



CITY OF DALLAS, OREGON

2007 - 2008 BUDGET AND MESSAGE

TO

THE CITY BUDGET COMMITTEE
&
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From
Roger Jordan
City Manager



BUDGET MESSAGE FY 2007-2008

CITY OF DALLAS, OREGON

The budget submitted herein is the financial plan for maintaining all City operations for the next fiscal year, beginning July 1, 2007 and ending June 30, 2008. The budget has been prepared to satisfy the legal requirements of the Dallas City Charter and the State of Oregon local budget law.

As with past years, this budget was developed in an attempt to continue existing traditional services that have been provided by the City. Fortunately, last year, development and building continued at a fast pace and the rate of inflation or "cost of living" remained relatively flat with an increase of 2.7%. This increase in building and modest inflation over the past two years has helped stabilize the proposed budget. However, due to the increasing disparity between Ambulance Services revenues and expenditures, the 2007-2008 budget proposes elimination of the separate Ambulance Fund moving the Ambulance operation back to the General Fund where it will share in the General Fund revenue. At this time, we anticipate that the proposed budget will require use of the beginning cash or "rainy day reserves" in the General Fund and the Sewer and Water Funds to keep services at acceptable levels and/or to complete new projects. These uses of the "rainy day reserves" are consistent with the City's adopted three-year financial plan. By holding down increases in expenditures while allowing the revenue generated from new construction to grow, we anticipate that revenue will catch up with expenditures in the 2008-09 budget and only in the case of the Sewer Fund will we need to continue to use some of the reserve.

As with past years, while the budget balances the needs of all services, it continues to place public safety as the highest priority and maintains the expanding service levels established last year for Police, Fire, and Ambulance. Last year we were able to renovate and expand the Police Department facilities and purchase and renovate the Shelton Street house for the Fire Department. Those facility expansions were critical to meet the needs of these Departments and were part of our long-term financial plan, which included funding these expansions with a portion of the reserves. The proposed budget does include appropriations to continue existing levels of service for all other Departments, including the expanded Economic Development program, which is funded with grants, and the Recreation Activities Coordinator position, which is funded as a joint venture with the Dallas School District.

This year's budget includes a prudent 2.7% cost of living adjustment for employee wages. Fortunately, the cost of fringe benefits is projected to remain stable next year with the increase in health insurance cost being offset by a slight decrease in the City's contribution rate for the Public Employees Retirement System (PERS). Again this year, as a result of increased personnel costs, increased demand for services, decreasing revenues for Ambulance Services, and the growth of the community, the development of the budget, especially in the General Fund, Sewer Fund and Water Fund has been very difficult. Fortunately, with the leadership of the City Management Team and the direction of the City Council, we believe we were able to develop a budget that reflects the priorities of the City Council and the community. Every department was represented during budget development and the Management Team supported the choices, compromises, and final recommended appropriations. All options were considered as we looked at programs and services and reviewed and revised the way we conduct business at the City. In the end, the budget reflects the priorities of the community and City Council including an emphasis on basic

services, especially public safety, an effort to support City services and programs that protect our infrastructure, and, finally, those services and programs that enhance the quality of life for our residents.

This year's budget was prepared in substantially the same format as previous years' budgets. It is a modified line item budget with separate appropriation pages for each department or function. In addition, for most appropriation pages, a face page has been prepared which describes the department's activities and the reason for the revenue or appropriation. The Finance Department will use a modified accrual basis of accounting for all revenue and expenditures for the City. The budget currently has 15 separate funds. Last year a new fund was added to account for the debt that we incurred when we sold bonds to pay our PERS transition liability. As previously stated, the 2007-2008 incorporates Ambulance activities into the General Fund and abolishes the separate Ambulance Fund used in previous years. Each fund stands as a separate budget by itself. Recap pages for each fund show the overall department picture at a glance. The detail pages provide an itemization of personal services, materials and services, capital outlay and transfers. Again this year, with the face pages to explain appropriations, the budget was prepared with the intent of making it self-explanatory.

This year's budget, with a total of \$38,971,858 increased slightly from last year's total budget. Almost all of the increase is a result of appropriations for capital improvements in the General, Street, Sewer, Water, System Development and Improvement Funds. In addition, the proposed budget includes a continuation of the increasing funds from local, state and federal grants that we anticipate receiving next year. The largest is the \$1 million grant carried over to replace the Levens Street Bridge. In addition, the City will receive grant funding for police and fire projects, transportation projects and two positions for Economic Development. The proposed budget includes some new projects and debt service appropriations necessary to pay off bonds and loans the City either has sold or incurred or will be incurring to complete or continue major improvements to the water, sewer and transportation systems. The budget includes over \$2.75 million to complete transportation improvements, including over \$1.75 million for improvements to West Clay Street, S.E. Fir Villa Road, and NW Jasper Street, as well as \$1.35 million for the Levens Street Bridge. The budget also includes over \$7 million to complete water projects, including \$5.65 million to install a new treated water tank, complete the raw water intake line replacement, and complete a new transmission line from the Clay Street reservoirs to the new treated water tank off S. Main Street. In addition, the budget projects spending almost \$1 million to complete a number of important storm and sanitary sewer projects including storm drainage improvements on La Creole, Fir Villa, West Clay Street and in the downtown area. The Sewer and Water Funds, as well as the System Development Funds will be using some of the reserves built up over the past few years to complete these important infrastructure projects. This year's budget proposes only a few new or replacement equipment purchases and most of those will be funded from the Shop Services Fund.

In the General Fund, the operating appropriation for the Aquatic Center is up 4.5% this year while the revenue projection is up by approximately 12% from last year's budget. As a result, we have been able to increase the operating cost paid by user fees to 52%, which exceeds the Council goal of 50%. Even with increasing expenses, this year's General Fund budget was again balanced within the authorized tax rate system with no new tax sources being proposed at this time. Under the Measure 50 property tax limitations, the City is limited to a 3% increase in the general property tax levy plus an increase for new property value. We project that new growth will be an increase of 4.5% over existing property values. With new construction plus a 3% increase in existing property values, the City is projected to receive an additional 7.5% in property tax revenues. Even with this increase, the City will receive substantially less than it would have if M50 had not been implemented. This year's General Fund continues a charge to the

utilities known as an "in lieu of franchise fee". The City has franchise agreements with the private utilities to use the City's right of way for placement of lines and pipes and charges them a rental fee for that use. Under the "in lieu of franchise fee", the City charges the City's Water and Sewer Funds a 5% fee, which is the same rate as the private sector pays. These revenues are placed in the General Fund and then transferred to the Street Fund, where they will be used for maintenance of the right of way. Franchise revenue has become a very important source of revenue for the General Fund. With growth and rate increases, the franchise fees are projected to grow by 6%. This year's budget continues the public facilities maintenance charges, which allows all operating departments/divisions to share in the cost of joint facilities. The Facilities Maintenance charges have been integrated into the Internal Services Fund and each department/division pays a percentage of the cost of maintaining shared public facilities.

As was stated earlier, in order to balance the General Fund and continue acceptable service levels, it was necessary to continue to use the "rainy day reserve". The proposed appropriations, if our expenditure projections are correct, will require the use of \$100,000 to \$125,000 of the budget's reserves. The Council has set a goal of setting aside \$1,000,000 for working capital so the available General Fund Rainy Day reserve available for expenditures at the end of 2007-2008 is \$339,225. Last year we used almost \$400,000 to complete the Public Safety facilities, which was a part of the long-term financial plan. The use of \$100,000 to \$125,000 in this year's proposed budget is also consistent with the three-year financial plan.

Our projection is that the economy will continue to turn around during the next two years and revenue will increase more than expenditures, allowing for a balanced budget the last two years of the three-year plan. If the economy does not recover, we will need to seek additional funds or cut the budget even further. The City's operating property tax levy next year will be just over \$3 million, while the debt service will be just over \$739,000. Using an 8% uncollected taxes rate, this would mean the General Fund would receive almost \$2.764 million. This is an increase of \$185,787 from last year's budget estimate. While the new property tax system reduces and limits the amount of property taxes received, it does provide individual homeowners an assurance that their property tax will not increase more than 3% per year unless they make taxable improvements to their properties. Under the rate base system, the City can levy up to \$4.1954 per \$1,000 on all property with a 3% limit on the increase in value to existing individual properties each year unless they make improvements. In addition, the City can levy the \$4.1954 on new construction, which is estimated to be an increase of 4.5% of the True Cash Value of the community. It is anticipated that the average taxpayer with a home valued at \$100,000 will be paying around \$420 for operation of the City, and an additional \$103 (down from \$112 last year) for bonds previously approved by the voters for the Library, Ambulance facility, LaCreole bridge, Aquatic Center, and fire equipment. Fortunately, even though the budget is very tight, we were able to allocate resources to work on or complete several of the goals that will continue and enhance City services.

Following is a list of the key elements or changes in the proposed budget:

1. The proposed budget attempts to continue existing service levels especially in the Public Safety and Public Works areas. With growth of the community and increased demands, it will be a very tough year for providing requested services.
2. When adjusted by taking out the Ambulance appropriation, the General Fund budget actually decreased 2.2% from last year's budget; however, with the addition of the Ambulance Service, the total General Fund has increased 11%.

3. Fortunately, this year's proposed budget was able to continue all existing positions including the new position on the Polk Interagency Drug Team shared through a contract with Polk County. In addition, the budget includes four part-time, non-sworn positions in the Police Department to assist the officers in a number of areas. The budget also includes continuation of the Recreation Activities Coordinator position created last year in a partnership with the Dallas School District. The Coordinator will continue to provide half time services for the City in the Seniors and Kids, Inc. programs and half time to the School District for coordinating use of school facilities and continuing the community schools program.
4. The budget includes a 2.7% reserve for a cost of living increase for employees and an increase to pay a portion of the rising health and dental premium costs that are shared with the employees. The actual cost of living increase will be determined by agreement with employees based upon meet and confer sessions or the collective bargaining agreement.
5. The budget continues a commitment to appropriate adequate contingency accounts in all operating funds of the City. The contingency appropriation has become an integral part of the budget, and will be used as an emergency reserve for unexpected occurrences. As with last year, this year's contingencies are expected to be very critical since we have major projects and programs proposed in the budget and the contingency represents the only funds available for unanticipated occurrences. In the past, revenue estimates have been very conservative; however, as we search for funds to make up increasing costs, all estimates are very close to actual, making revenue estimates in all funds very critical and placing an even greater importance on the Contingency and reserves.
6. This year's budget continues the practice of using an unappropriated ending fund balance for the General, Street, Sewer, and Water Funds to help provide long-term stability to those funds. The unappropriated ending fund balance is used both as working capital and as a revenue source for the next year's budget. In the General Fund, it is used from July until November when property tax revenues are received, and as a savings account to be used during downturns in the economy. The unappropriated and contingency accounts in the General, Street, Sewer, and Water Funds were based upon a forecast detailing projected revenues and expenditures for the next three years. The forecast provides assurances that unless some unforeseen event occurs, the resources necessary for continuing proposed service levels will be available for three years. Under the plan, this is the last year that the General Fund reserves will be drawn down by using \$100,000 to \$125,000 of the "rainy day" fund. This would mean that by the 2008-09 budget year, we expect a balanced budget while still retaining working capital of \$1,000,000, a savings account of almost \$200,000 non-dedicated reserves and almost \$150,000 in dedicated reserves. In the case of the Sewer Fund, the three-year plan includes a rate increase in January 2008 to ensure the sewer fees pay for the operating costs. In the case of the Water Fund, the three-year plan includes a rate increase in May 2007 and May 2009. This rate increase will ensure stabilization of the Water Fund and pay for a portion of the cost of the loan to upgrade and expand the water system.
7. The Internal Service Fund is used to finance and account for services and commodities furnished exclusively to other departments of the City. The fund covers expenditures for the Mayor and City Council, City Manager's Office, Finance Office, Human Resources/Public Information Office, City Attorney's Office and Facilities Maintenance. All costs of the fund are reimbursed from appropriations in the various departments of the City. The addition of Facilities Maintenance allows all operating

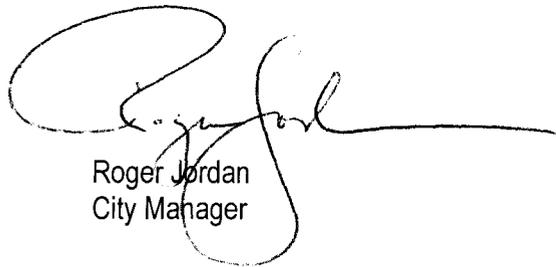
departments/divisions to pay a fair share of the cost of maintaining shared facilities, including City Hall.

