year 2025-26 assumes that the excess value will increase by 3.00% and the uncollectible rate will be approximately 4.5%. Given these assumptions the URA is expecting to receive \$902,424 in tax increment financing revenue for the year. The amount of property taxes that the URA has received since fiscal year 2020-21 is shown in the chart below by year.



### Property Tax Collections

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

### 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.

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# SECTION 10

## VENETA URBAN RENEWAL AGENCY REQUIREMENTS

- ➔ Material and Services
- ➔ Debt Service
- ➔ Transfers
- ➔ Unappropriated/Ending Balances
- ➔ Summary of Requirements

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# Requirements

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

## Materials and Services

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

## 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 \$5,837,500. As stated previously, this is the amount necessary to support City projects for which using URA resources is allowable.

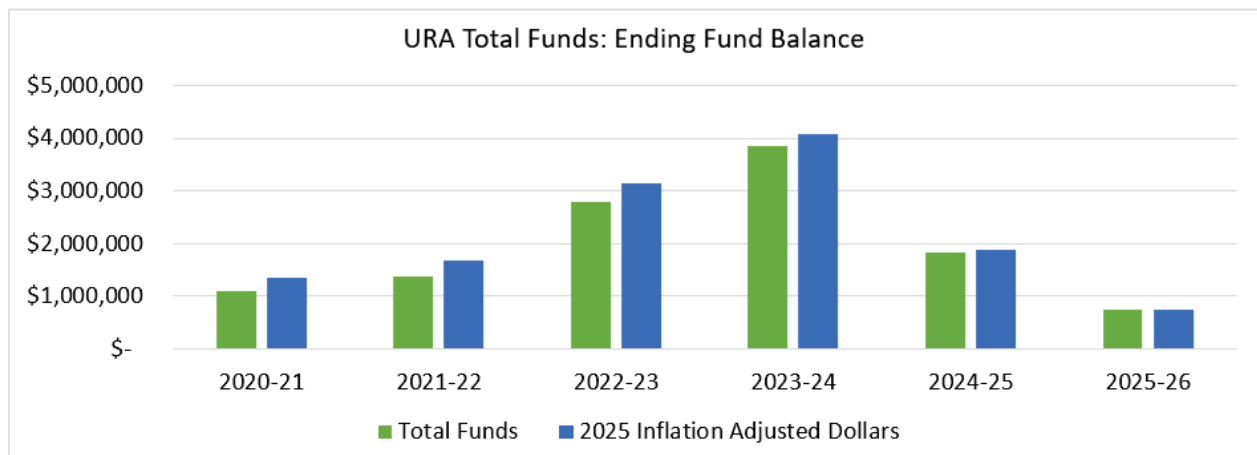
## Transfers

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 2025-2026 the URA is proposing to transfer \$5,835,000 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 decrease by \$4,881,376. As a result of minimal actual expenditures in the prior budget year, the beginning fund balance in FY 2025-26 was approximately \$1,945,650 more than the prior year’s projected ending fund balance. The table below presents the actual ending fund balances for the past five completed fiscal years beginning in 2019-20, along with the budgeted ending fund balances for the current 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							
MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2026	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
11,900	-	-	5,835,000	-	5,846,900	658,607	6,505,507
-	-	5,837,500	-	-	5,837,500	73,924	5,911,424
\$ 11,900	\$ 5,835,000	\$ 5,837,500	\$ 5,835,000	\$ -	\$ 11,684,400	\$ 732,531	\$ 12,416,931



