City of Veneta

ADOPTED

BUDGET DOCUMENT

FOR

FISCAL YEAR 2013 - 2014

BUDGET DOCUMENT
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CITY OF VENETA

Fiscal Year 2013-14 Budget Message
City of Veneta
May 2, 2013

It is my pleasure to present for your consideration a balanced budget for fiscal year 2013-14. Finance Director Shauna Hartz has prepared the proposed Budget Document in collaboration with the City's Public Works Director, City Recorder and the Community Development Director. They have spent many hours preparing the document and have utilized the best information to predict revenues and expenditures for the upcoming year. As required by law the proposed budget in the amount of $31,308,588 is balanced and provides for the basic needs of the City.

The operating components of the Proposed Budget for fiscal year 2013-14 (FY13-14) are relatively unchanged from the current year's adopted budget. Most revenue sources continue to rise slower then the rate that expenditures are rising; however due to the economic downturn it's been easier to find program and operational savings that equalize the differences. The result is that the City's short-term financial position remains stable. Unfortunately, as with all municipalities and governments in general, the long-term financial trends are less stable.

The proposed budget maintains the current levels of service, operations, and staff positions. FY13-14 will see a closeout of two large capital projects. With the completion of those projects the Budget Committee should expect to see future budgets drop back down to pre-fiscal year 2009-10 levels.

For the second straight year the overall budget document has undergone minor formatting changes, the addition of more detailed information and an expansion of charts and graphs in an effort to present information graphically. These changes are being made to create a more comprehensive document that presents how the budget figures are attained, the challenges of budgeting, and the City's financial trends, current position and plans for the future.

The FY13-14 proposed Budget includes $18,947,928 of anticipated new revenue compared to last year's total of $19,656,720. The anticipated expenditures, excluding internal transfers, for FY13-14 are $19,773,621 which remains very comparable to the adopted FY12-13 budget amount of $20,531,022.

Citywide, the personnel costs of $1,388,679 are slightly higher then the FY12-13 budgeted amount. The increase is largely due to the 2% cost-of-living adjustment (COLA) being proposed and increases to insurance premiums for medical, vision and dental coverage. Other factors driving personnel costs are increased PERS expenditures and staffing associated with operating the City's community pool.

As part of the budget document changes, Shauna Hartz has added more narrative and specifics in the City's six overall fund sections so I won't go into fund-by-fund detail. I will point out that the year-to-date changes are minor as you can see from the similarities with the overall budget and the corresponding revenue and expenditure amounts.

This is also true for the projected FY13-14 ending fund balance of $10,688,167 compared to last years projected balance of $9,866,878. While projected minor changes to the ending fund balance has been the case over the last five years, the future looks less optimistic for maintaining healthy fund balances. With future personnel cost increases expected to average 4.5% to 8% and the threat of increased inflation on the horizon the City will be challenged to maintain current service levels or ending fund balances.

The other challenges facing the City have to do with a large increase in our overall indebtedness and the increase to utility rates associated with the completion of the $12 million water pipeline project. When that project is completed this fall, Veneta for the first time in its 50 year history will have long-term water certainty. The pipeline was designed and constructed to meet our municipal water needs for the next 40 years. With the addition of booster pumps it will likely meet our needs for the next 60 to 80 years.

However, with that certainty comes the challenge of spreading the capital and financing cost equitably over the longest time-period possible. To ensure that those upfront capital and financing costs are not un-proportionally shouldered by current residents the City Council has directed staff to amend the Urban Renewal Plan to allow urban renewal resources to be used to meet those expenses. Prior to inclusion of urban renewal resources the current rate analysis projected an 89% increase in the monthly water rate. That equates to a $25.64 increase to the average monthly bill. With the added urban renewal resources the projected increase is 54%, or $15.56. If project contingency balances and other cost saving measures are achieved staff feels the final increase will be closer to 45% if not a lesser amount.

The City continues to seek all scenarios to ensure that utility rate increases are kept to a minimum for our current residents. To that end, staff will present to the Council proposals to incrementally increase the rate over a period of time as well as an analysis that supports the temporary reduction of the monthly wastewater base rate to help reduce citizens overall monthly utility costs.

While much of the next four months will be focused on closing out the Fern Ridge Service Center and pipeline projects the City's primary focus will be on implementing the lowest utility rate increases possible. We are not naïve or insensitive to the potential impact those rate increases may have on our most financially constrained residents and we will work very diligently to reduce any hardship that higher rates may bring.

On a more positive note, I see a very bright future for Veneta. Improvements along East and West Broadway, infrastructure improvements made to date and past tourism and business development strategies will position Veneta very well in capturing an economic bounce as we finally climb out of the economic malaise that started in 2008. Combine these efforts with dedicated elected officials, hardworking appointed boards and commissions and the community stands to ready take on the next challenges in moving Veneta towards a more vibrant and healthy future.

I would like to thank, in advance, the Budget Committee members for the time they have and will spend to review the budget document and attend meetings. I'd like to specifically thank Shauna Hartz for her diligence in preparing such an outstanding budget document and for riding herd on the City's Management Team in her quest to receive and compile the most accurate budget projections.

Both Shauna and I look forward to lively and inquisitive budget discussions and welcome questions and requests for additional information throughout the budget process.

Respectfully submitted,

Ric Ingham
City administrator

SUMMARY OF BUDGET RESOURCES AND REQUIREMENTS BY FUND

FUNDS BY TYPE	PROJECTED BEGINNING FUND BALANCE 7-1-13	ANTICIPATED NEW REVENUE	TRANSFERS IN	TOTAL AVAILABLE RESOURCES	PROJECTED OPERATIING EXPENDITURES	PROJECTED NON-OPERATING EXPENDITURES	TRANSFERS OUT	TOTAL APPROPRIATED REQUIREMENTS	PROJECTED ENDING FUND BALANCE 6-30-14	TOTAL REQUIREMENTS
GENERAL FUND										
GENERAL	646,125	522,210	1,000	**1,169,335**	554,515	7,875		562,390	606,945	**1,169,335**
SPECIAL REVENUE FUNDS										
LAW ENFORCEMENT	429,813	670,263		**1,100,076**	795,900	5,000		800,900	299,176	**1,100,076**
PARKS & RECREATION	135,000	316,342	20,790	**472,132**	328,226	5,745		333,971	138,161	**472,132**
PLANNING	155,500	124,963		**280,463**	189,778	5,495		195,273	85,190	**280,463**
STREET	1,066,246	475,616		**1,541,862**	435,727	36,995	5,000	477,722	1,064,140	**1,541,862**
STORM WATER	120,906	49,915		**170,821**	34,451	5,055	35,000	74,506	96,315	**170,821**
CAPITAL CONSTRUCTION - GOVT	537,687	110,570		**648,257**		93,750		93,750	554,507	**648,257**
GRANTS	790			**790**			790	790	-	**790**
2007 INVERSE CONDEMNATION	16,950	50	110,000	**127,000**	100	119,000		119,100	7,900	**127,000**
ZUMWALT	73,760	57,350		**131,110**	41,250		20,000	61,250	69,860	**131,110**
BUSINESS ASSISTANCE	75,298	497		**75,795**	39,050		1,000	40,050	35,745	**75,795**
LOCAL IMPROVEMENTS	314,410	275,880		**590,290**	11,150	263,000		274,150	316,140	**590,290**
ENTERPRISE FUNDS										
WATER	1,004,274	1,072,622	700,000	**2,776,896**	670,698	631,149	5,000	1,306,847	1,470,049	**2,776,896**
SEWER	1,056,000	944,306		**2,000,306**	804,032	167,210	80,000	1,051,242	949,064	**2,000,306**
CAPITAL CONSTRUCTION - ENTRP	2,758,167	178,200		**2,936,367**	25	266,250		266,275	2,670,092	**2,936,367**
CAPITAL PROJECT FUNDS										
POOL FACILITIES	1,818	305		**2,123**	300			300	1,823	**2,123**
WEST BROADWAY DEVELOPMENT	178,000	400,600		**578,600**	7,650	559,433		567,083	11,517	**578,600**
WATER PIPELINE	650,000	13,654,010		**14,304,010**	340,000	13,264,010	700,000	14,304,010	-	**14,304,010**
DEBT SERVICE FUND										
DEBT SERVICE	100,000	87,100		**187,100**		80,812		80,812	106,288	**187,100**
RESERVE FUNDS										
PW EQUIPMENT	155,300	300	15,000	**170,600**		25,000		25,000	145,600	**170,600**
GOVERNMENT	715,500	2,800		**718,300**				-	718,300	**718,300**
ENTERPRISE	1,322,326	4,029		**1,326,355**				-	1,326,355	**1,326,355**
CITYWIDE TOTALS	11,513,870	18,947,928	846,790	**31,308,588**	4,252,852	15,535,779	846,790	20,635,421	10,673,167	**31,308,588**

SUMMARY OF FISCAL YEAR 2013-14 ADOPTED BUDGET

		REVENUE					EXPENDITURES							
FUNDS BY TYPE	PROJECTED FUND BALANCE @ 7-1-2013	PROPERTY TAXES	GOVERN-MENT AGENCIES	FRANCHISE FEES	USER FEES	ALL OTHER	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANS-FERS	CONTIN-GENCY	PROJECTED FUND BALANCE @ 6-30-2014	TOTAL BUDGET
GENERAL FUND:														
GENERAL	646,125	214,769	92,146	95,498		120,797	320,329	204,186	7,875			30,000	606,945	1,169,335
SPECIAL REVENUE FUNDS:													-	-
LAW ENFORCEMENT	429,813	613,898		54,365		2,000		790,900	5,000			5,000	299,176	1,100,076
PARKS & RECREATION	135,000	233,376	37,416		44,500	21,840	184,288	127,938	5,745			16,000	138,161	472,132
PLANNING	155,500	118,388			6,000	575	117,325	62,453	5,495			10,000	85,190	280,463
STREETS	1,066,246		263,920	95,498	59,998	56,200	124,670	276,057	36,995		5,000	35,000	1,064,140	1,541,862
STORMWATER	120,906				49,590	325	18214	6,237	5,055		35,000	10,000	96,315	170,821
CONSTRUCTION - GOVERNMENTAL	537,687				109,370	1,200			93,750				554,507	648,257
GRANTS	790										790		-	790
INVERSE CONDEMNATION	16,950					110,050		100		119,000			7,900	127,000
ZUMWALT	73,760				57,000	350		41,250			20,000		69,860	131,110
BUSINESS ASSIST LOAN/GRANT	75,298				20	477		39,050			1,000		35,745	75,795
911	-												-	-
LOCAL IMPROVEMENT	314,410				52,380	223,500		11,150	223,000	40,000			316,140	590,290
ENTERPRISE FUNDS:													-	-
WATER	1,004,274		200,000		857,122	715,500	332,763	287,935	62,875	568,274	5,000	50,000	1,470,049	2,776,896
SEWER	1,056,000				927,606	16,700	291,090	412,942	51,460	115,750	80,000	100,000	949,064	2,000,306
CONSTR UCTION- ENTERPRISE	2,758,167				166,200	12,000		25	105,250	161,000			2,670,092	2,936,367
CAPITAL PROJECT FUNDS:													-	-
CAPITAL PROJECT-NEW POOL	1,818					305		300					1,823	2,123
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	178,000					400,600		7,650	559,433				11,517	578,600
CAPITAL PROJECT-PIPELINE	650,000					13,654,010		340,000	2,660,849	10,603,161	700,000		-	14,304,010
DEBT SERVICE FUND:													-	-
DEBT SERVICE	100,000	86,650				450				80,812			106,288	187,100
RESERVE FUNDS:													-	-
PW EQUIPMENT	155,300					15,300			25,000				145,600	170,600
GOVERNMENTAL RESERVE	715,500					2,800							718,300	718,300
ENTERPRISE RESERVE	1,322,326					4,029							1,326,355	1,326,355
TOTALS	11,513,870	1,267,081	593,482	245,361	2,329,786	15,359,008	1,388,679	2,608,173	3,847,782	11,687,997	846,790	256,000	10,673,167	31,308,588

THE BUDGET PROCESS

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

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

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

Notice of the first Budget Committee meeting, which will be held on May 2, 2013 this year, is published in the local newspaper at least twice preceding the meeting. For the 2013-14 budget year the notices were published in the Fern Ridge Review on April 11, 2013 and April 25, 2013. At the first Budget Committee meeting it is typical for the Budget Officer or City Administrator to deliver the Budget Message, after which the public is given a chance to comment or give testimony. Following the public comments the committee begins their review of the budget document. The budget message explains the proposed budget and any significant changes in the City's financial position. For more information about public involvement, see the "Citizen Involvement Opportunities" section below.

The Budget Committee may meet again after the initial Budget Committee meeting; however, it is not required unless the budget message was not presented and/or public testimony was not allowed at the initial meeting. Typically, the Veneta Budget Committee holds one additional meeting. Meeting dates are included in the City's Civic Calendar, announced at the Budget Committee meetings, and appear in the calendar located on the City's website.

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

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

The City Council has the authority to make some changes to the approved budget. The changes can be initiated by receiving new information and/or consideration of the public testimony. The changes allowed include adjusting resources, reducing or eliminating expenditures and/or increasing expenditures on a limited basis. Increases of expenditures over the amounts approved by the budget committee are limited to not more than $5,000 or 10 percent; whichever is greater. Expenditure increases above those limits require a republishing of the budget and a second hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies and categorizes the taxes, no later than June 30.

After adoption the budget document is finalized, submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee and City management staff. The document is posted on the City's website www.ci.veneta.or.us 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 comment during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the City Council during the public hearing on the approved budget. The proposed budget document will be available for review at City Hall and on the City's website beginning on April 29, 2013. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records.

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 Eighth Street, P.O. Box 458, Veneta, OR 97487 prior to a committee or council meeting date; or

2. Submitting a written statement at a meeting or public hearing; or

3. Speaking to the Committee or Council at their meetings during public comment opportunities.

Budget Committee Member List
As of January 2013

Citizen Members

Position #	Name	Term End Date
#1	Billy Curtiss	12/31/13
#2	Jamie Garner	12/31/13
#3	Calvin Kenney	12/31/14
#4	Keith Weiss	12/31/14
#5	Robbie McCoy	12/31/14

Council Members

Position #	Name	Term End Date
Mayor	Sandra Larson	12/31/16
Council President	Thomas Cotter	12/31/14
Councilor	Brittany Boothe	12/31/14
Councilor	Thomas Laing	12/31/16
Councilor	Victoria Hedenstrom	12/31/16

BUDGET PREPARATION SCHEDULE

DATES	BUDGET ACTIVITY
01/22/13	Managers receive budget preparation packet
01/23/13 – 01/30/13	Review packet; develop rough idea of proposals
02/05/13	Review rough ideas with City Administrator
02/06/13 – 03/01/13	Gather information and create draft questionnaires/worksheets
03/06/13	Review rough ideas with City Administrator
03/07/13 – 03/10/13	Adjust/refine information
03/11/13	Submit draft worksheets and questionnaires to Finance Director
03/15/13	Managers receive draft pages of budget
03/16/13 – 03/21/13	Review budget pages
03/22/13	Submit corrections/revisions to Finance Director
03/29/13	Managers receive corrected/revised budget pages
04/04/13	Submit Notice of Budget Committee Meetings
03/29/13 – 04/05/13	Review budget pages with City Administrator
04/09/13	Managers receive draft of entire budget document
04/11/13	First Notices of Budget Committee Meetings Published
04/10/13 – 04/16/13	Review entire budget document
04/17/13	Submit corrections/revisions to Finance Director
04/25/13	Deliver Proposed Budget Documents to Committee Members
04/25/13	Second Notice of Budget Committee Meetings Published
05/02/13	Submit Notice for State Shared Revenue Hearing (Budget Committee)
05/02/13 Thursday	First Budget Committee Meetings: ❖ Elect Officers ❖ Receive Budget Messages ❖ Budget Presentation ❖ Discussion & Revision
05/09/13	State Shared Revenue Hearings Notice Published
05/16/13 Thursday	Second Budget Committee Meetings: ❖ Public Hearing on Uses of State Shared Revenue ❖ Receive Public Comment ❖ Continue Budget Discussion and Revisions ❖ Finalization and Committee Approval of City and Agency Budgets
05/23/13	Submit Public Hearing Notices to Fern Ridge Review (Council)
05/30/13	Public Hearing Notices Published
06/10/13 Monday (Hearings to be part of regular City and URA meetings)	❖ Public Hearing on Uses of State Shared Revenue ❖ Public Hearing on City's Approved Budget ❖ Public Hearing on Urban Renewal Agency's Approved Budget ❖ Adoption of the Budgets and Related Resolutions
06/24/13 Monday	Alternative Date for Adoption of Budgets and Related Resolutions (if needed). This would occur during the regularly scheduled City Council meeting; however, it would be a Special URA meeting)
07/15/13	Deadline to submit Budget Forms to Lane County Assessor
09/30/13	Deadline to submit Budget Forms to Lane County Clerk

Dates in **BOLD** denotes involvement of the budget committee members/council.

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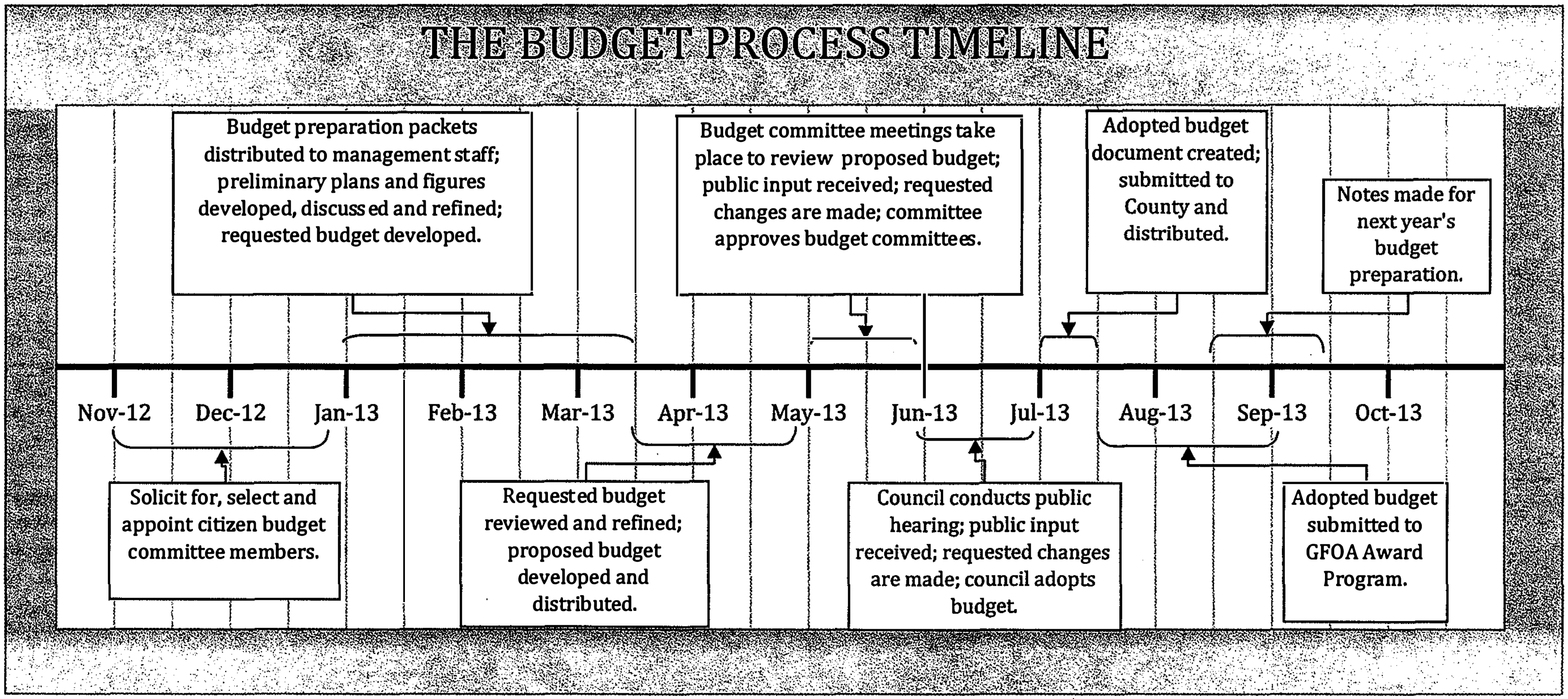
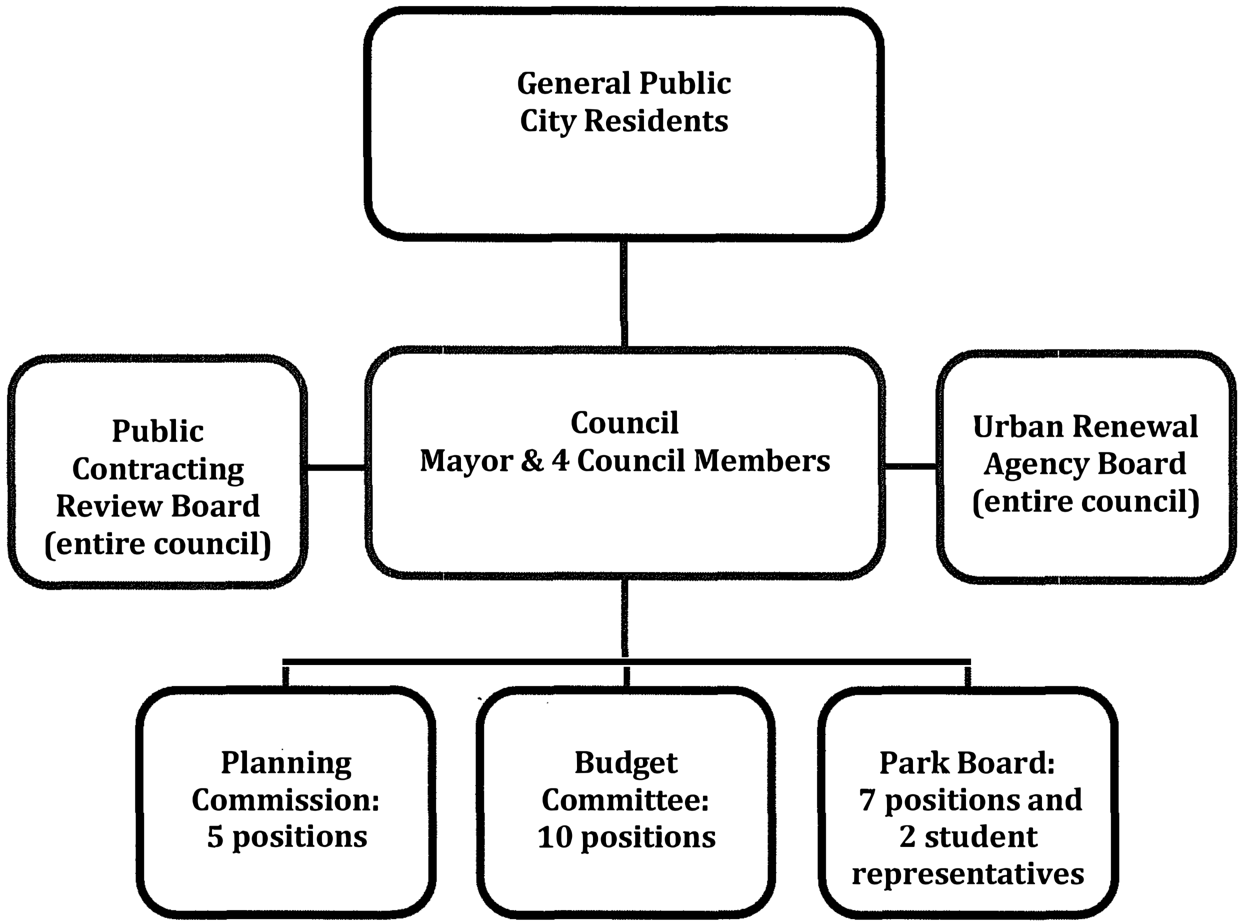
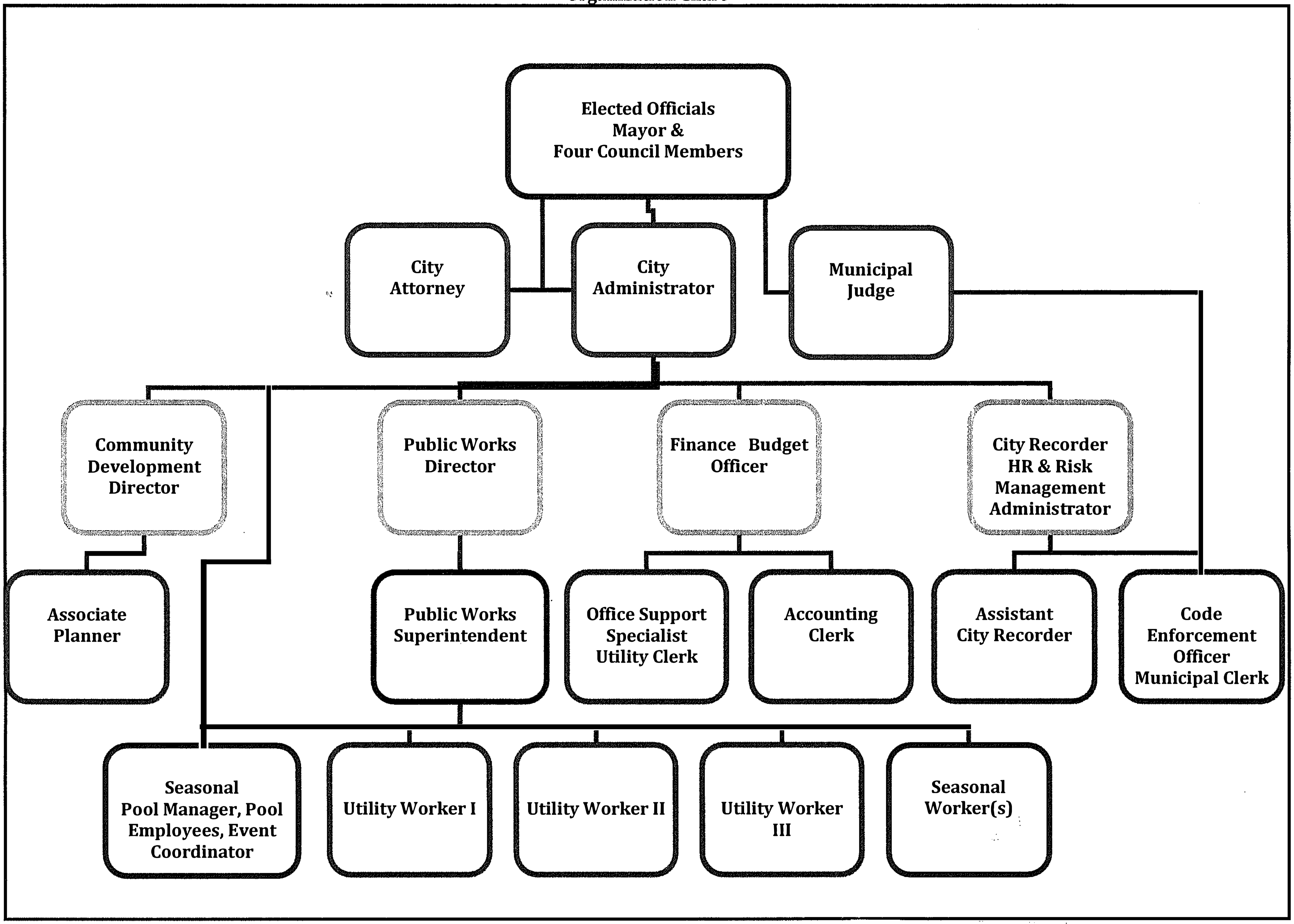

THE BUDGET PROCESS TIMELINE
Budget preparation packets distributed to management staff; preliminary plans and figures developed, discussed and refined; requested budget developed.
Budget committee meetings take place to review proposed budget; public input received; requested changes are made; committee approves budget committees.
Adopted budget document created; submitted to County and distributed.
Notes made for next year's budget preparation.
Nov-12
Dec-12
Jan-13
Feb-13
Mar-13
Apr-13
May-13
Jun-13
Jul-13
Aug-13
Sep-13
Oct-13
Solicit for, select and appoint citizen budget committee members.
Requested budget reviewed and refined; proposed budget developed and distributed.
Council conducts public hearing; public input received; requested changes are made; council adopts budget.
Adopted budget submitted to GFOA Award Program.

Committee Organization Chart



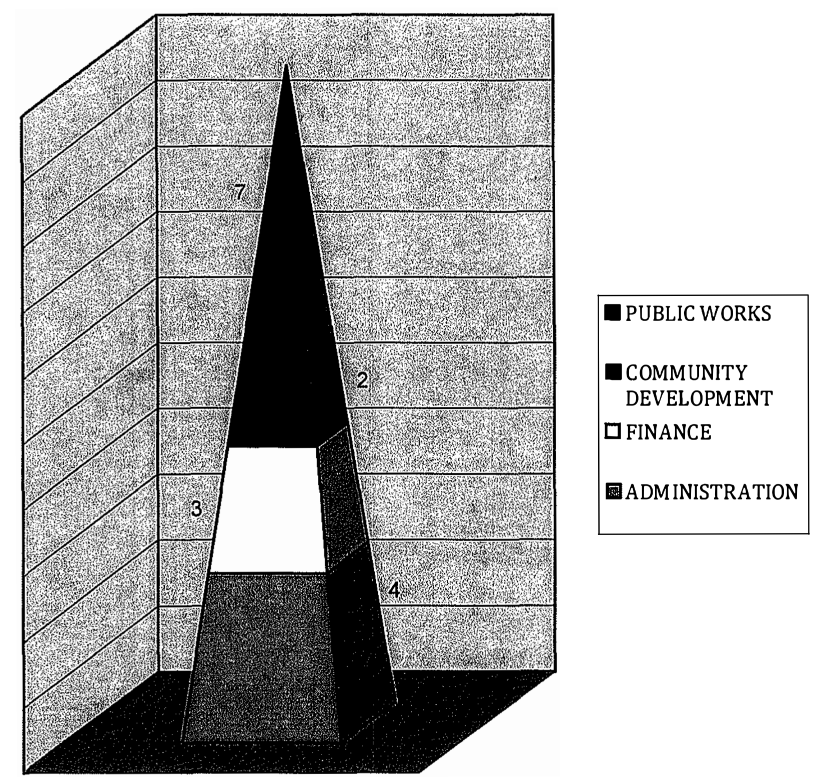
Organization Chart



Summary of Positions

POSITIONS BY DEPARTMENT	FY2013-14 Budgeted	FY2012-13 Budgeted	FY2011-12 Budgeted
Regular Positions:			
ADMINISTRATION			
City Administrator	1	1	1
City Recorder/HR & RM Administrator	1	1	1
Assistant City Recorder	1	1	1
Office Support Specialist	1	1	1
FINANCE			
Finance Director	1	1	1
Accounting Clerk	1	1	1
Office Support Specialist	1	1	1
COMMUNITY DEVELOPMENT			
Community Development Director	1	1	1
Associate Planner	1	1	1
PUBLIC WORKS			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
Utility Worker I	4	3	3
Utility Worker II	1	2	2
Total FTE Regular Positions	16	16	16
Temporary Positions			
PUBLIC WORKS			
Pool Manager	0.33	0.33	0.33
Head Guards	0.46	0.46	0
Lifeguards	1.51	1.51	1.31
Aerobics Instructors	0.09	0.09	0
Seasonal Grounds Laborer	0.42	0.42	0.42
Total FTE Temporary Positions	2.82	2.82	2.07
Total FTE All Positions	18.82	18.82	18.07

Regular Positions By Department
Fiscal Year 2013-14 Budget



OVERVIEW OF FUNCTIONS AND MAJOR REVENUE BY FUND AND TYPE

The City budgets using six Fund types: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Enterprise Funds, and Reserve Funds.

