



City of Veneta

Adopted Budget

Fiscal Year

2021-2022

Also includes the Veneta
Urban Renewal Agency

VENETA

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Veneta

Oregon

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

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Section 1

Budget Message
Budget Overview



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City of Veneta

Fiscal Year 2021-2022 Budget Message

Honorable Mayor Weiss, Members of the City Council, Members of the Budget Committee, and Veneta Community,

On behalf of the City of Veneta team I am pleased to present to you the proposed budget document for Fiscal Year 2021-22. This document reflects a community focused collaboration between the budget committee, citizens, and staff from the City of Veneta. The proposed budget aims to advance the City Council's priorities while cultivating what makes Veneta an amazing place to live and visit.

The City of Veneta will begin fiscal year 2021-2022 with a balanced budget. The proposed budget includes an overall estimated ending fund balance of \$13,559,080 compared to \$10,047,556 last year. The City of Veneta made an extraordinary amount of effort over the past fiscal year to mitigate the impacts of the COVID-19 pandemic while continuing to provide quality services to the community.

Through these efforts, the City remains in good financial health. However, some uncertainty remains as the nation moves into the stages of economic recovery. The City of Veneta has a long-standing practice of conservative financial management. This practice continues to benefit the City and brings a strong resiliency to our community. The Finance and Administrative Services Department intends to continue the tradition of fiscal prudence while supporting Council priorities of improved community safety, increased economic development, supporting parks and recreation, and urbanizing city streets.

The City of Veneta moves forward into the new fiscal year with optimism. It will take time to see all the economic impacts of the pandemic, but the City is prepared to adapt and overcome. Below are notable considerations for this year's proposed budget:

New revenue is expected to be \$8,972,741 primarily due to grants from the American Rescue Plan Act and the potential addition of a public safety fee.

On the expenditure side, personal services, capital outlay and transfers are expected to be \$3,816,404 less due to the completion of several capital projects, a decrease in internal transfers, and a decrease in personnel related costs.

For the past few years, the City budgeted for and completed capital projects every year. In the past, the capital projects focused on infrastructure improvements and expansions. The previous budget year, the City completed the large-scale improvement to City Park and constructed a parking lot in the downtown area. In the upcoming fiscal year, the City will consider potential capital projects as grant money for infrastructure becomes available through the American Rescue Plan Act. This gives the City time to further assess the fiscal impacts of the pandemic and the ability to complete capital projects and remain financially secure.

Earlier this year, the City Administrator and City Council developed a two-year work plan for the City of Veneta. The work plan is built around Council priorities and is woven throughout this proposed budget. The list of projects and objectives from the work plan

are a part of the budget overview later in this section. The full work plan is located in Appendix D. The work plan illustrates the relationship between Council priorities and previously adopted master plans.

2021-2023 Council Priorities



- 1. Improve community safety through enhanced community policing, emergency preparedness, and code enforcement efforts.**

Priority #1: The City will continue to contract with the Lane County Sheriff's Office for law enforcement services. The contract provides four full-time deputies and one half-time sergeant exclusively to the City. The expenditures included in the Law Enforcement Fund cover contract related services. However, a public safety fee may be implemented to help maintain the Law Enforcement Fund balance. The total expenditures budgeted for the Public Safety Department, within the General Fund, of \$98,980 will support staff time devoted to emergency preparedness, traffic and law enforcement activity data collection and reporting, and other Public Safety related work. Money is also budgeted in the Law Enforcement Fund for Neighborhood Watch Program support.



- 2. Create community and economic development opportunities for business and industry to retain and create jobs.**

Priority #2: The 2021-22 proposed budget includes money (\$25,000) previously designated for the RARE internship program that will provide fund matching for program grants with internship components. Another \$35,000 is included to support economic development initiatives such as the Shoppes at Veneta square, VenetaWorks, and other business development projects. The proposed budget also includes \$35,000 for economic incentives and \$81,000 to expand on the city fiber accessibility project from the Veneta Urban Renewal Agency.



- 3. Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.**

Priority #3: The proposed budget for fiscal year 2021-22 includes expenditures that provide support for finalizing the Trails and Paths Plan, completing public restrooms at City Park, and updating the City's Community Center.



4. Urbanize City streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.

Priority #4: Money is included in the budget to cover the City's share of planned engineering and environmental work by Lane County on the Veneta-Elmira multi-use path and a sidewalk project at the railroad crossing on Territorial Road. This priority is also being addressed indirectly by bringing E. Hunter Road up to City standards.

This proposed budget reflects the collaborative spirit and commitment to community that makes the City of Veneta truly unique. Thank you to the many individuals who played an important role in the development of this document. I look forward to working with the Mayor, Budget Committee, City Council, and Community Members on creating a final budget that reflects our City's values and priorities.

Questions and requests for additional information are always welcome.

Kind Regards,

Caitlin Hippler

Finance and Administrative Services Director

BUDGET OVERVIEW

The fiscal year 2021-22 budget was prepared in collaboration with the Finance and Administrative Services Director, Caitlin Hippler; City Administrator, Matt Michel; Public Works Director, Kyle Schauer and Community Development Director, Evan MacKenzie. A special thank you to our City Recorder, David Grabicki, for his work on the preparation of the budget document.

BUDGET SUMMARY

The budget, summarized in the table below, is reflective of anticipated changes in the day-to-day operations or services provided, infrastructure and equipment requirements, the priorities of the City Council, and the approved work plan and financial assumptions. Each of these factors are discussed on the next page.

Summary of Resources and Requirements

SUMMARY OF RESOURCES AND REQUIREMENTS						
FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2021	TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	TOTAL EXPENDI- TURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2022	TOTAL REQUIRE- MENTS (Expenditures + Ending Fund Balance)
GENERAL FUND:						
GENERAL	813,750	1,483,100	2,296,850	1,330,800	966,050	2,296,850
SPECIAL REVENUE FUNDS:						
LAW ENFORCEMENT	243,650	1,061,050	1,304,700	937,100	367,600	1,304,700
PARKS & RECREATION	435,700	516,600	952,300	635,470	316,830	952,300
PLANNING	267,650	312,450	580,100	352,600	227,500	580,100
STREETS	1,123,371	1,512,750	2,636,121	972,700	1,663,421	2,636,121
STORMWATER	229,800	73,050	302,850	68,200	234,650	302,850
BUILDING INSPECTION PROGRAM	46,150	145,750	191,900	122,150	69,750	191,900
CONSTRUCTION - GOVERNMENTAL GRANT	816,200 -	65,500 -	881,700 -	500 -	881,200 -	881,700 -
ZUMWALT	100,650	850	101,500	50,950	50,550	101,500
BUSINESS ASSIST LOAN/GRANT	144,700	101,300	246,000	135,050	110,950	246,000
LOCAL IMPROVEMENT	297,650	85,900	383,550	102,400	281,150	383,550
ENTERPRISE FUNDS:						
WATER	3,013,250	1,700,891	4,714,141	1,402,500	3,311,641	4,714,141
SEWER	3,172,550	1,627,750	4,800,300	1,017,419	3,782,881	4,800,300
WATER SDC	98,700	59,200	157,900	45,250	112,650	157,900
SEWER SDC	621,600	87,100	708,700	144,968	563,731	708,700
CAPITAL PROJECT FUNDS:						
CAPITAL PROJECT-NEW POOL	-	-	-	-	-	-
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	- -	- -	- -	- -	- -	- -
DEBT SERVICE FUND:						
DEBT SERVICE	144,750	97,500	242,250	94,350	147,900	242,250
RESERVE FUNDS:						
PW EQUIPMENT	182,850	29,700	212,550	23,000	189,550	212,550
GOVERNMENTAL RESERVE	189,826	11,400	201,226	150,000	51,226	201,226
ENTERPRISE RESERVE	228,950	900	229,850	-	229,850	229,850
TOTALS	\$12,171,747	\$8,972,741	\$ 21,144,488	\$ 7,585,407	\$ 13,559,080	\$ 21,144,488

DAY TO DAY OPERATIONS

The proposed additional improvements to City Park, new landscaping along main roads, and developing a downtown parking lot will add to the City's inventory of landscaped/impervious areas to be maintained.

SERVICES PROVIDED

The City is not proposing any permanent changes to the services provided; however, some services may be limited or postponed in 2021-2022 (i.e. swimming pool, camp hosting at Zumwalt Park) due to the ongoing pandemic. The City continues to adapt to the environment by finding innovative ways to provide services. (i.e. payments are being taken over the phone).

INFRASTRUCTURE AND EQUIPMENT

The largest needs in the upcoming year are phase five of the City Park improvement, two new mowers for Public Works and full improvements (curbs, sidewalk, pavement and stormwater drains) to E. Hunter Road.

COUNCIL PRIORITIES

Improve community safety through enhanced community policing, emergency preparedness, and code enforcement efforts.



Create community and economic development opportunities for business and industry to retain and create jobs.

Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.



Urbanize city streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.

WORK PLAN

In early 2021 staff developed and Council approved a two-year work plan. A listing, by department, of all the projects in the plan is shown below. Many of these projects have been completed. The ones not completed are incorporated into the budget where applicable. The complete work plan can be found in Appendix D.

Department	Group	Project Title
Administration	Communications	Present draft Communications Master Plan to City Council
		Develop Communications Practices and Procedures According to Master Plan
		Develop Routine surveys for Customer and Citizen Feedback
		Research Communications Tools and Prioritize Needs
		Develop Hybrid Live/Virtual Public Meetings Capabilities for Council Meetings
	Economic Development	Identify Gaps and Develop a High-Speed Internet Strategy to Encourage Deployment Throughout the City
		Implement First-Year Priority Projects from 5-Year Economic Development Strategy a. Business Retention and Expansion: Survey, Analysis, and Action Recommendations b. Arts and Culture Promotion: Sculpture, Murals, Banners, and Highway 126 Signage
		Update Business Assistance Program and Public/Private Contract Templates a. Continue Working with Arable Brewing Company on Opening Brewpub in Veneta
		Plan for Federal Lobbying Effort to Fund Highway 126 Beginning in Spring 2022
		On-Board New Management Analyst as Lead Economic Development Specialist
		Research and Apply for Grants
		Continue Low-Barrier Program Support for Local Entrepreneurs: shopfernridge.com and The Shoppes at Veneta Square
		Banners for Streets
	Fiscal and Administrative Services	Integrate Additional Caselle Software Modules to Increase Fiscal Operations Efficiency (Accounts Receivable, Business Licensing, Tax Tracking, etc.)
		Setup URA Finances Within QuickBooks Software for more Efficient Tracking and Reporting
		Develop Citizens' Budget Report
		Create Procurement System and Documentation Procedure that Ties into City and State Public Contracting and Procurement Guidelines
		Identify New Potential Sources of Revenue (Potential Natural Gas Franchise Fee, Competitive Franchise Agreement Application Fee, Business License Fees by Classification, etc.)
		Develop a Consolidated Financial Report to Complement Budget Documents
		Upgrade Bulk Water Station Software to Allow Customers to Pay with Credit Cards
		Transition Financial Policies and Procedures into Official Documentation
	Human Resources	Implement New Employee Career Tracking System
		Finalize and Implement Employee Development and Training Programs to Maintain a Skilled and Well-Rounded Workforce
		Finalize and Implement Master-Level Project Incentive Program
		Annual Personnel Handbook Update
		Develop Employee Training Modules through CIS that Follow a Predictable Schedule and Apply to Specific Departments
		Develop Department Resiliency Plan through Increased Cross Training
		Support a Respectful and Collaborative Culture with Team Workshops and Group Projects
	Information Technology	Increase Cybersecurity through Newly Implemented Cybersecurity Policy and Server Files Clean-Up
		Reorganize Archive and Upload Records to State-Hosted Digital Query and Public Records System
		Continuation of Technology Upgrades at City Hall
		Create Department Sections on City Website
	General	SaniPac Franchise Agreement Update or Renewal
		LCOG Agreement Update or Renewal
		Preferred Connections Franchise Renegotiation
		Spectrum/Charter Communications Franchise Renegotiation
		CenturyLink Franchise Renegotiation
		Lane Electric Franchise Renegotiation

Community Development	Streets and Transportation	Veneta-Elmira Path Design, Property Acquisition, and Funding
		Oregon Small City Allotment Grant Application
		Safe Routes to Schools Grant Application (Next Round 2022)
		Continue Advisory Role with Lane County Bicycle Master Plan Team
	Parks, Recreation, and Cultural Enhancement	Issue Request for Proposals, Award Contract, and Deliver a Paths and Trails Plan
		Parks Systems Development Charge Update
	Planning - Long Range	Participation in Project Scoping for Sustainable City Year Program
		Update and Consolidate Land Development and Land Division Ordinances
		Completion and Adoption of Stormwater Design manual
		Update Local Floodplain Maps
	Planning - Current	Final Plat and Building Permits for Madrone Ridge Subdivision (30-50 Lots)
		Tentative and Final Plats for Phases 4 and 5 of Applegate Landing
		Development of ATR Properties North of Jeans Road
		Development of Property at Southeast Corner of Territorial and Highway 126
		TMDL Mitigation
	Urban Renewal Agency	Update 2012 Bolton Hill Sports Park Master Plan
		Begin Discussion with ODOT on Developing Key Downtown Gateway Signage Locations (Project: Territorial Highway Improvements, Highway 126 to Hunter)
		Business Incentives for Downtown District Brewpub
		Highspeed Internet (Project: Miscellaneous Fiber)
		City Park Improvements - Phase 5: Community Center
		Saint Vincent de Paul Lots (Projects: Retail Pop-Up and Luther Lane/VDFM)
Public Safety	Disaster Preparedness	Coordinate Update of Natural Hazard Mitigation Plan with Lane County Update
		Continue Staff Disaster Preparedness Training
		Update Emergency Operating Plan with Lane Fire Authority
		Develop and Implement Wildfire Mitigation Program
		Support Neighborhood Watch Groups with Signage and Cooperation
	Community Health	Fund Portable Toilet for Lot 400 Campers
		Maintenance of Lot 400 for Health and Safety Hazards
		Work with VHAB on Developing Continuum of Care Program for Local Unhoused
		Review Transitional Camping Permit for Former Valley United Church Property Owners
		Continue Working with DLCDD and ODOT on Improving Functionality of Lots 400 and 300 for Unhoused Camping
		Continue Supporting Community Dinners and Warming Shelters Programs
		Continue Proactive Engagement with Private Property Owners on Illegal Camping
	Law Enforcement	Fund Portable Building Rental and New Automatic Gate at Public Works Yard for LCSO and Parole and Probation Storage and After-Hours Operations
		Implement Public Safety Fee on Utility Bills
		Update Security Cameras at Territorial Skate Park and Public Works Yard
		Research Parole Data to Better Characterize Type of Public Safety Services Needed (Peace Officer or Social Worker)

Public Works	Animal Control	Continue Cat Spay and Neuter Program
		Training for Animal Control Officers
	Sewer	Video Inspection of Sewer Collection System
		Replacement of Gearboxes for Screw Conveyors at Wastewater Treatment Plant
		Inspection and Replacement of Aeration Parts for West Basin and Clarifier at Wastewater Treatment Plant
		Continue Working with Developers During Construction of New Sewer Facilities
		Sewer Infiltration and Inflow Inspection
		Treated Effluent Mainline
	Streets	Next Phase of Street Preservation Plan: Crack Sealing and Sand Slurry Sealing
		Watering of New Hanging Plant Baskets in Downtown Area
		Possibly Put Out Bid for East Hunter Road Improvement Project
		Maintain Stormwater Facilities
		Installation of New ADA-Compliant Sidewalks over Territorial Crossing, Contingent on Railroad Crossing Upgrade
	Water	Completion of the AWIA Risk and Resilience Assessment and Emergency Response Plan
		Update the Water Management and Conservation Plan
		Rebuild All Altitude Control Valves that Control System Pressures, Reservoir Filling, and Quantity of Water from EWEB
		Continue Working with Developers During Construction of New Water Facilities
		If Possible, Secure Future Site of New Water Reservoir on 582 Elevation Arc to Give Redundancy to Dogwood Reservoir
	Parks	Get Pool Up and Operating for Season
		Purchase and Installation of Security Cameras for Pool Office and Deck
		Upgrade Security Cameras in Territorial Park
		Purchase and Installation of New Restroom Building for City Park
		Design for Expansion and/or Upgrade of Community Center
		Evaluation of Possible Dog Park Locations
		Maintain All Parks and Greenspaces

FINANCIAL ASSUMPTIONS AND OBJECTIVES

The development of any budget requires the use of estimates. Estimates prove to be more useful when a framework of assumptions and objectives are used. The most influential assumptions used in the development of the City's 2021-22 fiscal budget are listed below.

- Rate increases of 2% for stormwater will be approved in July 2021 and increases of 2% for water rates and 7% for sewer rates will be approved in January 2022.
- The taxable values of taxable property will increase by no more than 3%, the uncollectible rate will be 5% and compression will not exceed \$3,000.
- Several projects such as upgrades to the community center, a potential city hall expansion, and improvements to E. Hunter road will begin their design phases.
- The maintenance program to spend \$425,000 per year for preservation of streets will continue.
- The USDA Sewer Bond will be refunded for a long-term savings of over \$500,000 and an annual payment decrease of around \$30,000 on that debt.
- The RARE Intern program will not continue in Fiscal Year 2021-2022. However, the amount typically budgeted for the program will be applied to other programs with internship components.
- The City will be awarded grants for portions of the City Park and E. Hunter improvements and economic development efforts.
- A 1.4% cost of living increase will be approved and medical insurance premium will not increase more than 2%.
- There will be no promotions or reclassifications.
- The lull in economic activity statewide will continue into 2021-2022 prompting some revenue projections to be lower than they might otherwise be.
- The financial impact of reduced hours of operation or not operating the City's swimming pool or opening the campground at Zumwalt Park, due to the ongoing pandemic, will be relatively minimal. This assumption is being made knowing that both revenue and associated expenditures will be reduced.
- The objective in the operating funds are to have an ending fund balance sufficient to pay for four months of operations plus \$100,000.
- The expected City-wide increase of about \$1 million in fund balance is acceptable given the large grant from the US Treasury allocated to Veneta in order to address the fiscal impacts of the ongoing pandemic. If not for the one-time grant resource from the American Rescue Plan Act, the expected City-wide increase would not exceed \$400,000.

CONSOLIDATED BUDGET

Comparing the upcoming year's budget with the current year's budget and actual results for previous years is a useful exercise for developing trends and significant occurrences and observations. The upcoming year's total budget figure is \$21,144,488 compared to last year's budget total of \$21,302,460. The notable changes in individual resource types is an increase in anticipated Grants from federal economic relief. On the requirement side, the most notable decreases are in the Capital Outlay and Transfers-Out classifications. In the Four-year Consolidated and Fund Financial Schedule below, the figures for the first two years (far left columns) are actual results; whereas, the figures for 2021 and 2022 are based on the respective budgets. Explanations of significant changes in specific revenue and expenditures follow.

FOUR-YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULE

2019 Actual	2020 Actual	2021 Adopted	Description	2022 Budget
RESOURCES				
\$ 15,830,929	\$ 14,196,684	\$ 13,572,376	BEGINNING FUND BALANCE	\$ 12,171,747
New Revenue:				
\$ 1,652,296	\$ 1,639,674	\$ 1,666,984	Property Taxes	\$ 1,786,900
\$ 265,023	\$ 318,893	\$ 268,068	Franchise Fees	\$ 304,500
\$ 1,406,665	\$ 1,291,720	\$ 1,108,046	Government Agencies	\$ 1,000,441
\$ 2,981,375	\$ 3,309,558	\$ 2,996,333	User Fees	\$ 3,715,600
\$ 355,902	\$ 325,540	\$ 115,225	Interest Earnings	\$ 102,150
\$ 589,752	\$ 306,010	\$ 802,650	Grants and Donations	\$ 1,584,500
\$ 138,407	\$ 93,312	\$ 40,833	Licenses & Permits	\$ 103,400
\$ 11,618	\$ 1,966	\$ 8,121	Fines	\$ 6,000
\$ 1,470,500	\$ 602,000	\$ 602,000	Transfers	\$ 260,000
\$ 65,711	\$ 72,612	\$ 73,356	Rent and Leases	\$ 57,200
\$ 67,048	\$ 620,615	\$ 75,739	All Other	\$ 52,050
\$ 9,004,297	\$ 8,581,900	\$ 7,757,355	Total New Revenue	\$ 8,972,741
\$ 24,835,226	\$ 22,778,584	\$ 21,329,731	TOTAL RESOURCES	\$ 21,144,488
REQUIREMENTS				
Expenditures:				
\$ 1,650,397	\$ 1,689,206	\$ 2,054,362	Personnel Services	\$ 1,768,300
\$ 2,633,249	\$ 2,633,249	\$ 3,716,485	Materials and Services	\$ 3,762,470
\$ 4,080,457	\$ 621,650	\$ 3,602,789	Capital Outlay	\$ 555,600
\$ 803,939	\$ 878,032	\$ 848,768	Debt Service	\$ 808,538
\$ 1,470,500	\$ 602,000	\$ 602,000	Transfers	\$ 260,000
\$ -	\$ -	\$ 430,500	Contingency	\$ 430,500
\$ 10,638,542	\$ 6,424,137	\$ 11,254,904	Total Expenditures	\$ 7,585,407
\$ 14,196,684	\$ 16,354,447	\$ 10,074,827	ENDING FUND BALANCE	\$ 13,559,080
\$ 24,835,226	\$ 22,778,584	\$ 21,329,731	TOTAL REQUIREMENTS	\$ 21,144,488

REVENUE:

- Proceeds from “Grants” are expected to be higher because the City will be awarded federal monies from the American Rescue Plan Act. The City will also be awarded a grant from the Oregon Parks and Recreation Department in the amount of \$75,000 to build restrooms in City Park.
- Transfers are expected to be considerably lower than the current year’s budget. The decrease is attributable to the close out of both Capital Projects Funds.

EXPENDITURES:

- The amount expected to be spent on capital outlay is about \$3 million less than the fiscal year 2020-21 amount. The decrease is primarily attributable to the completion of the downtown parking lot projects, the City Park project, and other capital projects.
- The decrease in Transfers is explained in the “Revenue” section above.

The sections entitled “Resources”, “Requirements”, and “Consolidated Financials” present detailed explanations for the information presented thus far. Additionally, the budget detail pages, by fund, are located in Appendix B.

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Section 2

City Overview

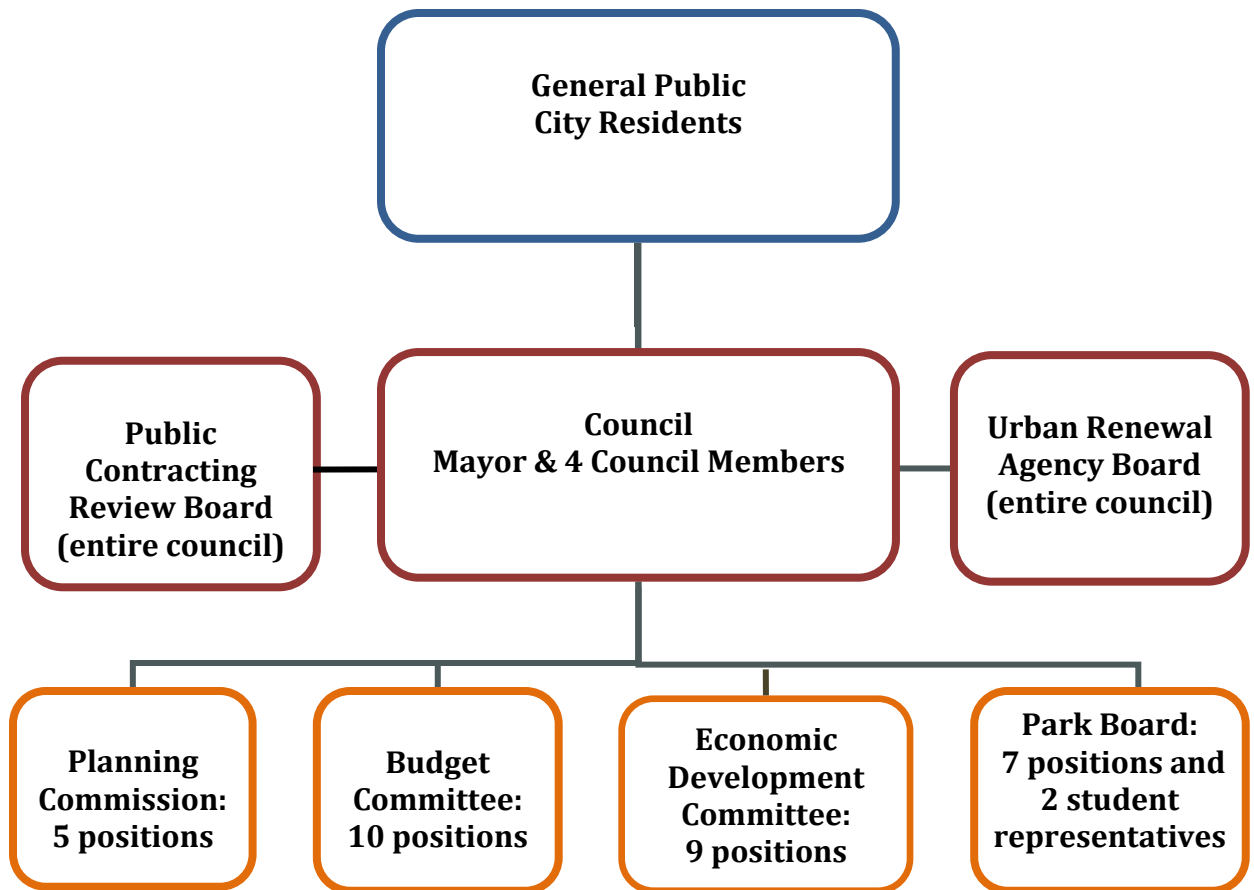
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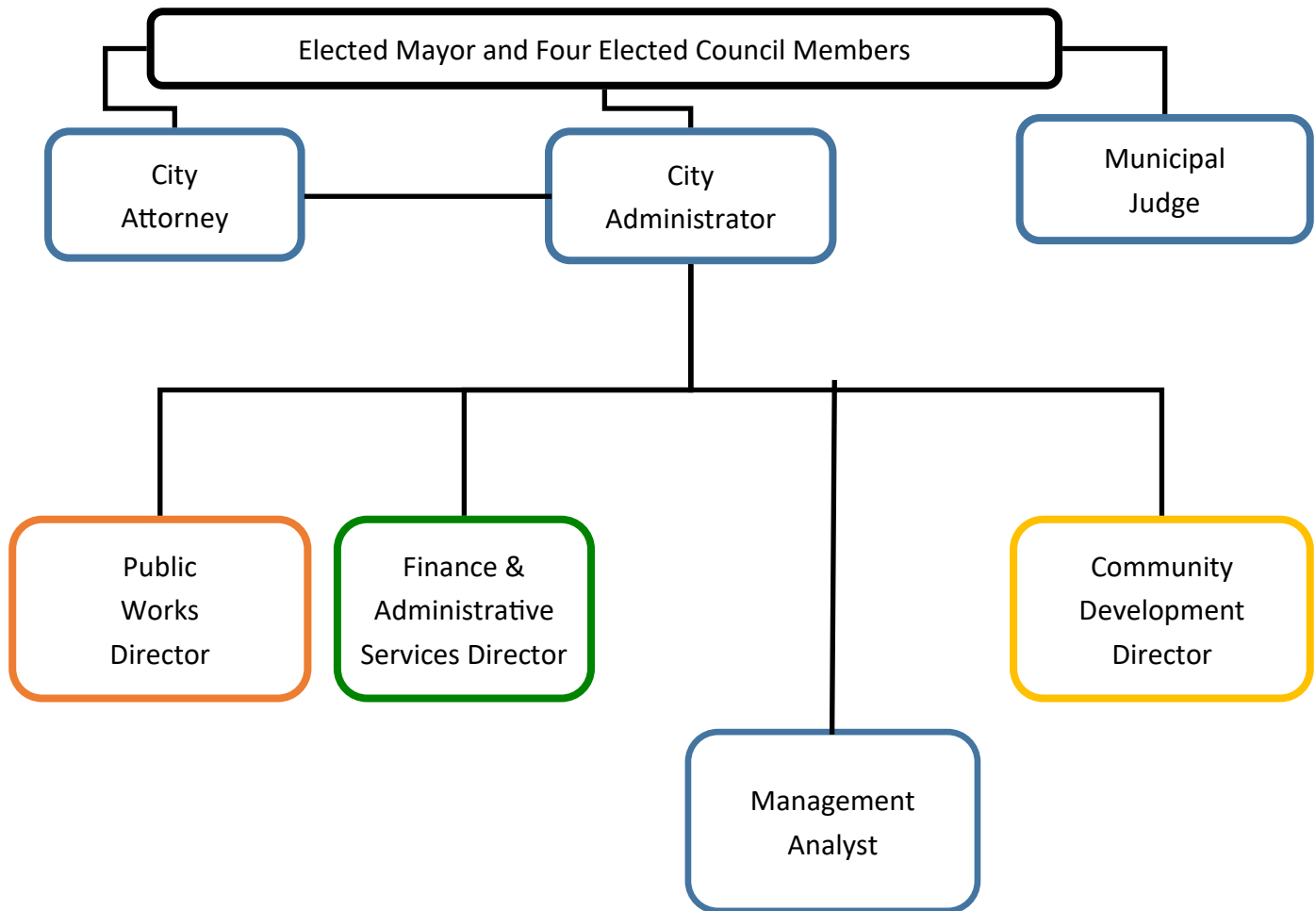


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CITY ORGANIZATION CHART

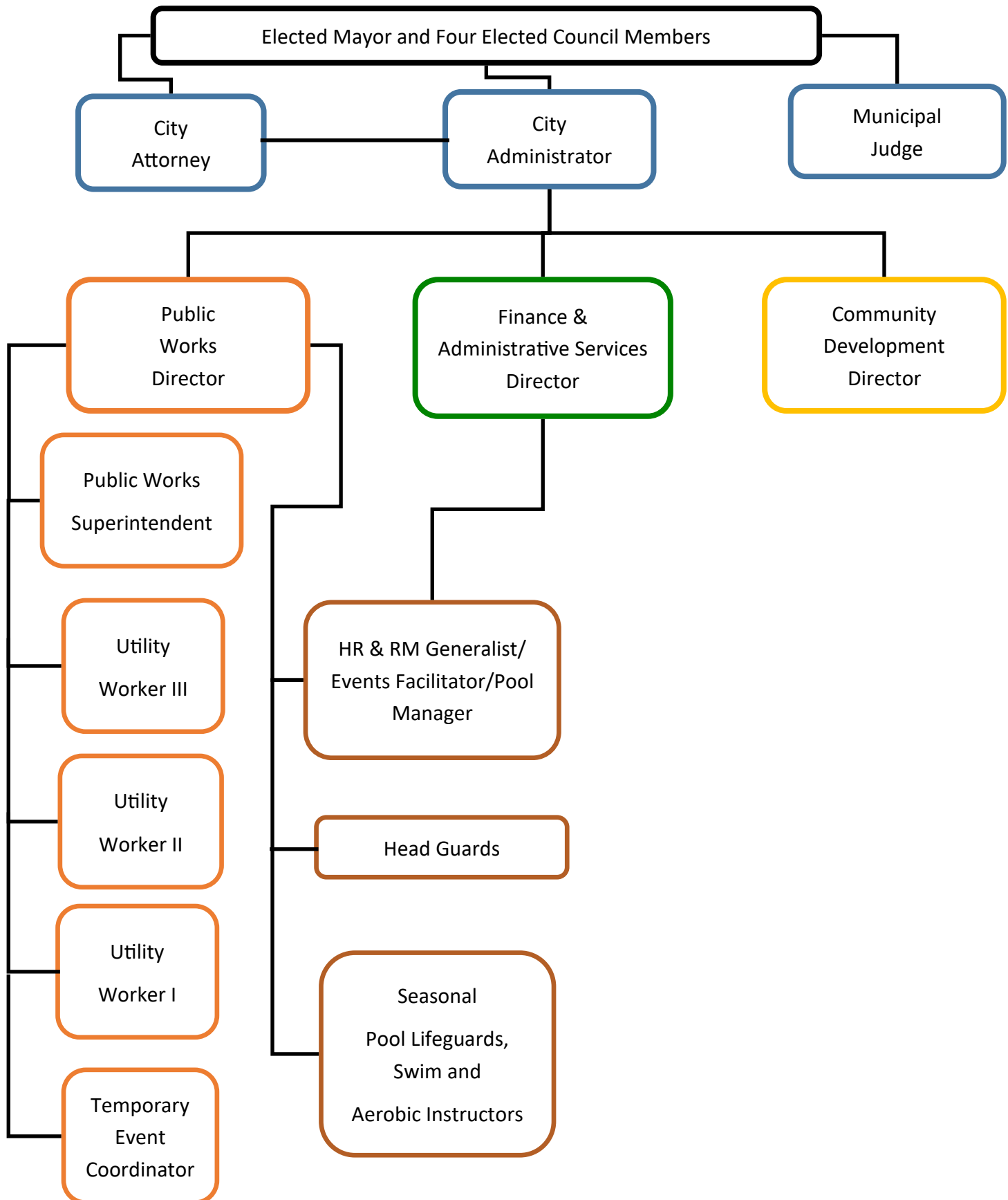


City of Veneta Organization Chart



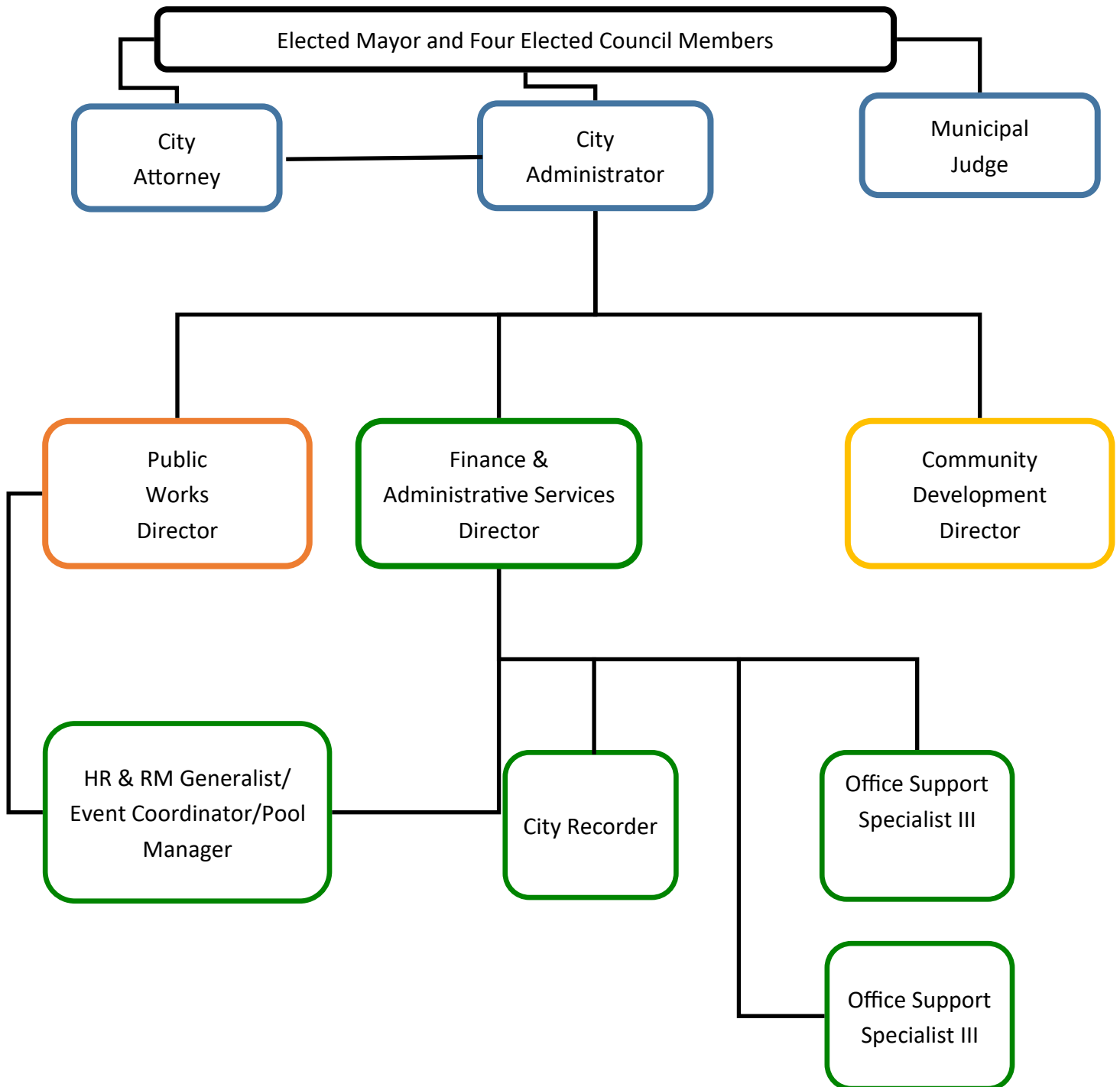
City of Veneta

Organization Chart Public Works Department



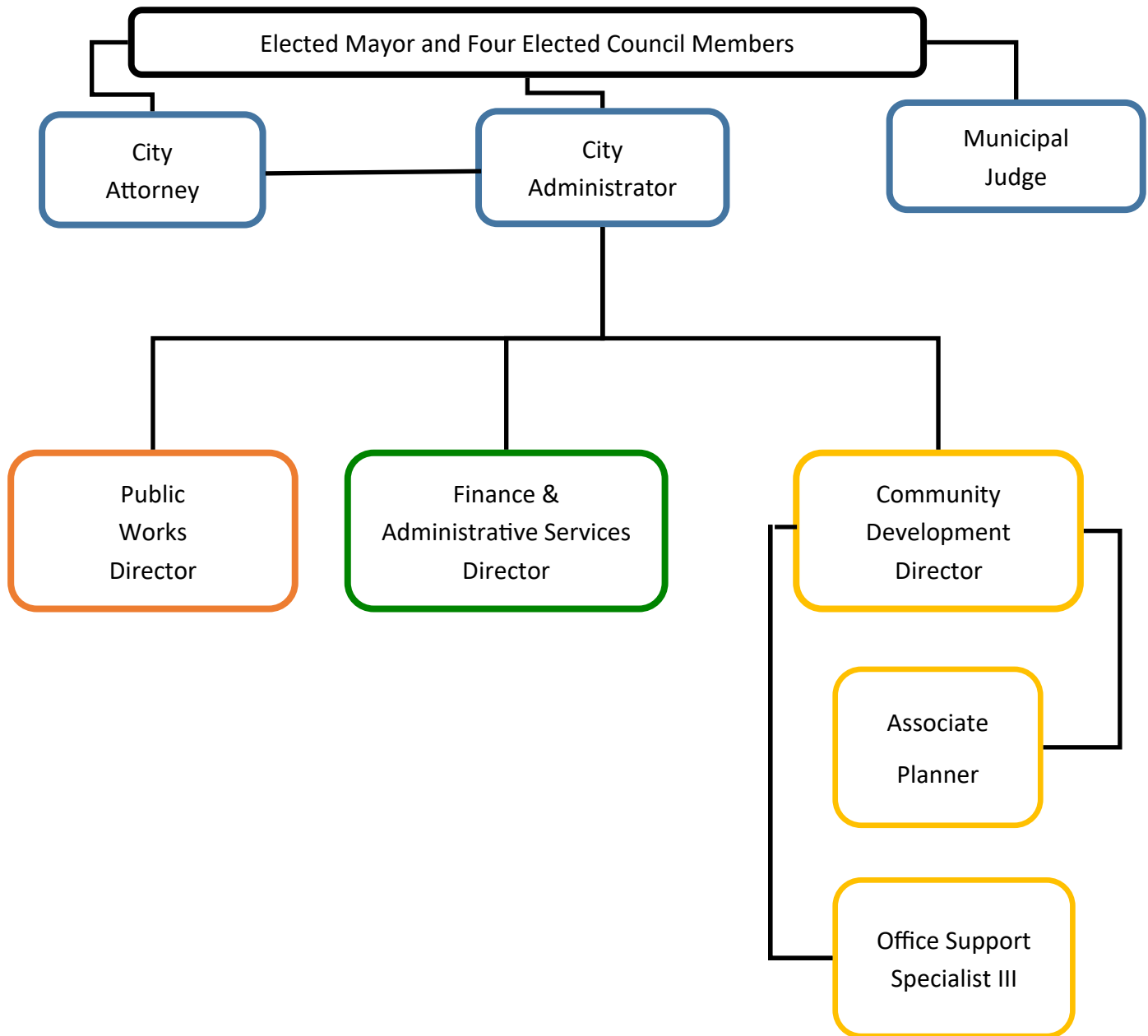
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Organization Chart Finance and Administrative Services Department



City of Veneta

Organization Chart Community Development Department



OVERVIEW OF FUNDS AND FUNCTIONS

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

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

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

Primary Functions:

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

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

Primary Functions:

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

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

Primary Functions:

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

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

Primary Functions:

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

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

Primary Functions:

- ❖ Payment of principal and interest on outstanding general obligation bonds.

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

Primary Functions:

- ❖ Pay for future needs without incurring additional significant debt.

LISTING OF FUNDS BY TYPE

CITY OF VENETA:

FUND TYPE

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

URBAN RENEWAL AGENCY:

FUND TYPE

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

Function/Department: **Community Development**

The Community Development Department includes Planning, Building, and Code Enforcement. The department is engaged in activities related to improving the livability of Veneta. The department administers codes and ordinances by regulating subdivision development, building construction, and providing municipal code compliance to ensure community safety and livability. The department also engages in long range planning projects such as Comprehensive Plan updates, and the preparation of transportation, park and other specific master plans. Planning provides staff support to the Planning Commission and the Urban Renewal Agency.

Current Areas of Focus:

- Pursue grants for park and street projects.
- Formulate and deliver a Paths and Trails Plan.
- Work on design, property acquisition, and secure funding for Veneta-Elmira Multi Use Path.
- Update the Parks Systems Development Charge.
- Assist in the processes for developing various properties within City limits.
- Ensure land use application are processed in a timely manner (75-90 days) for limited land use decisions.

Long-term Objectives:

Make Veneta an attractive place to live and to build in, with amenities that will allow people to enjoy their home town without having to travel to Eugene for every need. This includes the ability of people of all ages and physical abilities to safely and comfortably access all of Veneta's amenities (parks, pool, downtown, Farmer's Market, library, schools, etc.) without driving. We are also in search of a location with sufficient space (2-3 acres) to construct a dog park.

Participate in project scoping for the Sustainable City Year Program, which would provide work product toward our areas of focus. Complete and adopt the Stormwater Design manual. Update local floodplain maps alongside the updates and consolidation of Land Development and Land Division Ordinances.

Recent Accomplishments:

- ✓ Updated code updates and amendments with the intention to make the Land Development Code easier to use for citizens, public officials, and staff. This included a recently renewed temporary allowance for restaurants to have outdoor dining in response to the COVID-19 pandemic.
- ✓ Moved development projects Madrone Ridge and Applegate Landing forward. These two projects will help address needed housing, bring additional assessed value to the City, complete a major missing link in our transportation system, and get us a park promised by a developer.
- ✓ Adopted a new Parks, Recreation, and Open Space Master Plan in the face of challenges posed by the COVID-19 pandemic. Our resiliency paid off, netting a potentially higher level of public input through online efforts to garner comment.

Function/Department: **Economic Development**

The City has worked on Economic Development in a variety of ways throughout its history. In fiscal year 2015-16, for the first time, Economic Development became a department within the General Fund. This department is headed by the City Administrator and Management Analyst, with current assistance coming from our RARE AmeriCorps participant. In February 2021 the City Council adopted a 2021-25 Economic Development Strategic Plan (EDSP). The EDSP contains 4 goals, 14 strategies, and 34 action items.