8. The Ambulance Service, which has operated as a separate fund in the past, has used up all its "Rainy Day Reserves" and required a \$150,000 subsidy last year. This year's budget proposes that the Ambulance Service be transferred back to the General Fund budget so it can share in the general revenues of the City, which is necessary to continue an acceptable level of service. The Ambulance Service obtains its revenue from Ambulance Service charges and FireMed membership payments. The last two years there was a decrease in revenue as a result of fewer calls as well as continuing reductions in payments from the federal and state government for Medicare and Medicaid patients. For Medicare and Medicaid calls, which represent 65% of our calls, the City will receive only about 60% of what we bill. This reduction in payments has created a crisis in ambulance revenue. In addition, FireMed revenue has been flat over the past three years and we do not anticipate that revenue to grow substantially next year. All of these factors contributed to volatility of ambulance revenues and our decision to return the Ambulance Service to the General Fund. The budget does propose a 10% rate increase in January 2008 that will generate approximately \$30,000 per year, which will help with revenue. However, even with the rate increase, the ambulance revenue is projected to be \$800,000 while expenditures are estimated at \$994,000, requiring a substantial subsidy. The ambulance is one of the most important services provided by the City and until another alternative is available, the only way to maintain the service is to use General Fund revenues.
9. As was indicated earlier, the public safety budgets, including the Fire Department, Police Department and Municipal Court, were prepared with attempts to maintain the service levels consistent with last year. In the case of the Police Department, it will continue at the strength of 23 employees. This will allow all of the existing programs to continue, including the special services division; the part-time, non-sworn positions; and the contract and partnership with Polk County to fund a countywide drug enforcement team. The budget does appropriate funds to continue emphasis on Community Policing with the goal of building a closer relationship with the community, especially juveniles, and the schools. The budget includes the School District reimbursing the City for half the cost of the School Resource Officer position. In the summer, the Community School Resource Officer works as a bike patrol in the City parks and deals with juvenile issues and other issues that confront the City. The Fire Department budget includes funds to continue all current positions. The budget also continues the amount of time our full time Fire staff is contracted to the Rural District. This innovative contract, which has been very successful, will continue to make the department's administrative function much more effective and efficient, strengthening services for both the City and the Rural District, and saving the General Fund substantial money. Over the last few years, each of the public safety operations has added new computers, cell phones, and mobile data terminals. In addition, this last year, we were able to construct new temporary facilities. While these new expanded and improved facilities will increase operating costs, they are critical to improve the efficiency of the departments and help keep up with increasing service demands. The City is fortunate to have a volunteer Fire Department that is committed to excellence.
10. This year's budget for the Library proposes continuation of last year's staffing level to support the City Council's goal to improve communication with the public, which was assigned to the Library. The Department is in charge of upgrading the City's website, supervising the contract for operating the website, and improvements to the City's Education and Government TV Channel. The Library is open 50 hours per week and has completed a number of improvements including added shelving and

11. The Community Development Department budget provides for building inspection and planning services for Dallas citizens. The Department is also responsible for development and maintenance of the economic development program. During the past year, a substantial increase in building activity has allowed permit revenues to meet the Inspections Department expenditures, even with the addition of another building inspector. The proposed budget includes one part-time and three full-time inspectors. The Planning budget continues both short-term and long-term planning staff. It dedicates 40% of the Community Development Director's time and 25% of the Core Area Redevelopment Manager's time to general planning duties. It also includes continuation of the Industrial Redevelopment position. This position focuses on expanding the City's Industrial development marketing program. Both the Industrial Redevelopment position and the Core Area Redevelopment position are funded through a grant from the countywide lottery allocation and are shared with Monmouth and Independence.
12. The Aquatic Center represents the focal point for community activities and its budget has developed into the second largest operating budget in the General Fund. At over \$870,000, the Center operates with one full time Manager, four Head Guards and over 40 part-time employees. The management team has stabilized the Center's budget and revenue is projected to continue to increase so that user fees will pay 52% of the operating cost which is up from past years.
13. This year's proposed budget for recreation continues the full time Community Activities Coordinator position, which is shared with the School District. The position continues to be a critical part of supporting the volunteer programs that provide recreational and leisure opportunities for all Dallas citizens. It is especially critical for our seniors and children. In addition, the budget includes funds to continue the Sounds of Summer concert series and funds to support the Kids Inc. program. Of the \$19,500 donation to Kids Inc., \$5,500 is dedicated for the Blue Dolphin swim program. The budget for operation of the Park system continues the previous staffing and service levels with a modest 2.6% increase, reflecting an increase in equipment rental paid to Shop Services for use of tractors and mowers.
14. This year's proposed Street Fund budget continues an aggressive maintenance program, including plugging, patching and crack sealing. This year's budget continues to include funds from the Sewer and Water Funds to pay a fair share of repairs to streets that result from installation of underground utilities. This trench restoration policy, the additional state funds, a continued increase in the federal allocation, and System Development revenues will allow for completing street, curb, sidewalk and intersection improvements on Fir Villa Road, West Clay Street, and Jasper Street.
15. This year's proposed Sewer Fund budget is projected to continue to use the beginning balance reserves to complete important infrastructure projects. The budget does include appropriations for the increasing cost of operating the expanding and aging storm and sanitary system. The budget proposes an increase of 8% in January 2008 to ensure that revenues keep up with the increasing costs to operate the sewer system. The major change in the budget is funds to pay for the new management contract with OMI to assist with operation of the treatment plant.

16. In order to maintain the water system, the budget proposes a 6% increase over last year's appropriations. Revenue from sale of water is projected to increase by 8% because of a proposed rate increase in May 2007. An additional 8% increase will be necessary in May 2009 to pay debt service on the \$5.65 million state loan obtained for improvements to the water system.

The past year has again been a very busy year for Dallas. It has been very challenging to balance and prioritize the needs of a growing community. Over the past few years, we have lived through a recession, which affected many of our residents. During that time, the community lost many important jobs. Fortunately, the economy has been recovering and many businesses have expanded, creating new jobs, and new businesses have also chosen to locate in Dallas. In addition, many people who work in other communities or who are retired have chosen to move to Dallas. This growth has had a positive impact on many in the community, but not everyone has shared in the benefits. As City Manager and Budget Officer, I recognize the affect City services have on people's lives. With the continued implementation of property tax limitations and the loss or decrease of a number of other revenue sources, it has been very difficult to develop a responsible budget and maintain an acceptable level of City services. However, it is our responsibility to propose a budget that provides the best services we can while living within our resources. Again this year, using a portion of our "rainy day" resources is, I believe, the most responsible decision to maintain Departments at critical service levels and to complete critical projects. We have made every attempt to find savings and use the Council's priorities in making our recommendations. With adoption of this budget, our three-year forecast shows that we can responsibly use funds to make needed improvements and continue services at proposed levels. I recognize that it is imperative we continue to live within our means, strive for increased productivity and use innovation in our efforts to operate the City. As staff, we stand ready to assist the Mayor, City Council, Budget Committee, and the community in finalizing a budget to continue operation of City services for another year.