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.

Major Revenues:

- Property tax
- Franchise fees
- Intergovernmental
- Leases
- Fees, licenses, and permits

Primary Functions:

- Administrative
- Human resources
- Financial
- Risk management
- Municipal court
- Code enforcement
- Building inspections

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

Major Revenues:

- Property tax
- Intergovernmental
- User fees and assessments
- Fees, licenses, and permits
- Transfers from other funds

Primary Functions:

- 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.

Major Revenues:
- User fees
- Intergovernmental revenues
- Permits, licenses, and fees
- Development fees

Primary Functions:
- Water supply, treatment, and distribution
- Wastewater collection, treatment, and disposal
- Infrastructure and facilities maintenance and improvements

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.

Major Revenues:
- Transfers from other funds
- Grants
- Loan or bond proceeds
- Donations
- Local option tax levies

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.

Major Revenues:
- Property tax

Primary Functions:
- Payment of principal and interest on outstanding bonds.

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

Major Revenues:
- Usually some combination of revenues not restricted for other purposes.

Primary Functions:
- Pay for specific future needs without incurring additional significant debt.

STRUCTURE OF FUNDS

GENERAL FUND

Major	Non-Major
GENERAL	
Departments:	
Administration	
Muncipal Court	
Code Enforcement	
Urban Forestry	

CAPITAL PROJECT FUNDS

Major	Non-Major
WATER PIPELINE	POOL FACILITIES
W BROADWAY DEV	
Departments:	
Outside of Grant	
Within Grant	

DEBT SERVICE FUND

Major	Non-Major
	DEBT SERVICE

RESERVE FUNDS

Major	Non-Major
GOVERNMENTAL	PW EQUIPMENT
	ENTERPRISE

SPECIAL REVENUE FUNDS

Major	Non-Major
LAW ENFORCEMENT	PARKS & RECREATION
STREET	*Departments:*
LOCAL IMPROVEMENTS	Parks
	Pool
	Community Center
	PLANNING
	CAPITAL CONSTRUCTION - GOVT
	BUSINESS ASSISTANCE
	STORM WATER
	GRANTS
	2007 INVERSE CONDEMNATION
	ZUMWALT

ENTERPRISE FUNDS

Major	Non-Major
WATER	
SEWER	
CAPITAL CONSTRUCTION - ENTRP	

COMPONENT UNIT: URBAN RENEWAL AGENCY

Major	Non-Major
GENERAL	
DEBT SERVICE	

STRUCTURE OF BUDGET DETAIL

Fund Type; Fund; Department; Expenditure Classification; Line Item.

FUND TYPE
General
Special Revenue
Enterprise
Capital Projects
Debt Service
Reserve

The highest level of budgeting is by Fund Type. The City budgets using six Fund Types.

FUND TYPE: ***SPECIAL REVENUE***
Street Fund
Planning Fund
Parks and Recreation Fund
Law Enforcement Fund
(Various other funds)

Within those six Fund Types there are 22 funds.

Budgeted within each fund is at least one "department". The number of departments is based on the level of management control needed to effectively run the primary functions and control expenditures.

SPECIAL REVENUE TYPE FUNDS: PARKS AND RECREATION FUND: ***POOL DEPARTMENT***
Parks Department
Pool Department
Community Center Department

SPECIAL REVENUE TYPE FUNDS: PARKS AND RECREATION FUND: POOL DEPARTMENT: ***EXPENDITURE CATEGORY***
Personnel
[redacted]
Capital Outlay
Debt Service
Transfers
Contingency
Unappropriated

Budgeted within each department are seven "expenditure categories." This is the lowest level of budget appropriation.

For management purposes only, the City budgets by "line item" within each expenditure category.

SPECIAL REVENUE TYPE FUNDS: POOL DEPARTMENT: EXPENDITURE CATEGORY: MATERIALS AND SERVICES: Line Item
Administrative supplies
Advertising and publishing
Training and conferences
(Various other line items)

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.

The beginning fund balances used to prepare the next year's budget are projected based on the activity in the current year in each fund. The table below shows actual and adopted fund balances for fiscal years 2010-11 and 2011-12, adopted and projected for fiscal year 2012-13 and proposed ending fund balance for 2013-14.

FUNDS BY TYPE	2011 Actual	2012 Adopted	2012 Actual	2013 Adopted	Projected 2013 Actual	2014 Proposed	Change from 2013 Projected Actual to 2014 Proposed Dollar	Percentage
GENERAL FUND:								
GENERAL	684,768	593,591	738,703	502,977	646,125	606,945	(39,180)	-6%
SPECIAL REVENUE FUNDS:								
LAW ENFORCEMENT	492,375	369,959	500,899	399,813	429,813	299,176	(130,637)	-30%
PARKS & RECREATION	197,430	134,433	173,900	83,721	135,000	138,161	3,161	2%
PLANNING	150,608	155,940	202,427	155,440	155,500	85,190	(70,310)	-45%
STREET	1,233,062	1,184,880	1,437,274	1,188,484	1,066,246	1,064,140	(2,106)	0%
STORM WATER	157,567	130,177	175,657	113,656	120,906	96,315	(24,591)	-20%
CAPITAL CONSTRUCTION - GOV	408,093	494,723	473,949	335,070	537,687	554,507	16,820	3%
GRANTS	780	535	786	683	790	-	(790)	-100%
2007 INVERSE CONDEMNATIOI	15,396	3,660	17,261	25,950	16,950	7,900	(9,050)	-53%
ZUMWALT	75,023	71,600	84,535	65,760	73,760	69,860	(3,900)	-5%
BUSINESS ASSISTANCE	196,428	92,420	161,435	86,298	75,298	35,745	(39,553)	-53%
LOCAL IMPROVEMENTS	123,402	81,338	139,146	91,410	314,410	316,140	1,730	1%
ENTERPRISE FUNDS:								
WATER	1,014,569	878,279	1,238,671	985,186	1,004,274	1,449,377	445,103	44%
SEWER	921,687	660,444	1,119,090	746,525	1,056,000	972,914	(83,086)	-8%
CAPITAL CONSTRUCTION - ENT	3,162,585	2,473,258	2,916,217	2,652,127	2,758,167	2,647,967	(110,200)	-4%
CAPITAL PROJECT FUNDS:								
POOL FACILITIES	118	118	1,818	1,218	1,818	1,823	5	0%
WEST BROADWAY DEVELOPME	27,031	13,191	63,188	48,160	178,000	11,517	(166,483)	-94%
DEBT SERVICE FUND:								
DEBT SERVICE	175,835	62,469	140,858	37,074	100,000	106,288	6,288	6%
RESERVE FUNDS:								
PW EQUIPMENT	155,215	140,200	152,143	155,300	155,300	145,600	(9,700)	-6%
GOVERNMENT	709,884	707,000	713,517	715,500	715,500	718,300	2,800	0%
ENTERPRISE	1,311,583	1,308,081	1,318,298	1,320,516	1,322,326	1,326,355	4,029	0%
CITYWIDE TOTALS	$11,213,439	$ 9,556,296	$11,769,772	$ 9,710,868	$10,863,870	$ 10,654,220	$(209,650)	-2%

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. They are discussed in more detail, by type, below

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. As a rule, the City limits transfer as much as possible. Significant exceptions arise when a fund is being abolished or when reserve funds are created or added to.

Property Taxes

The General Fund, three Special Revenue Funds, and the Debt Service Fund receive property tax money for operating and/or to meet debt obligations on voter approved general obligation bonds. While the property taxes are a major resource for these funds (varies from 40% to 99%), overall property taxes are 25% of the total anticipated revenue, excluding the large loan for the pipeline, during the upcoming fiscal year.

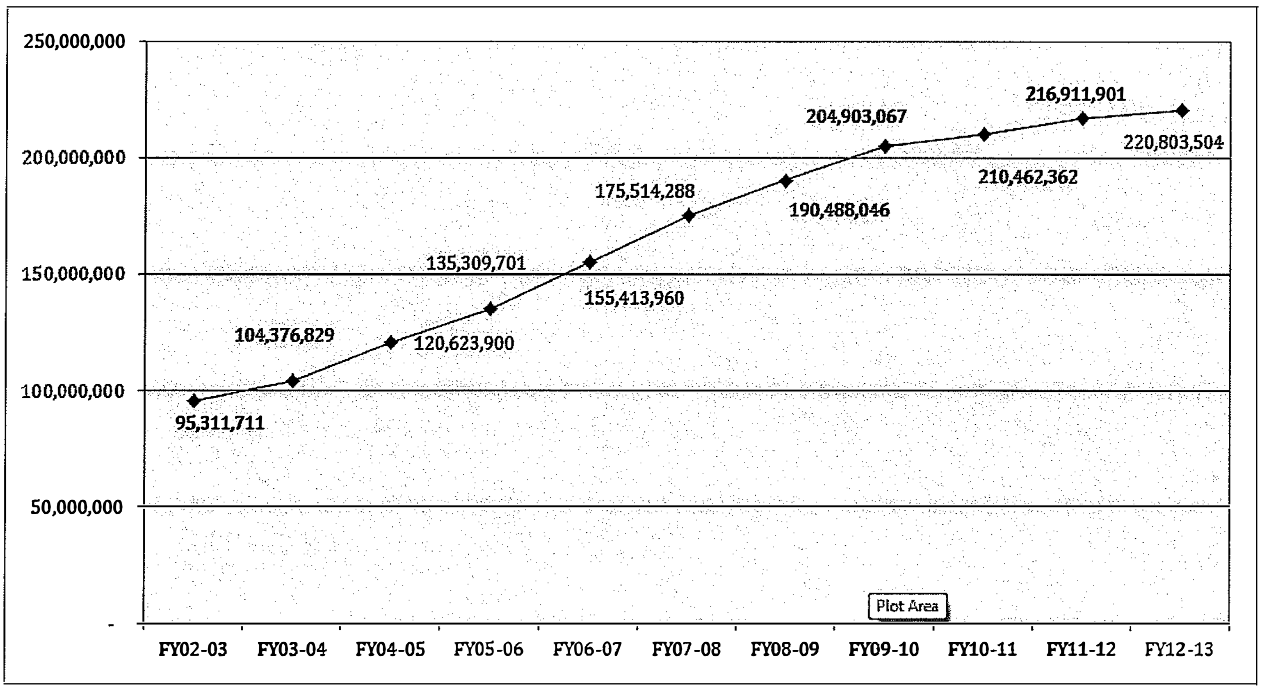
Property Tax Limits and Rates

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

Property Values

Assessed value is generally limited to an annual increase of 3% for each parcel of property. In a situation where the property's real market value decreases to less than the assessed value, the assessed value will also decrease, which is known as "Measure 50 compression." The property within the City's boundaries had a total assessed value of $220,803,504 for 2012-13. This is a 2% increase from the 2011-12 valuation. The chart below provides the assessed values from 2002-03 through 2012-13.

Assessed Values
Fiscal Year 2002-03 through Fiscal Year 2012-13



Exemptions from Measures 5 and 50

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

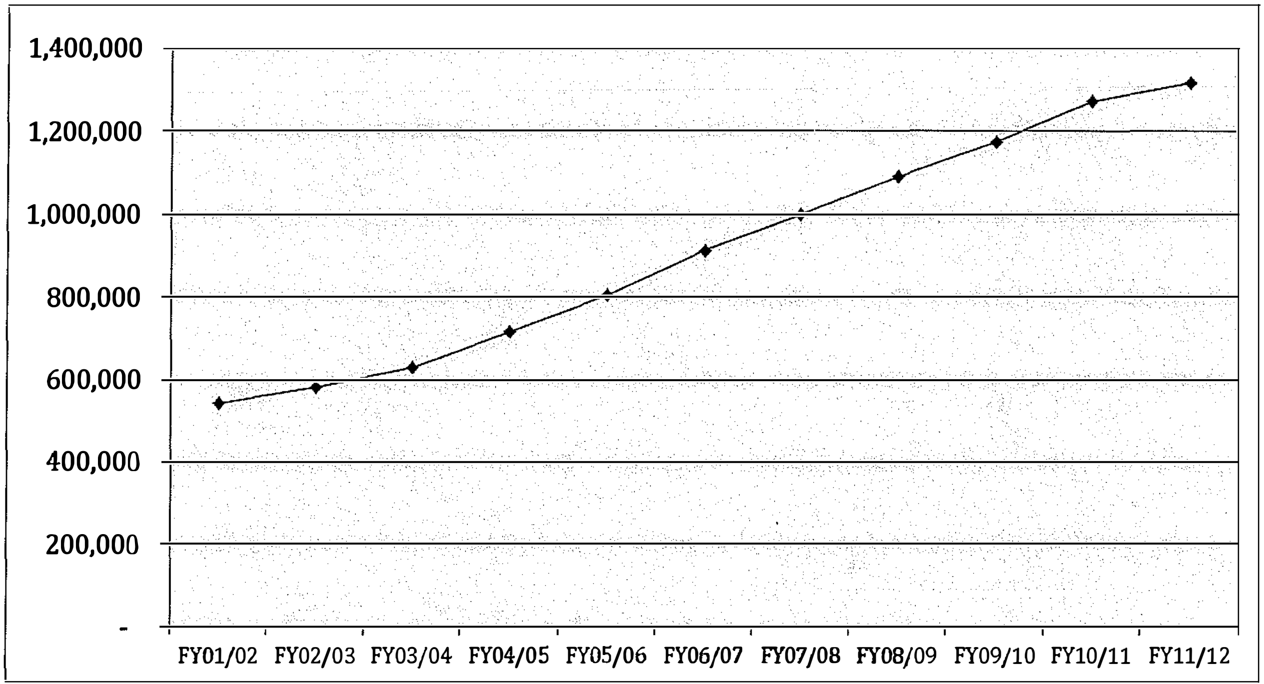
Property Tax Collections

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

Veneta's Property Tax Picture

The City of Veneta's maximum permanent tax rate is $5.6364/$1,000. The calculations for fiscal year 2013-14 assumes that the assessed value will not increase significantly, the full rate will be levied, the compression loss will be approximately 2% and the uncollectible rate will be approximately 5%. Given these assumptions the City is conservatively expecting to receive $1,245,381. The amount of property taxes that the City has received since fiscal year 2001-02 is shown in the chart below by year.

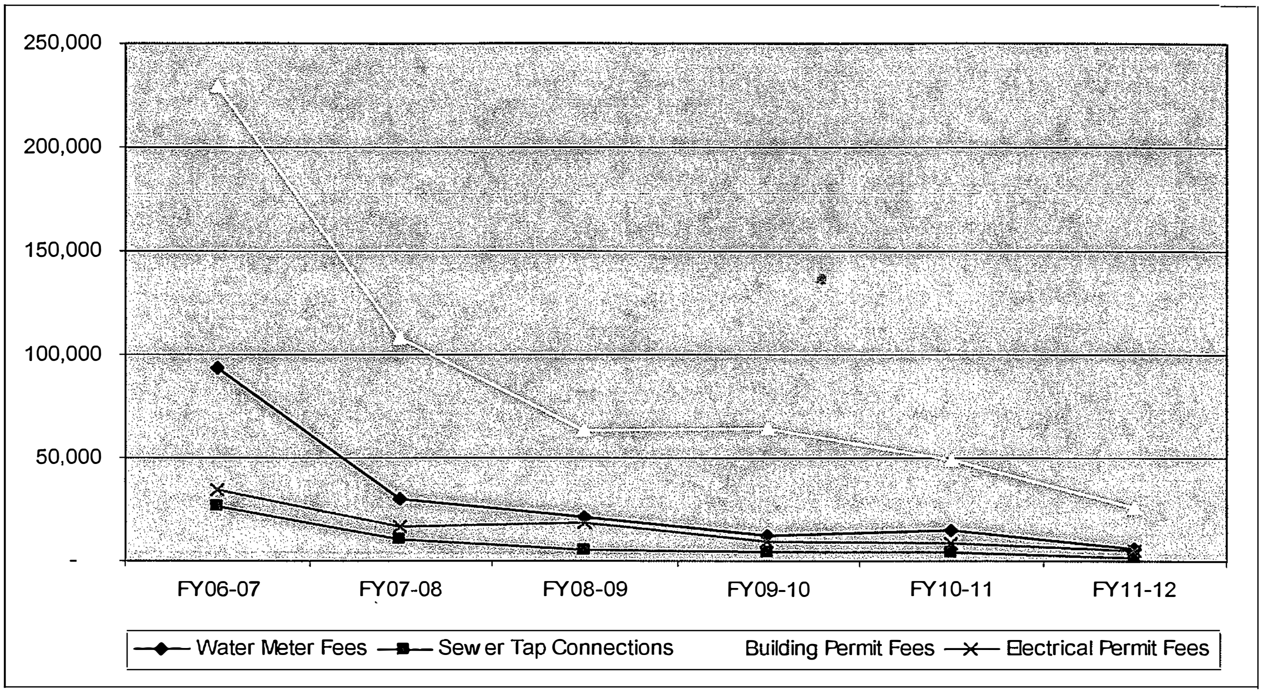
Property Tax Money Received
Fiscal Year 2001-02 through Fiscal Year 2011-12



User Fees

User fees are the main revenue source for the City's enterprise funds. Beginning in 2009, the water and sewer rates have been increased semi-annually or annually. The objectives of these increases were to keep pace with the rising operations cost and to build up fund balances for large capital projects. Beginning in fiscal year 2013-14 the City will be substantially increasing the water base and use charges. This increase is necessary to cover the debt service payments for construction of the 10 mile water pipeline currently underway. Building and electrical permit fees, as shown in the chart below, vary significantly; however, when activity is occurring the fees provide a significant amount of revenue especially for the City's funds that receive system development charges (SDC).

Building Related Fees
Fiscal Year 2006-07 through Fiscal Year 2011-12



Intergovernmental Revenue

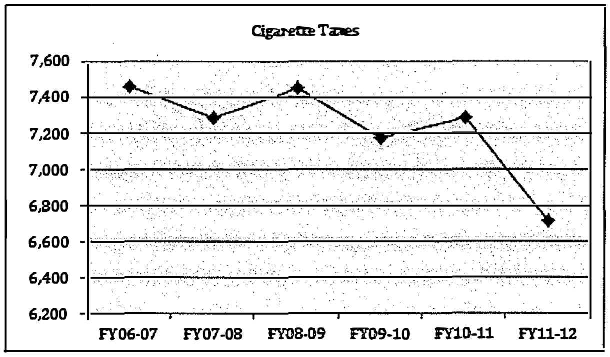
The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, and highway fuel sales. The amount that the City receives is based on the certified population and the State's determination of the "apportionment" factor. Over the past few years the City of Veneta's apportionment of cigarette taxes has decreased, the apportionment of highway fuel taxes has increased, and the apportionment of liquor taxes has remained fairly steady. For the upcoming fiscal year, these trends are expected to continue.

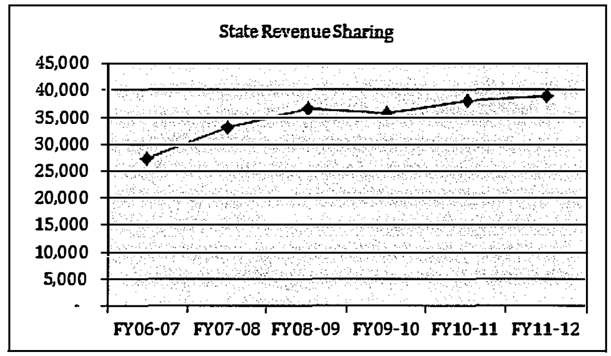
State Revenue Sharing
Fiscal Year 2006-07 through Fiscal Year 2011-12

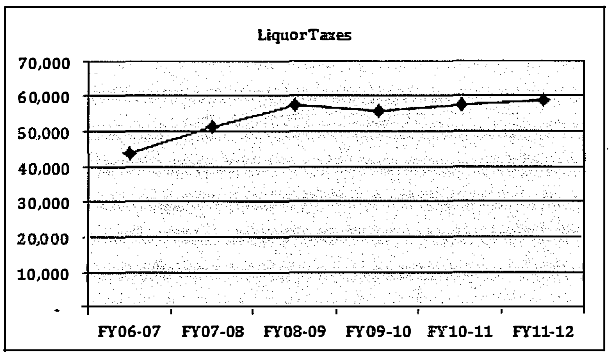
Revenue Type	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Cigarette	7,457	7,284	7,448	7,169	7,282	6,708
Liquor	43,655	51,388	57,344	55,524	57,695	58,670
Highway	191,075	193,752	182,877	204,729	238,814	249,854
State Revenue Sharing	27,317	33,229	36,673	35,857	38,174	38,959
911 Tax Pass Through *	21,828	28,210	25,054	30,762	24,492	22,428
Total By Fiscal Year	$ 291,332	$ 313,863	$ 309,396	$ 334,041	$ 366,457	$ 376,619

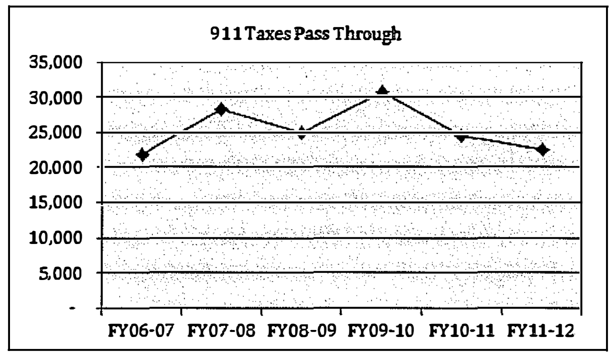
* No money is actually received. Beginning 7-1-13 the 911 Tax will not be part of the City's budget.

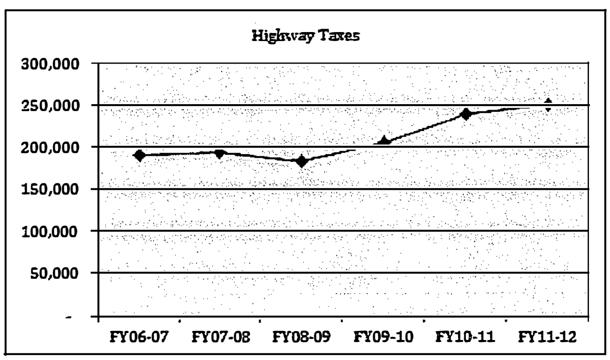
The graphs below show the trends for the state revenues by type.

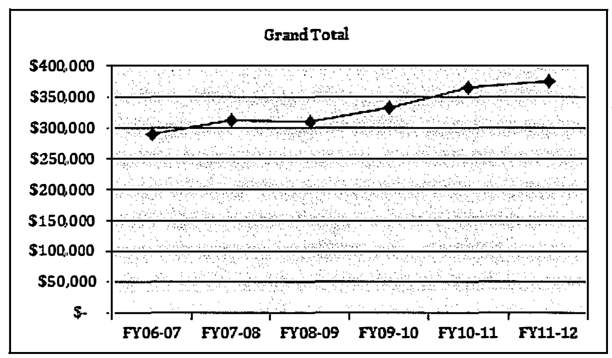










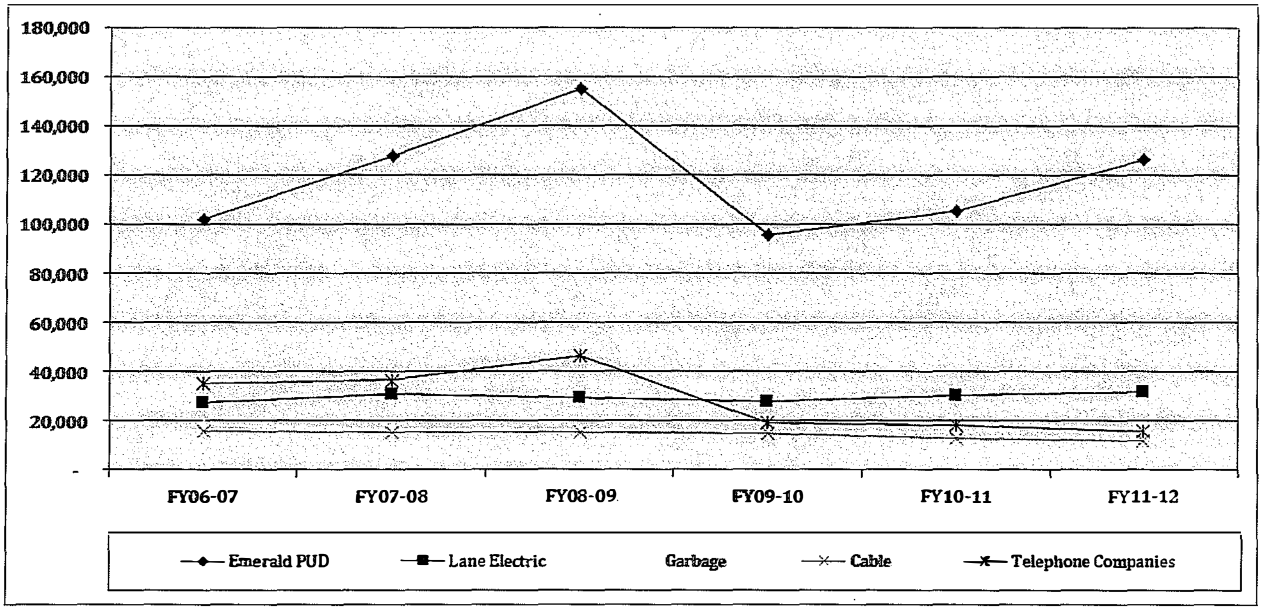


Franchise Fees

The City collects franchise and telecommunication fees from utilities that provide services within the City's limits. Currently this includes two electricity providers, one garbage service, one cable company, and numerous telephone service providers. The trend over the past few years has been an increase in the amount of electrical and garbage franchise fees received and a decrease in the amount of franchise fees received from the cable and telephone service providers. Variations to this trend are not expected in fiscal year 2013-14.

Franchise Fees Collected
Fiscal Year 2006-07 through Fiscal Year 2011-12

Utility Companies	Rate	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Franchise Fees:							
Emerald People's Utility	5%	102,093	127,702	155,135	95,762	105,328	126,478
Lane Electric	5%	27,369	30,841	29,459	28,073	30,204	31,728
Garbage Co.	5%	18,620	16,097	15,638	15,382	15,473	17,886
Cable	5%	15,887	15,106	15,322	14,907	13,088	11,780
Telephone Co.	7%	35,361	36,470	46,238	19,361	18,250	15,768
Telecommunications Fees:							
LCOG - Administrators		-	-	22,048	73,068	62,073	61,591

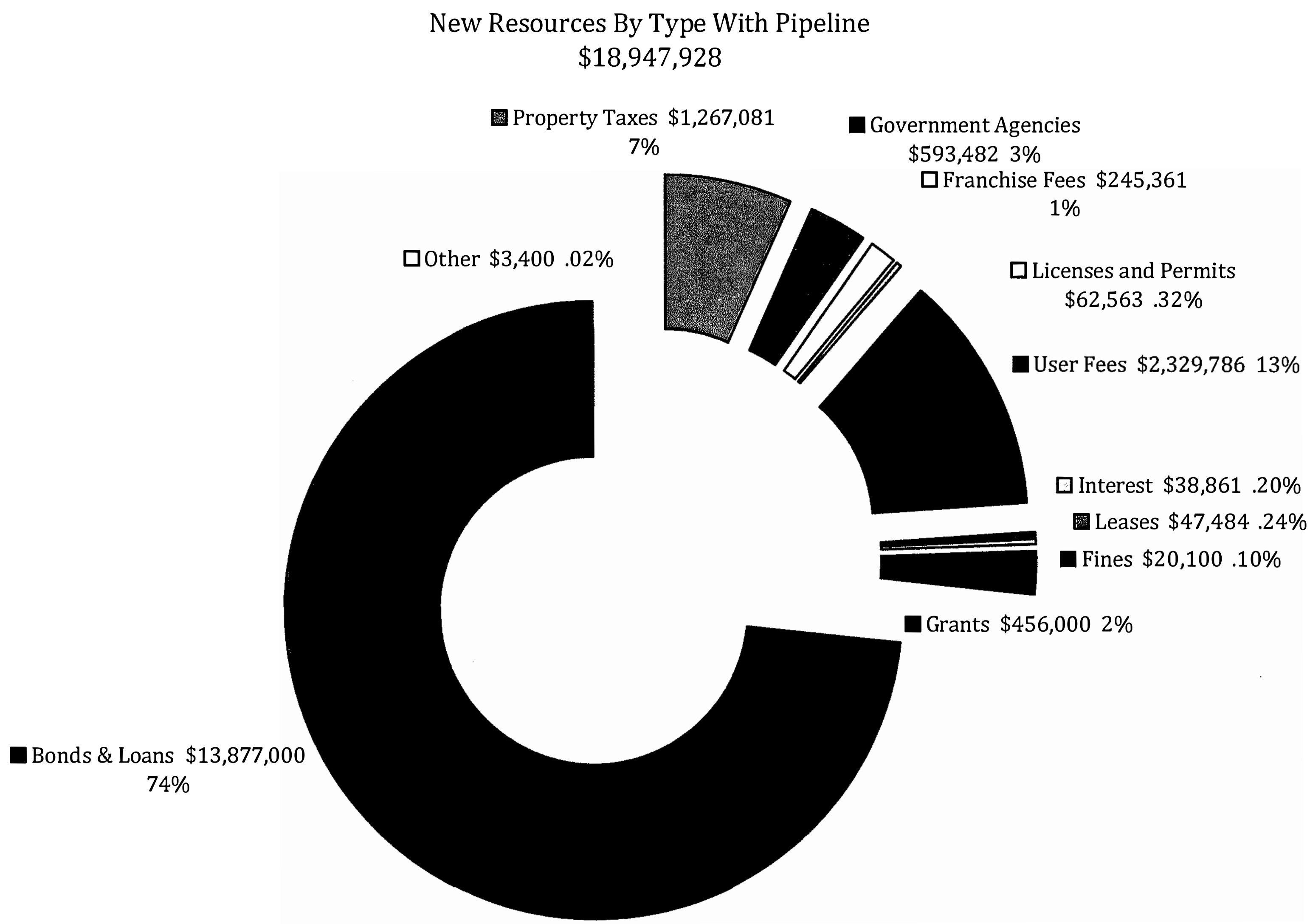


Other Revenue

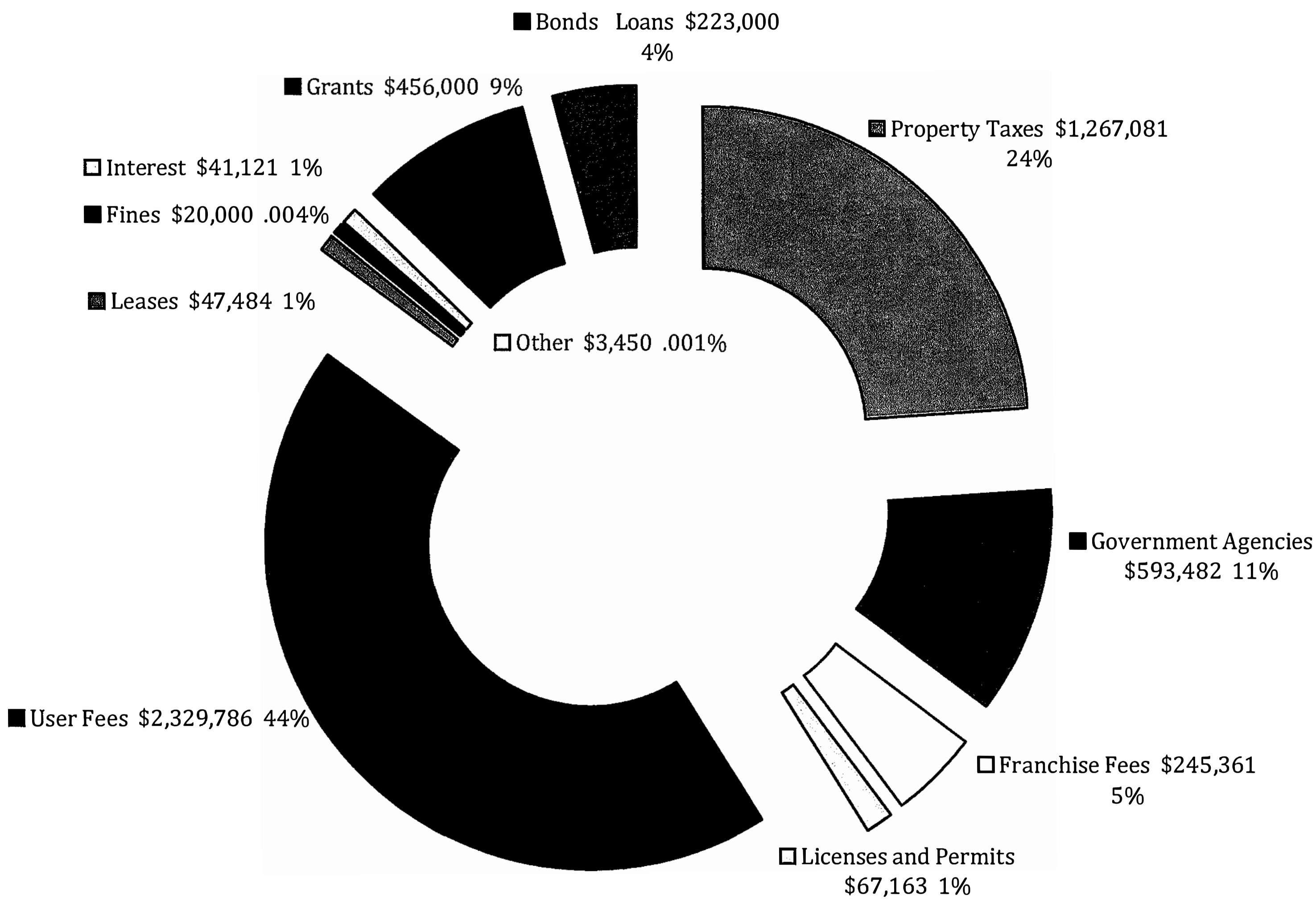
The City receives, on a regular basis, revenue from Licenses and Permits, Leases, Fines, Investment Earnings, and City Fuel Tax. The City receives on an intermittent basis Grant money proceeds from Bonds and/or Loans and revenue from miscellaneous sources. The need for the grants and loans is determined by the types and size of the projects carried over from past years or being undertaken in the upcoming year. In 2013-14 the City expects to receive about $400,000 of a $1,500,000 Community Development Block grant awarded in 2011. The City also expects to receive approximately $13,654,000 in bond/loan proceeds; however, the majority of that money will be used to pay off the interim loan that the City secured in November, 2012.