Current Areas of Focus:

- Research and apply for grants.
- Identify gaps in internet coverage and develop a High-Speed Internet Strategy to encourage deployment throughout the City.
- Implement first-year priority projects from the 2021-2025 ESDP, focusing on business retention and expansion as well as promoting arts and culture.
- Update Business assistance Program and Public/Private Contract Templates.
- On-board new Management Analyst as lead Economic Development specialist.

Long-term Objective(s):

Implement the projects and objectives within the new 2021-2025 EDSP. Continue low-barrier program support for local entrepreneurs, including Shop Fern Ridge and the Shoppes at Veneta square. Continue work to open a brewpub in Veneta.

Recent Accomplishments:

- ✓ The 2020 Pop-Up Retail district was met with great success, garnering 1,610 attendees and \$9,960 in sales over an 8 day operating period.
- ✓ VenetaWorks hosted their first ever online conference on March 31, keeping local entrepreneurs engaged with our community.
- ✓ ShopFernRidge.com, and online marketplace for our local makers and artists launched this year. It was a great way to offer vendors a way to try out selling online and understand how to grow your business in the digital age.
- ✓ With donations from Business Oregon, the city was able to distribute PPE to 60+ businesses and organizations.

Function/Department: **Finance and Administration**

The Finance and Administrative Services Department includes the functions of payroll, general ledger accounting system (including cash receipts, accounts payable, accounts receivable), financial reporting and reconciling, year-end closing, audit preparation, budget document compilation, utility billing, banking, procurements, investing of funds, human resources, benefits administration, administrative support for the Mayor, City Council, City Administrator, Planning Commission, Urban Renewal Agency, Budget Committee, and Park Board, records management, information technology, communications, public relations, reception, and general office support and management.

Current Area of Focus:

- Present draft Communications Master Plan to Council, pass with approval, and develop communications practices and procedures according to Master Plan.
- Develop hybrid live/virtual public meeting capability for Council meetings.
- Integrate additional Caselle software modules to increase efficiency.
- Create procurement and documentation procedures to meet city and state compliance.
- Strengthen cross training on critical functions.
- Finalize and implement master-level Project Incentive Program.
- Support a respectful and collaborative culture with team workshops and group projects.
- Increase cybersecurity through Cybersecurity Policy and server files clean-up.
- Create department sections on city website.
- Renegotiations and updates/renewals of contracts and franchise agreements.

Long-term Objectives:

Research communications tools and prioritize needs. Identify new potential sources of revenue. Develop a consolidated financial report to complement budget documents. Transition financial policies and procedures into official documentation.

Continuation of technology upgrades at City Hall. Reorganize archive and upload records to state-hosted digital query and public records system.

Recent Accomplishments:

- ✓ Completed integration of the court module in the Caselle accounting software.
- ✓ Began the process of refunding the USDA Sewer Bond that will net savings to the City of over \$500,000.
- ✓ Updated several internal processes to increase efficiency within City Hall.
- ✓ Implemented and updated several policies and procedures.
- ✓ Completed a large technology upgrade within City Hall to improve the City's adaptability to changing environments.
- ✓ Started the process of creating a Human Resources Department focused on employee engagement.

Function/Department: **Law Enforcement**

The Law Enforcement function is budgeted and accounted for in its own fund. The City contracts with the Lane County Sheriff's Office for law enforcement services. The current contract provides four full-time deputies and one ½-time sergeant.

Current Areas of Focus:

- Fund portable building rental and new automatic gate at the Public Works Yard for LCSO and Parole and Probation storage and after-hours operations.
- Implement public safety fee on utility bills.
- Update security cameras at Territorial Skate Park and Public Works Yard.

Long-term Objective(s):

Continue to reduce crime and disorder using the community policing elements of problem solving, community partnerships, and organizational transformation. Research parole data to better characterize the type of public safety services needed, including peace officers and social workers.

Recent Accomplishments:

- ✓ Secured year-long contract to continue presence of law enforcement officers in the City.

Function/Department: **Public Safety**

The Public Safety Department is budgeted and accounted for in the General Fund. This department, like several others within the City, does not have its own staff; however, having a separate department facilitates easier tracking of objectives and expenditures. The purpose of the new department will be to track activity related to Emergency Preparedness and community policing.

Current Areas of Focus:

- Coordinate update of Natural Hazard Mitigation Plan with Lane County.
- Continue staff disaster preparedness training.
- Update Emergency Operating Plan with Lane Fire Authority.
- Support Neighborhood Watch groups with signage and cooperation.
- Maintenance of Lot 400 and funding toilet for Lot 400 campers.
- Work with VHAB on developing Continuum of Care Program for local unhoused.
- Review transitional camping permit for former Valley United Church property owners.
- Continue supporting community dinners and warming shelters programs.
- Continue proactive engagement with private property owners on illegal camping.

Long-term Objective(s):

Develop and implement a Wildfire Mitigation Program. Continue working with DLCD and ODOT on improving the functionality of Lots 400 and 300 for unhoused camping.

Recent Accomplishments:

- ✓ Provided PPE to local businesses in order to protect themselves, their staff, and customers during the COVID-19 pandemic.
- ✓ Assisted in organizing clean-ups of illegal camps on private property.

Function/Department: **Public Works**

The Public Works Department includes operations, maintenance, repairs, improvements, and expansions of the City's Water, Sewer, Streets, Parks, Pool, and Stormwater systems and facilities. Maintenance of buildings and vehicles, event coordination and set-up, animal control, and landscaping are also part of this department's responsibilities.

Parks

Current Areas of Focus:

- Get pool up and operating for the 2021 season.
- Purchase new and upgrade current security cameras for parks and pool.
- Maintain all parks and greenspaces.

Long-term Objective(s):

Purchase and install new restroom building in City Park. Design for expansion and/or upgrade of the Community Center. Evaluate locations for a possible dog park.

Recent Accomplishments:

- ✓ Constructed City Park Phase II improvements, including extension of the pool deck and shade structure, new stage area and cover, and the installation of exercise equipment in the park.

Streets

Current Areas of Focus:

- Next phase of Street Preservation Plan, including crack and sand slurry sealing.
- Watering new hanging baskets in downtown area.
- Maintain stormwater facilities.

Long-term Objectives:

Possibly put out bid for East Hunter Road improvement project. Install new ADA-compliant sidewalks over Territorial Crossing, contingent on a railroad crossing upgrade.

Recent Accomplishments:

- ✓ Constructed walking connection to East Hunter including a pedestrian bridge over wetlands.

Water

Current Areas of Focus:

- Completion of the AWIA Risk and Resilience Assessment and Emergency Response Plan.
- Rebuild all altitude control valves that control system pressures, reservoir filling, and quantity of water from EWEB.
- Continue to work with and assist developers during construction of any new water facilities.

Long-term Objectives:

Possibly secure future site of new water reservoir on 582 elevation arc to give redundancy to Dogwood Reservoir.

Recent Accomplishments:

- ✓ Completed and submitted required progress report for the Water Management and Conservation Plan.

Sewer**Current Areas of Focus:**

- Video inspection of sewer collection system.
- Replacement of gearboxes for screw conveyors at Wastewater Treatment Plant.
- Inspection and replacement of aeration parts for west basin and clarifier at Wastewater Treatment Plant.
- Treat effluent mainline.
- Continue to work with and assist developers during construction of any new sewer facilities.
- System maintenance.

Long-term Objectives:

The department's long-term objectives are outlined in the 2016 Wastewater Master Plan.

The next planned objective will be to upgrade and upsize pumps in the Pine Street Lift Station sometime between 2020 and 2024. We are currently researching a less expensive solution.

Recent Accomplishments:

- ✓ Installed sewer connection for new restroom at City Park.
- ✓ Worked with developer to design collection system for Madrone Ridge subdivision.

CITY OVERVIEW

VENETA'S SETTING

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

VENETA'S INCORPORATION

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

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

SERVICES AND FACILITIES

The City currently provides water, sewer, park, planning, street maintenance, permitting, stormwater, animal control, and law enforcement services. Recreational opportunities include bird watching, water skiing, camping, hiking, cycling, kayaking, fishing, and sailing. The City also owns the following facilities:

1. An outdoor sports field, operated by a non-profit organization, that is host to many children's soccer, T-ball and softball games and tournaments;
2. A community center that is available for citizens to rent for large gatherings;

3. The Fern Ridge Service Center. The center is operated by a non-profit organization that provides many services and programs for the citizens of Veneta; and
4. An empty lot that is host to the Veneta Downtown Farmer's Market every Saturday from May through October.
5. Other public facilities inside the City include a fire station, library, Department of Forestry facility, and post office.

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

Veneta and surrounding areas are served by the Fern Ridge School District which operates two elementary schools, Fern Ridge Middle School and Elmira High School. The University of Oregon, Lane Community College, and Northwest Christian University are in Eugene, an easy commute of 25 minutes.

DEMOGRAPHICS

Veneta's population for 2019 is estimated to be 4,800, compared to 4,561 in the last official census 2010. Its median age is 40.1 years. This same information for Lane County and Oregon is in the chart below. The median household income and median owner-occupied home values for all three entities are also included in the chart.

Census Data

Entity	Population: 2010 Census	Population: 2018 or 2019 Estimates	% of Change	Median Age	Median Household Income	Median Home Value
Veneta	4,561	4,800	5.24%	40.1	\$ 44,858	\$ 200,800
Lane County	351,715	382,067	8.63%	39.5	\$ 53,152	\$ 281,200
State of Oregon	3,831,074	4,190,713	9.39%	39.6	\$ 63,426	\$ 229,700

Sources: Portland State University; census bureau website.

GOVERNMENTAL STRUCTURE

Veneta operates under a Council-City Administrator form of government. The Council sets policies and the City Administrator is responsible for their implementation and day-to-day business operations. The City Council is composed of

five members: four councilors and a mayor, all elected to four-year terms. The Council meets on the second and fourth Mondays of the month. Neither the Mayor nor the Councilors receive any compensation for serving on the Council; however, travel and/or training expenses are reimbursed and budgeted accordingly.

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

VENETA'S VISIONS

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

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

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

The City's Comprehensive Plan, last amended in 2019, includes the following goal statements. These statements provide the main parameters for Veneta's past and current planning process:

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

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

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

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

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

ECONOMIC DEVELOPMENT

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

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

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

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

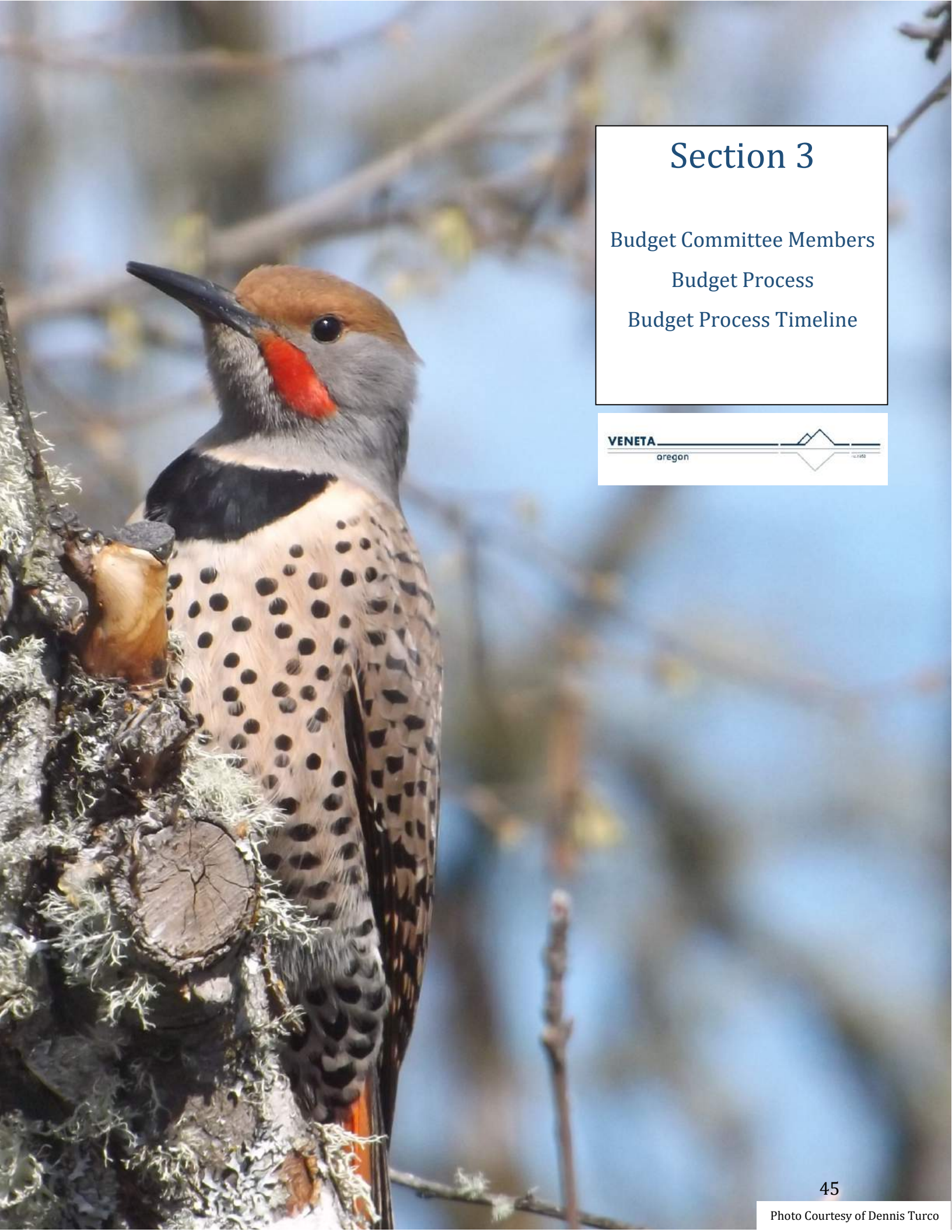
Since 2017, the City has been building a "culture of entrepreneurship". Through the efforts of the City's RARE participant, Veneta was awarded funding from Business Oregon's Rural Opportunity Initiative program and a Kauffman Grant. The City's ROI programming included:

1. Entrepreneurial Ecosystem development and programing
2. Securing the services of an Oregon RAIN Venture Catalyst
3. Creating the Pop-Up Retail District, launched in the summer 2019

4. Supporting the Veneta-Fern Ridge Chamber of Commerce's Spring Business Showcase
5. Enhancing the services available at the Small Business Assistance Center

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

Additionally, the City has aggressively been pursuing downtown placemaking through a comprehensive Fermentation Incentive Package. The FIP is designed to support the creation of a downtown brewery, wine production facility, or ciderworks. The City recently expanded its urban renewal district in hopes of spurring further development by supporting business expansion and new facilities like restaurants, office space, retail storefronts, and more.



Section 3

Budget Committee Members

Budget Process

Budget Process Timeline

VENETA

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BUDGET COMMITTEE MEMBERS
May 2021

Citizen Members

POSITION	NAME	TERM END DATE
#1	Steve Nutter	12/31/22
#2	Paul J. Tackett	12/31/22
#3	Iris Quita	12/31/23
#4	Darlene Harris	12/31/23
#5	Janet Appleford	12/31/23

Council Members

POSITION	NAME	TERM END DATE
Mayor	Keith Weiss	12/31/24
Council President	Thomas Cotter	12/31/22
Councilor	Robbie McCoy	12/31/22
Councilor	Maureen Wright	12/31/24
Councilor	Pat Coy	12/31/24

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 preparation takes place from January through April. Review and adoption occur in May through June each year.

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

The requested budget is reviewed by the City Administrator, the Finance and Administrative Services 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 up to five citizen members.

Notice of the first Budget Committee meeting, which will be held on June 1, 2021, is published in the local newspaper at least twice preceding the meeting. For the 2021-22 budget year the publication dates, in the Fern Ridge Review, are May 12, 2021 and May 19, 2021. 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 and a hearing is conducted on the proposed uses of the money the City receives from the State under the revenue sharing program. Following the public hearing 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 does not hold additional meetings; however, if one is needed the dates are included in the City's Civic Calendar, announced at other public meetings, and appear in the calendar located on the City's website.

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

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

The City Council has the authority to make some changes to the approved budget. The changes 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, in any fund. 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.venetaoregon.gov and a hard copy marked "Public Review" is placed in the lobby of the City's Administrative Center.

CITIZEN INVOLVEMENT OPPORTUNITIES

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comments during any of these meetings during the Public Comment 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 May 15, 2020. Copies of the entire document, or portions thereof, may be requested through the City's public records request process.

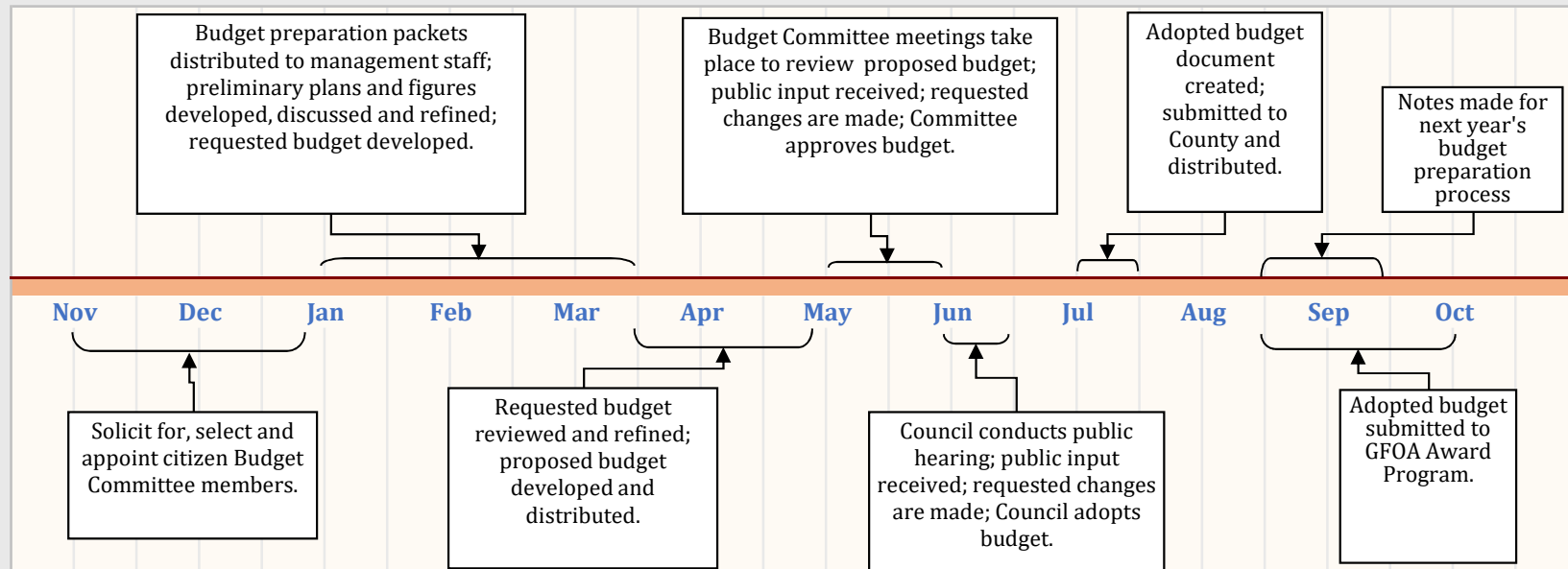
Public comment or testimony may be provided by:

1. Sending a written statement to the Budget Committee or City Council, c/o City of Veneta, 88184 8th Street, P.O. Box 458, Veneta, OR 97487 prior to a committee or council meeting date; or
2. Submitting a written statement at a meeting or public hearing; or
3. Submitting a digital comment via email to the City Recorder, David Grabicki at David.Grabicki@ci.veneta.or.us, to be presented to the Budget Committee; or
4. Speaking to the Committee or Council at their meetings during public comment opportunities.

CHANGES AFTER ADOPTION

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, except as allowed by ORS (mainly Chapters 294.338, 463, 471, 473, and 478). Changes needed because of emergencies and/or bond proceeds, in most cases, can be made without any formal action. All other changes require formal action in the form of a resolution or a supplemental budget. In some instances a public hearing also has to be held. The ORS chapters mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however, generally speaking, a supplemental budget is needed for general purpose grants, use of more than 15% of contingency within a fund, and reducing appropriations. All other situations can be handled by resolution.

THE BUDGET PROCESS TIMELINE



Section 4

Fund Balances

New Revenue

VENETA

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RESOURCES

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

Beginning Fund Balances

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

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

For the upcoming fiscal year, the beginning fund balance is estimated to be \$12,171,747. This citywide total is about \$1 million more than the estimated beginning fund balances used in the fiscal year 2020-2021 budget. This is the result of using the actual ending fund balance of the most recently completed year, (in this case 2019-20) adjusted by actual results thus far in the current year (2020-21), and by careful determination of likely revenue and expenditures for the remainder of the year, to estimate the ending fund balance of the current year.

New Revenue

The City’s new revenue is calculated using various methods and factors including, but not limited to, historical amounts, economic trends, population, availability of grant funds, and information obtained from internal and external sources. The major revenue types for the City are Property Taxes, Franchise Fees, Intergovernmental Revenue, and User Fees.

Internal transfers do not add to the resources of the City; however, they do affect the amount of “money” available in both the “giving” and “receiving” funds. The City limits transfers as much as possible. Exceptions arise when a fund is being abolished or created and when money is being taken from or added to reserve funds.

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

Summary of Resources Fiscal Year 2021-2022

SUMMARY OF RESOURCES														
FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2021	PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER	TOTAL NEW REVENUE	TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2022
GENERAL FUND:														
GENERAL	813,750	306,000	174,000	152,500	23,950	1,000	3,500	6,000	12,050	724,500	79,600	1,483,100	2,296,850	966,050
SPECIAL REVENUE FUNDS:														
LAW ENFORCEMENT	243,650	928,750	54,850	-	63,950	10,000	-	-	3,500	-	-	1,061,050	1,304,700	367,600
PARKS & RECREATION	435,700	270,450	99,700	-	5,700	10,000	-	-	5,150	125,000	600	516,600	952,300	316,830
PLANNING	267,650	185,900	35,000	-	88,000	-	-	-	3,500	-	50	312,450	580,100	227,500
STREETS	1,123,371	-	472,000	152,000	90,000	150,000	1,300	-	12,000	635,000	450	1,512,750	2,636,121	1,663,421
STORMWATER	229,800	-	-	-	70,500	-	-	-	2,500	-	50	73,050	302,850	234,650
BUILDING INSPECTION PROGRAM	46,150	-	-	-	-	55,000	90,500	-	200	-	50	145,750	191,900	69,750
CONSTRUCTION - GOVERNMENTAL	816,200	-	-	-	55,500	-	-	-	10,000	-	-	65,500	881,700	881,200
GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ZUMWALT	100,650	-	-	-	-	-	-	-	850	-	-	850	101,500	50,550
BUSINESS ASSIST LOAN/GRANT	144,700	-	-	-	-	-	-	-	1,200	100,000	100	101,300	246,000	110,950
LOCAL IMPROVEMENT	297,650	-	81,000	-	-	-	-	-	2,700	-	2,200	85,900	383,550	281,150
ENTERPRISE FUNDS:														
WATER	3,013,250	-	83,891	-	1,580,000	-	5,500	-	15,000	-	16,500	1,700,891	4,714,141	3,311,641
SEWER	3,172,550	-	-	-	1,600,000	-	2,600	-	15,500	-	9,650	1,627,750	4,800,300	3,782,881
WATER SDC	98,700	-	-	-	58,000	-	-	-	1,200	-	-	59,200	157,900	112,650
SEWER SDC	621,600	-	-	-	80,000	-	-	-	7,100	-	-	87,100	708,700	563,731
CAPITAL PROJECT FUNDS:														
CAPITAL PROJECT-NEW POOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE FUND:														
DEBT SERVICE	144,750	95,800	-	-	-	-	-	-	1,700	-	-	97,500	242,250	147,900
RESERVE FUNDS:														
PW EQUIPMENT	182,850	-	-	-	-	28,000	-	-	1,700	-	-	29,700	212,550	189,550
GOVERNMENTAL RESERVE	189,826	-	-	-	-	6,000	-	-	5,400	-	-	11,400	201,226	51,226
ENTERPRISE RESERVE	228,950	-	-	-	-	-	-	-	900	-	-	900	229,850	229,850
TOTALS	\$12,171,747	\$1,786,900	\$ 1,000,441	\$ 304,500	\$3,715,600	\$ 260,000	\$ 103,400	\$ 6,000	\$ 102,150	\$ 1,584,500	\$ 109,250	\$8,972,741	\$21,144,488	\$ 13,559,080

Percentage of New Revenue by Type Fiscal Year 2021-2022



Property Taxes.

The General, three Special Revenue, and the Debt Service Funds 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 41% to 100%), overall property taxes are 20.56% of the total anticipated new revenue 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 cannot 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." Increases greater than 3% can occur as the result of new construction. The property within the City's boundaries had a total assessed value of \$302,764,252 for 2020-21. This is a 4.3% increase from the previous year's valuation.

The chart below presents the assessed values for the past eleven years.

Assessed Values
Fiscal Year 2010-11 through 2020-21



Exemptions from Measures 5 and 50.

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

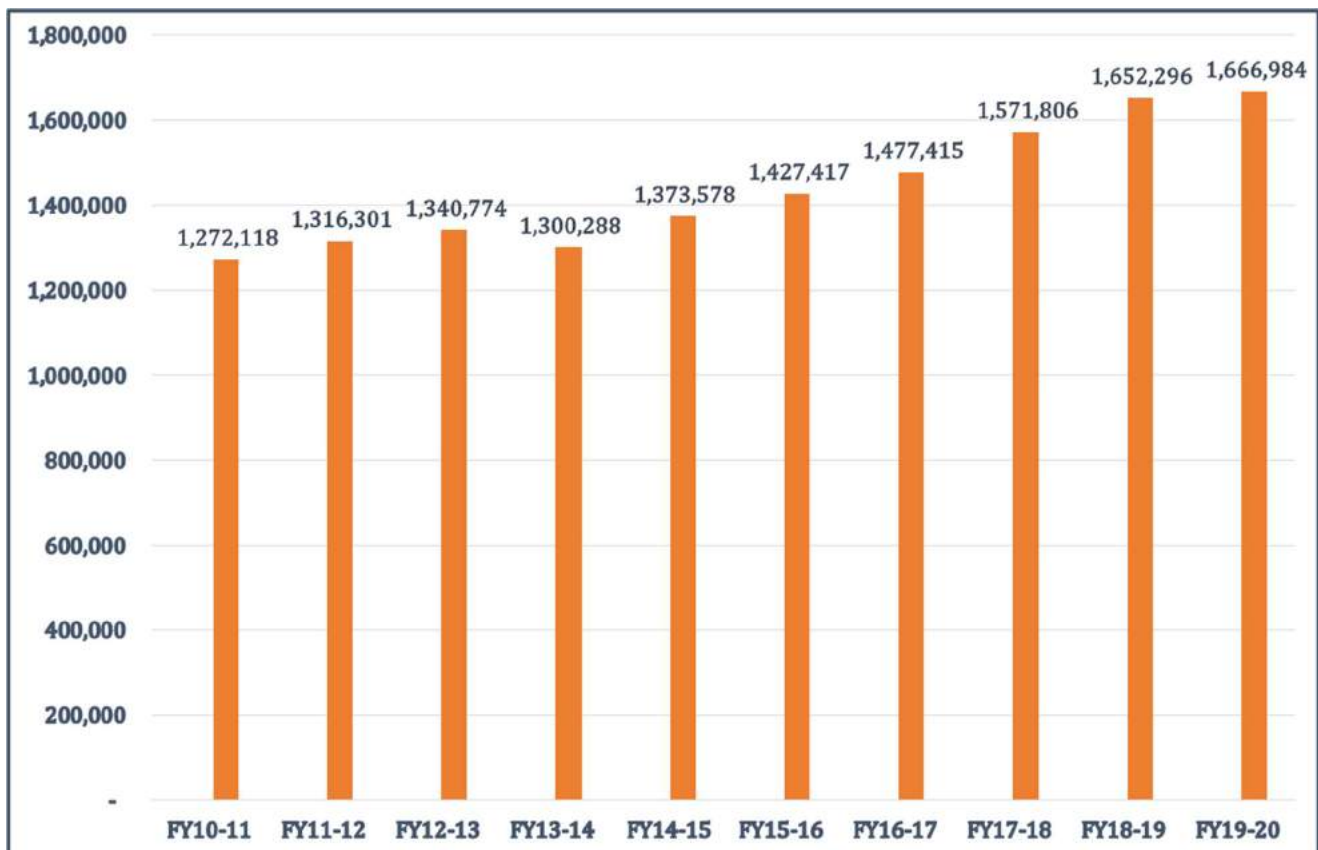
Property Tax Collections.

Property taxes are levied by a 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 county. 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 2021-22 assume that the assessed value will increase 3%, the full rate will be levied, the compression loss will be approximately \$3000 and the uncollectible rate will be approximately 5%. Given these assumptions the City is conservatively expecting to receive \$1,756,636 specific to the upcoming year. The amount of property taxes that the City has received since fiscal year 2010-11 is shown in the chart on the following page by year.

**Property Tax Money Received
Fiscal Year 2010-11 through Fiscal Year 2019-20**



Top Ten Taxpayers (2020).

Listed below, in order by the amount of taxes assessed, are the top ten taxpayers from which the City and other taxing entities receive property tax money.

1.	Lu Lu LLC	\$ 117,491
2.	Fern Ridge Self Storage	\$ 92,709
3.	ATR Land LLC	\$ 85,309
4.	Shalimar Mobile Park	\$ 50,848
5.	Holte Ardis	\$ 42,345
6.	Centurylink	\$ 41,904
7.	Hammer-Veneta LLC	\$ 40,141
8.	Emerald Public Utility District	\$ 37,640
9.	Mid-South Property Investments LLC	\$ 37,021
10.	Peacock I LLC	\$ 28,864

User Fees.

User fees in the general fund are minimal and expected to increase slightly in the upcoming year.

The special revenue funds that collect the most in user fees are the Parks and Recreation, Planning, Street and Storm-water Funds. User fees make up 9%, 21%, 11% and 98%, respectively, of total new revenue in these funds.

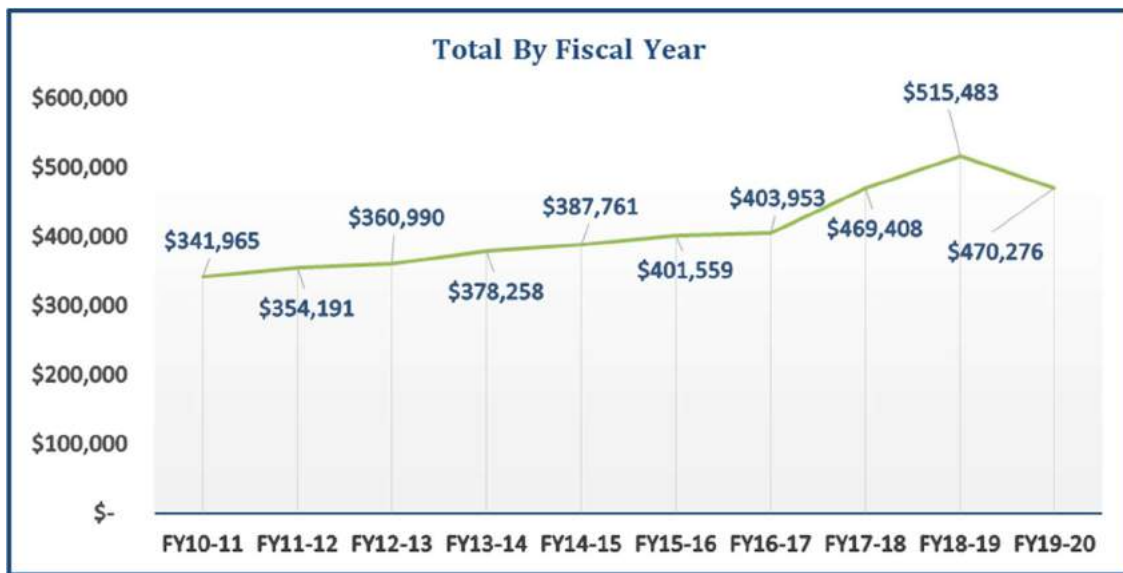
User fees are consistently the main revenue source for the City's enterprise funds. Beginning in 2009, the water rates have been increased semi-annually or annually. The objectives of these increases were to keep pace with the rising operations cost and to build up fund balances for large capital projects. After substantial increases in fiscal year 2013-14, the annual rate increases for water have been relatively low. Up until fiscal year 2013-14, sewer rates were also increased semi-annually in an effort to meet the same objectives. Effective July 1, 2013 the sewer rates were decreased by 5%. Management felt a decrease of this amount would not adversely affect the sewer related operations or capital projects; however, it would offer an offset to the large water rate increase. In fiscal year 2017-2018 the City contracted to have a sewer rate analysis done. Sewer rate increases of 7% for the next several years was the resulting recommendation. Management proposed and council approved a 7% increase in January 2019, 2020, and 2021. The budget includes the revenue from those increases, as well as, an additional increase of 7% that will be proposed for a January 1, 2022 effective date.

Intergovernmental Revenue.

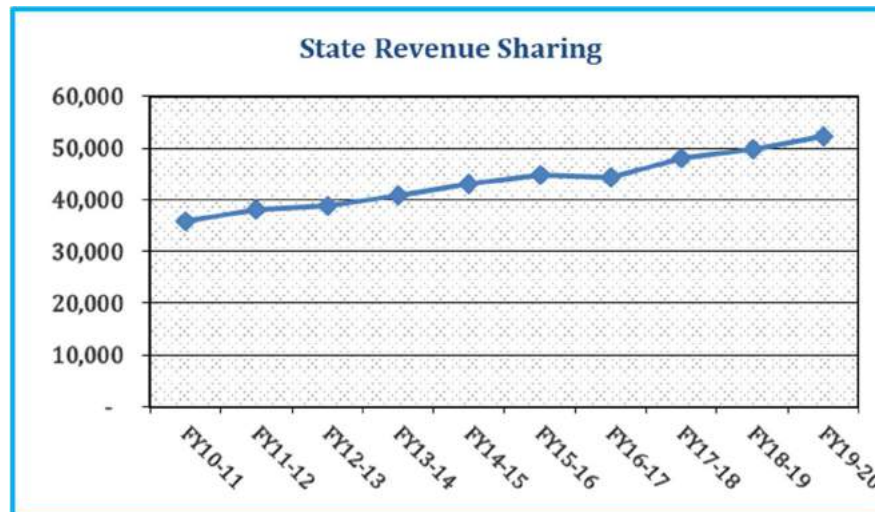
The typical sources of intergovernmental revenue are various departments of the State of Oregon and the Veneta Urban Renewal Agency. The revenues received from the State are a portion of the taxes that the State collects from cigarette, liquor, marijuana, and highway fuel sales. The amount that the City 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, while the other apportionments have increased steadily; however, the rate of increase has been low in some years. For the upcoming fiscal year, these trends are expected to continue with the exception of State marijuana taxes. The City of Veneta's portion of State marijuana tax are expected to decrease by 72%. The following charts present, in numerical and graph form, the amounts collected since fiscal year 2009-10 separately and in total.

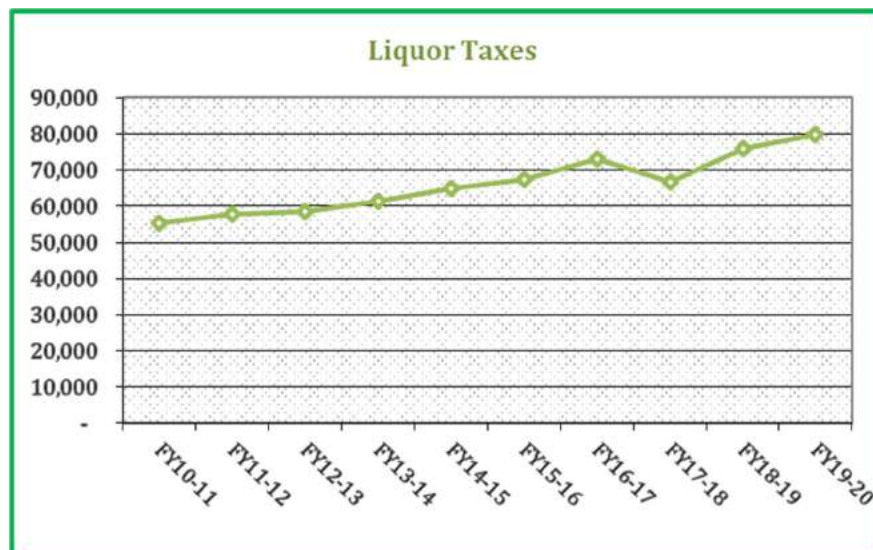
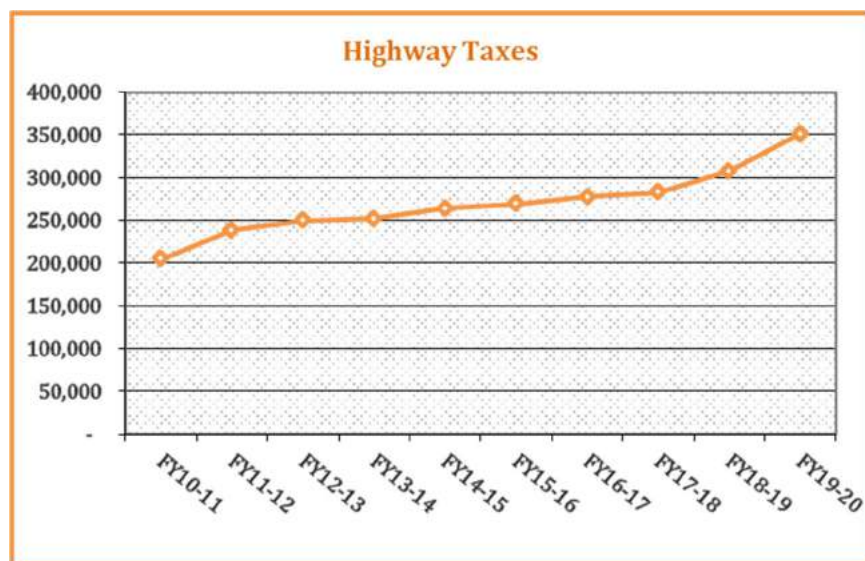
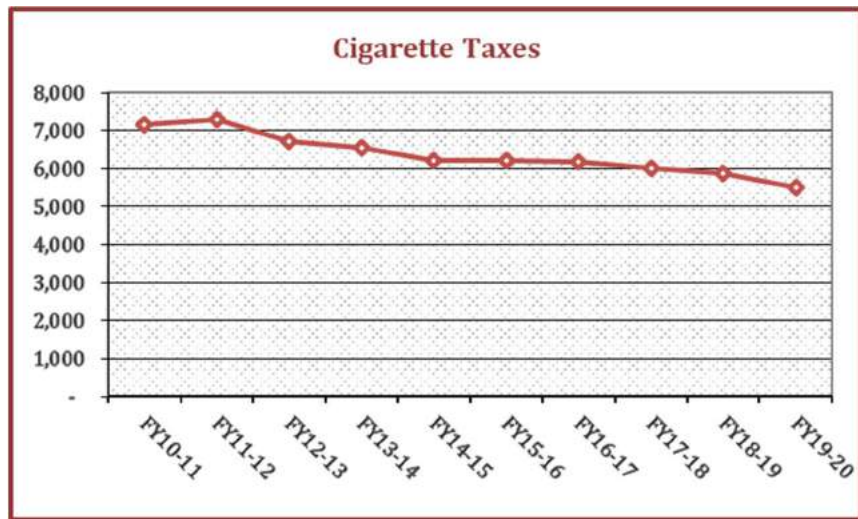
State Revenue Sharing Total
Fiscal Year 2010-11 through Fiscal Year 2019-20

Revenue Type	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Cigarette	7,282	6,708	6,550	6,219	6,223	6,195	6,005	5,886	5,506	4,840
Liquor	57,695	58,670	61,423	64,774	67,296	73,149	66,893	76,100	79,777	69,599
Highway	238,814	249,854	252,118	264,225	269,524	277,788	283,036	307,820	351,152	304,540
State Revenue Sharing	38,174	38,959	40,899	43,040	44,718	44,427	48,019	49,836	52,152	55,692
Marijuana	-	-	-	-	-	-	-	29,766	26,896	35,605
Total By Fiscal Year	\$ 341,965	\$ 354,191	\$ 360,990	\$ 378,258	\$ 387,761	\$ 401,559	\$ 403,953	\$ 469,408	\$ 515,483	\$ 470,276



State Revenue Sharing by Type



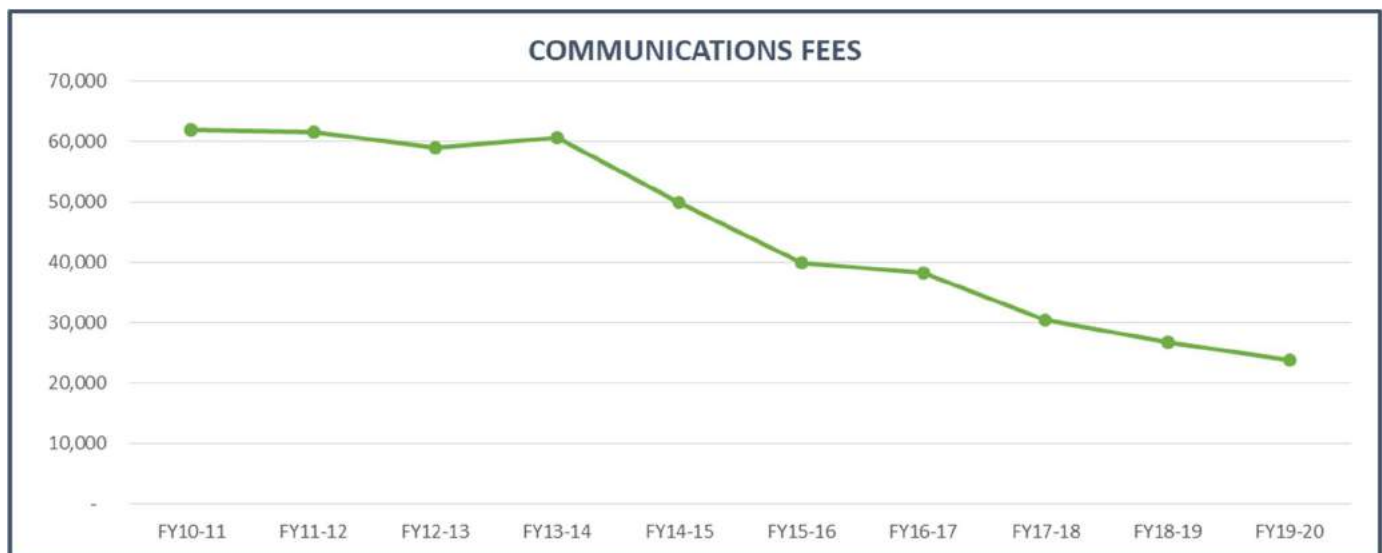
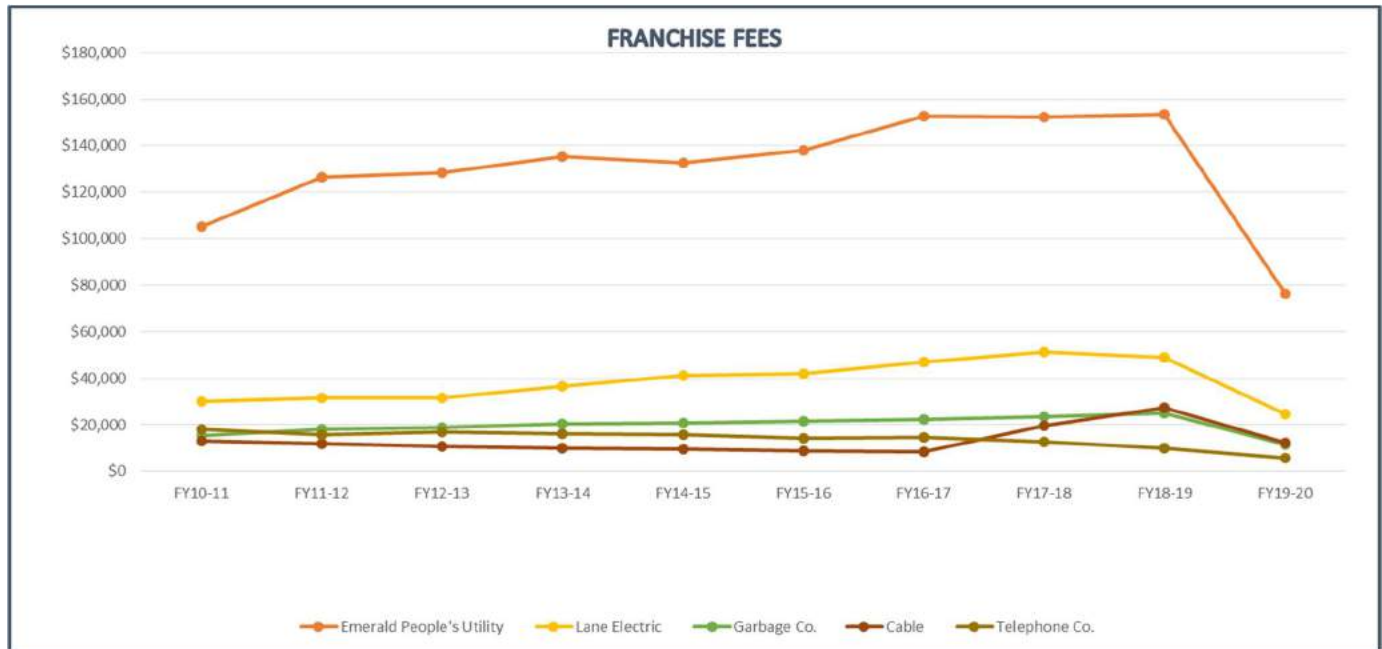


Franchise Fees.