# SECTION 11

## VENETA URBAN RENEWAL AGENCY CONSOLIDATED FINANCIALS

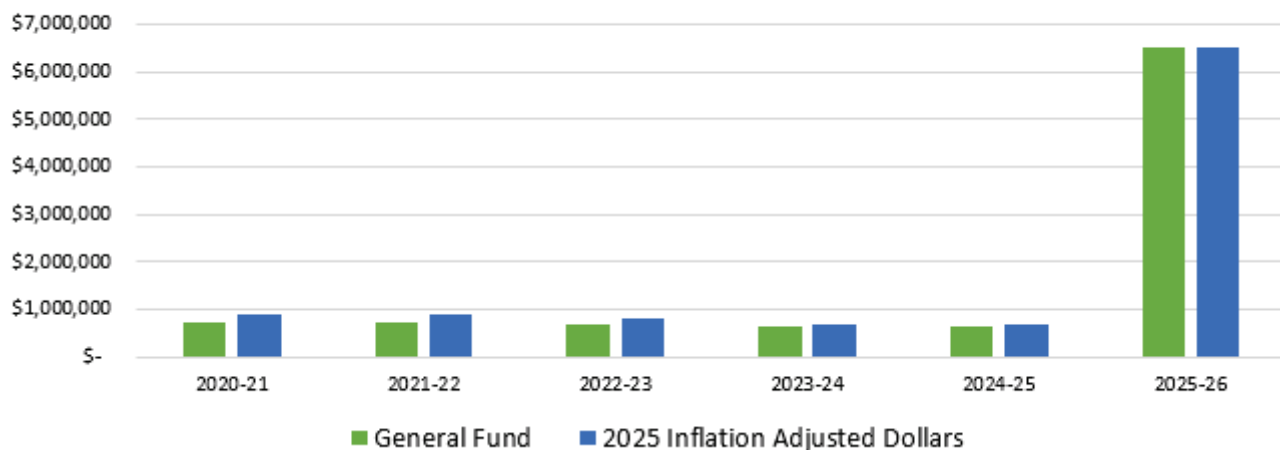
- ➔ General Fund
- ➔ Debt Service Fund

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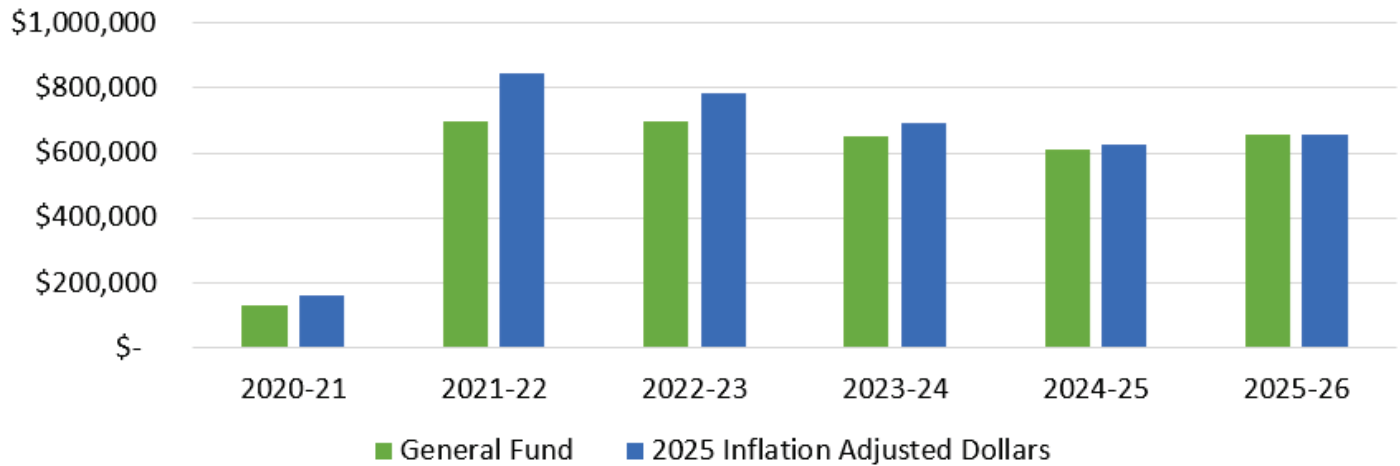
# URBAN RENEWAL AGENCY - GENERAL FUND