The schedules in the back of this "Resources" section present in more detail, by revenue type, the calculations for inclusion in the fiscal year 2013-14 budget and additional historical information. Account references are also provided.

FUNDS:	New Resources By Type From External Sources (with Pipeline)													
	Property Taxes	Government Agencies	Franchise Fees	Licenses and Permits	User Fees	Leases	Fines	Interest	Grants	Bonds & Loans	Other	Total External Resources	Internal Transfers	Total New Resources By Fund
GENERAL:														
GENERAL	214,769	92,146	95,498	51,563		37,884	20,000	2,800	6,000		1,550	522,210	1,000	523,210
SPECIAL REVENUE:														
LAW ENF	613,898		54,365					2,000				670,263		670,263
PARKS & REC	233,376	37,416			44,500			800			250	316,342	20,790	337,132
PLANNING	118,388				6,000			500			75	124,963		124,963
STREETS		263,920	95,498	600	59,998			5,500	50,000		100	475,616		475,616
STORMWATER					49,590			300			25	49,915		49,915
CAP CONST: GOV					109,370			1,200				110,570		110,570
GRANT														
2007 INVERSE								50				50	110,000	110,050
ZUMWALT					57,000			300			50	57,350		57,350
BUSINESS ASSIST					20			477				497		497
LOCAL IMPROVEMTS					52,380			500		223,000		275,880		275,880
ENTERPRISE:														
WATER		200,000		12,000	857,122			3,000			500	1,072,622	700,000	1,772,622
SEWER				3,000	927,606	9,600		4,000			100	944,306		944,306
CAP CONST: ENT					166,200			12,000				178,200		178,200
CAPITAL PROJECTS:														
CAP PROJ: POOL								5			300	305		305
CAP PROJ: BRDWY								100	400,000		500	400,600		400,600
CAP PROJ: PIPELINE								10		13,654,000		13,654,010		13,654,010
DEBT SERVICE:														
DEBT SERVICE	86,650							450				87,100		87,100
RESERVES:														
PW EQUIP								300				300	15,000	15,300
RES: GOVERNMNT								2,800				2,800		2,800
RES: ENTERPRISE								4,029				4,029		4,029
TOTALS BY TYPE	$ 1,267,081	$ 593,482	$ 245,361	$ 67,163	$ 2,329,786	$ 47,484	$20,000	$ 41,121	$ 456,000	$ 13,877,000	$ 3,450	$ 18,947,928	$ 846,790	$ 19,794,718


New Resources By Type With Pipeline
$18,947,928
Property Taxes $1,267,081 7%
Government Agencies $593,482 3%
Franchise Fees $245,361 1%
Other $3,400 .02%
Licenses and Permits $62,563 .32%
User Fees $2,329,786 13%
Interest $38,861 .20%
Leases $47,484 .24%
Fines $20,100 .10%
Grants $456,000 2%
Bonds & Loans $13,877,000 74%

New Resources By Type from External Resources (without Pipeline Loan)
$5,293,928



ESTIMATE OF PROPERTY TAX COLLECTIONS

GENERAL GOVERNMENT LIMITATION:

		PERMANENT RATE TAX LEVY FY13-14
Permanent Tax Rate:		5.6364
Assessed Value for prior year	$	220,803,504
Increase Rate (3% maximum)		1.00
Estimated Assessed Value		220,803,504
Assessed Value/1,000:		220,804
Amount Tax Rate Will Raise		1,244,537
Estimated/Actual Loss Due to Limits		(23,100)
Other Adjustmetns per County		17
Net Tax To Be Imposed		1,221,454
Estimate of % Uncollectible		5%
Estimate of Taxes to Receive	$	1,160,381

	FY2013-14		FY2012-13	FY2011-12
Estimate Distribution to Funds:	**DOLLAR AMOUNT**	**PERCENT**	**PERCENT**	**PERCENT**
General	208,869	18%	17%	17%
Law Enforcement	603,398	52%	57%	57%
Parks & Recreation	232,076	20%	15%	13%
Planning	116,038	10%	11%	14%
Total	$ 1,160,381	100%	100%	101%

EXCLUDED FROM LIMITATION:

	BONDS BEFORE MEASURE 5 *	BONDS AFTER MEASURE 5 2010 G.O. POOL	TOTAL FOR CITY
Amount Needed for Payments	$ -	$ 85,000	$ 85,000
Estimated/Actual Loss Due to Limits			-
Other Adjustments per County		(7)	(7)
Estimate of % Uncollectible	5%	5%	5%
Net Tax To Be Imposed	$ -	$ 89,466	$ 89,466

Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT
Debt Service Fund	$ 89,466	100%

*** Previous to FY13-14 tax money was being levied to pay 1981 GO Water Bond. The bond was paid off 7-1-2012.**

Schedule of Billed Amounts for Utility Services

Proposed Changes	
Water (July-Dec)	25%
Water (Jan-June)	10%
Sewer (July-Dec)	-5%
Sewer (Jan-June)	-5%
Stormwater	1%

Month	Water Base	Water Usage	Total Water	Sewer Fees	Drainage Surcharges	Total
JULY	21,094.00	49,998.00	71,092.00	83,211.00	4,035.00	158,338.00
AUGUST	21,201.00	62,480.00	83,681.00	84,112.00	4,057.00	171,850.00
SEPTEMBER	21,266.00	48,783.00	70,049.00	83,999.00	4,064.00	158,112.00
OCTOBER	21,416.00	33,259.00	54,675.00	84,348.00	4,111.74	143,134.74
NOVEMBER	21,324.00	21,838.00	43,162.00	83,205.00	4,059.00	130,426.00
DECEMBER	21,242.00	21,064.00	42,306.00	83,249.00	4,061.00	129,616.00
JANUARY	22,513.00	27,193.00	49,706.00	83,710.00	4,461.00	137,877.00
FEBRUARY	22,510.00	20,110.00	42,620.00	83,252.00	4,463.00	130,335.00
MARCH	21,014.00	23,484.00	44,498.00	83,300.00	4,145.00	131,943.00
APRIL	20,416.00	24,181.00	44,597.00	80,783.00	4,025.00	129,405.00
MAY	20,545.00	31,988.00	52,533.00	81,481.00	4,050.00	138,064.00
JUNE	20,607.00	30,825.00	51,432.00	81,806.00	4,058.00	137,296.00
Actual/Estimated for FY12-13	$ 255,148.00	$ 395,203.00	$ 650,351.00	$ 996,456.00	$ 49,589.74	$ 1,696,396.74
Projected for FY13-14						
JULY	26,367.50	62,497.50	88,865.00	79,248.57	4,035.00	172,148.57
AUGUST	26,501.25	78,100.00	104,601.25	80,106.67	4,057.00	188,764.92
SEPTEMBER	26,582.50	60,978.75	87,561.25	79,999.05	4,064.00	171,624.30
OCTOBER	26,770.00	41,573.75	68,343.75	80,331.43	4,111.74	152,786.92
NOVEMBER	26,655.00	27,297.50	53,952.50	79,242.86	4,059.00	137,254.36
DECEMBER	26,552.50	26,330.00	52,882.50	79,284.76	4,061.00	136,228.26
JANUARY	30,955.38	37,390.38	68,345.75	76,100.00	4,461.00	148,906.75
FEBRUARY	30,951.25	27,651.25	58,602.50	75,683.64	4,463.00	138,749.14
MARCH	28,894.25	32,290.50	61,184.75	75,727.27	4,145.00	141,057.02
APRIL	28,072.00	33,248.88	61,320.88	73,439.09	4,025.00	138,784.97
MAY	28,249.38	43,983.50	72,232.88	74,073.64	4,050.00	150,356.51
JUNE	28,334.63	42,384.38	70,719.00	74,369.09	4,058.00	149,146.09
Estimated for FY13-14	$ 334,885.63	$ 513,726.38	$ 848,612.00	$ 927,606.06	$ 49,589.74	$ 1,825,807.80

BUILDING RELATED REVENUE

Estimated # of Single Family Residential permits to be issued; 15

Type	Current Fee	Amount to Budget per Account	Account #
Water Tap Chg (Meter)	800	12,000	210-000-41450
Sewer Tap Inspections	200	3,000	220-000-41460
Sidewalk Inspections	40	600	230-000-41445
SDC:			
Water (Est. 100% Implementation)	5,900	88,500	315-000-44100
Sewer	5,180	77,693	315-000-44200
Recreational Facilities	3,959	59,387	310-000-44300
Streets	2,024	30,360	310-000-44400
Stormwater	168	2,520	310-000-44500
Parkland Acquisition *	3,500	3,500	310-000-41470
ODOT Traffic Impact Fee	907	13,605	310-000-41475
Average Bldg Permit SFR	1,400	21,000	100-000-41405
Average Bldg Permit Other **	0.50	10,500	100-000-41405
Average Electric Permit SFR	200	3,000	100-000-41410
Average Electric Permit Other **	0.50	1,500	100-000-41410
FRSD Excise Tax 1%	0.01	210	100-000-41430
SDC Admin 4% of SDC fees	0.04	10,338	100-000-41425
Building Inspections	0.75	23,625	100-100-52025
Electrical Inspections	0.75	3,375	100-100-52030

* Estimated at 1 permit.
** Estimated at 50% of SFR permit income.

APPORTIONMENTS FROM STATE OF OREGON

Preliminary Population: * 4,610

Revenue Type	Rate per Capita	Fund	Allocation %	Budget to Amount per Account	Account #
Liquor Taxes	14.33	General	100%	61,061.30	100-000-41325
Cigarette Taxes	1.32	General	100%	6,085.20	100-000-41330
Gas Taxes **	57.25	Street	99%	261,283.28	230-000-41310
		Street ***	1%	2,636.59	230-000-41315

State Revenue Sharing

Fiscal Year	Actual Amounts Received	Fund	Allocation %	Budget to Amount per Account ****	Account #
2008-09	36,673				
2009-10	35,857				
2010-11	38,174				
2011-12	38,959				
Estimate for FY2013-14		Parks	100%	37,416	130-000-41320

Notes:

* Source for the population is the certified PSU figures published July. 2012.

** Rate takes into account the OTIA disbursements, debt service of the state, and the

*** Restricted for pedestrian and bicycle pathways.

**** Based on actual amounts received over past four years

FRANCHISE / TELECOMMUNICATIONS FEES

Utility Companies	FY09-10	Actual FY10-11	FY11-12	Received through January 2013	Projected to June 2013	Amount to Budget 98% of FY12-13 Projection 0.98	Fund	Allocation %	Budget to Amount per Account	Account #
Emerald People's Utility 5%	95,761.89	105,327.98	126,478.84	56,607.36	113,214.72	110,950.43	General	50%	55,475.21	100-000-41210
							Streets	50%	55,475.21	230-000-41210
Lane Electric 5%	28,072.99	30,203.70	31,728.68	-	31,655.00	31,021.90	General	50%	15,510.95	100-000-41220
							Streets	50%	15,510.95	230-000-412220
Garbage Co. 5%	15,382.11	15,472.70	17,885.60	2,813.70	21,874.20	21,436.72	General	50%	10,718.36	100-000-41250
							Streets	50%	10,718.36	230-000-41250
Cable Co. 5%	14,907.34	13,088.34	11,780.54	-	10,715.00	10,500.70	General	50%	5,250.35	100-000-41240
							Streets	50%	5,250.35	230-000-41240
Telephone Companies 7%	19,361.44	18,249.66	15,767.64	-	17,437.06	17,088.31	General	50%	8,544.16	100-000-41230
							Streets	50%	8,544.16	230-000-41230
Telecommunications Fees	73,068.03	62,073.45	61,591.12	27,737.27	55,474.54	54,365.05	Law Enforce-ment	100%	54,365.05	120-000-41235

CITY FUEL TAX

	Actual									
FY08-09	FY09-10	FY10-11	FY11-12	Received through January 2013	FY 12-13 Projected to June 2013	Amount to Budget 98% of FY12-13 Projection 0.98	Fund	Allocation %	Amount to Budget per Account	Account #
81,603.00	76,695.27	79,104.00	73,929.21	30,611.38	61,222.76	59,998.30	Street	100%	59,998.30	230-000-41620

LEASE INCOME

Name of Leasee	Description of Property	Amount of Lease	Payment Frequency	Amount to Budget per Account	Account #
Charter Communications	Dogwood Water Tank July-Dec	338.74	Monthly	2,032.44	100-000-41810
	Dogwood Water Tank Jan-June	355.68	Monthly	2,134.08	100-000-41810
Verizon	24601 Bolton Hill Road	1,500.00	Monthly	18,000.00	100-000-41810
SBA Structures	P.W. Yard - E. Broadway (Tower)	1,242.17	Monthly	14,906.04	100-000-41810
LS Networks	P.W. Yard - E. Broadway (Fiber Optic)	-	Annually	2,844.00	100-000-41810
North Territorial Property	88658 Territorial Road	800.00	Monthly	9,600.00	220-000-41810

ACTIVE GRANTS AWARDED IN PRIOR YEARS

Name of Granting Agency	Name of Project	Description of Project/Purpose	Grant Award Amount	Amount Received through June 30, 2013 *	Fund/ Account #s Revenue & Expenditure	Other Important Information
Lane County	Rural Tourism	Various activities designed to promote tourism.	$ 6,239	$ 6,239	100-000-45110 100-100-52065	Grant period overlaps City's fiscal years; leftover amounts are carried forward
Ford Family	Fern Ridge Service Center (FRSC)	Construction of building	$ 250,000	$ 250,000	420-000-45110 420-420-xxxxx	Received during FY1112
OBDD	FRSC	Construction of building	$ 1,500,000	$ 1,100,000	420-000-45120 420-420-xxxxx	Awarded; funds being received on reimbursement basis
Oregon Community Foundation	FRSC	Construction of building	$ 25,000	$ 25,000	420-000-46510 420-420-xxxxx	Received January 2012
Oregon Dept. of Transportation	Hunter Road	Sidewalks and Overlay	$ 50,000	$ -	230-000-45120 230-230-53050	Awarded in FY11-12 Will not receive until project is completed

* Amount received of OBDD Grant is an estimate.

LISTING OF POTENTIAL GRANTS

Name of Granting Agency	Type of Grant	Description of Project/Purpose	Amount of Project	Amount of Grant	Amount of Grant Match	Other Important Information
Lane County	Rural Tourism	Various activities designed to promote tourism.	$ 7,000	$ 6,000	None	Difference of $1,000 is anticipated carry-over from 2013 (FY12-13) grant.
Dept. of Land Conservation and Development	Technical Assistance	Comprehensive Plan Amendments	$ 40,500	$ 35,000	In-kind	Grant could be more. If so, it will be used to reimburse more of the project cost or expand the scope of the amemendment.
Oregon Dept of Transportation	Transportation Growth Management	Bike and Pedestrian Master Plan	$ 45,000	$ 45,000	In-kind	Not budgeting until Grant is awarded.

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 the following classifications: 1) Personal Services 2) Materials and Services 3) Capital Outlay 4) Debt Service 5) Contingency, and 6) Internal Transfers Out.

Personal Services

The Personal Services classification includes all wage and benefit costs associated with employees.
The fiscal year 2013-14 proposed budget includes 16 regular positions or full-time equivalents (FTE) and 21 temporary positions. The temporary positions roughly equate to 2.82 FTE. Last year's (2012-13) adopted budget was based on the same number of positions. In fiscal year 2011-12 the budget included the same 16 regular positions; however, there were 4 less temporary positions. The positions added in fiscal year 2012-13 were 2 aerobic instructor and 2 lifeguard positions. These additions were needed to accommodate scheduling and demand for the Swimming Pool Programs.

Total wages and benefits are expected to be $63,550 higher than the current year's projection. This equates to a 4.8% overall increase. The components of the increase are discussed below.

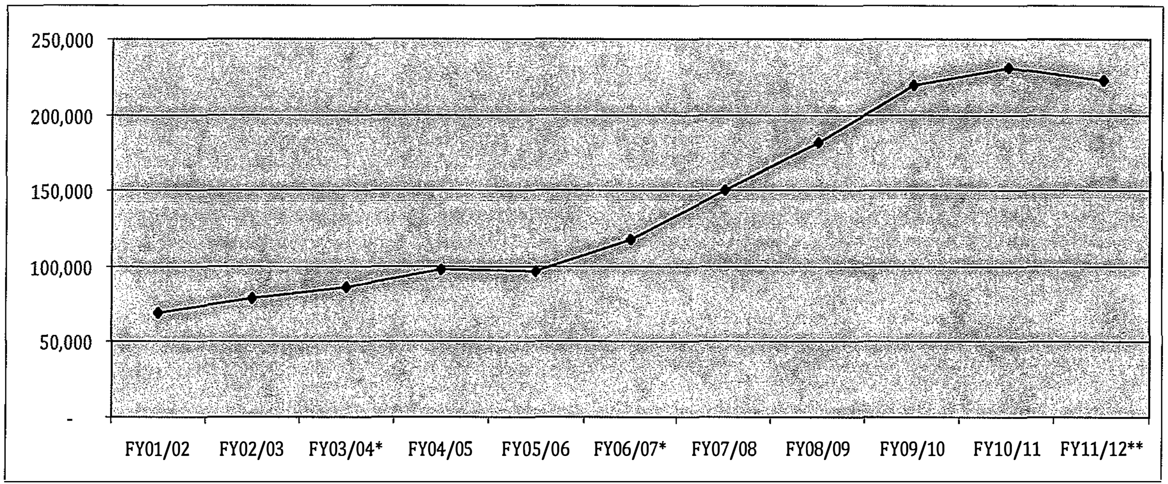
Wages:
The proposed budget reflects a 2% wage cost-of-living-adjustment (COLA) increase to all the City's positions. The City's uses the CPI-U Portland from the previous calendar year to determine the amount of COLA, if one is being granted. The CPI-U Portland for 2012 was 2.1%.

Based on the information known to date, the budget also allows for step increases that potentially could be awarded to employees, based on annual performance evaluation results, during the upcoming fiscal year.

Additionally, the pool manager is expected to work more hours prior to the pool opening then in years past and the total hours for the aerobic instructor(s) have been increased to better reflect the preliminary schedule.

Benefits:
Insurance premium rates for Medical, Vision, and Dental are expected to increase by 7%, 6%, and 4%, respectively for the upcoming plan year (January 1, 2014). For an employee only the increases equate to a total of $28.90 per month. The employees will continue to contribute 10% of the premium costs and the City will continue to make quarterly contributions to health savings accounts for each employee. The health savings accounts were set up for employees when the City switched to a high deductible health plan.

Actual Health Insurance Costs
Fiscal Year 2001-02 through Fiscal Year 2011-12



*Estimated from records other than actual payments. **Includes contributions to all employees' Health Savings Accounts.

The rates for Workers' Compensation insurance are expected to increase 6.1% for the upcoming year. Additionally, the City's experience modifier increased from .9 to 1.13 %. The change is reflective of a new calculation method being used at the Federal level. Staff predicts that the total change will be about $10,479.

The City belongs to the municipal government pool of the Oregon Public Employees Retirement System. The City pays one of two contribution rates depending on each employee's length of service. The rates change every two years based on the most recent actuarial report. The City's rates will increase to 14.09% and12.56% from 9.72% and 8 .46% respectively, effective July 1, 2013. At this time the City is also paying the employee's "pick-up" portion of 6%.

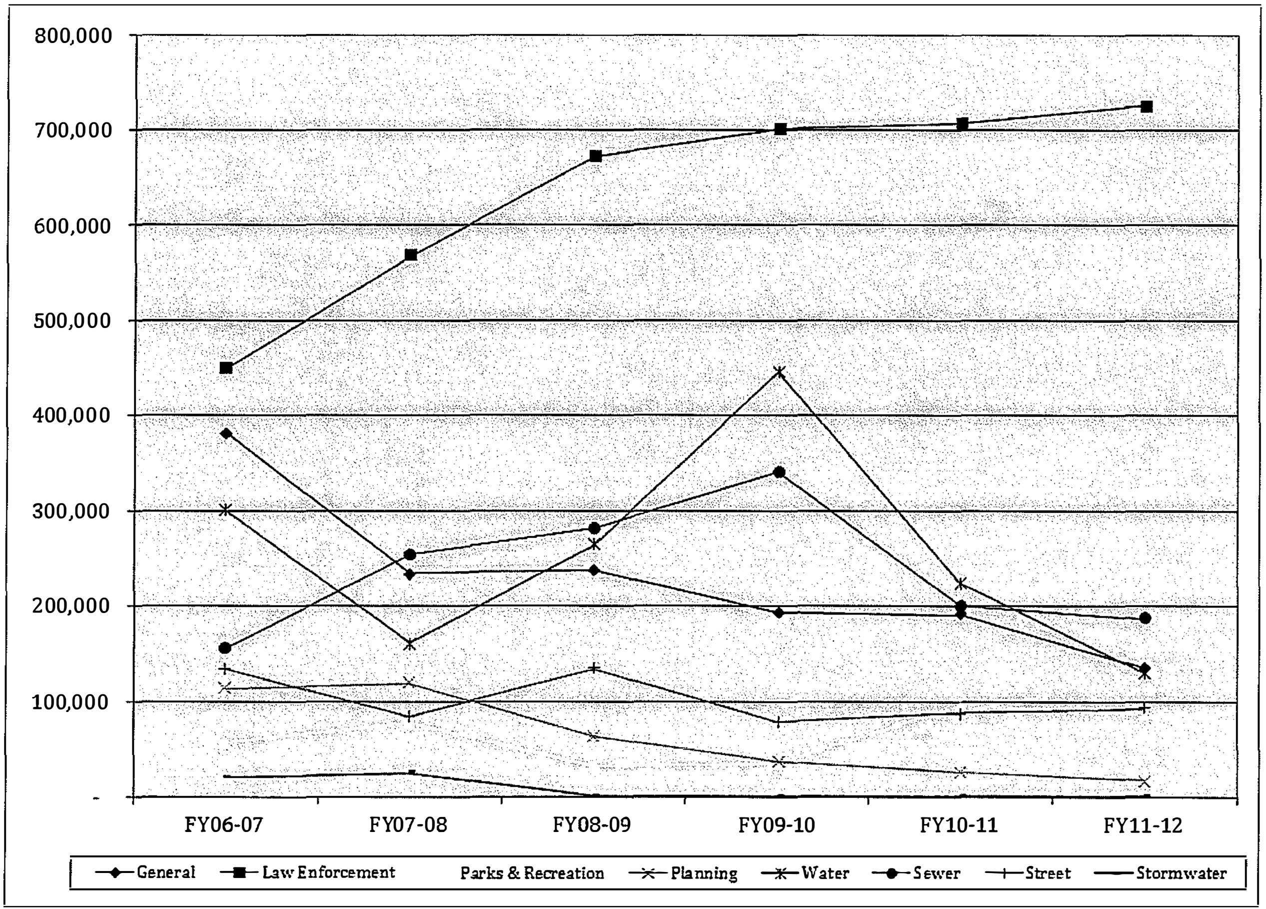
Staff is not expecting any increases to the life or long-term disability insurance premium rates.

Consistent with common practice many of the positions are allocated to two or more funds for wage and benefit purposes. The allocations reflect the estimated amount of time each employee performs tasks within each area or the position's scope of responsibility.

Materials and Services
Expenditure classification used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. Typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken that are not capital outlay. An example in the fiscal year 2013-14 proposed budget is the Comprehensive Plan Review and Update Project. This project among others of this nature is listed in the next section. See schedule entitled "Listing of Proposed Rehabilitation and Professional Projects". Equipment with a total cost of less than $5,000 is also included in materials and services. See the first page of the schedule entitled "Listing of Proposed Asset Purchases", also in the next section, for details.

Historical Materials and Services by Operating Fund
Fiscal Year 2006-07 through Fiscal Year 2011-12

Operating Funds	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
General	381,254	234,366	237,392	193,111	190,493	134,972
Law Enforcement	450,387	567,580	671,815	701,387	706,318	725,694
Parks & Recreation	56,489	76,846	31,745	34,951	95,205	86,491
Planning	113,790	119,466	63,540	36,952	26,228	17,424
Water	299,953	161,284	264,189	446,183	223,748	129,936
Sewer	156,109	254,140	282,322	341,190	200,450	187,036
Street	133,458	83,762	134,198	78,911	87,961	93,207
Stormwater	20,918	25,088	1,761	2,159	1,404	1,089
Total By Fiscal Year	$ 1,612,358	$ 1,522,532	$ 1,686,962	$ 1,834,844	$ 1,531,806	$ 1,375,849
Percent Change	n/a	-6%	11%	9%	-17%	-10%



Capital Outlay

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

For budgeting purposes capital outlay is broken down further by the following types:
Expansion or acquisition – newly acquired or built; adds on to an existing system or structure.

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

Typically the amount of capital outlay varies greatly from one year to the next. The amount budgeted is based on an assessment of priorities and needs for the upcoming year, as well as, the projects previously planned that appear in the City's Master and/or Capital Improvement Plans.

Debt Service
Amounts needed to make principal and interest payments on any outstanding loans and bond issues. The payment of inter-fund loans would also be budgeted in this classification. Over the past few years, the total amounts of debt service payments have stayed fairly constant. In fiscal year 2013-14, despite the payoff of two loans, the amount needed for principal and interest is increasing substantially. The increase, as mentioned previously, is due to the debt the City has undertaken to build the water pipeline from Eugene.

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

Transfers
Moving expenditure authority from an existing appropriation to another. There are two types of transfers: "Inter-fund" when the appropriation is being transferred to another fund and "intra-fund" when the appropriation is being transferred to another classification 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.

The next section begins with a schedule showing all the proposed expenditures by fund and by expenditure classification included in the proposed budget for the upcoming year. The schedule is followed by a graph depicting the citywide totals for each classification. Following the graph is another schedule and graph with all the proposed expenditures without the water pipeline costs. This information is being provided to show the City's "typical" expenditure levels.

The next section also includes numerous schedules regarding the expenditure classifications described above. The schedules provide some additional background; listings of specific items included in the fiscal year 2013-14 proposed budget and account number references.