The City collects franchise and communication 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 small increases in the amount of electrical and a leveling off or slight decrease in the other type of franchises. Variations to this trend are expected for the cable franchise in the upcoming fiscal year. Based on the results for fiscal year 2019-20 and the current economic conditions, the budgeted amount is being decreased modestly for all types. The following graph showing the actual amounts collected over the past eleven (11) years.

Franchise Fees Collected

Fiscal Year 2010-11 through Fiscal Year 2019-20



Transfers.

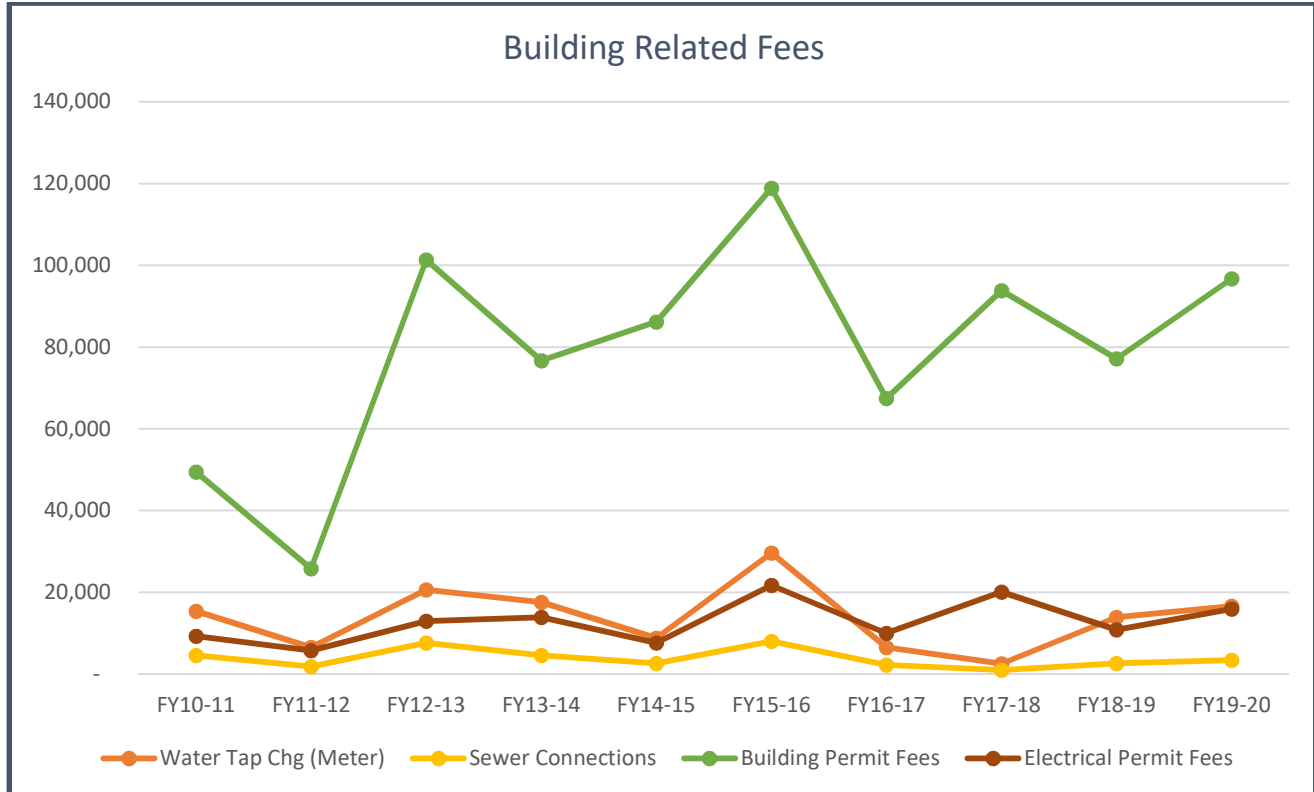
Transfers are used to “reimburse” a fund for costs it incurs for the activities of another fund and to accumulate money for future use. An example of a reimbursement transfer that appears in the City’s budget annually is \$1,000 from the Business Assistance Grant/Loan Fund to the General Fund. The Business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

Other Revenue.

The City receives, on a regular basis, revenue from Licenses and Permits, Leases, Fines, and Investment Earnings. These sources tend to vary, sometimes significantly, from year to year. The most volatile type is the building and electrical permit fees. For example, as shown in the chart below, the building permit revenue in fiscal year 2011-12 was about \$25,000 compared to \$100,000 in fiscal year 2012-13. Permits for single family residences also affect the amount of revenue in the City’s funds that receive system development charges (SDC).

**Building Related Fees Collected
Fiscal Year 2010-11 through Fiscal Year 2019-20**

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



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Section 5

Expenditures

Unappropriated/Ending
Balances

Changes in Budgeted
Ending Balances

VENETA

oregon



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REQUIREMENTS

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

The chart below and graph on the next page present the expected expenditures for the year by classification and fund. Section 6 entitled "Consolidated Financials" provides detailed information about expenditures, by fund, in narrative and in the Consolidated Fund Budget. Additional background and listings of specific items included in the budget can be found in Appendix D.

Summary of Requirements Fiscal Year 2021-22

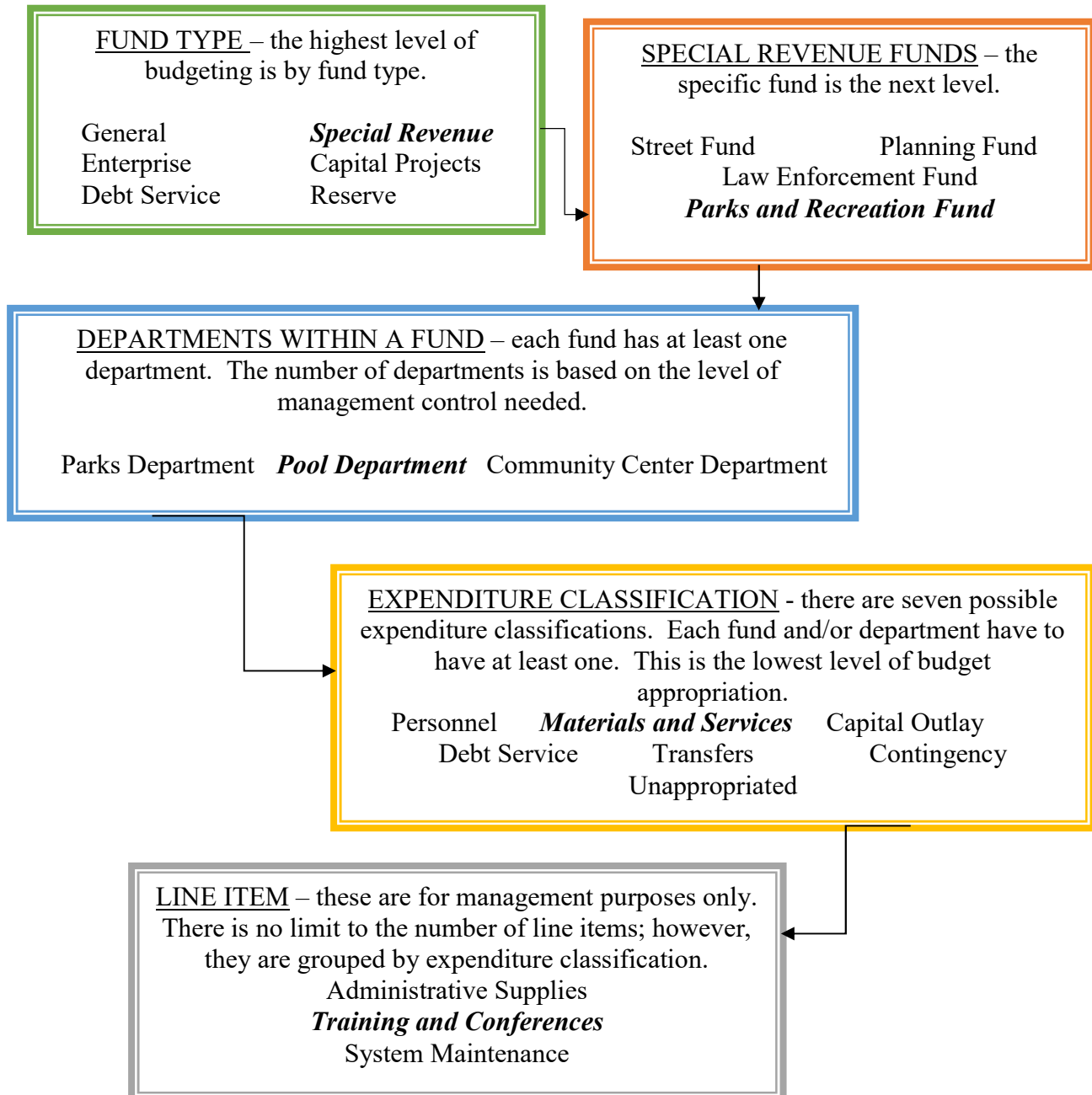
SUMMARY OF REQUIREMENTS										
FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2021	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2022	TOTAL REQUIREMENTS (Expenditures + Ending Fund Balance)
GENERAL FUND:										
GENERAL	813,750	570,150	585,650	45,000	-	55,000	75,000	1,330,800	966,050	2,296,850
SPECIAL REVENUE FUNDS:										
LAW ENFORCEMENT	243,650	-	936,600	-	-	-	500	937,100	367,600	1,304,700
PARKS & RECREATION	435,700	215,200	212,270	180,000	-	8,000	20,000	635,470	316,830	952,300
PLANNING	267,650	165,400	160,500	1,700	-	-	25,000	352,600	227,500	580,100
STREETS	1,123,371	136,700	638,500	86,500	-	11,000	100,000	972,700	1,663,421	2,636,121
STORMWATER	229,800	37,000	15,800	400	-	5,000	10,000	68,200	234,650	302,850
BUILDING INSPECTION PROGRAM	46,150	30,950	91,200	-	-	-	-	122,150	69,750	191,900
CONSTRUCTION - GOVERNMENTAL GRANT	816,200	-	500	-	-	-	-	500	881,200	881,700
ZUMWALT	100,650	21,100	9,850	-	-	20,000	-	50,950	50,550	101,500
BUSINESS ASSIST LOAN/GRANT	144,700	-	134,050	-	-	1,000	-	135,050	110,950	246,000
LOCAL IMPROVEMENT	297,650	-	2,600	81,000	18,800	-	-	102,400	281,150	383,550
ENTERPRISE FUNDS:										
WATER	3,013,250	282,450	471,000	138,000	406,050	5,000	100,000	1,402,500	3,311,641	4,714,141
SEWER	3,172,550	309,350	502,900	-	100,169	5,000	100,000	1,017,419	3,782,881	4,800,300
WATER SDC	98,700	-	50	-	45,200	-	-	45,250	112,650	157,900
SEWER SDC	621,600	-	1,000	-	143,969	-	-	144,968	563,731	708,700
CAPITAL PROJECT FUNDS:										
CAPITAL PROJECT-NEW POOL	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE FUND:										
DEBT SERVICE	144,750	-	-	-	94,350	-	-	94,350	147,900	242,250
RESERVE FUNDS:										
PW EQUIPMENT	182,850	-	-	23,000	-	-	-	23,000	189,550	212,550
GOVERNMENTAL RESERVE	189,826	-	-	-	-	150,000	-	150,000	51,226	201,226
ENTERPRISE RESERVE	228,950	-	-	-	-	-	-	-	229,850	229,850
TOTALS	\$12,171,747	\$1,768,300	\$3,762,470	\$ 555,600	\$ 808,538	\$ 260,000	\$ 430,500	\$ 7,585,407	\$ 13,559,080	\$ 21,144,488

Percentage of Expenditures by Type Fiscal Year 2021-2022



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

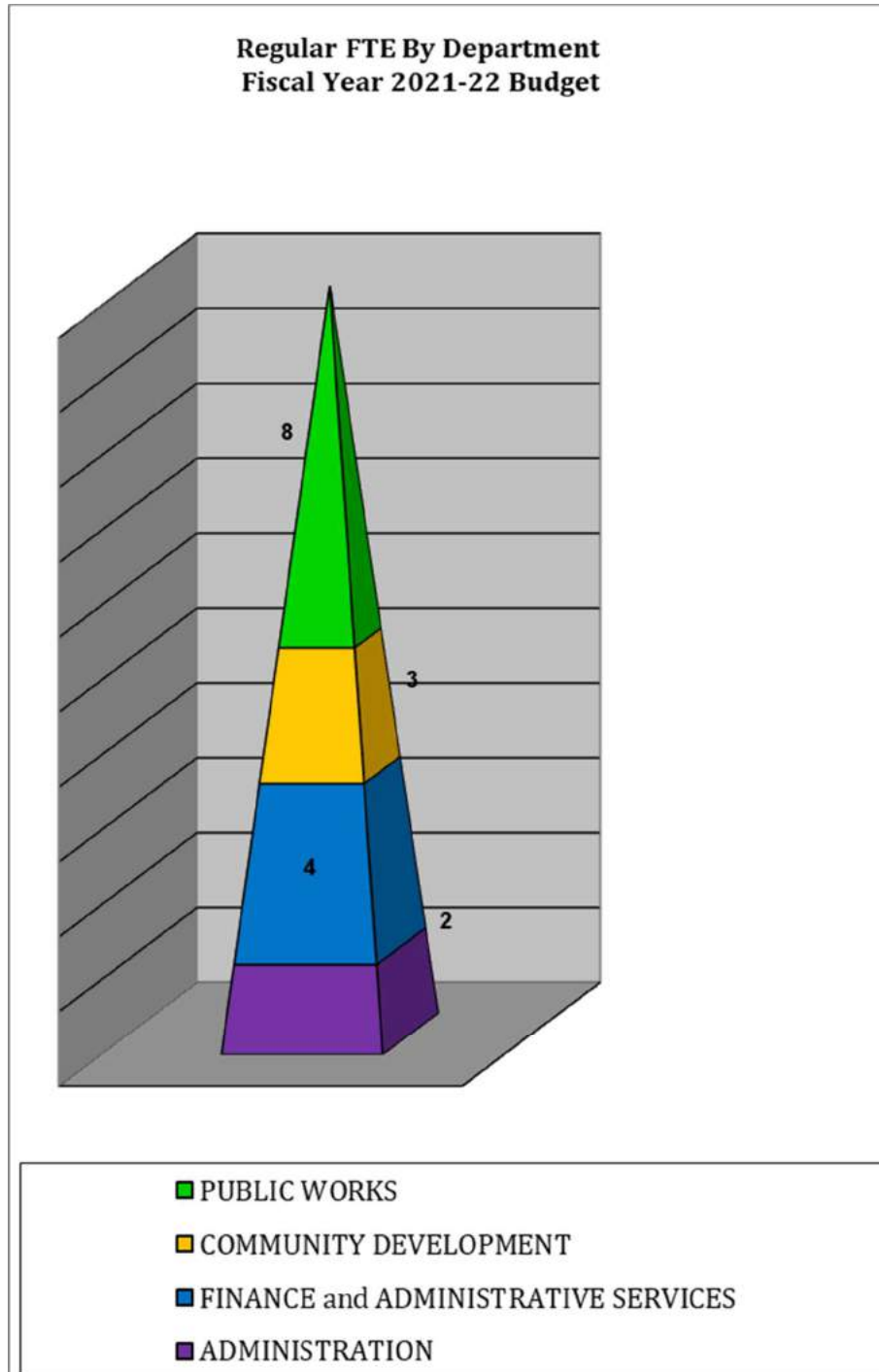
The graphic chart on the next page presents the progression of detail for expenditures beginning with the Fund Type and ending with a line item.



Expenditures

Personnel Services

The Personnel Services classification includes all wage and benefit costs associated with employees. The budget includes 17 regular, full-time positions (FTE). The total number of regular FTE is the same and no changes have been made in position structure and responsibilities. Included in the budget are 24 temporary or seasonal positions that roughly equate to 3.70 FTE. This reflects no change from the current year's budget. The number of FTE per department are shown in the following graph.



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

POSITIONS BY DEPARTMENT	FY2021-22 Budgeted	FY2020-21 Budgeted	FY2019-20 Budgeted
Regular Positions:			
ADMINISTRATION			
City Administrator	1	1	1
Management Analyst	1	1	1
FINANCE and ADMINISTRATIVE SERVICES			
Finance and Administrative Services Director	1	1	1
Human Resource Specialist/Program Mgr	0	0	1
Office Support Specialist III	1	1	1
City Recorder	1	1	1
Office Support Specialist II	1	1	1
COMMUNITY DEVELOPMENT			
Community Development Director	1	1	1
Associate Planner	1	1	1
Office Support Specialist III	1	1	1
Urban Development Specialist	0	0	0
PUBLIC WORKS			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
HR/RM Generalist & Event/Pool Mgr	1	1	0
Utility Worker I	4	4	4
Utility Worker II	1	1	1
Total FTE	17	17	17
Temporary Positions:			
PUBLIC WORKS			
Pool Manager	0	0	0
Senior Guard	0.31	0.31	0.31
Head Guards	0.46	0.46	0.46
Lifeguards	2.31	2.31	2.31
Aerobics Instructors	0.05	0.05	0.05
Seasonal Grounds Laborer	0.42	0.42	0.42
Recreation and Events Coordinator	0.15	0.15	0
Total FTE Temporary	3.70	3.70	3.70
Total FTE All Positions	20.70	20.70	20.70

Total wages and benefits are expected to be about \$286,062 less than the current year's budget. This equates to a 14% reduction overall. The largest decreases are in wages, PERS, and health insurance benefits. The individual components are discussed below.

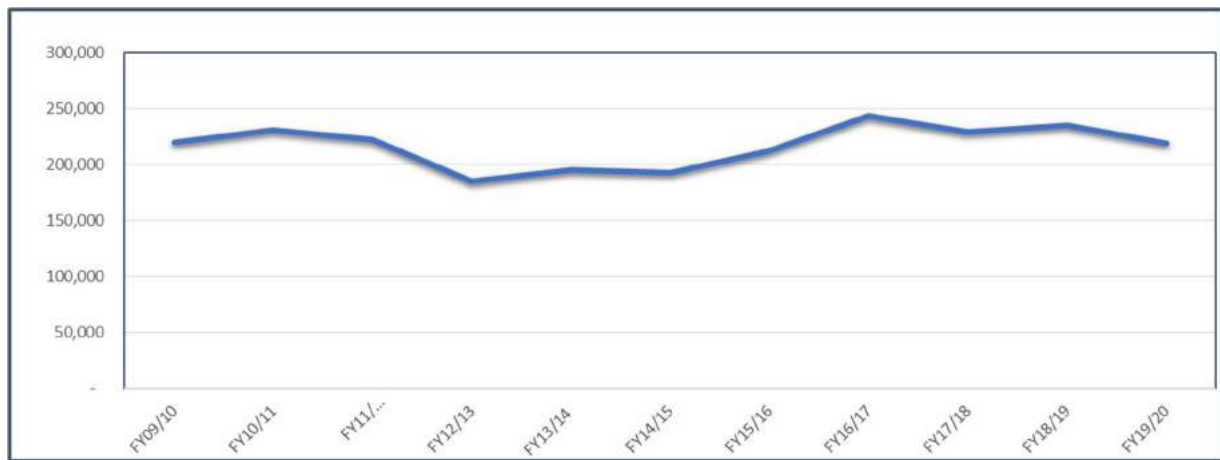
Wages:

The budget reflects a 1.4% wage cost-of-living-adjustment (COLA) increase to all the City's regular positions. The City uses the CPI-U West Region from the previous calendar year to determine the amount of COLA, if one is being granted. Based on the information known to date, the budget also allows for step increases (4%) that potentially could be awarded to employees, which is determined by annual performance evaluation results, during the upcoming fiscal year.

Benefits:

Premium rates for medical insurance are not expected to increase more than 2% for the upcoming plan year (January 1, 2022). Vision and Dental insurance rates are not expected to change. The City is continuing with the current high deductible health plan (HDHP) which has a \$2,500 deductible for employee only and \$5000 deductible for employee plus. The budget figures also reflect a continuation of the employees paying 10% of the premium costs. Effective this upcoming fiscal year, the City proposed an update to the health savings account contributions to also reflect a 90/10 ratio. The City proposed 90% coverage of the deductible for all employees. This transition would result in a decreased contribution for employee only and an increased contribution for employee plus. A proposed increase in clothing allowance to 4400.00 for Public Works employees is also factored in.

**Actual Health Insurance Costs
Fiscal Year 2009-10 through Fiscal Year 2019-20**



The calculations for Workers' Compensation begin with pure rates that are set by the National Council on Compensation Insurance for each class code. The types of work that the City's regular and seasonal employees do falls into eight class codes. For 2022, the pure rates will likely see a reduction due to a new partnership between insurance providers CIS and SAIF. Life insurance premium is calculated based on the age of each covered employee. The rates for each age grouping are not expected to change from the 2021 rates. Long-Term Disability insurance premium will continue to be .259 per \$100 of covered salary.

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. Rates will be adjusted to reflect new contribution requirements, 24.32% for Tier 1/Tier 2 members and 18.54% for OPSRP will continue until July 1, 2022. At this time the City also pays the employee's "pick-up" portion of 6%.

Allocations:

Consistent with common practices many of the positions are allocated to two or more funds for wage and benefit purposes. The allocations, which are reviewed every year, reflect the estimated amount of time each employee performs tasks within each area or the position's scope of responsibility. Broadly speaking allocation changes made from one year to the next are reflective of changes in focus or to better represent the scope. As shown in the chart below, the focus for the upcoming year remains the same with an emphasis in areas of economic development, code enforcement, water and sewer and less so to streets, parks and planning.

Change in Position Allocations

	FY2021-22	FY2020-21	Change
Admin/Finance	3.32	3.32	0.00
Economic Development	0.51	0.51	0.00
Court	0.48	0.48	0.00
Code Enforcement	0.50	0.50	0.00
Public Safety	0.34	0.34	0.00
Parks	1.47	1.47	0.00
Pool	1.75	1.75	0.00
Planning	1.46	1.46	0.00
Streets	1.48	1.48	0.00
Stormwater	0.40	0.40	0.00
Building	0.29	0.29	0.00
Water	3.23	3.23	0.00
Sewer	3.75	3.75	0.00
Zumwalt	1.14	1.14	0.00
	20.00	20.00	0.00

Materials and Services

This expenditure classification is used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund. With the exception of the law enforcement contract costs, typically, these remain fairly constant from one year to the next. Exceptions occur when large projects are undertaken that are not capital outlay. The total amount is expected to decrease in the upcoming year primarily due to the number of projects completed during the past two years. An example from actual results can be seen in the graph below. In fiscal year 2014-15 the City undertook a water tank rehabilitation project. The projects are listed on the schedule entitled "Listing of Potential Projects" in Appendix D. Equipment with a total cost of less than \$5,000 is also included in Materials and Services. See the schedule entitled "Listing of Potential Asset Purchases", also in the Appendix D, for details.

Historical Materials and Services by Operating Fund Fiscal Year 2010-11 through Fiscal Year 2019-20



Capital Outlay

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

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

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

Typically, the amount of capital outlay varies greatly from one year to the next. 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. Specific purchases and projects included in the budget can be found in schedules within Appendix D. These schedules also present the funding source, project cost, type of project, the fund(s) to be charged, and the specific account numbers.

Debt Service

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

The debt limit for general obligations property tax bonds is three percent of the entities' real market value. The City only has one obligation subject to this limitation and will add an additional obligation in fiscal year 2021-22 with the refunding of the sewer revenue bond. The original obligation of \$1,100,000 and the transition of the Revenue Bond into a General Obligation Bond updates the City's general obligation debt to 3,575,254 with is 0.6% percent of the 2021 real market value of \$594,686,824, far below the three percent maximum. The chart below presents the total amount of actual debt obligation at the end of fiscal years 2018, 2019, and 2020. The amounts for 2021 and 2022 are estimates.

Actuals and Estimates of Debt Obligations Fiscal Year 2017-18 to 2021-22

Type of Debt	FY 17-18	FY 18-19	FY19-20	FY20-21	FY21-22
General Obligation Bonds	\$ 792,975	\$ 738,975	\$ 680,975	\$ 617,975	\$ 3,575,254
Revenue Bonds	\$ 12,850,490	\$ 12,591,300	\$ 12,332,932	\$ 12,060,960	\$ 9,227,314
Other Loans	\$ 285,283	\$ 235,563	\$ 184,060	\$ 130,702	\$ 103,372

In fiscal year 2013-14 the City received the proceeds of a 40-year Revenue Bond sale. The financing was being provided by the United States Department of Agriculture Rural Development. Revenue generated from providing water service, system development charges, and some fund balance were used to make the payments and to comply with reserve requirements. The City will refund this Revenue Bond into a General Obligation Bond, but will continue pay the debt with revenue generated from providing sewer service, system development charges, and some fund balance. The City will not incur any additional long-term debt after the refunding. The Debt Service schedule in Appendix D provides detailed information for each debt obligation by fund type.

Contingency

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

Transfers

Transfers are defined as moving money from one fund to another or changing expenditure authority from an existing appropriation to another. Only the transfers from one fund to another are included in the budget. Other transfers, if needed, are done later in the fiscal year by resolution of the City Council. The upcoming year's budget includes a total of \$260,000 in transfers compared to \$602,000 in the current year. The large decrease is related to close out of the City's two Capital Project Funds.

Unappropriated/Ending Fund Balance

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

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

Schedule of Budgeted and Actual Ending Fund Balances 2019-2022

FUNDS BY TYPE	2019 Adopted	2019 Actual	2020 Adopted	2020 Actual	2021 Budget	2022 Adopted	Change in budget from 2020-21	
							Dollar	Percentage
GENERAL FUND:								
GENERAL	1,202,795	1,492,797	898,178	1,371,825	753,725	966,050	212,325	22%
SPECIAL REVENUE FUNDS:								
LAW ENFORCEMENT	136,923	238,463	222,190	159,219	274,722	367,600	92,878	25%
PARKS & RECREATION	284,054	588,798	196,667	508,802	1,269,528	316,830	(952,698)	-301%
PLANNING	183,776	257,721	142,020	183,785	286,014	227,500	(58,514)	-26%
STREET	1,274,451	1,669,092	1,045,575	538,631	1,645,689	1,663,421	17,732	1%
STORM WATER	163,329	212,860	192,014	222,581	223,694	234,650	10,956	5%
BUILDING INSPECTION PROGRAM	12,565	18,711	61,797	24,143	6,082	69,750	63,668	91%
CAPITAL CONSTR-GOVT	1,000,378	1,258,674	574,082	1,496,836	149,531	881,200	731,669	83%
GRANT	-	-	-	-	-	-	-	--
ZUMWALT	120,798	148,144	143,773	149,948	134,405	50,550	(83,855)	-166%
BUSINESS ASSISTANCE	93,274	160,836	83,020	160,675	105,923	110,950	5,027	5%
LOCAL IMPROVEMENTS	396,864	320,413	306,845	320,809	298,637	281,150	(17,487)	-6%
ENTERPRISE FUNDS:								
WATER	2,033,780	3,033,233	1,848,139	3,191,366	2,654,921	3,311,641	656,720	20%
SEWER	1,340,425	2,607,018	1,666,295	2,603,429	2,898,380	3,782,881	884,501	23%
CAPITAL CONSTR-WATER SDC	9,398	54,423	94,403	126,316	98,885	112,650	13,765	12%
CAPITAL CONSTR-SEWER SDC	298,675	768,071	238,629	1,709,112	595,300	563,731	(31,569)	-6%
CAPITAL PROJECT FUNDS:								
POOL FACILITIES	4,484	69,893	2,259	-	-	-	-	--
W. BROADWAY DEVELOPMENT	54,157	60,991	49,395	-	-	-	-	--
DEBT SERVICE FUND:								
DEBT SERVICE	139,817	153,489	146,371	155,586	146,181	147,900	1,719	1%
RESERVE FUNDS:								
PW EQUIPMENT	205,926	211,873	193,363	205,348	173,538	189,550	16,012	8%
GOVERNMENT	644,759	653,366	518,152	655,233	189,826	51,226	(138,600)	-271%
ENTERPRISE	187,040	217,819	228,669	191,289	228,091	229,850	1,759	1%
CITYWIDE TOTALS	\$ 9,787,668	\$ 14,196,685	\$ 8,851,836	\$ 13,974,933	\$ 12,133,072	\$ 13,559,080	1,426,008	16%

When comparing with the current fiscal year's budget, the ending fund balances in most of the funds are expected to decrease. The major factors contributing changes greater than 10% are explained below by fund. Additional explanation can be found in Section 6.

General Fund: The increase in the General Fund of 22% is attributed to the pending addition of grant funding made available through the American Rescue Plan Act (ARPA). This funding will give a one-time boost to the General Fund. These monies must be spent according to the standards of the US Treasury.

The City currently has \$100,000 appropriated in expenditures for beginning phases of any grant qualifying projects.

Law Enforcement Fund: An increase of about \$92,878 is primarily attributable to the proposed addition of a Public Safety Fee to help sustain the fund balance and cover the expenditure of the City's Lane County Sheriff's Department Contract.

Park and Recreation Fund: The \$952,698 decrease is primarily attributable to the potential of large park related projects and the decrease in revenue from state marijuana sales tax.

Planning Fund: The increase of about \$58,514 can be explained by desire to start the design phases of long-term projects that have a planning component. There are also several planning projects required for continued compliance.

Building Inspection Fund: The increase of about \$63,668 is attributed to the increase in transfer amount from the General Fund to support the 25% increase in contract amount with the City of Cottage Grove. This should be the last transfer from the General Fund to create a sustainable fund balance. In upcoming fiscal years, the revenue from building and electrical permits should be enough to maintain the fund balance.

Capital Construction Fund-Government: The increase of 83% is expected due to the decrease in Capital Outlay in this fund for system improvement or expansion projects. Projects budgeted for the previous fiscal year utilized \$620,000 of the budgeted \$1,290,000 so there will be a substantial amount of carryover into this upcoming fiscal year.

Zumwalt Fund: The \$83,855 decrease in the Zumwalt Fund is attributed to the cancellation of the Oregon Country Fair. The campground that normally supports that event and provides the revenue for this fund was closed due to ongoing pandemic. However, a small amount of expenditures remained necessary to cover personnel services and event preplanning.

Water Fund: A reduction in revenue was expected for the upcoming year, but the ending fund balance is estimated to be \$656,720 higher due to an unexpected continuation of user's paying utility bills regularly despite the pandemic environment.

Sewer Fund: Similar to the Water Fund, a reduction in revenue was expected for the upcoming year, but the ending fund balance is estimated to be \$884,501 higher due to an unexpected continuation of user's paying utility bills regularly despite the pandemic environment.

Capital Construction-Water SDC Fund: The expected rise of about \$13,765 is primarily caused by continuation of the underestimation of the fiscal year 2018-19 ending fund balance that was carried over into the current year's beginning fund balance. More specifically the budget for fiscal year 2018-19 estimated an ending fund balance of \$9,398, it actually was \$54,423.

Governmental Reserve Fund: A decrease of 271% is attributed to the continuation of transfers to the Street Fund without a large amount of revenue replenishing the fund after the transfers. A transfer of \$350,000 to the Street Fund budgeted for the previous fiscal year utilized a significant amount of the fund balance. An additional transfer of \$150,000 to the Street Fund is schedule for the upcoming fiscal year.

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Section 6

Consolidated Financials



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GENERAL FUND

The General Fund is the main operating fund for the City. The General Fund has seven departments based on areas of focus. They are listed and described below.

Administration

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

Human Resources

This department is being created in order to track programs and expenditures related to a new emphasis on proactive Human Resource Management including, but not limited to, recruitment, employee recognition, and incentive programs.

Fern Ridge Service Center

The building was constructed in 2013 and is being leased to Mid Lane Cares, a community-based non-profit. Expenses related to the maintenance of the building and utilities have been tracked in this department; however, beginning July 1, 2021 the department is being consolidated to a line item within the Administration Department.

Public Safety

This department was created in order to track programs and expenditures related to a renewed emphasis on public safety including, but not limited to, emergency preparedness and public safety initiatives.

Economic Development

The City's efforts to generate economic development continue to expand. The department will continue supporting the VenetaWorks.org website, the ShopFernRidge shopify site, and the ShopVeneta local gift card program.

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. This department, beginning July 1, 2021, was consolidated to a line item within the Administration Department. However, separate tracking is done for actual financial activity to comply with requirements.

RESOURCES

The main types of financial resources for the General Fund have been, and continue to be, property taxes, intergovernmental revenue, and franchise fees. Overall, the amount of revenue in the upcoming fiscal year is expected to decrease from the current fiscal year. The largest reduction is in the amounts from government agencies and shared state revenues. User fees and court fines are expected to decrease due to the economic slowdown from the pandemic and a reduction in "All

Other” revenue is expected. In fiscal year 2020-21, the amount included reimbursement from the Urban Renewal Agency for the staff time involved for work in Economic Development and Expansion. That work is still ongoing. Slight increases are expected in property taxes, franchise fees, and lease payments.

EXPENDITURES

The total expenditures in the General Fund are expected to be up about 68%. The largest increase is in the Materials and Services classification. That and some other noteworthy changes, by expenditure classifications, are discussed on the next page.

Personnel Services. Factors affecting the total personal services costs are a proposed cost-of-living increase of 1.4%, an anticipated lull in the increase of medical insurance premiums and an increase to the amount the City contributes to each employees’ Health Savings Account. The net result in the General Fund is an expected decrease of about \$22,533 or 3%.

Materials and Services. The total amount being budgeted for materials and services for fiscal year 2021-22 is up 41%. The change is being driven in part by a new drive to fulfill the City’s commitments to supporting council priorities. Another factor is last year’s change in the addition of a new department (Human Resources) and a new focus in supporting administrative efficiency projects. The City is also budgeting for potential expenditures related expansive technology upgrades that occurred in City Hall during the last fiscal year.

Capital Outlay. The capital outlay amount of \$35,644 is carry over from last year. The difference is attributable to changes in the project scope for the middle mile fiber line installation. Negotiations are underway for a private company to install the majority of the lines.

Transfers. In the upcoming fiscal year, the transfer to the Building Inspection Program Fund is being increased. This is necessary because while the revenue in to that fund varies, the contract for inspection services is a fixed obligation that increased by 25%.

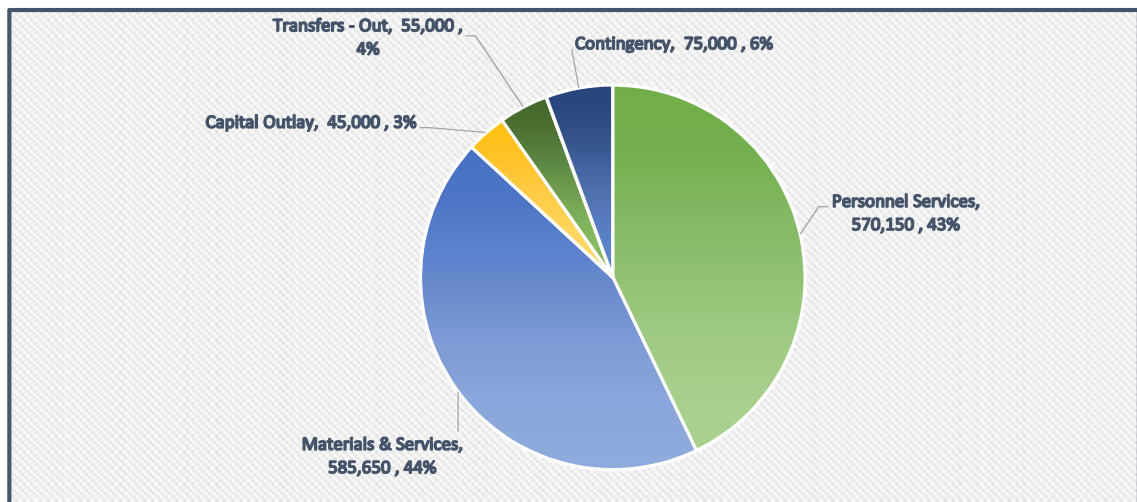
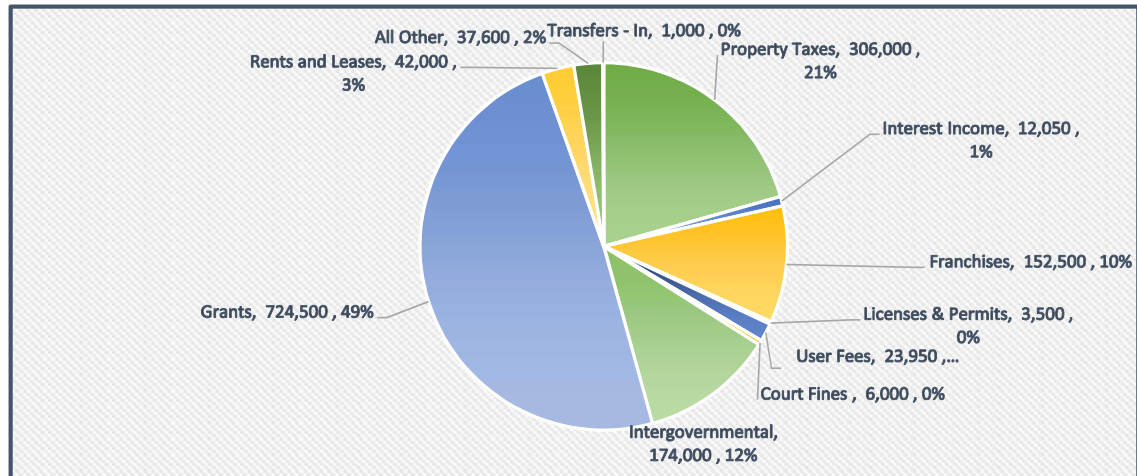
Contingency. The budget maintains \$75,000 for this appropriation.

Veneta City Hall



GENERAL FUND						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Budget from Last Year
Beginning Fund Balance	\$ 1,330,505	\$ 1,443,976	\$ 1,492,798	\$ 1,182,784	\$ 813,750	-31.2%
Revenue						
Property Taxes	283,964	313,284	284,106	281,963	306,000	8.5%
Interest Income	23,565	32,512	32,288	11,540	12,050	4.4%
Franchises	129,572	132,512	131,949	134,034	152,500	13.8%
Licenses & Permits	128,450	6,555	5,860	6,795	3,500	-48.5%
User Fees	10,910	16,528	26,590	9,517	23,950	0.0%
Court Fines	13,467	11,618	8,262	8,121	6,000	-26.1%
Intergovernmental	81,986	95,284	91,506	105,395	174,000	65.1%
Grants	5,757	34,730	78,412	52,650	724,500	1276.1%
Rents and Leases	43,913	41,143	46,874	46,780	42,000	-10.2%
All Other	20,402	18,889	35,209	31,963	37,600	17.6%
Transfers - In	3,000	3,000	3,000	1,000	1,000	0.0%
Total Revenue	744,986	706,055	744,056	689,758	1,483,100	115.0%
Expenditures						
Personnel Services	354,505	416,305	438,661	592,683	570,150	-3.8%
Materials & Services	269,056	211,394	233,765	360,490	585,650	62.5%
Capital Outlay	7,954	4,534	17,190	35,644	45,000	26.2%
Transfers - Out	-	25,000	25,000	55,000	55,000	0.0%
Contingency	-	-	-	75,000	75,000	0.0%
Total Expenditures	631,515	657,233	714,616	1,118,817	1,330,800	18.9%
Ending Fund Balance	\$ 1,443,976	\$ 1,492,798	\$ 1,522,238	\$ 753,725	\$ 966,050	28.2%

The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



SPECIAL REVENUE FUNDS

Currently the City has eleven (11) active funds that are considered Special Revenue Funds, five (5) of which are considered “operating funds” and three (3) of them are also “Major” funds for reporting purposes. Special Revenue Funds are created whenever revenue is legally restricted to specific purposes or whenever it is deemed, by staff and/or Council that a particular activity warrants being budgeted and accounted for separately. For example, portions of the revenue in the Street Fund are legally restricted by the State of Oregon. Whereas, the Zumwalt Campground Fund was created by choice. 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 a police department; therefore, law enforcement needs are secured by contract with the Lane County Sheriff's Department. The contract commits a certain number of full-time equivalent hours for sheriff's deputies and for the Sergeant to cover Veneta.

Parks and Recreation Fund.

This fund is further divided into the following three (3) departments:

Parks

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, play structure and is next to the City's Swimming Pool. The other parks contain benches, picnic tables, and/or built-in play structures.

Swimming Pool

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 20 to 25 part-time seasonal lifeguards and instructors. The budget is being prepared as if the City's seasonal swimming pool will operate at full capacity for the summer of 2021 and June of 2022. Due to the ongoing pandemic, the pool may not operate at all and if it does it will not be at full capacity. However, the financial impacts may be minimal because expenditures decrease as well.

Community Center

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 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 either the Oregon Department of Transportation or Lane County. That leaves approximately 21 miles of roadways within the scope of the City's public works department.

Stormwater Fund.

The functions within the scope of the Stormwater 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, licenses and permits, 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 2021-22 the City is not making any changes to the distribution percentages. They will remain as follows: Law Enforcement 55%, Park and Recreation Fund 16%, Planning Fund 11% and finally 18% to the General Fund.

Changes in specific revenue types greater than 15% and more than \$1,000 are listed and explained below by fund.

Law Enforcement Fund: An increase is expected if the Council approves monthly Public Safety Fee to be charged monthly to each active utility account. This conservative fee estimated is presented in the budget as a "User Fee". The final approved fee amount is yet to be determined by the Council. Taxes paid to the City on marijuana sales are expected to decrease about 72% from a reallocation at the State level of State Shared Marijuana Tax monies.

Park and Recreation Fund: Total revenue is expected to decrease by about \$207,000. The decrease is attributable to grant funding for the Oregon Department of Parks and Recreation reduced from \$150,000 to \$75,000 for the City Park Restrooms. There will also be no internal transfers this year from the pool facilities capital fund as last year's transfer deactivated that fund. Intergovernmental resources are expected to have a significant decrease (72%). The decrease is due to the updated allocation amounts to cities from State marijuana taxes.