	2023 Actual	2024 Actual	2025 Actual	Description	2026 Requested	2026 Approved	2026 Proposed
RESOURCES							
1	695,041	645,937	648,676	BEGINNING FUND BALANCE	655,261	655,261	655,261
2	8,828	10,711	9,213	Interest Income	10,500	10,500	10,500
3	-	-	-	Loan Proceeds	1,991,000	1,991,000	5,835,000
4	703,869	656,648	657,890	Total Resources, except taxes to be levied	2,656,761	2,656,761	6,500,761
5				Taxes estimated to be received			
6				Taxes collected in year levied			
7	703,869	656,648	657,890	TOTAL RESOURCES	2,656,761	2,656,761	6,500,761
8							
9	EXPENDITURES						
10				Materials & Services			
11	634	79	1,014	Administrative Supplies	700	700	700
12		-	164	Public Relations/Marketing	-	-	-
15		-		Debt Issuance Costs	-	-	-
13	1,000	6,000		Redevelopment Toolkit		-	-
17	5,000	148		Administration Functions by City	5,000	5,000	5,000
18		-	454	Legal Fees	200	200	200
19	500	560	-	Audit Fees	4,000	4,000	4,000
20	-	-	-	Downtown Retail Marketing Implementation	-	-	-
21	4,398	1,184	253	Other Professional Services	2,000	2,000	2,000
22	11,532	7,972	1,885	Materials & Services Total	11,900	11,900	11,900
23							
24				Transfers			
26	46,400	-	-	COV Park Facilities	1,706,000	1,706,000	5,550,000
28	-	-	-	COV Economic Development	255,000	255,000	255,000
27	-	-	-	COV Streets	30,000	30,000	30,000
32	46,400	-	-	Transfers Total	1,991,000	1,991,000	5,835,000
33							
34	-	-	-	Contingency	-	-	-
35							
36	57,932	7,972	1,885	TOTAL EXPENDITURES	2,002,900	2,002,900	5,846,900
37	645,937	648,676		ENDING FUND BALANCE			
38			656,005	ESTIMATED FUND BALANCE	653,861	653,861	653,861
39	703,869	656,648	657,890	TOTAL REQUIREMENTS	2,656,761	2,656,761	6,500,761

## URA General Fund: Resources & Requirements



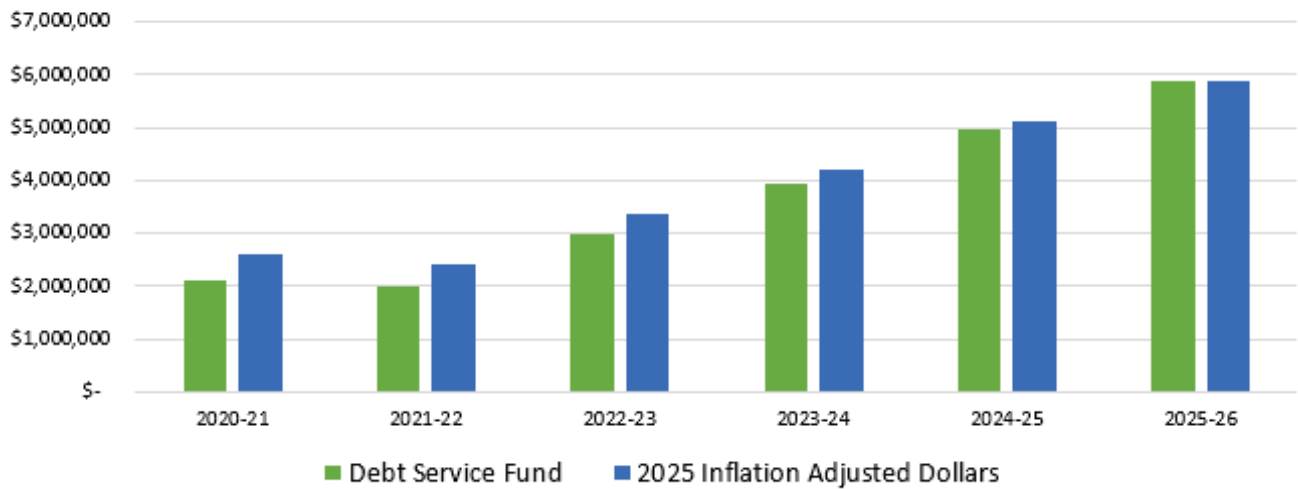
### URA General Fund: Ending Fund Balance