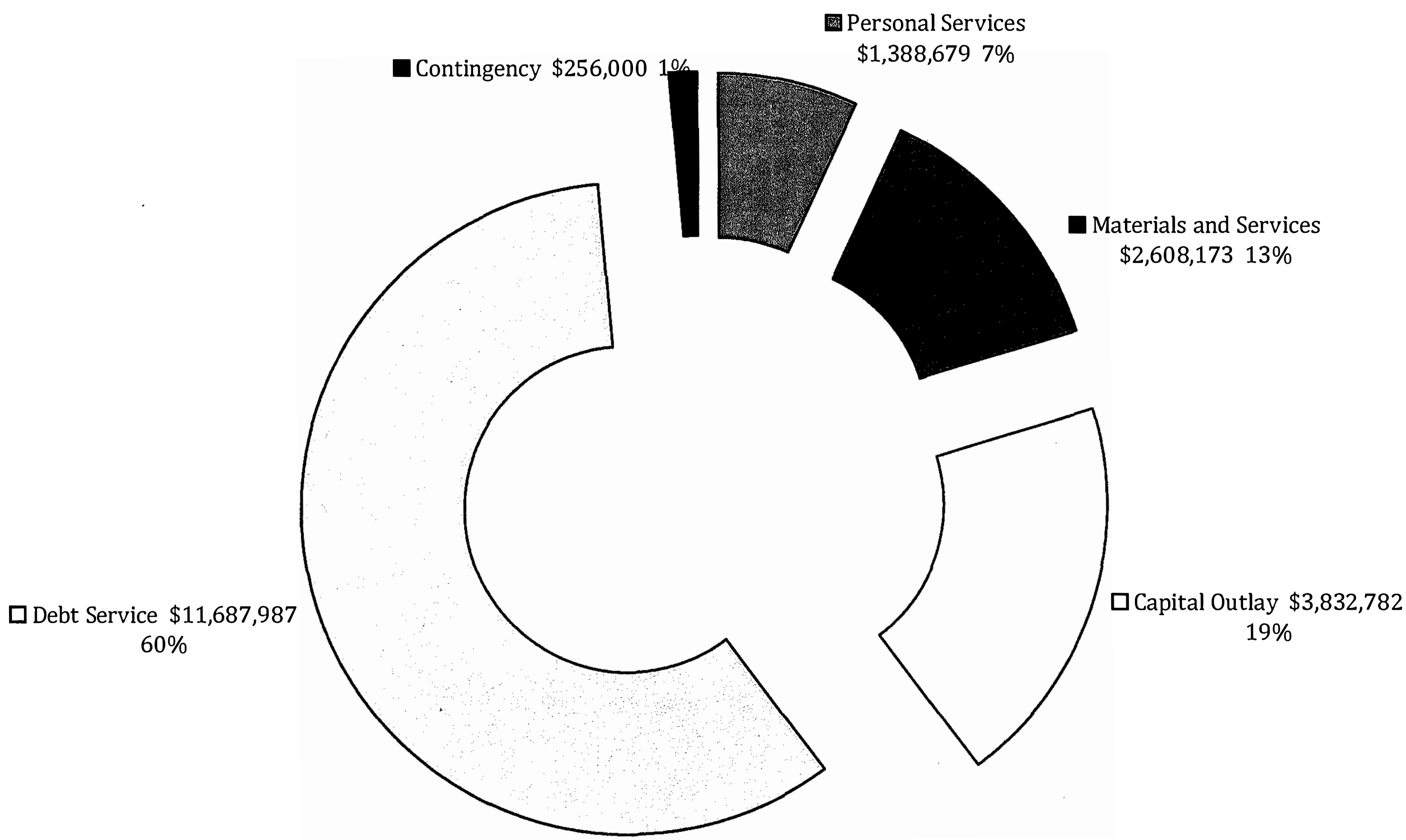
Summary of Expenditures by Classification (with Pipeline)

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Contingency	Expenditures (excluding Transfers)	Internal Transfers	Total Expenditures
GENERAL:								
GENERAL	320,329	204,186	7,875	-	30,000	562,390	-	562,390
SPECIAL REVENUE:								
LAW ENFORCEMENT	-	790,900	5,000	-	5,000	800,900	-	800,900
PARKS & RECREATION	184,288	127,938	5,745	-	16,000	333,971	-	333,971
PLANNING	117,325	62,453	5,495	-	10,000	195,273	-	195,273
STREETS	124,670	276,057	36,995	-	35,000	472,722	5,000	477,722
STORMWATER DRAINAGE	18,214	6,237	5,055	-	10,000	39,506	35,000	74,506
CAPITAL CONSTRUCT: GOV'T	-	-	93,750	-	-	93,750	-	93,750
GRANTS	-	-	-	-	-	-	790	790
2007 INVERSE CONDEMNATION	-	100	-	119,000	-	119,100	-	119,100
ZUMWALT CAMPGROUND	-	41,250	-	-	-	41,250	20,000	61,250
BUSINESS ASSISTANCE GRANT/ LOAN	-	39,050	-	-	-	39,050	1,000	40,050
LOCAL IMPROVEMENTS	-	11,150	223,000	40,000	-	274,150	-	274,150
ENTERPRISE:								
MUNICIPAL WATER	332,763	287,935	62,875	568,274	50,000	1,301,847	5,000	1,306,847
MUNICIPAL SEWER	291,090	412,942	51,460	115,750	100,000	971,242	80,000	1,051,242
CAPITAL CONSTRUCT: ENTERPRISE	-	25	105,250	161,000	-	266,275	-	266,275
CAPITAL PROJECTS:								
CAP PROJ-NEW POOL FACILITIES	-	300	-	-	-	300	-	300
CAP PROJ-W. B'WAY DEVELOP	-	7,650	559,433	-	-	567,083	-	567,083
CAP PROJ-WATER PIPELINE	-	340,000	2,660,849	10,603,161	-	13,604,010	700,000	14,304,010
DEBT SERVICE:								
DEBT SERVICE	-	-	-	80,802	-	80,802	-	80,802
RESERVES:								
PUBLIC WORKS EQUIPMENT	-	-	25,000	-	-	25,000	-	25,000

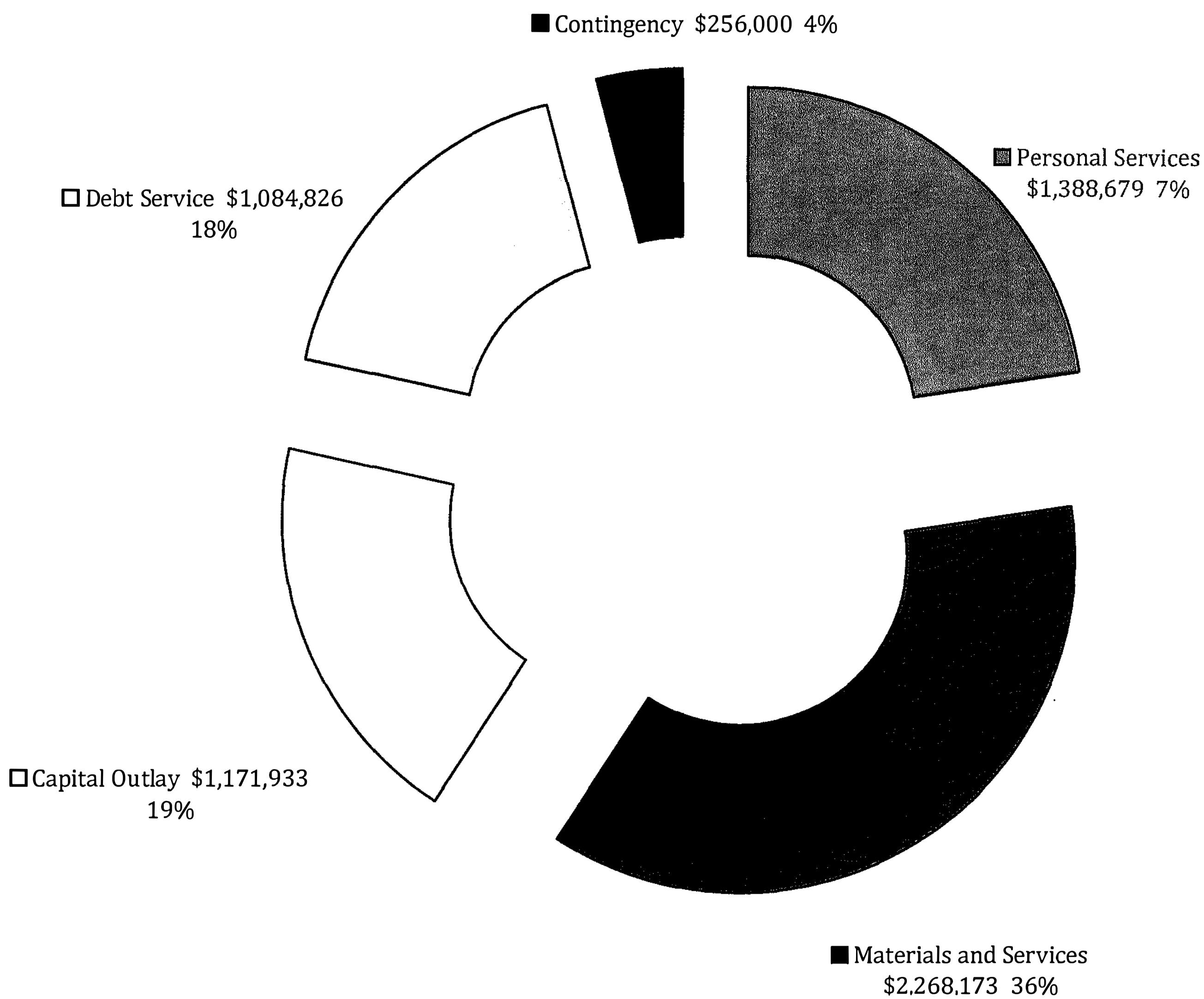
Summary of Expenditures by Classification (with Pipeline)

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Contingency	Expenditures (excluding Transfers)	Internal Transfers	Total Expenditures
RESERVE: GOVERNMENT	-	-	-	-	-	-	-	-
RESERVE: ENTERPRISE	-	-	-	-	-	-	-	-
CITY WIDE TOTALS:	$ 1,388,679	$ 2,608,173	$ 3,847,782	$ 11,687,987	$ 256,000	$ 19,788,621	$ 846,790	$ 20,635,411

Expenditures By Classification With Pipeline
$19,773,621



Expenditures By Classification (without Pipeline)
$6,169,611



City of Veneta

Proposed Compensation Plan for FY 2013-14
Management, Professional/Supervisory & Skilled Positions

Effective Date: If approved will be effective July 1, 2013
Cost of Living Wage Adjustment: 2.00% 1.02
Step Increases: 4.00%

Positions By Dept & Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Administrative										
Skilled: (non-exempt)										
Office Support Specialist/Compliance Officer	2,483	2,582	2,685	2,792	2,904	3,020	3,141	3,267	3,398	3,534
Assistant City Recorder	2,686	2,793	2,905	3,021	3,142	3,268	3,399	3,535	3,676	3,823
Management: (exempt)										
City Recorder/HR & RM Administrator	3,485	3,624	3,769	3,920	4,077	4,240	4,410	4,586	4,769	4,960
Fiscal Services										
Skilled: (non-exempt)										
Accounting Clerk	2,485	2,584	2,687	2,794	2,906	3,022	3,143	3,269	3,400	3,536
Office Support Specialist/Utility Clerk	2,295	2,387	2,482	2,581	2,684	2,791	2,903	3,019	3,140	3,266
Management: (exempt)										
Finance Director/Budget Officer	4,269	4,440	4,618	4,803	4,995	5,195	5,403	5,619	5,844	6,078
Community Development										
Professional: (exempt & non-exempt)										
Associate Planner (exempt)	3,425	3,562	3,704	3,852	4,006	4,166	4,333	4,506	4,686	4,873
Assistant Planner (non-exempt)	3,046	3,168	3,295	3,427	3,564	3,707	3,855	4,009	4,169	4,336
Management: (exempt)										
Community Development Director	4,473	4,652	4,838	5,032	5,233	5,442	5,660	5,886	6,121	6,366
Public Works										
Skilled: (non-exempt)										
Utility Worker I	2,491	2,591	2,695	2,803	2,915	3,032	3,153	3,279	3,410	3,546
Utility Worker II	2,707	2,815	2,928	3,045	3,167	3,294	3,426	3,563	3,706	3,854
Utility Worker III	3,070	3,193	3,321	3,454	3,592	3,736	3,885	4,040	4,202	4,370
Management: (exempt)										
Public Works Superintendent	4,102	4,266	4,437	4,614	4,799	4,991	5,191	5,399	5,615	5,840
Public Works Director	5,036	5,237	5,446	5,664	5,891	6,127	6,372	6,627	6,892	7,168

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City of Veneta

Proposed Compensation Plan for FY 2013-14
For Hourly, Temporary & Seasonal Positions *

Effective Date:	1-Jul-13
Cost of Living Wage Adjustment	2.00%
Step Increases Regular:	4.00%
Step Increases Seasonal/Temp:	3.00%
Minimum Wage:	$ 8.95 (effective 1/1/2013)

Positions By Department	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Administrative										
Receptionist-Regular	11.04	11.48	11.94	12.42	12.92	13.44	13.98	14.54	15.12	15.72
Recreation & Events Coordinator-Seasonal	10.77	11.09	11.42	11.76	12.11	12.47	12.84	13.23	13.63	14.04
Community Development										
Administrative Intern-Seasonal	9.13	9.40	9.68	9.97	10.27	10.58	10.90	11.23	11.57	11.92
Planning / Program Specialist-Regular	12.90	13.42	13.96	14.52	15.10	15.70	16.33	16.98	17.66	18.37
Public Works										
Seasonal Grounds Laborer-Seasonal	9.39	9.67	9.96	10.26	10.57	10.89	11.22	11.56	11.91	12.27
Wastewater Plant Intern-Seasonal	9.13	9.40	9.68	9.97	10.27	10.58	10.90	11.23	11.57	11.92
Pool Manager-Seasonal	10.77	11.09	11.42	11.76	12.11	12.47	12.84	13.23	13.63	14.04
Recreation Assistant / Lifeguard-Seasonal	9.13	9.40	9.68	9.97	10.27	10.58	10.90	11.23	11.57	11.92
Aerobics Instructor-Seasonal	11.73	12.08	12.44	12.81	13.19	13.59	14.00	14.42	14.85	15.30

***These positions can be full or part-time.**
Part-time positions receive reduced benefits.
All positions are non-exempt for overtime purposes.

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PERSONNEL SERVICES DISTRIBUTION BY FUND AND DEPARTMENT

Positions	Funds and Departments:									
	GENERAL	COURT	PARKS	STREETS	WATER	SEWER	STORMWATER	PLANNING	POOL	TOTAL
REGULAR EMPLOYEES:										
ADMINISTRATION:										
City Administrator	0.300	0.000	0.050	0.100	0.250	0.150	0.000	0.125	0.025	100%
City Recorder	0.550	0.025	0.025	0.075	0.100	0.100	0.000	0.100	0.025	100%
Assistant Recorder	0.450	0.000	0.100	0.050	0.100	0.100	0.000	0.200	0.000	100%
Off Support Spec-Compliance	0.500	0.300	0.025	0.050	0.050	0.050	0.025	0.000	0.000	100%
FINANCE:										
Finance Director	0.275	0.000	0.025	0.100	0.275	0.250	0.025	0.025	0.025	100%
Accounting Clerk	0.225	0.025	0.025	0.025	0.300	0.300	0.025	0.050	0.025	100%
Off Support Spec-Utility Clerk	0.200	0.000	0.025	0.025	0.350	0.350	0.025	0.000	0.025	100%
COMMUNITY DEVELOPMENT:										
Comm Development Director	0.100	0.000	0.100	0.100	0.125	0.125	0.025	0.425	0.000	100%
Associate Planner	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.000	100%
PUBLIC WORKS:										
PW Director	0.100	0.000	0.050	0.150	0.375	0.275	0.025	0.000	0.025	100%
PW Superintendent	0.050	0.000	0.050	0.050	0.425	0.400	0.000	0.000	0.025	100%
Utility Worker I (AF)	0.050	0.000	0.050	0.150	0.400	0.325	0.000	0.000	0.025	100%
Utility Worker I (CM)	0.000	0.000	0.050	0.050	0.550	0.150	0.050	0.000	0.150	100%
Utility Worker I (JP)	0.250	0.000	0.100	0.300	0.200	0.125	0.025	0.000	0.000	100%
Utility Worker II (JM)	0.000	0.000	0.000	0.000	0.400	0.600	0.000	0.000	0.000	100%
Utility Worker I New Hire	0.000	0.000	0.500	0.250	0.050	0.200	0.000	0.000	0.000	100%
% Charged to Funds/Dept	3.55	0.35	1.18	1.48	3.95	3.50	0.23	1.43	0.35	
On-call pay: PW Employees	-	-	-	-	0.50	0.50	-	-	-	100%
TEMPORARY EMPLOYEES:										
Pool Manager	-	-	-	-	-	-	-	-	1.00	100%
Pool Staff	-	-	-	-	-	-	-	-	1.00	100%
Seasonal Grounds Laborer	-	-	0.400	0.425	-	0.150	0.025	-	-	100%
% Charged to Funds/Dept	-	-	0.40	0.43	-	0.15	0.03	-	2.00	
Total % by Funds/Departments	3.55	0.35	1.58	1.90	3.95	3.65	0.25	1.43	2.35	

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE

Type of Cost:		Salary/Wages 50010	Insurance Benefits 50065	Life & LTD Insurance Benefits 50065	Pension - EE Pick Up 50070	Pension - PERS ER 50070	FICA 50060	Workers' Compensation 50060	TOTAL BY FUND/DEPT
Fund/Department Name:	Fund/Department #:								
ADMIN	100-100	189,868	43,450	950	11,392	25,578	14,525	1,661	287,424
COURT	100-160	15,133	5,468	86	908	2,112	1,158	40	24,905
PARKS	130-130	57,800	15,481	356	3,251	7,268	4,422	2,213	90,791
STREETS	230-230	81,467	18,694	396	4,658	10,386	6,232	2,837	124,669
WATER	210-210	221,457	42,756	1,026	13,287	29,587	16,941	7,709	332,764
SEWER	220-220	194,067	36,978	937	11,563	25,903	14,846	6,796	291,090
STORM	240-240	12,048	2,629	58	709	1,579	922	269	18,214
PLANNING	140-140	79,869	15,319	390	4,792	10,632	6,110	213	117,325
POOL	130-520	75,062	4,037	85	1,679	3,772	5,742	3,120	93,497
TOTAL BY TYPE OF COST:		926,772	184,812	4,284	52,240	116,817	70,898	24,857	1,380,680

LISTING OF PROPOSED REHABILITATION AND PROFESSIONAL PROJECTS

PROJECTS	FUNDING SOURCE	TOTAL PROJECT COST	ESTIMATED AMOUNT SPENT THROUGH JUNE 30, 2013	FY 13-14 BUDGET AMOUNT	TYPE OF PROJECT	FUND(S) IN WHICH EXPENDITURE BUDGETED	ACCOUNT(S) IN WHICH EXPENDITURE BUDGETED
Eighth Street Overlay		$ 110,000	$ -				
	CR Street			$ 110,000	Rehabilitation	Street Fund	#230-53050
Hunter Road Overlay		$ 123,500	$ 73,500	$ 50,000	Rehabilitation	Street Fund	#230-53050
	CR Street						
Wastewater Conveyor		$ 110,000	$ -				
	CR Sewer			$ 110,000	Rehabilitation	Sewer Fund	#220-53050
Parking Lot @ City Hall		$ 4,000	$ -				
	CR Street			$ 4,000	Rehabilitation	Street Fund	#230-53050
Comprehensive Plan Review		$ 40,500	$ -				
	CR General			$ 7,500	Professional	General Fund	#100-52075
	CR Planning			25,500	Professional	Planning Fund	#140-52075
	CR Water			3,000	Professional	Water Fund	#210-52075
	CR Sewer			3,000	Professional	Sewer Fund	#220-52077
	CR Street			1,500	Professional	Street Fund	#230-52077
Wastewater Rate SDC Update		$ 20,000	-				
	CR Sewer			$ 20,000	Professional	Sewer Fund	#220-52290
Parkland Acquisition Feasibility		$ 16,000	-				
	CR Parks and Recreation			$ 16,000	Professional	Parks & Recreation Fund	#130-52290
Work Station Remodels (Planning and PW Yurt)	CR Operating Funds	$ 7,500	-	$ 1,750	Rehabilitation	General Fund	#100-51500
				438	Rehabilitation	Parks & Recreation Fund	#130 & 520-51500
				2,313	Rehabilitation	Planning Fund	#140-51500
				1,250	Rehabilitation	Water Fund	#210-51500
				1,000	Rehabilitation	Sewer Fund	#220-51500
				625	Rehabilitation	Street Fund	#230-51500
				125	Rehabilitation	Storm water Fund	#240-51500
Vacuum Unit for Swimming Pool							
	CR Parks and Recreation	$ 3,000.00	-	$ 3,000	Rehabilitation	Parks & Recreation Fund	#520-54040

LISTING OF PROPOSED ASSET PURCHASES

ASSETS BY TYPE	TOTAL ASSET COST	FY 13-14 BUDGET AMOUNT	FUND(S)	EXPENDITURE ACCOUNT NUMBER
OFFICE EQUIPMENT - $4,999 and Below				
Non-specified needs	$ 2,700			
		$ 500	General	51500
		350	Park and Recreation	51500
		500	Planning	51500
		500	Water	51500
		500	Sewer	51500
		250	Street	51500
		100	Stormwater	51500
	$ 2,700	$ 2,700		
COMPUTER EQUIPMENT - $4,999 and Below				
PC for Utility Clerk position	$ 800			
PC for Accounting Clerk position	800	$ 760	General	51510
PC for Associate Planner	800	80	Park and Recreation	51510
		440	Planning	51510
		520	Water	51510
		520	Sewer	51510
		40	Street	51510
		40	Stormwater	51510
	$ 2,400	$ 2,400		
EQUIPMENT - $4,999 and Below				
Basketball Unit for Swimming Pool	$ 800			
		800	Park and Recreation: Pool	54040
	$ 800	$ 800		

EQUIPMENT - $5,000 and Above						
Non-specified needs	$	45,000				
New Copier		5,500	$	6,375	General	63110
				5,000	Law Enforcement	63210
				5,495	Park and Recreation	63110
				5,495	Planning	63310
				6,375	Water	63410
				6,210	Sewer	63510
				5,495	Street	63310
				5,055	Stormwater	63110
				5,000	PW Equipment	63610
	$	50,500	$	50,500		
INTANGIBLE ITEMS - $5,000 and Above						
Software Upgrade - Fixed Assets Module	$	5,000				
			$	1,500	General	63150
				250	Park and Recreation	63150
				1,500	Water	63150
				1,500	Sewer	63150
				250	Street	63150
	$	5,000	$	5,000		
VEHICLES - $5,000 and Above						
Pick-Up	$	20,000				
			$	20,000	Public Works Equipment	63615
	$	20,000	$	20,000		

LISTING OF PROPOSED IMPROVEMENT, EXPANSION PROJECTS AND ACQUISITIONS

PROJECTS	FUNDING SOURCE	TOTAL PROJECT COST	ESTIMATED AMOUNT SPENT THROUGH JUNE 30, 2013	FY 13-14 BUDGET AMOUNT	TYPE OF PROJECT	FUND(S) IN WHICH EXPENDITURE BUDGETED	ACCOUNT(S) IN WHICH EXPENDITURE BUDGETED
Perkins Road Design Work		$ 125,000	$ -				
	Transportation SDC 75%			$ 93,750	Expansion	Capital Construction-Government	#310-60130
	CR Street			$ 31,250	Improvement	Street Fund	#230-61610
Wastewater Screen T-3		$ 140,000	$ 15,000				
	Sewer SDC 65%			$ 81,250	Expansion	Capital Construction-Enterprise	#315-60130
	CR Sewer			$ 43,750	Improvement	Sewer Fund	#220-61610
Security Building	CR Water	$ 20,000	$ 5,000	$ 15,000	Improvement	Water Fund	#210-61610
Bulk Water Station		$ 40,000	$ -				
	CR Water			$ 40,000	Expansion	Water Fund	#210-60130
Water Pipeline		$ 11,000,000	$ 7,147,869				
	Water SDC			$ 3,852,131	Expansion	Capital Projects-Pipeline	#440-multiple accts
	USDA-Rural Utilities Loan Package						
	CR Water						
	Urban Renewal Agency						
East Bolton Sewer Installation		$ 223,000	$ -				
	Bank Loan			$ 223,000	Expansion	Local Improvement Fund	#430-60130
	Assessments on Property						
Pre-Design Report for Air Piping Replacement T-5/T-7		$ 24,000	$ -	$ 24,000	Expansion	Capital Construction-Enterprise	#315-60130
	Sewer SDC						
Fern Ridge Service Center		$ 1,821,000	$ 1,365,000				
	Grants			$ 456,000	Construction	Capital Projects-W Broadway	#420-multiple accts
	Donations						

DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS

Debt Description	Fund Name	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-13	Principal Due FY2013-14	Interest Due FY2013-14	Total Payment FY2013-14	Account #s
Existing Debt:										
Siuslaw Bank: Larson Settlement										
Purchase lots 400 & 600	Inverse Condemnation	1-20-2009	3.475% *	1/20/2019	925,000	492,323	66,456	15,684	82,140	340-340-65410 340-340-65420
Siuslaw Bank: Bolton Hill Sewer L.I.D.										
Sewer System Improvements	Local Improvements	6-18-2009	3.475% *	6/15/2029	223,502	195,841	9,184	6,851	16,035	430-430-65510 430-430-65520
General Obligation Bonds:										
Pool Facility Construction	Debt Service	2-12-2010	4.45%	1/1/2029	1,100,000	1,007,000	36,000	44,812	80,812	110-110-65125 110-110-65130
Anticipated New Debt:										
Siuslaw Bank: East Bolton Sewer L.I.D.										
Sewer System Improvements	Local Improvements				223,000	-	6,851	11,790	18,640	430-430-65525 430-430-65530
				TOTALS	$ 2,471,502	$ 1,695,164	$ 118,491	$ 79,136	$ 197,627	

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

DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS

Debt Description	Fund Name	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-13	Principal Due FY2013-14	Interest Due FY2013-14	Total Payment FY2013-14	Account #s
Existing Debt:										
USDA Rural Development:										
Sewer System Improvements	Sewer & Cap Constr-Ent	08-08-2000	4.50%	08-08-2041	4,255,700	3,640,362	67,482	163,816	231,298	220-220-65230 220-220-65240 315-315-65230 315-315-65240
Siuslaw Bank:										
Purchase 40 acres with manufactured home	Cap Constr-Enterprise	12-15-2011	3.48%	12-15-2022	362,590	315,386	32,497	10,843	43,340	315-315-65250 315-315-65260
Cashmere Valley Bank: Interim Financing										
Construction of Water Pipeline	Cap Project-Pipeline	11-09-2012	1.95%	08-09-2014		9,711,119		260,740	260,740	440-440-65110 440-440-65115
Anticipated New Debt:										
USDA Rural Development:										
Water System Expansion	Water	12-01-2013	2.75%	12-01-2053	9,711,119	-	120,305	313,830	434,135	210-210-65110 210-210-65115
Bank Loans:										
EWEB Reimbursement	Water	12-01-2013	3.25%	12-01-2053	1,050,000	1,000,000	25,000	45,000	70,000	210-210-65120 210-210-65125
EWEB Oversize	Water	12-01-2013	3.25%	12-01-2033	375,000	500,000	18,139	46,000	64,139	210-210-65130 210-210-65135
				TOTALS	$ 15,754,409	$ 15,166,867	$ 263,423	$ 840,230	$ 1,103,653	

SCHEDULE OF TRANSFERS

FUNDS $ BEING TRANSFERRED FROM	FUND(S) $ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	JUSTIFICATION	ACCOUNT #
Grant Fund		790		Close out Grant Fund #330	330-330-75067
	Park and Recreation		790		130-000-41950
Business Assistance		1,000		Staff time spent on loan administration	360-360-75005
	General Fund		1,000		100-000-41955
Capital Project-Pipeline		700,000		Close out Capital Projects Fund #440	440-440-75005
	Water Fund		700,000		210-000-41940
Zumwalt Campground		20,000		Operating support	350-350-75020
	Park and Recreation		20,000		130-000-41945
Water Fund		5,000		Build up fund balance for future	210-210-75050
Street Fund		5,000		equipment and vehicle needs	230-230-75050
Sewer Fund		5,000			220-220-75050
	P.W. Equipment Fund		15,000		250-000-419xx
Sewer Fund		75,000		To meet debt service obligations on	220-220-75080
Stormwater Fund		35,000		purchase (Inverse condemnation) of Lots	240-240-75080
	2007 Inverse		110,000	400 & 600	340-000-419xx
		$ 846,790	$ 846,790		

GENERAL FUND

The General Fund is the main operating fund for the City. There are four departments budgeted and accounted for in the General Fund. They are 1) Administration 2) Municipal Court 3) Code Enforcement, and 4) Urban Forestry.

Administration

This department includes the functions of City management, finance, building, human resources, elections, record retention, risk management, economic development, and business registrations.

Municipal Court

The City conducts court once per month. The majority of the citations are traffic related.

Code Enforcement

Enforcement action is primarily complaint driven and includes nuisances, animal control, and other ordinance violations.

Urban Forestry

This department was set up as a means to track tree related activities.

RESOURCES

The main types of financial resources for the General Fund have been, and continue to be, property taxes, intergovernmental revenue, and franchise fees. Other types include but, are not limited to building-related permits, land leases, interest earnings, and court fines. Management is expecting modest increases in the main revenue. Despite these increases the proposed budget includes use of the fund balance in the approximate amount of $46,000 to cover all expenditures as budgeted.

EXPENDITURES

The total expenditures being proposed in the General Fund is less then the fiscal year 2012-13 amount. The decrease is due to removal of the transfer to the Inverse Condemnation Fund has been done in the past few years. The other expenditure classifications are discussed below.

Personal Services. As discussed earlier, management is not proposing any staffing or position changes; however, a 4.6% increase in wage and benefit costs is expected.

Materials and Services. The total amount being proposed for materials and services for fiscal year 2013-14 is slightly higher than the amount adopted in fiscal year 2012-13. Management is anticipating more building activity which increases the inspection costs and more money is being proposed for training and conferences.

Capital Outlay. The amount of capital outlay being proposed, $7,875, includes the cost for a new copier, software implementation, and a certain amount for unexpected asset needs.

Contingency. The proposed budget includes a $5,000 increase to this appropriation making a total of $30,000. This is a change being made as a precautionary measure.