Street Fund: Overall the revenue is expected to decrease by about 22%. The change is attributable to a decrease in the amount being transferred from the reserve fund, and decreased revenue from State and Local Taxes. In fiscal year 2020-21 the Urban Renewal Agency (Agency) contributed to several projects; however, in the upcoming year's budget has no projects that require significant contribution from the Agency. A listing of all the projects can be found in Appendix D. The budget does not reflect a Street Utility Fee rate increase during fiscal year 2021-22.

Non-Operating Special Revenue Funds:

For the most part the revenue anticipated in the upcoming budget year for the six non-operating, special revenue funds are not significantly different than last year. Exceptions can be found in the Grant, Capital Construction-Government, and Building Inspection Funds. In the Grant Fund the revenue is zero because the last program concluded in fiscal year 2019-2020 and the fund will be deactivated. The other two funds reflect an expected increase in building permit related revenue. Additionally, the transfer to the Building Inspection Fund is being increased to ensure the City's financial obligation for inspection services can be met despite large increases in contract amounts. If revenue exceeds the expectations, the transfer amount will be adjusted accordingly.

EXPENDITURES

The total expenditures in the Special Revenue Funds is about \$2.7 million more than the amount budgeted in the current year. The significant changes in each expenditure classification and by fund are discussed below.

Personnel Services (PS). The changes in wages and benefits range from -0.2% to -38% in the funds that have this expenditure classification. The factors driving the decreases are the proposed cost of living (1.4%) and the lull in health benefit premium increases. The amount being budgeted in each fund compared to last year is also affected by changes in staffing such as the retirement of long-term employees.

Materials and Services (MS). As a whole the fiscal year 2021-22 amounts in the Special Revenue operating funds for Materials and Services are 10% less than the adopted budget amounts for fiscal year 2020-21. The decrease is primarily due to the projects being completed and the large street project being an improvement rather than maintenance. Other significant changes, up and down in the Law Enforcement, Street, Capital Construction-Government, and Building Inspection Program Funds, are explained below.

Capital Outlay (CO). A decrease of about \$3 million in Capital Outlay expenditures is expected. This decrease is a result of the completion of two large capital projects in the last fiscal year and a pause on further capital projects while the City considers options available with American Rescue Plan Act funding. As of now, the City plans purchase several larger pieces of equipment for routine maintenance and improvements. Listings of the specific purchases and projects included in the budget can be found in Appendix D.

Specific expenditure changes of 15% or more and more than \$1,000 are listed and explained below by fund.

Law Enforcement Fund: Materials and services are decreasing by 19%. This reflects a decrease in the contract amount from the Lane County Sheriff's Department. Lane County did some administrative restructuring which transferred contract cost savings to the City. The Fern Ridge School District also determined that this upcoming fiscal year would not be the year to consider adding an additional deputy for the School Resource Officer position. The City will also be contributing \$633 per month to lease a temporary modular building that will provide additional administrative space for the Lane County Sheriffs Office.

Park and Recreation Fund: The amount being budgeted in the MS classification is being reduced by 68%. Phase II improvements to City Park are completed and further projects have yet to be determined. The City will be adding restrooms to City Park with a grant from the Oregon Department of Parks and Recreation. The City will contribute \$10,000 to the project with a contribution of \$40,000 from the Veneta Urban Renewal Agency. The decrease in projects also contributes to a 7% decrease in Capital Outlay expenditures.

Planning Fund: The MS classification is increasing by 140% to fund technical review services having to do with the planning phase of upcoming projects, updating of the flood plain map, and the development of the Parks SDC. There was also a 23% increase in Capital Outlay to cover updating office furniture in the planning department.

Street Fund: There will be a 96% decrease in CO classification as the large street project is now considered routine maintenance not improvement or expansion. The MS classification is also decreasing 34%. The main reason for both of these changes is the delay in the E. Hunter Road improvement project. The project, similar to the projects in the current budget year, but has been postponed for another fiscal year. The project will likely only enter the bid phase and have expenditures relating to project planning. The full listing of street projects can be found in Appendix D.

Stormwater Fund: The most significant change in the Stormwater Fund is a decrease in PS of roughly \$6800. The change is the result of reducing the percent of wages and benefits allocated to this fund to better match the actual staff time worked on stormwater related projects.

Capital Construction – Governmental Fund: The MS appropriation is being proposed at the same amount and the CO appropriation is being decreased from the current fiscal year's budget. Completion of Park related projects, professional and construction, and eligible system development charges are driving these changes.

Zumwalt Fund: All expenditures classifications are being reduced to reflect the non-operation of the Zumwalt Campground from June 2021-March 2022 due to the ongoing pandemic. A small amount will continue to be budgeted for pre-planning that occurs prior to the opening of the campground. These expenditures will cover personnel costs and administrative necessities.

Grant Fund: Expenditures are zero as the fund will be deactivated.

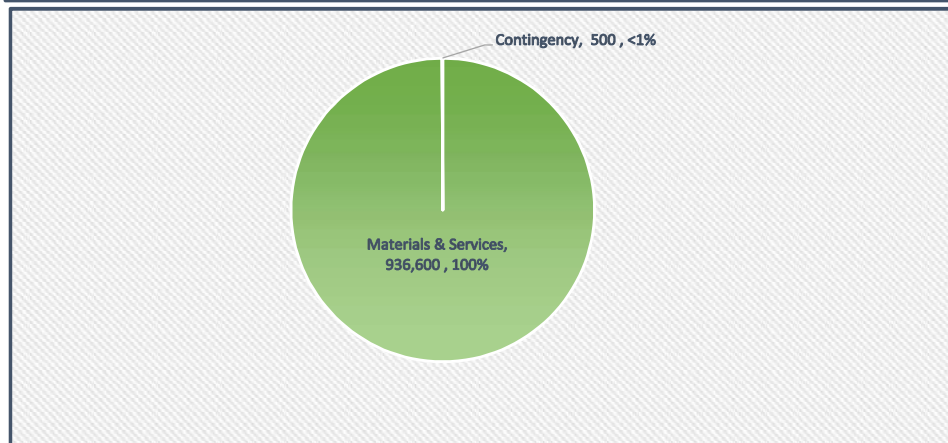
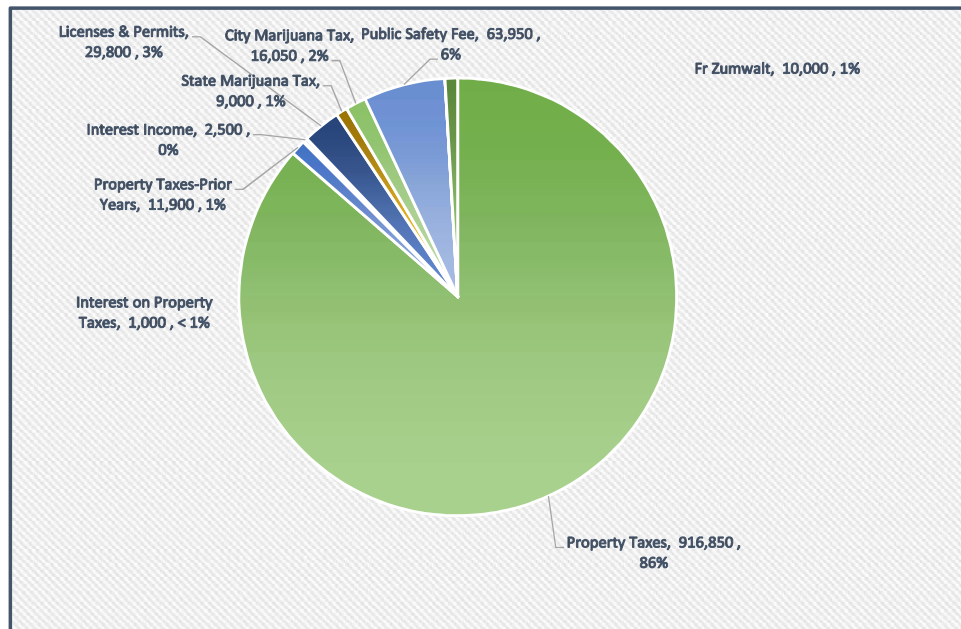
Building Inspection Program Fund: The MS change reflects the new contract amount from the City of Cottage Grove contract which is now being split by four entities. The contract with the City of Cottage Grove increased by 25% this upcoming fiscal year.

4TH and Broadway Completed Parking Lot



LAW ENFORCEMENT FUND						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 204,399	\$ 193,045	\$ 238,461	\$ 205,804	\$ 243,650	18%
Revenue						
Property Taxes	782,860	824,483	853,965	838,335	916,850	9%
Property Taxes-Prior Years	-	30,803	12,785	11,868	11,900	0%
Interest on Property Taxes	-	1,553	1,743	1,433	1,000	-30%
Interest Income	3,757	4,948	5,552	2,507	2,500	0%
Licenses & Permits	30,607	26,851	23,804	25,318	29,800	18%
State Marijuana Tax	-	13,448	17,803	21,460	9,000	-58%
City Marijuana Tax	-	17,664	18,792	19,040	16,050	-16%
Public Safety Fee	14,883	-	-	45,936	63,950	39%
Reimb from FRSC	15,102	-	-	129,012	-	0%
Fr Zumwalt	10,000	10,000	10,000	10,000	10,000	0%
Total Revenue	857,209	929,750	944,444	1,104,909	1,061,050	-4%
Expenditures						
Materials & Services	868,402	884,334	908,185	1,150,994	936,600	-19%
Capital Outlay	160	-	-	-	-	0%
Contingency	-	-	-	500	500	0%
Total Expenditures	868,562	884,334	908,185	1,151,494	937,100	-19%
Ending Fund Balance	\$ 193,046	\$ 238,461	\$ 274,720	\$ 159,219	\$ 367,600	131%

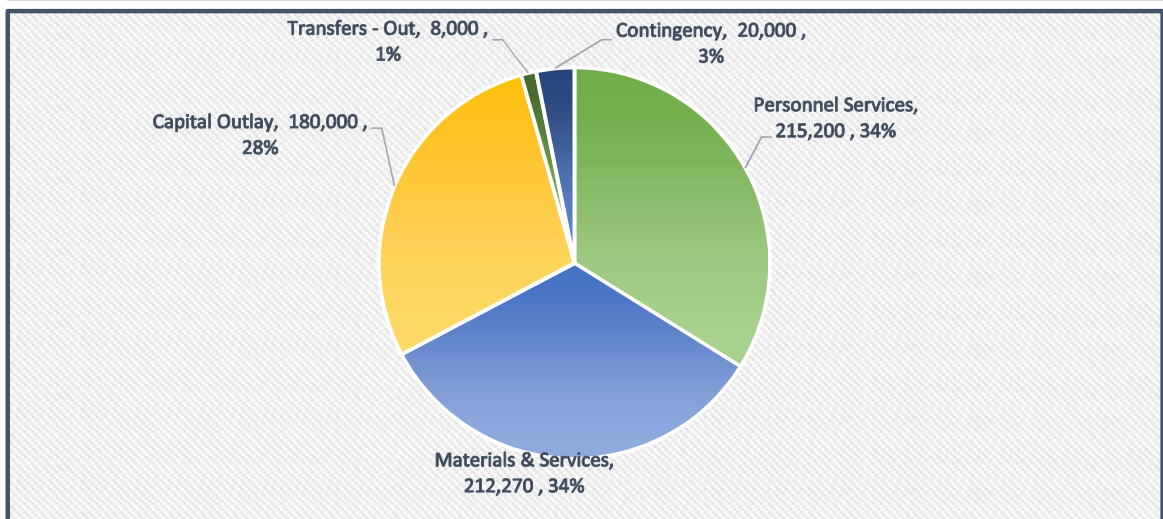
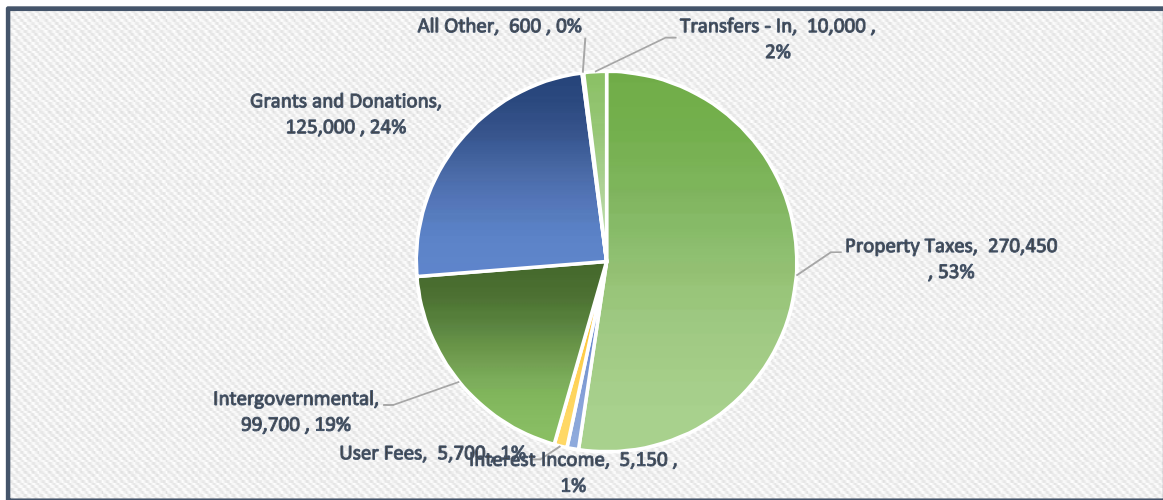
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



PARK AND RECREATION FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	577,013	\$ 604,244	\$ 332,891	\$ 584,841	\$ 435,700	-26%
Revenue						
Property Taxes	221,741	233,381	246,835	247,583	270,450	9%
Interest Income	9,859	13,672	4,836	5,252	5,150	-2%
User Fees	60,580	63,078	48,800	44,787	5,700	-87%
Intergovernmental	49,836	505,600	212,727	86,666	99,700	15%
Grants and Donations	-	27,345	-	150,000	125,000	-17%
All Other	30,375	17,864	13,606	70	600	757%
Transfers - In	20,000	20,000	20,000	110,500	10,000	-91%
Total Revenue	392,391	880,940	546,804	644,858	516,600	-20%
Expenditures						
Personnel Services	206,258	235,534	311,975	164,505	215,200	31%
Materials & Services	158,260	121,624	193,079	368,852	212,270	-42%
Capital Outlay	642	539,227	157,975	167,540	180,000	7%
Transfers - Out	-	-	-	-	8,000	0%
Contingency	-	-	20,000	20,000	20,000	0%
Total Expenditures	365,160	896,385	683,029	720,897	635,470	-12%
Ending Fund Balance	\$ 604,244	\$ 588,799	\$ 196,666	508,802	\$ 316,830	-38%

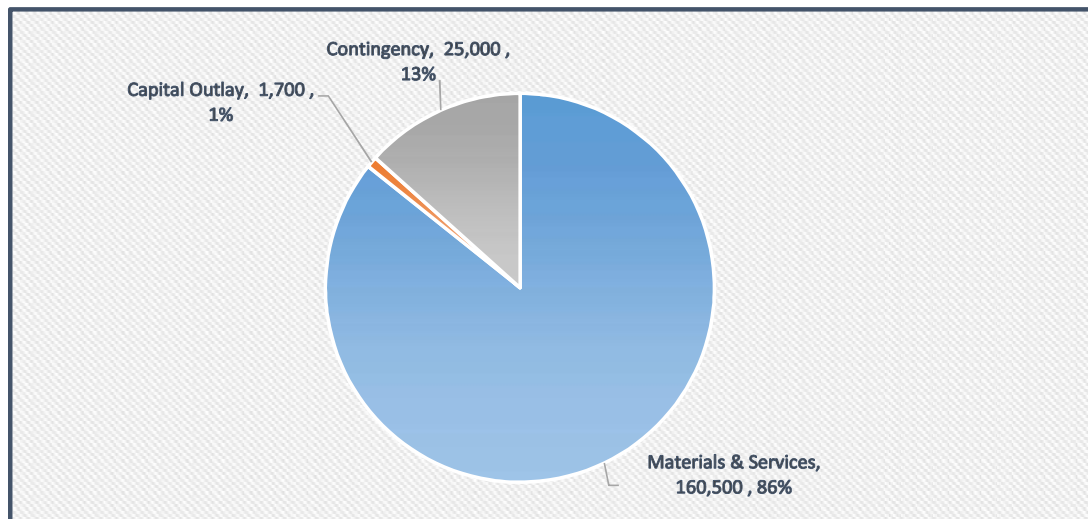
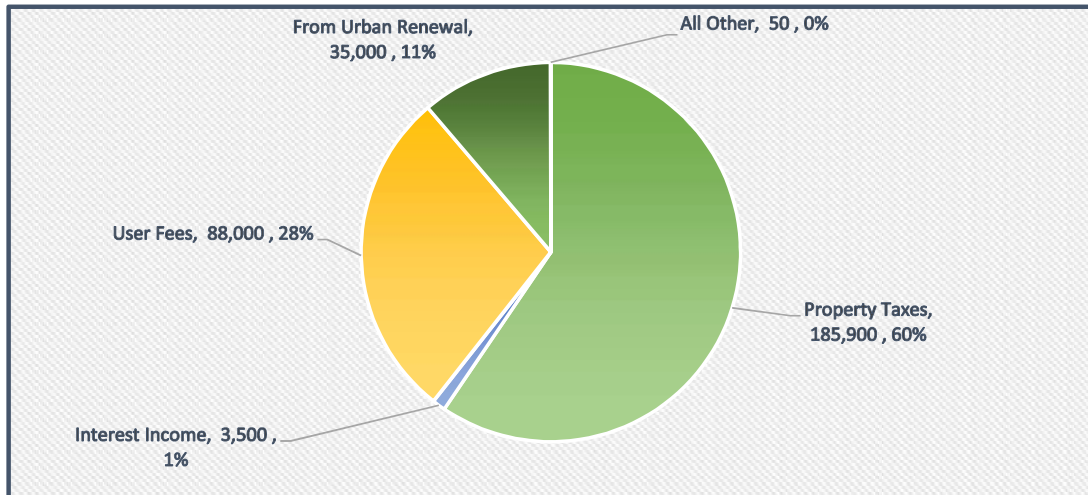
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PLANNING FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 239,960	\$ 288,847	\$ 291,220	\$ 224,654	\$ 267,650	19%
Revenue						
Property Taxes	191,705	157,039	173,426	170,067	185,900	9%
Interest Income	4,032	6,485	5,920	2,208	3,500	59%
User Fees	63,845	62,114	68,557	45,949	88,000	92%
From Urban Renewal					35,000	
All Other	120	-	-	50	50	0%
Total Revenue	259,702	225,638	247,903	218,274	312,450	43%
Expenditures						
Personnel Services	164,885	189,568	197,406	165,890	165,400	0%
Materials & Services	45,609	67,196	55,705	66,876	160,500	140%
Capital Outlay	321	-	-	1,377	1,700	23%
Contingency	-	-	-	25,000	25,000	0%
Total Expenditures	210,815	256,764	253,111	259,143	352,600	36%
Ending Fund Balance	\$ 288,847	\$ 257,721	\$ 286,012	\$ 183,785	\$ 227,500	24%

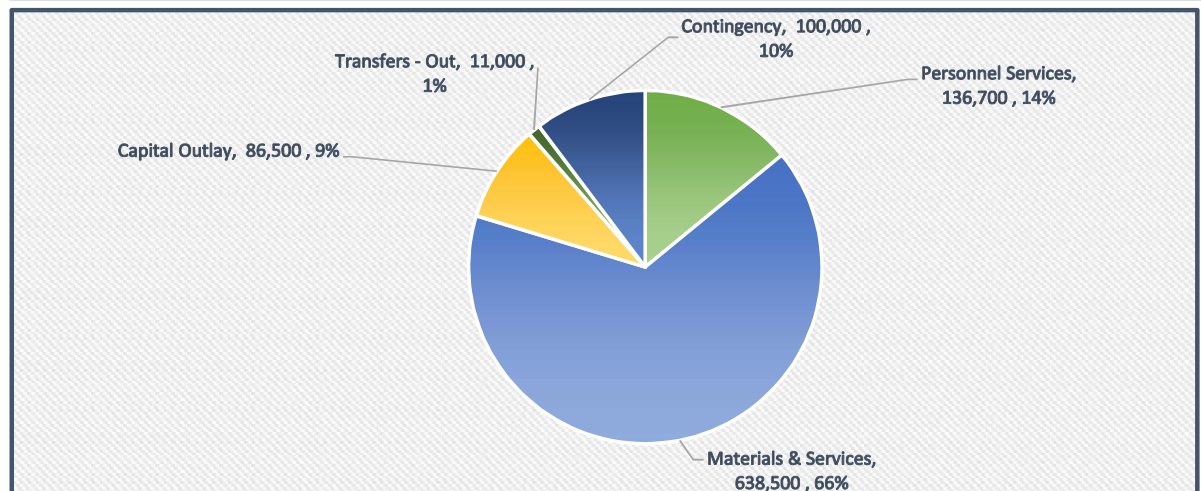
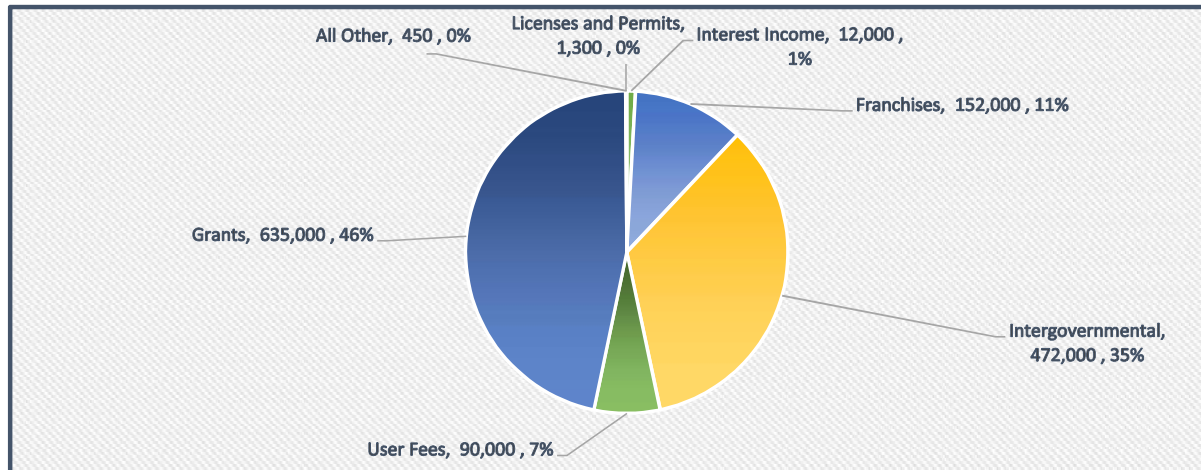
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



STREET FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,408,697	\$ 1,410,597	\$ 1,241,728	\$ 1,713,817	\$ 1,123,371	-34%
Revenue						
Interest Income	24,007	31,672	11,651	11,651	12,000	3%
Franchises	129,572	132,512	127,164	134,034	152,000	13%
Intergovernmental	634,520	351,154	818,043	690,072	472,000	-32%
User Fees	199,040	77,148	77,387	90,000	90,000	0%
Grants	-	-	100,000	600,000	635,000	6%
Licenses and Permits	40	550	1,170	720	1,300	
All Other	806	155	500	449	450	0%
Transfers - In	150,000	150,000	150,000	415,000	150,000	-64%
Total Revenue	1,137,985	743,191	1,285,915	1,941,926	1,512,750	-22%
Expenditures						
Personnel Services	170,215	148,225	171,631	166,133	136,700	-18%
Materials & Services	788,286	447,152	1,045,541	967,709	638,500	-34%
Capital Outlay	172,584	6,642	222,830	1,951,411	86,500	-96%
Transfers - Out	5,000	5,000	11,000	11,000	11,000	0%
Contingency	-	-	150,000	100,000	100,000	0%
Total Expenditures	1,136,085	607,019	1,601,002	3,196,253	972,700	-70%
Ending Fund Balance	\$ 1,410,597	\$ 1,546,769	\$ 926,641	\$ 459,490	\$ 1,663,421	262%

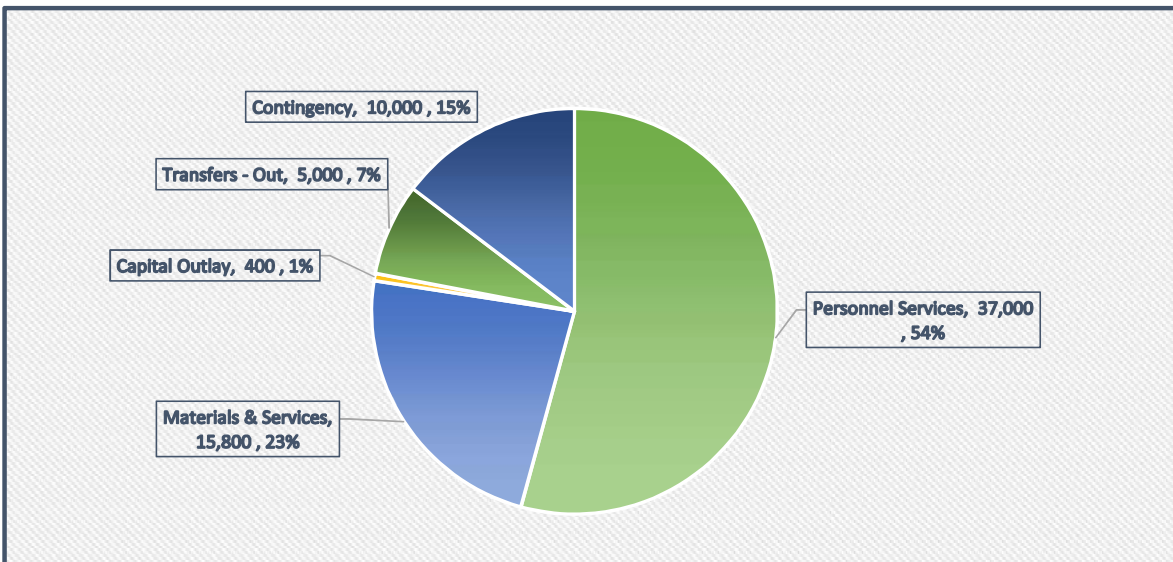
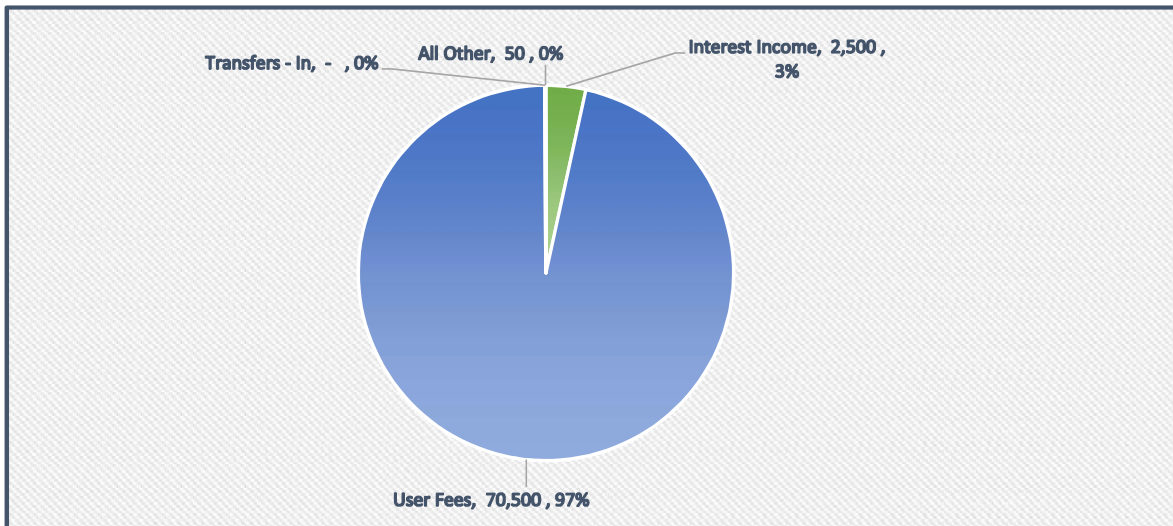
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



STORMWATER FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 169,705	\$ 199,068	\$ 197,963	\$ 220,458	\$ 229,800	4%
Revenue						
Interest Income	2,933	4,442	1,461	1,461	2,500	71%
User Fees	65,793	68,558	68,414	70,546	70,500	0%
Transfers - In	1,190	-	-	-	-	0%
All Other	4	-	50	25	50	100%
Total Revenue	69,920	73,000	69,925	72,032	73,050	1%
Expenditures						
Personnel Services	36,768	43,550	50,974	43,830	37,000	-16%
Materials & Services	3,629	15,658	14,833	14,592	15,800	8%
Capital Outlay	160	-	68	374	400	7%
Transfers - Out	-	-	-	-	5,000	0%
Contingency	-	-	10,000	10,000	10,000	0%
Total Expenditures	40,557	59,208	75,875	68,796	68,200	-1%
Ending Fund Balance	\$ 199,068	\$ 212,860	\$ 192,013	\$ 223,694	\$ 234,650	5%

The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type. The graph on the bottom shows the expenditures by classification. The percent of the totals are also displayed.



CAPITAL CONSTRUCTION-GOVERNMENTAL

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,250,993	\$ 1,250,992	\$ 1,327,368	\$ 1,370,617	\$ 816,200	-40%
Revenue						
Interest Income	21,374	29,667	26,550	10,014	10,000	0%
SDC - Recreational Facilities		50,305	80,168	38,232	30,000	
SDC - Transportation		74,051	226,099	19,544	16,500	
SDC - Storm Water/Drainage	56,593	5,732	10,710	1,624	9,000	454%
All Other Fees	-	3,916	5,874	-	-	0%
Total Revenue	77,967	163,671	349,401	69,414	65,500	-6%
Expenditures						
Materials & Services	-	-	49,087	500	500	0%
Capital Outlay	1,591	1,591	130,847	1,290,000	-	-100%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	1,591	1,591	179,934	1,290,500	500	-100%
Ending Fund Balance	\$ 1,327,369	\$ 1,413,072	\$ 1,496,835	\$ 149,531	\$ 881,200	489%

ZUMWALT FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 124,703	\$ 124,703	\$ 134,252	\$ 157,760	\$ 100,650	-36%
Revenue						
Interest Income	2,150	2,150	3,125	1,048	850	-19%
User Fees	69,447	80,110	82,202	76,625	-	0%
All Other	210	-	190	25	-	0%
Total Revenue	71,807	82,260	85,517	77,698	850	-99%
Expenditures						
Personal Services	-	-	3,347	28,016	21,100	-25%
Materials & Services	30,257	30,257	34,474	43,037	9,850	-77%
Transfers - Out	32,000	32,000	32,000	30,000	20,000	-33%
Total Expenditures	62,257	62,257	69,821	101,053	50,950	-50%
Ending Fund Balance	\$ 134,253	\$ 144,706	\$ 149,948	\$ 134,405	\$ 50,550	-62%

LOCAL IMPROVEMENTS						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 404,628	\$ 327,862	\$ 320,809	\$ 311,539	\$ 297,650	-4%
Revenue						
Interest Income	6,974	7,518	6,759	2,627	2,700	-1%
All Other	27,282	1,057	2,212	3,014	2,200	-24%
Transfers - In	-	-	-	-	81,000	0%
Total Revenue	<u>34,256</u>	<u>8,575</u>	<u>8,971</u>	<u>5,641</u>	<u>85,900</u>	<u>1423%</u>
Expenditures						
Materials & Services	-	-	-	275	2,600	845%
Debt Service	16,023	16,023	16,023	18,268	18,800	3%
Capital Outlay	-	-	-	-	81,000	0%
Transfers - Out	95,000	-	-	-	-	0%
Total Expenditures	<u>111,023</u>	<u>16,023</u>	<u>16,023</u>	<u>18,543</u>	<u>102,400</u>	<u>452%</u>
Ending Fund Balance	\$ 327,861	\$ 320,414	\$ 313,757	\$ 298,637	\$ 281,150	-6%

BUSINESS ASSISTANCE						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 156,582	\$ 158,282	\$ 160,675	\$ 149,581	\$ 144,700	-3%
Revenue						
Interest Income	2,700	3,555	3,393	1,372	1,200	-13%
ARPA Grant Small Business Support	-	-	-	-	100,000	0%
All Other	-	-	-	20	100	400%
Total Revenue	<u>2,700</u>	<u>3,555</u>	<u>3,393</u>	<u>1,392</u>	<u>101,300</u>	<u>7177%</u>
Expenditures						
Materials & Services	-	-	-	44,050	134,050	204%
Transfers - Out	1,000	1,000	1,000	1,000	1,000	0%
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>45,050</u>	<u>135,050</u>	<u>200%</u>
Ending Fund Balance	\$ 158,282	\$ 160,837	\$ 163,068	\$ 105,923	\$ 110,950	5%

GRANTS						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Revenue						
Interest Income	-	-	-	-	-	0%
All Other	-	276,252	123,478	-	-	0%
Total Revenue	-	276,252	123,478	-	-	0%
Expenditures						
Materials & Services	-	276,252	123,478	-	-	0%
Transfers - Out	-	-	-	-	-	0%
Total Expenditures	-	276,252	123,478	-	-	0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0%
BUILDING INSPECTION PROGRAM						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ -	\$ 112,950	\$ 24,143	\$ 5,933	\$ 46,150	678%
Revenue						
Interest Income	-	-	-	25	200	700%
Licenses & Permits	-	87,950	112,650	56,000	90,500	26%
Transfers - In	-	25,000	25,000	55,000	55,000	36%
All Other	-	-	-	25	50	100%
Total Revenue	-	112,950	137,650	111,050	145,750	31%
Expenditures						
Personal Services	-	13,404	13,404	31,685	30,950	-2%
Materials & Services	-	80,835	80,835	79,216	91,200	15%
Total Expenditures	-	94,239	94,239	110,901	122,150	10%
Ending Fund Balance	\$ -	\$ 131,661	\$ 67,554	\$ 6,082	\$ 69,750	1047%

ENTERPRISE FUNDS

The City's Water, Sewer, Capital Construction-Water SDC, and Capital Construction-Sewer SDC Funds are considered Enterprise or Proprietary Funds. All of them are 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 providing water services to City residents and the Sewer Fund is used to account for providing sewer services.

The other two funds are the Capital Construction-Water SDC Fund and the Capital Construction-Sewer SDC Fund. As the name implies these funds are used to track the receipt and use of Water and Sewer System Development Charges (SDC).

RESOURCES

User fees are the primary source of revenue for the Water and Sewer Funds. Other sources are interest earnings, bulk water sales, and lease payments. The revenue amounts included in the upcoming budget year reflect a 2% water rate increase and a 7% sewer rate increase effective January 1, 2022. Both rate increases will need to be approved by the City Council before they are enacted; however, the increase is a part of the recommendations made from the most recent rate studies 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.

The significant changes in revenue are directly related to the expected increase in new building permits. This affects all four enterprise funds by a roughly 10% increase in Licenses and Permits or User Fees. Interest income is also expected to decrease in the two SDC funds because of their declining fund balances and the expectation that earnings rates will be lower.

EXPENDITURES

Expenditures in the Enterprise Funds, similar to the City's other funds, are grouped by classification. Total expenditures are expected to decrease or stay the same in all of these funds. The significant (15% or more) increases and decreases, are explained below by classification.

Capital Outlay. The amounts being budgeted in all four funds is substantially less than last year. The decreases are being driven by the completion of projects included in the fiscal year 2020-21 budget. The only significant expenditure being carried forward is acquire land for a future reservoir.

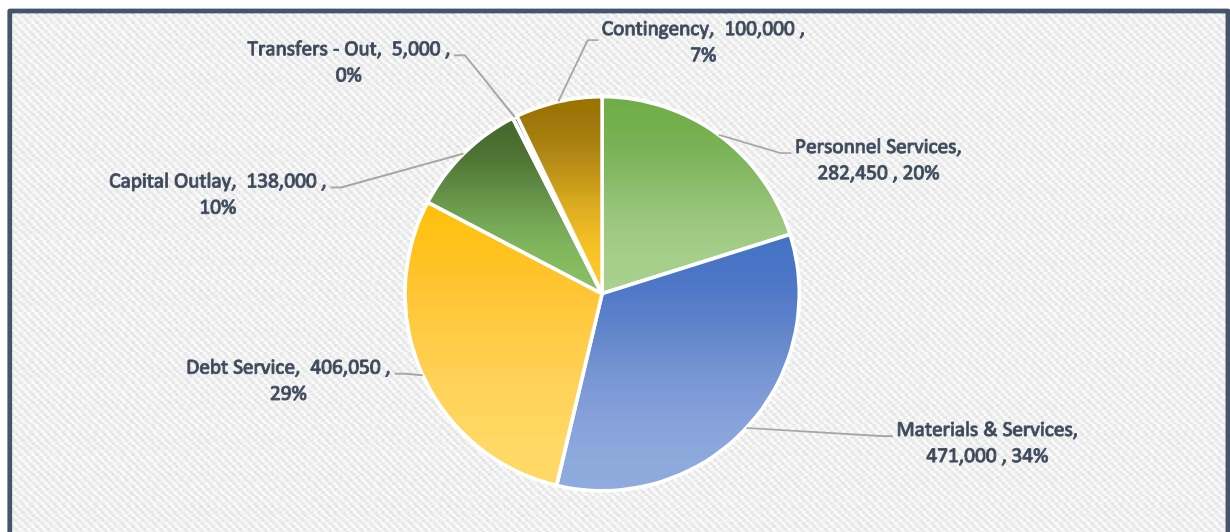
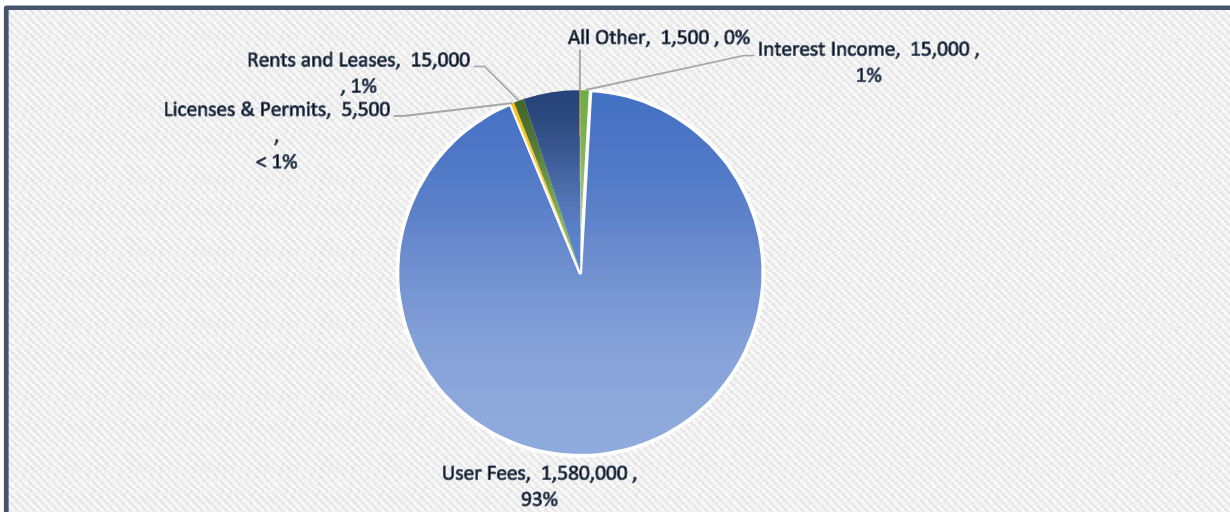
Dunham and 2nd Pavement Preservation Project



WATER FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 2,677,498	\$ 2,987,347	\$ 3,191,366	\$ 2,825,319	\$ 3,013,250	7%
Revenue						
Interest Income	45,643	66,108	63,983	20,497	15,000	-27%
User Fees	1,041,529	1,061,539	1,013,527	1,048,699	1,580,000	51%
Licenses & Permits	2,500	6,400	16,653	6,400	5,500	-14%
Rents and Leases	12,480	14,968	16,566	16,976	15,000	-12%
Intergovernmental	129,600	103,680	103,680	83,981	83,891	0%
All Other	1,342	1,966	1,706	1,498	1,500	0%
Total Revenue	1,233,094	1,254,661	1,216,115	1,178,051	1,700,891	44%
Expenditures						
Personnel Services	270,827	270,354	267,201	318,603	282,450	-11%
Materials & Services	275,764	289,499	317,925	405,763	471,000	16%
Debt Service	370,050	348,251	386,040	406,040	406,050	0%
Capital Outlay	1,604	302,912	25,822	113,043	138,000	22%
Transfers - Out	5,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	-	100,000	100,000	0%
Total Expenditures	923,245	1,216,016	1,001,988	1,348,449	1,402,500	4%
Ending Fund Balance	\$ 2,987,347	\$ 3,025,992	\$ 3,405,493	\$ 2,654,921	\$ 3,311,641	25%

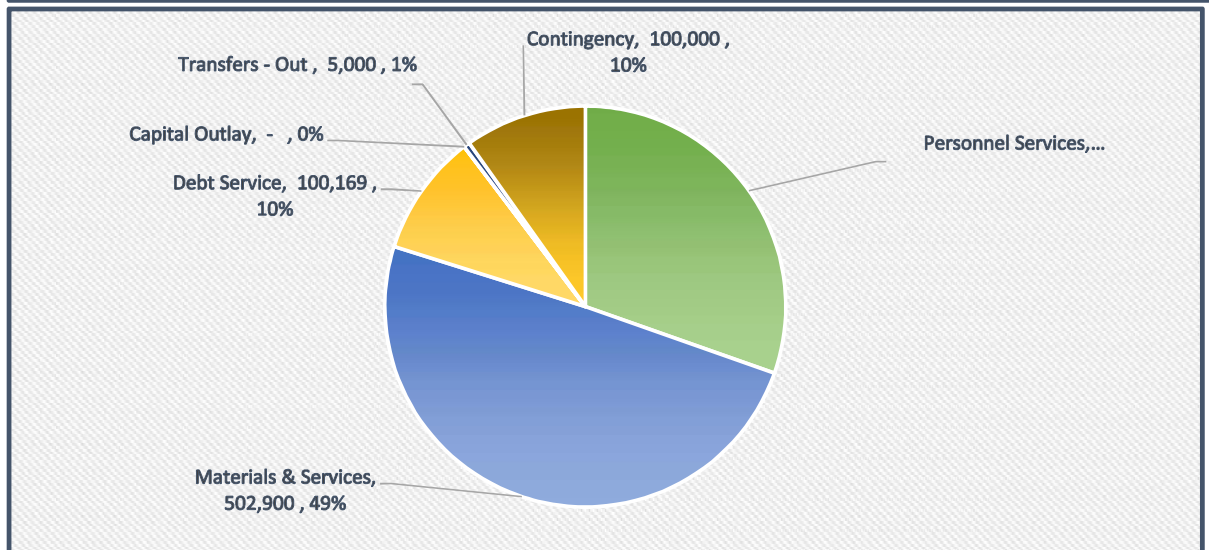
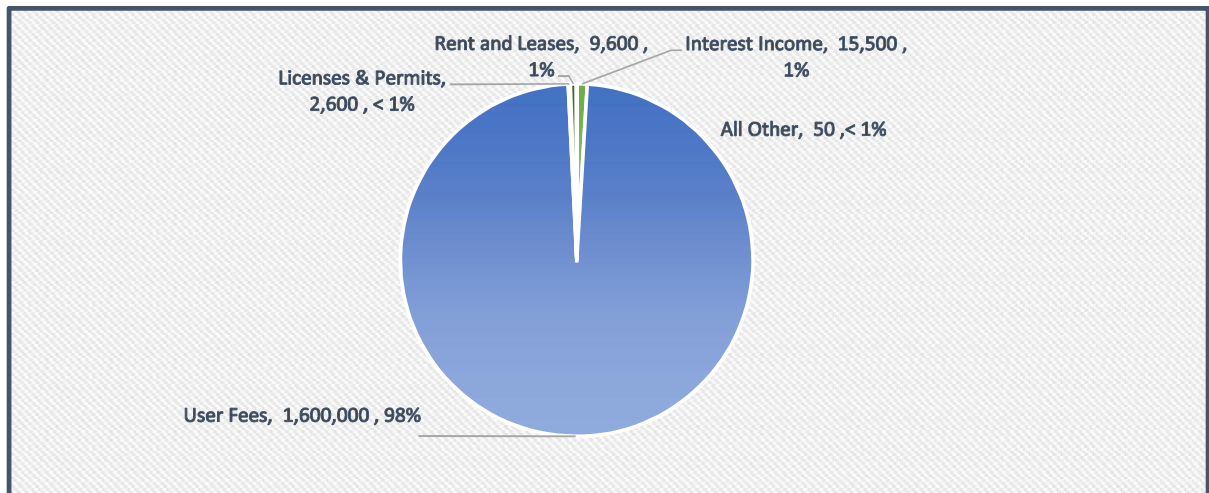
The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



SEWER FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,800,457	\$ 2,318,945	\$ 1,713,835	\$ 2,594,043	\$ 3,172,550	22%
Revenue						
Interest Income	30,979	51,471	15,280	15,280	15,500	1%
User Fees	1,035,693	1,138,365	1,202,114	1,263,004	1,600,000	27%
Licenses & Permits	1,000	2,600	2,600	1,600	2,600	63%
Rent and Leases	9,600	9,600	9,600	9,600	9,600	0%
Transfers - In	99,219	1,200,000	-	-	-	0%
All Other	10,491	9,714	25	25	50	100%
Total Revenue	1,186,982	2,411,750	1,229,619	1,289,509	1,627,750	26%
Expenditures						
Personnel Services	335,159	333,456	392,056	359,331	309,350	-14%
Materials & Services	214,122	199,760	400,428	396,792	502,900	27%
Debt Service	112,609	113,821	125,649	120,649	100,169	-17%
Capital Outlay	1,604	1,471,639	254,026	3,400	-	-100%
Transfers - Out	5,000	5,000	5,000	5,000	5,000	0%
Contingency	-	-	100,000	100,000	100,000	0%
Total Expenditures	668,494	2,123,676	1,277,159	985,172	1,017,419	3%
Ending Fund Balance	\$ 2,318,945	\$ 2,607,019	\$ 1,666,295	\$ 2,898,380	\$ 3,782,881	31%

The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



CAPITAL CONSTRUCTION-WATER SDC FUND						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 86,810	\$ 50,361	\$ 46,320	\$ 85,650	\$ 98,700	15%
Revenue						
Interest Income	1,450	1,197	1,904	1,168	1,200	3%
User Fees	19,825	82,295	91,320	57,208	58,000	1%
Transfer In	-	-	-	-	-	0%
Total Revenue	21,275	83,492	93,224	58,376	59,200	1%
Expenditures						
Materials & Services	-	-	25	25	50	100%
Capital Outlay	-	-	-	-	-	0%
Debt Service	57,724	79,431	45,116	45,116	45,200	0%
Total Expenditures	57,724	79,431	45,141	45,141	45,250	0%
Ending Fund Balance	\$ 50,361	\$ 54,422	\$ 94,403	\$ 98,885	\$ 112,650	14%

CAPITAL CONSTRUCTION-SEWER SDC FUND						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 2,087,718	\$ 1,719,480	\$ 1,384,867	\$ 700,110	\$ 621,600	-11%
Revenue						
Interest Income	35,943	39,358	16,202	10,566	7,100	-33%
User Fees	37,770	71,395	132,421	50,016	80,000	60%
Transfer In	-	-	-	-	-	0%
Total Revenue	73,713	110,753	148,623	60,582	87,100	44%
Expenditures						
Materials & Services	11,806	-	-	1,000	1,000	0%
Capital Outlay	274,248	905,054	-	-	-	0%
Debt Service	155,897	157,107	158,991	164,392	143,969	-12%
Total Expenditures	441,951	1,062,161	158,991	165,392	144,969	-12%
Ending Fund Balance	\$ 1,719,480	\$ 768,072	\$ 1,374,499	\$ 595,300	\$ 563,731	-5%

CAPITAL PROJECTS FUNDS

The City has a Capital Project Fund for Pool Facilities Construction and for West Broadway Development. The activity in these funds varies considerably; however, they have been kept active to allow the City to respond to opportunities as they arise. Specific information about these funds appears below.