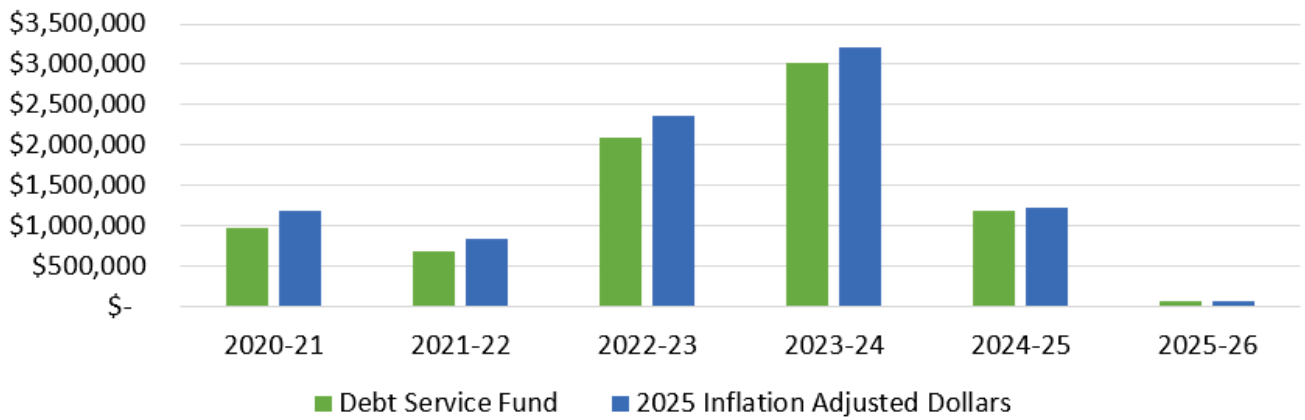
### URBAN RENEWAL AGENCY - DEBT SERVICE FUND

	2023 Actual	2024 Actual	2025 Actual	Description	2026 Requested	2026 Approved	2026 Proposed
RESOURCES							
1	1,995,669	2,969,053	3,950,274	BEGINNING FUND BALANCE	5,952,500	5,952,500	4,924,200
2	16,288	12,286	13,161	Previously Levied Taxes	13,300	13,300	13,300
3	1,137	1,502	873	In-Lieu/Other	1,200	1,200	1,200
4	1,310	1,957	1,570	Interest on Taxes	1,500	1,500	1,500
5	393	-	850	Investment Income on Taxes	100	100	100
6	25,348	49,226	56,549	Interest Income	39,000	39,000	39,000
7	2,040,146	3,034,024	4,023,277	Total Resources, except taxes to be levied	6,007,600	6,007,600	4,979,300
8			955,259	Taxes estimated to be received	902,424	902,424	902,424
9	928,907	916,250		Taxes collected in year levied			
10	2,969,053	3,950,274	4,978,536	TOTAL RESOURCES	6,910,024	6,910,024	5,881,724
EXPENDITURES							
Debt Service							
"Du Jour" Line of Credit Loan Principal Payment							
Issue Date: September 2025							
16	-	-	-	Loan Principal	1,991,000	1,991,000	5,835,000
17	-	-	-	Total Principal	1,991,000	1,991,000	5,835,000
"Du Jour" Line of Credit Loan Interest Payment							
Issue Date: September 2025							
20	-	-	-	Loan Interest	2,500	2,500	2,500
21	-	-	-	Total Interest	2,500	2,500	2,500
Water Bonds Principal Payments							
Issue Date:							
25	-	-	-	2001 Water Bonds	-	-	-
26	-	-	-	Total Principal	-	-	-
Water Bonds Interest Payments							
Issue Date:							
29	-	-	-	2001 Water Bonds	-	-	-
30	-	-	-	Total Interest	-	-	-
31	-	-	-	Bond Agent Fees	-	-	-
33	-	-	-	Debt Service Total	1,993,500	1,993,500	5,837,500
35	-	-	-	TOTAL EXPENDITURES	1,993,500	1,993,500	5,837,500
36	2,969,053	3,950,274		ENDING FUND BALANCE			
37			4,978,536	ESTIMATED FUND BALANCE	4,916,524	4,916,524	44,224
38	2,969,053	3,950,274	4,978,536	TOTAL REQUIREMENTS	6,910,024	6,910,024	5,881,724