GENERAL FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
691,453	**684,768**	**625,760**		**BEGINNING FUND BALANCE**	**646,125**	**646,125**	**646,125**
6,561	3,220	2,400	100-000-41110	Property Taxes-Prior Years	3,500	3,500	3,500
756	717	525	100-000-41115	Interest on Property Taxes	600	600	600
4,287	547	810	100-000-41120	Payments in Lieu of Taxes	1,800	1,800	1,800
52,664	63,239	41,560	100-000-41210	Emerald PUD Franchise Fees	55,475	55,475	55,475
15,102	15,864	13,640	100-000-41220	Lane Electric Franchise Fees	15,511	15,511	15,511
9,125	7,884	8,990	100-000-41230	Telephone Co. Franchise Fees	8,544	8,544	8,544
6,544	5,890	6,770	100-000-41240	Cable Co. Franchise Fees	5,250	5,250	5,250
7,736	8,943	8,190	100-000-41250	Garbage Co. Franchise Fees	10,718	10,718	10,718
57,695	58,670	56,611	100-000-41325	State Liquor Tax	61,061	61,061	61,061
7,282	6,708	6,454	100-000-41330	State Cigarette Tax	6,085	6,085	6,085
49,460	25,822	17,640	100-000-41405	Building Permit Fees	31,500	31,500	31,500
9,243	5,732	7,000	100-000-41410	Electrical Permit Fees	4,500	4,500	4,500
5,636	5,018	6,039	100-000-41425	SDC Administrative Fees	9,453	9,453	9,453
299	118	168	100-000-41430	Frsd#28J Excise Admin Fees	210	210	210
1,430	1,340	1,000	100-000-41435	Lien Search Fees	1,000	1,000	1,000
2,963	3,581	3,000	100-000-41790	Interest Income	2,800	2,800	2,800
38,959	38,078	39,500	100-000-41810	Land Lease	37,884	37,884	37,884
1,000	1,000	1,000	100-000-41955	From Business Assistance Loan/Grant Fund	1,000	1,000	1,000
24,958	12,207	22,500	100-000-41995	From Urban Renewal Agency	15,000	15,000	15,000
10,000	10,000	10,000	100-000-41996	URA Administrative Agreement	10,000	10,000	10,000
31,769	25,290	20,000	100-000-42105	Municipal Court Fines	20,000	20,000	20,000
-	750	100	100-000-42110	Tree Felling Permits/Fines	2,000	2,000	2,000
193	467	50	100-000-42115	Ordinance Enf. Reimbursements	50	50	50
3,065	2,148	2,400	100-000-42120	Animal Control Fees/Licenses	2,000	2,000	2,000
2,200	2,500	2,000	100-000-42130	Business Registrations	1,800	1,800	1,800
525	925	100	100-000-42135	Regulatory Business Permits	100	100	100
6,164	10,253	6,239	100-000-45110	Grant-Lane Co Tourism (RMTP)	6,000	6,000	6,000
14,037	8,963	500	100-000-49100	Miscellaneous Sources	500	500	500
1,061,106	**1,010,642**	**910,946**		**Total Resources, except taxes to be levied**	**960,466**	**960,466**	**960,466**
		195,807	100-000-41105	Taxes estimated to be received	**208,869**	**208,869**	**208,869**
152,536	**195,118**		100-000-41105	Taxes collected in year levied			
1,213,642	**1,205,760**	**1,106,753**		**TOTAL RESOURCES**	**1,169,335**	**1,169,335**	**1,169,335**

GENERAL FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
47								
48					**EXPENDITURES**			
49				**Admin Department:**	**Personal Services**			
50	149,744	171,045	187,484	100-100-50010	Wages	189,868	189,868	189,868
51	4,769	21,594	8,000	100-100-50050	Unemployment Reimbursement	8,000	8,000	8,000
52	30,643	15,947	15,747	100-100-50060	W/C and FICA Benefits	16,186	16,186	16,186
53	47,702	49,447	42,322	100-100-50065	Health/Life Insurance	44,400	44,400	44,400
54	-	24,051	28,896	100-100-50070	PERS	36,970	36,970	36,970
55	**232,858**	**282,084**	**282,449**		**Admin Personal Services Total**	**295,424**	**295,424**	**295,424**
56								
57					**Materials and Services**			
58	8,580	3,944	6,900	100-100-51010	Admin Supplies & Services	7,200	7,200	7,200
59	1,500	838	1,000	100-100-51015	Postage	1,000	1,000	1,000
60	8,411	7,253	7,600	100-100-51020	Professional Dues	7,600	7,600	7,600
61	4,831	263	2,000	100-100-51025	Publishing Costs	1,000	1,000	1,000
62	7,397	7,182	7,000	100-100-51030	Telephone Services	6,000	6,000	6,000
63	5,067	3,482	5,652	100-100-51035	Electricity	3,692	3,692	3,692
64	3,111	2,460	2,200	100-100-51040	City Hall Water/Sewer Fees	2,200	2,200	2,200
65	42	-	-	100-100-51045	FRSC Water/Sewer Fees	2,000	2,000	2,000
66	5,773	7,723	5,500	100-100-51050	City Hall Maint/Janitorial Sup	7,000	7,000	7,000
67	124	260	250	100-100-51055	Safety Supplies	250	250	250
68	1,687	1,118	320	100-100-51060	Office Machine Leases	700	700	700
69	699	911	1,000	100-100-51065	Office Machine Maintenance	1,000	1,000	1,000
70	1,608	2,454	2,000	100-100-51070	Training & Conferences	4,000	4,000	4,000
71	3,407	4,090	3,000	100-100-51075	Travel - Staff	3,000	3,000	3,000
72	63	-	100	100-100-51080	Election Administration	100	100	100
73	1,089	3,280	2,000	100-100-51085	Miscellaneous/Discretionary	2,000	2,000	2,000
74	1,109	1,437	1,500	100-100-51090	Training & Travel-Officials	1,500	1,500	1,500
75	7,499	5,322	7,500	100-100-51095	Public Relations	7,500	7,500	7,500
76	-	-	200	100-100-51097	Employee Recognition	200	200	200
77	-	-	1,600	100-100-51098	Wellness Program	1,000	1,000	1,000
78	1,502	1,453	1,000	100-100-51100	Welcome Sign Maintenance	1,000	1,000	1,000
79	5	103	500	100-100-51105	Refunds	500	500	500
80	100	618	4,250	100-100-51500	Office Equipment & Furniture	2,250	2,250	2,250
81	-	622	900	100-100-51510	Computer Equipment	760	760	760
82	15,861	8,945	18,000	100-100-52010	Attorney & Legal Services	17,000	17,000	17,000
83	3,520	3,359	6,142	100-100-52015	General Property/Liability Ins/Volunteer W/C	7,300	7,300	7,300
84	867	694	1,200	100-100-52020	Employee Bond Insurance	1,200	1,200	1,200
85	37,622	19,894	13,230	100-100-52025	Building Permit Inspections	23,625	23,625	23,625
86	6,653	4,187	5,250	100-100-52030	Electrical Permit Inspections	3,375	3,375	3,375
87	6,010	4,078	3,950	100-100-52035	Audit & Filing Fees	2,880	2,880	2,880
88	5,815	5,528	9,482	100-100-52045	Computer System Support-Maint	9,409	9,409	9,409

GENERAL FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
89	4,829	2,111	2,970	100-100-52050	Internet & Web Site Fees	2,184	2,184	2,184
90	5,798	5,597	5,400	100-100-52055	Janitorial Services Contract	5,400	5,400	5,400
91	6,230	1,000	20,000	100-100-52060	Economic Development	20,000	20,000	20,000
92	6,183	6,143	7,239	100-100-52065	Grant: Tourism Support/Projects	7,000	7,000	7,000
93	1,860	-	2,000	100-100-52070	Engineering Fees	2,000	2,000	2,000
94	-	-	7,500	100-100-52075	Comprehensive Plan/Pub Facility	7,500	7,500	7,500
95	7,125	-	-	100-100-52080	RARE Intern	-	-	-
96	-	-	1,250	100-100-52095	Long Tom Watershed Council	1,250	1,250	1,250
97	-	-	1,000	100-100-52100	Applegate Museum Activities	1,000	1,000	1,000
98	2,325	-	2,500	100-100-52290	Other Professional Services	2,500	2,500	2,500
99	**174,302**	**116,349**	**171,085**		**Admin Materials & Services Total**	**177,075**	**177,075**	**177,075**
100								
101					**Capital Outlay**			
102	3,072	-	-	100-100-60110	City Hall Improvements	-	-	-
103	970	-	5,000	100-100-63110	Office Equipment & Furnishings	6,375	6,375	6,375
104	1,061	-	-	100-100-63130	Computer/Network Upgrades	-	-	-
105	420	-	-	100-100-63150	Software System Upgrade	1,500	1,500	1,500
106	**5,523**	-	**5,000**		**Admin Capital Outlay Total**	**7,875**	**7,875**	**7,875**
107								
108					**Transfers**			
109	50,000	-	-	100-100-75025	To Cap Proj-New Pool	-	-	-
110	50,000	50,000	70,000	100-100-75080	To Inverse Condemnation Fund	-	-	-
111	**100,000**	**50,000**	**70,000**		**Transfers Total**	-	-	-
112								
113	-	-	**See Last Page**		**Contingency**	**See Last Page**	**See Last Page**	**See Last Page**
114								
115				**Municipal Court Dept**	**Personal Services**			
116		**Included in A**	11,972	100-160-50010	Wages	15,133	15,133	15,133
117			945	100-160-50060	W/C and FICA Benefits	1,198	1,198	1,198
118			4,791	100-160-50065	Health/Life Insurance	5,554	5,554	5,554
119			1,882	100-160-50070	PERS	3,020	3,020	3,020
120	-	-	**19,590**		**Court Personal Services Total**	**24,905**	**24,905**	**24,905**
121								
122					**Materials and Services**			
123	-	50	100	100-160-51020	Professional Dues	100	100	100
124	-	-	-	100-160-51060	Office Machine Leases	135	135	135
125	-	-	200	100-160-51070	Training & Conferences	200	200	200
126	-	-	300	100-160-51075	Travel - Staff	400	400	400
127	165	-	1,000	100-160-51105	Refunds - Court	1,000	1,000	1,000
128	444	30	-	100-160-51125	Restitution - Court Ordered	-	-	-
129	-	-	100	100-160-51130	Witness Fees	50	50	50
130	157	667	200	100-160-51210	Municipal Court Supplies	300	300	300

GENERAL FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
131	84	568	800	100-160-52010	Attorney & Legal Services	800	800	800
132	1,366	1,539	878	100-160-52045	Computer System Support-Maint	1,871	1,871	1,871
133	-	207	270	100-160-52050	Internet & Web Site Fees	198	198	198
134	3,167	4,200	5,600	100-160-52080	Judicial Services	4,600	4,600	4,600
135	**5,383**	**7,261**	**9,448**		**Court Materials & Services Total**	**9,654**	**9,654**	**9,654**
136								
137				**Code Enforcement Dept**	**Materials and Services**			
138	-	-	-	100-170-51060	Office Machine Leases	165	165	165
139	-	-	-	100-170-51070	Training & Conferences	400	400	400
140	-	-	-	100-170-51075	Travel - Staff	200	200	200
141	477	508	400	100-170-51120	Animal Control: Supplies/Admin	400	400	400
142	-	-	700	100-170-51121	Animal Control: Voucher Program	700	700	700
143	-	-	400	100-170-51122	Animal Control: Feral Program	-	-	-
144	104	300	600	100-170-51125	Ordinance Enforcement-Admin	600	600	600
145	-	-	1,000	100-170-52010	Attorney & Legal Services	1,000	1,000	1,000
146		-	1,219	100-170-52045	Computer System Support-Maint	1,210	1,210	1,210
147	-	261	385	100-170-52050	Internet & Web Site Fees	282	282	282
148	128	1,242	2,500	100-170-52085	Ordinance Enforcement Services	2,500	2,500	2,500
149	1,169	487	1,500	100-170-52090	Ordinance Code Updates	500	500	500
150	6,638	7,702	9,000	100-170-52110	Animal Control Contract	7,000	7,000	7,000
151	**8,516**	**10,500**	**17,704**		**Code Enf Materials & Services Total**	**14,957**	**14,957**	**14,957**
152								
153				**Urban Forestry Dept:**	**Materials and Services**			
154	2,292	863	3,500	100-180-51115	Urban Forestry Activities	2,500	2,500	2,500
155	**2,292**	**863**	**3,500**		**Urban Forestry Materials & Services Total**	**2,500**	**2,500**	**2,500**
157	-	-	**25,000**		**Contingency**	**30,000**	**30,000**	**30,000**
159	**684,768**	**738,703**			**ENDING FUND BALANCE**			
160			**502,977**		**ESTIMATED FUND BALANCE**	**606,945**	**606,945**	**606,945**
161	**1,213,642**	**1,205,760**	**1,106,753**		**TOTAL EXPENDITURES**	**1,169,335**	**1,169,335**	**1,169,335**

SPECIAL REVENUE FUNDS

Currently the City has thirteen (13) active funds that are considered Special Revenue Funds, five (5) of which are considered "operating funds" and two of those are also Major" funds for reporting purposes. Special Revenue Funds are created whenever revenue is legally restricted to specified purposes or whenever it is deemed, by staff and/or council that a particular activity warrants being budgeted and accounted for separately. The Street Fund is an example of a Special Revenue Fund with legally restricted revenue. An example of a fund created by choice is the Zumwalt Campground Fund. Each of the operating funds are listed and described below followed by notable changes to resources and expenditures.

Law Enforcement Fund.
The City of Veneta does not have police department; therefore, law enforcement needs are secured by contract with the Lane County Sheriffs Department. The contract commits four (4) full-time sheriffs deputies and one third (1/3) of a Sergeant's to cover Veneta. The cost of the contract is solely covered by property tax revenue.

Parks and Recreation Fund.
This fund is further divided into three (3) departments 1) Parks 2) Swimming Pool, and 3) Community Center.

<u>Parks</u>
The City currently has seven (7) parks. The park known as "Territorial Park" includes a skateboard complex and basketball courts and the "City Park" includes a large swing set. The other parks contain benches, picnic tables, and/or built in play structures.

<u>Swimming Pool</u>
The City's current pool and pool building were constructed in 2009/2010. The pool operates from mid-June through August each year and employs anywhere from 10 to 20 part-time seasonal lifeguards and instructors.

<u>Community Center</u>
The City does not operate any events or classes out of the community center. It is; however, available to the public to rent for classes, family gatherings, holidays, etc. The center is also used by non-profits on a regular basis. The center has a full kitchen and is located next to the swimming pool and the City Park.

Planning Fund.
The functions administered out of this fund are community development related. Specific areas include current and long-range planning activities, land division and land development, including the infrastructure needs, economic development, and urban renewal.

Street Fund.
Activities connected with roadways, right-of-way, streetscapes, and signs are budgeted and accounted for in the Street Fund. The roads within the City that have the heaviest traffic are owned and maintained by the State Department of Transportation. That leaves approximately 21 miles of roadways within the scope of City's public works department.

Storm Water Fund.
The functions within the scope of the Storm Water Fund include, but are not limited to retention ponds, swales, drainage ditches, and underground drainage ways.

RESOURCES
The major types of resources for Special Revenue Funds are user fees, franchise fees, property taxes, and intergovernmental revenue. Other types are interest earnings, assessments, internal transfers, and grants. The Law Enforcement, Planning, and Park and Recreation Funds are the only Special Revenue Funds that receive a portion of the property tax money that the City collects.

The property taxes are distributed to these funds differently each fiscal year. The amount of distribution is determined by comparing the estimated beginning fund balance with the needs for the first several months. For fiscal year 2013-14 it is being proposed to change all the percentages as follows: Planning Fund from 11% to 10%; Park and Recreation Fund from 15% to 20%; and the Law Enforcement Fund from 57% to 52%.

Other changes being proposed that are worth noting are listed below by fund.

Park and Recreation Fund: The City did not receive the grant or donations that were budgeted in fiscal year 2012-13 which explains most of the difference in total resources. This decrease is being partially offset by the increase in property taxes.

Street Fund: The City applied for a $75,000 Transportation Growth Management Grant to continue with the Highway 126 Corridor Study. The grant was included in the fiscal year 2012-13 budget; however, it is not being carried forward.

Other Special Revenue Funds:

The total revenue anticipated in the upcoming budget year is $30,000 higher than last year in the Capital Construction-Government Fund. System Development Charges for Transportation, Recreational Facilities, and Storm Water are recorded in this fund. The amount is dependent on the number of new users to the system. Management is expecting 15 newly constructed homes verses the 12 that were budgeted for in 2012-13.

Management is expecting a $5,000 increase in ticket sales revenue in the Zumwalt Fund. It is likely that the ticket prices and number of campers allowed will increase. As mentioned earlier the maximum capacity is 1,500; however, the City has kept the number of campers to 1,200 – 1,300 in the past.

In fiscal year 2012-13 the City made an additional principal payment on the loan accounted for in the Inverse Condemnation Fund. The money to make these payments came from other funds, via Transfers. Management is not planning on making an additional payment in fiscal year 2013-14; therefore, the extra $120,000 received in the current year is not needed.

EXPENDITURES

The total expenditures in the operating Special Revenue Funds is about $300,000 less than the amount budgeted in the current year. The decrease is primarily due to a reduction to the transfers being made to the Inverse Condemnation Fund and in the amount and cost of the proposed projects. The specific expenditure classifications are discussed below.

Personal Services. Overall the wages and benefits increased 9% in these funds. About ½ of this increase is due to the anticipated increases in wages and benefits. The other ½ is due to shifting of the percentages allocated by position to each fund. There are no staffing or position changes being proposed for the 2013-14 fiscal year.

Materials and Services. As a whole the fiscal year 2013-14 amounts being proposed in the Special Revenue operating funds for Materials and Services are 11% less than the adopted budget amounts for fiscal year 2012-13. In addition to the factors mentioned earlier, the decrease is due to managements continued efforts to encourage due diligence when making purchases and efficiency improvements.

A few noteworthy changes are listed below.

Law Enforcement Fund: The contract amount for law enforcement services from Lane County has increased 5%. This equates to an increase of about $34,000, similar to last year.

Park and Recreation Fund: The total Materials and Services being proposed for the Parks Department within the Park and Recreation Fund is about $18,000 more than last years amount. The increase can be primarily attributed to a project being proposed that would evaluate survey and appraise property next to Oak Island Park. The City will then have the information necessary to evaluate the purchase of the property to expand the park.

Planning Fund: The amount being budgeted in fiscal year 2013-14 for the Comprehensive Plan Review project has been re-allocated with a larger portion being charged to this fund. This explains the approximately $10,000 increase over the current year's budget.

Street Fund: The proposed Materials and Services total is about $170,000 less than the adopted fiscal year 2012-13 budget. Most of the difference is due to the completion of projects. There are some projects being carried forward; however, the scope and costs are considerably lower.

Other Special Revenue Funds:

The amount being proposed in the Capital Construction-Government Fund is $40,000 less than the amount budgeted for 2012-13. The $40,000 expenditure was for a project that could only be done if the City received a grant.

Management is proposing that the Grant Fund be closed. The practice going forward will be to budget and account for grants within the applicable fund(s).

In fiscal year 2012-13 the City made an additional principal payment on the loan accounted for in the Inverse Condemnation Fund. This explains why the proposed budget for 2013-14 is $120,000 less.

The materials and services total being proposed in the Business Assistance Loan/Grant Fund for fiscal year 2013-14 is about $40,000 less than the adopted budget amount for fiscal year 2012-13. The City actually awarded $30,000 in grants during the 2011-12 fiscal year which has made the ending fund balance lower than it has been for years. The amount being proposed as available for grants and/or loans in fiscal year 2013-14 is roughly half of the estimated beginning fund balance which would enable the program to be offered for at least one more fiscal year assuming that the full fiscal year 2013-14 amount is spent.

The amount being proposed in the Local Improvement Fund is slightly higher than it was in fiscal year 2012-13. This budget is being created with the assumption that the City will move forward with the E. Bolton Sewer Local Improvement District.

Capital Outlay. The Capital Outlay expenditures being proposed in the Special Revenue Funds are listed below.

New Copier – tentative; cost is allocated to all operating funds.
Software Upgrade – implementation of the Fixed Asset module.
Perkins Road – design costs only; a portion of this project is System Development Charge (SDC) eligible.
Installation of sewer lines on East Bolton – this would require the formation of a Local Improvement District (LID).
Non-Specified Needs - $5,000 for each operating fund is being proposed for unforeseen equipment purchases.

LAW ENFORCEMENT FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	**422,509**	**492,375**	**434,449**		**BEGINNING FUND BALANCE**	**429,813**	**429,813**	**429,813**
2	19,888	11,354	9,000	120-000-41110	Property Taxes-Prior Years	9,000	9,000	9,000
3	2,151	2,266	1,650	120-000-41115	Interest on Property Taxes	1,500	1,500	1,500
4								
5	62,073	61,591	60,800	120-000-41235	Telecommunication License Fees	54,365	54,365	54,365
6								
7	12,479	5,085	500	120-000-41505	Grant: DOJ OT (Byrne)	-	-	-
8								
9	2,885	3,530	3,285	120-000-41790	Interest Income	2,000	2,000	2,000
10								
11	**521,985**	**576,201**	**509,684**		**Total Resources, except taxes to be levied**	**496,678**	**496,678**	**496,678**
12			656,529	120-000-41105	Taxes estimated to be received	603,398	603,398	603,398
13	**676,707**	**650,392**		120-000-41105	Taxes collected in year levied			
14	**1,198,692**	**1,226,593**	**1,166,213**		**TOTAL RESOURCES**	**1,100,076**	**1,100,076**	**1,100,076**
15								
16					**EXPENDITURES**			
17								
18					**Materials and Services**			
19	34	-	200	120-120-51010	Admin Supplies & Services	200	200	200
20	-	-	200	120-120-51095	Public Relations	200	200	200
21	691,942	720,609	755,000	120-120-52210	Law Enforcement Contract	790,000	790,000	790,000
22	14,141	5,085	500	120-120-52220	Grant: DOJ OT Support	-	-	-
23	200	-	500	120-120-52290	Other Professional Services	500	500	500
24	**706,317**	**725,694**	**756,400**		**Materials and Services Total**	**790,900**	**790,900**	**790,900**
25								
26					**Capital Outlay**			
27	-	-	5,000	120-120-63210	Equipment	5,000	5,000	5,000
28	-	-	**5,000**		**Capital Outlay Total**	**5,000**	**5,000**	**5,000**
29								
30	-	-	**5,000**	120-120-85100	**Contingency**	**5,000**	**5,000**	**5,000**
31								
32	**492,375**	**500,899**			**ENDING FUND BALANCE**			
33			**399,813**		**ESTIMATED ENDING FUND BALANCE**	**299,176**	**299,176**	**299,176**
34	**1,198,692**	**1,226,593**	**1,166,213**		**TOTAL REQUIREMENTS**	**1,100,076**	**1,100,076**	**1,100,076**

PARK AND RECREATION FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	**348,936**	**197,430**	**98,945**		**BEGINNING FUND BALANCE**	**135,000**	**135,000**	**135,000**
3	196	1,491	1,580	130-000-41110	Property Taxes-Prior Years	1,200	1,200	1,200
4	24	160	135	130-000-41115	Interest on Property Taxes	100	100	100
6	38,174	38,958	36,901	130-000-41320	State Revenue Sharing	37,416	37,416	37,416
8	1,251	1,054	975	130-000-41790	Interest Income	800	800	800
10	10,000	15,000	20,000	130-000-41945	Fr Zumwalt Campground	20,000	20,000	20,000
11	-	-	-	130-000-41950	Fr Grants Fund	790	790	790
14	5,260	7,339	4,500	130-000-42205	Community Center Rentals	4,500	4,500	4,500
16	51,109	40,418	45,000	130-000-42210	Pool Use Fees	40,000	40,000	40,000
19	-	-	195,000	130-000-45120	Grant	-	-	-
20	-	-	10,000	130-000-46100	Donation for TSP Field Improvements	-	-	-
22	515	-	50	130-000-46110	Park Program Donations	50	50	50
23	191	255	300	130-000-46115	Park Board Fund Raising	150	150	150
25	959	(75)	50	130-000-49100	Miscellaneous Sources	50	50	50
27	**456,615**	**302,030**	**413,436**		**Total Resources, except taxes to be levied**	**240,056**	**240,056**	**240,056**
28			**172,771**		Taxes estimated to be received	**232,076**	**232,076**	**232,076**
29	**135,896**	**142,695**			Taxes collected in year levied			
30	**592,511**	**444,725**	**586,207**		**TOTAL RESOURCES**	**472,132**	**472,132**	**472,132**
32					**EXPENDITURES**			
33				**Park Department:**	**Personal Services**			
34	46,393	53,805	62,779	130-130-50010	Wages	57,800	57,800	57,800
35	10,571	5,372	6,722	130-130-50060	W/C and FICA Benefits	6,635	6,635	6,635
36	11,278	15,316	17,437	130-130-50065	Health/Life Insurance	15,837	15,837	15,837
37	-	7,286	8,610	130-130-50070	PERS	10,519	10,519	10,519
38	**68,242**	**81,779**	**95,548**		**Park Personal Services Total**	**90,791**	**90,791**	**90,791**
40					**Materials and Services**			
41	1,393	817	750	130-130-51010	Admin Supplies & Services	750	750	750
42	26	11	50	130-130-51015	Postage	50	50	50
43	50	-	500	130-130-51025	Publishing Costs	500	500	500
44	543	482	800	130-130-51030	Telephone Services	800	800	800

PARK AND RECREATION FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
45	100	93	100	130-130-51035	Electricity	250	250	250
46	296	99	300	130-130-51055	Safety Supplies	300	300	300
47	-	-	160	130-130-51060	Office Machine Leases	25	25	25
48	247	213	250	130-130-51070	Training & Conferences	250	250	250
49	-	-	50	130-130-51095	Public Relations	50	50	50
50	132	102	100	130-130-51105	Refunds	100	100	100
51	-	-	1,050	130-130-51500	Office Equipment & Furniture	788	788	788
52	-	47	100	130-130-51510	Computer Equipment	80	80	80
53	-	2,313	500	130-130-51515	Tools & Small Equipment	500	500	500
54	1,002	515	1,000	130-130-52010	Attorney & Legal Services	1,000	1,000	1,000
55	7,333	6,905	2,641	130-130-52015	General Property/Liability Ins/Volunteer W/C	770	770	770
56	600	1,864	1,950	130-130-52035	Audit & Filing Fees	465	465	465
57	443	1,290	951	130-130-52045	Computer System Support-Maint	943	943	943
58	-	145	305	130-130-52050	Internet & Web Site Fees	222	222	222
59	11,174	250	-	130-130-52175	Design BH Sports Complex	-	-	-
60	481	-	800	130-130-52290	Other Professional Services	16,800	16,800	16,800
61	1,663	1,872	2,000	130-130-53030	Vehicle Operation/Maintenance	2,000	2,000	2,000
62	-	20	500	130-130-53110	Territorial Park Electricity	500	500	500
63	-	-	2,400	130-130-53120	Territorial Park Water	2,400	2,400	2,400
64	364	1,959	1,800	130-130-53125	City Park Water/Sewer	7,527	7,527	7,527
65	677	310	700	130-130-53130	Equipment Repairs	700	700	700
66	3,265	4,157	7,500	130-130-53210	Park Maintenance	7,500	7,500	7,500
67	-	-	100	130-130-53220	Building Maintenance	100	100	100
68	50	2,515	2,000	130-130-53240	Play Equipment Maintenance	2,000	2,000	2,000
69	1,552	1,449	2,000	130-130-54620	Park Board Events & Activities	2,000	2,000	2,000
70	-	153	1,000	130-130-54650	Park Board Use of Fundraising	1,000	1,000	1,000
71	**31,391**	**27,581**	**32,357**		**Park Materials & Services Total**	**50,370**	**50,370**	**50,370**
73					**Capital Outlay**			
74	-	-	-	130-130-60110	City Hall Improvements			
75	29,048	4,406	212,000	130-130-60180	Park Facilities Improvements			
76	294	-	-	130-130-63110	Equipment/Furniture	5,495	5,495	5,495
77	55	-	-	130-130-63130	Computer/Network Upgrades			
78	30	-	-	130-130-63150	Software System Upgrade	250	250	250
79	**29,427**	**4,406**	**212,000**		**Park Capital Outlay Total**	**5,745**	**5,745**	**5,745**
81					**Debt Service**			
82	24,780	24,780	-	130-130-65310	Loan Principal-St Catherine's	-	-	-
83	2,498	1,425	-	130-130-65320	Loan Interest-St Catherine's	-	-	-
84	**27,278**	**26,205**	-		**Park Debt Service Total**	-	-	-

PARK AND RECREATION FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
86					**Transfers**			
87	128,200		-	130-130-75060	To Capital Projects-New Pool	-	-	-
88	**128,200**	-	-		**Park Transfers Total**	-	-	-
90	-	-	**See Last Page**		**Contingency**	**See Last Page**	**See Last Page**	**See Last Page**
91								
92				**Pool Department:**	**Personal Services**			
93	40,054	56,302	60,355	130-520-50010	Wages	75,062	75,062	75,062
94	3,774	5,479	6,685	130-520-50060	W/C and FICA Benefits	8,862	8,862	8,862
95	-	2,540	2,462	130-520-50065	Health/Life Insurance	4,122	4,122	4,122
96	-	2,547	3,162	130-520-50070	PERS	5,451	5,451	5,451
97	**43,828**	**66,868**	**72,664**		**Pool Personal Services Total**	**93,497**	**93,497**	**93,497**
99					**Materials and Services**			
100	1,049	1,008	1,000	130-520-51010	Administrative Supplies	1,000	1,000	1,000
101	479	296	500	130-520-51025	Advertising and Publishing	500	500	500
102	450	105	500	130-520-51070	Training & Conferences	500	500	500
103	-	-	25	130-520-51095	Public Relations	25	25	25
104	392	406	600	130-520-51105	Refunds-Pool	600	600	600
105	-	-	-	130-520-51500	Office Equipment & Furniture	50	50	50
106	-	15	25	130-520-51510	Computer Equipment	23	23	23
107	-	-	-	130-520-51515	Equipment	800	800	800
108	-	-	-	130-520-52015	General Property/Liability Ins/Volunteer W/C	1,520	1,520	1,520
109	-	146	707	130-520-52045	Computer System Support-Maint	702	702	702
110	-	560	760	130-520-52050	Internet & Web Site Fees	558	558	558
111	40	-	-	130-520-52250	Pool Staff Development	-	-	-
112	-	337	500	130-520-52290	Other Professional Services	500	500	500
113	7,234	7,696	5,500	130-520-54020	Pool Operating Supplies	5,500	5,500	5,500
114	641	2,128		130-520-54040	Pool Maintenance	8,000	8,000	8,000
115	1,622	1,279	2,500	130-520-54045	Pool Bldg Janitorial - Maint	2,500	2,500	2,500
116	24,889	21,656	24,000	130-520-54055	Pool Utilities	24,000	24,000	24,000
117	13,512	7,482	15,000	130-520-54060	Pool Fuel	15,000	15,000	15,000
118	-	1,000	1,000	130-520-54070	Concession Supplies	1,200	1,200	1,200
119	50	713	2,000	130-520-54120	Lifeguard Training	2,000	2,000	2,000
120	136	180	200	130-520-54130	Swim Program Supplies	200	200	200
121	1,026	1,846	1,100	130-520-54150	Swim Aide Fees	1,600	1,600	1,600
122	**51,520**	**46,853**	**55,917**		**Pool Materials & Services Total**	**66,778**	**66,778**	**66,778**

PARK AND RECREATION FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
123								
124					**Capital Outlay**			
125	2,901	-	-	130-520-60105	Pool Facility Improvements	-	-	-
126	-	5,075	-	130-520-60110	Building Improvements	-	-	-
127	**2,901**	**5,075**	**-**		**Pool Capital Outlay Total**	**-**	**-**	**-**
128								
129				**Community Center Department:**	**Materials and Services**			
130	-	30	50	130-530-51010	Administrative Supplies & Services	50	50	50
131	6,174	6,977	7,000	130-530-51035	Community Center Utilities	7,000	7,000	7,000
132	-	-	-	130-530-52015	General Property/Liability Ins/Volunteer W/C	240	240	240
133	6,120	5,051	3,000	130-530-52055	Janitorial Contract	3,500	3,500	3,500
134	**12,294**	**12,058**	**10,050**		**Com Ctr Materials & Services Total**	**10,790**	**10,790**	**10,790**
135								
136					**Capital Outlay**			
137	-	-	-	130-530-62140	Community Center Improvements	-	-	-
138	**-**	**-**	**-**		**Com Ctr Capital Outlay Total**	**-**	**-**	**-**
139								
140	**-**	**-**	**16,000**	130-130-85100	**Contingency**	**16,000**	**16,000**	**16,000**
141								
142	**197,430**	**173,900**			**ENDING FUND BALANCE**			
143			**91,671**		**ESTIMATED ENDING FUND BALANCE**	**138,161**	**138,161**	**138,161**
144	**592,511**	**444,725**	**586,207**		**TOTAL REQUIREMENTS**	**472,132**	**472,132**	**472,132**