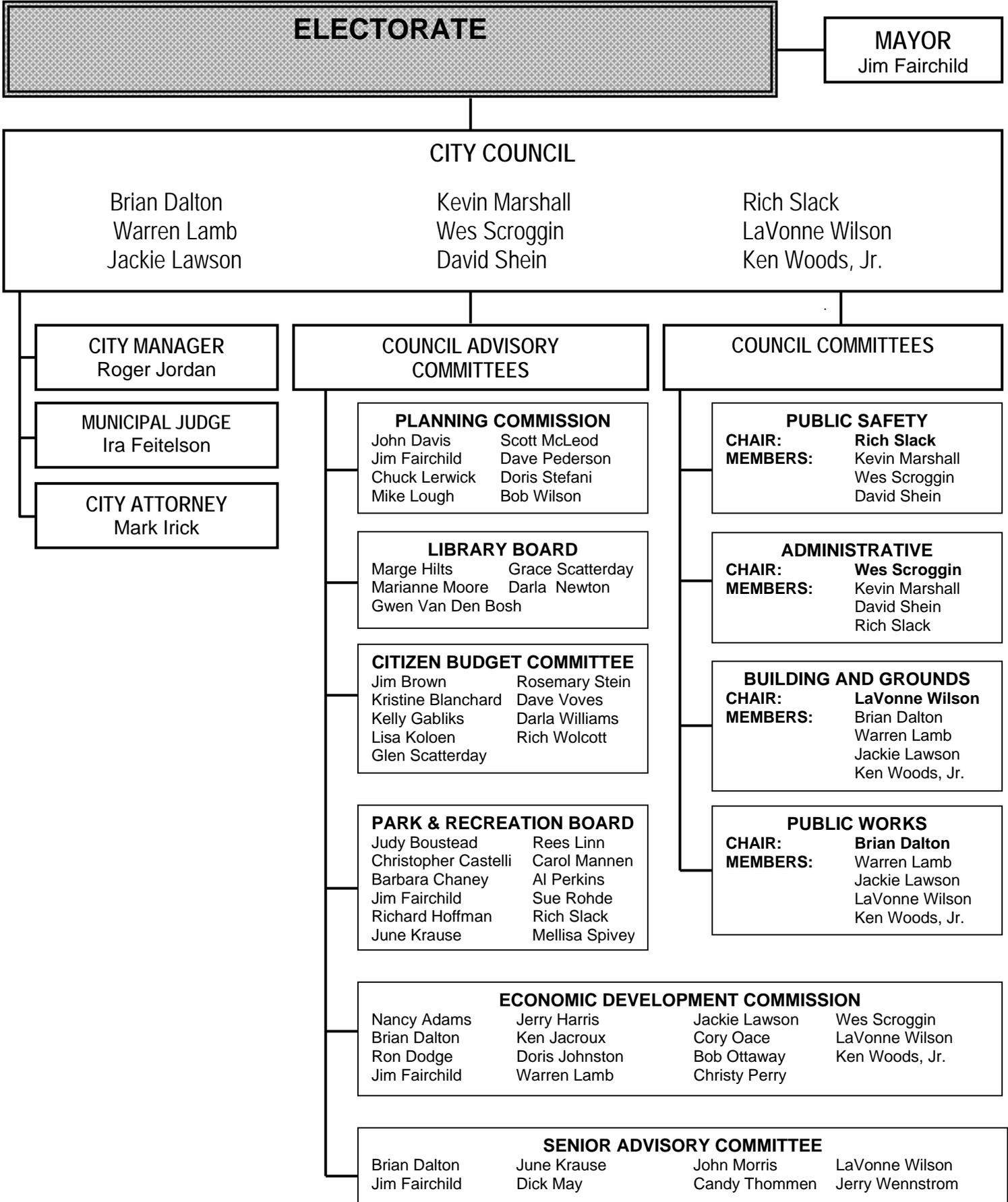


Roger Jordan
City Manager

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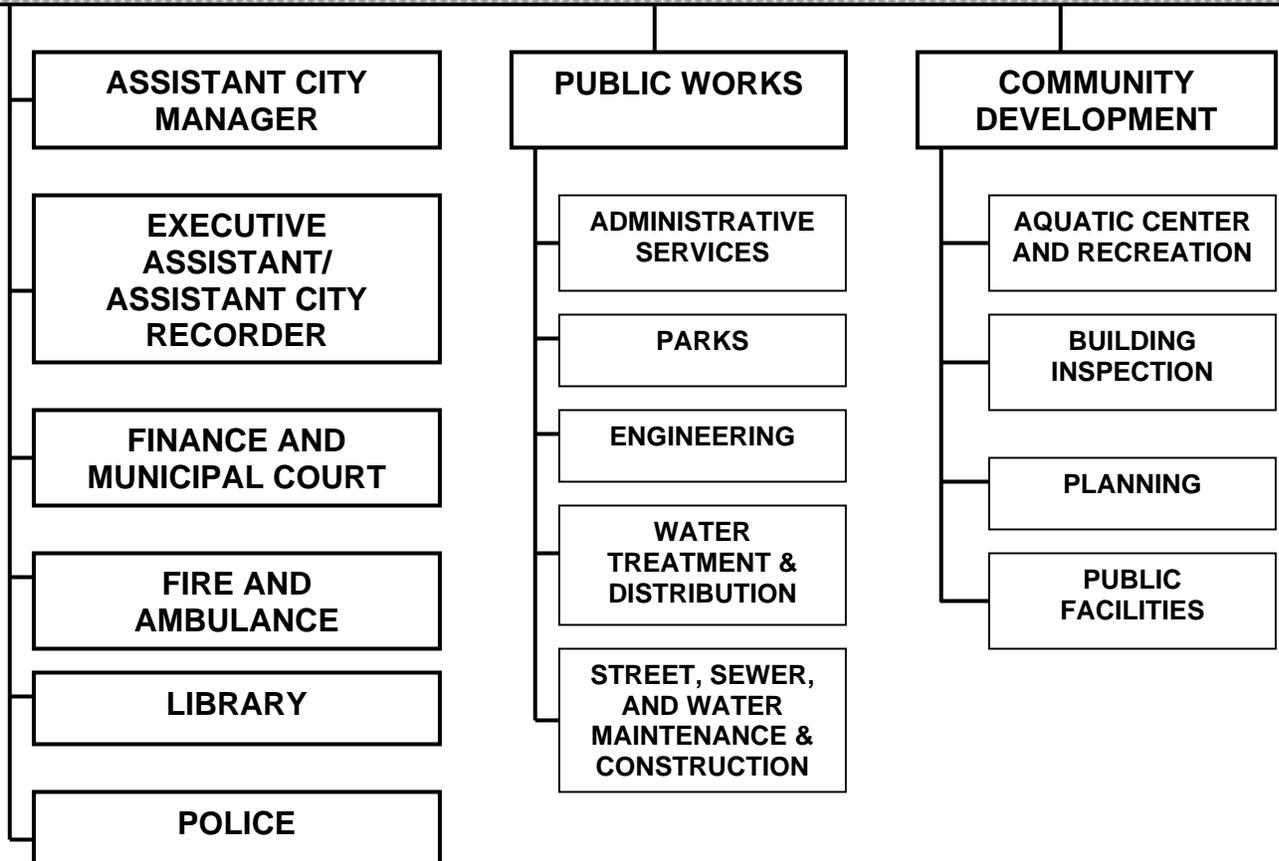
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CITY OF DALLAS, OREGON



CITY OF DALLAS, OREGON
STAFF

CITY MANAGER



CITY OF DALLAS, OREGON

Seat of Polk County
Population 14,585

The 2007-08 tax base of the City of Dallas (that amount within the statutory three percent limitation) is \$3,004,268; \$203,163 more than the 2006-07 levy.

Taxes Outside Limitation

In 1997, Oregon voters changed the property tax system in Oregon. Previously, the City received voter approval of a tax base and a continuing serial levy (5 mills) based upon the real property value of the City. The new constitutionally approved property tax system (Measure 50) set up a new rate base tax system and limits the amount of property taxes that can be levied on each property. The new system allows for continuation of our existing authority to levy property taxes; however, at a reduced rate. Measure 50 limits general-purpose property taxes from growing more than 3% per year on any property. The City is allowed to tax new construction at a rate equal to existing property. Because bonds are excluded from the limit, the City is permitted to levy a tax to pay all General Obligation (GO) bond debt.

	<u>2005-06 Actual</u>	<u>2006-07 Actual</u>	<u>2007-2008 Actual</u>
Appraised True Cash Value of taxable property in the City	\$622,944,079	\$666,037,132	\$716,035,246
Tax Base	\$ 2,569,279	\$ 2,801,105	\$ 3,004,268
Taxes Outside Limitation - Section 44 of City Charter	0	0	0
Debt Service	<u>\$ 762,509</u>	<u>\$ 754,481</u>	<u>\$ 739,130</u>
TOTAL TAX LEVY	<u>\$ 3,331,788</u>	<u>\$ 3,555,586</u>	<u>\$ 3,743,398</u>
Tax Rate per \$1,000 Value	\$ 5.3485	\$ 5.3197	\$ 5.2279
Effective Rate minus Bonds	\$ 4.1954	\$ 4.1954	\$ 4.1954

**SUMMARY OF ESTIMATED EXPENDITURES, RECEIPTS AND TAX LEVIES
ADOPTED FOR FISCAL YEAR 2007-2008**

	Total All Funds	General Fund	Street Fund	Sewer Fund	Water Fund	SDC Fund	Capital Improve- ment	Debt Funds	All Other Funds
Estimated Expenditures	38,971,858	8,382,621	1,047,886	5,667,030	3,068,017	7,936,105	7,800,000	1,002,568	4,067,631
Estimated Receipts (Other than 2007-08 Taxes)	35,527,931	5,618,694	1,047,886	5,667,030	3,068,017	7,936,105	7,800,000	322,568	4,067,631
Amount Necessary to Balance Budget	3,443,927	2,763,927						680,000	
Plus Estimated Amount of Taxes not received (8%)	299,471	240,341						59,130	
Total Tax Levy Needed for 2007-08	3,743,398	3,004,268						739,130	
Tax Levies: General	3,004,268	3,004,268							
General Bonded Debt	739,130							739,130	
Estimated Total Tax Levy 2007-08	3,743,398	3,004,268						739,130	
Actual Total Tax Levy 2006-07	3,555,586	2,801,105						754,481	

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

TOTAL REVENUE ALL FUNDS

ACTUAL REVENUE		2006-2007 BUDGET		OBJECT	2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE		RECOM-MENDED	APP	ADOPT
3,107,486	3,257,264	3,443,140	3,470,000	Property Taxes	3,611,927		
2,006,302	1,038,746	1,029,775	1,076,500	Other Agency Shared Taxes	1,100,550		
420,020	494,889	1,053,000	627,357	State and Federal Grants	854,000		
7,606,063	8,950,420	9,119,000	8,259,500	User Fees	8,994,441		
891,804	957,605	1,050,775	1,050,775	Franchise Fees	1,105,450		
147,957	329,490	230,000	270,000	Interest Earned	280,000		
1,910,897	1,498,937	1,817,538	1,854,950	Reimbursements and Transfers	1,942,732		
-	642,324	4,000,000	300,000	Bond Issues and Loans	6,550,000		
21,884	2,684	29,000	3,000	Assessment Payments	104,000		
251,908	506,289	466,500	376,300	Trust Deposits	585,500		
181,798	837,294	211,000	358,000	Other	206,000		
14,647,424	14,417,739	15,676,528	15,641,793	Beginning Balance	13,637,258		
<u>31,193,543</u>	<u>32,933,681</u>	<u>38,126,256</u>	<u>33,288,175</u>	TOTAL	<u>38,971,858</u>		

GENERAL FUND REVENUE



General Fund revenue estimates are based on projections, historical trends, and current conditions. General Fund revenue includes property taxes, franchise fees, user fees, and reimbursements. This year's General Fund property tax estimate reflects a 7% increase from the prior year's budget. The increase consists of the 3% allowed by Measure 50 and the estimated growth due to new construction.

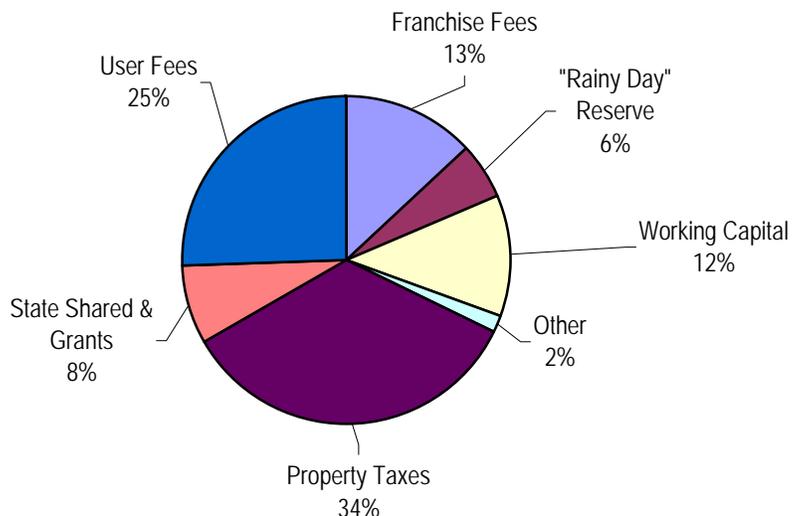
Franchise fees are generally expected to increase by 6% due to higher utilities rates and growth in the community. Permit income is expected to remain strong due to new commercial projects, even though residential growth has leveled off. General

Fund revenues include In Lieu of Franchise fees, which represent payments from the Sewer and Water Funds for the use of the City's right of way.

Revenues for the Aquatic Center are estimated to continue grow as we experience increasing attendance and continue good management practices. Municipal Court revenues, which are directly related to Police Department activity, are estimated to increase from last year due to a full staffing level in the Police Department. Included in the budget are grants for the Core Area Redevelopment Manager, the Industrial Redevelopment Manager, the School Resource Officer and the Community Activities Coordinator. The Rural Fire District reimbursement will also increase as the City's cost of operating the Fire Department continues to increase.

This year's budget includes a major change as the Ambulance Service has been moved back to the General Fund. This change increased the General Fund by over \$990,000, resulting in an increase of over 11%. Ambulance Fees and FireMed revenue of \$800,000 are also included in the General Fund. In addition, this budget includes transfer of all Revenue Sharing funds back to the General Fund to help subsidize the Ambulance Service. Last year these funds were included in the separate Ambulance Fund.