URA Debt Service Fund: Resources & Requirements



URA Debt Service Fund: Ending Fund Balance



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# APPENDIX A



## GLOSSARY LIST OF ACRONYMS

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# Glossary

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

Capital Projects Fund:	A fund used to account for resources and expenditures for a major capital item purchase or construction.
Cash Basis:	System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.
Category of Limitation:	The three categories in which taxes on property are placed before the constitutional limits can be tested – education, general government, excluded from limitation.
Compression:	The term used when the taxes to each agency within a taxing district are reduced because of the Measure 5 Constitutional Limits of \$5 per \$1,000 for education and \$10 per \$1,000 for general government.
Constitutional Limits:	The maximum amount of tax on property that can be collected from an individual property in each category of limitation.
Contingency:	A category of expenditure appropriation shown separately within operating fund(s). Expenditure is not allowed directly from this item. An authorized transfer to another existing appropriation is necessary. This is accomplished by a resolution approved by the governing body.
Debt Service Fund:	A fund established to account for payment of general long-term debt principal and interest.
Double Majority:	A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.
Enterprise Fund:	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, sewer, 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.
Sankey Diagram	A powerful data visualization tool that maps the flow of money from one stage or source to another, with the width of the arrows being proportional to the amount of funds flowing.
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

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# APPENDIX B

## SUPPORTING DOCUMENTS

- ➔ Listing of Potential Projects
- ➔ Estimate of Property Tax Collections
- ➔ Schedule of Transfers
- ➔ State Shared Revenue Apportionments
- ➔ Debt Service Obligations
- ➔ Schedule of Estimated Personnel Costs by Department/type

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FY 2025-2026						
LISTING OF POTENTIAL PROJECTS						
PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	REVENUE SOURCE	DESCRIPTION
Communications Master Plan Implementation  Fern Ridge Service Center - Generator  Attic Improvements	Operations	\$ 50,300	General - Admin	100-100-51095	Non-specified	Implementing Communications Master Plan goal to improve citizens' access to city information (See 3/10/25 CC AIS)
	Improvement	\$ 60,000	General - FRSC	100-190-61610	OEM Grant	Emergency back-up generator for use as Resiliency Hub
	Incentive	\$ 235,000	General Fund - Econ Dev	100-205-54500	URA Transfer	Matching private funds to redevelop the Attic
City Hall Alcove Office	Refurbishment	\$ 50,000	General - Admin	100-100-60130	Non-specified	Convert alcove into private office
Wildfire & Ice Preparedness Program	Hazard Mitigation	\$ 20,000	General - Public Safety	100-195-52201	Non-specified, OEM grant	Grant Potential, Emergency Preparedness
National Night Out	Program	\$ 1,200	General Fund - Public Safety	100-205-51095	Non-specified	Recreational Activities Associated with NNO
Five-Year Plan Economic Development Implementation  Veneta Economic Identity Initiative	Programs	\$ 151,000	General - Economic Development	100-205-52060	Non-specified; DLCDD EOA grant	Entrepreneur Assistance contract, 5-Year Plan development, Vibrant Veneta grants, Redevelopment grants, program support
	Professional Services	\$ 20,000	General - Economic Development	100-205-52290	Tourism taxes; Non-specified	Partner with Chamber for promoting an economic identity (project identified in Business Retention & Expansion Study)
	Incentive	\$ 50,000	General - Economic Development	100-205-54500	Non-specified	Funding the Transportation SDC Reduction program that the City Council approved in FY 2023
Commercial Development Incentive Program	Development	\$ 170,000	General - Economic Development	100-205-60130	URA Transfer; TGM grant	Community engagement and concept design phase
Downtown Block on W Broadway & Start Commercial Development	Professional Services, Construction	\$ 50,000	General - Economic Development	100-205-60130	Non-specified	Connect the City's leased Zayo fiber lines to the Willamette Internet Exchange
Broadband Middle-Mile Project		\$ 857,500	GENERAL			
Accela Upgrade to Include Planning and Code Enforcement Modules	Professional Services	\$ 5,000	Code Enforcement - Materials & Services	120-110-52045	Non-specified	Add the Code Enforcement module to Accela software.
		\$ 5,000	LAW ENFORCEMENT			
Bolton Field Sports Complex Design & Phase 1	Improvement	\$ 5,550,000	Parks - Park	130-130-60130	URA Transfer; grants	Bolton Hill Sports Complex Architecture and Engineering Design & Phase 1 Build
Dog Park Amenities - Pavilion	Improvement	\$ 45,000	Parks- Park Capital Outlay	130-130-60130	Main Street USA / T-Mobile grant	Add community-selected amenities to new dog park
City Park Sound Mitigation	Improvement	\$ 20,000	Parks- Park Capital Outlay	130-130-60130	Non-specified	Mitigate amplified sound emanating from City Park amphitheater
Paths & Trails Development	Construction	\$ 125,000	Parks- Park Capital Outlay	130-130-60130	OPRD - RTP grant	Construct trails pursuant to Paths & Trails Master Plan
		\$ 5,740,000	PARK & RECREATION			
Public Works Yard Expansion	Professional Services	\$ 30,000	Water- 70% Sewer- 30% Capital Outlay	210-210-61610; 220-220-61610	Non-specified	Clear needed area of adjacent land and concept design for more efficient use
Reservoir Land Acquisition	Acquisition	\$ 250,000	Water - Capital Construction	210-210-60130	Non-specified	Acquire land for future construction of redundant one million gallon reservoir for the 582 ft. Pressure zone per Water Master Plan CIP
Luther Lane Waterline Extension	Improvement	\$ 200,000	Water - System Improvements	210-210-61610	Non-specified	Extend water main on Luther Lane to connect near Hope Lane to provide needed looping of system.
		\$ 480,000	WATER			