PLANNING FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	**107,193**	**150,620**	**180,462**		**BEGINNING FUND BALANCE**	**155,500**	**155,500**	**155,500**
2								
3	4,677	2,545	2,010	140-000-41110	Property Taxes-Prior Years	2,000	2,000	2,000
4	486	508	384	140-000-41115	Interest on Property Taxes	350	350	350
5								
6	6,160	3,350	5,000	140-000-41415	Land Use Fees	5,000	5,000	5,000
7	700	1,301	1,000	140-000-41420	Developer Reimbursements	1,000	1,000	1,000
8								
9	697	834	780	140-000-41790	Interest Income	500	500	500
10								
11	-	-	-	140-000-45120	Grant Award	25	25	25
12								
13	-	501	50	140-000-49100	Miscellaneous Sources	50	50	50
14								
15	**119,913**	**159,659**	**189,686**		**Total Resources, except taxes to be levied**	**164,425**	**164,425**	**164,425**
16			**126,698**		Taxes estimated to be received	**116,038**	**116,038**	**116,038**
17	**144,216**	**151,411**			Taxes collected in year levied			
18	**264,129**	**311,070**	**316,384**		**TOTAL RESOURCES**	**280,463**	**280,463**	**280,463**
19								
20					**EXPENDITURES**			
21					**Personnel Services**			
22	56,307	61,948	67,206	140-140-50010	Wages	79,869	79,869	79,869
23	10,798	4,807	5,305	140-140-50060	W/C and FICA Benefits	6,323	6,323	6,323
24	18,951	16,132	13,915	140-140-50065	Health/Life Insurance	15,709	15,709	15,709
25	-	8,320	10,192	140-140-50070	PERS	15,424	15,424	15,424
26	**86,056**	**91,207**	**96,618**		**Personnel Services Total**	**117,325**	**117,325**	**117,325**
27								
28					**Materials and Services**			
29	2,549	1,602	2,000	140-140-51010	Admin Services & Supplies	2,200	2,200	2,200
30	281	133	1,500	140-140-51015	Postage	1,500	1,500	1,500
31	-	61	500	140-140-51020	Professional Dues	500	500	500
32	235	966	1,200	140-140-51025	Publishing Costs	1,200	1,200	1,200
33	1,577	1,525	1,700	140-140-51030	Telephone	1,700	1,700	1,700
34	945	1,021	1,000	140-140-51035	Electricity	1,000	1,000	1,000
35	465	368	500	140-140-51040	Water/Sewer	600	600	600
36	1,434	1,167	1,500	140-140-51050	City Hall Maint/Janitorial Sup	1,500	1,500	1,500
37	562	373	640	140-140-51060	Office Machine Lease	80	80	80

PLANNING FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
233	300	400	140-140-51065	Office Machine Maintenance	400	400	400
125	2	800	140-140-51070	Training & Conferences	800	800	800
14	-	300	140-140-51075	Travel - Staff	300	300	300
-	-	500	140-140-51090	Training/Travel - Commission	500	500	500
-	-	50	140-140-51095	Public Relations	50	50	50
2,631	700	1,000	140-140-51105	Refunds-Land Use Applications	1,000	1,000	1,000
-	997	500	140-140-51500	Office Equipment & Furniture	2,813	2,813	2,813
-	-	500	140-140-51510	Computer Equipment	440	440	440
5,917	2,966	8,000	140-140-52010	Attorney & Legal Services	10,000	10,000	10,000
880	933	2,490	140-140-52015	General Property/Liability Ins	1,170	1,170	1,170
960	530	555	140-140-52035	Audit & Filing Fees	700	700	700
2,120	1,553	2,096	140-140-52045	Computer System Support-Maint	2,080	2,080	2,080
1,667	828	655	140-140-52050	Internet & Web Site Fees	480	480	480
1,450	1,399	1,440	140-140-52055	Janitorial Services Contract	1,440	1,440	1,440
-	-	15,000	140-140-52075	Comprehensive Plan-Public Fac	25,500	25,500	25,500
-	-	500	140-140-52130	Planning Assistance	500	500	500
2,171	-	3,000	140-140-52140	Technical Review Services	3,000	3,000	3,000
-	-	1,000	140-140-52290	Other Professional Services	1,000	1,000	1,000
26,216	**17,423**	**49,326**		**Materials & Services Total**	**62,453**	**62,453**	**62,453**
				Capital Outlay			
-	-	-	140-140-60110	Building Improvements			
1,177	-	5,000	140-140-63110	Office Equipment & Furniture	5,495	5,495	5,495
60	-	-	140-140-63150	Software System Upgrade	-	-	-
1,237	-	**5,000**		**Capital Outlay Total**	**5,495**	**5,495**	**5,495**
-	-	**10,000**	**140-140-85100**	**Contingency**	**10,000**	**10,000**	**10,000**
150,620	**202,440**			**ENDING FUND BALANCE**			
		155,440		**ESTIMATED ENDING FUND BALANCE**	**85,190**	**85,190**	**85,190**
264,129	**311,070**	**316,384**		**TOTAL REQUIREMENTS**	**280,463**	**280,463**	**280,463**

STREET FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
52,664	63,240	41,560	230-000-41210	Emerald PUD Franchise Fees	55,475	55,475	55,475
15,102	15,864	13,640	230-000-41220	Lane Electric Franchise Fees	15,511	15,511	15,511
9,125	7,884	8,990	230-000-41230	Telephone Co. Franchise Fees	8,544	8,544	8,544
6,544	5,890	6,770	230-000-41240	Cable Co. Franchise Fees	5,250	5,250	5,250
7,736	8,943	8,190	230-000-41250	Garbage Co. Franchise Fees	10,718	10,718	10,718
236,426	247,355	265,391	230-000-41310	State Highway Gas Tax	261,283	261,283	261,283
2,388	2,499	2,681	230-000-41315	Bike Path Apportionment	2,637	2,637	2,637
800	420	300	230-000-41445	Right-Of-Way Permits	600	600	600
78,304	73,929	70,000	230-000-41620	City Gas Tax	59,998	59,998	59,998
4,700	6,331	4,000	230-000-41790	Interest Income	5,500	5,500	5,500
-	-	75,000	230-000-45110	Grant: ODOT TGM	-	-	-
-	-	50,000	230-000-45120	Grant: ODOT SCA	50,000	50,000	50,000
541	455	100	230-000-49100	Miscellaneous Sources	100	100	100
414,330	**432,810**	**546,622**		**Total New Resources**	**475,616**	**475,616**	**475,616**
1,039,027	**1,233,062**	**1,299,059**		**BEGINNING FUND BALANCE**	**1,066,246**	**1,066,246**	**1,066,246**
1,453,357	**1,665,872**	**1,845,681**		**TOTAL RESOURCES**	**1,541,862**	**1,541,862**	**1,541,862**
				EXPENDITURES			
				Personnel Services			
73,894	75,281	87,596	230-230-50010	Wages	81,467	81,467	81,467
16,215	8,165	8,947	230-230-50060	W/C and FICA Benefits	9,069	9,069	9,069
18,231	18,939	20,258	230-230-50065	Health/Life Insurance	19,090	19,090	19,090
-	10,167	13,225	230-230-50070	PERS	15,044	15,044	15,044
108,340	**112,552**	**130,026**		**Personnel Services Total**	**124,670**	**124,670**	**124,670**
				Materials and Services			
3,938	4,216	4,000	230-230-51010	Admin Supplies & Services	4,000	4,000	4,000
543	482	600	230-230-51030	Telephone Services	600	600	600
40,986	36,810	40,194	230-230-51035	Electricity-Street Lights	40,194	40,194	40,194
133	115	300	230-230-51055	Safety Supplies	300	300	300
-	-	80	230-230-51060	Office Machine Leases	25	25	25
179	213	300	230-230-51070	Training & Conferences	300	300	300
-	80	150	230-230-51095	Public Relations	150	150	150
-	-	800	230-230-51500	Office Equipment & Furnishings	875	875	875

STREET FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
41	-	124	500	230-230-51510	Computer Equipment	40	40	40
42	-	857	750	230-230-51515	Tools & Small Equipment	750	750	750
43	-	342	750	230-230-52010	Attorney & Legal Services	1,500	1,500	1,500
44	3,520	3,359	4,970	230-230-52015	General Property/Liability Ins	4,970	4,970	4,970
45	1,440	1,770	1,850	230-230-52035	Audit & Filing Fees	1,850	1,850	1,850
46	2,095	1,131	512	230-230-52045	Computer System Support-Maint	508	508	508
47	-	124	165	230-230-52050	Internet & Web Site Fees	120	120	120
48	-	285	1,500	230-230-52070	Engineering Fees	1,500	1,500	1,500
49	-	-	1,500	230-230-52077	Comprehensive Plan/Pub Fac	1,500	1,500	1,500
50	482	122	76,500	230-230-52290	Other Professional Services	25	25	25
51	1,945	1,842	2,500	230-230-53030	Vehicle Operation-Maintenance	2,000	2,000	2,000
52	11,003	10,125	19,500	230-230-53045	Street Maintenance	19,500	19,500	19,500
53	-	5,657	263,500	230-230-53050	Street Rehabilitation	164,000	164,000	164,000
54	119	36	500	230-230-53060	Clothing Allowance	-	-	-
55	65	65	500	230-230-53065	PW Bldg & Yard Maintenance	500	500	500
56	2,309	5,999	8,000	230-230-53070	Landscape Maint & Supplies	10,000	10,000	10,000
57	737	254	1,000	230-230-53130	Equipment Repairs	850	850	850
58	18,466	19,200	20,000	230-230-53150	Street Sweeping Contract	20,000	20,000	20,000
59	**87,960**	**93,208**	**450,921**		**Materials & Services Total**	**276,057**	**276,057**	**276,057**
61					**Capital Outlay**			
62	-	-	31,250	230-230-60250	Street System Improvements	31,250	31,250	31,250
63	219	-	-	230-230-63130	Computer/Network Upgrades			
64	60	-	-	230-230-63150	Software System Upgrade	250	250	250
65	147	-	5,000	230-230-63310	Equipment	5,495	5,495	5,495
66	**426**	-	**36,250**		**Capital Outlay Total**	**36,995**	**36,995**	**36,995**
68					**Debt Service**			
69	16,868	16,868	-	230-230-65310	Loan Principal-St Catherine's	-	-	-
70	1,701	970	-	230-230-65320	Loan Interest-St Catherine's	-	-	-
71	**18,569**	**17,838**	-		**Debt Service Total**	-	-	-
73					**Transfers**			
74	5,000	5,000	5,000	230-230-75050	To PW Equipment Fund	5,000	5,000	5,000
75	**5,000**	**5,000**	**5,000**		**Transfers Total**	**5,000**	**5,000**	**5,000**
77	-	-	**35,000**	**230-230-85100**	**Contingency**	**35,000**	**35,000**	**35,000**
78	**220,295**	**228,598**	**657,197**		**Appropriated Expenditures**	**477,722**	**477,722**	**477,722**
79	**1,233,062**	**1,437,274**	**1,188,484**		**ENDING FUND BALANCE**	**1,064,140**	**1,064,140**	**1,064,140**
80	**1,453,357**	**1,665,872**	**1,845,681**		**TOTAL EXPENDITURES**	**1,541,862**	**1,541,862**	**1,541,862**

STORM WATER FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	640	809	300	240-000-41790	Interest Income	300	300	300
2								
3	49,388	49,238	49,219	240-000-43140	Storm Water Drainage Fees	49,590	49,590	49,590
4								
5	-	-	25		Miscellaneous Income	25	25	25
7	**50,028**	**50,047**	**49,544**		**Total New Resources**	**49,915**	**49,915**	**49,915**
8	**141,742**	**157,567**	**162,566**		**BEGINNING FUND BALANCE**	**120,906**	**120,906**	**120,906**
9	**191,770**	**207,614**	**212,110**		**TOTAL RESOURCES**	**170,821**	**170,821**	**170,821**
11					**EXPENDITURES**			
12					**Personnel Services**			
13	8,562	7,067	7,724	240-240-50010	Wages	12,048	12,048	12,048
14	1,780	631	775	240-240-50060	W/C and FICA Benefits	1,191	1,191	1,191
15	2,457	2,138	2,104	240-240-50065	Health/Life Insurance	2,687	2,687	2,687
16	-	1,032	1,195	240-240-50070	PERS	2,288	2,288	2,288
17	**12,799**	**10,869**	**11,798**		**Personnel Services Total**	**18,214**	**18,214**	**18,214**
19					**Materials and Services**			
20	856	490	525	240-240-51010	Admin Supplies & Services	825	825	825
21	-	-	80	240-240-51060	Office Machine Leases	25	25	25
22	-	20	300	240-240-51070	Training & Conferences	300	300	300
23	-	-	100	240-240-51095	Public Relations	100	100	100
24	6	-	50	240-240-51105	Refunds	50	50	50
25	-	-	1,050	240-240-51500	Office Equipment & Furnishings	225	225	225
26	-	15	100	240-240-51510	Computer Equipment	40	25	40
27	-	3	500	240-240-52010	Attorney & Legal Services	500	500	500
28	-	-	-	240-240-52015	General Property/Liability Ins	160	160	160
29	-	-	-	240-240-52035	Audit & Filing Fees	95	95	95
30	423	228	341	240-240-52045	Computer System Support-Maint	339	367	339
31	-	83	110	240-240-52050	Internet & Web Site Fees	78	78	78
32	-	-	500	240-240-52070	Engineering Fees	500	500	500
33	-	-	1,000	240-240-52290	Other Professional Services	1,000	1,000	1,000
34	119	250	1,000	240-240-53045	Drainage Maintenance	1,000	1,000	1,000
35	-	-	1,000	240-240-53190	PW Service Maps - Storm water	1,000	1,000	1,000
36	**1,404**	**1,089**	**6,656**		**Materials & Services Total**	**6,237**	**6,250**	**6,237**
37								

STORM WATER FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
38					**Capital Outlay**			
39	-	-	-	240-240-60110	Building Improvements			
40	-	-	-	240-240-63150	Software System Upgrade	-	-	-
41	-	-	-	240-240-63310	Equipment	5,055	5,055	5,055
42	-	-	-		**Capital Outlay Total**	**5,055**	**5,055**	**5,055**
43								
44					**Transfers**			
45	20,000	20,000	70,000	240-240-75080	To Inverse Condemnation Fund	35,000	35,000	35,000
46	**20,000**	**20,000**	**70,000**		**Transfers Total**	**35,000**	**35,000**	**35,000**
47								
48	-	-	**10,000**	240-240-85100	**Contingency**	**10,000**	**10,000**	**10,000**
49								
50	**34,203**	**31,958**	**98,454**		**Appropriated Expenditures**	**74,506**	**74,519**	**74,506**
51	**157,567**	**175,657**	**113,656**		**ENDING FUND BALANCE**	**96,315**	**96,302**	**96,315**
52	**191,770**	**207,614**	**212,110**		**TOTAL EXPENDITURES**	**170,821**	**170,821**	**170,821**

CAPITAL CONSTRUCTION - GOVERNMENT FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	3,885	-	-	310-000-41470	Parkland Acquisition Fees	3,500	3,500	3,500
2	16,326	6,349	900	310-000-41475	ODOT Traffic Impact Fees	13,605	13,605	13,605
3								
4	2,528	2,500	1,200	310-000-41790	Interest Income	1,200	1,200	1,200
5								
6	-	85,000	-	310-000-41820	Loan Repayment	-	-	-
7								
8	42,230	36,223	43,608	310-000-44300	SDC - Recreational Facilities	59,385	59,385	59,385
9	22,359	19,179	23,088	310-000-44400	SDC - Transportation	30,360	30,360	30,360
10	1,871	1,605	1,932	310-000-44500	SDC - Storm Water/Drainage	2,520	2,520	2,520
11								
12								
13	**89,199**	**150,856**	**70,728**		**Total New Resources**	**110,570**	**110,570**	**110,570**
14	**653,894**	**408,093**	**398,092**		**BEGINNING FUND BALANCE**	**537,687**	**537,687**	**537,687**
15	**743,093**	**558,949**	**468,820**		**TOTAL RESOURCES**	**648,257**	**648,257**	**648,257**
16								
17					**EXPENDITURES**			
18					**Capital Outlay**			
19	-	-	-	310-310-60130	System Expansion	93,750	93,750	93,750
20	-	-	40,000	310-310-60180	Facility Improvements	-	-	-
21	-	-	93,750	310-310-61610	System Improvements	-	-	-
22	-	-	**133,750**		**Capital Outlay Total**	**93,750**	**93,750**	**93,750**
23								
24					**Transfers**			
25	250,000	85,000	-	310-310-75060	To Capital Projects-Pool	-	-	-
26	85,000	-	-	310-310-76000	Loan to Cap Proj-Pool	-	-	-
27	**335,000**	**85,000**	-		**Transfers Total**	-	-	-
28								
29	**335,000**	**85,000**	**133,750**		**Appropriated Expenditures**	**93,750**	**93,750**	**93,750**
30	**408,093**	**473,949**	**335,070**		**ENDING FUND BALANCE**	**554,507**	**554,507**	**554,507**
31	**743,093**	**558,949**	**468,820**		**TOTAL EXPENDITURES**	**648,257**	**648,257**	**648,257**

GRANT FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	6	6	5	330-000-41790	Interest Income	-	-	-
2								
3	94,000	-	-	330-000-45190	Fed Economic Stimulus Program	-	-	-
4	25,000	-	-	330-000-45200	ODOT-SCA: W Broadway Develop	-	-	-
5	29,522	-	-	330-000-45210	CDBG-NEDCO Program	-	-	-
6								
7								
8	**148,528**	**6**	**5**		**Total New Resources**	**-**	**-**	**-**
9	**1,661**	**780**	**778**		**BEGINNING FUND BALANCE**	**790**	**790**	**790**
10	**150,189**	**786**	**783**		**TOTAL RESOURCES**	**790**	**790**	**790**
11								
12					**EXPENDITURES**			
13					**Materials and Services**			
14	-	-	100	330-330-51010	Admin Supplies & Services	-	-	-
15	887	-	-	330-330-52520	Wings & Wine Website Re-Design	-	-	-
16	29,522	-	-	330-330-52530	Neighborhood Econ Dev	-	-	-
17	**30,409**	-	**100**		**Materials & Services Total**	-	-	-
18								
19					**Transfers**			
20	119,000	-	-	330-330-75065	To Capital Proj: W Broadway	-	-	-
21	-	-	-	330-330-75067	To Parks and Recreation	790	790	790
22	**119,000**	-	-		**Transfers Total**	**790**	**790**	**790**
23								
24	**149,409**	-	**100**		**Appropriated Expenditures**	**790**	**790**	**790**
25	**780**	**786**	**683**		**ENDING FUND BALANCE**	-	-	-
26	**150,189**	**786**	**783**		**TOTAL EXPENDITURES**	**790**	**790**	**790**
27								

2007 INVERSE CONDEMNATION FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	143	78	50	340-000-41790	Interest Income	50	50	50
2								
3	50,000	50,000	70,000	340-000-41900	Fr General Fund	-	-	-
4	50,000	50,000	100,000	340-000-41920	Fr Municipal Sewer Fund	75,000	75,000	75,000
5	20,000	20,000	70,000	340-000-41925	Fr Storm Water Fund	35,000	35,000	35,000
6								
7								
8	**120,143**	**120,078**	**240,050**		**Total New Resources**	**110,050**	**110,050**	**110,050**
9	**13,465**	**15,396**	**26,000**		**BEGINNING FUND BALANCE**	**16,950**	**16,950**	**16,950**
10	**133,608**	**135,474**	**266,050**		**TOTAL RESOURCES**	**127,000**	**127,000**	**127,000**
11								
12					**EXPENDITURES**			
13					**Materials and Services**			
14	-	-	50	340-340-51010	Admin Supplies & Services	50	50	50
15	-	-	50	340-340-52290	Other Professional Services	50	50	50
16	-	-	**100**		**Materials & Services Total**	**100**	**100**	**100**
17								
18					**Debt Service**			
19	77,911	81,985	206,000	340-340-65410	Loan Principal-Lot 400/600	82,000	82,000	82,000
20	40,301	36,228	34,000	340-340-65420	Loan Interest-Lot400/600	37,000	37,000	37,000
21	**118,212**	**118,213**	**240,000**		**Debt Service Total**	**119,000**	**119,000**	**119,000**
22								
23	**118,212**	**118,213**	**240,100**		**Appropriated Expenditures**	**119,100**	**119,100**	**119,100**
24	**15,396**	**17,261**	**25,950**		**ENDING FUND BALANCE**	**7,900**	**7,900**	**7,900**
25	**133,608**	**135,474**	**266,050**		**TOTAL EXPENDITURES**	**127,000**	**127,000**	**127,000**

ZUMWALT CAMPGROUND FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
1					**RESOURCES**			
2	340	396	360	350-000-41790	Interest Income	300	300	300
3								
4	53,765	51,805	50,000	350-000-42510	Ticket Sales	55,000	55,000	55,000
5	360	1,730	1,500	350-000-42520	Shower Sales	1,750	1,750	1,750
6	218	225	200	350-000-42530	T-Shirt Sales	150	150	150
7	100	-	100	350-000-42540	Vendor Fees	100	100	100
8								
9	243	470	100	350-000-49100	Miscellaneous Sources	50	50	50
10								
11	**55,026**	**54,626**	**52,260**		**Total New Resources**	**57,350**	**57,350**	**57,350**
12	**65,153**	**75,023**	**75,000**		**BEGINNING FUND BALANCE**	**73,760**	**73,760**	**73,760**
13	**120,179**	**129,648**	**127,260**		**TOTAL RESOURCES**	**131,110**	**131,110**	**131,110**
14								
15					**EXPENDITURES**			
16					**Materials and Services**			
17	400	-	200	350-350-51010	Admin Supplies & Services	200	200	200
18	-	-	100	350-350-52010	Attorney & Legal Services	50	50	50
19	8,187	8,622	8,800	350-350-54410	Park Rental	10,000	10,000	10,000
20	729	65	4,000	350-350-54415	Operating Supplies	1,000	1,000	1,000
21	3,665	690	2,300	350-350-54420	Volunteer Costs	2,300	2,300	2,300
22	249	224	250	350-350-54423	Wristbands for Campers	250	250	250
23	600	600	1,000	350-350-54425	Entertainment	1,000	1,000	1,000
24	1,725	1,725	1,750	350-350-54430	Portable Showers	1,900	1,900	1,900
25	2,215	1,585	2,400	350-350-54440	Portable Toilets	2,650	2,650	2,650
26	1,000	500	1,000	350-350-54450	Water Tanker	1,000	1,000	1,000
27	8,131	8,131	8,200	350-350-54460	Security	8,600	8,600	8,600
28	973	1,127	1,000	350-350-54465	Cart & Light Tower Rentals	1,400	1,400	1,400
29	4,700	4,800	4,700	350-350-54470	Shuttle Buses	4,900	4,900	4,900
30	733	420	800	350-350-54475	Maintenance & Clean-Up	1,000	1,000	1,000
31	1,849	1,624	5,000	350-350-54490	Council Discretionary	5,000	5,000	5,000
32	**35,156**	**30,113**	**41,500**		**Materials & Services Total**	**41,250**	**41,250**	**41,250**
33								
34					**Transfers**			
35	10,000	15,000	20,000	350-350-75020	To Parks & Recreation	20,000	20,000	20,000
36	**10,000**	**15,000**	**20,000**		**Transfers Total**	**20,000**	**20,000**	**20,000**
37								
38	**45,156**	**45,113**	**61,500**		**Appropriated Expenditures**	**61,250**	**61,250**	**61,250**
39	**75,023**	**84,535**	**65,760**		**ENDING FUND BALANCE**	**69,860**	**69,860**	**69,860**
40	**120,179**	**129,648**	**127,260**		**TOTAL EXPENDITURES**	**131,110**	**131,110**	**131,110**

BUSINESS ASSISTANCE LOAN/GRANTFUND

Formerly known as: Commercial Loan Fund

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
864	1,007	300	360-000-41790	Interest Income	477	477	477
-	-	10	360-000-42610	Loan Principal Payments	10	10	10
-	-	10	360-000-42620	Loan Interest Payments	10	10	10
864	**1,007**	**320**		**Total New Resources**	**497**	**497**	**497**
196,564	**196,428**	**166,028**		**BEGINNING FUND BALANCE**	**75,298**	**75,298**	**75,298**
197,428	**197,435**	**166,348**		**TOTAL RESOURCES**	**75,795**	**75,795**	**75,795**
				EXPENDITURES			
				Materials and Services			
-	-	50	360-360-51010	Admin Supplies & Services	50	50	50
-	-	2,000	360-360-52010	Attorney & Legal Services	2,000	2,000	2,000
-	20,000	25,000	360-360-54500	Grants	10,000	10,000	10,000
-	15,000	50,000	360-360-54510	Loans	25,000	25,000	25,000
-	-	2,000	360-360-54530	LCOG Administration Fees	2,000	2,000	2,000
-	**35,000**	**79,050**		**Materials and Services Total**	**39,050**	**39,050**	**39,050**
				Transfers			
1,000	1,000	1,000	360-360-75005	To General Fund	1,000	1,000	1,000
1,000	**1,000**	**1,000**		**Transfers Total**	**1,000**	**1,000**	**1,000**
1,000	**36,000**	**80,050**		**Appropriated Expenditures**	**40,050**	**40,050**	**40,050**
196,428	**161,435**	**86,298**		**ENDING FUND BALANCE**	**35,745**	**35,745**	**35,745**
197,428	**197,435**	**166,348**		**TOTAL EXPENDITURES**	**75,795**	**75,795**	**75,795**

911 AGENCY FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	
					RESOURCES	
1	24,492	22,428	40,000	370-000-41650	911 Tax Revenue	No longer necessary to budget for the 911 revenue or expenditure
2						
3	**24,492**	**22,428**	**40,000**		**Total New Resources**	-
4	-	-	-		**BEGINNING FUND BALANCE**	-
5	**24,492**	**22,428**	**40,000**		**TOTAL RESOURCES**	-
6						
7					**EXPENDITURES**	
8					**Materials and Services**	
9	24,492	22,428	40,000	370-370-52350	911 Tax	-
10	**24,492**	**22,428**	**40,000**		**Materials and Services Total**	-
11						
12	**24,492**	**22,428**	**40,000**		**Appropriated Expenditures**	-
13	-	-	-		**ENDING FUND BALANCE**	-
14	**24,492**	**22,428**	**40,000**		**TOTAL EXPENDITURES**	-

LOCAL IMPROVEMENTS FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
499	630	50	430-000-41790	Interest Income	500	500	500
30,807	28,444	1,370	430-000-42510	Bolton Hill Sewer Assessments	1,380	1,380	1,380
5,172	5,741	1,390	430-000-42512	Bolton Hill Assessment Interest	1,000	1,000	1,000
-	-	5,000	430-000-42520	E Bolton Sewer Assessments	50,000	50,000	50,000
-	-	223,000	430-000-47110	Loan Proceeds	223,000	223,000	223,000
36,478	**34,815**	**230,810**		**Total New Resources**	**275,880**	**275,880**	**275,880**
109,489	**123,402**	**129,000**		**BEGINNING FUND BALANCE**	**314,410**	**314,410**	**314,410**
145,967	**158,217**	**359,810**		**TOTAL RESOURCES**	**590,290**	**590,290**	**590,290**
				EXPENDITURES			
				Materials and Services			
-	-	50	430-430-51010	Admin Supplies & Services	50	50	50
-	-	100	430-430-51015	Postage	100	100	100
-	-	5,000	430-430-51320	Financing Costs	5,000	5,000	5,000
-	-	1,000	430-430-52010	Attorney & Legal Services	1,000	1,000	1,000
3,494	-	-	430-430-52070	Engineering Fees	5,000	5,000	5,000
3,494	-	**6,150**		**Materials & Services Total**	**11,150**	**11,150**	**11,150**
				Capital Outlay			
-	-	223,000	430-430-60130	System Expansion	223,000	223,000	223,000
-	-	**223,000**		**Capital Outlay Total**	**223,000**	**223,000**	**223,000**
				Debt Service			
6,500	7,281	7,500	430-430-65510	Loan Principal-Bolton Hill	8,000	8,000	8,000
12,571	11,790	14,750	430-430-65520	Loan Interest-Bolton Hill	15,000	15,000	15,000
-	-	9,400	430-430-65525	Loan Principal-East Bolton	9,400	9,400	9,400
-	-	7,600	430-430-65530	Loan Interest-East Bolton	7,600	7,600	7,600
19,071	**19,071**	**39,250**		**Debt Service Total**	**40,000**	**40,000**	**40,000**
22,565	**19,071**	**268,400**		**Appropriated Expenditures**	**274,150**	**274,150**	**274,150**
123,402	**139,146**	**91,410**		**ENDING FUND BALANCE**	**316,140**	**316,140**	**316,140**
145,967	**158,217**	**359,810**		**TOTAL EXPENDITURES**	**590,290**	**590,290**	**590,290**

ENTERPRISE FUNDS

The City has three funds that are considered Enterprise Funds. Enterprise Funds are also called Proprietary Funds and they are all designated as "Major" for annual reporting. The financial activity is accounted for and reported much like a private business.

Two of the City's Enterprise Funds are also operating funds. The Water Fund is used to account for the provision of water services to City residents and the Sewer Fund is used to account for the provision of sewer services.

The third fund is called the Capital Construction-Enterprise Fund. This fund is used to track the receipt and use of Water and Sewer System Development Charges.

RESOURCES

User fees are the primary source of revenue for the Water and Sewer Funds. Other sources are interest earnings, bulk water sales, lease payments, and delinquent fees. The revenue amounts included in the proposed budget reflect a 25% water rate increase and a 5% sewer rate decrease effective in July 2013 and then a10% increase in water rates and 5% decrease in sewer rates in January 2014. These changes will need to be approved by the City Council before they are enacted; however, they are part of the recommendations made from the recently completed rate study and analysis. As with any other business the revenue generated by the rates needs to cover the costs of operations, system maintenance, debt service, and usually some portion of future system improvements and expansions.

EXPENDITURES

Expenditures in the Enterprise Funds, similar to the City's other funds, are grouped by classification. There is a large increase in the total expenditures being proposed for 2013-14 compared to the expenditures in 2012-13. Most of the increase is attributable to the new debt the City will be undertaking to pay for the pipeline. Another factor causing the increase is that, per the arrangements with the Eugene Water and Electric Board (EWEB) the City will pay a monthly base and consumption fee for all water purchased through the new pipeline.

Personal Services. There is virtually no change in total wage and benefits from the current year to next year. The changes made to the allocations offset the known increases. No other staffing related changes are being proposed.

Material and Services. The amount of the Materials and Services classification of expenditures being budgeted in 2013-14 for both the Water Fund and Sewer funds is about $200,000 more than the 2012-13 amounts. The increase in the water fund, as mentioned above, is primarily the cost to purchase water. The increase in the Sewer Fund is due to a larger than normal rehabilitation project. Rehabilitation projects are considered materials and services, rather then Capital Oütlay, because they do not add to the life or functionality of the system.

Capital Outlay. Overall the amount being proposed for Capital Outlay expenditures is up from last year. The projects driving the increase are installing a new bulk water purchase station, the construction of a building at the PW yard (for security purposes), a new screen for the wastewater plant, and pre-design work for improvements to the air piping component of the wastewater plant.