Pool Facilities: This fund was created to budget and account for the revenue and expenses related to the construction of a regulation swimming pool and building. The pool was completed in November of 2010; however, due to a shortfall in fundraising, the multi-use (kiddie) pool and spa, that were included in the original designs, were not constructed.

The proposed fiscal year 2020-21 budget included the closing of this fund by transferring the ending fund balance at June 30, 2020 to the Parks and Recreation Fund. This fund will remain inactive until further development on the pool facility occurs.

West Broadway: This fund has been used to budget and account for the revenue and expenses related to construction of a Park and Ride Facility, the Fern Ridge Service Center and major improvements to West Broadway between Territorial Road and 4th Street. One of the underlying objectives of these projects was to encourage development on West Broadway and bring new life to Veneta's Downtown Area.

The fiscal year 2020-21 budget included the closing of this fund by transferring the ending fund balance at June 30, 2020 to the Street Fund. This fund will remain inactive until further development on West Broadway occurs.

Fern Ridge Service Center



CAPITAL PROJECTS-POOL FACILITIES-INACTIVE						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 91,626	\$ 91,626	\$ 85,096	\$ 80,000	\$ -	0%
Revenue						
Interest Income	2,326	2,326	1,474	-	-	-100%
Grant Awards	-	249,155	-	-	-	0%
Intergovernmental	-	337,500	-	-	-	0%
Transfers - In	-	47,500	-	-	-	0%
All Other	3,002	2,270	-	-	-	0%
Total Revenue	<u>5,328</u>	<u>638,751</u>	<u>1,474</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures						
Materials & Services	-	-	-	-	-	0%
Capital Outlay	20,047	645,281	-	-	-	0%
Transfers - Out	-	-	-	80,000	-	-100%
Total Expenditures	<u>20,047</u>	<u>645,281</u>	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-100%</u>
Ending Fund Balance	\$ 76,907	\$ 85,096	\$ 86,570	\$ -	\$ -	0%

CAPITAL PROJECTS-WEST BROADWAY-INACTIVE						
	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget 2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 58,006	\$ 58,641	\$ 59,651	\$ 65,000	\$ -	0%
Revenue						
Interest Income	634	1,011	1,287	-	-	0%
All Other	-	-	-	-	-	0%
Total Revenue	<u>634</u>	<u>1,011</u>	<u>1,287</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures						
Materials & Services	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	0%
Transfers - Out	-	-	-	65,000	-	-100%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>0%</u>
Ending Fund Balance	\$ 58,640	\$ 59,652	\$ 60,938	\$ -	\$ -	0%

DEBT SERVICE FUND

The City has only one Debt Service Fund. This type of fund is used whenever a Local General Obligation Bond is passed by the citizenry. Up until fiscal year 2012-13 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. The 1981 bond was paid off in July of 2012.

RESOURCES

The main revenue source 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 on the swimming pool bond plus an appropriate "carry-over" fund balance. The only other revenue source is interest income which has been decreased to better reflect the actual amounts currently being earned.

EXPENDITURES

Debt Service is the only expenditure classification in this fund. The amount is roughly the same each budget year although the ratio of principal to interest changes.

City of Veneta Pool Facility



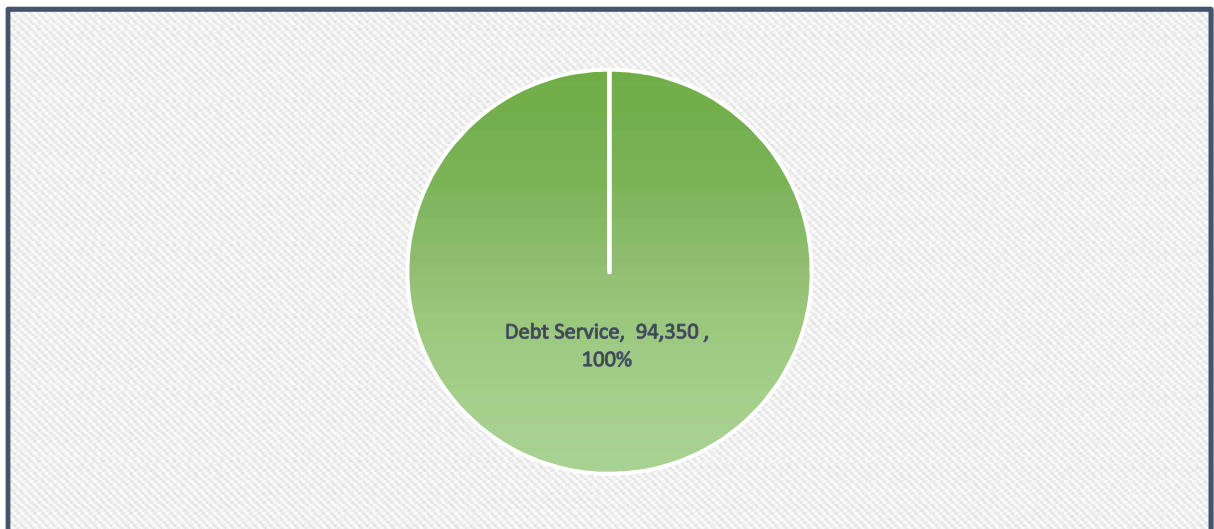
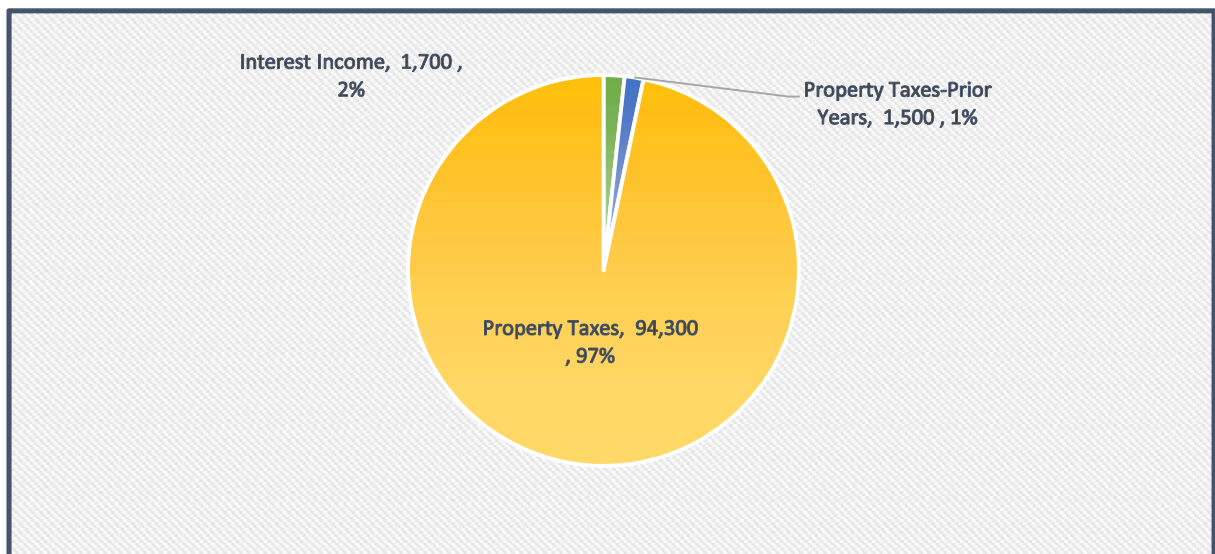
Veneta Water Treatment Facility



DEBT SERVICE

	Actual	Actual	Actual	Adopted Budget	Budget	% Change in Adopted Budget from Last Year
	FY1718	FY1819	FY1920	FY2021	FY2022	
Beginning Fund Balance	\$ 142,032	\$ 147,670	\$ 153,489	\$ 149,867	\$ 144,750	-3%
Revenue						
Interest Income	2,494	3,372	1,451	2,860	1,700	-41%
Property Taxes -Prior Years	-	4,820	3,291		1,500	
Property Taxes	90,703	86,726	87,009	87,757	94,300	7%
Charge for Services		-	-	-	-	0%
Total Revenue	93,197	94,918	91,751	90,617	97,500	8%
Expenditures						
Debt Service	87,559	89,306	89,868	94,303	94,350	0%
Total Expenditures	87,559	89,306	89,868	94,303	94,350	0%
Ending Fund Balance	\$ 147,670	\$ 153,282	\$ 155,372	\$ 146,181	\$ 147,900	1%

The graphs below contain figures for this fund as they appear in the upcoming fiscal year budget. The first graph shows the revenue by type, the second graph shows the expenditures by classification. The percent of the totals are also displayed.



RESERVE FUNDS

The City has three funds, the Public Works Equipment, Reserve-Governmental, and Reserve-Enterprise, which are considered Reserve Funds. The Public Works Equipment Fund 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 street and other governmental related purposes and one was formed to accumulate a fund balance for future sewer (Enterprise) projects. These funds were created in 2008 and 2009 and, per ORS, need to be reviewed every ten (10) years. The objective of the review is to determine whether or not the reserve funds are still needed. The purpose of the Governmental Reserve Fund was modified in June 2014. The dates for the next reviews are May 2024 for the Governmental Reserve Fund and June 2029 for the Enterprise Reserve Fund.

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 General Fund and the money in the Enterprise Reserve Fund was transferred in from the Sewer Fund. The 2021-22 budget includes the same transfers into the P.W. Equipment Fund and a small transfer into the Governmental Reserve Fund. This transfer will only be necessary if the money received from the State of Oregon for bike and pedestrian ways is not spent in its entirety. Interest income is the only other revenue source.

EXPENDITURES

The cost of new landscaping equipment as a capital outlay expenditure is budgeted in the Public Works Equipment Fund. The only other significant change in expenditures is a decrease in the amount being transferred out of the Reserve-Government Fund. As stated previously, the E. Hunter Road improvement project is a very expensive undertaking. Grants are being solicited and SDCs are being used; however, continuing the transfer from the reserve fund will lessen the impact to the Street Fund’s ending fund balance.

City of Veneta Public Works Team 2020



PUBLIC WORKS EQUIPMENT

	Actual FY1617	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 197,385	\$ 192,560	\$ 210,880	\$ 211,695	\$ 196,870	\$ 182,850	-7%
Revenue							
Interest Income	2,159	3,320	4,705	1,668	1,668	1,700	2%
Transfers In	15,000	15,000	15,000	15,000	15,000	28,000	87%
Total Revenue	<u>17,159</u>	<u>18,320</u>	<u>19,705</u>	<u>16,668</u>	<u>16,668</u>	<u>29,700</u>	<u>78%</u>
Expenditures							
Capital Outlay	21,985	-	18,712	35,000	40,000	23,000	-43%
Total Expenditures	<u>21,985</u>	<u>-</u>	<u>18,712</u>	<u>35,000</u>	<u>40,000</u>	<u>23,000</u>	<u>-43%</u>
Ending Fund Balance	\$ 192,559	\$ 210,880	\$ 211,873	\$ 193,363	\$ 173,538	\$ 189,550	9%

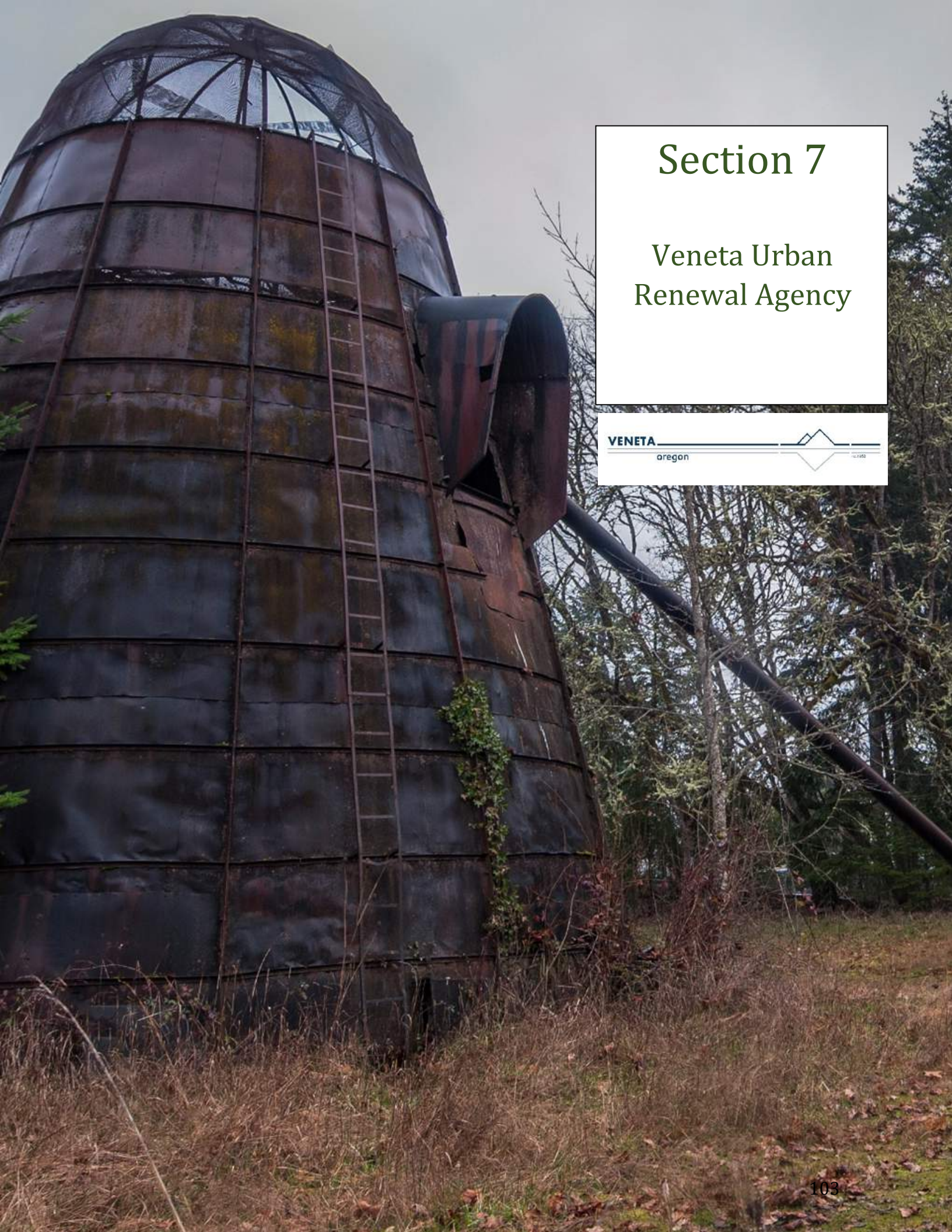
RESERVE-ENTERPRISE

	Actual FY1617	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,348,442	\$ 1,363,189	\$ 1,386,694	\$ 216,844	\$ 222,955	\$ 228,950	3%
Revenue							
Interest Income	14,747	23,505	31,125	11,825	5,136	900	-82%
Total Revenue	<u>14,747</u>	<u>23,505</u>	<u>31,125</u>	<u>11,825</u>	<u>5,136</u>	<u>900</u>	<u>-82%</u>
Expenditures							
Transfers - Out	-	-	1,200,000	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Ending Fund Balance	\$ 1,363,189	\$ 1,386,694	\$ 217,819	\$ 228,669	\$ 228,091	\$ 229,850	1%

RESERVE-GOVERNMENTAL

	Actual FY1617	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Adopted Budget from Last Year
Beginning Fund Balance	\$ 1,058,023	\$ 919,594	\$ 785,451	\$ 653,100	\$ 524,774	\$ 189,826	-64%
Revenue							
Interest Income	11,571	15,857	17,915	9,052	9,052	5,400	-40%
Transfers In	-	-	-	6,000	6,000	6,000	0%
Total Revenue	<u>11,571</u>	<u>15,857</u>	<u>17,915</u>	<u>15,052</u>	<u>15,052</u>	<u>11,400</u>	<u>-24%</u>
Expenditures							
Transfers Out	150,000	150,000	150,000	150,000	350,000	150,000	-57%
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>350,000</u>	<u>150,000</u>	<u>-57%</u>
Ending Fund Balance	\$ 919,594	\$ 785,451	\$ 653,366	\$ 518,152	\$ 189,826	\$ 51,226	-73%

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Section 7

Veneta Urban
Renewal Agency

VENETA

oregon



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Veneta Urban Renewal Agency Budget Message For Fiscal Year 2021-2022

Honorable Board President Weiss, Members of the Veneta Urban Renewal Agency Board, Members of the Veneta Urban Renewal Budget Committee, and the Veneta Community,

The City of Veneta Urban Renewal Agency was established with adoption of the first Urban Renewal Plan in 1984. The original plan proposed "a detailed tax increment financing program for \$7,000,000.00 in public improvements to be completed by the Urban Renewal Agency during the next twenty years." The Agency has now been in existence for 36 years, and will sunset in 2030.

A quote from the original 1984 Plan:

"The Veneta Urban Renewal Plan and Report is an idealized blueprint of the future. If successful, urban renewal will revitalize the downtown core of Veneta and it will provide strong incentives to businesses to locate in the community. The Veneta Urban Renewal Plan and Report should be viewed as a method for the city to accomplish the primary goal of the Veneta Comprehensive Plan: "Veneta shall develop as a mid-Lane service, retail and employment center..." to serve the residents of west central Lane County."

The primary purpose of an urban renewal district is to fund projects that reduce blight and improve the local economic outlook. Some districts have a very narrow focus and may be limited to a single project or goal while others may have multiple projects and goals.

The original 1984 City of Veneta Urban Renewal Plan included 15 public improvements on its priority list. Some of the projects funded by our Urban Renewal program have included:

- \$600,000 Water Pipeline Improvements (total project cost: \$10,391,000)
- \$359,760 Fern Ridge Service Center Infrastructure (total cost: \$2,366,760)
- \$82,000 Downtown Monument & Transit Center (total cost: \$768,000)
- \$1,200,000 W. Broadway Development (total cost: \$2,036,155)
- \$350,000 Community Pool (total cost: \$2,500,000)
- \$3,360,000 Water System Rehabilitation (initial cost \$2,514,467; additional funds spent on water system maintenance since update)

The current Plan includes 26 projects, ten of which were added as part of an expansion of the District and update to the Plan in 2019. We have less than ten years to complete all of the outstanding projects and close out all urban renewal programs.

Staff believes that the following VURA projects are timely for the upcoming 2021-22 fiscal year:

Bolton Hill Sports Complex

Details of improvements are documented in Bolton Hill Sports Complex Master Plan adopted in 2011. Phased improvements include but are not limited to field restoration and improvements, grading and drainage, driveway and parking lot improvements, fencing, play areas, wood chip perimeter path, irrigation system, sidewalks, field and parking lot lighting. The cost estimate for this project was just over \$2.8 million in 2011. Adjusted for inflation, we are looking at closer to \$3.2 million. This project is eligible for funding from Urban Renewal, the Parks fund, and possibly also some System Development Charge

funds for Parks.

Jeans Road Intersection Improvements

This is Phase 1 of a two-phase project. Realign Jeans Road to the north to create a new "T" intersection (two-way stop-controlled) with Territorial Highway. Construct new Jeans Road realignment to major collector standard. Construct westbound and southbound left-turn lanes at the new "T" intersection. At the current Jeans Road/Territorial Highway intersection, the east leg of Jeans Road will be converted to one-way (eastbound).

Territorial Highway Improvements

Broadway to Hunter Avenue Streetscape improvements include pedestrian lighting, trees, native/bioswale plantings, and gateway improvements. Absent a design, we have no cost estimates for the above three projects. Preliminary estimates for all three projects were close to \$6 million. We also do not know what portion of total costs might be assigned to the City and what will be covered by Lane County. The Jeans Road intersection may be eligible for Transportation SDCs.

Business Assistance Program

A program to provide economic assistance to new and existing businesses looking to develop in the Agency area.

The agency will have an estimated ending fund balance of \$858,699, and has an estimated debt of \$9,173,100.00. Additional development within the district will increase the total assessed value within the district, increasing the tax increment that will be available to fund projects or pay down debt. The agency's maximum indebtedness is \$13,613,603.00, which means we have the ability to borrow (an additional) \$3,423,708 to pay for projects or incentives to be completed within the next nine years. Whether or not we want to borrow against anticipated tax returns, especially in light of the current COVID pandemic and uncertainty over its impacts on future development, is up to the Agency.

There are only nine years left for the Agency to complete a broad array of projects for the Veneta area. Over the next view years, we expect the projects to increase and to utilize more of the agency's funding for reducing blight and economic development.

Thank you to our Community Development Director, Evan Mackenzie, for providing information on the Urban Renewal Agency's Progress and Work Plan.

Kind Regards,



Caitlin Hippler

Finance and Administrative Services Director

AGENCY OVERVIEW

Veneta's Urban Renewal Agency (URA) and associated Urban Renewal Plan ("Plan") were created in October of 1984. The primary objective of creating the Agency was to enable the City to achieve its primary goal of becoming a "mid-Lane service center and suburban residential community with an appealing rural setting." The Plan was developed to assist with achieving six major objectives that were outlined in the Veneta Comprehensive Plan. The objectives, in brief, involved development of a central business district and attractive light industrial park areas, new public facilities, eliminating unsafe or dilapidated buildings, improving the general appearance of the City, and the establishment of long-term financing for the public improvements.

STRUCTURE

The Mayor and City Councilors fill the role of the Agency's board. The Agency had a change in meeting frequency this year, going from required monthly meetings to quarterly. The Agency can still meet as often as it deems necessary, however. The Agency relies on the City's staff to develop, implement, and operate its programs, projects, etc. In return the Agency has an obligation, through a contract, to reimburse the City for staff, general support, and overhead. The contract includes a fixed amount of \$10,000 and a variable amount based on the number of hours that staff, primarily in the Community Development Department, actually spend on Agency activities and tasks.

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

FUND TYPE AND FUNCTIONS:

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

Primary Functions:

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

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

Primary Functions:

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

BUDGET OVERVIEW

The budget summary appears below. The total budget figure is \$2,522,590. This represents a \$128,157 increase from the current year's budget total. The increase can be attributed to the growing need for professional services and an increase in the amount of transfers to the City for project reimbursement.

VENETA URBAN RENEWAL AGENCY

SUMMARY OF RESOURCES AND REQUIREMENTS

FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2021	TOTAL REVENUE	TOTAL RESOURCES	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2022	TOTAL REQUIRE- MENTS
GENERAL	140,250	715,000	855,250	680,891	174,359	855,250
DEBT SERVICE	876,500	790,840	1,667,340	983,000	684,340	1,667,340
TOTALS	\$1,016,750	\$1,505,840	\$2,522,590	\$1,663,891	\$858,699	\$2,522,590

The sections entitled “Agency Resources” and “Agency Requirements” contain separate schedules and further discussion. Consolidated budget detail, for both of the Agency’s funds, can be found in the section entitled “Consolidated Financials”. Budget detail pages for each fund are located in the Appendix.

Current Area of Focus:

- Programs and projects outlined in the Urban Renewal Plan. Ongoing work includes funding investments in the downtown business district, continuing to offer the Redevelopment Toolkit and pursuing the interest in the Fermentation Incentive Package.
- Prepare Lot 600 at the corner of 8th and Jack Kelley ready for sale and development.
- With the 2019 expansion of the URA to include the Bolton Hill Sports Complex (BHSC), there will likely be a renewed interest in funding some of the improvements outlined in the 2011 BHSC Master Plan. There may also be interest in revisiting that plan to see if any design or programming changes are warranted, based on input from the nearly completed Master Parks Plan update.

Long-term Objectives:

Urban renewal objectives are explicitly limited to implementation of the programs and projects contained in the Plan and within the boundaries of the District. One example for consideration is determining the best way to maintain the functionality of the Jeans Road-Territorial Road intersection. New development is increasing the congestion which will likely require relocating portions of the intersection or diverting some of the movements.

Recent Accomplishments:

- ✓ While working with a local brewery on potentially purchasing the downtown “Attic” building, the Veneta Urban Renewal Agency learned a substantial amount of information about potential avenues for assisting businesses with development in Veneta.

BUDGET PROCESS

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

Section 8

Urban Renewal Agency Resources



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RESOURCES

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

BEGINNING FUND BALANCE

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

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

For the upcoming fiscal year, the combined beginning fund balance is estimated to be \$1,016,750. This total is slightly lower than the estimated beginning fund balances used in the fiscal year 2020-21 budget because the financial activity has been relatively close to expectations.

NEW REVENUE

The URA’s new revenue is calculated using various methods and factors including, but not limited to historical amounts, economic trends, and information obtained from internal and external sources. Property Taxes are the URA’s only major revenue type; however, the URA does frequently borrow money on a short-term basis. For the upcoming year the short-term loan is expected to be \$700,000. The proceeds support eligible projects being undertaken by the City.

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

Summary of Resources

VENETA URBAN RENEWAL AGENCY							
SUMMARY OF RESOURCES							
FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2021	PROPERTY TAXES	LOAN PROCEEDS	INTEREST EARNED	TOTAL REVENUE	TOTAL RESOURCES	PROJECTED ENDING FUND BALANCE @ 6-30-2022
GENERAL	140,250	-	700,000	15,000	715,000	855,250	174,359
DEBT SERVICE	876,500	776,890	-	13,950	790,840	1,667,340	684,340
TOTALS	\$1,016,750	\$776,890	\$700,000	\$28,950	\$1,505,840	\$2,522,590	\$858,699

Property Taxes

The Debt Service Fund of the Urban Renewal Agency (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). These resources may only be used to pay principal and interest on indebtedness the Agency has incurred for the Urban Renewal Plan.

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

Tax Increment Revenue and Division of Tax

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

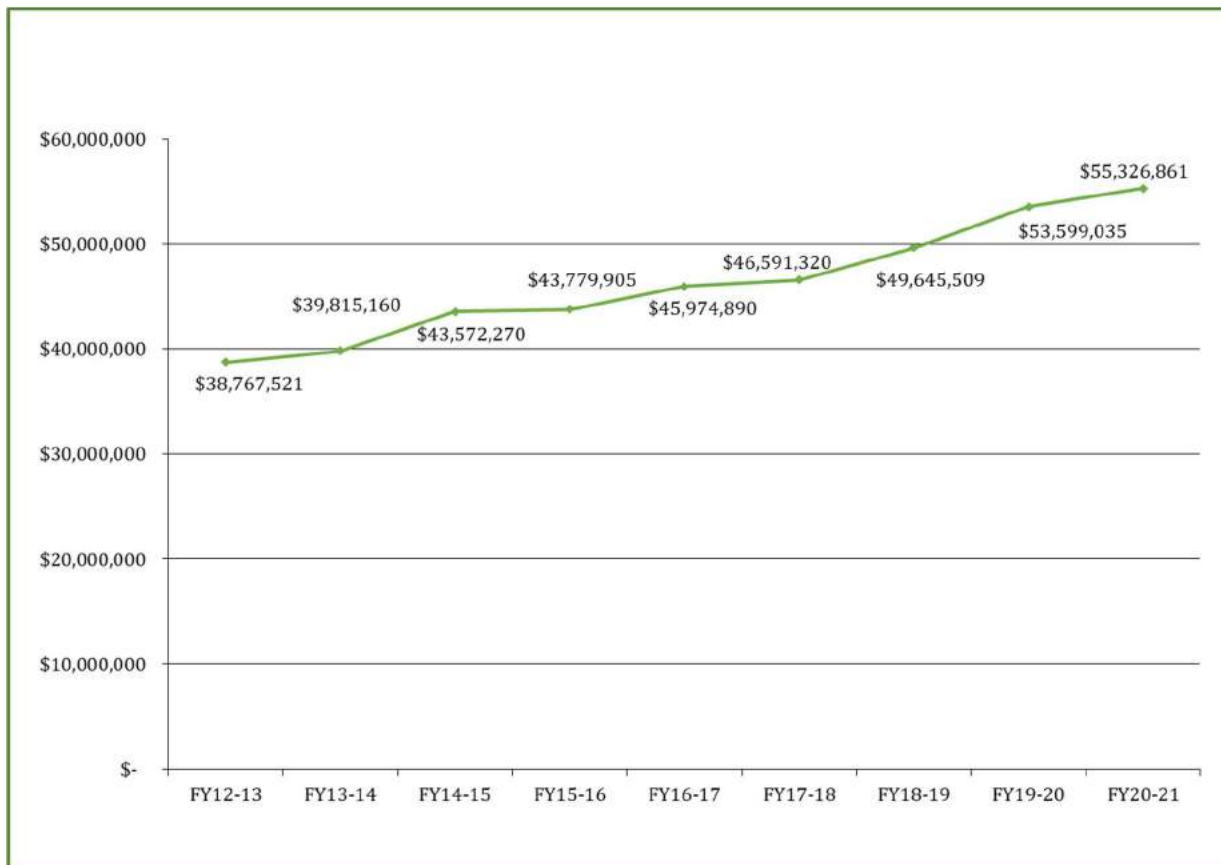
This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax does not change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that gets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

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

Excess Values

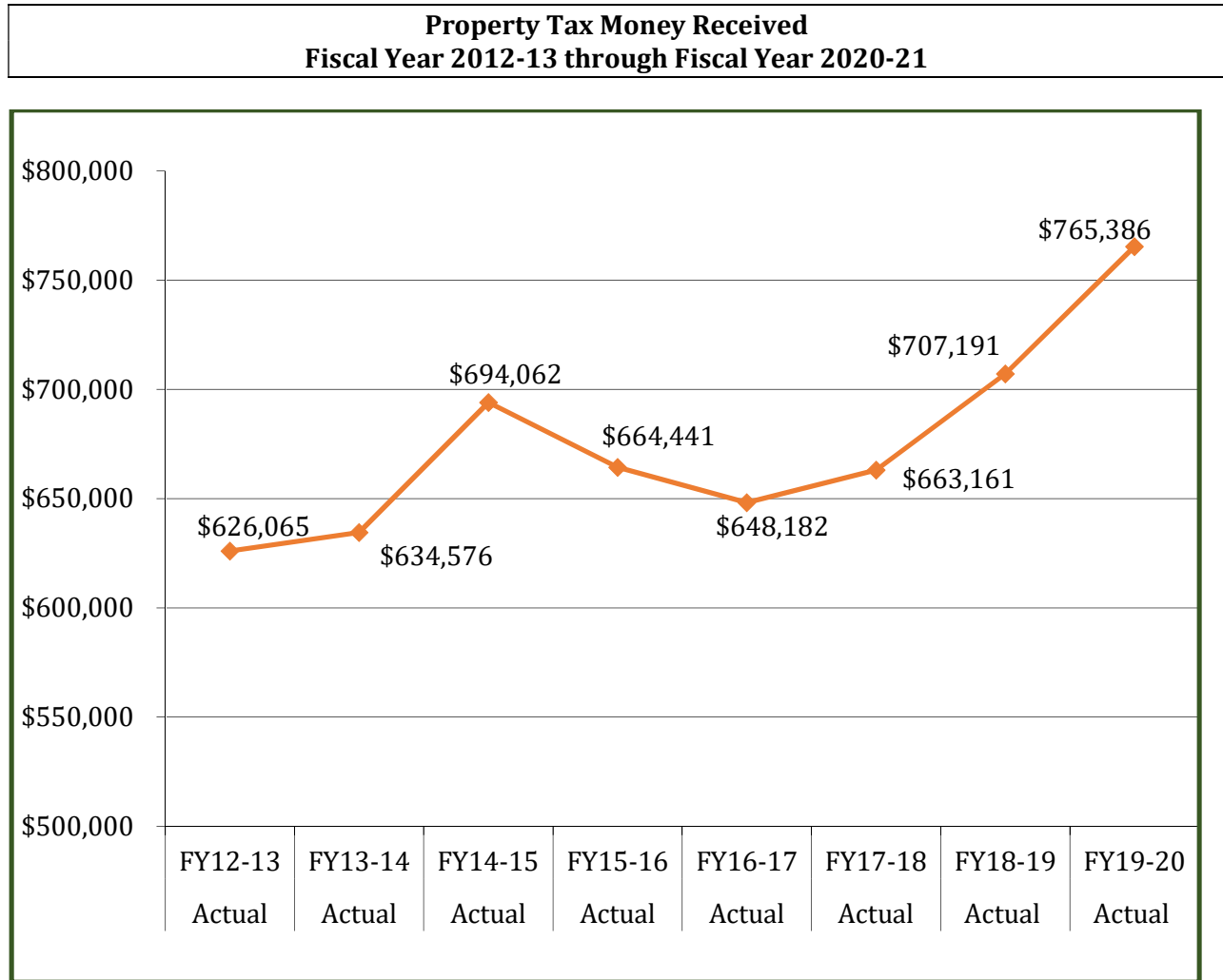
The excess value for Veneta's URA was relatively unchanged between fiscal year 2014-15 and fiscal year 2015-16; however, the excess value for 2018-19 increased by \$3,054,189 or 6.5% and increased again, due to the area expansion, in 2019-20 by almost \$3.5 million or 7%. The increase for FY 2020-21 was only 1.4% which suggests area expansion declined. The chart below provides the excess values from 2012-13 through 2020-21.

Excess Value
Fiscal Year 2012-13 through Fiscal Year 2020-21



Veneta Urban Renewal Agency's Property Tax Picture

The calculation for fiscal year 2021-22 assumes that the excess value will not change more than 3% and the uncollectible rate will be approximately 5%. Given these assumptions the URA is expecting to receive an estimated \$765,187 specific to the levy for the year. The amount of property taxes that the URA has received since fiscal year 2012-13 is shown in the chart below by year.



Property Tax Collections

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

Other Revenue

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

Section 9

Urban Renewal Agency Requirements



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REQUIREMENTS

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

Materials and Services

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

Debt Service

Amounts needed to make principal and interest payments on any outstanding loans and bond issues are appropriated under this classification. The Agency borrows money on a short-term basis using a “Du Jour” Loan. The amount is driven by the planned projects each budget year. The proposed budget includes a loan of \$700,000. This is the same amount borrowed in the current year. As stated previously, this is the amount necessary to support City projects for which using URA resources is allowable.

Transfers

This is an expenditure classification used by the URA to contribute to qualified City capital projects. In broad terms, a project needs to benefit the URA area and be included in the URA’s Official Plan. For the fiscal year 2021-22 the URA is proposing to transfer \$83,981 to the City for debt related to the water pipeline project, \$70,000 for economic development incentives and programs, \$40,000 for adding restrooms to City Park, \$30,000 for staff time reimbursement, \$81,000 for the broadband buildout, and \$25,000 to begin reviewing and updating the Bolton Hill Sports Complex Master Plan.

Unappropriated/Ending Fund Balance

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

Overall, the URA fund balance is expected to decrease by \$237,845. This is expected because the planned expenditures continue to exceed anticipated new revenue. The schedule below presents the budgeted and actual ending fund balances for the past two completed fiscal years and the budgeted ending fund balances for the current year and the upcoming year.

The amount and percentages of change refer to the difference between the 2021 and the 2022 budgeted amounts.

HISTORICAL AND ACTUAL FUND BALANCE COMPARISON

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

FUNDS BY TYPE	2019 Adopted	2019 Actual	2020 Adopted	2020 Actual	2021 Budget	2022 Budget	Change Dollars	Change %
FUND:								
GENERAL	628,284	67,896	324,445	65,696	131,503	174,359	(42,856)	-32%
DEBT SERVICE	565,753	348,023	484,846	1,216,652	965,041	684,340	(280,701)	-29%
TOTALS	\$1,194,037	\$415,919	\$809,291	\$1,282,348	\$1,096,544	\$858,699	(\$237,845)	-22%

Summary of Requirements

VENETA URBAN RENEWAL AGENCY								
SUMMARY OF REQUIREMENTS								
FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2021	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDITURES	PROJECTED ENDING FUND BALANCE @ 6-30-2022	TOTAL REQUIREMENTS
GENERAL	140,250	341,000	-	329,891	10,000	680,891	174,359	855,250
DEBT SERVICE	876,500	-	983,000	-	-	983,000	684,340	1,667,340
TOTALS	\$1,016,750	\$341,000	\$983,000	\$329,891	\$10,000	\$1,663,891	\$858,699	\$2,522,590

Section 10

Urban Renewal Agency Consolidated Financials

VENETA

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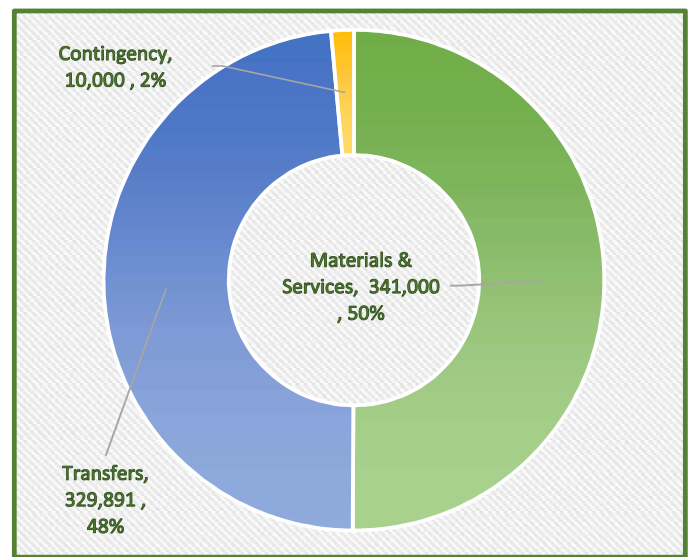
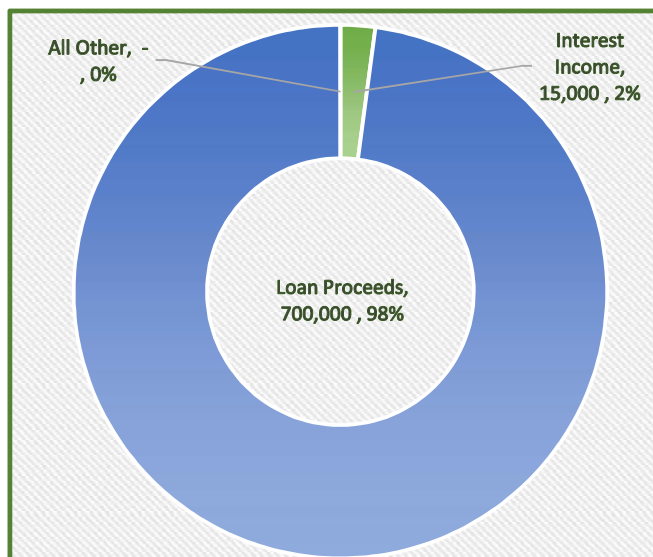


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GENERAL FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Budget FY1920 to FY2021
Beginning Fund Balance	\$ 872,576	\$ 986,275	\$ 67,896	\$ 34,484	\$ 140,250	307%
Revenue						
Interest Income	13,065	16,063	24,423	13,500	15,000	11%
Loan Proceeds	600,000	91	600,000	700,000	700,000	0%
All Other	-	-	-	-	-	0%
Total Revenue	613,065	16,154	624,423	713,500	715,000	0%
Expenditures						
Materials & Services	31,042	39,454	24,713	114,000	341,000	199%
Transfers	468,326	895,079	601,909	492,481	329,891	-33%
Contingency	-	-	-	10,000	10,000	0%
Total Expenditures	499,368	934,533	626,623	616,482	680,891	10%
Ending Fund Balance	\$ 986,273	\$ 67,896	\$ 65,696	\$ 131,502	\$ 174,359	33%

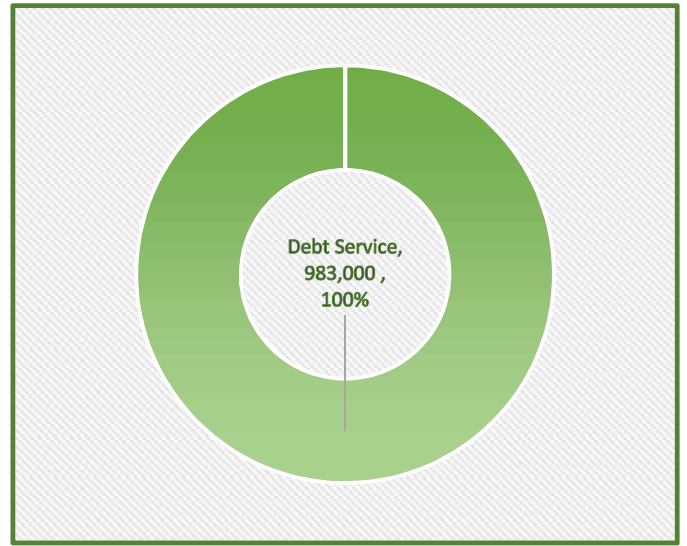
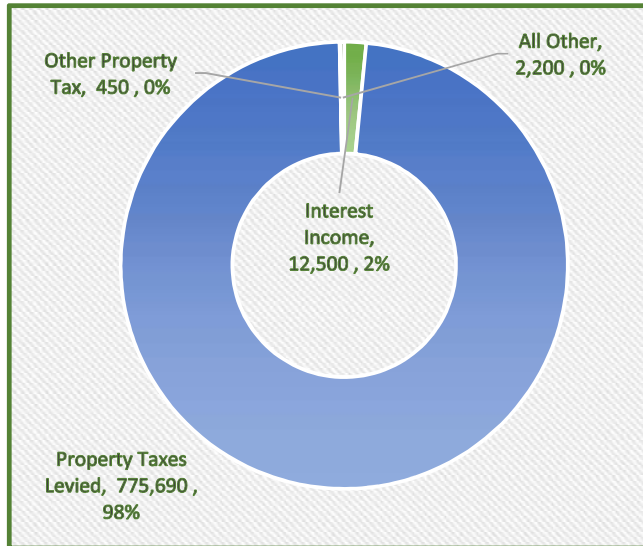
The pie charts below contain figures for this fund as they appear in the upcoming budget year. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



DEBT SERVICE FUND

	Actual FY1718	Actual FY1819	Actual FY1920	Adopted Budget FY2021	Budget FY2022	% Change in Budget FY1920 to FY2021
Beginning Fund Balance	\$ 1,056,912	\$ 869,655	\$ 1,303,933	\$ 1,240,846	\$ 876,500	-29%
Revenue						
Interest Income	15,825	14,164	24,423	12,880	13,950	-3%
Property Taxes Levied	663,161	707,191	765,386	686,165	775,690	13%
Other Property Tax	14,242	34,271	1,273	9,100	0	-95%
All Other	359	521	2,136	50	1,200	4300%
Total Revenue	693,587	756,147	793,218	708,195	790,840	12%
Expenditures						
Debt Service	880,844	277,779	880,560	984,000	983,000	0%
Total Expenditures	880,844	277,779	880,560	984,000	983,000	0%
Ending Fund Balance	\$ 869,655	\$ 1,348,023	\$ 1,216,591	\$ 965,041	\$ 684,340	-29%

The pie charts below contain figures for this fund as they appear in the budget document. The chart on the left shows the revenue by type. The chart on the right shows the expenditures by classification. The percent of the totals are also displayed.