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

CITY OF VENETA  
ESTIMATE OF PROPERTY TAX COLLECTIONS

GENERAL GOVERNMENT LIMITATION:

<b>Permanent Tax Rate:</b>	\$	5.6364	per \$1,000 Assessed Value
Assessed Value for prior year	\$	356,881,656	\$344,793,223
Increase Rate (3% maximum)		3%	1.03505995
<b>Estimated Assessed Value</b>		<u>367,588,106</u>	
<b>Assessed Value/1,000:</b>		367,588	
<b>Amount Tax Rate Will Raise</b>		2,071,874	
Estimated/Actual Loss Due to Limits		(2,072)	
Other Adjustments per County		<u>                    </u>	
<b>Net Tax To Be Imposed</b>		2,069,802	
% Property Taxes Collected, 5-Yr Avg		95.5%	
<b>Estimate of Taxes to Receive</b>	\$	<u>1,976,661</u>	

POLICY-DRIVEN

		FY 2025-26	FY 2024-25	FY 2023-24	FY 2022-23
<b>Estimate Distribution to Funds:</b>	DOLLAR AMOUNT	PERCENT	PERCENT	PERCENT	PERCENT
General	\$ 375,566	19%	19%	19%	19%
Law Enforcement	988,330	50%	50%	50%	50%
Parks & Recreation	454,632	23%	23%	21%	21%
Planning	158,133	8%	8%	10%	10%
<b>Total</b>	<b>\$ 1,976,661</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100%</b>	<b>100%</b>

EXCLUDED FROM LIMITATION:

	BONDS AFTER MEASURE 5 2010 G.O. POOL	<other bonds>	TOTAL FOR CITY
<b>Amount Needed for FY Bond Payments</b>	\$ 94,041		\$ 94,041
Estimated/Actual Loss Due to Limits			-
Other Adjustments per County	<u>(6)</u>		<u>(6)</u>
% Property Taxes Collected, 5-Yr Avg	95.5%		95.5%
<b>"Taxes Estimated to be Received" to Form LB-35</b>	<u>\$ 98,466.29</u>		<u>\$ 98,466.29</u>

Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT	PERCENT
Debt Service Fund	\$ 98,466.29	100%	100%

FY 2024-2025 Allocation of Payments	General	375,566	18.10%	2,075,128
	Debt Service	98,466	4.75%	
	Law Enforcement	988,330	47.63%	
	Parks & Recreation	454,632	21.91%	
	Planning	158,133	7.62%	