This budget provides for an adequate "rainy day reserve." We are projecting the need to spend down the beginning balance will decrease in future years as revenue growth outpaces increases in expenditures.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND		BUDGET CODE: 1
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Property Taxes</u>			
2,243,475	2,402,102	2,578,140	2,605,000	4101	Current Taxes	2,763,927		
120,565	127,926	125,000	125,000	4102	Delinquent Taxes	128,000		
					<u>Franchises & Fees</u>			
375,834	385,389	450,000	435,000	4103	Power	450,000		
139,521	170,747	185,000	185,000	4104	Gas	210,000		
61,821	63,043	72,000	72,000	4105	Telephone	80,000		
41,394	47,135	45,000	60,000	4106	Garbage	60,000		
60,149	59,661	60,000	60,000	4107	Cablevision	60,000		
815	1,070	1,000	1,000	4108	Licenses	1,000		
398,328	518,602	450,000	400,000	4109	Permits	400,000		
146,598	132,790	125,000	150,000	4110	Fines and Forfeitures	150,000		
5,906	3,410	4,000	4,000	4111	Overtime Parking	4,000		
40,716	48,488	45,000	60,000	4112	Court Costs	60,000		
68,273	61,527	57,000	67,000	4113	State & County Assessment	60,000		
25,390	25,905	4,000	2,000	4114	Civic Center Rent	2,000		
128,861	140,667	135,000	165,000	4115	Liquor Apportionment & Fees	165,000		
23,794	22,753	24,000	26,000	4116	Cigarette Tax Apportionment	26,000		
33,429	59,205	75,000	40,000	4117	Planning	50,000		
3,825	6,353	5,000	5,000	4118	Dog Pound & Fees	5,000		
377,856	400,169	405,000	430,000	4120	Aquatic Center	450,000		
38,506	72,061	60,000	60,000	4121	Interest on Investments	60,000		
-	-	-	-	4122	Ambulance Fees	800,000		
16,850	17,743	19,000	15,000	4123	Library Fines	15,000		
55,411	51,648	54,000	50,000	4124	CCRLS - Chemeketa Regional Library	50,000		
95,000	142,000	194,000	197,000	4125	State, Federal, or Local Grants	195,000		

(Reserved for Future Use)

GENERAL FUND EXPENDITURES

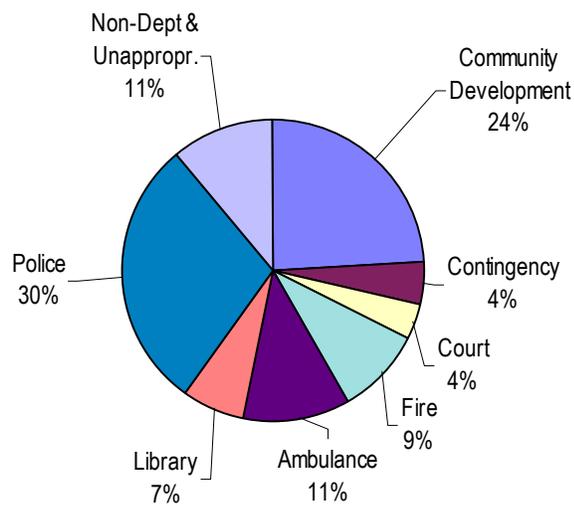


This recap page summarizes the services and functions that are financed with General Fund income. As noted on Page 4, approximately 38% of these services are paid from property taxes, consistent with last year. Excluding the Ambulance Service, total General Fund expenditures decreased by 2% compared to last year's budget, since last year's budget included over \$400,000 for purchase and remodeling of property for the Fire and Police Departments. The budget for Ambulance Services represents 11% of total General Fund appropriations.

The budget includes a 2.7% cost of living increase for City employees. Materials and Services expenditures were generally increased by 3% due to rising costs of goods and services required to provide services to our citizens. The General Fund budget includes an appropriation of \$42,000 to reimburse the Street Fund for right of way maintenance and improvements.

The Contingency will remain at an adequate level to provide funds for costs that could not be anticipated during the budget process. The Unappropriated Ending Fund Balance is lower this year because last year we used some of the "rainy day reserve" for major facility improvements. This decrease should level off and as growth increases revenue, we project the continued use of the "rainy day reserve" will not be necessary to balance the budget.

Detailed descriptions and proposed line item appropriations are shown on the following pages:



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	RECAP	BUDGET CODE: 1
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ACTUAL EXPEND		2006-2007 BUDGET		OBJECT	2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE		RECOM-MENDED	APP	ADOPT
3,281,903	3,607,978	3,931,275	3,785,500	Personal Services	4,806,529		
1,636,487	1,637,978	1,807,125	1,875,500	Materials and Services	2,226,867		
85,135	223,008	442,500	456,000	Capital Outlay	118,000		
42,880	42,000	42,000	97,000	Transfer to other funds	42,000		
-	-	375,000	-	Contingency	375,000		
600,000	-	-	-	Loan to other funds	-		
-	-	947,820	-	Unappropriated Ending Balance	814,225		
<u>5,646,405</u>	<u>5,510,964</u>	<u>7,545,720</u>	<u>6,214,000</u>	TOTAL - GENERAL FUND RECAP	<u>8,382,621</u>		

MUNICIPAL COURT



The City of Dallas Charter of 1964, Section 22, sets out provisions for a Municipal Court. The Court is responsible for enforcement of all offenses defined and made punishable by the City. When not governed by Ordinances of the Charter, all proceedings in the Municipal Court are governed by the applicable general laws of the State governing District Court Judges and District Courts. Caseloads have increased from the previous year due to an increase in total hours available in the Police Department.

<u>Account No.</u>		
6051	Municipal Judge	\$37,440
	Admin Assistant/Senior Court Clerk	38,112
	Office Clerk (20 hours/week)	13,406
	Merit & Cost of Living Reserve	<u>3,332</u>
		<u>\$92,290</u>

- 6113 State Law requires the Court to levy several assessments. These funds are forwarded to the State
- 6121 State and Federal laws require the City to provide defense counsel, if requested, to indigent persons. An Interpreter is also made available to defendants.
- 6123 This account reflects the cost of prosecution provided by the City Attorney's Office.

<u>Comparison of Case Loads</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Cases Filed	2,223	1,933	1,727	1,859
Disposition:				
Dismissals	603	684	542	677
Guilty Pleas	1,064	1,008	706	899
Non-Guilty Pleas	291	281	118	200
Transfer - Circuit Court	0	3	2	4
DUII	52	65	47	67
Trials:				
Convictions	39	37	24	39
Acquittals	9	7	7	7
Dismissals	7	6	4	0
Appeals	7	6	4	4

This year's budget is 7% higher than last year reflecting the cost of servicing an increased caseload. This year's revenue is anticipated to support approximately 88% of the expenditures.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	MUNICIPAL COURT	BUDGET CODE: 50
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
86,999	80,441	85,484	87,250	6051	Salaries	92,290		
-	225	2,500	-	6052	Pro Tem	2,500		
40,838	41,863	46,002	44,250	6061	Fringe Benefits @ 54%	49,837		
127,837	122,529	133,986	131,500		Total - Personal Services	144,627		
					<u>Materials and Services</u>			
1,668	3,802	3,900	8,000	6101	Supplies	4,100		
45,728	34,234	47,000	40,000	6113	State Assessments	45,000		
-	-	520	-	6114	DUII Diversion	500		
550	1,070	1,090	500	6120	Jury/Witness Fees	1,200		
9,782	9,904	10,900	9,800	6121	Attorney/Interpreter	11,500		
14,006	11,638	10,000	15,000	6122	County Assessments	15,000		
38,400	38,400	39,500	47,500	6123	Prosecution	49,875		
-	-	900	-	6210	Communications	-		
744	1,739	1,600	1,500	6220	Dues/Training	1,650		
2,034	1,716	1,850	1,700	6280	Insurance/Property/Liability	1,900		
24,500	26,416	28,610	28,000	6298	Internal Services	30,242		
-	-	2,589	2,500	6297	Facilities Maintenance	2,887		
137,412	128,919	148,459	154,500		Total - Materials & Services	163,854		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
<u>265,249</u>	<u>251,448</u>	<u>282,445</u>	<u>286,000</u>		TOTAL	<u>308,481</u>		

AMBULANCE EXPENDITURES

The Ambulance Service is operated by the Fire Chief, the EMS Director, seven full-time paramedics and approximately thirty part-time EMT's.

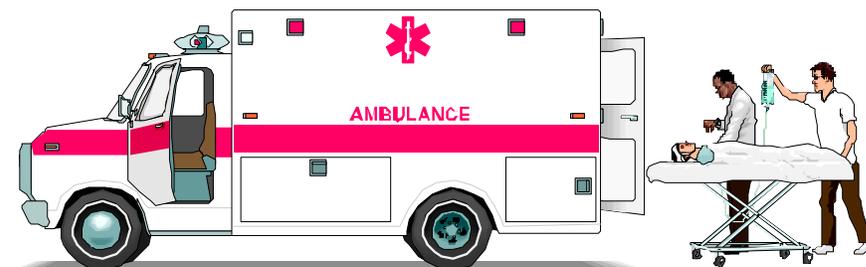
Equipment includes 1995, 1998 and 2003 Ford Type III ambulances, each equipped for Advanced Life Support service.

In prior years, ambulance activities were accounted for in a separate enterprise fund. This year's budget proposes that ambulance expenditures be included in the General Fund.

<u>Account No.</u>		
6051	Fire Chief (20%)	\$ 15,600
	EMS Director	58,668
	Paramedics/EMTs	374,000
	Merit & Cost of Living Reserve	<u>11,732</u>
		<u>\$460,000</u>

<u>ACTIVITIES</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Number of calls	1,955	2,038	1,931	1956
Types of calls:				
Transported	1,530	1,604	1,494	1,441
Advanced Life Support*	1,230	1,234	1,215	1,234
Basic Life Support*	675	716	622	600
Billings	\$1,249,509	\$1,298,013	\$1,190,195	\$1,220,171
Collections	\$766,726	\$777,004	\$743,890	\$718,429
Percentage of Collections	62%	60%	62%	59%

*Total care given, not number of transports.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	AMBULANCE	BUDGET CODE: 60
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
408,897	446,294	450,470	460,000	6051	Salaries	460,000		
178,631	206,583	216,277	220,000	6061	Fringe Benefits @ 47%	216,200		
587,528	652,877	666,747	680,000		Total - Personal Services	676,200		
					<u>Materials and Services</u>			
31,371	31,397	32,960	32,500	6101	Supplies and laundry	33,950		
-	-	-	-	6112	Equipment Reserve	-		
-	-	-	-	6140	Radios/Pagers	-		
947	1,652	2,100	2,000	6141	Equipment	2,160		
4,815	1,620	5,200	3,500	6142	Turnouts	5,350		
7,259	11,143	9,000	9,700	6210	Communications	9,300		
5,821	5,677	6,000	6,000	6211	Heat and Power	6,200		
15,559	8,254	11,800	8,000	6220	Dues/Training	11,000		
1,767	1,518	2,100	1,800	6222	Uniform Replacement	3,300		
5,140	3,548	5,200	2,700	6223	Advertising and Printing	5,000		
15,873	25,055	17,000	22,000	6230	Op. & Maint. of Equipment	22,000		
5,828	7,943	3,000	4,000	6231	Building & Grounds	4,000		
1,358	2,220	1,100	1,000	6235	Computer Operations	1,130		
30,673	44,697	48,000	48,000	6262	9-1-1 Dispatch	51,000		
62,118	48,119	50,000	44,000	6266	Contractual Services	50,000		
15,054	14,325	15,800	14,000	6280	Insurance/Property/Liability	14,000		
49,000	52,832	47,683	47,000	6298	Internal Services	50,403		
-	-	3,883	3,800	6300	Facilities Maintenance	4,331		
252,583	260,000	260,826	250,000		Total Materials & Services	273,124		
-	-	8,000	-		<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	45,000		
<u>840,111</u>	<u>912,877</u>	<u>935,573</u>	<u>930,000</u>		TOTAL	<u>994,324</u>		

FIRE DEPARTMENT

All Firefighters are members of the Dallas Volunteer Firefighters Association. The Association is regulated by by-laws adopted by the members and approved by the City Council. The Fire Chief, Fire Marshal, the Training Officer and the Volunteer Coordinator positions are full-time, paid employees.