Appendix A

Glossary of Terms

Listing of Acronyms

Financial Policies

VENETA

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GLOSSARY

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

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

Interfund Loans:	Loans made by one fund to another and authorized by resolution or ordinance.
Levy:	Amount of ad valorem tax certified by a local government for the support of governmental activities.
Liability:	Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date.
Local Option Tax:	Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years, unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.
Materials and Services:	A category of expenditure appropriation used to budget and account for all supplies, maintenance, overhead, and operating needs within each fund.
Maximum Assessed Value (MAV):	The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.
Measure 5:	A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Taxes for schools are limited to \$5 per \$1,000 of real market value. All other general government taxes are limited to \$10 per \$1,000 of real market value.
Measure 50:	Measure 50, passed in 1997, reduced every property's 1995-96 assessed value by 10%, limited annual growth to 3%, and established permanent rate limitations for each taxing district in the state based on the 1997 tax and then reduced by 13%.
Net Working Capital:	The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.
Operating Funds:	The City's funds in which most of the daily functions are budgeted and accounted for. The operating funds are the General, Law Enforcement, Parks and Recreation, Planning, Water, Sewer, Streets, and Stormwater Funds. The primary revenue sources in these funds are property taxes, franchise fees, state revenue sharing money, and user fees. The expenditures are primarily personnel, materials and services.
Ordinance:	A formal legislative enactment by the governing board of a municipality.
Permanent Rate Limit:	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.
Personal Services:	A type of expenditure appropriation included in an agency's budget to account for wage and benefit costs associated with employees.

Proposed Budget:	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
Real Market Value:	The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.
Reserve Fund:	Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.
Resolution:	A formal order of a governing body; lower legal status than an ordinance.
Resource:	Estimated beginning funds on hand plus anticipated current year revenue.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
Supplemental Budget:	A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.
Tax Rate:	The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.
Transfers:	Moving expenditure authority from an existing appropriation category to another. There are two types: "inter-fund" when the appropriation is being transferred to another fund and "intrafund" when the appropriation is being transferred to another category within the same fund.
Unappropriated Ending Fund Balance:	Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer beginning in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.
Urban Renewal Agency Plan Area:	Written record developed to remove "blight". The plan can include proposed actions and projects. The area where the work is to be done is known as a "plan area."

LISTING OF ACRONYMS

CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
COV	City of Veneta
EPUD	Emerald People's Utility District
FICA	Federal Insurance Contributions Act (General term for Social Security and Medicare Insurance)
FTE	Full-time Equivalents
LGIP	Local Government Investment Pool
LID	Local Improvement District
ODOT	Oregon Department of Transportation
OPSRP	Oregon Public Service Retirement Plan
PERS	Public Employees' Retirement System
RARE	Resource Assistance for Rural Environments
RD	Rural Development
RFP/RFQ	Request for Proposals/Request for Quotes
RTMP	Rural Tourism Marketing Program
SCA	Small Cities Allotment
SDC	System Development Charges
TGM	Transportation Growth Management
TSP	Territorial Sports Program
URA	Urban Renewal Agency
USDA	United States Department of Agriculture
W/C	Workers' Compensation Insurance

FINANCIAL POLICIES

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

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

RECORDING AND REPORTING

- Financial statements of the City are to be prepared in accordance with GAAP.
- GASB Statement #14 was used to determine that the Urban Renewal Agency is a component unit of the City and, therefore, included in the City's financial statements.
- The City will submit on a timely basis all reports requested by external entities.
- All financial transactions will be entered into the accounting system. Journal entries that are entered manually will be reviewed by the City Administrator or designee prior to final posting.
- Bank reconciliations will be completed and then reviewed by the City Administrator monthly.
- As a rule, cash receipt batches will be posted (updated) by someone other than the staff member who entered the cash receipt information.
- As a rule, accounts payable invoices will be entered by someone other than the staff member who prints the checks.
- As a rule, payroll entry will be reviewed by someone other than the staff member who enters the payroll hours and pay prior to the printing of checks.
- An external audit will take place every year.
- Monthly financial reports will be prepared and then shared with the City Administrator and other staff.
- Quarterly financial activity and fund balance reports will be prepared and presented to City Council.

- The financial statements and audit report will be completed for each fiscal year and submitted to the State no later than Dec. 31st of the following fiscal year.

BUDGETING

- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted, by resolution, annually no later than June 30th.
- The City will prepare the budget in a conservative manner.

INVESTMENTS

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

REVENUE

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

BANKING

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

OTHER

- Finance and Administration staff will continually work on improving internal controls.
- The City's credit card shall be kept in a locked file cabinet and only checked out if there is sufficient approved documentation (i.e. purchase order, registration form).
- Good faith deposits associated with bids, proposals, and/or quotes should be receipted in and deposited into one of the City's bank accounts. All RFP, RFQ, and

bid announcements/packets should make that clear and state that the money will be returned via check from the City when conditions are met.

- The City will provide Workers' Compensation Insurance to City volunteers.

WRITE OFF POLICY

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

FUND BALANCE POLICY

- Fund balance measures the net financial resources available to finance expenditures of future periods.
- The City's unassigned General Fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address the needs of the City without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the City Council.
- Fund balances of the City may be committed for a specific purpose by formal action of the City Council. Amendments or modifications of the committed fund balance must also be approved by formal action of the City Council.
- The City Council delegates authority to the City Administrator and the Finance and Administrative Services Director to assign fund balance amounts as appropriate.
- In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.
- To the extent possible, the minimum unappropriated fund balance in the operating funds will be equal to four months of operating expenditures plus \$100,000.

CAPITALIZATION POLICY

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

Water System	50 years
Sewer System	40 years
Buildings and Building Improvements	40 - 50 years
Equipment	10 - 20 years
Vehicles	5 - 10 years
Furniture and Office Equipment	5 years
Computers, Printers, Network and Peripherals	3 years
New Road/Street Base	65 years
New Road/Street Surface	35 years
Street Lights, Curbs, Gutters, and Sidewalks	65 years
Overlay on Existing Road/Street	15 years
Play Structures	10 - 20 years
Land Improvements	25 - 50 years
Appliances	10 years
Swimming Pool	50 years
- Depreciation will be calculated and recorded for ½ a year in the year of acquisition and in the year of disposition (unless the asset is fully depreciated), regardless of exact month of purchase, completion, or disposition. Depreciation will not be calculated for work or construction in progress until it is put into full service or use.

PUBLIC CONTRACTING

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

PURCHASING

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

preparation of adequate documentation, inspection of goods, and/or monitoring the quality of service.

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

IDENTITY THEFT PREVENTION (IDTP)

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

Appendix B

City's Detailed Budget Pages by Fund

VENETA

oregon



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SUMMARY OF REQUIREMENTS

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2021								ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2022	TOTAL REQUIRE- MENTS (Expenditures + Ending Fund Balance)
		PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTIN- GENCY	TOTAL EXPENDI- TURES		
GENERAL FUND:										
GENERAL	813,750	570,150	585,650	45,000	-	55,000	75,000	1,330,800	966,050	2,296,850
SPECIAL REVENUE FUNDS:										
LAW ENFORCEMENT	243,650	-	936,600	-	-	-	500	937,100	367,600	1,304,700
PARKS & RECREATION	435,700	215,200	212,270	180,000	-	8,000	20,000	635,470	316,830	952,300
PLANNING	267,650	165,400	160,500	1,700	-	-	25,000	352,600	227,500	580,100
STREETS	1,123,371	136,700	638,500	86,500	-	11,000	100,000	972,700	1,663,421	2,636,121
STORMWATER	229,800	37,000	15,800	400	-	5,000	10,000	68,200	234,650	302,850
BUILDING INSPECTION PROGRAM	46,150	30,950	91,200	-	-	-	-	122,150	69,750	191,900
CONSTRUCTION - GOVERNMENTAL	816,200	-	500	-	-	-	-	500	881,200	881,700
GRANT	-	-	-	-	-	-	-	-	-	-
ZUMWALT	100,650	21,100	9,850	-	-	20,000	-	50,950	50,550	101,500
BUSINESS ASSIST LOAN/GRANT	144,700	-	134,050	-	-	1,000	-	135,050	110,950	246,000
LOCAL IMPROVEMENT	297,650	-	2,600	81,000	18,800	-	-	102,400	281,150	383,550
ENTERPRISE FUNDS:										
WATER	3,013,250	282,450	471,000	138,000	406,050	5,000	100,000	1,402,500	3,311,641	4,714,141
SEWER	3,172,550	309,350	502,900	-	100,169	5,000	100,000	1,017,419	3,782,881	4,800,300
WATER SDC	98,700	-	50	-	45,200	-	-	45,250	112,650	157,900
SEWER SDC	621,600	-	1,000	-	143,969	-	-	144,968	563,731	708,700
CAPITAL PROJECT FUNDS:										
CAPITAL PROJECT-NEW POOL	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECT- W BRDWAY	-	-	-	-	-	-	-	-	-	-
DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE FUND:										
DEBT SERVICE	144,750	-	-	-	94,350	-	-	94,350	147,900	242,250
RESERVE FUNDS:										
PW EQUIPMENT	182,850	-	-	23,000	-	-	-	23,000	189,550	212,550
GOVERNMENTAL RESERVE	189,826	-	-	-	-	150,000	-	150,000	51,226	201,226
ENTERPRISE RESERVE	228,950	-	-	-	-	-	-	-	229,850	229,850
TOTALS	\$ 12,171,747	\$ 1,768,300	\$ 3,762,470	\$ 555,600	\$ 808,538	\$ 260,000	\$ 430,500	\$ 7,585,407	\$ 13,559,080	\$ 21,144,488

SUMMARY OF RESOURCES

FUNDS BY TYPE	BEGINNING FUND BALANCE PROJECTED FUND BALANCE @ 7-1-2021												TOTAL RESOURCES (Beginning Fund Balance + New Revenue)	ENDING FUND BALANCE PROJECTED FUND BALANCE @ 6-30-2022
		PROPERTY TAXES	GOVERNMENT AGENCIES	FRANCHISE FEES	USER FEES	TRANSFERS	LICENSES AND PERMITS	COURT FINES	INTEREST INCOME	GRANTS	ALL OTHER	TOTAL NEW REVENUE		
GENERAL FUND:														
GENERAL	813,750	306,000	174,000	152,500	23,950	1,000	3,500	6,000	12,050	724,500	79,600	1,483,100	2,296,850	966,050
SPECIAL REVENUE FUNDS:														
LAW ENFORCEMENT	243,650	928,750	54,850	-	63,950	10,000	-	-	3,500	-	-	1,061,050	1,304,700	367,600
PARKS & RECREATION	435,700	270,450	99,700	-	5,700	10,000	-	-	5,150	125,000	600	516,600	952,300	316,830
PLANNING	267,650	185,900	35,000	-	88,000	-	-	-	3,500	-	50	312,450	580,100	227,500
STREETS	1,123,371	-	472,000	152,000	90,000	150,000	1,300	-	12,000	635,000	450	1,512,750	2,636,121	1,663,421
STORMWATER	229,800	-	-	-	70,500	-	-	-	2,500	-	50	73,050	302,850	234,650
BUILDING INSPECTION PROGRAM	46,150	-	-	-	-	55,000	90,500	-	200	-	50	145,750	191,900	69,750
CONSTRUCTION - GOVERNMENTAL	816,200	-	-	-	55,500	-	-	-	10,000	-	-	65,500	881,700	881,200
GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ZUMWALT	100,650	-	-	-	-	-	-	-	850	-	-	850	101,500	50,550
BUSINESS ASSIST LOAN/GRANT	144,700	-	-	-	-	-	-	-	1,200	100,000	100	101,300	246,000	110,950
LOCAL IMPROVEMENT	297,650	-	81,000	-	-	-	-	-	2,700	-	2,200	85,900	383,550	281,150
ENTERPRISE FUNDS:														
WATER	3,013,250	-	83,891	-	1,580,000	-	5,500	-	15,000	-	16,500	1,700,891	4,714,141	3,311,641
SEWER	3,172,550	-	-	-	1,600,000	-	2,600	-	15,500	-	9,650	1,627,750	4,800,300	3,782,881
WATER SDC	98,700	-	-	-	58,000	-	-	-	1,200	-	-	59,200	157,900	112,650
SEWER SDC	621,600	-	-	-	80,000	-	-	-	7,100	-	-	87,100	708,700	563,731
CAPITAL PROJECT FUNDS:														
CAPITAL PROJECT-NEW POOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECT- W BRDWAY DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE FUND:														
DEBT SERVICE	144,750	95,800	-	-	-	-	-	-	1,700	-	-	97,500	242,250	147,900
RESERVE FUNDS:														
PW EQUIPMENT	182,850	-	-	-	-	28,000	-	-	1,700	-	-	29,700	212,550	189,550
GOVERNMENTAL RESERVE	189,826	-	-	-	-	6,000	-	-	5,400	-	-	11,400	201,226	51,226
ENTERPRISE RESERVE	228,950	-	-	-	-	-	-	-	900	-	-	900	229,850	229,850
TOTALS	\$ 12,171,747	\$ 1,786,900	\$ 1,000,441	\$ 304,500	\$ 3,715,600	\$ 260,000	\$ 103,400	\$ 6,000	\$ 102,150	\$ 1,584,500	\$ 109,250	\$ 8,972,741	\$ 21,144,488	\$ 13,559,080

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
1,443,976	1,335,416	1,182,784		BEGINNING FUND BALANCE	813,750
10,352	4,627	4,224	100-000-41110	Property Taxes-Prior Years	5,900
560	628	514	100-000-41115	Interest on Property Taxes	550
2,570	2,841	2,861	100-000-41120	Payments in Lieu of Taxes	2,600
76,660	76,127	77,357	100-000-41210	Emerald PUD Franchise Fees	95,000
24,541	25,989	24,689	100-000-41220	Lane Electric Franchise Fees	25,000
5,057	5,755	4,323	100-000-41230	Telephone Co. Franchise Fees	4,500
13,713	12,408	15,200	100-000-41240	Cable Co. Franchise Fees	15,000
12,542	11,670	12,465	100-000-41250	Garbage Co. Franchise Fees	13,000
79,777	69,599	90,242	100-000-41325	State Liquor Tax	97,000
5,506	4,840	5,153	100-000-41330	State Cigarette Tax	5,400
-	-	-	100-000-41405	Building Permit Fees	-
-	75	-	100-000-41410	Electrical Permit Fees	-
11,247	19,891	6,665	100-000-41425	SDC Administrative Fees	6,500
301	499	204	100-000-41430	Frstd#28J Excise Admin Fees	250
4,980	6,200	2,648	100-000-41435	Lien Search Fees	5,500
32,512	31,660	11,540	100-000-41790	Interest Income	11,500
41,143	46,874	46,780	100-000-41810	Land Lease	42,000
2,000	2,000	-	100-000-41945	From Zumwalt	-
1,000	1,000	1,000	100-000-41955	From Business Assistance Fund	1,000
27,585	72,089	45,000	100-000-41970	Grant Awards	714,500
12,184	4,226	30,000	100-000-41995	Fr URA Staff & Other Reimbursement	30,000
10,000	10,000	10,000	100-000-41996	URA Administrative Agreement	10,000
11,618	8,262	8,121	100-000-42105	Municipal Court Fines	6,000
1,200	650	2,425	100-000-42110	Tree Felling Permits/Fines	600
-	138	-	100-000-42115	Ordinance Enf. Reimbursements	-
1,806	1,712	1,720	100-000-42120	Animal Control Fees/Licenses	2,600
2,534	2,573	2,321	100-000-42130	Business Registrations	2,200
1,015	850	329	100-000-42135	Regulatory Business Permits	300
1,338	1,131	1,159	100-000-42140	Transient Room Tax	1,600
7,145	31,846	7,650	100-000-45110	Grant-Lane Co Tourism (RMTP)	10,000
5,366	15,385	804	100-000-49100	Miscellaneous Sources	4,500
-	-	-	100-000-49115	From Urban Renewal Agency	70,000
1,850,228	1,806,962	1,598,178		Total Resources, except taxes to be levied	1,996,750
-	-	274,364	100-000-41105	Taxes estimated to be received	300,100
299,802	279,479	-	100-000-41105	Taxes collected in year levied	

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
2,150,030	2,086,441	1,872,542		TOTAL RESOURCES	2,296,850
				EXPENDITURES	
			Admin Department	Personal Services	
209,899	201,707	251,784	100-100-50010	Wages	232,850
-	13,363	10,100	100-100-50050	Unemployment Reimbursement	22,500
20,839	21,665	23,916	100-100-50060	W/C and FICA Benefits	17,700
48,100	45,243	49,745	100-100-50065	Health/Life Insurance	50,850
44,705	48,366	55,404	100-100-50070	PERS	52,850
323,543	330,344	390,949		Admin Personal Services Total	376,750
			Admin Department	Materials and Services	
12,674	12,653	18,160	100-100-51010	Admin Supplies & Services	18,200
900	531	to 51010	100-100-51015	Postage	to 51010
2,557	3,379	2,235	100-100-51020	Employee Training, Development, & Memberships	3,500
1,414	580	1,420	100-100-51025	Publishing	500
6,534	7,001	6,510	100-100-51030	Telephone Services	7,700
2,978	3,805	4,442	100-100-51035	Electricity	6,500
3,124	3,004	3,169	100-100-51040	Water/Sewer Fees	4,500
13,205	7,531	3,680	100-100-51050	Building Maint/Janitorial Sup	15,000
25	49	396	100-100-51055	Safety Program and Supplies	400
614	502	to 51010	100-100-51060	Office Machine Leases	to 51010
2,439	1,107	to 51010	100-100-51065	Office Machine Maintenance	to 51010
2,028	2,218	4,200	100-100-51070	Training & Conferences	to 51020
1,857	1,229	1,800	100-100-51075	Mileage, Lodging & Other Travel	500
-	-	to 51010	100-100-51080	Election Administration	to 51010
5,693	3,842	6,715	100-100-51085	Miscellaneous/Discretionary	4,000
1,682	900	4,000	100-100-51090	Training & Travel-Officials	150
13,933	11,981	1,372	100-100-51095	Public Relations	2,500
927	2,623	978	100-100-51097	Employee Recognition	to HR 51014
667	480	900	100-100-51098	Wellness Program	to HR 51013
1,505	1,599	to 51035	100-100-51100	Welcome Sign Maintenance	to 51035
111	125	679	100-100-51105	Refunds	100
92	-	533	100-100-51110	Penalties/Interest	500
1,646	2,751	5,439	100-100-51500	Office Equipment & Furnishings	1,500
2,018	-	-	100-100-51510	Computer Equipment	-

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
13,049	21,797	21,404	100-100-52010	Attorney & Legal Services	20,000
11,838	9,150	10,004	100-100-52015	General Property/Liability/Volunteer W/C	13,000
694	694	863	100-100-52020	Employee Bond Insurance	900
12,578	-	-	100-100-52025	Building Permit Inspections	-
-	-	-	100-100-52030	Electrical Permit Inspections	-
1,860	3,132	3,330	100-100-52035	Audit & Filing Fees	1,000
16,240	13,493	10,454	100-100-52045	Computer System Support-Maint	15,000
3,540	2,150	1,277	100-100-52050	Internet & Web Site Fees	1,400
6,134	6,289	to 51050	100-100-52055	Janitorial Services Contract	to 51050
-	20,461	25,000	100-100-52060	Low Income Housing Assistance	15,000
7,145	20,350	16,000	100-100-52065	Tourism Support/Projects	16,000
-	2,913	12,167	100-100-52070	Engineering Fees	10,000
1,250	-	1,250	100-100-52095	Long Tom Watershed Council	1,250
-	-	1,000	100-100-52100	Applegate Museum Activities	1,000
-	-	141,100	100-100-52175	CARES COVID-19 Related	-
-	-	650,000	100-100-52176	ARPA Related COVID-19	100,000
-	-	17,750	100-100-52180	Urban Forest Program	15,000
-	-	4,806	100-100-52190	Fern Ridge Service Center	3,500
4,768	6,325	7,187	100-100-52290	Other Professional Services	1,000
-	150	731	100-100-53030	Equip & Vehicle Maintenance & Repairs	500
157,719	174,792	990,951		Admin Materials & Services Total	280,100
		NEW	Human Resource Dept.		
-	-	-	100-150-51010	Admin Supplies and Services	500
-	-	-	100-150-51011	Recruitment	1,000
-	-	-	100-150-51012	Employee Masters Incentive Program	25,000
-	-	-	100-150-51013	Employee Wellness Program	900
-	-	-	100-150-51014	Employee Recognition	1,000
-	-	-		Human Resource Department Total	28,400
			Municipal Court Dept.		
				Personal Services	
37,364	34,961	31,984	100-160-50010	Wages	31,150
3,909	3,693	3,490	100-160-50060	W/C and FICA Benefits	2,650
8,529	7,737	7,260	100-160-50065	Health/Life Insurance	7,600
8,879	9,566	8,086	100-160-50070	PERS	7,900

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
58,681	55,958	50,820		Court Personal Services Total	49,300
			Municipal Court Dept.		
				Materials and Services	
-	-	408	100-160-51010	Admin Supplies & Services	400
75	80	376	100-160-51020	Employee Training, Development, & Memberships	1,000
		537	100-160-51050	Building Maint/Janitorial Sup	500
61	123	to 51010	100-160-51060	Office Machine Leases	to 51010
171	259	271	100-160-51070	Training & Conferences	to 51020
61	75	82	100-160-51075	Mileage, Lodging & Other Travel	250
		200	100-160-51095	Public Relations	150
-	-	345	100-160-51105	Refunds - Court	350
-	-	38	100-160-51125	Restitution - Court Ordered	50
-	-	17	100-160-51130	Witness Fees	50
460	117	to 51010	100-160-51210	Municipal Court Supplies	to 51010
561	-	1,552	100-160-52010	Attorney & Legal Services	1,000
-	-	1,460	100-160-52015	General Property/Liability/Volunteer W/C	3,000
-	-	486	100-160-52035	Audit & Filing Fees	450
2,127	2,057	1,883	100-160-52045	Computer System Support-Maint	6,050
32	123	186	100-160-52050	Internet & Web Site Fees	400
4,452	4,452	4,501	100-160-52080	Judicial Services	5,100
8,001	7,286	12,342		Court Materials & Services Total	18,750
		12,342			
			Code Enforcement Dept.		
				Personal Services	
11,627	21,115	33,499	100-170-50010	Wages	31,150
1,045	1,854	3,620	100-170-50060	W/C and FICA Benefits	2,750
3,615	4,993	7,529	100-170-50065	Health/Life Insurance	7,900
2,352	5,714	8,385	100-170-50070	PERS	8,200
18,639	33,676	53,033		Code Enf Personal Services Total	50,000
				Materials and Services	
-	-	1,626	100-170-51010	Admin Supplies & Services	800
-	-	310	100-170-51020	Employee Training, Development, & Memberships	1,000
-	-	557	100-170-51050	Building Maint/Janitorial Sup	300
160	164	to 51010	100-170-51060	Office Machine Leases	to 51010

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
4	86	202	100-170-51070	Training & Conferences	to 51020
-	-	72	100-170-51075	Mileage, Lodging & Other Travel	100
		208	100-170-51095	Public Relations	100
310	624	to 51010	100-170-51120	Animal Control: Supplies/Admin	to 51010
91	-	255	100-170-51121	Animal Control: Voucher Program	200
1,882	5,492	5,500	100-170-51122	Animal Control: Feral Program	6,500
1,045	-	to 51010	100-170-51125	Ordinance Enforcement: Supplies/Admin	to 51010
1,786	-	1,919	100-170-52010	Attorney & Legal Services	1,000
-	-	1,514	100-170-52015	General Property/Liability/Volunteer W/C	3,000
-	-	504	100-170-52035	Audit & Filing Fees	500
171	185	1,582	100-170-52045	Computer System Support-Maint	3,000
97	111	193	100-170-52050	Internet & Web Site Fees	400
300	425	5,000	100-170-52085	Ordinance Enforcement Services	2,500
370	1,685	3,500	100-170-52110	Animal Control Contract	1,500
6,216	8,773	22,942		Code Enf Materials & Services Total	20,900
		Urban Forestry Dept.:			
				Materials and Services	Discontining department and replacing with line item in Admin
15,455	9,383	Discontining department and replacing with line item in Admin	100-180-51115	Urban Forestry Activities	
-	-		100-180-52010	Attorney & Legal Services	
15,455	9,383			Urban Forestry Materials & Services Total	
		Fern Ridge Service Center (FRSC) Department:			
				Materials and Services	Discontining department and replacing with line item in Admin
-	-	Discontining department and replacing with line item in Admin	100-190-51010	Admin Supplies & Services	
-	-		100-190-51035	Electricity	
2,425	2,538		100-190-51045	Water/Sewer Fees	
152	30		100-190-51050	Building Maint & Janitorial	
-	-		100-190-51055	Safety Program & Supplies	
-	-		100-190-51085	Miscellaneous/Discretionary	
2,577	2,568			FRSC Materials & Services Total	
			Public Safety Department:		
				Personal Services	
10,197	11,875	24,397	100-195-50010	Wages	21,450

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
959	1,168	2,456	100-195-50060	W/C and FICA Benefits	1,850
2,240	2,403	5,109	100-195-50065	Health/Life Insurance	5,350
2,049	2,894	5,690	100-195-50070	PERS	5,550
15,445	18,340	37,652		Public Safety Personal Services Total	34,200
				Materials and Services	
361	900	3,500	100-195-51010	Admin Supplies & Services	3,500
		210	100-195-51020	Employee Training, Development, & Memberships	500
-	-	378	100-195-51050	Building Maint/Janitorial Sup	400
-	-	250	100-195-51075	Training & Conferences	to 51020
25	-	167	100-195-51075	Mileage, Lodging & Other Travel	200
-	-	17	100-195-51085	Miscellaneous/Discretionary	150
-	-	141	100-195-51095	Public Relations	250
-	-	1,027	100-195-52015	General Property/Liability/Volunteer W/C	2,000
-	-	342	100-195-52035	Audit & Filing Fees	350
-	-	1,074	100-195-52045	Computer System Support-Maint	2,000
-	-	131	100-195-52050	Internet & Web Site Fees	400
-	-	5,000	100-195-52290	Other Professional Services	5,000
		NEW	100-195-52201	Wildfire Preparedness	50,000
386	900	12,237		Public Safety Materials & Services Total	64,750
			Economic Development Department:		
				Personal Services	
-	319	40,695	100-205-50010	Wages	38,500
-	25	3,620	100-205-50060	W/C and FICA Benefits	3,150
-	-	7,529	100-205-50065	Health/Life Insurance	8,900
-	-	8,385	100-205-50070	PERS	9,350
-	343	60,229		Econ Dev Personal Services Total	59,900
				Materials and Services	
1,903	12,251	7,500	100-205-51010	Admin Supplies & Services	12,700
-	-	310	100-205-51020	Employee Training, Development, & Memberships	500
-	678	3,057	100-205-51050	Building Maint/Janitorial Sup	3,100
-	-	250	100-205-51075	Training & Conferences	to 51020
110	-	1,000	100-205-51075	Mileage, Lodging & Other Travel	1,000

GENERAL FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
6,276	10	1,000	100-205-51085	Miscellaneous	1,000
-	-	208	100-205-51095	Public Relations	250
-	-	10,000	100-205-51120	The Shoppes at Veneta Square Rentals	10,000
-	-	1,514	100-205-52015	General Property/Liability/Volunteer W/C	3,000
-	-	504	100-205-52035	Audit & Filing Fees	600
-	-	1,582	100-205-52045	Computer System Support-Maint	4,000
-	-	193	100-205-52050	Internet & Web Site Fees	250
-	-	40,000	100-205-52060	Five Year Economic Development	70,000
23,550	9,625	23,500	100-205-52080	RARE Internships	25,000
3,600	7,500	22,500	100-205-52290	Other Professional Services	20,000
-	New	New	100-205-52291	Grant Matching	21,350
35,439	30,063	113,118		Econ Dev Materials & Services Total	172,750
				Capital Outlay	
4,534	17,130	30,765	100-100-60130	System Expansion	35,000
-	-	4,879	100-100-63110	Equipment & Furnishings	10,000
-	60	-	100-100-63615	Equipment	-
4,534	17,190	35,644		Capital Outlay Total	45,000
				Transfers	
25,000	25,000	55,000	100-100-750xx	To Building Inspection Program Fund	55,000
25,000	25,000	55,000		Transfers Total	55,000
-	-	75,000		Contingency	75,000
671,635	714,616	1,909,917		TOTAL EXPENDITURES	1,330,800
1,478,395	1,371,825			ENDING FUND BALANCE	
		753,725		ESTIMATED FUND BALANCE	966,050
2,150,030	2,086,441	2,663,642		TOTAL REQUIREMENTS	2,296,850

LAW ENFORCEMENT FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
193,046	238,463	205,804		BEGINNING FUND BALANCE	243,650
30,803	12,785	11,868	120-000-41110	Property Taxes-Prior Years	11,900
1,553	1,743	1,433	120-000-41115	Interest on Property Taxes	1,000
26,851	23,804	25,318	120-000-41235	Communication License Fees	29,800
13,448	17,803	21,460	120-000-41330	State Marijuana Tax	9,000
17,664	18,792	19,040	120-000-41340	City Marijuana Tax	16,050
-	-	45,936	120-000-41640	Public Safety Fee	63,950
4,948	5,552	2,507	120-000-41790	Interest Income	2,500
-	-	129,012	120-000-41800	Reimb from FRSC	-
10,000	10,000	10,000	120-000-41945	Fr Zumwalt	10,000
298,313	328,942	472,378		Total Resources, except taxes to be levied	387,850
-	-	-	120-000-41105	Taxes estimated to be received	916,850
824,483	853,965	838,335	120-000-41105	Taxes collected in year levied	
1,122,796	1,182,907	1,310,713		TOTAL RESOURCES	1,304,700
				EXPENDITURES	
				Materials and Services	
101	-	204	120-120-51010	Admin Supplies & Services	10,000
116	-	305	120-120-51030	Telephone	-
-	-	58	120-120-51035	Electricity	-
116	29	418	120-120-51050	Building Maint/Janitorial Sup	150
-	-	200	120-120-51095	Public Relations	-
192	-	1,000	120-120-51500	Office Equipment and Furnishings	5,000
150	258	257	120-120-52050	Internet & Web Site Fees	-
883,659	907,898	1,146,052	120-120-52210	Law Enforcement Contract	921,450
-	-	2,500	120-120-52290	Other Professional Services	-
884,334	908,185	1,150,994		Materials and Services Total	936,600
				Capital Outlay	
-	-	-	120-120-63210	Equipment	-
-	-	-		Capital Outlay Total	-
-	-	500	120-120-85100	Contingency	500
884,334	908,185	1,151,494		TOTAL EXPENDITURES	937,100
238,462	274,722	159,219		ENDING FUND BALANCE	
				ESTIMATED ENDING FUND BALANCE	367,600
1,122,796	1,182,907	1,310,713		TOTAL REQUIREMENTS	1,304,700

PARK AND RECREATION FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
604,244	1,135,018	584,841		BEGINNING FUND BALANCE	435,700
8,054	3,567	3,704	130-000-41110	Property Taxes-Prior Years	3,700
448	468	416	130-000-41115	Interest on Property Taxes	300
52,152	41,589	46,166	130-000-41320	State Revenue Sharing	37,200
13,448	17,803	21,460	130-000-41330	State Marijuana Taxes	7,500
17,664	18,791	19,040	130-000-41340	City Marijuana Tax	15,000
13,672	12,572	4,836	130-000-41790	Interest Income	4,850
-	5,000	150,000	130-000-41970	Grant Awards	125,000
20,000	20,000	20,000	130-000-41945	From Zumwalt Campground	10,000
440,000	150,000	10,500	130-000-41995	From Urban Renewal Agency	40,000
-	-	80,000	130-000-42005	From Capital Projects-Pool Facilities	-
3,195	2,655	4,309	130-000-42205	Community Center Rentals	1,200
59,883	36,952	40,478	130-000-42210	Pool Use Fees	4,500
27,275	-	25	130-000-46110	Park Program Donations	500
-	11,141	-	130-000-45120	Grant: Oregon Parks and Rec	-
70	10	20	130-000-46115	Park Board Fund Raising	50
200	5	25	130-000-49100	Miscellaneous Sources	50
					-
1,260,305	1,455,572	985,820		Total Resources, except taxes to be levied	685,550
		243,879		Taxes estimated to be received	266,750
217,852	248,427			Taxes collected in year levied	
1,478,157	1,703,999	1,229,699		TOTAL RESOURCES	952,300
				EXPENDITURES	
			Park Department:	Personal Services	
74,533	76,631	105,283	130-130-50010	Wages	75,900
6,227	7,192	12,210	130-130-50060	W/C and FICA Benefits	10,750
19,737	19,269	22,049	130-130-50065	Health/Life Insurance	26,700
14,327	18,123	24,963	130-130-50070	PERS	28,250
114,824	121,214	164,505		Park Personal Services Total	141,600
				Materials and Services	
1,146	1,667	1,810	130-130-51010	Admin Supplies & Services	1,200
110	55	to 51010	130-130-51015	Postage	to 51010
530	682	908	130-130-51020	Employee Training, Development, & Memberships	2,000
565	280	331	130-130-51025	Publishing Costs	300
893	531	752	130-130-51030	Telephone Services	1,800
395	2,115	949	130-130-51035	Electricity	2,800

PARK AND RECREATION FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
-	-	1,034	130-130-51050	Building Maint/Janitorial Supplies	1,000
36	273	672	130-130-51055	Safety Program and Supplies	400
114	85	to 51010	130-130-51060	Office Machine Leases	to 51010
123	198	218	130-130-51070	Training & Conferences	to 51020
183	151	184	130-130-51075	Mileage, Lodging & Other Travel	200
47	-	608	130-130-51095	Public Relations	100
195	565	to Dept 530	130-130-51105	Refunds	to Dept 530
20	352	2,274	130-130-51500	Office Equipment & Furniture	500
83	-	-	130-130-51510	Computer Equipment	-
1,132	152	3,388	130-130-51515	Tools & Small Equipment	13,050
152	-	590	130-130-52010	Attorney & Legal Services	650
2,323	1,641	2,812	130-130-52015	General Property/Liability/Volunteer W/C	3,000
780	1,513	1,476	130-130-52035	Audit & Filing Fees	500
3,636	3,841	4,634	130-130-52045	Computer System Support-Maint	8,500
108	137	566	130-130-52050	Internet & Web Site Fees	900
-	-	500	130-130-52290	Other Professional Services	15,000
1,592	1,249	2,991	130-130-53030	Equip & Vehicle Maintenance & Repairs	3,000
-	-	23,185	130-130-53040	Park Maintenance	25,000
307	372	to 51035	130-130-53110	Territorial Park Electricity	to 51035
12,818	10,170	11,809	130-130-53125	City Park Water/Sewer	11,700
468	1,998	to 53030	130-130-53130	Equipment Repairs	to 53030
5,415	22,455	to 53040	130-130-53210	Park Maintenance	to 53040
1,666	342	to 51050	130-130-53220	Building Maintenance	to 51050
-	-	to 53040	130-130-53240	Play Equipment Maintenance	to 53040
1,280	1,017	1,477	130-130-54620	Park Board Events & Activities	800
624	-	416	130-130-54650	Park Board Use of Fundraising	500
36,741	51,840	63,584		Park Materials & Services Total	92,900
				Capital Outlay	
-	58,410	165,500	130-130-60130	Facilities Expansion	135,000
642	-	2,040	130-130-63110	Equipment/Furniture	45,000
642	58,410	167,540		Park Capital Outlay Total	180,000

PARK AND RECREATION FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
			Pool Department:	Personal Services	
83,371	91,795	149,340	130-520-50010	Wages	38,150
8,027	8,284	9,458	130-520-50060	W/C and FICA Benefits	9,000
7,076	12,961	11,293	130-520-50065	Health/Life Insurance	12,400
7,575	10,257	13,595	130-520-50070	PERS	14,050
106,050	123,297	183,686		Pool Personal Services Total	73,600
				Materials and Services	
1,573	2,332	2,244	130-520-51010	Administrative Supplies	2,500
-	128	-	130-520-51025	Publishing	-
-	-	652	130-520-51020	Employee Training, Development, & Memberships	500
655	-	534	130-520-51025	Advertising and Publishing	250
-	-	418	130-520-51050	Building Maint/Janitorial Supplies	1,900
641	1,676	1,143	130-520-51055	Safety Program and Supplies	1,200
3,141	294	1,812	130-520-51070	Training & Conferences	to 51020
282	297	364	130-520-51075	Mileage, Lodging & Other Travel	350
-	-	311	130-520-51095	Public Relations	150
654	-	325	130-520-51105	Refunds-Pool	300
-	-	148	130-520-51500	Office Equipment & Furniture	500
118	-	-	130-520-51510	Computer Equipment	-
1,943	394	5,578	130-520-51515	Accessories & Small Equipment	5,500
1,913	3,235	2,271	130-520-52015	General Property/Liability	4,500
-	-	756	130-520-52035	Audit & Filing Fees	1,600
1,450	1,902	2,373	130-520-52045	Computer System Support-Maint	4,500
249	1,324	290	130-520-52050	Internet & Web Site Fees	1,450
-	-	1,392	130-520-52290	Other Professional Services	70
17,106	9,462	20,521	130-520-54020	Pool Operating Supplies	25,000
17,232	10,583	9,798	130-520-54040	Pool Maintenance	12,000
2,837	1,495	to 51050	130-520-54045	Pool Bldg. Janitorial - Maint	to 51050
16,884	18,642	17,774	130-520-54055	Pool Utilities	20,000
6,845	18,723	10,400	130-520-54060	Pool Fuel	19,000
1,146	753	1,479	130-520-54070	Concession Supplies	1,250
427	250	901	130-520-54120	Lifeguard Training	1,500
33	253	512	130-520-54130	Swim Team and Program Supplies	500
1,420	1,718	1,647	130-520-54150	Swim Aide Fees	2,500
535	334	546	130-520-54620	Pool Events	500
77,084	73,796	84,189		Pool Materials & Services Total	107,520

PARK AND RECREATION FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				Materials and Services	
64	31	255	130-530-51010	Admin Supplies & Services	100
3,238	1,791	4,298	130-530-51035	Utilities	4,500
-	-	25,756	130-530-51050	Building Maint/Janitorial Supplies	4,000
-	-	462	130-530-51105	Refunds	450
-	-	5,000	130-530-51500	Office Equipment & Furniture	300
334	396	1,622	130-530-52015	General Property/Liability	2,200
3,567	2,571	to 51050	130-530-52055	Janitorial Contract	to 51050
596	1,125	to 51050	130-530-53065	Building Maintenance and Supplies	to 51050
			130-530-52050	Internet & Web Site Fees	300
7,799	5,913	37,393		Com Ctr Materials & Services Total	11,850
				Transfers	
-	-	0	130-520-75010	to Public Works Equipment Fund	8000
				Transfer Total	8000
-	-	20,000	130-130-85100	Contingency	20,000
343,139	434,470	720,896		TOTAL EXPENDITURES	635,470
1,135,018	1,269,528			ENDING FUND BALANCE	
		508,803		ESTIMATED ENDING FUND BALANCE	316,830
1,478,157	1,703,999	1,229,699		TOTAL REQUIREMENTS	952,300

PLANNING FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
239,960	291,220	224,654		BEGINNING FUND BALANCE	267,650
6,660	2,635	2,400	140-000-41110	Property Taxes-Prior Years	2,500
343	379	291	140-000-41115	Interest on Property Taxes	300
22,250	45,094	22,155	140-000-41415	Land Use Fees	53,000
39,864	23,463	23,794	140-000-41420	Developer Reimbursements	35,000
4,033	5,541	1,917	140-000-41790	Interest Income	3,200
120	-	50	140-000-49100	Miscellaneous Sources	50
			140-000-49115	from Urban Renewal Agency	35,000
313,230	368,332	275,261		Total Resources, except taxes to be received	396,700
		167,667		Taxes estimated to be received	183,400
188,806	170,793			Taxes collected in year levied	
502,036	539,125	442,928		TOTAL RESOURCES	580,100
				EXPENDITURES	
				Personnel Services	
106,758	126,022	109,381	140-140-50010	Wages	109,700
9,595	11,671	10,471	140-140-50060	W/C and FICA Benefits	8,100
25,323	28,549	21,780	140-140-50065	Health/Life Insurance	23,350
23,209	31,164	24,258	140-140-50070	PERS	24,250
164,884	197,406	165,890		Personnel Services Total	165,400
				Materials and Services	
1,245	1,323	4,469	140-140-51010	Admin Services & Supplies	2,500
578	278	to 51010	140-140-51015	Postage	to 51010
692	718	1,309	140-140-51020	Employee Training, Development, & Memberships	1,000
656	1,165	1,087	140-140-51025	Publishing Costs	900
1,199	1,374	1,488	140-140-51030	Telephone	1,400
1,096	1,268	1,189	140-140-51035	Electricity	1,300
403	449	474	140-140-51040	Water/Sewer	600
1,848	762	1,611	140-140-51050	Building Maint/Janitorial Sup	4,000
-	-	85	140-140-51055	Safety Program and Supplies	100
745	409	to 51010	140-140-51060	Office Machine Lease	to 51010
747	2,090	to 51010	140-140-51065	Office Machine Maintenance	to 51010
371	314	864	140-140-51070	Training & Conferences	to 51020