SCHEDULE OF TRANSFERS				FY 2025-2026	
FUND(S) \$ BEING TRANSFERRED FROM	FUND(S) \$ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	EXPLANATION	ACCOUNT #
Parks		\$ 5,000			130-130-75050
Water		\$ 5,000			210-210-75050
Sewer		\$ 5,000		Build up fund balance for future equipment and vehicle needs	220-220-75050
Street		\$ 5,000			230-230-75050
Storm		\$ 5,000			240-240-75050
	P.W. Equipment		\$ 25,000		250-000-41915, 10,20,25
Sewer		\$ 2,800,000		Funds to build Wastewater Treatment Plant expansion	220-220-75090
	Reserve-Enterprise		\$ 2,800,000		615-000-41920
Street		\$ 4,055		State required if full bike/ped \$ is not used	230-230-75085
	Reserve		\$ 4,055		610-000-41910
Zumwalt		\$ 27,000		Program expense and Fund Resources support	350-350-75005, 30, 20
	General - Administration	\$ 2,000			100-000-41945
	Law Enforcement	\$ 25,000			120-000-41945
Business Assistance		\$ 1,000		Staff time spent on grant administration	360-360-75005
	General - Admin	\$ 1,000			100-000-41955
		\$ 2,852,055	\$ 2,857,055		
From Urban Renewal To:		\$ 235,000		Attic Improvements	100-000-49115
General - Economic Dev		\$ 20,000		W Broadway Block Development Concept	100-000-49115
General - Economic Dev		\$ 5,550,000		Bolton Hill Sports Complex	130-000-41995
Parks & Recreation		\$ 30,000		Highway 126 Intersection- Gateway Beautification	230-000-46010
Streets		\$ 5,835,000			

## STATE SHARED REVENUE APPORTIONMENTS

Preliminary Population: 5,259  
 Reduction Factor for conservative estimate: 95%  
 Note: The information in the columns entitled "Allocation %," "Fund," and "Account #" are based on current practice/policy.

<u>Revenue Type</u>	<u>Rate per Capita</u>	<u>Amount to Budget</u>	<u>Allocation % to</u>	<u>Fund</u>	<u>Account #</u>
20% Liquor Taxes @ 95%	15.90	79,437	100%	General	100-000-41325
Cigarette Taxes @ 95%	0.59	2,948	100%	General	100-000-41330
75% Marijuana Taxes @ 95%	1.50	3,747	50%	Law Enforcement	120-000-41330
		3,747	50%	Parks and Recreation	130-000-41330
Highway Gas Taxes @ 95%	81.25	401,870	99%	Street	230-000-41310
		4,055	1%	Street (A)	230-000-41315
(A) Restricted to pedestrian and bicycle pathways					

### 14% State Liquor Tax @ 95%

Complex formula including city property taxes, population, and income (ORS 221 770(4))

<u>Fiscal Year</u>	<u>Actual Amounts Received</u>	<u>Amount to Budget (B)</u>	<u>Allocation (B) Based on average of actual amounts received in last four years</u>		
2025-26 Forecasted		\$ 55,973	100%	Parks and Recreation	130-000-41320
2024-2025 Estimated	60,400				
2023-2024	47,535				
2022-2023	66,397				
2021-2022	61,343				

### 25% Marijuana Taxes @ 95%

Formula using quarterly licensures in the city compared to the total licenses in all eligible cities

<u>Fiscal Year</u>	<u>Actual Amounts Received</u>	<u>Amount to Budget (B)</u>	<u>Allocation % to</u>	<u>Fund(s)</u>	<u>Fund</u>	<u>Account #</u>
			(B) Based on average of actual amounts received in last four years			
2025-2026 Forecasted	13,335	6,334	50%	Law Enforcement	120-000-41330	
		6,334	50%	Parks and Recreation	130-000-41330	
2024-2025 Estimated	7,400					
2023-2024	16,044					
2022-23	16,044					
2021-22	13,853					

Totals by Fund:

General	\$	82,385	
Law Enforcement	\$	10,081	
Parks and Recreation	\$	66,054	
Street	\$	405,925	
	\$	564,445	GRAND TOTAL

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

DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS																
Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30, 2025	Principal Due FY 2025-2026	Extra Principal	Interest Due FY 2025-2026	Amount to Budget by Fund/Account	Account #s					
Full Faith & Credit Bonds (Re-Fund of USDA):																
Sewer System Improvements		7/21/2021	2.23%	06-30-2039	2,830,000	2,107,250	135,000	-	58,775							
Sewer Principal	50%									67,500	220-220-65230					
Sewer- Interest	50%									29,388	220-220-65240					
Cap Construction-Sewer Principal	50%									67,500	314-314-65230					
Cap Construction-Sewer- Interest	50%									29,388	314-314-65240					
								Payment Total		\$	193,775					
USDA Rural Development:																
Water System Expansion		12/01/2013	2.75%	12-01-2053	10,379,269	8,536,648	196,398	-	234,758							
Water Principal	100%									196,398	210-210-65110					
Water- Interest	100%									234,758	210-210-65115					
Cap Construction-Water Principal	0%									-	312-312-65230					
Cap Construction-Water- Interest	0%									-	312-312-65240					
								Payment Total		\$	431,156					
GRAND TOTALS:																
					\$	13,209,269	\$	10,643,898	\$	331,398	\$	-	\$	293,533	\$	624,931