Debt Service. As mentioned earlier, the Debt Service in the Enterprise Funds as a whole is increasing dramatically; however, the Debt Service amounts in the Sewer and Capital Construction-Enterprise Funds is decreasing due to early pay-off of the State Revolving Loan that the City had through the Department of Environmental Quality.

WATER FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
15,400	6,536	9,600	210-000-41450	Service Connections	12,000	12,000	12,000
4,369	5,270	3,000	210-000-41790	Interest Income	3,000	3,000	3,000
-	-	-	210-000-41940	Transfer from Cap Proj-Pipeline Fund	700,000	700,000	700,000
-	-	-	210-000-41995	Transfer from Urban Renewal Agency	200,000	200,000	200,000
-	-	20	210-000-42410	Water Lien Payments	10	10	10
613,212	641,648	630,431	210-000-43110	Water Use Fees	848,612	848,612	848,612
6,554	8,527	6,500	210-000-43115	Bulk Water Sales	6,500	6,500	6,500
1,169	6,409	3,000	210-000-43120	Delinquent Fees	2,000	2,000	2,000
611	2,907	2,000	210-000-49100	Miscellaneous Sources	500	500	500
641,315	**671,297**	**654,551**		**Total New Resources**	**1,772,622**	**1,772,622**	**1,772,622**
940,707	**1,014,568**	**975,274**		**BEGINNING FUND BALANCE**	**1,004,274**	**1,004,274**	**1,004,274**
1,582,022	**1,685,865**	**1,629,825**		**TOTAL RESOURCES**	**2,776,896**	**2,776,896**	**2,776,896**
				EXPENDITURES			
				Personal Services			
215,163	195,663	225,138	210-210-50010	Wages	221,457	221,457	221,457
47,112	18,445	22,743	210-210-50060	W/C and FICA Benefits	24,650	24,650	24,650
56,361	51,805	55,349	210-210-50065	Health/Life Insurance	43,782	43,782	43,782
-	28,369	34,406	210-210-50070	PERS	42,874	42,874	42,874
318,636	**294,282**	**337,636**		**Personal Services Total**	**332,763**	**332,763**	**332,763**
				Materials and Services			
6,708	9,093	6,000	210-210-51010	Admin Supplies & Services	6,000	6,000	6,000
3,072	3,474	2,800	210-210-51015	Postage	3,838	3,838	3,838
601	609	800	210-210-51020	Professional Dues	800	800	800
1,997	1,691	2,000	210-210-51030	Telephone Services	2,000	2,000	2,000
36,236	36,546	40,000	210-210-51035	Electricity	41,000	41,000	41,000
294	560	900	210-210-51055	Safety Supplies	900	900	900
-	-	160	210-210-51060	Office Machine Leases	275	275	275
2,554	1,713	3,000	210-210-51070	Training & Conferences	3,000	3,000	3,000
-	-	50	210-210-51095	Public Relations	50	50	50

WATER FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
37	210	-	500	210-210-51105	Refunds	500	500	500
38	-	165	5,875	210-210-51500	Office Equipment & Furnishings	1,750	1,750	1,750
39	-	373	500	210-210-51510	Computer Equipment	520	520	520
40	-	240	500	210-210-51515	Tools & Small Equipment	500	500	500
41	1,451	1,409	3,000	210-210-52010	Attorney & Legal Services	2,000	2,000	2,000
42	7,039	6,719	5,990	210-210-52015	General Property/Liability Ins	6,500	6,500	6,500
43	1,560	4,279	4,475	210-210-52035	Audit & Filing Fees	2,960	2,960	2,960
44	5,869	8,719	4,888	210-210-52045	Computer System Support-Maint	6,362	6,362	6,362
45	371	807	1,065	210-210-52050	Internet & Web Site Fees	780	780	780
46	-	-	2,000	210-210-52070	Engineering Fees	2,000	2,000	2,000
47	-	-	3,000	210-210-52075	Comprehensive Plan-Public Fac	3,000	3,000	3,000
48	963	1,960	10,000	210-210-52290	Other Professional Services	5,000	5,000	5,000
49	2,221	21,789	14,000	210-210-53020	System Operating Supplies	14,000	14,000	14,000
50	6,906	6,650	7,000	210-210-53030	Vehicle Operation&Maintenance	7,000	7,000	7,000
51	8,510	3,482	48,500	210-210-53040	System Maintenance	48,500	48,500	48,500
52	3,712	3,210	3,500	210-210-53055	System Quality Tests	3,000	3,000	3,000
53	335	278	500	210-210-53060	Clothing Allowance	-	-	-
54	1,934	1,834	3,000	210-210-53065	PW Bldg & Yard Maintenance	3,000	3,000	3,000
55	2,014	817	5,000	210-210-53080	Water Conservation Program	1,000	1,000	1,000
56	2,033	1,996	2,000	210-210-53105	Telemetry Lines	2,200	2,200	2,200
57	999	24	3,500	210-210-53130	Equipment Repairs	3,500	3,500	3,500
58	-	-	-	210-210-53135	Water Purchase	92,000	92,000	92,000
59	1,359	2,249	10,000	210-210-53145	Minor Water Projects	10,000	10,000	10,000
60	11,875	-	-	210-210-53155	RARE Intern	-	-	-
61	4,560	(3,402)	-	210-210-53160	Water Source Investigations	-	-	-
62	3,579	12,652	5,000	210-210-53165	Secure Water Rights	5,000	5,000	5,000
63	369	-	-	210-210-53185	Well #12 Development	-	-	-
64	-	-	2,000	210-210-53190	PW Service Maps-Water System	2,000	2,000	2,000
65	76,427	-	-	210-210-53195	Pipeline Project Design	-	-	-
66	-	-	6,000	210-210-53230	Old Well Abandonment	6,000	6,000	6,000
67	27,991	-	-	210-210-53235	Water SDC & Rate Analysis	1,000	1,000	1,000
68	**223,749**	**129,936**	**207,503**		**Materials & Services Total**	**287,935**	**287,935**	**287,935**

WATER FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
69								
70					**Capital Outlay**			
71	-	-	-	210-210-60130	System Expansion	40,000	40,000	40,000
72	-	-	-	210-210-61610	System Improvements	15,000	15,000	15,000
73	273	-	-	210-210-63130	Computer/Network Upgrades	-	-	-
74	300	-	-	210-210-63150	Software System Upgrade	1,500	1,500	1,500
75	485	-	5,000	210-210-63410	Equipment	6,375	6,375	6,375
76	**1,058**	-	**5,000**		**Capital Outlay Total**	**62,875**	**62,875**	**62,875**
77								
78					**Debt Service**			
79	-	-	-	210-210-65230	Loan Principal-RUS	120,305	120,305	120,305
80	-	-	-	210-210-65240	Loan Interest-RUS	313,830	313,830	313,830
81	-	-	-	210-210-65250	Loan Principal-Bank or ??	25,000	25,000	25,000
82	-	-	-	210-210-65260	Loan Interest-Bank or ??	45,000	45,000	45,000
83	-	-	-	210-210-65270	Loan Principal-EWEB	18,139	18,139	18,139
84	-	-	-	210-210-65280	Loan Interest-EWEB	46,000	46,000	46,000
85	17,977	17,977	39,500	210-210-65310	Loan Principal	-	-	-
86	1,034	-	-	210-210-65320	Loan Interest	-	-	-
87	**19,011**	**17,977**	**39,500**		**Debt Service Total**	**568,274**	**568,274**	**568,274**
88								
89					**Transfers**			
90	5,000	5,000	5,000	210-210-75050	To PW Equipment Fund	5,000	5,000	5,000
91	**5,000**	**5,000**	**5,000**		**Transfers Total**	**5,000**	**5,000**	**5,000**
92								
93	-	-	**50,000**	**210-210-85100**	**Contingency**	**50,000**	**50,000**	**50,000**
94								
95	**567,454**	**447,195**	**644,639**		**Appropriated Expenditures**	**1,306,847**	**1,306,847**	**1,306,847**
96	**1,014,568**	**1,238,670**	**985,186**		**ENDING FUND BALANCE**	**1,470,049**	**1,470,049**	**1,470,049**
97	**1,582,022**	**1,685,865**	**1,629,825**		**TOTAL EXPENDITURES**	**2,776,896**	**2,776,896**	**2,776,896**

SEWER FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
4,600	1,800	2,400	220-000-41460	Sewer Connection Permits	3,000	3,000	3,000
4,678	6,109	4,000	220-000-41790	Interest Income	4,000	4,000	4,000
-	2,400	9,600	220-000-41810	Land Lease	9,600	9,600	9,600
933,898	970,524	982,387	220-000-43130	Sewer Use Fees	927,606	927,606	927,606
-	362,590	-	220-000-44000	Loan Proceeds	-	-	-
-	72,410	-	220-000-45000	Sale of Property	-	-	-
147	13,136	100	220-000-49100	Miscellaneous Sources	100	100	100
943,323	**1,428,969**	**998,487**		**Total New Resources**	**944,306**	**944,306**	**944,306**
1,104,162	**921,686**	**802,687**		**BEGINNING FUND BALANCE**	**1,056,000**	**1,056,000**	**1,056,000**
2,047,485	**2,350,655**	**1,801,174**		**TOTAL RESOURCES**	**2,000,306**	**2,000,306**	**2,000,306**
				EXPENDITURES			
				Personal Services			
214,383	165,767	188,707	220-220-50010	Wages	194,067	194,067	194,067
46,800	15,229	18,640	220-220-50060	W/C and FICA Benefits	21,642	21,642	21,642
57,361	43,802	47,283	220-220-50065	Health/Life Insurance	37,915	37,915	37,915
-	24,304	27,530	220-220-50070	PERS	37,466	37,466	37,466
318,544	**249,102**	**282,160**		**Personal Services Total**	**291,090**	**291,090**	**291,090**
				Materials and Services			
9,855	9,882	10,000	220-220-51010	Admin Supplies & Services	10,000	10,000	10,000
4,511	4,387	4,000	220-220-51015	Postage	4,000	4,000	4,000
274	270	400	220-220-51020	Professional Dues	400	400	400
1,841	2,038	2,200	220-220-51030	Telephone Services	2,200	2,200	2,200
50,733	46,021	51,709	220-220-51035	Electricity	51,709	51,709	51,709
313	346	500	220-220-51055	Safety Supplies	500	500	500
-	-	160	220-220-51060	Office Machine Leases	275	275	275
1,056	669	1,800	220-220-51070	Training & Conferences	1,800	1,800	1,800
-	-	100	220-220-51095	Public Relations	100	100	100
112	-	500	220-220-51105	Refunds	500	500	500

SEWER FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
38	-	-	5,875	220-220-51500	Office Equipment & Furnishings	1,500	1,500	1,500
39	-	358	500	220-220-51510	Computer Equipment	520	520	520
40	-	494	1,000	220-220-51515	Tools & Small Equipment	1,000	1,000	1,000
41	482	5,732	3,000	220-220-52010	Attorney & Legal Services	2,000	2,000	2,000
42	7,733	7,185	7,900	220-220-52015	General Property/Liability Ins	7,815	7,815	7,815
43	1,680	4,178	4,370	220-220-52035	Audit & Filing Fees	4,680	4,680	4,680
44	4,560	5,793	4,777	220-220-52045	Computer System Support-Maint	4,745	4,745	4,745
45	524	1,138	1,495	220-220-52050	Internet & Web Site Fees	1,098	1,098	1,098
46	179	-	2,000	220-220-52070	Engineering Fees	26,000	26,000	26,000
47	-	-	3,000	220-220-52077	Comprehensive Plan/Pub Fac	3,000	3,000	3,000
48	327	-	-	220-220-52080	UV System Exp Design	-	-	-
49	16,378	-	-	220-220-52090	Territorial Swr Collection Sys	-	-	-
50	-	122	2,000	220-220-52290	Other Professional Services	22,000	22,000	22,000
51	1,387	260	2,000	220-220-53020	System Operating Supplies	500	500	500
52	5,986	5,931	6,000	220-220-53030	Vehicle Operation&Maintenance	6,000	6,000	6,000
53	14,366	11,017	45,000	220-220-53040	System Maintenance	30,000	30,000	30,000
54	7,117	1,166	3,000	220-220-53050	WW Treatment Plant Maintenance	123,000	123,000	123,000
55	8,490	8,967	8,000	220-220-53055	System Quality Tests	9,000	9,000	9,000
56	471	232	600	220-220-53060	Clothing Allowance	-	-	-
57	80	1,606	2,000	220-220-53065	PW Bldg & Yard Maintenance	2,000	2,000	2,000
58	958	921	1,100	220-220-53105	Telemetry Lines	1,100	1,100	1,100
59	923	1,035	5,000	220-220-53130	Equipment Repairs	5,000	5,000	5,000
60	-	-	29,000	220-220-53135	Minor Sewer Projects	1,000	1,000	1,000
61	11,785	15,628	16,000	220-220-53140	Bio-solids Management/Removal	16,000	16,000	16,000
62	1,000	71	10,000	220-220-53145	Effluent Area Maintenance	10,000	10,000	10,000
63	47,266	51,590	90,000	220-220-53150	Inflow & Infiltration Reduction Work	60,000	60,000	60,000
64	-	-	1,500	220-220-53165	NPDES Permit Renewal	1,500	1,500	1,500
65	63	-	-	220-220-53170	WW Mstr Pln, Rate & SDC Analysis	-	-	-
66	-	-	2,000	220-220-53175	PW Service Maps-Sewer Lines	2,000	2,000	2,000
67	**200,450**	**187,037**	**328,486**		**Materials & Services Total**	**412,942**	**412,942**	**412,942**

SEWER FUND

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				Capital Outlay			
-	-	-	220-220-60110	Building Improvements			
-	435,000	-	220-220-60130	System Expansion			
-	184,701	66,500	220-220-61610	System Improvements	43,750	43,750	43,750
43,673	-	-	220-220-61650	UV System Expansion Project			
263,838	-	-	220-220-61655	Territorial Collection Sys Upgrade			
219	-	-	220-220-63130	Computer/Network Upgrades			
300	-	-	220-220-63150	Software System Upgrade	1,500	1,500	1,500
485	-	5,000	220-220-63510	Equipment	6,210	6,210	6,210
308,515	**619,701**	**71,500**		**Capital Outlay Total**	**51,460**	**51,460**	**51,460**
				Debt Service			
10,461	5,366	50,602	220-220-65210	Loan Principal-DEQ	-	-	-
3,908	1,055	1,041	220-220-65220	Loan Interest-DEQ	-	-	-
59,134	30,795	32,500	220-220-65230	Loan Principal-RUS	33,750	33,750	33,750
169,787	83,510	83,361	220-220-65240	Loan Interest-RUS	82,000	82,000	82,000
243,290	**120,726**	**167,503**		**Debt Service Total**	**115,750**	**115,750**	**115,750**
				Transfers			
5,000	5,000	5,000	220-220-75050	To PW Equipment Fund	5,000	5,000	5,000
50,000	50,000	100,000	220-220-75080	To Inverse Condemnation Fund	75,000	75,000	75,000
55,000	**55,000**	**105,000**		**Transfers Total**	**80,000**	**80,000**	**80,000**
-	-	100,000	220-220-85100	**Contingency**	100,000	100,000	100,000
1,125,799	**1,231,566**	**1,054,649**		**Appropriated Expenditures**	**1,051,242**	**1,051,242**	**1,051,242**
921,686	**1,119,089**	**746,525**		**ENDING FUND BALANCE**	**949,064**	**949,064**	**949,064**
2,047,485	**2,350,655**	**1,801,174**		**TOTAL EXPENDITURES**	**2,000,306**	**2,000,306**	**2,000,306**

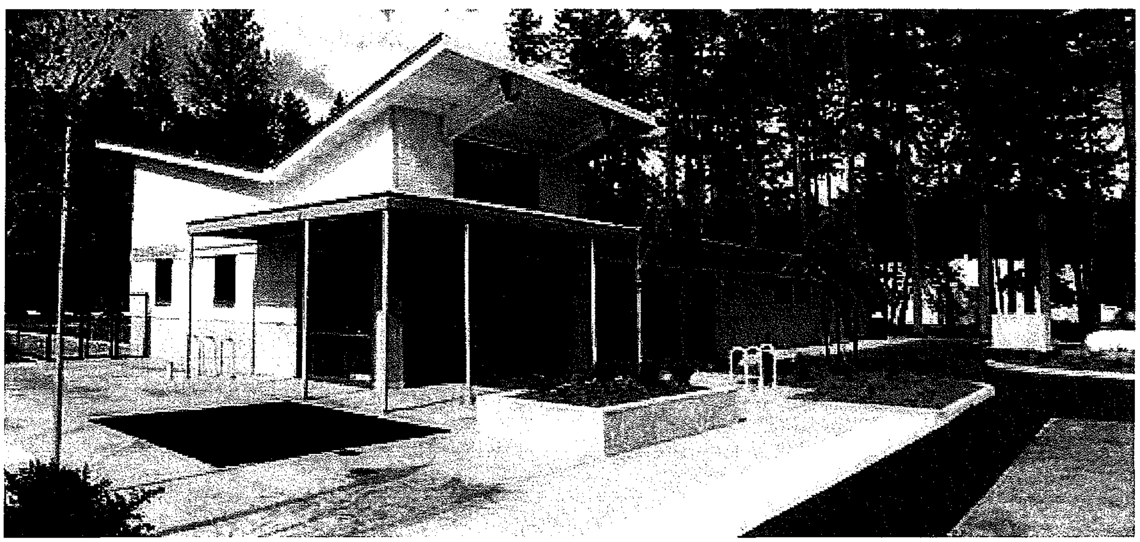
CAPITAL CONSTRUCTION - ENTERPRISE FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	14,012	16,152	12,000	315-000-41790	Interest Income	12,000	12,000	12,000
4	23,244	19,370	23,244	315-000-44100	SDC - Water System	88,500	88,500	88,500
5	51,203	50,053	59,100	315-000-44200	SDC - Sewer System	77,700	77,700	77,700
7	**88,459**	**85,575**	**94,344**		**Total New Resources**	**178,200**	**178,200**	**178,200**
8	**3,146,626**	**3,162,585**	**2,815,085**		**BEGINNING FUND BALANCE**	**2,758,167**	**2,758,167**	**2,758,167**
9	**3,235,085**	**3,248,160**	**2,909,429**		**TOTAL RESOURCES**	**2,936,367**	**2,936,367**	**2,936,367**
11					**EXPENDITURES**			
12					**Materials and Services**			
13	-	-	20,000	315-315-52290	Other Professional Services	25	25	25
14	-	-	**20,000**		**Materials and Services Total**	**25**	**25**	**25**
16					**Capital Outlay**			
17	-	13,219	-	315-315-60130	System Expansion	105,250	105,250	105,250
18	-	173,447	26,000	315-315-61610	System Improvements	-	-	-
19	-	**186,667**	**26,000**		**Capital Outlay Total**	**105,250**	**105,250**	**105,250**
21					**Debt Service**			
22	-	5,458	51,000	315-315-65210	Loan Principal-DEQ	-	-	-
23	-	2,542	1,041	315-315-65220	Loan Interest-DEQ	-	-	-
24	-	31,000	32,500	315-315-65230	Loan Principal-RUS	32,500	32,500	32,500
25	-	83,510	83,361	315-315-65240	Loan Interest-RUS	84,500	84,500	84,500
26	-	15,826	31,400	315-315-65250	Bank Loan Principal	31,500	31,500	31,500
27	-	6,941	12,000	315-315-65260	Bank Loan Interest	12,500	12,500	12,500
28	-	**145,277**	**211,302**		**Debt Service Total**	**161,000**	**161,000**	**161,000**
30					**Transfers**			
31	72,500	-	-	315-315-75040	To Cap Proj-W Broadway	-	-	-
32	**72,500**	-	-		**Transfers Total**	-	-	-
34	**72,500**	**331,943**	**257,302**		**Appropriated Expenditures**	**266,275**	**266,275**	**266,275**
35	**3,162,585**	**2,916,217**	**2,652,127**		**ENDING FUND BALANCE**	**2,670,092**	**2,670,092**	**2,670,092**
36	**3,235,085**	**3,248,160**	**2,909,429**		**TOTAL EXPENDITURES**	**2,936,367**	**2,936,367**	**2,936,367**

CAPITAL PROJECTS FUNDS

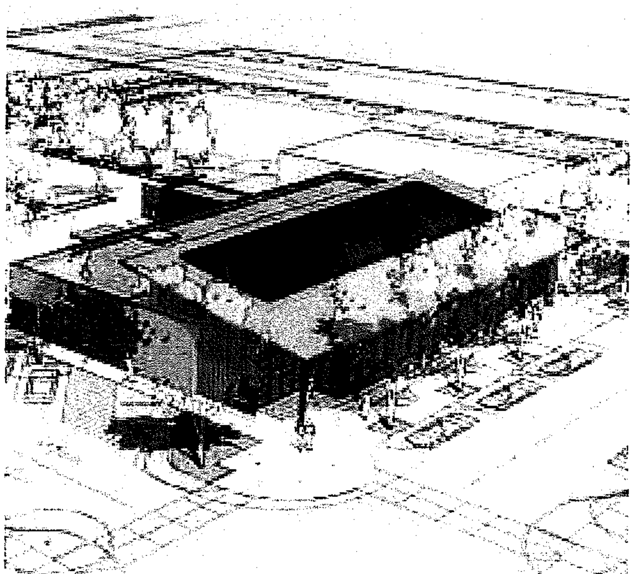
The City has three active Capital Project Funds. Capital Project Funds are usually created whenever the City is going to undertake a major project that will likely span at least two fiscal years. The projects being budgeted and accounted for in the City's Capital Project Funds are described below. Also included in the narrative is information about the funding and costs as they relate to the fiscal year 2013-14 proposed budget.

Swimming Pool Facilities: The construction of the new swimming pool and building was completed in June 2010. The facility features a regulation lap pool, outdoor sitting and viewing area, family change rooms, lockers, concessions, and full shower facilities. Due to a shortfall in fundraising, the kiddy pool and spa that were included in the original designs were not constructed, though they were plumbed in so that these features could be built in the future. The pool is also designed in a manner that a cover could also be added.



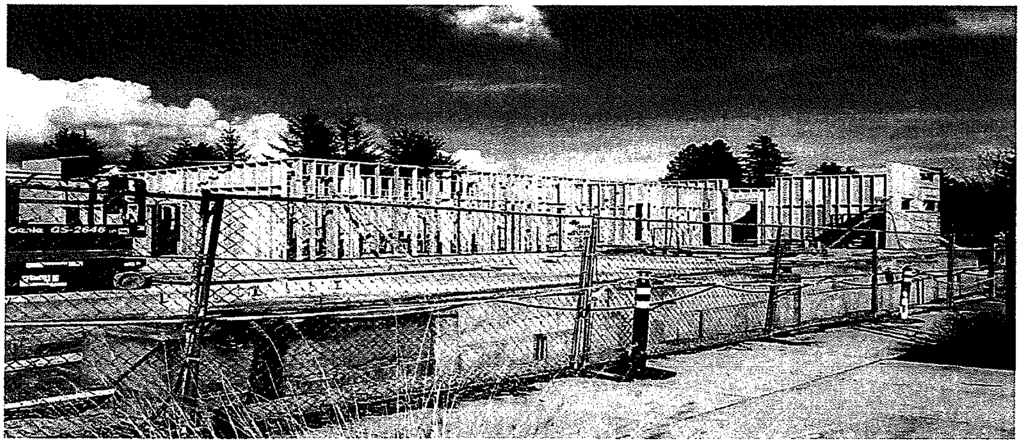
The resources are currently limited to donations that were pledged during previous fundraising efforts. There are no specific expenditures needed in this fund; therefore, only a minimal amount is being budgeted. In the future, if and when additional resources are available, the budget will include proposed expenditures including, but not limited to the above additions.

West Broadway: The City, in collaboration with Lane County and the Lane Transit District, completed a major re-development of West Broadway between Territorial Road and 4th Street. One of the underlying objectives of this project was to encourage development on West Broadway and bring new life to Veneta's Downtown Area. The first large project to meet that objective is the construction of a new building that will house several existing community service programs. The name of the building is the Fern Ridge Service Center.



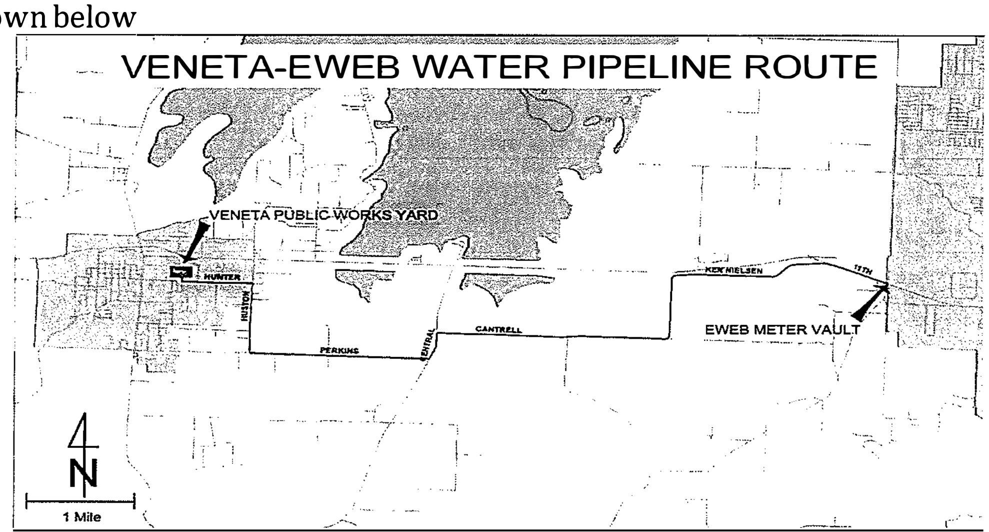
Fern Ridge Service Center ground-breaking.

Construction of this building began in the current fiscal year and is expected to be completed in the fall of 2013. The proposed budget for fiscal year 2013-14 includes an expenditure total of $460,750 to complete construction, buy fixtures and furnishings, and take care of other project close-out costs.



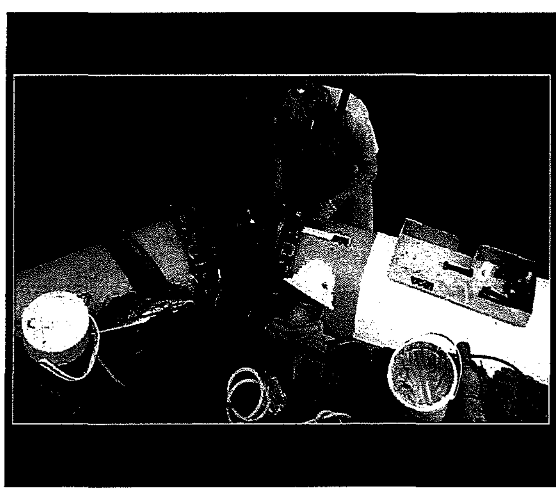
The sources of money for this project are, at this time, exclusively grants and donations. The largest of which is a grant from the Oregon Business Development Department.

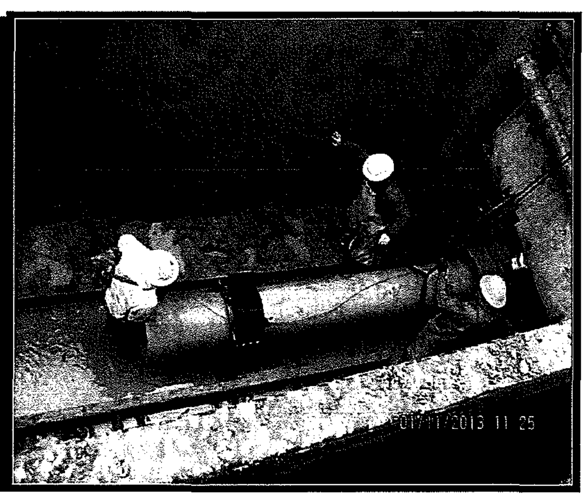
Water Pipeline: Providing water to the City residents has been and continues to be a high priority. Currently, water is supplied by wells located throughout the City. The quantity of water supplied by the existing wells will not meet the future demands for water. Several years ago the City engaged in detailed analysis of how best to ensure adequate water supply for years to come. It was determined that the best alternative was to construct a pipeline from Eugene to Veneta to able the City to purchase water from the Eugene Water and Electric Board. The route of the pipeline is shown below



The initial work began in 2009 and construction started in September 2012. Completion of the project will likely occur in the fall of 2013. The City's website has much more information about the demand projections, analysis completed, alternatives reviewed, and all elements of the project itself.

The most recent cost estimates show a price tag of about $12 million for the entire project. The fiscal year 2013-14 budget includes expenditures totaling $4,400,000 million excluding the repayment of the interim debt used. The funding for the pipeline project is primarily coming from the Rural Utilities branch of the United States Department of Agriculture. The funding package includes up to $13 million in long term loans. After construction it is estimated that the City's annual debt service costs will be around $600,000.