PLANNING FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
355	376	459	140-140-51075	Mileage, Lodging & Other Travel	400
-	-	100	140-140-51090	Training/Travel - Commission	100
-	-	601	140-140-51095	Public Relations	200
3,155	671	4,326	140-140-51105	Refunds-Land Use Applications	4,300
199	627	1,535	140-140-51500	Office Equipment & Furniture	1,500
302	-	-	140-140-51510	Computer Equipment	-
4,694	20,467	12,685	140-140-52010	Attorney & Legal Services	15,000
2,239	2,510	4,380	140-140-52015	General Property/Liability Ins	4,700
482	725	1,458	140-140-52035	Audit & Filing Fees	1,400
1,180	5,021	4,577	140-140-52045	Computer System Support-Maint	8,400
744	800	559	140-140-52050	Internet & Web Site Fees	1,200
1,520	1,572	to 51050	140-140-52055	Janitorial Services Contract	to 51050
-	-	-	140-140-52130	Planning Assistance	-
20,603	12,784	22,133	140-140-52140	Technical Review Services	110,000
556	-	1,487	140-140-52290	Other Professional Services	1,500
45,611	55,705	66,876		Materials & Services Total	160,500
				Capital Outlay	
321	-	1,377	140-140-63110	Office Equipment & Furniture	1,700
-	-	-	140-140-63150	Intangible Assets	-
321	-	1,377		Capital Outlay Total	1,700
-	-	25,000	140-140-85100	Contingency	25,000
210,816	253,111	259,143		TOTAL EXPENDITURES	352,600
291,220	286,014	183,785		ENDING FUND BALANCE	
				ESTIMATED ENDING FUND BALANCE	227,500
502,036	539,125	442,928		TOTAL REQUIREMENTS	580,100

STREET FUND

2019	2020	2021			2022
Actuals	Actuals	Adopted	Account	Description	Adopted
				RESOURCES	
76,102	76,127	77,357	230-000-41210	Emerald PUD Franchise Fees	95,000
25,666	25,989	24,689	230-000-41220	Lane Electric Franchise Fees	25,000
5,057	5,755	4,323	230-000-41230	Telephone Co. Franchise Fees	4,000
13,712	12,408	15,200	230-000-41240	Cable Co. Franchise Fees	15,000
12,542	11,670	12,465	230-000-41250	Garbage Co. Franchise Fees	13,000
347,642	304,541	318,854	230-000-41310	State Highway Gas Tax	335,000
3,512	3,076	3,218	230-000-41315	Bike Path Apportionment	17,000
40	840	720	230-000-41445	Right-Of-Way Permits	1,300
121,972	105,784	91,964	230-000-41620	City Gas Tax	95,000
76,814	77,387	77,177	230-000-41640	Street Utility Fee (aka TUF)	90,000
24,007	35,208	11,651	230-000-41790	Interest Income	12,000
214	-	-	230-000-41810	Lease Income	-
326,700	356,000	368,000	230-000-41995	From Urban Renewal	25,000
-	100,000	600,000	230-000-45110	Grant Proceeds	635,000
150,000	150,000	350,000	230-000-46010	Fr Reserve-Governmental	150,000
-	-	65,000	230-000-46020	Fr Capital Projects-W Broadway	-
846	661	449	230-000-49100	Miscellaneous Sources	450
1,184,826	1,265,446	2,021,067		Total New Resources	1,512,750
1,408,697	1,410,597	1,713,817		BEGINNING FUND BALANCE	1,123,371
2,593,523	2,676,043	3,734,884		TOTAL RESOURCES	2,636,121
				EXPENDITURES	
				Personnel Services	
110,432	88,840	106,063	230-230-50010	Wages	78,900
11,706	9,090	12,460	230-230-50060	W/C and FICA Benefits	9,700
24,055	19,726	22,317	230-230-50065	Health/Life Insurance	23,350
24,022	21,752	25,293	230-230-50070	PERS	24,750
170,215	139,407	166,133		Personnel Services Total	136,700
				Materials and Services	
2,518	2,914	2,790	230-230-51010	Admin Supplies & Services	3,000
11	-	to 51010	230-230-51015	Postage	to 51010
928	1,675	919	230-230-51020	Employee Training, Development, & Memberships	1,000
527	500	528	230-230-51030	Telephone Services	1,200
47,655	46,530	51,927	230-230-51035	Electricity-Street Lights	58,000

STREET FUND

2019	2020	2021			2022
Actuals	Actuals	Adopted	Account	Description	Adopted
	-	1,651	220-230-51050	Building Maint/Janitorial Sup	1,000
390	130	587	230-230-51055	Safety Program and Supplies	250
-	-	to 51010	230-230-51060	Office Machine Leases	to 51010
622	103	511	230-230-51070	Training & Conferences	to 51020
579	602	738	230-230-51075	Mileage, Lodging & Other Travel	300
-	-	616	230-230-51095	Public Relations	250
14	-	901	230-230-51105	Refunds	500
199	807	1,573	230-230-51500	Office Equipment & Furnishings	1,000
73	-	-	230-230-51510	Computer Equipment	-
556	510	3,279	230-230-51515	Tools & Small Equipment	2,000
-	1,158	3,500	230-230-52010	Attorney & Legal Services	3,500
6,274	8,404	4,488	230-230-52015	General Property/Liability Ins	9,600
6,582	6,481	1,494	230-230-52035	Audit & Filing Fees	3,000
591	4,405	4,690	230-230-52045	Computer System Support-Maint	9,000
53	142	573	230-230-52050	Internet & Web Site Fees	1,200
1,743	-	5,000	230-230-52070	Engineering Fees	2,500
611	118	40,000	230-230-52290	Other Professional Services	40,000
2,490	4,440	6,255	230-230-53030	Equip & Vehicle Maintenance & R	4,000
19,609	41,654	364,000	230-230-53045	Street Maintenance	24,000
649,881	648,889	425,000	230-230-53050	Street Rehabilitation/Preservatio	425,200
148	152	to 51050	230-230-53065	Building & Yard Maintenance	to 51050
3,556	4,946	6,000	230-230-53070	Landscape Maint. & Supplies	1,000
3,005	2,098	to 53030	230-230-53130	Equipment Repairs	to 53030
12,611	5,654	13,629	230-230-53135	Water Use/Irrigation	14,000
27,060	27,060	27,060	230-230-53150	Street Sweeping Contract	33,000
788,286	809,373	967,709		Materials & Services Total	638,500
				Capital Outlay	
-	60,023	305,000	230-230-60130	System Expansion	-
172,263	6,642	1,645,000	230-230-60250	Street System Improvements	30,000
-	-	1,411	230-230-63110	Equipment	1,500
321	3,909	to 63110	230-230-63310	Equipment	to 63110
			230-230-63150	System Upgrade	55,000
172,584	70,574	1,951,411		Capital Outlay Total	86,500
				Transfers	
5,000	5,000	5,000	230-230-75050	To PW Equipment Fund	5,000

STREET FUND

2019	2020	2021			2022
Actuals	Actuals	Adopted	Account	Description	Adopted
-	6,000	6,000	230-230-75085	To Reserve-Governmental Fund	6,000
5,000	11,000	11,000		Transfers Total	11,000
-	-	100,000	230-230-85100	Contingency	100,000
1,136,085	1,030,355	3,196,253		Appropriated Expenditures	972,700
1,457,437	1,645,689	538,631		ENDING FUND BALANCE	1,663,421
2,593,523	2,676,043	3,734,884		TOTAL EXPENDITURES	2,636,121

STORM WATER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
2,933	4,490	1,461	240-000-41790	Interest Income	2,500
68,558	69,288	70,546	240-000-43140	Storm Water Drainage Fees	70,500
-	-	-	240-000-45080	From Inverse	-
-	-	25		Miscellaneous Income	50
71,491	73,778	72,032		Total New Resources	73,050
199,068	199,068	220,458		BEGINNING FUND BALANCE	229,800
270,559	272,846	292,490		TOTAL RESOURCES	302,850
				EXPENDITURES	
				Personnel Services	
24,012	28,789	28,361	240-240-50010	Wages	22,050
2,474	3,005	2,941	240-240-50060	W/C and FICA Benefits	2,250
5,248	5,844	5,915	240-240-50065	Health/Life Insurance	6,200
5,034	7,232	6,613	240-240-50070	PERS	6,500
36,768	44,870	43,830		Personnel Services Total	37,000
				Materials and Services	
2,057	2,121	2,414	240-240-51010	Admin Supplies & Services	1,200
17	-	to 51010	240-240-51015	Postage	to 51010
32	63	244	240-240-51020	Employee Training, Development, & Memberships	500
	-	438	240-240-51050	Building Maint/Janitorial Sup	300
38	11	70	240-240-51055	Safety Program and Supplies	100
-	-	to 51010	240-240-51060	Office Machine Leases	to 51010
98	45	83	240-240-51070	Training & Conferences	to 51020
71	75	98	240-240-51075	Mileage, Lodging & Other Travel	150
-	-	163	240-240-51095	Public Relations	150
3	-	5	240-240-51105	Refunds	50
100	8	417	240-240-51500	Office Equipment & Furnishings	300
60	-	-	240-240-51510	Computer Equipment	-
-	-	226	240-240-52010	Attorney & Legal Services	250
215	298	1,190	240-240-52015	General Property/Liability Ins	2,500
-	97	396	240-240-52035	Audit & Filing Fees	100
734	1,303	1,243	240-240-52045	Computer System Support-Maint	2,300
53	119	152	240-240-52050	Internet & Web Site Fees	350

STORM WATER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
-	-	2,500	240-240-52070	Engineering Fees	2,500
111	1,225	3,500	240-240-52290	Other Professional Services	3,500
	-	10	240-240-53030	Equip & Vehicle Maintenance & R	50
-	-	1,443	240-240-53045	Drainage Maintenance	1,500
40	28	to 51050	240-240-53065	Building & Yard Maintenance	to 51050
-	-	to 53045	240-240-53190	PW Service Maps - Storm water	to 53045
3,628	5,394	14,592		Materials & Services Total	15,800
				Tranfers	
			240-240-75010	to Public Works Equipment Fund	5,000
-	-	-		Transfers Total	5000
				Capital Outlay	
-	-	374	240-240-63110	Equipment	400
160	-	to 63110	240-240-63310	Equipment	to 63110
160	-	374		Capital Outlay Total	400
-	-	10,000	240-240-85100	Contingency	10,000
40,556	50,264	68,796		Appropriated Expenditures	68,200
230,003	222,581	223,694		ENDING FUND BALANCE	234,650
270,559	272,846	292,490		TOTAL EXPENDITURES	302,850

BUILDING INSPECTION PROGRAM FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
-	395	25	260-000-41790	Interest Income	200
77,130	96,736	51,000	260-110-41405	Building Permit Fees	70,000
10,820	15,915	5,000	260-110-41410	Electrical Permit Fees	20,500
25,000	25,000	55,000	260-000-4xxxx	From: General Fund	55,000
-	-	25	260-000-49100	Miscellaneous Sources	50
112,950	138,045	111,050		Total New Resources	145,750
-	-	5,933		BEGINNING FUND BALANCE	46,150
112,950	138,045	116,983		TOTAL RESOURCES	191,900
				EXPENDITURES	
				Personal Services	
-	11,118	20,522	260-110-50010	Wages	20,150
-	954	2,069	260-110-50060	W/C and FICA Benefits	1,600
-	2,828	4,302	260-110-50065	Health/Life Insurance	4,500
-	3,107	4,792	260-110-50070	PERS	4,700
-	18,007	31,685		Personal Services Total	30,950
				Materials and Services	
-	895	335	260-110-51010	Admin Supplies & Services	550
		177	260-110-51020	Employee Training, Development, & Memberships	150
		318	260-110-51050	Building Maint/Janitorial Sup	200
		119	260-110-51095	Public Relations	100
-	-	100	260-110-52010	Attorney & Legal Services	100
		865	260-110-52015	General Property/Liability Ins	1,850
-	95,000	76,000	260-110-52025	Building Permit Inspections	87,000
-	-	288	260-110-52035	Audit & Filing Fees	250
		904	260-110-52045	Computer System Support-Maint	850
		110	260-110-52050	Internet & Web Site Fees	150
-	95,895	79,216		Materials & Services Total	91,200
-	113,902	110,901		Appropriated Expenditures	122,150
112,950	24,143	6,082		ENDING FUND BALANCE	69,750
112,950	138,045	116,983		TOTAL EXPENDITURES	191,900

CAPITAL CONSTRUCTION - GOVERNMENT FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
3,916	5,874	-	310-000-41470	Parkland Acquisition Fees	-
-	-	-	310-000-41475	ODOT Traffic Impact Fees	-
29,667	26,550	10,014	310-000-41790	Interest Income	10,000
50,305	80,168	38,232	310-000-44300	SDC - Recreational Facilities	30,000
74,051	226,099	19,544	310-000-44400	SDC - Transportation	16,500
5,732	10,710	1,624	310-000-44500	SDC - Storm Water/Drainage	9,000
163,671	349,402	69,414		Total New Resources	65,500
1,250,992	1,327,368	1,370,617		BEGINNING FUND BALANCE	816,200
1,414,663	1,676,770	1,440,031		TOTAL RESOURCES	881,700
				EXPENDITURES	
				Materials and Services	
-	49,087	500	310-310-52290	Other Professional Services	500
-	49,087	500		Materials and Services Total	500
				Capital Outlay	
-	130,847	890,000	310-310-60130	System Expansion	-
1,591	-	400,000	310-310-61610	System Improvements	-
1,591	130,847	1,290,000		Capital Outlay Total	-
				Transfers	
-	-	-	310-310-75060	To Capital Projects-New Pool	-
-	-	-		Transfers Total	-
1,591	179,933	1,290,500		Appropriated Expenditures	500
1,413,072	1,496,836	149,531		ENDING FUND BALANCE	881,200
1,414,663	1,676,770	1,440,031		TOTAL EXPENDITURES	881,700

GRANT FUND-INACTIVE

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
-	-	-	330-000-41790	Interest Income	-
276,252	123,748	-	330-000-41970	Awards	-
276,252	123,748	-		Total New Resources	-
-	-	-		BEGINNING FUND BALANCE	-
276,252	123,748	-		TOTAL RESOURCES	-
				EXPENDITURES	
				Materials and Services	
-	-	-	330-330-51010	Admin Supplies & Services	-
-	123,700	185,000	330-330-52075	CDBG-Housing Rehab Program (SVDP)	-
-	123,700	185,000		Materials & Services Total	-
				Transfers	
-	-	-	330-330-75065	To Capital Project: W Broadway	-
-	-	-	330-330-75067	To Parks and Recreation	-
-	-	-		Transfers Total	-
-	123,700	185,000		Appropriated Expenditures	-
276,252	48	(185,000)		ENDING FUND BALANCE	-
276,252	123,748	-		TOTAL EXPENDITURES	-

ZUMWALT CAMPGROUND FUND

	2019	2020	2021			2022
	Actual	Actual	Adopted	Account	Description	Adopted
1					RESOURCES	
2	2,150	3,125	1,048	350-000-41790	Interest Income	850
3	76,247	78,459	73,474	350-000-42510	Ticket Sales	-
4	2,955	2,885	2,623	350-000-42520	Shower Sales	-
5	708	708	495	350-000-42530	T-Shirt Sales	-
6	200	150	33	350-000-42540	Vendor Fees	-
7	-	190	25	350-000-49100	Miscellaneous Sources	-
8						
9	82,260	85,517	77,698		Total New Resources	850
10	124,703	134,252	157,760		BEGINNING FUND BALANCE	100,650
11	206,963	219,769	235,458		TOTAL RESOURCES	101,500
12						
13					EXPENDITURES	
14					Personal Services	
15	-	2,941	17,391	350-350-50010	Wages	10,100
16	-	227	5,062	350-350-50060	W/C and FICA Benefits	2,550
17	-	-	2,151	350-350-50065	Health/Life Insurance	4,600
18	-	179	3,412	350-350-50070	PERS	3,850
19	-	3,347	28,016		Personal Services Total	21,100
20						
21					Materials and Services	
22	56	677	1,162	350-350-51010	Admin Supplies & Services	100
23	-	-	89	350-350-51020	Professional Dues	150
24		-	59	350-350-51095	Public Relations	100
25	-	-	20	350-350-52010	Attorney & Legal Services	50
26	-	-	433	350-350-52015	General Property/Liability Ins	1,000
27	-	-	144	350-350-52035	Audit & Filing Fees	-
28	-	-	452	350-350-52045	Computer System Support-Maint	900
29	-	-	55	350-350-52050	Internet & Web Site Fees	50
30	140	-	to 51010	350-350-54415	Operating Supplies	to 51010
31	1,750	2,408	2,652	350-350-54420	Volunteer Costs	-
32	225	-	275	350-350-54423	Wristbands for Campers	-
33	1,200	900	900	350-350-54425	Entertainment	-
34	2,427	-	2,600	350-350-54430	Portable Showers	-

ZUMWALT CAMPGROUND FUND

	2019	2020	2021			2022
	Actual	Actual	Adopted	Account	Description	Adopted
35	4,032	5,309	4,822	350-350-54440	Portable Toilets	-
36	773	3,200	968	350-350-54450	Water Tanker	-
37	9,567	9,761	13,317	350-350-54460	Security	-
38	1,161	1,274	1,425	350-350-54465	Cart & Light Tower Rentals	-
39	5,996	7,745	7,800	350-350-54470	Shuttle Buses	-
40	981	650	864	350-350-54475	Maintenance & Clean-Up	-
41	1,950	2,550	5,000	350-350-54490	Council Discretionary	7,500
42	30,257	34,474	43,037		Materials & Services Total	9,850
43						
44					Transfers	
45	2,000	2,000	-	350-350-75005	To General	-
46	20,000	20,000	20,000	350-350-75020	To Parks & Recreation	10,000
47	10,000	10,000	10,000	350-350-75030	To Law Enforcement	10,000
48	32,000	32,000	30,000		Transfers Total	20,000
49						
50	62,257	69,821	101,053		Appropriated Expenditures	50,950
51	144,706	149,948	134,405		ENDING FUND BALANCE	50,550
52	206,963	219,769	235,458		TOTAL EXPENDITURES	101,500

BUSINESS ASSISTANCE LOAN/GRANT FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
2,700	3,393	1,372	360-000-41790	Interest Income	1,200
-	-	10	360-000-42610	Loan Principal Payments	50
-	-	10	360-000-42620	Loan Interest Payments	50
New	New	New	360-000-42620	ARPA Grant Small Business Support	100,000
2,700	3,393	1,392		Total New Resources	101,300
158,282	158,282	149,581		BEGINNING FUND BALANCE	144,700
160,982	161,675	150,973		TOTAL RESOURCES	246,000
				EXPENDITURES	
				Materials and Services	
-	-	50	360-360-51010	Admin Supplies & Services	50
-	-	2,000	360-360-52010	Attorney & Legal Services	2,000
-	-	10,000	360-360-54500	Grants	130,000
-	-	30,000	360-360-54510	Loans	-
-	-	2,000	360-360-54530	LCOG Administration Fees	2,000
-	-	44,050		Materials and Services Total	134,050
				Transfers	
1,000	1,000	1,000	360-360-75005	To General Fund	1,000
1,000	1,000	1,000		Transfers Total	1,000
1,000	1,000	45,050		Appropriated Expenditures	135,050
159,982	160,675	105,923		ENDING FUND BALANCE	110,950
160,982	161,675	150,973		TOTAL EXPENDITURES	246,000

LOCAL IMPROVEMENTS FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
6,974	6,759	2,627	430-000-41790	Interest Income	2,600
960	2,175	1,414	430-000-42510	Bolton Hill Sewer Assessments	2,200
97	37	50	430-000-42512	Bolton Hill Assessment Interest	100
-	-	1,500	430-000-42520	E Bolton Sewer Assessments	-
-	-	50	430-000-42522	E Bolton Assessment Interest	-
-	-	-	430-000-49115	From Urban Renewal Agency	81,000
8,031	8,971	5,641		Total New Resources	85,900
404,629	327,862	311,539		BEGINNING FUND BALANCE	297,650
412,660	336,833	317,180		TOTAL RESOURCES	383,550
				EXPENDITURES	
				Materials and Services	
-	-	25	430-430-51010	Admin Supplies & Services	2,350
-	-	250	430-430-52010	Attorney & Legal Services	250
-	-	275		Materials & Services Total	2,600
				Capital Outlay	
-	-	-	430-430-60130	System Expansion	81,000
-	-	-		Capital Outlay Total	81,000
				Debt Service	
10,674	11,471	11,853	430-430-65510	Loan Principal-Bolton Hill	12,500
5,350	4,552	6,415	430-430-65520	Loan Interest-Bolton Hill	6,300
16,023	16,023	18,268		Debt Service Total	18,800
				Transfers	
95,000	-	-	430-430-75035	To Sewer Fund (Reimb BH LID)	-
95,000	-	-		Transfers Total	-
111,023	16,023	18,543		Appropriated Expenditures	102,400
301,637	320,809	298,637		ENDING FUND BALANCE	281,150
412,660	336,833	317,180		TOTAL EXPENDITURES	383,550

WATER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
2,500	16,653	6,400	210-000-41450	Service Connections	5,500
66,108	63,983	20,497	210-000-41790	Interest Income	15,000
14,968	16,566	16,976	210-000-41810	Land Lease	15,000
103,680	93,312	83,981	210-000-41995	Transfer from Urban Renewal Agency	83,891
1,024,477	980,432	1,019,911	210-000-43110	Water Use Fees	1,500,000
37,063	33,096	28,788	210-000-43115	Bulk Water Sales	55,000
4,720	-	-	210-000-43120	Delinquent Fees	25,000
1,342	1,966	1,498	210-000-49100	Miscellaneous Sources	1,500
1,254,858	1,206,007	1,178,051		Total New Resources	1,700,891
2,677,498	2,987,347	2,825,319		BEGINNING FUND BALANCE	3,013,250
3,932,356	4,193,354	4,003,370		TOTAL RESOURCES	4,714,141
				EXPENDITURES	
				Personal Services	
175,850	171,894	193,724	210-210-50010	Wages	166,350
17,768	17,662	23,141	210-210-50060	W/C and FICA Benefits	16,900
39,958	34,616	48,131	210-210-50065	Health/Life Insurance	48,650
37,251	43,027	53,607	210-210-50070	PERS	50,550
270,827	267,201	318,603		Personal Services Total	282,450
				Materials and Services	
16,824	20,010	20,163	210-210-51010	Admin Supplies & Services	23,000
4,651	4,027	to 51010	210-210-51015	Postage	to 51010
2,694	4,520	3,466	210-210-51020	Employee Training, Development, & Memberships	5,000
3,485	3,634	3,592	210-210-51030	Telephone Services	4,800
36,007	33,901	36,500	210-210-51035	Electricity	45,000
	-	3,560	210-210-51050	Building Maint./Janitorial Sup	5,000
534	327	878	210-210-51055	Safety Program and Supplies	300
93	113	to 51010	210-210-51060	Office Machine Leases	to 51010
1,869	861	2,600	210-210-51070	Training & Conferences	to 51020
142	151	184	210-210-51075	Mileage, Lodging & Other Travel	300
-	-	1,327	210-210-51095	Public Relations	1,000
70	8	613	210-210-51105	Refunds	50
1,026	613	3,392	210-210-51500	Office Equipment & Furnishings	3,250
461	-	-	210-210-51510	Computer Equipment	-
216	458	544	210-210-51515	Tools & Small Equipment	1,300
-	-	1,698	210-210-52010	Attorney & Legal Services	1,700

WATER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
13,355	15,763	9,679	210-210-52015	General Property/Liability Ins	20,650
3,050	3,557	3,222	210-210-52035	Audit & Filing Fees	1,400
3,205	9,756	11,849	210-210-52045	Computer System Support-Maint	25,000
1,455	750	1,235	210-210-52050	Internet & Web Site Fees	2,500
6,274	-	35,000	210-210-52070	Engineering Fees	20,000
1,000	3,668	6,153	210-210-52290	Other Professional Services	23,200
6,510	4,892	9,023	210-210-53020	System Operating Supplies	9,500
5,668	6,768	7,939	210-210-53030	Equip & Vehicle Maintenance & Repa	10,000
33,041	71,916	104,531	210-210-53040	System Maintenance	120,000
5,246	4,724	5,415	210-210-53055	System Quality Tests	5,500
5,858	1,013	to 51050	210-210-53065	Building & Yard Maintenance	to 51050
341	979	to 53030	210-210-53130	Equipment Repairs	to 53030
122,688	125,515	133,200	210-210-53135	Water Purchase	142,550
-	-	to 53040	210-210-53145	Minor Water Projects	to 53040
-	-	-	210-210-53165	Secure Water Rights	-
-	-	to 53040	210-210-53190	PW Service Maps-Water System	to 53040
-	-	to 53040	210-210-53230	Old Well Abandonment	to 53040
275,764	317,925	405,763		Materials & Services Total	471,000
				Capital Outlay	
-	-	110,000	210-210-60130	System Expansion	110,000
-	20,964	-	210-210-61610	System Improvements	25,000
-	-	3,043	210-210-63110	Equipment	3,000
1,604	4,858	to 63110	210-210-63410	Equipment	to 63110
1,604	25,822	113,043		Capital Outlay Total	138,000
				Debt Service	
99,162	122,920	155,391	210-210-65230	Bonds Principal-RUS	155,400
270,889	263,120	250,649	210-210-65240	Bonds Interest-RUS	250,650
370,050	386,040	406,040		Debt Service Total	406,050
				Transfers	
5,000	5,000	5,000	210-210-75050	To PW Equipment Fund	5,000
5,000	5,000	5,000		Transfers Total	5,000
-	-	100,000	210-210-85100	Contingency	100,000
923,245	1,001,988	1,348,449		Appropriated Expenditures	1,402,500
3,009,111	3,191,366	2,654,921		ENDING FUND BALANCE	3,311,641

WATER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
3,932,356	4,193,354	4,003,370		TOTAL EXPENDITURES	4,714,141

SEWER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
1,000	3,400	1,600	220-000-41460	Sewer Connection Permits	2,600
51,471	54,992	15,280	220-000-41790	Interest Income	15,500
9,600	8,800	9,600	220-000-41810	Land Lease	9,600
1,138,365	1,224,874	1,263,004	220-000-43130	Sewer Use Fees	1,600,000
-	-	-	220-000-45020	From Local Improvement #430	-
-	-	-	220-000-45080	From Inverse	-
-	-	-	220-000-45090	From Reserve-Enterprise	-
10,491	-	25	220-000-49100	Miscellaneous Sources	50
1,210,927	1,292,067	1,289,509		Total New Resources	1,627,750
1,800,457	2,318,945	2,594,043		BEGINNING FUND BALANCE	3,172,550
3,011,384	3,611,012	3,883,552		TOTAL RESOURCES	4,800,300
				EXPENDITURES	
				Personal Services	
219,198	217,391	219,046	220-220-50010	Wages	182,500
22,532	22,535	26,459	220-220-50060	W/C and FICA Benefits	18,900
45,417	40,311	53,777	220-220-50065	Health/Life Insurance	52,850
48,012	56,009	60,049	220-220-50070	PERS	55,100
335,159	336,245	359,331		Personal Services Total	309,350
				Materials and Services	
22,025	22,618	32,226	220-220-51010	Admin Supplies & Services	29,000
6,901	6,133	to 51010	220-220-51015	Postage	to 51010
1,870	2,627	2,214	220-220-51020	Employee Training, Development, & Memberships	4,000
2,198	2,330	2,232	220-220-51030	Telephone Services	3,100
69,211	58,927	64,090	220-220-51035	Electricity	83,000
-	-	3,978	220-220-51050	Building Maint/Janitorial Sup	5,000
815	367	1,297	220-220-51055	Safety Program and Supplies	500
93	170	to 51010	220-220-51060	Office Machine Leases	to 51010
2,034	391	2,410	220-220-51070	Training & Conferences	to 51020
711	753	919	220-220-51075	Mileage, Lodging & Other Travel	400
-	-	1,483	220-220-51095	Public Relations	1,000
194	26	500	220-220-51105	Refunds	500
1,026	476	3,790	220-220-51500	Office Equipment & Furnishings	3,000
495	-	-	220-220-51510	Computer Equipment	-
217	86	499	220-220-51515	Tools & Small Equipment	1,000
1,384	152	1,919	220-220-52010	Attorney & Legal Services	1,900
9,478	10,481	10,815	220-220-52015	General Property/Liability Ins	23,100

SEWER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
2,087	2,495	3,600	220-220-52035	Audit & Filing Fees	2,600
1,915	9,825	11,302	220-220-52045	Computer System Support-Maint	21,000
970	1,068	1,380	220-220-52050	Internet & Web Site Fees	3,050
-	8,520	10,000	220-220-52070	Engineering Fees	16,500
13,028	-	23,434	220-220-52290	Other Professional Services	33,500
1,161	1,210	5,929	220-220-53020	System Operating Supplies	8,000
5,135	5,520	9,524	220-220-53030	Equip & Vehicle Maintenance & Repa	5,500
26,695	36,755	55,590	220-220-53040	System Maintenance	55,600
9,440	15,029	30,000	220-220-53050	WW Treatment Plant Maintenance	43,000
11,777	13,546	13,725	220-220-53055	System Quality Tests	14,000
4,726	1,052	to 51050	220-220-53065	Building & Yard Maintenance	to 51050
4,743	1,052	to 53030	220-220-53130	Equipment Repairs	to 53030
-	-	to 53040	220-220-53135	Minor Sewer Projects	to 53040
13,202	-	20,286	220-220-53140	Bio-solids Management/Removal	21,000
591	-	33,650	220-220-53145	Effluent Area Maintenance	33,650
-	-	50,000	220-220-53150	Inflow & Infiltration Reduction Work	90,000
-	-	to 51010	220-220-53165	NPDES Permit Renewal	to 51010
-	-	to 53040	220-220-53175	PW Service Maps-Sewer Lines	to 53040
214,120	201,608	396,792		Materials & Services Total	502,900
				Capital Outlay	
-	345,272	-	220-220-60130	System Expansion	-
-	-	-	220-220-61610	System Improvements	-
-	-	3,400	220-220-63130	Equipment	-
1,604	3,808	to 63130	220-220-63510	Equipment	to 63130
1,604	349,080	3,400		Capital Outlay Total	-
				Debt Service	
41,360	47,519	49,657	220-220-65230	Loan Principal-RUS	75,000
71,249	68,130	70,992	220-220-65240	Loan Interest-RUS	25,169
112,609	115,649	120,649		Debt Service Total	100,169

SEWER FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				Transfers	
5,000	5,000	5,000	220-220-75050	To PW Equipment Fund	5,000
-	-	-	220-220-75060	To Local Improvement Fund	-
-	-	-	220-220-75080	To Inverse Condemnation Fund	-
5,000	5,000	5,000		Transfers Total	5,000
-	-	100,000	220-220-85100	Contingency	100,000
668,492	1,007,582	985,172		Appropriated Expenditures	1,017,419
2,342,892	2,603,429	2,898,380		ENDING FUND BALANCE	3,782,881
3,011,384	3,611,012	3,883,552		TOTAL EXPENDITURES	4,800,300

CAPITAL CONSTRUCTION - WATER SDC FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
1,450	1,148	1,168	312-000-41790	Interest Income	1,200
82,295	119,924	57,208	312-000-44100	SDC - Water System	58,000
83,745	121,072	58,376		Total New Resources	59,200
50,360	50,360	85,650		BEGINNING FUND BALANCE	98,700
134,105	171,432	144,026		TOTAL RESOURCES	157,900
				EXPENDITURES	
				Materials and Services	
-	-	25	312-312-52290	Other Professional Services	50
-	-	25		Materials and Services Total	50
				Capital Outlay	
-	-	-	312-312-60130	System Expansion	-
-	-	-	312-312-61610	System Improvements	-
-	-	-		Capital Outlay Total	-
				Debt Service	
60,000	45,116	17,266	312-312-65230	Bond 1 Principal-RUS	17,300
(2,276)	-	27,850	312-312-65240	Bond 1 Interest-RUS	27,900
57,724	45,116	45,116		Debt Service Total	45,200
57,724	45,116	45,141		Appropriated Expenditures	45,250
76,381	126,316	98,885		ENDING FUND BALANCE	112,650
134,105	171,432	144,026		TOTAL EXPENDITURES	157,900

CAPITAL CONSTRUCTION - SEWER SDC FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
35,943	16,202	10,566	314-000-41790	Interest Income	7,100
71,395	132,421	50,016	314-000-44200	SDC - Sewer System	80,000
107,338	148,623	60,582		Total New Resources	87,100
1,719,480	1,384,867	700,110		BEGINNING FUND BALANCE	621,600
1,826,818	1,533,490	760,692		TOTAL RESOURCES	708,700
				EXPENDITURES	
				Materials and Services	
11,806	-	1,000	314-314-52290	Other Professional Services	1,000
11,806	-	1,000		Materials and Services Total	1,000
				Capital Outlay	
274,248	-	-	314-314-60130	System Expansion	-
274,248	-	-		Capital Outlay Total	-
				Debt Service	
41,360	47,519	49,657	314-314-65230	Loan Principal-RUS	75,000
71,249	68,130	70,992	314-314-65240	Loan Interest-RUS	25,169
37,366	40,088	41,490	314-314-65250	Bank Loan Principal	41,500
5,922	3,254	2,253	314-314-65260	Bank Loan Interest	2,300
155,897	158,991	164,392		Debt Service Total	143,969
441,951	158,991	165,392		Appropriated Expenditures	144,969
1,384,867	1,374,499	595,300		ENDING FUND BALANCE	563,731
1,826,818	1,533,490	760,692		TOTAL EXPENDITURES	708,700

CAPITAL PROJECTS: POOL FACILITIES-INACTIVE

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
2,326	1,474	-	410-000-41790	Interest Income	-
47,500	-	-	410-000-41930	Fr Capital Construction: Gov't	-
249,155	-	-	410-000-41970	Grant Awards	-
337,500	-	-	410-000-41995	From Urban Renewal Agency	-
2,270	-	-	410-000-46510	Fundraising & Donations	-
638,751	1,474	-		Total New Resources	-
91,626	85,096	80,000		BEGINNING FUND BALANCE	-
730,377	86,570	80,000		TOTAL RESOURCES	-
				EXPENDITURES	
				Materials and Services	
-	-	-	410-410-52290	Other Professional Services	-
		-	410-410-75020	To Parks and Recreation	
-	-	-		Materials & Services Total	-
				Transfers	
		80000	420-200-75085	to Street Fund	
		80000		Transfers Total	
				Capital Outlay	
645,281	-	-	410-410-60130	Facilities Expansion	-
645,281	-	-		Capital Outlay Total	-
645,281	-	-		Appropriated Expenditures	-
85,096	86,570	80,000		ENDING FUND BALANCE	-
730,377	86,570	80,000		TOTAL EXPENDITURES	-

CAPITAL PROJECTS - WEST BROADWAY DEVELOPMENT-INACTIVE

2019	2020	2021			2022
2,019	2,020	Adopted	Account	Description	Adopted
				RESOURCES	
1,011	1,287	-	420-000-41790	Interest Income	-
-	-	-	420-000-41970	Grant Awards	-
-	-	-	420-000-42000	Developer Reimb-Other	-
-	-	-	420-000-46510	Fundraising & Donations	-
1,011	1,287	-		Total New Resources	-
59,651	59,651	65,000		BEGINNING FUND BALANCE	-
60,662	60,938	65,000		TOTAL RESOURCES	-
				EXPENDITURES	
				Materials and Services	
-	-	-	420-200-51010	Admin Supplies & Services	-
-	-	-	420-200-52010	Attorney & Legal Services	-
-	-	-	420-200-52290	Other Professional Services	-
	-		420-200-75085	to Street Fund	
-	-	-		Materials & Services Total	-
				Transfers	
		65000	420-200-75085	to Street Fund	
		65000		Transfers Total	
-	-	-	420-200-62280	Building Construction	-
-	-			Capital Outlay Total	-
-	-	-		Appropriated Expenditures	-
60,662	60,938	65,000		ENDING FUND BALANCE	-
60,662	60,938	65,000		TOTAL EXPENDITURES	-

DEBT SERVICE FUND

2019	2020	2021				2022
Actual	Actual	Adopted	Account	Description		Adopted
				RESOURCES		
147,670	153,489	155,586		BEGINNING FUND BALANCE		144,750
4,820	1,451	1,374	110-000-41110	Property Taxes-Prior Years		1,450
206	213	126	110-000-41115	Interest on Property Taxes		200
3,372	3,291	2,029	110-000-41790	Interest Income		1,500
156,068	158,444	159,115		Total Resources, except taxes to be levied		147,900
		85,000	110-000-41105	Taxes estimated to be received		94,350
86,726	87,009		110-000-41105	Taxes collected in year levied		
242,794	245,453	244,115		TOTAL RESOURCES		242,250
				EXPENDITURES		
				Debt Service		
				Bond Principal Payments		
				Issue Date	Payment Date	
54,000	58,000	63,000	110-110-65125	2010 Pool Bond	January	65,000
54,000	58,000	63,000			Total Principal	65,000
				Bond Interest Payments		
				Issue Date	Payment Date	
35,306	31,868	31,303	110-110-65130	2010 Pool Bond Interest	July & Jan	29,350
35,306	31,868	31,303			Total Interest	29,350
89,306	89,868	94,303		Debt Service Total		94,350
89,306	89,868	94,303		TOTAL EXPENDITURES		94,350
153,488	155,586			ENDING FUND BALANCE		
		149,812		ESTIMATED ENDING FUND BALANCE		147,900
242,794	245,453	244,115		TOTAL REQUIREMENTS		242,250

P.W. EQUIPMENT FUND

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
3,320	4,469	1,668	250-000-41790	Interest Income	1,700
5,000	5,000	5,000	250-000-41910	From Street Fund	10,000
				From Parks	8,000
5,000	5,000	5,000	250-000-41915	From Municipal Water	5,000
5,000	5,000	5,000	250-000-41920	From Municipal Sewer	5,000
18,320	19,469	16,668		Total New Resources	29,700
192,559	210,879	196,870		BEGINNING FUND BALANCE	182,850
210,879	230,348	213,538		TOTAL RESOURCES	212,550
				EXPENDITURES	
				Capital Outlay	
-		10,000	250-250-63110	Equipment	23,000
-	25,000	30,000	250-250-63615	Vehicles	-
-	25,000	40,000		Capital Outlay Total	23,000
-	25,000	40,000		Appropriated Expenditures	23,000
210,879	205,348	173,538		ENDING FUND BALANCE	189,550
210,879	230,348	213,538		TOTAL EXPENDITURES	212,550

RESERVE: GOVERNMENTAL

2019	2020	2021			2021	2021	2022
Actual	Actual	Adopted	Account	Description	Through Jan 2021	Estimated Actual	Adopted
				RESOURCES			
15,857	13,782	9,052	610-000-41790	Interest Income	2,658	9,052	5,400
-	6,000	6,000	610-000-41910	From Street Fund	-	6,000	6,000
15,857	19,782	15,052		Total New Resources	2,658	15,052	11,400
785,451	785,451	524,774		BEGINNING FUND BALANCE	524,774	524,774	189,826
801,308	805,233	539,826		TOTAL RESOURCES	527,432	539,826	201,226
				EXPENDITURES			
				Transfers			
150,000	150,000	350,000	610-610-75085	To Street Fund	-	350,000	150,000
150,000	150,000	350,000		Transfers Total	-	350,000	150,000
150,000	150,000	350,000		Appropriated Expenditures	-	350,000	150,000
651,308	655,233	189,826		ENDING FUND BALANCE	527,432	189,826	51,226
801,308	805,233	539,826		TOTAL EXPENDITURES	527,432	539,826	201,226

Created:	July 1, 2008
Reviewed On:	n/a
Modified On:	6/9/2014
Next Review Due:	05/01/2024

RESERVE: ENTERPRISE

2019	2020	2021			2022
Actual	Actual	Adopted	Account	Description	Adopted
				RESOURCES	
23,505	4,595	5,136	615-000-41790	Interest Income	900
23,505	4,595	5,136		Total New Resources	900
1,386,694	1,386,694	222,955		BEGINNING FUND BALANCE	228,950
1,410,199	1,391,289	228,091		TOTAL RESOURCES	229,850
				EXPENDITURES	
				Transfers	
-	1,200,000	-	615-615-75035	To Sewer Fund	-
-	1,200,000	-		Transfers Total	-
-	1,200,000	-		Appropriated Expenditures	-
1,410,199	191,289	228,091		ENDING FUND BALANCE	229,850
1,410,199	1,391,289	228,091		TOTAL EXPENDITURES	229,850

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

2007 INVERSE CONDEMNATION FUND-INACTIVE

2019	2019		
Actual	Adopted	Account	Description
			RESOURCES
-	-	340-000-41790	Interest Income
-	-	340-000-41920	From Municipal Sewer Fund
-	-	340-000-41925	From Storm Water Fund
-	-		Total New Resources
-	-		BEGINNING FUND BALANCE
-	-		TOTAL RESOURCES
			EXPENDITURES
			Materials and Services
-	-	340-340-51010	Admin Supplies & Services
	-	340-340-52290	Other Professional Services
	-		Materials & Services Total
			Debt Service
	-	340-340-65410	Loan Principal-Lot 400/600
	-	340-340-65420	Loan Interest-Lot 400/600
-	-		Debt Service Total
			Transfers
4,219	-	340-340-75080	To Municipal Sewer Fund
1,190	-	340-340-75085	To Storm Water Fund
5,409	-		Transfers Total
5,409	-		Appropriated Expenditures
(5,408.56)	-		ENDING FUND BALANCE
-	-		TOTAL EXPENDITURES

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Appendix C

Urban Renewal Agency's
Detailed Budget Pages
by Fund

VENETA

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VENETA URBAN RENEWAL AGENCY													
SUMMARY OF RESOURCES AND REQUIREMENTS													
FUND	PROJECTED BEGINNING FUND BALANCE @ 7-1-2021	PROPERTY TAXES	LOAN PROCEEDS	INTEREST EARNED	TOTAL REVENUE	TOTAL RESOURCES	MATERIALS & SERVICES	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL EXPENDI- TURES	PROJECTED ENDING FUND BALANCE @ 6-30-2022	TOTAL REQUIRE- MENTS
GENERAL	140,250	-	700,000	15,000	715,000	855,250	341,000	-	329,891	10,000	680,891	174,359	855,250
DEBT SERVICE	876,500	776,890	-	13,950	790,840	1,667,340	-	983,000	-	-	983,000	684,340	1,667,340
TOTALS	\$1,016,750	\$776,890	\$700,000	\$28,950	\$1,505,840	\$2,522,590	\$341,000	\$983,000	\$329,891	\$10,000	\$1,663,891	\$858,699	\$2,522,590