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE																
Fund/Department Name:		ADMIN/ FINANCE	ECONOMIC DEVELOPMENT	PUBLIC SAFETY	CODE ENFORCEMEN T	COURT	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORM	BUILDING	ZUMWALT	TOTAL BY TYPE
Type of Cost:		100-100	100-205	100-195	120-110	120-160	130-130	130-520	140-140	210-210	220-220	230-230	240-240	260-110	350-350	
Salary/Wages 50010		\$ 296,785	\$ 72,250	\$ 27,918	\$ 42,697	\$ 40,928	\$ 162,280	\$ 125,339	\$ 120,301	\$ 241,847	\$ 271,602	\$ 144,516	\$ 37,768	\$ 24,477	\$ 20,654	1,629,362
Insurance Benefits 50065		46,902	8,975	5,211	8,396	7,527	31,557	10,712	23,161	50,086	56,166	26,925	6,948	4,343	2,895	289,805
Life & LTD Insurance Benefits 50065		561	107	62	100	90	377	128	277	599	672	322	83	52	35	3,466
Retirement - EE & ER 50070		77,927	16,617	8,597	13,830	12,468	52,679	26,745	38,111	82,489	92,759	45,164	11,517	7,169	6,609	492,682
FICA 50060		22,704	5,527	2,136	3,266	3,131	12,414	9,588	9,203	18,501	20,778	11,055	2,889	1,873	1,580	124,646
Workers' Compensation 50060		1,892	512	205	328	300	1,294	1,221	901	1,956	2,216	1,124	278	171	275	12,673
Clothing Allowance		794	152	88	142	127	534	181	392	848	951	456	118	74	49	4,905
TOTAL BY TYPE OF FUND/DEPT		447,564	104,141	44,216	68,760	64,573	261,136	173,915	192,347	396,326	445,142	229,562	59,601	38,159	32,097	2,557,539
Total FTE by Funds/Departments		3.11	1.02	0.34	0.53	0.49	2.07	2.64	1.45	3.15	3.57	1.80	0.45	0.28	0.26	21.14

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# APPENDIX C

## VENETA URBAN RENEWAL AGENCY SUPPORTING DOCUMENTS

- ➔ Listing of Potential Projects
- ➔ Estimate of Property Tax Collections

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LISTING OF POTENTIAL PROJECTS & SCHEDULE OF TRANSFERS					
REVENUE SOURCE	FUND FOR EXPENDITURE	TOTAL PROJECT COST	EXPLANATION	EXPENDITURE ACCOUNT	
URA	General Fund- Economic Development	\$235,000	Reimbursable matching grant funds for 2 years	100-000-49115	
URA	General Fund- Economic Development	\$ 20,000	Commercial development diligence on W. Broadway using consultants for market analysis and financing options	100-000-49115	
URA	Parks & Recreation Fund	\$ 1,706,000	Funds to begin Botlon Hill Sports Complex design and Phase 1 Construction	130-000-41995	
URA	Streets	\$30,000	Streetscape improvements include gateway improvements (signage) at the Highway 126 intersection	230-000-46010	
	<b>TOTAL</b>	<b>\$ 1,991,000</b>			

VENETA URBAN RENEWAL AGENCY ESTIMATE OF TAXES				
	ESTIMATED FY 2025-2026	Actual FY 2024-2025 Excess Assessed Value & Collections through April 2025	Actual FY 2023-2024	
Current Year Assessed Value	\$ 67,561,672			
Rate of Increase (maximum is 3%)	<u>1.03</u>			
Estimated Assessed Value (for upcoming year)	69,588,522			
Actual Assessed Value		* \$ 67,561,672	\$ 66,225,494	
Tax to be Levied **	944,947			
Estimated Collection Rate	<u>95.5%</u>			
Estimated Tax Collections	\$ 902,424			
Actual Taxes Received		\$ 917,424	\$ 945,997.87	
Implied Rate		0.01357906	0.01428450	
* Value increase from previous year	2.0176%			
** 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.				

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