This budget continues the contract with the SW Polk County Rural Fire Protection District for fire suppression and professional services. The District reimburses the City for a portion of the paid staff's salaries and benefits and for 30% of specified Materials and Services costs. The City also contracts with the District for administrative services. The total budget has decreased almost 5% from last year's budget, because the prior year's budget included \$100,000 for purchase and remodel of the Shelton Street House. Adjusting for capital expenditures, this year's operating budget has increased by 5.5%.

Account No

6051*	Fire Chief (80%; Rural 33%, City 47%)	\$ 62,400
	Fire Marshal (100%; Rural 10%, City 90%)	70,764
	Volunteer Coordinator (100%, Rural 15%; City 85%)	53,208
	Fire Training Officer (100%; Rural 25%, City 75%)	53,208
	Merit & Cost of Living Reserve	<u>12,080</u>
		\$251,660

- 6055 75 volunteers at \$27.50 per volunteer per month
- 6061* Includes fringe benefits for Fire Chief, Fire Marshal, Volunteer Coordinator & Fire Training Officer
- 6062** Includes fringe benefits for Volunteers (life insurance, workers' comp & Length of Service Award)
- 6266 Contractual Services for Physician Advisor and Administrative Service provided by SWPCRFPD.

To help ensure firefighters have adequate equipment, several appropriations have been increased this year, including radios and pagers and turn-outs. The budget includes replacement of both of the 1997 Staff vehicles.

ACTIVITIES	2002	2003	2004	2005	2006
Volunteer Membership	80	72	81	81	80
City Responses	238	244	232	220	278
Rural Responses	213	301	305	300	335

Firefighting Apparatus Owned by the City

1	2003 Pierce Aerial Platform Fire Truck		1 1995 Pierce Heavy Rescue/Salvage Unit
2	1995 Pierce 1500 GPM Pumpers	1	2004 Ford Pickup (to pull 2003 Support/Rehab. Trailer)
1	1978 Ford 1000 GPM Pumper	1	1997 Chevrolet S-10 Blazer (staff vehicle)
1	2002 Ford Explorer (Chief's vehicle)	1	2000 Chevrolet Pickup (Duty Unit)
1	1997 Chevrolet S-10 Blazer (Staff Vehicle)		

**33% of Chief's, 10% of Fire Marshal's, 15% of Volunteer Coordinator's, and 25% of Training Officer's salaries and fringe benefits are reimbursed by SW Polk County Rural Fire Protection District.*

***30% of these budget items are reimbursed by the SW Polk County Rural Fire Protection District.*

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	FIRE DEPARTMENT	BUDGET CODE: 70
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
207,920	214,655	234,183	238,000	6051	Salaries*	251,660		
26,000	26,450	26,900	26,900	6055	Volunteer Compensation	27,350		
102,760	125,054	126,459	120,000	6061	Fringe Benefits* @ 52%	130,863		
20,615	21,557	21,500	21,100	6062	Fringe Benefits/Volunteers**	21,500		
357,295	387,716	409,042	406,000		Total - Personal Services	431,373		
					<u>Materials and Services</u>			
6,514	4,383	7,300	7,500	6101	Supplies/Laundry**	7,500		
-	-	-	-	6135	Equipment Reserve	-		
1,364	1,570	2,900	-	6140	Radios/Pagers**	8,000		
2,370	429	3,200	1,000	6141	Equipment	3,300		
15,399	16,299	18,400	18,000	6142	Turn-Outs**	29,000		
8,252	12,495	10,300	11,000	6210	Communications**	10,600		
15,096	20,768	15,000	19,000	6211	Heat and Power**	20,000		
9,614	13,167	17,400	13,000	6220	Dues/Training**	18,000		
2,209	2,606	3,200	2,400	6222	Uniform Allow**	3,300		
3,379	2,486	3,800	3,600	6227	Prevention	3,900		
26,324	37,420	33,000	43,000	6230	Op. & Maint. of Equipment	39,000		
7,903	26,601	30,000	30,000	6231	Building & Grounds	10,000		
1,164	1,795	2,100	2,000	6235	Computer Operations**	2,200		
30,672	44,697	48,000	48,000	6262	9-1-1 Dispatch	51,000		
21,030	21,786	24,700	39,000	6266	Contractual Services	25,500		
19,874	25,332	27,100	27,000	6280	Insurance/Property/Liability	27,000		
36,751	39,624	47,683	47,000	6298	Internal Services	50,403		
-	-	7,766	7,500	6297	Facilities Maintenance	8,661		
207,915	271,458	301,849	319,000		Total - Materials & Services	317,364		
					<u>Capital Outlay</u>			
7,835	92,959	80,000	85,000	6401	Capital Assets	30,000		
<u>573,045</u>	<u>752,133</u>	<u>790,891</u>	<u>810,000</u>		TOTAL	<u>778,737</u>		

POLICE DEPARTMENT

The Police Department continues to have strong Specialty programs, including Community Policing. This year's budget continues the School Resource Officer under a cooperative School-City partnership and includes four part-time positions. The budget shows a 7% decrease from the prior year because over \$300,000 was included in the 2006-07 budget for facilities purchase and remodel.

Account No.

6051	1 Chief	\$ 81,852
	1 Deputy Police Chief	75,528
	1 Lieutenant	66,948
	3 Sergeants	195,846
	12 Officers	628,656
	1 Administrative Assistant	38,112
	1 Part Time Animal Control Office	18,000
	1 Part Time Bailiff/Evidence Officer	18,000
	Overtime/Court work	29,000
	1 Part Time Records Clerk	20,295
	1 Part Time Ordinance Enforcement Officer	19,738
	Merit & Cost of Living Reserve	<u>57,827</u>
		<u>\$1,249,802</u>

ACTIVITIES

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Burglary complaints	77	70	64	61
Burglary complaints cleared	23	21	21	19
Theft complaints	361	402	338	303
Theft complaints cleared	93	117	128	95
Traffic citations issued	1,412	1,437	819	1040
Driving Under Influence Intoxicants	81	61	54	98
General arrests	1,067	1,201	1,271	1257
Juvenile referrals	208	168	172	133
<u>Animal Control Activities</u>				
Complaints	1,072	1,289	1,429	n/a
Impoundments	134	192	189	n/a
Placements/Returned to Owner	108	107	83	n/a

	<u>2005</u>		<u>2006</u>	
Hours Available	26,966	87.4%	32,073	84.8%
Vacation Hours Used	1,376	4.4%	1,822	4.8%
Comp. Time Used	1,689	5.5%	3,083	8.1%
Sick Time Used	<u>822</u>	<u>2.7%</u>	<u>835</u>	<u>2.2%</u>
TOTALS	<u>30,853</u>	<u>100.0%</u>	<u>37,813</u>	<u>100.0%</u>
Criminal Invest.	7,138	26.3%	3,662	13.2%
Traffic Enforcement	1,235	4.6%	1,381	5.2%
Traffic Accidents	65	0.2%	99	.4%
Service Calls	3,579	13.2%	4,357	15.8%
Preventative Patrol	5,492	20.3%	5,804	21.0%
Administration	3,821	14.1%	3,887	14.1%
Crime Prevention & Liaison	2,184	8.1%	2,448	8.9%
Training	1,998	7.4%	1,026	3.7%
Miscellaneous	1,583	5.8%	1545	5.6%
Special Projects	0	0	342	1.2%
Report Writing	<u>0</u>	<u>0</u>	<u>3,088</u>	<u>11.2%</u>
TOTALS	<u>27,095</u>	<u>100.0%</u>	<u>27,639</u>	<u>100.0%</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	POLICE DEPARTMENT	BUDGET CODE: 80
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
1,067,342	1,130,855	1,190,991	1,176,000	6051	Salaries	1,249,802		
525,761	572,626	643,135	580,000	6061	Fringe Benefits @ 52%	649,897		
1,593,103	1,703,481	1,834,126	1,756,000		Total - Personal Services	1,899,699		
					<u>Materials and Services</u>			
5,922	6,123	7,100	6,000	6101	Office Supplies	7,300		
1,146	1,735	2,600	1,700	6105	Dog Pound	2,700		
2,668	3,853	4,900	3,800	6110	Community Policing	5,100		
5,673	5,354	6,700	5,300	6115	Investigations	6,900		
3,237	3,408	2,900	3,400	6141	Equipment	3,000		
13,487	17,383	13,800	13,800	6210	Communications	14,200		
5,744	8,344	7,400	6,000	6220	Dues/Training	7,600		
8,436	10,172	13,100	10,000	6222	Uniforms	13,500		
50,126	51,930	51,500	52,000	6230	Op. & Maint. of Equipment	53,100		
6,911	5,136	5,800	5,500	6235	Computer Operations	6,500		
2,327	2,835	3,800	3,500	6260	Special Services	3,900		
26,842	29,028	36,000	32,000	6261	R.A.I.N.	37,000		
73,256	105,696	117,700	110,000	6262	9-1-1 Dispatch/MDT Dispatch	118,700		
9,829	7,262	30,000	30,000	6266	Contractual Services	45,000		
68,484	32,901	34,600	32,000	6280	Insurance/Property/Liability	32,000		
93,918	101,262	109,670	109,000	6298	Internal Services	115,926		
-	-	36,243	36,000	6297	Facilities Maintenance	40,419		
378,006	392,422	483,813	460,000		Total - Materials & Services	512,845		
					<u>Capital Outlay</u>			
49,420	115,049	314,000	314,000	6401	Capital Assets	30,000		
<u>2,020,529</u>	<u>2,210,952</u>	<u>2,631,939</u>	<u>2,530,000</u>		TOTAL	<u>2,442,544</u>		

LIBRARY



The Dallas Public Library serves the community as an information and recreation resource, through books and other media. In addition, Library staff act as a community liaison with the School District, the community college, and organizations such as the local historical society. The Library also provides patrons access to the Internet and access to the Library's website from their home computers. The Library manages the City's website and the local Education and Government Cable channel.

The benefits of membership in the Chemeketa Cooperative Regional Library System (CCRLS) include access to a regional on-line catalog and access to a number of electronic databases, including a full-text periodicals database and The Oregonian index. The Polk Library Information Network (PLIN) web site serves as an access point to local government and community organizations countywide. Non-resident patrons are assessed an annual fee which, in part, addresses the inequity that exists between what city residents and rural residents pay in property taxes. This year's budget reflects a 6% increase over last year's budget due to additional hours for part-time staff. Circulation statistics for 2006 are less than previous years, partly due to changing from a 2 week to a 3 week check-out policy.

Account No.