URBAN RENEWAL AGENCY - GENERAL FUND

2019 Actual	2020 Actual	2021 Adopted	Description	2022 Adopted
RESOURCES				
986,275	67,896	65,696	Beginning Fund Balance	140,250
91	600,000	700,000	Loan Proceeds	700,000
-	-	-	Grant Proceeds	-
16,063	24,423	13,500	Interest Income (LGIP)	15,000
1,002,429	692,319	779,196	Total Resources, except taxes to be levied	855,250
			Taxes estimated to be received	
			Taxes collected in year levied	
1,002,429	692,319	779,196	TOTAL RESOURCES	855,250
EXPENDITURES				
Materials and Services:				
2,080	1,868	3,000	Administrative Supplies	2,500
-	-	2,000	Public Relations/Marketing	1,000
7,500	1,356	91,500	Redevelopment Toolkit	50,000
-	-	-	Business Assistance Program	250,000
1,000	-	1,000	Debt Issuance Costs	1,000
430	-	3,000	Farmer's Market	1,000
10,000	10,000	10,000	Administration Functions by City	10,000
152	-	1,000	Legal Fees	10,000
200	500	500	Audit Fees	500
-	-	5,000	Downtown Retail Marketing Implementation	5,000
18,092	10,990	5,000	Other Professional Services	10,000
39,454	24,713	122,000	Total Materials and Services	341,000
Transfers:				
103,680	93,312	83,981	COV Water System Expansion	83,891
777,500	150,000	-	COV Park and Pool Facilities	65,000
-	-	-	COV Local Improvement	81,000
-	356,000	393,000	COV Economic Development	70,000
13,899	2,597	30,000	COV General Fund	30,000
895,079	601,909	506,981	Total Transfers	329,891
-	-	10,000	Contingency	10,000
934,533	626,623	638,981	Total Expenditures	680,891
67,896	65,696		Ending Fund Balance	
		140,215	Estimated Ending Fund Balance	174,359
1,002,429	692,319	779,196	TOTAL REQUIREMENTS	855,250

URBAN RENEWAL AGENCY - DEBT SERVICE FUND

2019 Actual	2020 Actual	2021 Adopted	Description	2022 Adopted
RESOURCES				
869,655	1,303,993	1,240,846	Beginning Fund Balance	876,500
14,164	24,423	12,880	Interest Income (LGIP)	12,500
34,271	1,273	9,100	Previously Levied Taxes	10,500
		0	Interest on Taxes	1,000
		50	Investment Income on Taxes	450
521	2,136		In-Lieu/Other	1,200
918,611	1,331,825	1,262,876	Total Resources, except taxes to be levied	902,150
		686,165	Taxes estimated to be received	765,190
707,191	765,386		Taxes collected in year levied	
1,625,802	2,097,211	1,949,041	TOTAL RESOURCES	1,667,340
EXPENDITURES				
Debt Service:				
Du Jour Loan				
91	601,091	702,500	Loan Principal & Interest	702,500
Water Bonds Issued Feb 15, 2001				
235,000	264,484	265,000	Series 2001 Bond Principal	265,000
42,188	14,484	16,000	Series 2001 Bond Interest	15,000
500	500	500	Bond Agent Fees	500
277,779	880,560	984,000	Total Debt Service	983,000
277,779	880,560	984,000	Total Expenditures	983,000
1,348,023	1,216,651		Ending Fund Balance	
		965,041	Estimated Ending Fund Balance	684,340
1,625,802	2,097,211	1,949,041	TOTAL REQUIREMENTS	1,667,340

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Appendix D

Supporting Schedules



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CITY OF VENETA
ESTIMATE OF PROPERTY TAX COLLECTIONS

GENERAL GOVERNMENT LIMITATION:

Permanent Tax Rate:	\$	5.6364
Assessed Value for prior year	\$	302,764,252
Increase Rate (3% maximum)		3%
Estimated Assessed Value		<u>311,847,180</u>
Assessed Value/1,000:		311,847
Amount Tax Rate Will Raise		1,757,695
Estimated/Actual Loss Due to Limits		(3,000)
Other Adjustments per County		<u>25</u>
Net Tax To Be Imposed		1,754,720
Estimate of % Uncollectible		5.00%
Estimate of Taxes to Receive	<u>\$</u>	<u>1,666,984</u>

Estimate Distribution to Funds:	DOLLAR AMOUNT	FY2021-22	FY2020-21	FY2019-20
		PERCENT	PERCENT	PERCENT
General	\$ 300,057	18%	18%	18%
Law Enforcement	916,841	55%	55%	55%
Parks & Recreation	266,718	16%	16%	16%
Planning	183,368	11%	11%	11%
Total	\$ 1,666,984	100%	100%	100%

EXCLUDED FROM LIMITATION:

	BONDS AFTER MEASURE 5 2010 G.O. POOL	TOTAL FOR CITY
Amount Needed for Payments	\$ 89,652	\$ 89,652
Estimated/Actual Loss Due to Limits		-
Other Adjustments per County	<u>(20)</u>	<u>(20)</u>
Estimate of % Uncollectible	5%	5%
Net Tax To Be Imposed	<u>\$ 94,350</u>	<u>\$ 94,350</u>

Estimate Distribution to Funds:	DOLLAR AMOUNT	PERCENT	PERCENT	PERCENT
Debt Service Fund	\$ 89,652	100%	100%	100%

FY2021-22 Allocation of Payments	General	0.170814	1,756,636
	Debt Service	0.051036	
	Law Enforcement	0.521930	
	Parks & Recreation	0.151834	
	Planning	0.104386	

LISTING OF POTENTIAL PROJECTS							
PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	DOLLAR AMOUNT PER ACCOUNT	FUND/TYPE OF REVENUE	COMMENTS/DESCRIPTION
Community Center Upgrades	Refurbishment	\$ 25,000	Parks	130-530-53065	25,000	Park Fund Non-specified	Design Phase
E Hunter Road Improvement	Rehabilitation/Improvement	\$ 15,000	Streets	230-230-53050	15,000	Street Fund Non-specified;	Design/Project Bid Phase
Reservior Land Acquisition	Acquisition	\$ 110,000	Water	210-210-60130	110,000	Water Fund Non-specified	Future water tank site; 100% SDC eligible; No SDC money available at this time
Sidewalk Territorial RR Crossing	Improvement	\$ 15,000	Streets	230-230-61610	15,000	Street Fund Non-specified	ADA Compliance
Storm water Template Implementation	Professional Services	\$ 1,000	Storm water	240-240-52290	1,000	Storm Water Fund Non-specified	Carryover from FY1920
Treated Effluent Mainline	Maintenance / Expansion	\$ 30,000	Sewer	220-220-53145	30,000	Sewer Fund Non-specified	Maintenance
Water Management and Conservation Plan Update	Professional Services	\$ 15,000	Water	210-210-52290	15,000	Water Fund Non-specified	8000.00 paid in FY20-21
Broadband Buildout (aka Middle Mile Project)	New Construction	\$ 81,000	URA	100-100-60130	81,000	URA	System expansion (fiber lines); if grant not awarded; project may be not be completed
Bolton Field Sports Complex Master Plan	Professional Sevices	\$ 35,000	Planning	140-140-52140	35,000	URA	Design Phase
Jeans Road Intersection Planning	Professional Services	\$ 25,000	Streets	230-230-63150	25,000	URA	Pontential partnership with U of O
New Five-Year Plan Economic Development Implementation	Professional Services	\$ 70,000	General	100-205-52060	70,000	URA	Arts and Culture, Veneta Works, Pop Up Retail District Increase, Kaufman Grant
Trails and Paths Master Plan	Professional Sevices	\$ 25,000	Planning	140-140-52140	25,000	User Fees	Design Phase/Grant Potential
Parks SDC	Professional Sevices	\$ 25,000	Planning	140-140-52140	25,000	User Fees	Grant Potential

LISTING OF POTENTIAL PROJECTS							
PROJECTS	TYPE OF PROJECT	TOTAL PROJECT COST	FUND FOR EXPENDITURE	EXPENDITURE ACCOUNT	DOLLAR AMOUNT PER ACCOUNT	FUND/TYPE OF REVENUE	COMMENTS/DESCRIPTION
Update Local Floodplain Maps	Professional Sevices	\$ 20,000	Planning	140-140-52141	20,000	Planning Fund Non-specified	Grant Potential. Potential partnership with ODOT.
Employee Training and Development Program	Improvement	\$ 25,000	Multi Fund Split	100-100-51020, 130-130-51020, 130-520-51020, 140,140-51020,230-230-51020, 240-240-51020, 260-110-51020, 210-210-51020, 220-220-51020	25,000	Multi-Fund Non-Specified	Yearly training, employee certifications, employee development initiatives
Employee Master Project Program	Improvement	\$ 25,000	General	100-150-51012	25,000	User Fees	Employee incentive program for completion of innovative/high impact projects that benefit the City.
Dog Park	Improvement/Expansion	\$ 60,000	Parks	130-130-60130	60,000	Park Fund Non-specified	Community Priority
LCSO Relocation	Expansion	\$ 35,000	General	100-195-51010	35,000	General Fund Non-specified	Contract Obligation
Street Preservation Crack and Sand Seal	Rehabilitation/Improvement	\$ 425,000	Streets	230-230-53050	425,000	Street Fund Non-specified;	Carryover from FY2021
Complete AWIA Emergency Plan	Professional Sevices	\$ 17,000	Water	210-210-52290	17,000	Water Fund: User Fees	Compliance Requirement
Wildfire Preparedness Program	Improvement	\$ 50,000	General	100-195-52201	50,000	General Fund Non-specified	Grant Pontential, Emergency Preparedness
City Park Restrooms	Improvement	\$ 125,000	Parks	130-130-60130	10,000	Park Fund Non-specified	City Portion
					115,000	URA/Grant from ODPR	Grant for Oregon Parks and Recreation with support from URA
Sewer Infiltration and Inflow Inspection	Professional Sevices	\$ 90,000	Sewer	220-220-53150	90,000	Sewer Fund Non-specified	Maintenance

LISTING OF POTENTIAL GRANTS

Name of Granting Agency	Type of Grant	Description of Project/Purpose	Amount to Budget (Expenditure)	Amount of Grant (Revenue)	Amount of Grant Match Remaining	Other Important Information
Lane County	Rural Tourism	Various activities designed to promote tourism.	\$ 16,000	\$ 11,000	\$ 5,000	Expenditure includes \$11,000 to Chamber per contract and another \$5,000 unidentified
		General Fund	52065	45110	\$ 8,350	
Oregon Parks and Recreation Department	Livability	Restrooms @ City Park	\$125,000	\$ 75,000	\$ 50,000	\$40,000 from URA and \$15,000 from City
LCOG	Livability or Public Safety	Traffic Garden-Veneta Elementary	\$50,000	\$ 50,000	\$ -	
		Park Fund	60130	41970		
Regional Fiber Consortium (Original grant of \$20,000 already received)	Economic Dev	Build out of broadband for fiber	\$ 20,000	\$ -	\$ 580	
Lane County (Original grant of \$6,100 already received)	Economic Dev	Build out of broadband for fiber	\$ 6,100	\$ -	\$ -	Grant money received previously; only expense is being budgeted
Lane Council of Governments (Original grant of \$5,000 already received)	Economic Dev	Build out of broadband for fiber	\$ 4,665	\$ -	\$ -	
		General Fund	60130	41970		
Reser Family Small Communities Initiative Grant	Economic Dev	Support entrepreneurial development	\$ 10,000	\$ 10,000	\$ -	
Rural Opportunity Initiative/ Kaufman Foundation	Economic Dev	Support entrepreneurial development	\$ 35,000	\$ 35,000	\$ -	Expenditure includes \$17,500 to RAIN per contract. The other \$17,500 will support Veneta Works and Pop Up
Ford Family Foundation RARE Support Grant	Economic Dev	RARE Member	\$ 10,000	\$ 10,000	\$ -	Communities that are selected to participate with RARE will have access to \$10k support towards the \$23,500 cost
		General Fund	Dept 205	41970		

LISTING OF POTENTIAL GRANTS

Name of Granting Agency	Type of Grant	Description of Project/Purpose	Amount to Budget (Expenditure)	Amount of Grant (Revenue)	Amount of Grant Match Remaining	Other Important Information
STIP Project	Livability	Multi-Use Path (Veneta to Elmira)	\$ 35,000	\$ -	\$ 35,000	This is a Lane County project/grant; however, the City is a co-applicant and needs to contribute \$55,906 in match. About 1/2 of the match will be in-kind staff time and right of way dedication
		Street Fund	52290			
Oregon State Department of Transportation Small City Allotment Program	Transportation	E Hunter	\$ 15,000	\$ 100,000	\$ -	Design Phase Only
		Street Fund	53050	41970		
Grand Total				\$ 221,000	\$ 90,580	

LISTING OF POTENTIAL ASSET PURCHASES

ASSETS BY TYPE	TOTAL ASSET COST	AMOUNT TO BUDGET	ALLOCATION PERCENTAGES	FUND(S)	EXPENDITURE ACCOUNT NUMBER
OFFICE AND COMPUTER EQUIPMENT - \$4,999 and Below					
Non-specified needs	\$5,000.00				
Chomebooks Planning Commission (6)	\$3,600.00				
Additional Monitors	\$2,500.00				
Additional Equipment for City Hall Updates	\$5,000.00			Operating Funds (see below)	
		\$4,620.70	29%	General	51500
		\$2,382.80	15%	Park and Recreation	51500
		\$1,593.90	10%	Planning	51500
		\$2,785.30	17%	Water	51500
		\$3,026.80	19%	Sewer	51500
		\$1,336.30	8%	Street	51500
		\$354.20	2%	Stormwater	51500
	<u>\$ 16,100</u>	<u>\$ 16,100</u>			
EQUIPMENT - \$4,999 and Below					
Welding Gear	\$1,000.00	\$1,000.00	50%	Water	210-210-51515
			50%	Sewer	220-220-51515
Sculptures	\$1,000.00	\$1,000.00	100%	Park and Recreation	130-130-51515
Chairs Tables for Community Center	\$5,000.00	\$5,000.00	100%	Park and Recreation	130-530-51515
	<u>\$ 7,000</u>	<u>\$ 7,000</u>			
EQUIPMENT - \$5,000 and Above					
1/2 ton Pick up	\$30,000.00	\$30,000.00	100%	P.W. Equipment	63110/63615
Non-specified needs	\$10,000.00			Operating Funds (see below)	
Brush Hog		\$5,000.00	100%	P.W. Equipment	63110/63615
New Mower		\$8,000.00	100%	P.W. Equipment	63110/63616
Copy Machince Lease	\$7,000.00	\$12,054.00	29%	General	63110
Gearbox Public Works		\$6,216.00	15%	Park and Recreation	63110
Community Center Kitchen Eq.	\$25,000.00	\$4,158.00	10%	Planning	63110
Fiber Lines-Fiber Optic Transfer					
Nodes and Trunk Lines		\$7,266.00	17%	Water	63110
		\$7,896.00	19%	Sewer	63110
		\$3,486.00	8%	Street	63110
		\$924.00	2%	Stormwater	63110
	<u>\$ 72,000</u>	<u>\$ 85,000</u>			

DEBT SERVICE OBLIGATIONS - ENTERPRISE FUNDS

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2021	Principal Due FY21-22	Extra Principal	Interest Due FY21-22	Amount to Budget by Fund/Account	Account #s
US Bank General Obligation Bond (formerly USDA sewer)											
Sewer System Improvements		7/14/2021	2.58%	07/14/2021	2,833,646	2,315,425	150,000	-	50,338		
Sewer	0.5									75,000	220-220-65230
Sewer	0.5									25,169	220-220-65240
Cap Construction-Sewer	0.5									75,000	314-314-65230
Cap Construction-Sewer	0.5									25,169	314-314-65240
Payment Total										\$ 200,338	
Banner Bank: North 40											
Purchase of 40 acres with		12-15-2011	3.48%	12-15-2022	362,590	43,700	42,180	-	1,521		
Cap Construction-Sewer	1.0									42,180	314-314-65250
Cap Construction-Sewer	1.0									1,521	314-314-65260
Payment Total										\$ 43,700	
USDA Rural Development:											
Water System Expansion		12-01-2013	2.75%	12-01-2053	10,379,269	9,049,910	177,405	-	276,947		
Water	0.9									159,664	210-210-65110
Water	0.9									249,252	210-210-65115
Cap Construction-Water	0.1									17,740	312-312-65230
Cap Construction-Water	0.1									27,695	312-312-65240
Payment Total										\$ 454,351	
GRAND TOTALS:						\$ 13,575,505	\$ 11,409,035	\$ 369,585	\$ -	\$ 328,805	\$ 698,390

DEBT SERVICE OBLIGATIONS - GOVERNMENTAL FUNDS

Debt Description/Fund	Allocation	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding June 30 2021	Principal Due FY21-22	Extra Principal	Interest Due FY21-22	Amount to Budget by Fund/Account	Account #s
Banner Bank: Bolton Hill Sewer L.I.D.											
Sewer System Improvements		6-18-2009	3.475% *	6/15/2029	223,502	109,461	12,061	-	6,207		
Local Improvements	1.0									12,061	430-430-65510
Local Improvements	1.0									6,207	430-430-65520
								Payment Total		\$ 18,268	
U.S. Bank: General Obligation Bonds											
Pool Facility Construction		2-12-2010	4.45% *	1/1/2029	1,100,000	617,975	65,000	-	29,350		
Debt Service	1.0									65,000	110-110-65125
Debt Service	1.0									29,350	110-110-65130
								Payment Total		\$ 94,350	
TOTALS						\$ 1,323,502	\$ 727,436	\$ 77,061	\$ -	\$ 35,557	\$ 112,618

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

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

SCHEDULE OF TRANSFERS

FUND(S) \$ BEING TRANSFERRED FROM	FUND(S) \$ BEING TRANSFERRED TO	AMOUNTS OUT	AMOUNTS IN	EXPLANATION	ACCOUNT #
Business Assistance		1,000		Staff time spent on loan	360-360-75005
	General		1,000	administration	100-000-41955
Zumwalt		20,000			350-350-75005, 30, 20
	Law Enforcement		10,000		120-000-41945
	Park and Recreation		10,000		130-000-41945
Parks		8,000		Build up fund balance for	130-130-85100
Street		5,000		future equipment and vehicle	230-230-75050
Sewer		5,000		needs	220-220-75050
Water		5,000			210-210-75050
Stormwater		5,000			240-240-75010
	P.W. Equipment		28,000		250-000-41915, 10, 20
Street		6,000		To comply with State Law if full	230-230-75085
	Reserve		6,000	bike/ped \$ is not used	610-000-41910
Reserve-Governmental		150,000		Support of Pavement	610-610-75085
	Street		150,000	Preservation Program	230-000-46010
General		55,000		To start new fund entitled	100-100-75010
Building Inspection Program			55,000	"Building Inspection Program	260-000-41910
				Fund"	
		<u>\$ 260,000</u>	<u>\$ 260,000</u>		
From Urban Renewal:	70,000	Economic Development			
	83,981	Water Debt			
	40,000	City Park Restrooms			
	25,000	Bolton Sports Complex			
	81,000	Broadband Buildout			
	30,000	Staff Reimbursement			
	<u>\$ 329,981</u>				

PERSONNEL SERVICES DISTRIBUTION BY FUND AND DEPARTMENT

Positions determined by management team. Allocations are rough estimates of the time each employee spends in each department. City Hall staff does not track, P.W. staff tracks each pay period; however, the allocations are not changed to match until possibly the next budget year (hours are tracked for primarily management purposes)

Positions	Funds/Departments	ADMIN/F INANCE	ECONOM IC DEV	COURT	CODE ENFORCE MENT	PUBLIC SAFETY	BUILDING	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORMW ATER	ZUMWAL T	TOTAL
REGULAR & TEMPORARY EMPLOYEES:																
City Administrator		0.500	0.100	0.015	0.015	0.050	0.015	0.050	0.015	0.050	0.050	0.050	0.050	0.025	0.015	100%
Management Analyst		0.265	0.250	0.015	0.025	0.250	0.015	0.025	0.025	0.015	0.025	0.025	0.025	0.025	0.015	100%
Finance Director		0.465	0.025	0.050	0.015	0.015	0.015	0.050	0.025	0.025	0.100	0.100	0.075	0.025	0.015	100%
Office Support Specialist III AF		0.220		0.050			0.015	0.025	0.025		0.300	0.300	0.025	0.025	0.015	100%
Office Support Specialist II		0.220	0.025	0.050	0.025		0.025	0.025	0.050	0.025	0.250	0.250	0.025	0.015	0.015	100%
City Recorder		0.425		0.025				0.100		0.200	0.100	0.100	0.050			100%
Comm Development Director		0.150	0.050	0.015	0.015		0.015	0.150		0.305	0.050	0.050	0.150	0.050		100%
Associate Planner		0.200			0.025		0.025			0.700	0.025	0.025				100%
Office Support Specialist III TW		0.175		0.250	0.200	0.015	0.125	0.025	0.025	0.105	0.025	0.025	0.015	0.015		100%
PW Director		0.090	0.050		0.025		0.025	0.150	0.075	0.015	0.185	0.185	0.150	0.025	0.025	100%
PW Superintendent		0.050			0.025			0.050	0.025		0.385	0.385	0.055	0.025		100%
Utility Worker I (AF)		0.085			0.025			0.050	0.025		0.320	0.320	0.150	0.025		100%
Utility Worker I (SB)			0.050		0.025			0.300	0.025		0.200	0.150	0.200	0.050		100%
Utility Worker I (MM)		0.050			0.025			0.255			0.160	0.160	0.300	0.025	0.025	100%
Utility Worker II (JM)		0.025			0.025						0.360	0.590				100%
Utility Worker I (ME)					0.025			0.350	0.150		0.050	0.150	0.200	0.050	0.025	100%
HR Specialist/Program Manager		0.345	0.025	0.015	0.015	0.015	0.015	0.100	0.275	0.050	0.045	0.045	0.025	0.015	0.015	100%
On-call pay: PW Employees									0.05		0.475	0.475				100%
% Charged to Funds/Dept		3.265	0.575	0.485	0.510	0.345	0.290	1.705	0.790	1.490	3.105	3.385	1.495	0.395	0.165	
SEASONAL EMPLOYEES:																
Pool Manager									-							0%
Pool Staff									1.00							100%
Seasonal Grounds Laborer								0.400				0.150	0.425	0.025		100%
Recreation and Events Coordinator															1.000	100%
% Charged to Funds/Dept		0.000	0.000	0.000	0.000	0.000	0.000	0.400	1.000	0.000	0.000	0.150	0.425	0.025	1.000	
Total % by Funds/Departments																
REGULAR EMPLOYEES		0.181	0.032	0.027	0.028	0.019	0.016	0.095	0.044	0.083	0.173	0.188	0.083	0.022	0.009	1.000
TEMP/SEASONAL EMPLOYEES		-	-	-	-	-	-	0.1330	0.3330	-	-	0.0500	0.1430	0.0080	0.3330	1.000

SCHEDULE OF ESTIMATED PERSONNEL COSTS BY DEPT AND TYPE

Fund/Department Name:	ADMIN/ FINANCE	ECONOMIC DEVELOPME NT	COURT	CODE ENF.	PUBLIC SAFETY	BUILDING	PARKS	POOL	PLANNING	WATER	SEWER	STREETS	STORM	ZUMWALT	TOTAL BY TYPE
Type of Cost:	100-100	100-100	100-160	100-170	100-195	260-110	130-130	130-520	140-140	210-210	220-220	230-230	240-240	350-350	
Salary/Wages 50010	\$ 232,823	\$ 38,481	\$ 30,372	\$ 31,109	\$ 21,414	\$ 20,132	\$ 75,887	\$ 38,137	\$ 109,653	\$ 166,314	\$ 182,453	\$ 78,858	\$ 22,012	\$ 10,072	1,057,717.96
Insurance Benefits 50065	50,044	8,848	7,465	7,742	5,253	4,424	26,266	12,165	22,948	47,832	51,980	22,948	6,083	2,488	276,487.32
Life & LTD Insurance Benefits 50065	806	142	120	125	85	71	423	196	370	770	837	370	98	40	4,452.51
Pension - EE & ER 50070	52,838	9,342	7,882	8,174	5,547	4,671	28,204	14,025	24,230	50,503	55,059	24,736	6,451	3,807	295,468.07
FICA 50060	16,402	2,900	2,447	2,537	1,722	1,450	9,880	7,171	7,521	15,677	17,514	8,889	2,070	4,000	100,178.82
Workers' Compensation 50060	1,241	219	185	192	130	110	853	807	569	1,186	1,365	786	163	567	3,372.81
TOTAL BY TYPE OF FUND/DEPT	354,153.74	59,931.82	48,471.32	49,878.34	34,150.75	30,857.81	141,513.67	72,501.89	165,290.69	282,281.59	309,207.06	136,587.15	36,876.85	20,974.81	1,742,677.48
Allocation by Fund/Dept	0.203	0.034	0.028	0.029	0.020	0.018	0.081	0.042	0.095	0.162	0.177	0.078	0.021	0.012	1.000

VENETA URBAN RENEWAL AGENCY
ESTIMATE OF TAXES

	ESTIMATED FY21-22	Actual FY20-21 Excess Assessed Value & Collections through May 2021	Actual FY19-20
Current Year Assessed Value	\$ 55,326,861		
Rate of Increase (maximum is 3%)	3%		
Estimated Assessed Value (for upcoming year)	56,986,667		
Actual Assessed Value		* \$ 55,326,861	\$ 53,599,035
Tax to be Levied **	805,460		
Estimated Collection Rate	95%		
Estimated Tax Collections	\$ 765,187		
Actual Taxes Received		\$ 782,000	\$ 753,801
Implied Rate		0.01413418	0.01406371
* Value increase from previous year	3.2236%		

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

URBAN RENEWAL AGENCY - LISTING OF POTENTIAL PROGRAMS

PROGRAMS/SERVICES	AMOUNT TO BUDGET	DESCRIPTION
Economic Development	\$ 70,000	Implementation of projects from new five year economic development plan.
Farmer's Market Operations	\$ 3,000	The Veneta Downtown Farmers' Market (VDFM) continues to provide a spark for economic development in the downtown area. The amount being included in the budget includes money for market activities sponsored by the URA, City and special requests made by the manager. The Agency will continue to provide Buck Sanitation services to the market site.
Broadbank Buildout Middle Mile Project	\$ 81,000	This will bring a new middle-mile fiber backbone into Veneta that can be used by an Internet Service Provider (ISP) for internet service to Veneta.
Bolton Field Sports Complex Master Plan	\$ 25,000	An update to the 2011 Plan would include different improvements for BHSC, with an unknown cost for construction and long-term maintenance until we know what the new/updated Plan recommends.
City Park Restrooms	\$ 40,000	Adding restrooms to City Park. Grant for \$75,000 for remainder.
Business Assistance Program	\$ 250,000	A program to provide economic assistance to new and existing businesses looking to develop in the Agency area.

DEBT SERVICE OBLIGATIONS - URBAN RENEWAL AGENCY

Debt Description	Date of Issue	Interest Rate	Final Maturity Date	Amount of Issue	Debt Outstanding 06-30-21	Principal Due FY2021-22	Extra Principal	Interest Due FY2021-22	Amount to Budget
General Obligations Bonds:									
Water System Construction	02/15/2001	5.63%	02/15/22	265,000	265,000	265,000		14,906	279,906
GRAND TOTALS:				\$ 265,000	\$ 265,000	\$ 265,000	\$ -	\$ 14,906	\$ 279,906

Work Plan

VENETA

oregon

011100

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OVERVIEW

The purpose of this Council work plan is to outline projects, based on Council priorities, community need, staff and financial capacity, which have been identified for the next two years. This does not include City staff's routine, ongoing work.

Per John Nalbandian, a local government management expert and retired professor, roughly 80% of staff capacity should be allocated to ongoing operations and "daily" work, 15% to priority work plan projects, and 5% to unanticipated and emergent priorities, as illustrated in the diagram below.



COUNCIL GOALS 2021-2023



Improve community safety by enhancing community policing and planning for the future.



Create community and economic development opportunities for business and industry to retain and create jobs.



Promote parks and recreation projects and improvements that support healthy and active lifestyles for all ages.



Urbanize city streets in order to improve bicycle and pedestrian connectivity and continue to develop multi-use paths for the betterment of the community.

CITY PLANS



Comprehensive Plan



Parks, Recreation, and Open Spaces Master Plan



Downtown Master Plan



Pavement Preservation Report



Economic Development Strategic Plan



Transportation System Plan



Emergency Operations Plan



Urban Renewal Plan



Communication Plan



Wastewater Master Plan



Downtown Development Next Steps Strategies



Water System Master Plan



Hazard Mitigation Plan



Highway 126 Beautification Plan

ONGOING & COUNCIL PRIORITY PROGRAMS AND PROJECTS

- ADMINISTRATION

Communications



1. Present draft Communications Master Plan to City Council
2. Develop communications practices and procedures according to Master Plan
3. Develop routine surveys for customer and citizen feedback
4. Research communications tools and prioritize needs
5. Develop hybrid live/virtual public meetings capabilities for council meetings

Economic Development



1. Identify gaps and develop a highspeed internet strategy to encourage deployment throughout the city (Middle Mile Fiber strategy update)
2. Implement first-year priority projects from 5-Year Economic Development Strategy
 - a. Business Retention & Expansion: Survey, analysis and action recommendations
 - b. Arts & Culture Promotion: Sculpture, murals, banners, Highway 126 signage
3. Update Business Assistance Program and public/private contract templates
 - a. Continue working with Arable Brewing Company on opening brewpub in Veneta
4. Plan for federal lobbying effort to fund Highway 126 beginning in Spring 2022
5. On-board new Management Analyst as lead economic development specialist
6. Research and apply for grants
7. Continued low-barrier program support for local entrepreneurs: shopfernridge.com and The Shoppes at Veneta Square

Fiscal & Administrative Services

1. Integrate additional Caselle software modules to increase fiscal operations efficiency (Accounts Receivable, Business Licensing, Tax Tracking, etc.)
2. Set-up URA finances within Quickbooks software for more efficient tracking and reporting
3. Develop citizens budget report
4. Create procurement system and documentation procedure that ties into City and State public contracting and procurement guidelines
5. Identify new potential sources of revenue (potential natural gas franchise fee, competitive franchise agreement application fee, business license fees by classification, etc.)

6. Develop a consolidated financial report to complement budget documents
7. Upgrade bulk water station software to allow customers to pay with credit cards
8. Transition financial policies and procedures into official documentation

Human Resources

1. Implement new employee career tracking system
2. Finalize and implement employee development and training programs to maintain a skilled and well-rounded workforce
3. Finalize and implement Master-level Project Incentive Program
4. Annual personnel handbook update
5. Develop employee training modules through CIS that follow a predictable schedule and apply to specific departments
6. Develop department resiliency plan through increased cross training
7. Support a respectful and collaborative culture with team workshops and group projects

Information Technology

1. Increase cybersecurity through newly implemented cyber security policy and server files clean-up
2. Reorganize archive and upload records to State hosted digital query and public records system
3. Continuation of technology upgrades at City Hall
4. Create department sections on the City website

General

1. SaniPac franchise agreement update or renewal
2. LCOG agreement update or renewal
3. Preferred Connections franchise renegotiation
4. Spectrum/Charter franchise renegotiation
5. CenturyLink franchise renegotiation
6. Lane Electric franchise renegotiation

• PUBLIC SAFETY

Disaster Preparedness



1. Coordinate update of Natural Hazard Mitigation Plan with Lane County update
2. Continue Staff Disaster Preparedness Training

3. Update Emergency Operating Plan with LFA
4. Develop and implement wildfire mitigation program
5. Support Neighborhood Watch groups with signage and cooperation

Community Health

1. Fund portable toilet for Lot 400 campers
2. Maintenance of Lot 400 for health and safety hazards
3. Work with VHAB on developing continuum of care program for local unhoused
4. Review transitional camping permit for former Valley United church property owners
5. Continue working with DLCD and ODOT on improving functionality of Lots 400 & 300 for unhoused camping
6. Continue supporting Community Dinners and Warming Shelters programs
7. Continue pro-active engagement with private property owners on illegal camping

Law Enforcement



1. Fund portable building rental and new automatic gate at Public Works Yard for LCSO & Parole and Probation storage and after-hours operations
2. Implement Public Safety Fee on utility bills
3. Update security cameras at Territorial Skate Park and Public Works Yard
4. Research patrol data to better characterize type of public safety services needed (peace officer or social worker)

• COMMUNITY DEVELOPMENT

Streets & Transportation



1. Veneta-Elmira Path design, property acquisition and funding
2. Oregon Small City Allotment grant application
3. Safe Routes To Schools grant application (next round will be in 2022)
4. Continue advisory role with Lane County Bicycle Master Plan team

Parks, Recreation & Cultural Enhancement



1. Issue RFP, award contract, and deliver a Paths and Trails Plan
2. Parks SDC Update

Planning (Long Range)

1. Participation in project scoping for Sustainable City Year Program
2. Update and consolidation of Land Development & Land Division Ordinances

3. Completion and adoption of Stormwater Design Manual

Planning (Current)

1. Final Plat and building permits for Madrone Ridge Subdivision (30-50 lots)
2. Tentative and Final plats for Phases 4 & 5 of Applegate Landing
3. Development of ATR properties north of Jeans Road
4. Development of property at SE corner of Territorial and Hwy 126

Urban Renewal



1. Update of 2012 Bolton Hill Sports Park Master Plan
2. Begin discussion with ODOT on developing key downtown gateway signage locations (Project: Territorial Hwy Improvements: Hwy 126 to Hunter)
3. Business Incentives for Downtown District brewpub
4. Highspeed Internet (Project: Miscellaneous Fiber)
5. City Park Improvements – Phase 5 Community Center
6. SVdP lots (Projects: Retail Pop-Up & Luther Lane/VDFM)

• PUBLIC WORKS

Animal Control (shared responsibility with Community Development Dept.)

1. Continue with cat spay and neuter program
2. Training for Animal Control officers

Sewer

1. Video inspection of sewer collection system
2. Replacement of gearboxes for screw conveyors at WWTP
3. Inspection and replacement of aeration parts for west basin and clarifier at WWTP
4. Continue working with developers during construction of new sewer facilities

Streets



1. Next phase of Street Preservation Plan-crack sealing and then sand slurry sealing.
2. New watering of hanging plant baskets in Downtown area
3. Possibly put out bid for East Hunter Road improvement project
4. Maintain stormwater facilities
5. Installation of new ADA compliant sidewalks over Territorial crossing. Contingent on railroad upgrading crossing.

Water





1. Completion of the AWIA Risk and Resilience Assessment and Emergency Response Plan
2. Update the Water Management and Conservation Plan
3. Rebuild all altitude control valves that control system pressures, reservoir filling, and quantity of water from EWEB
4. Continue working with developers during construction of new water facilities
5. If possible, secure future sight of new water reservoir on 582 elevation arc to give redundancy to Dogwood Reservoir

Parks



1. Get Pool up and operating for season
2. Purchase and installation of security cameras for the pool office and deck
3. Upgrade of security cameras in Territorial Park
4. Purchase and installation of new Restroom building for City Park
5. Design for expansion and/or upgrade of Community Center
6. Evaluation of possible Dog Park locations
7. Maintain all parks and greenspaces

Council Goal	Department	Group	Project Title & Deliverables		Timeline				2021-2022 Budget	Staff Lead	Notes
					July-Dec 2021	Jan-June 2022	July-Dec 2022	Jan-June 2023			
	<div>Administration</div> <div></div>	Communications	Communication Master Plan	Finlize Draft, Present to Staff, then Council for Adoption						CT	Communications Team (CT): Office Specialist III, Management Analyst
				Develop Communications Practices and Procedures						CT	
				Develop Routine Surveys for Customer & Citizen Feedback						CT	
				Research Communications Tools and Prioritize Needs						CT	
		Economic Development	5-Year Strategy Initiatives	Business Retention & Expansion: Survey, Analysis, and Action					\$ 30,000	MA	funded by Veneta Urban Renewal Agency (\$250,000 for Business Development)
				Arts & Culture: Sculpture, Murals, Banners, and Hwy 126 Signage					\$ 10,000	MA	
			Business Assistance Program	Reconstitute committee and update program					\$ 80,000	MA	
				Federal Outreach to Fund Hwy 126					\$ 3,000	CA	
			VenetaWorks	On-Board New Management Analyst as Lead Economic Development Specialist						CA	
				Research and Apply for Grants						MA	
				The Shoppes at Veneta Square Retail District					\$ 10,000	MA	
				ShopFernRidge.com					\$ 2,000	MA	
				Banners for Streets					\$ 5,200	MA	
		Fiscal and Administrative Services		Integrate More Caselle Software Modules (Accnts Receivable, Biz Licensing, Tax Tracking, etc.)					\$ 5,000	FASD	Increase Operations Efficiency
				Setup URA Finances Within QuickBooks Software					\$ 500	FASD	
				Develop Citizens' Budget Report						FASD	
				Create Procurement System and Documentation Procedure						CR	Ties into City and State Public Contracting and Procurement Guidelines
				Optimize Revenue Collection and Identify New Potential Sources						FASD	
				Develop a Consolidated Financial Report to Complement Budget Documents						FASD	
				Upgrade Bulk Water Station Software to Allow Customers to Pay with Credit Cards					\$ 15,000	FASD	
				Transition Financial Policies and Procedures into Official Documentation						FASD	
		Human Resources		Implement New Employee Career Tracking System						HRT	Human Resources Team (HRT): HR Generalist and FASD
				Finalize and Implement Employee Development and Training Programs					\$ 5,000	HRT	
				Finalize and Implement Master-Level Project Incentive Program					\$ 15,000	HRT	
				Annual Personnel Handbook Update						HRT	
				Develop CIS Customized Employee Regular Training Modules						HRT	
				Develop Department Resiliency Plan through Increased Cross Training						FASD	
				Support a Respectful and Collaborative Culture with Team Workshops and Group Projects						FASD	
		Information Technology		Cybersecurity						CA	Reorganize Archive and Upload Records to Hosted Digital Query
				Adopt and Implement Policy						OSS III	
				Organize Server Files						OSS III	
				Improve Public Records Archive System					\$ 4,500	CR	
				Continuation of Technology Upgrades at City Hall						OSS III	
		General		Develop Hybrid Live/Virtual Public Meetings Capabilities for Council Meetings					\$ 1,500	CR	
				Create Department Sections on City Website						OSS III	
				SaniPac Franchise Agreement Update or Renewal						CA	
				LCOG Agreement Update or Renewal						CA	
				Preferred Connections Franchise Renegotiation						CA	
				Spectrum/Charter Communications Franchise Renegotiation						CA	
				CenturyLink Franchise Renegotiation						CA	
	<div>Community Development</div> <div></div>	Streets and Transportation		Veneta-Elmira Path Design, Property Acquisition, and Funding					\$ 10,260	CDD/PWD	2-Year process. City 10.26 % match. Designing Westside path
				Oregon Small City Allotment Grant Application						CDD	Grant amount to be determined
				E. Hunter Safe Routes to Schools Grant Application (Next Round 2022)						CDD	Grant amount to be determined
				Lane County Bicycle Master Plan Team, Continue Advisory Role						CDD	
		Parks & Rec. Enhancement		Issue Request for Proposals						CDD	
				Award Contract						CDD/FASD	
				Deliver Plan					\$ 25,000	CDD/MA	
		Planning - Long Range		Parks Systems Development Charge Update					\$ 25,000	CDD	
				Participation in Project Scoping for Sustainable City Year Program						CDD	
				Update and Consolidate Land Development and Land Division Ordinances						CDD	
				Stormwater Design Manual Completion and Adoption					\$ 1,000	CDD	
				Update Local Floodplain Maps					\$ 20,000	CDD	
				Final Plat and Building Permits for Madrone Ridge Subdivision (30-50 Lots)						CDD	

	Development	Planning - Current	Tentative and Final Plats for Phases 4 and 5 of Applegate Landing							CDD	
			Development of ATR Properties North of Jeans Road							CDD	
			Development of Property at Southeast Corner of Territorial and Highway 126							CDD	
			TMDL Mitigation					\$	10,000	CDD	
		Urban Renewal Agency	Hire Consulatan to Facilitate Update 2012 Bolton Hill Sports Park Master Plan					\$	25,000	CDD	
			Jeans Road Intersection Planning					\$	25,000	CDD	
			Hwy 126 SW corner Dwtwn Signage (Proj.: Territorial Hwy Impts, Hwy 126 to Hunter)							CA/MA	Engage ODOT; Maybe with SE corner development
			Redevelopment Toolkit					\$	91,500	CA/MA	
			Miscellaneous Fiber	Refine Objective by using ISP Cost Gap Analysis						CA/MA	
			Build 1.75 miles to connect LCOG fiber to Zayo fiber					\$	81,000	CA	
			City Park Improvements - Phase 5: Community Center					\$	25,000	PWD	Bidding and Design Phase
			St. Vincent de Paul Lots (Proj.: Retail Pop-Up and Luther Lane/VDFM)							CA	
	Public Safety	Disaster Preparedness	Coordinate Update of Natural Hazard Mitigation Plan with Lane County Update							MA	
			Continue Staff Disaster Preparedness Training					\$	500	MA	
			Update Emergency Operating Plan with Lane Fire Authority							MA	
			Develop and Implement Wildfire Mitigation Program					\$	50,000	MA	
			Support Neighborhood Watch with Signage and Nat'l Night Out					\$	700	MA	
		Community Health	Fund Portable Toilet for Lot 400 Campers					\$	1,200	MA	
			Maintenance of Lot 400 for Health and Safety Hazards					\$	1,000	MA	
			Work with VHAB on Developing Continuum of Care Program for Local Unhoused							MA	
			Review Transitional Camping Permit for Former Valley United Church Property Owners							MA	
			Improve Lots 400 and 300 Functionality for Unhoused							CDD	Continue Working with DLCD and ODOT
			Continue Supporting Community Dinners and Warming Shelters Programs					\$	3,500	MA	
			Continue Proactive Engagement with Private Property Owners on Illegal Camping							CE	Code Enforecemnt (CE)
		Law Enforcement	Portable Building and New Automatic Gate at Public Works Yard					\$	15,000	PWD	LCSO and Parole and Probation Storage and After-Hours Operations
			Implement Public Safety Fee on Utility Bills					\$	(64,000)	CA	Revenue
			Analyze Public Safety Services Needed (Peace Officer or Counselor)							MA	
		Animal Control	Continue Cat Spay and Neuter Program							CE	
			Training for Animal Control Officers							PWD	
		Sewer	Replacement of Gearboxes for Screw Conveyors at Wastewater Treatment Plant					\$	13,000	PWD	
			Wastewater Treatment Plant Improvements					\$	20,000	PWD	Inspection & Replacement of Aeration Parts for West Basin & Clarifier
			Continue Working with Developers During Construction of New Sewer Facilities							PWD	
			Sewer Infiltration and Inflow Inspection					\$	90,000	PWD	
			Treated Effluent Mainline					\$	30,000	PWD	
		Streets	Next Phase of Street Preservation Plan: Crack Sealing and Sand Slurry Sealing					\$	425,000	PWD	
			Watering of New Hanging Plant Baskets in Downtown Area					\$	5,400	PWD	
			Possibly Put Out Bid for E. Hunter Road Improvement Project					\$	2,370,000	PWD	Timeline dependent on Grants
			Maintain Stormwater Facilities					\$	5,000	PWD	
			ADA-Compliant Sidewalks over Territorial Crossing					\$	15,000	PWD	Timeline contingent on Railroad Crossing Upgrade
		Water	Completion of the AWIA Risk and Resilience Assessment and Emergency Response Plan					\$	17,000	PWD	
			Update the Water Management and Conservation Plan					\$	15,000	PWD	
			Rebuild All Altitude Control Valves					\$	15,000	PWD	Control System Pressures, Res. Filling & Quantity of EWEB Water
			Continue Working with Developers During Construction of New Water Facilities							PWD	
			Secure Future Site of New Water Reservoir					\$	150,000	PWD	582 Elev. Arc Dogwood Res. redundancy; once Madrone Ridge starts
		Parks	Purchase and Installation of Security Cameras for Pool Office and Deck					\$	2,500	PWD	
			Upgrade Security Cameras in Territorial Park & PW Yard					\$	10,500	PWD	
			Get Pool Up and Operating for Season							PWD/PM	
			Purchase and Installation of New Restroom Building for City Park					\$	125,000	PWD	
			Dog Park Locations & Design					\$	60,000	CDD	
			Maintain All Parks and Greenspaces					\$	30,000	PWD	