CAPITAL PROJECTS: POOL FACILITIES

2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
-	-	-	410-000-41790	Interest Income	5	5	5
155,900	-	-	410-000-41815	Insurance Proceeds-Pool Damage	-	-	-
85,000	-	-	410-000-41820	Loan fr Capital Constr Fund	-	-	-
50,000	-	-	410-000-41900	Fr General Fund	-	-	-
128,200	-	-	410-000-41905	Fr Parks & Recreation	-	-	-
250,000	85,000	-	410-000-41930	Fr Capital Construction: Gov't	-	-	-
8,902	1,700	1,200	410-000-46510	Fundraising & Donations	300	300	300
678,002	**86,700**	**1,200**		**Total New Resources**	**305**	**305**	**305**
(566,582)	**118**	**318**		**BEGINNING FUND BALANCE**	**1,818**	**1,818**	**1,818**
111,420	**86,818**	**1,518**		**TOTAL RESOURCES**	**2,123**	**2,123**	**2,123**
				EXPENDITURES			
				Materials and Services			
-	-	300	410-410-52290	Other Professional Services	300	300	300
-	-	**300**		**Materials & Services Total**	**300**	**300**	**300**
				Debt Service			
-	85,000	-	410-410-65110	Interfund Loan Principal	-	-	-
-	-	-	410-410-65115	Interfund Loan Interest	-	-	-
-	**85,000**	-		**Debt Service Total**	-	-	-
				Capital Outlay			
111,302	-	-	410-410-62245	Pool Construction	-	-	-
111,302	-	-		**Capital Outlay Total**	-	-	-
111,302	**85,000**	**300**		**Appropriated Expenditures**	**300**	**300**	**300**
118	**1,818**	**1,218**		**ENDING FUND BALANCE**	**1,823**	**1,823**	**1,823**
111,420	**86,818**	**1,518**		**TOTAL EXPENDITURES**	**2,123**	**2,123**	**2,123**

CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	-	228	-	420-000-41790	Interest Income	100	100	100
2								
3	150,000	-	-	420-000-41960	Fr Reserve Fund - Governmental	-	-	-
	72,500	-	-	420-000-41965	Fr Cap Constr - Enterprise	-	-	-
4	119,000	-	-	420-000-41980	Fr Grants Fund	-	-	-
5	1,240,095	-	-	420-000-41995	Fr Urban Renewal Agency	-	-	-
6	76,280	-	-	420-000-42000	Developer Reimb-Other	-	-	-
7	-	24,675	-	420-000-45110	Grant: Ford Foundation	-	-	-
8	-	10,563	1,500,000	420-000-45120	Grant: CDBG	400,000	400,000	400,000
9								
10	-	71,500	1,000	420-000-46510	Fundraising & Donations	500	500	500
11								
12	**1,657,875**	**106,965**	**1,501,000**		**Total New Resources**	**400,600**	**400,600**	**400,600**
13	**(105,167)**	**27,033**	**307,635**		**BEGINNING FUND BALANCE**	**178,000**	**178,000**	**178,000**
14	**1,552,708**	**133,998**	**1,808,635**		**TOTAL RESOURCES**	**578,600**	**578,600**	**578,600**
15					**EXPENDITURES**			
16		***Dept. I - Outside of CDB Grant***			**Materials and Services**			
17	-	193	500	420-200-51010	Admin Supplies & Services	500	500	500
18	-	4,214	1,250	420-200-52010	Attorney & Legal Services	1,000	1,000	1,000
19	-	161	2,500	420-200-52290	Other Professional Services	50	50	50
20	-	**4,568**	**4,250**		**Materials & Services Total**	**1,550**	**1,550**	**1,550**
21								
22					**Capital Outlay**			
23	-	-	-	420-200-62280	Building Construction	100	100	100
24	-	-	-		**Capital Outlay Total**	**100**	**100**	**100**
25								
26		***Dept. II - Within CDB Grant***			**Materials and Services**			
27	27	934	19,700	420-420-51010	Admin Supplies & Services	50	50	50
28	-	-	-	420-420-52010	Attorney & Legal Services	50	50	50
29	67,166	52,905	100,800	420-420-52070	Design and Engineering Fees	1,000	1,000	1,000
30	8,528	-	-	420-420-52260	Prof Serv - W Bway Str Improv	-	-	-
31	1,509	-	-	420-420-52265	Prof Serv - FR Service Center	-	-	-
32	-	12,402	15,275	420-420-52290	Other Professional Services	5,000	5,000	5,000
32	**77,230**	**66,242**	**135,775**		**Materials & Services Total**	**6,100**	**6,100**	**6,100**

CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
34					**Capital Outlay**			
35	73,557	-	-	420-420-62250	W Broadway Water Improvements	-	-	-
36	82,744	-	-	420-420-62255	W Broadway Sewer Improvements	-	-	-
37	1,292,144	-	-	420-420-62260	W Broadway Street Improvements	-	-	-
38	-	-	1,528,450	420-420-62280	Building Construction	509,333	400,000	509,333
39	-	-	92,000	420-420-63110	Equipment/Furnishings	50,000	50,000	50,000
40	**1,448,445**	-	**1,620,450**		**Capital Outlay Total**	**559,333**	**450,000**	**559,333**
41								
42	**1,525,675**	**70,810**	**1,760,475**		**Appropriated Expenditures**	**567,083**	**457,750**	**567,083**
43	**27,033**	**63,189**	**48,160**		**ENDING FUND BALANCE**	**11,517**	**120,850**	**11,517**
44	**1,552,708**	**133,998**	**1,808,635**		**TOTAL EXPENDITURES**	**578,600**	**578,600**	**578,600**

CAPITAL PROJECTS - WATER PIPELINE

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	-	-	10	440-000-41790	Interest Income	10	10	10
3	-	-	400,000	440-000-45120	Bond Proceeds fr RD	11,000,000	11,000,000	11,000,000
5	-	-	13,033,000	440-000-41810	Interim Financing Proceeds	1,600,000	1,600,000	1,600,000
6	-	-	-	440-000-47200	Loan Proceeds	1,054,000	1,054,000	1,054,000
8	-	600,000	-	440-000-41995	Transfer Fr Urban Renewal Agency	-	-	-
10	-	**600,000**	**13,433,010**		**Total New Resources**	**13,654,010**	**13,654,010**	**13,654,010**
11	-	-	**5,000**		**BEGINNING FUND BALANCE**	**650,000**	**650,000**	**650,000**
12	-	**600,000**	**13,438,010**		**TOTAL RESOURCES**	**14,304,010**	**14,304,010**	**14,304,010**
14					**EXPENDITURES**			
15					**Materials and Services**			
16	-	135,045	-	440-440-51800	Preliminary Design	-	-	-
17	-	299,996	-	440-440-51805	Final Design	-	-	-
18	-	4,910	-	440-440-51810	Bidding & Negotiation	-	-	-
19	-	-	35,000	440-440-51815	Wage Administration	10,000	10,000	10,000
20	-	-	200,000	440-440-51820	Resident Project Manager	81,000	81,000	81,000
21		6,519	50,000	440-440-52010	Attorney & Legal Fees	50,000	50,000	50,000
22		16,749	10,000	440-440-52050	Permitting & Easements	1,000	1,000	1,000
23		7,908	200,000	440-440-52070	Engineering	150,000	150,000	150,000
24	-	30,666	250,000	440-440-52290	Other Professional Services	48,000	48,000	48,000
25	-	**501,792**	**745,000**		**Materials & Services Total**	**340,000**	**340,000**	**340,000**
27					**Capital Outlay**			
28	-	-	12,000,000	440-440-62245	Construction	2,660,849	2,660,849	2,660,849
29	-	-	**12,000,000**		**Capital Outlay Total**	**2,660,849**	**2,660,849**	**2,660,849**
31					**Debt Service**			
32	-	-	237,000	440-440-65010	Interim Financing Origination Fee	-	-	-
33	-	-	-	440-440-65110	Interim Principal	10,353,151	10,353,151	10,353,151
34	-	-	300,000	440-440-65115	Interim Interest	250,010	250,010	250,010
35	-	-	**537,000**		**Debt Service Total**	**10,603,161**	**10,603,161**	**10,603,161**
37					**Transfers**			
38	-	-	-	210-000-75005	To Water Fund	700,000	700,000	700,000
39	-	-	-		**Transfers Total**	**700,000**	**700,000**	**700,000**
41	-	**501,792**	**13,282,000**		**Appropriated Expenditures**	**14,304,010**	**14,304,010**	**14,304,010**
42	-	**98,208**	**156,010**		**ENDING FUND BALANCE**	-	-	-
43	-	**600,000**	**13,438,010**		**TOTAL EXPENDITURES**	**14,304,010**	**14,304,010**	**14,304,010**

DEBT SERVICE FUND

Currently the City only has one Debt Service Fund. This type of fund is used whenever a Local General Obligation Bond is passed by the citizenry. Up until the current fiscal year the City had two such bonds. One was issued in 1981 to pay for water system improvements, the other one was issued in 2010 to pay for the construction of the swimming pool and building. During the past few years the City has worked toward early pay off of the 1981 bond. In July 2012 that objective was accomplished.

RESOURCES

The main type of revenue for the Debt Service Fund has been, and continues to be, property taxes. The City includes in its request for property taxes the amount needed to make a year's worth of payments plus an appropriate "carry-over" fund balance.

EXPENDITURES

Debt Service is the only expenditure classification in this fund. The proposed amount, as explained above, is about $100,000 less then prior two years.

DEBT SERVICE FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description		2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES				
1	**174,292**	**175,836**	**65,026**		**BEGINNING FUND BALANCE**		**100,000**	**100,000**	**100,000**
2									
3	2,244	1,982	1,800	110-000-41110	Property Taxes-Prior Years		1,500	1,500	1,500
4	265	333	200	110-000-41115	Interest on Property Taxes		150	150	150
5									
6	492	668	626	110-000-41790	Interest Income		450	450	450
7									
8	**177,293**	**178,819**	**67,652**		**Total Resources, except taxes to be levied**		**102,100**	**102,100**	**102,100**
9			**158,922**	110-000-41105	Taxes estimated to be received		**85,000**	**85,000**	**85,000**
10	**129,197**	**156,093**		110-000-41105	Taxes collected in year levied				
11	**306,490**	**334,912**	**226,574**		**TOTAL RESOURCES**		**187,100**	**187,100**	**187,100**
12									
13					**EXPENDITURES**				
14					**Debt Service**				
15					**Bond Principal Payments**				
16					Issue Date	Payment Date			
17	46,180	109,160	105,000	110-110-65110	1981 Water Bond	Paid Off July-12	-	-	-
18	30,000	30,000	33,000	110-110-65125	2010 Pool Bond	Jan-13	36,000	36,000	36,000
19									
20	76,180	139,160	138,000			**Total Principal**	36,000	36,000	36,000
21					**Bond Interest Payments**				
22					Issue Date	Payment Date			
23	11,099	7,931	3,500	110-110-65120	1981 Water Bond	Paid Off July-12	-	-	-
24	43,375	46,962	48,000	110-110-65130	2010 Pool Bond	July-12; Jan-13	44,812	44,812	44,812
25									
26	54,474	54,893	51,500			**Total Interest**	44,812	44,812	44,812
27	**130,654**	**194,053**	**189,500**		**Debt Service Total**		**80,812**	**80,812**	**80,812**
28									
29	**175,836**	**140,859**			**ENDING FUND BALANCE**				
30			**37,074**		**ESTIMATED ENDING FUND BALANCE**		**106,288**	**106,288**	**106,288**
31	**306,490**	**334,912**	**226,574**		**TOTAL EXPENDITURES**		**187,100**	**187,100**	**187,100**

RESERVE FUNDS

The City has three funds that are considered Reserve Funds. One of the three is the Public Works Equipment Fund. It is a "quasi" reserve fund in that it isn't large enough to officially be deemed a reserve fund; however, money is transferred to this fund with the intent of accumulating a fund balance for future purchases of equipment and/or vehicles.

The other two Reserve Funds are true reserve funds. One was formed to accumulate a fund balance for future Governmental purposes and one was formed to accumulate a fund balance for future Enterprise purposes. These funds were created in 2008 and will be reviewed, per ORS, in 2018. The purpose of the review is to determine whether or not the reserve funds are still needed.

RESOURCES

Transfers from other funds, usually operating funds, are the primary source of revenue for the City's reserve funds. The money in the Governmental Reserve Fund was transferred in from the Street Fund and the money in the Enterprise Reserve Funs was transferred in from the Sewer Fund. There are no additional transfers being proposed in 2013-14.

EXPENDITURES

Other than the purchase of a new pick-up, there are no expenditures being proposed for any of the reserve funds.

P.W. EQUIPMENT FUND

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	702	791	300	250-000-41790	Interest Income	300	300	300
2								
3	5,000	5,000	5,000	250-000-41910	Fr Street Fund	5,000	5,000	5,000
4	5,000	5,000	5,000	250-000-41915	Fr Municipal Water	5,000	5,000	5,000
5	5,000	5,000	5,000	250-000-41920	Fr Municipal Sewer	5,000	5,000	5,000
6								
7	**15,702**	**15,791**	**15,300**		**Total New Resources**	**15,300**	**15,300**	**15,300**
8	**156,670**	**155,216**	**145,000**		**BEGINNING FUND BALANCE**	**155,300**	**155,300**	**155,300**
9	**172,372**	**171,007**	**160,300**		**TOTAL RESOURCES**	**170,600**	**170,600**	**170,600**
10								
11					**EXPENDITURES**			
12					**Capital Outlay**			
13	-	18,864	5,000	250-250-63610	Tools & Equipment	5,000	5,000	5,000
14	17,156	-	-	250-250-63615	Vehicles	20,000	20,000	20,000
15	**17,156**	**18,864**	**5,000**		**Capital Outlay Total**	**25,000**	**25,000**	**25,000**
16								
17	**17,156**	**18,864**	**5,000**		**Appropriated Expenditures**	**25,000**	**25,000**	**25,000**
18	**155,216**	**152,143**	**155,300**		**ENDING FUND BALANCE**	**145,600**	**145,600**	**145,600**
19	**172,372**	**171,007**	**160,300**		**TOTAL EXPENDITURES**	**170,600**	**170,600**	**170,600**
20								

RESERVE: GOVERNMENTAL

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	3,455	3,633	3,000	610-000-41790	Interest Income	2,800	2,800	2,800
2								
3	**3,455**	**3,633**	**3,000**		**Total New Resources**	**2,800**	**2,800**	**2,800**
4	**856,429**	**709,884**	**712,500**		**BEGINNING FUND BALANCE**	**715,500**	**715,500**	**715,500**
5	**859,884**	**713,517**	**715,500**		**TOTAL RESOURCES**	**718,300**	**718,300**	**718,300**
6								
7					**EXPENDITURES**			
8					**Transfers**			
9	150,000	-	-	610-610-75065	To Capital Proj: W Broadway	-	-	-
10	**150,000**	-	-		**Transfers Total**	-	-	-
11								
12	**150,000**	-	-		**Appropriated Expenditures**	-	-	-
13	**709,884**	**713,517**	**715,500**		**ENDING FUND BALANCE**	**718,300**	**718,300**	**718,300**
14	**859,884**	**713,517**	**715,500**		**TOTAL EXPENDITURES**	**718,300**	**718,300**	**718,300**

Created:	July 1, 2008
Reviewed On:	n/a
Next Review Due:	June 2018

RESERVE: ENTERPRISE

	2011 Actual	2012 Actual	2013 Adopted	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					RESOURCES			
1	5,753	6,715	4,000	615-000-41790	Interest Income	4,029	4,029	4,029
2								
3	**5,753**	**6,715**	**4,000**		**Total New Resources**	**4,029**	**4,029**	**4,029**
4	**1,305,830**	**1,311,583**	**1,316,516**		**BEGINNING FUND BALANCE**	**1,322,326**	**1,322,326**	**1,322,326**
5	**1,311,583**	**1,318,298**	**1,320,516**		**TOTAL RESOURCES**	**1,326,355**	**1,326,355**	**1,326,355**
6								
7					**EXPENDITURES**			
8								
9	-	-	-		**Appropriated Expenditures**	-	-	-
10	**1,311,583**	**1,318,298**	**1,320,516**		**ENDING FUND BALANCE**	**1,326,355**	**1,326,355**	**1,326,355**
11	**1,311,583**	**1,318,298**	**1,320,516**		**TOTAL EXPENDITURES**	**1,326,355**	**1,326,355**	**1,326,355**

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

SUMMARY OF FISCAL YEAR 2013-14 ADOPTED BUDGET

		REVENUE			EXPENDITURES					
FUND	PROJECTED FUND BALANCE @ 7-1-2013	PROPERTY TAXES	LOAN/BOND PROCEEDS	ALL OTHER	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	**CONTINGENCY**	PROJECTED FUND BALANCE @ 6-30-2014	TOTAL BUDGET
GENERAL	287,050		300,000	50	63,250		224,000	500	299,350	587,100
DEBT SERVICE	220,000	590,000		12,825		578,100			244,725	822,825
TOTALS	$507,050	$590,000	$300,000	$12,875	$63,250	$578,100	$224,000	$500	$544,075	$1,409,925

VENETA
URBAN RENEWAL AGENCY

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).

The beginning fund balances used to prepare the next year's budget are projected based on the activity in the current year in each fund. The table below shows actual and adopted fund balances for fiscal years 2010-11 and 2011-12, adopted and projected for fiscal year 2012-13 and proposed ending fund balance for 2013-14.

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.

Property Taxes

The Debt Service Fund of the URA receives property tax money. The property tax money is solely used to meet the URA's debt obligations. Most urban renewal plans are funded substantially from portions taken out of local government property tax levies (division of tax revenue). Many urban renewal plans adopted before December 6, 1996 may also raise revenue from an urban renewal levy (special levy 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 urban renewal agency is required to notify the assessor to stop division of tax.

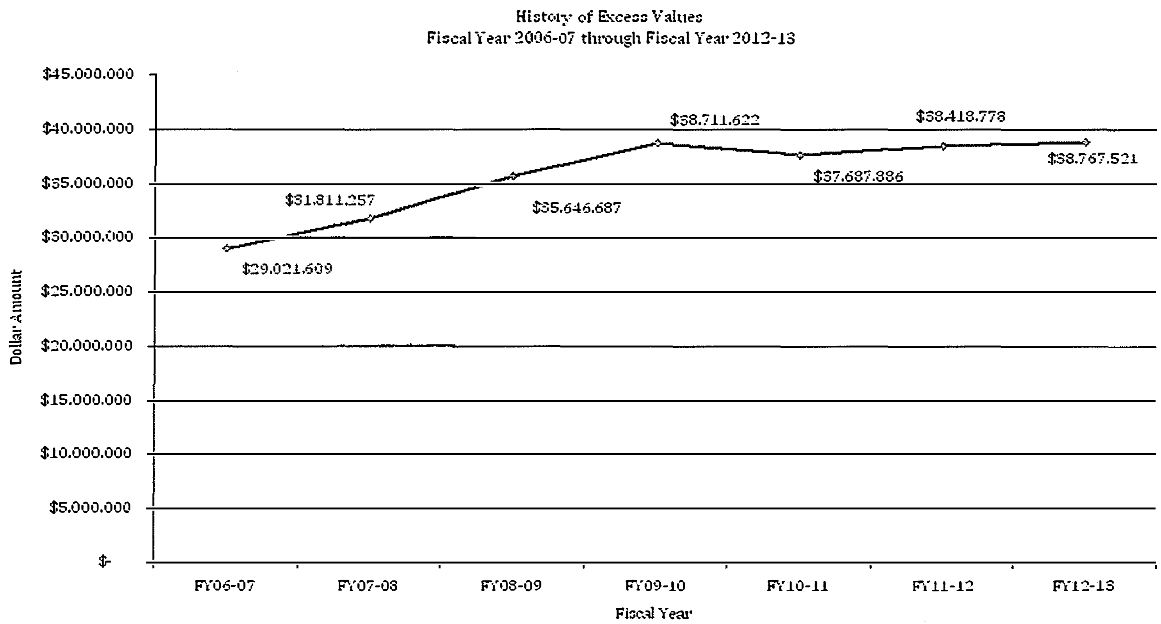
Division of Tax

Division of tax revenue is calculated by splitting local government property taxes between the local governments that levied the taxes and the urban renewal agency. The split is recalculated each year based on value growth within the plan area. 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, division of tax 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 urban renewal agency.

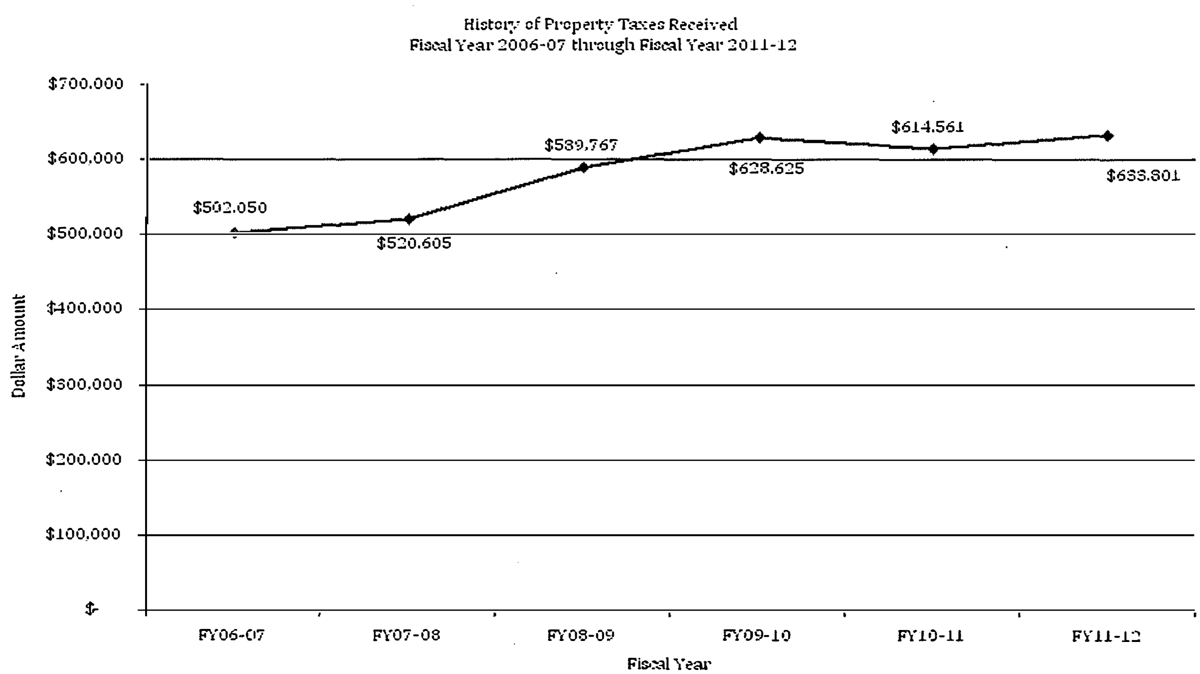
Excess Values

The excess value for Veneta's URA has been relatively stable since fiscal year 2009-10. The excess value was $38,767,521 for 2012-13. This is less than a 1% increase from the 2011-12 valuation. The chart below provides the excess values from 2006-07 through 2012-13.



Veneta Urban Renewal Agency's Property Tax Picture

The calculation for fiscal year 2013-14 assumes that the excess value will not change significantly and the uncollectible rate will be approximately 7%. Given these assumptions the URA is conservatively expecting to receive $594,795. The amount of property taxes that the URA has received since fiscal year 2006-07 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 carried over from past years or being undertaken in the upcoming year.

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 URA budget typically uses only the following three classifications: 1) Materials and Services, 2) Debt Service, and 3) Transfers Out.

Materials and Services

Expenditure classification used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. Typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken. An example in the fiscal year 2013-14 proposed budget are the processes needed to work toward securing the Farmers' Market Site. This project among others of this nature is listed later in this section.

Debt Service

Amounts needed to make principal and interest payments on any outstanding loans and bond issues. Over the past few years, the total amounts of debt service payments have decreased. This is due to lesser amounts being borrowed under the URA's "Du Jour" Loan Program. In fiscal year 2013-14 the URA is expecting to borrow $300,000.

Transfers

This is an expenditure classification used by the URA to contribute to qualified City 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 2013-14 the URA is proposing to transfer $200,000 to the City for the Water Pipeline Project.

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.

LISTING OF PROPOSED PROGRAMS AND SERVICES

PROGRAMS/SERVICES	COMPONENTS	ESTIMATED COST OF COMPONENTS	TOTAL TO BUDGET IN FY 2013-14	EXPLANATION
REDEVELOPMENT TOOLKIT				The City of Veneta's Financial Assistance Program consists of a Redevelopment Toolkit containing multiple financial incentives focused on achieving the vision of the Downtown Master Plan and to reduce urban blight. The kit could include the development of a program providing partial SDC waivers for new businesses in the Downtown Business District and/or a facade improvement program.
	Legal	$ 2,500		
	SDC Waiver Program	2,500		
	Façade Program	5,000		
	Public Outreach/Publishing	250		
			$ 10,250	
SECURE FARMERS' MARKET SITE				The Veneta Downtown Farmers' Market will be in its seventh year of operation and continues to provide a spark for economic development in the downtown area. During the 2010 market season, the VDFM had to relocate to the corner of Territorial Hwy and Luther Lane due to the construction at Veneta TransitCenter. The move proved to be postive for both the market and its vendors. Considering the success, the Urban Renewal Agency determined that during the 2011 season the market could operate again in that location. In 2011 the City installec power which allowed for the addition of music and food vendors --improving the market offerings. This budget includes finalizing steps necessary to evalate whter or not to purchase the market site from ODOT.
	Legal	$ 4,500		
	Appraisal	5,500		
	Survey	5,000		
			$ 15,000	
FARMERS' MARKET OPERATIONS				The Veneta Downtown Farmers' Market will be in its seventh (7th) year of operation and continues to provide a spark for economic development in the downtown area.
	Coordinator contract	$ 3,500		
	Advertising and Promotion	1,000		
	Miscellaneous	500		
			$ 5,000	

Budget Summary By Fund

	General	Debt Service	Agency Total
RESOURCES			
Projected Fund Balance 7-1-13	$287,050	$220,000	$507,050
Interest Income	50	125	175
Property Taxes	0	602,700	602,700
Loan Proceeds	300,000		300,000
Total of New Resources	300,050	602,825	902,875
Total Available Resources	587,100	822,825	1,409,925
EXPENDITURES			
Materials and Services	63,250	425	63,675
Capital Outlay	0	0	0
Debt Service	0	577,675	577,675
Transfers	224,000	0	224,000
Contingency	500	0	500
Total Appropriations	287,750	578,100	865,850
Estimated Ending Fund Balance	299,350	244,725	544,075
Restricted For:			
Debt Service	0	244,725	244,725
General Use	299,350	0	299,350
Total Requirements	$587,100	$822,825	$1,409,925

GENERAL FUND

	2011 Actual	2012 Actual	2013 Adopted	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
1	1,298,834	616,836	90,000	Beginning Fund Balance	287,050	287,050	287,050
2							
3	600,000	400,000	300,000	Available from Loan Proceeds	300,000	300,000	300,000
4	4,420	347	50	Interest Income (LGIP)	50	50	50
5	-	-	5,000	Mid Lane Community Partners (Contribution for VISTA)	-	-	-
6							
7	**1,903,254**	**1,017,183**	**395,050**	**Total Resources, except taxes to be levied**	**587,100**	**587,100**	**587,100**
8				Taxes estimated to be received			
9				Taxes collected in year levied			
10	**1,903,254**	**1,017,183**	**395,050**	**TOTAL RESOURCES**	**587,100**	**587,100**	**587,100**
11							
12				**EXPENDITURES**			
13				**Materials and Services:**			
14	1,032	1,107	3,000	Administrative Supplies	2,000	2,000	2,000
15	-	-	15,000	Re-Development Toolkit	15,250	15,2 0	15,250
16	1,500	1,075	2,000	Debt Issuance Costs	1,000	1,000	1,000
17	4,243	3,500	5,000	Farmer's Market	4,500	4,500	4,500
18	10,000	10,000	10,000	Administration Functions by City	10,000	10,000	10,000
19	-	652	4,000	Legal Fees	1,000	1,000	1,000
20	4,150	908	4,500	Audit Fees	4,500	4,500	4,500
21	440	-	-	Surplus Property Marketing	-	-	-
22	-	-	11,000	VISTA Intern (FRSC Coordination)	-	-	-
23	-	669	12,000	Secure Farmer's Market Site	15,000	15,000	15,000
24	-	-	5,000	Vertical Housing Feasibility Consultant	-	-	-
25	-	5,880	13,500	Downtown Marketing	-	-	-
26	-	-	-	Other Professional Services	10,000	10,000	10,000
27	**21,365**	**23,791**	**85,000**	**Total Materials and Services**	**63,250**	**63,250**	**63,250**

28							
29				**Transfers:**			
30	88,517	-	-	COV Water System Expansion	200,000	200,000	200,000
31	110,901	-	-	COV Wastewater Improvements - Broadway Street	-	-	-
32	1,040,677	-	-	COV Street Improvements - Broadway St & Territorial Hwy	-	-	-
33	24,958	12,207	22,500	COV General Fund	24,000	24,000	24,000
34	-	600,000	-	COV Capital Projects:Pipeline	-	-	-
35	**1,265,053**	**612,207**	**22,500**	**Total Transfers**	**224,000**	**224,000**	**224,000**
36							
37	-	-	**500**	**Contingency**	**500**	**500**	**500**
38							
39	**616,836**	**381,185**		**Ending Fund Balance**			
40			**287,050**	**Estimated Ending Fund Balance**	**299,350**	**299,350**	**299,350**
41	**1,903,254**	**1,017,183**	**108,000**	**TOTAL REQUIREMENTS**	**587,100**	**587,100**	**587,100**

DEBT SERVICE FUND

	2011 Actual	2012 Actual	2013 Adopted	Description	2014 Proposed	2014 Approved	2014 Adopted
				RESOURCES			
1	546,351	307,319	420,000	Beginning Fund Balance	220,000	220,000	220,000
2							
3	2,709	213	50	Interest Income (LGIP)	100	100	100
4	18,332	11,481	7,000	Previously Levied Taxes	11,000	11,000	11,000
5	4,336	2,083	1,200	Interest on Taxes	1,200	1,200	1,200
6	-	180	100	Investment Income on Taxes	25	25	25
7	-	272	150	In-Lieu/Other	500	500	500
8							
9	**571,728**	**321,548**	**428,500**	**Total Resources, except taxes to be levied**	**232,825**	**232,825**	**232,825**
10			582,626	Taxes estimated to be received	590,000	590,000	590,000
11	614,561	633,811		Taxes collected in year levied			
12	**1,186,289**	**955,359**	**1,011,126**	**TOTAL RESOURCES**	**822,825**	**822,825**	**822,825**
13							
14				**EXPENDITURES**			
15				**Debt Service:**			
16				**Previous Years' Du Jour Loans**			
17	600,100	400,106	300,100	Loan Principal & Interest	-	-	-
18							
19				**Current Years' Du Jour Loan**			
20	-	-	-	Loan Principal & Interest	300,100	300,100	300,100
21							
22				**Water Bonds: Issued Feb 15, 2001**			
23	155,000	165,000	175,000	Series 2001 Bond Principal	180,000	180,000	180,000
24	123,445	115,850	106,981	Series 2001 Bond Interest	97,575	97,575	97,575
25	425	425	-	Bond Agent Fees	425	425	425
26	**878,970**	**681,381**	**582,081**	**Total Debt Service**	**578,100**	**578,100**	**578,100**
27							
28	**307,319**	**273,978**		**Ending Fund Balance**			
29			**429,045**	**Estimated Ending Fund Balance**	**244,725**	**244,725**	**244,725**
30	**1,186,289**	**955,359**	**711,026**	**TOTAL REQUIREMENTS**	**822,825**	**822,825**	**822,825**

Glossary

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 executive officer or chairperson of the governing body.
Budget Transfers:	Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.
Capital Outlay:	Purchases and projects which generally have a useful life of one or more years, extend the useful life or significantly improve an existing asset and/or have a cost of $5,000 or more. Capital Outlay is one category of expenditure appropriations included in an agencies budget. For budgeting purposes capital outlay is broken down further by the following types: *Expansion or acquisitio*n – newly acquired or built; adds on to existing system or structure (i.e. land purchase, constructing a new building). *Rehabilitation* – major repairs, maintenance, or re-builds to return asset or system to original function (i.e. street overlay, engine rebuild). *Improvement* – major work done that makes the asset or system function better than it did originally (i.e. system component that increases the effectiveness of the system, adding landscaping to bare land, adding sidewalks to an existing street.

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, and garbage, other utilities, airports, parking garages, transit systems, 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 Storm water Funds. The primary revenue sources in these funds are property taxes, franchise fees, state revenue sharing money, and user fees. The expenditures are primarily personnel, materials and services.
Ordinance:	A formal legislative enactment by the governing board of a municipality.
Permanent Rate Limit:	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.
Personnel Services:	A type of expenditure appropriation included in an agencies budget to account for wage and benefit costs associated with employees.

Proposed Budget:	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
Real Market Value:	The amount in cash, which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.
Reserve Fund:	Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.
Resolution:	A formal order of a governing body; lower legal status than an ordinance.
Resource:	Estimated beginning funds on hand plus anticipated current year revenue.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
Supplemental Budget:	A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.
Tax Rate:	The amount of tax stated in terms of a unit of tax for each $1,000 of assessed value of taxable property.
Transfers:	Moving expenditure authority from an existing appropriation category to another. There are two types. "interfund" 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.