6051	Library Director	\$ 69,948
	Assistant Library Director	48,240
	Children's Librarian	39,624
	Library Assistant II (2.5 FTE)	77,108
	Library Assistant I (0.6 FTE)	14,876
	Library Aide and Extra Assistance	9,000
	Merit & Cost of Living Reserve	<u>11,916</u>
		<u>\$270,712</u>

The following statistics reflect the use of the Library:

	<u>2004</u>	<u>2005</u>	<u>2006</u>
Adult Circulation	140,465	125,978	121,009
Children's Circulation	45,062	50,973	44,699
Remote (On-line) Renewals	<u>0</u>	<u>0</u>	<u>7,330</u>
	<u>185,527</u>	<u>176,408</u>	<u>173,008</u>
Periodicals*	5,700	4,950	4,582
Audio-Visual Materials Circulation*	27,223	29,883	27,837
Outbound Circulation*	6,424	7,674	6,347
<i>*These figures also are included in Adult and Children's circulation totals</i>			
Reference questions answered:	6801	16209	15,048
Attendance at Library programs:	5,053	7,044	10,084
Fines and photocopy income:	\$16,984	\$16,227	\$13,719
<u>Registered Borrowers:</u>			
City	9,100	9,528	8,168
Nonresident	<u>3,936</u>	<u>4,040</u>	<u>3,129</u>
Total	13,036	13,568	11,297

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	LIBRARY	BUDGET CODE: 90
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
204,717	224,751	252,358	242,000	6051	Salaries	270,712		
99,788	117,769	136,273	120,000	6061	Fringe Benefits @ 52%	140,770		
304,505	342,520	388,631	362,000		Total - Personal Services	411,482		
					<u>Materials and Services</u>			
4,074	4,032	4,200	4,000	6101	Supplies	4,300		
140	111	600	100	6103	Postage	600		
1,649	1,769	1,700	1,800	6210	Communications	1,800		
10,579	11,216	10,700	12,000	6211	Heat and Power	12,000		
1,894	1,510	4,700	1,500	6220	Dues/Training	4,800		
1,848	1,781	5,800	1,700	6230	Op. & Maint. of Equipment	6,000		
58,699	8,499	10,300	10,000	6231	Building & Grounds	10,600		
504	504	700	500	6234	Outbound Transport	700		
3,932	7,134	4,500	4,500	6235	Computer Operations	4,600		
30,524	34,995	38,400	35,000	6240	Books	40,000		
5,306	5,746	6,400	5,800	6241	Periodicals	6,600		
4,376	6,386	10,400	10,000	6266	Contractual Services	10,700		
3,487	2,760	2,950	2,400	6280	Insurance/Property/Liability	2,600		
18,375	19,812	23,841	23,000	6298	Internal Services	25,201		
-	-	7,766	7,700	6297	Facilities Maintenance	8,661		
145,387	106,256	132,957	120,000		Total - Materials & Service	139,162		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
<u>449,892</u>	<u>448,776</u>	<u>521,588</u>	<u>482,000</u>		TOTAL	<u>550,644</u>		

COMMUNITY DEVELOPMENT – Civic Center

To more accurately allocate costs of maintaining City Hall to the operating departments, expenses previously accounted for in the Public Facilities Department have been moved to a department in Internal Services called Facilities Maintenance. Costs in the Facilities Maintenance Fund include salaries, fringe benefits, utilities, repairs, etc. that are related to maintaining City Hall. Costs related to maintaining the Civic Center will be accounted for in this Civic Center Department. The costs related to maintaining the Civic Center only are allocated to the Civic Center Department from Internal Services.

Therefore, the expenditure for the Facilities Maintenance in the Civic Center Department represents costs for utilities, custodial services, etc. directly related to operating the Civic Center.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	COMMUNITY DEVELOPMENT CIVIC CENTER	BUDGET CODE: 101
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENED	APP	ADOPT
					<u>Personal Services</u>			
-	-	-	-	6051	Salaries			
-	-	-	-	6061	Fringe Benefits @ 58%	-		
-	-	-	-		Total - Personal Services	-		
					<u>Materials and Services</u>			
-	-	-	-	6101	Supplies - Janitors			
-	-	-	-	6211	Electrical Service			
-	-	-	-	6212	Heating Fuel			
-	-	-	-	6220	Dues/Training			
-	-	-	-	6230	Op. & Maint. of Equipment			
-	-	-	-	6231	Building & Grounds			
-	-	-	-	6235	Computer Operations			
-	-	-	-	6266	Contractual Services			
-	-	-	-	6280	Insurance/Property/Liability			
-	-	2,384	2,300	6298	Internal Services	2,384		
-	-	12,944	12,700	6297	Facilities Maintenance	12,944		
-	-	15,328	15,000		Total - Materials & Service	15,328		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
-	-	<u>15,328</u>	<u>15,000</u>		TOTAL	<u>15,328</u>		

PUBLIC WORKS – Parks



The main Dallas City Park consists of 35 acres, of which 25 acres are improved and 10 acres unimproved or in waterways. There is also Gala Park, a two acre park at Uglow and Hankel Streets; Birch Park, a mini-park located at Stump and Birch Streets; Rotary Park located on Fern Street; Walnut Park on Walnut Avenue; Kingsborough, a 10-acre park at the intersection of Wyatt Street and Ellendale; and the East Dallas Community Park, a 12-acre park along Rickreall Creek, which includes the Aquatic Center. This department also performs maintenance duties required for trees in the downtown area, shrubs and flowers at City Hall, the Library, the traffic island at North Dallas,

the island between Main and Jefferson Streets at the creek including the fountain, and all other City-owned landscaped areas.

The Parks Department maintains all park facilities, including picnic tables and benches, playgrounds, fireplaces, ballfields, improved and unimproved trails, shelters and gazebos, three horseshoe courts, restroom facilities and numerous trees, shrubs and flower beds.

The Dallas City Park opens in April and continues until October, with many activities continuing year-round. Over 50,000 people use the Dallas City Park and its picnic facilities each year.

This year's budget provides for a full-time Park Supervisor, one full-time Maintenance Worker, one full-time Maintenance Worker that is shared with Public Works, and one part-time seasonal employee who works full-time for six months. This year's budget proposes a 13 % increase from last year's adopted budget and a 2.6% increase from the revised budget, partially due to a significant increase in equipment maintenance. This increase will cover the rental costs of a new mower and other equipment owned by Shop Services.

<u>Account No</u>		
6051	Public Works Director (5%)	\$ 4,256
	Park Supervisor	50,160
	Park Maintenance Worker (1.5 FTE)	47,146
	Seasonal Help	5,000
	Merit & Cost of Living	<u>6,500</u>
		\$113,062

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	PUBLIC WORKS PARKS	BUDGET CODE: 103
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
88,614	99,350	101,782	107,000	6051	Salaries	113,062		
43,192	54,250	56,998	55,000	6061	Fringe Benefits @ 56%	63,315		
<u>131,806</u>	<u>153,600</u>	<u>158,780</u>	<u>162,000</u>		Total - Personal Services	176,377		
					<u>Materials and Services</u>			
21,107	13,675	13,900	20,000	6101	Materials & Maint.	14,500		
1,014	1,307	1,100	1,500	6210	Communications	1,200		
4,495	4,951	5,600	5,000	6211	Electric Service	5,800		
1,482	1,285	1,400	500	6220	Dues/Training	1,500		
6,754	10,582	9,700	10,500	6230	Op. & Maint. of Equipment	20,000		
1,639	1,366	2,100	4,000	6231	Building & Grounds	2,500		
10,718	5,323	7,200	22,000	6266	Contractual Services	7,500		
611	924	900	1,000	6273	Tools	1,000		
5,011	5,139	4,900	4,500	6280	Insurance/Property/Liability	4,900		
16,333	17,611	14,305	14,000	6298	Internal Services	15,121		
<u>69,164</u>	<u>62,163</u>	<u>61,105</u>	<u>83,000</u>		Total - Materials & Service	74,021		
					<u>Capital Outlay</u>			
5,019	-	2,000	-	6401	Capital Assets	2,000		
<u>205,989</u>	<u>215,763</u>	<u>221,885</u>	<u>245,000</u>		TOTAL	<u>252,398</u>		

COMMUNITY DEVELOPMENT - Recreation Program

This year's Recreation budget continues the Recreation Activities Coordinator position, which assists in coordinating community school and recreation programs. The Coordinator works with the Dallas School District, Kids, Inc., and the Seniors to provide additional opportunities for Dallas citizens of all ages. The Community Activities Coordinator position is a shared position, with half the cost of the position funded by the Dallas School District. The Sounds of Summer program is funded through donations from the community and once again will feature eight Bands during the months of July and August. This year's budget includes 5% of the Core Area Redevelopment Manager's salary to reflect his time spent on Sounds of Summer activities. This year's contractual services appropriation includes funds for planning for the proposed new Senior Center.

The budget also includes an appropriation for Kids, Inc., continuing a long-term partnership to provide recreation programs to the youth of our community. The appropriation of \$19,500 includes \$5,500 dedicated to the Blue Dolphin swim program.

Account No.

6051	Director of Community Development (15%)	\$ 12,278
	Executive Assistant (5%)	1,905
	Core Area Redevelopment Manager (5%)	2,381
	Recreation and Senior Activity Coordinator	42,828
	Merit & Cost of Living Reserve	<u>3,779</u>
		\$63,171



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	COMMUNITY DEVELOPMENT RECREATION	BUDGET CODE: 104
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENED	APP	ADOPT
					<u>Personal Services</u>			
8,598	9,952	41,970	47,000	6051	Salaries	63,171		
3,542	5,941	23,923	27,000	6061	Fringe Benefits @ 57%	36,007		
12,140	15,893	65,893	74,000		Total - Personal Services	99,178		
					<u>Materials and Services</u>			
96	186	3,000	1,000	6101	Supplies	3,100		
-	-	1,500	1,500	6103	Newsletter/Postage	1,600		
45	860	500	-	6220	Dues/Training	500		
156	156	200	200	6230	Op. & Maint. of Equipment	200		
49	-	200	1,700	6235	Computer Operations	500		
9,470	9,161	10,500	36,000	6266	Contractual Services	21,000		
16,000	19,500	19,500	19,500	6275	Kids, Inc.	19,500		
1,627	172	500	200	6280	Insurance/Property/Liability	500		
2,042	2,201	2,384	2,300	6298	Internal Services	2,520		
-	-	3,883	3,600	6300	Facilities Maintenance	4,253		
29,485	32,236	42,167	66,000		Total - Materials & Service	53,673		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
<u>41,625</u>	<u>48,129</u>	<u>108,060</u>	<u>140,000</u>		TOTAL	<u>152,851</u>		

COMMUNITY DEVELOPMENT - AQUATIC CENTER

The Dallas Aquatic Center houses five pools, including a six-lane competitive lap pool with two diving boards and a spiral water slide, a therapy pool, a leisure pool with a water feature and a "lazy river", a spa and a wading pool.

The Aquatic Center employs a full-time manager and approximately 50 part-time employees. Guards and Instructors perform lifeguarding duties and are instructors for aerobic, water fitness and Red Cross classes offered at the Center. This budget includes 35% of the Facilities Maintenance Foreman's time required for maintaining and repairing the Aquatic Center equipment and facility. The other 65% of the Foreman's salary and benefits is included in the new Facilities Maintenance Department in Internal Services.

The proposed budget estimates that revenues will equal more than 50% of expenditures. This year's budget is 4.5% more than last year's adopted budget, due to increasing utility costs and other costs of operating the facility that increase as attendance increases and the facility ages.

<u>Account No.</u>		
6051	Director of Community Development (20%)	\$ 16,370
	Aquatic Center Manager	58,668
	Facilities Maintenance Foreman (35%)	13,877
	Head Guards	30,000
	Guards and Instructors	220,000
	Merit and Cost of Living Reserve	<u>3,585</u>
		\$342,500



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	COMMUNITY DEVELOPMENT AQUATIC CENTER	BUDGET CODE: 105
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
305,328	322,750	351,232	330,000	6051	Salaries	342,500		
57,958	77,604	84,295	78,000	6061	Fringe Benefits @ 54%/9%	82,200		
363,286	400,354	435,527	408,000		Total - Personal Services	424,700		
					<u>Materials and Services</u>			
1,629	3,290	3,100	2,500	6101	Office Supplies	3,200		
26,855	17,785	28,800	25,000	6102	Chemicals	30,000		
115	54	500	-	6103	Printing/Postage	500		
4,892	2,816	4,100	3,000	6104	Janitor Supplies	4,300		
8,281	4,274	4,100	4,000	6105	Program Supplies	4,300		
436	1,140	1,100	1,100	6106	Uniforms	1,200		
35,056	31,510	30,000	39,000	6107	ProShop/Concessions	40,000		
1,542	1,690	2,100	1,400	6210	Communications	2,100		
81,964	81,207	88,000	88,000	6211	Electric Service	91,000		
139,562	135,749	123,600	146,000	6212	Gas Service	145,000		
4,159	3,144	2,600	2,000	6220	Dues/Training	2,700		
1,455	1,121	1,600	1,600	6221	Water Safety	1,700		
19,864	20,405	17,000	15,000	6223	Advertising	17,500		
29,606	20,633	20,600	55,000	6231	Building & Grounds	30,000		
9,391	10,202	5,200	5,000	6235	Computer Operations	5,400		
3,760	4,029	5,200	10,000	6266	Contractual Services	5,400		
14,297	10,565	11,300	9,400	6280	Insurance/Property/Liability	11,000		
-	-	1,500	-	6285	Miscellaneous	1,500		
42,876	46,228	47,683	47,000	6298	Internal Services	50,403		
425,740	395,842	398,083	455,000		Total - Materials & Services	447,203		
					<u>Capital Outlay</u>			
-	-	500	-	6401	Capital Assets	-		
<u>789,026</u>	<u>796,196</u>	<u>834,110</u>	<u>863,000</u>		TOTAL	<u>871,903</u>		

COMMUNITY DEVELOPMENT – Inspections Department

The Inspections Department assists homeowners and builders in complying with City, State and Federal codes. It also offers essential information for businesses, homeowners, landlords, tenants, contractors, and developers. The Inspections Department will continue an aggressive code enforcement program on sign code violations, nuisance violations, dangerous building violations, etc., as the department workload permits.

Due to the continued increased workload resulting from extensive building projects, this budget continues to include two full-time Inspectors and a full-time Building Official. This year's appropriations represent an 8% increase over last year's appropriations due to increased staff costs and other costs related to increased building activity.

<u>Account No.</u>		
6051	Community Development Director (15%)	\$ 12,278
	Executive Assistant (50%)	19,056
	Building Official	65,976
	Building Inspector II	54,240
	Building Inspector I	46,380
	Relief & Assistance	5,000
	Merit & Cost of Living Reserve	<u>8,312</u>
		\$211,242

Permit activity for 2006 has increased over 7% from 2004.

	2004		2005		2006	
	<u>Permits</u>	<u>Value</u>	<u>Permits</u>	<u>Value</u>	<u>Permits</u>	<u>Value</u>
<u>Residential</u>						
Single Family	151	27,134,185	171	\$33,479,636	135	27,817,118
Duplex	1	208,390	4	915,649	4	1,014,008
Multi-Family	2	5,457,167	0	0		7,252,179
Remodel, Repair and Additions	75	1,569,472	40	1,058,694	57	1,179,230
Accessory Buildings	10	196,926	12	180,521	11	242,455
<u>Commercial</u>						
New	6	1,234,284	6	1,490,164	4	183,242
Remodel, Repair & Additions	39	67,680	14	1,134,875	32	1,560,685
<u>Industrial</u>						
New	1	24,648	1	220,832	0	0
Remodel, Repair & Additions	6	17,159	1	91,612	1	67,323
Public Buildings, Schools & Churches	3	16,456	3	5,569	2	59,440
Mobile Home Accessory Buildings	2	9,146	2	3662	1	9,136
TOTALS	296	\$35,935,513	252	\$38,961,072	249	\$39,384,817

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	COMMUNITY DEVELOPMENT INSPECTIONS	BUDGET CODE: 107
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
113,905	145,184	195,284	194,000	6051	Salaries	211,242		
48,795	72,001	107,406	101,500	6061	Fringe Benefits @ 55%	116,183		
<u>162,700</u>	<u>217,185</u>	<u>302,690</u>	<u>295,500</u>		Total - Personal Services	327,425		
					<u>Materials and Services</u>			
4,594	3,429	4,100	4,000	6101	Supplies	4,200		
15,221	24,848	20,000	20,000	6111	State Surcharge	21,000		
1,803	3,524	2,100	2,500	6210	Communications	2,200		
6,388	4,807	5,100	5,000	6220	Dues/Training	8,000		
765	162	2,100	1,500	6230	Op. & Maint. of Equipment	2,100		
1,654	3,600	3,100	2,000	6235	Computer Operations	3,100		
1,410	-	3,100	1,000	6266	Contractual Services	3,100		
2,633	2,672	2,860	2,500	6280	Insurance/Property/Liability	2,900		
18,376	19,812	38,146	38,000	6298	Internal Services	40,322		
-	-	15,532	15,000	6297	Facilities Maintenance	17,322		
<u>52,844</u>	<u>62,854</u>	<u>96,138</u>	<u>91,500</u>		Total - Materials & Service	104,244		
					<u>Capital Outlay</u>			
<u>22,861</u>	<u>-</u>	<u>1,000</u>	<u>12,000</u>	6401	Capital Assets	1,000		
<u>238,405</u>	<u>280,039</u>	<u>399,828</u>	<u>399,000</u>		TOTAL	<u>432,669</u>		

COMMUNITY DEVELOPMENT - Planning

The Planning Commission is composed of seven citizen members appointed by the City Council. The City Manager and Mayor serve as ex-officio members of the Commission. The Commission reviews land use applications, development proposals, land divisions, variance requests, conditional use requests, zone changes and non-conforming use expansions. The Commission also provides input into plans and programs that will have a long-term impact on the community.

During 2006, the City processed 55 land use items:

7	Conditional Uses
9	Partitions/Replats
9	Subdivisions
11	Variances
3	Zone Changes
1	Annexations
0	Street Plans
23	Type II Procedures

The budget includes salary and fringe benefits for a Core Area Redevelopment Manager and an Industrial Redevelopment Manager. These costs are reimbursed through a grant from lottery proceeds. Five percent of the Core Area Redevelopment Manager's time is included in the Recreation budget.

<u>Account No.</u>		
6051	Community Dev. Director (40%)	\$ 32,741
	Executive Assistant (40%)	15,245
	Core Area Redevelopment Mgr (95%)	45,247
	Industrial Redevelopment Manager	44,340
	Merit & Cost of Living Reserve	<u>6,072</u>
		\$143,645

A review of past planning activity shows:

<u>YEAR</u>	<u>APPLICATIONS</u>
1996	62
1997	35
1998	46
1999	25
2000	30
2001	26
2002	49
2003	53
2004	46
2005	55
2006	63

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

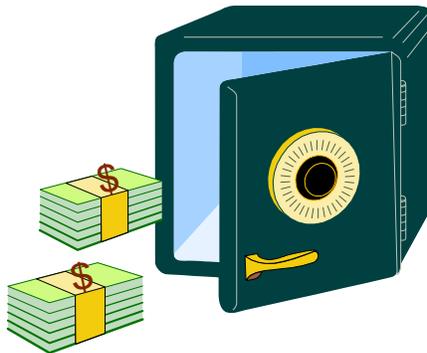
GENERAL	COMMUNITY DEVELOPMENT PLANNING	BUDGET CODE: 108
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ACTUAL EXPEND		2006-2007 BUDGET				2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
104,596	136,249	132,418	129,000	6051	Salaries	143,645		
50,601	72,132	70,182	61,500	6061	Fringe Benefits @ 50%	71,823		
155,197	208,381	202,600	190,500		Total - Personal Services	215,468		
					<u>Materials and Services</u>			
3,655	2,406	6,200	6,000	6101	Supplies	6,400		
492	74	2,700	-	6102	Printing	2,700		
6,738	3,054	4,100	4,500	6220	Dues/Training	4,200		
971	1,525	1,300	1,000	6221	Planning Comm Exp	1,400		
4,471	3,331	4,000	5,200	6223	Advertising	4,200		
1,702	1,837	6,100	2,000	6225	Econ Dev. Exp	6,300		
2,476	2,051	1,600	1,200	6230	Op. & Maint. of Equipment	1,700		
-	1,691	1,000	1,800	6235	Computer Operations	1,100		
19,567	10,225	9,200	-	6266	Contractual Services	9,500		
1,627	1,716	1,830	1,700	6280	Insurance/Property/Liability	1,800		
20,417	22,013	23,841	23,000	6298	Internal Services	25,201		
-	-	10,355	10,100	6297	Facilities Maintenance	11,548		
62,116	49,923	72,226	56,500		Total - Materials & Service	76,049		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
<u>217,313</u>	<u>258,304</u>	<u>274,826</u>	<u>247,000</u>		TOTAL	<u>291,517</u>		

NON-DEPARTMENTAL & CONTINGENCY

Account No.

- 6380 Since all franchise and in-lieu of franchise fees for use of City right-of-way are revenue in the General Fund, an appropriation was created to transfer funds to the Street Fund for right-of-way maintenance and improvement.
- 6395 The Contingency represents 4.5% of the General Fund budget and can be used only when costs occur which could not be anticipated at the time the budget was prepared. We anticipate that most of the Contingency will not be used and will be part of the beginning balance for the next year's budget.
- 6491 The Unappropriated Ending Fund Balance is used to help ensure a strong beginning balance for operation of the General Fund and to help ensure consistent levels of service are provided to Dallas citizens.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	NON DEPARTMENTAL AND CONTINGENCY	BUDGET CODE: 111
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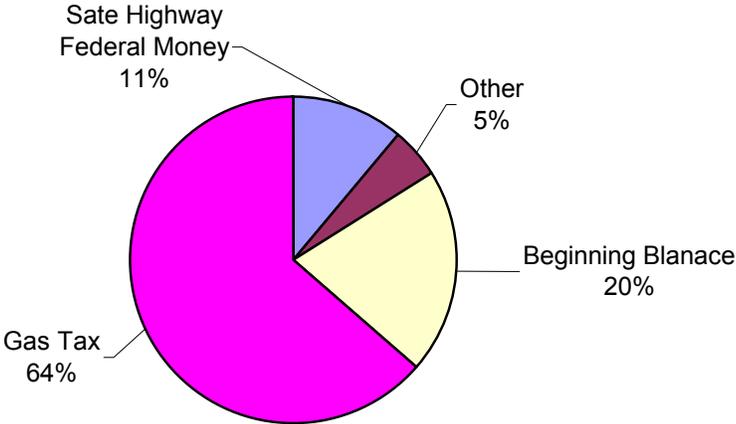
ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
47,415	58,179	45,000	45,000	6320	General Miscellaneous	40,000		
-	-	-	-	6325	Municipal Memberships	-		
600,000	-	-	55,000	6340	Loan to Other Funds	-		
-	-	-	-	6360	Election Costs	-		
-	-	-	-	6365	Loan - Imp. Bond & Int. Fund	-		
-	2,034	5,000	5,000	6380	Equipment Replacement	5,000		
898	-	5,000	5,000	6390	Contractual Services	5,000		
-	-	-	-	6392	Transfer to Other Funds	-		
42,880	42,000	42,000	42,000	6394	Transfer to Street Fund (Reimb. Right of Way Maint. & Improve.)	42,000		
691,193	102,213	97,000	152,000		TOTAL	92,000		
					<u>Capital Outlay</u>			
-	15,000	45,000	45,000	6401	City Hall Improvements	10,000		
691,193	117,213	142,000	197,000		TOTAL - NON-DEPT.	102,000		
-	-	375,000	-	6395	CONTINGENCY	375,000		
-	-	947,820	-	6491	UNAPPROP ENDING BALANCE	814,225		
<u>691,193</u>	<u>117,213</u>	<u>1,464,820</u>	<u>197,000</u>		TOTAL	<u>1,291,225</u>		

STREET FUND REVENUE



This year's budget includes \$665,550 in State Highway Appropriations. State Highway revenues are paid to cities on a monthly basis from net receipts collected by the Motor Vehicles Division and other State agencies. In 2001, DMV licensing and registration fees were increased by the Legislature for the purpose of funding the 2001 Oregon Transportation and Investment Act (OTIA I and II.) This program is to provide funding for state and local bridge repair and replacement and local road projects. The state highway federal money reimbursement funds are projected at \$115,000 and will be used entirely for the pavement program.

The budget includes \$42,000 for the Right of Way Reimbursement from the General Fund. Currently, private utilities pay the City for the use of the City's right of way. The Sewer and Water Fund budgets include an appropriation to pay a similar fee to the General Fund. The General Fund then reimburses the Street Fund for Maintenance of the right of way.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 2
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
646,522	667,783	658,800	668,000	4203	State Highway Appropriation	665,550		
-	422	500	-	4204	Materials Sold to Projects	500		
-	-	-	-	4205	Transfer from Improvement Bond	-		
-	-	-	-	4207	Transfer from SDC Fund	-		
4,085	9,803	5,000	5,000	4208	Interest on Investments	5,000		
-	-	-	-	4209	State Highway Sidewalk Grant	-		
-	881	-	-	4210	Overhead/Construction Costs	500		
5,341	10,365	7,000	1,500	4211	Miscellaneous	7,000		
56,115	167,525	115,000	114,500	4212	State Highway Federal Money Reimbursement	115,000		
42,880	42,000	42,000	42,000	4213	General Fund R/W Reimbursement	42,000		
-	-	-	-	4214	Transfer from Grant Fund	-		
-	-	-	-	4215	Street Utility Fee	-		
<u>142,803</u>	<u>235,213</u>	<u>354,213</u>	<u>230,336</u>	4249	Beginning Balance	<u>212,336</u>		
<u>897,746</u>	<u>1,133,992</u>	<u>1,182,513</u>	<u>1,061,336</u>	TOTAL		<u>1,047,886</u>		

STREET FUND EXPENDITURES



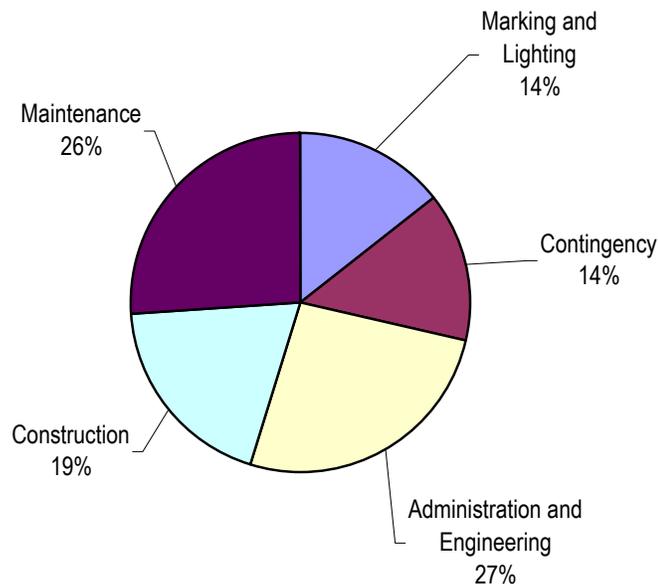
This year's Street Fund budget reflects continued maintenance and improvements to the City's street system. The Street Fund will receive \$42,000 from the General Fund to pay for maintenance of the right of way from the curb to the property line.

A Trench Restoration program was previously implemented and will continue this fiscal year. Sewer and Water construction trenching projects usually involve cutting into the street, significantly impacting the condition of the street. The Trench Restoration program proposes that the Sewer and Water Funds pay a proportional cost of overlays associated with Sewer and Water projects. The pavement projects planned for this year include Fir

Villa Road and Levens Street in the vicinity of the Levens Street Bridge. A portion of the costs for the Fir Villa and Levens Street projects will be allocated to the Systems Development (SDC) Fund.

The City must maintain the following streets inside the City:

a. Improved (including turnpike roadway)	53.5 miles
b. Unimproved	.8 miles
c. Gravel	<u>.5 miles</u>
Total	54.8 miles



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT RECAP	BUDGET CODE: 2
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ACTUAL EXPEND		2006-2007 BUDGET		ACCT NO	OBJECT	2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE			RECOM- MENDED	APP	ADOPT
294,027	350,219	341,690	344,000		Personal Services	333,507		
304,564	320,061	367,835	343,800		Materials and Services	369,124		
64,303	233,376	345,200	204,200		Capital Outlay	196,500		
-	-	127,788	-		Contingency	148,755		
<u>662,894</u>	<u>903,656</u>	<u>1,182,513</u>	<u>892,000</u>		TOTAL	<u>1,047,886</u>		

PUBLIC WORKS - Street Engineering

This year's budget allocates 20% of the engineering staff's time on the street system. The major projects include improvements on Fir Villa Road and replacement of the Levens Street Bridge.

Staff's work plan also includes the following important projects:

- a. Working with Polk County on the Webb Lane corridor study in order to develop the most feasible alternative for the by-pass road.
- b. Working with the State and Polk County on development of the intersection at East Ellendale and Fir Villa Road.
- c. Working on improvement of the Monmouth Cutoff Highway/Uglow Avenue Intersection.
- d. Working with ODOT on development of a signalized intersection at Monmouth Cutoff Highway and Highway 99.
- e. Working with the development community to improve Clay Street from Fairview to the City Limits.
- f. Working with the development community to construct the Jasper Street connection between West Ellendale and NW Bonanza Avenue.

Staff will also continue their regular activities, including development and subdivision review and assistance, street planning, weed abatement, tree permits and various other public services.

Due to the many major projects scheduled in Public Works, it was necessary to establish two Assistant Director positions. The Engineering Assistant Director serves as Project Manager, overseeing all major projects and field operations. The Administrative Assistant Director supervises administrative functions, including purchasing, personnel, risk management, contract management and shop services. This year's budget also includes part-time engineering staff of approximately 0.8 FTE.

<u>Account No.</u>	<u>Total Eng.</u>	<u>Street 20%</u>
6051		
Director (95%)	\$ 80,868	16,174
Assistant Director (Engineering)	70,764	14,153
Assistant Director (Administration)	68,628	13,726
Engineering Services Supervisor	56,412	11,282
Engineering Tech II	42,612	8,522
Engineering Tech I	37,016	7,403
Engineering Tech (Part-time)	40,000	8,000
Executive Assistant	34,164	6,833
Merit, Overtime and COLA	<u>19,805</u>	<u>3,961</u>
	\$450,269	\$90,054

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT ADMINISTRATION AND ENGINEERING	BUDGET CODE: 21
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
90,188	96,028	101,805	105,000	6051	Salaries	90,054		
43,775	50,409	58,029	54,000	6061	Fringe Benefits @ 57%	51,331		
133,963	146,437	159,834	159,000		Total Personal Services	141,385		
					<u>Materials & Svs.</u>			
2,781	2,336	2,000	1,000	6102	Tools & Supplies	2,060		
2,149	2,476	2,060	2,500	6210	Communications	2,120		
1,307	1,646	5,150	2,500	6220	Membership & Training	5,300		
2,064	2,167	3,090	3,000	6230	Op. & Maint. of Equipment	3,180		
1,773	4,030	4,500	5,700	6235	Computer Operations	4,635		
5,508	5,674	9,000	3,000	6266	Contractual Services	9,270		
1,220	1,287	1,350	1,300	6280	Insurance/Property/Liability	1,400		
77,585	83,651	90,597	90,000	6298	Internal Services	95,765		
-	-	7,118	7,000	6297	Facilities Maintenance	7,939		
94,387	103,267	124,865	116,000		Total - Materials & Services	131,669		
					<u>Capital Outlay</u>			
1,220	-	1,000	-	6401	Equipment	1,000		
<u>229,570</u>	<u>249,704</u>	<u>285,699</u>	<u>275,000</u>		TOTAL	<u>274,054</u>		

STREET MAINTENANCE

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>OTHER</u>	<u>TOTAL</u>
Street Cleaning	32,915	150	18,345	500	51,910
Tree Trimming	13,600	150	3,500	-	17,250
Grass Mowing, City	8,600	-	3,500	-	12,100
Unimproved Streets/Alleys	5,600	1,000	2,000	1,500	10,100
Leaf Harvest	14,500	1,130	6,700	-	22,330
Snow Removal	5,000	1,500	3,500	-	10,000
Bridge Repair, Riprap	3,000	200	500	-	3,700
Plug and Patch Streets	30,000	9,000	10,000	11,000	60,000
Curb & Sidewalk Work	14,000	3,500	5,000	700	23,200
Office	15,000	100	-	-	15,100
Training	3,000	200	-	2,500	5,700
Sick and Vacation	16,000	-	-	-	16,000
Maintenance*	-	-	-	20,000	20,000
Tools and Equipment	-	-	-	765	765
Insurance-Liability	-	-	-	1,900	1,900
Miscellaneous	2,000	-	-	1,000	3,000
	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>3,000</u>
TOTALS	<u>163,215</u>	<u>16,930</u>	<u>53,045</u>	<u>39,865</u>	<u>273,055</u>

MAJOR PROJECTS

- 1 Continue work on entrance to City and on gravel shoulders for foot traffic.
- 2 Increase City's sidewalk repairs identified in sidewalk repair program; identify and increase curb and sidewalk repair program in the older sections of the City.
- 3 Continue plugging, patching and crack sealing program.
- 4 Continue street sweeping 5 days per week. Street sweeping is a Best Management Practice (BPM) for the Storm Drain program required by State and Federal EPA. Half the cost of the sweeping program and leaf harvest is charged to the Storm Sewer Fund.

* *Reimbursement to Shop Service to pay a portion of the utilities and use of the office by Street Division employees, and standby rental for maintaining emergency equipment.*

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT MAINTENANCE	BUDGET CODE: 22
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
91,955	110,540	100,360	100,000	6051	<u>Personal Services</u> Salaries	105,300		
50,929	66,912	55,198	60,000	6061	Fringe Benefits @ 55%	57,915		
142,884	177,452	155,558	160,000		Total Personal Services	163,215		
					<u>Materials & Svs.</u>			
12,926	14,759	16,430	15,000	6102	Materials	16,930		
1,992	878	1,030	500	6200	Miscellaneous	1,060		
343	302	2,500	1,000	6220	Training	2,575		
38,980	29,155	51,500	40,000	6230	Op. & Maint. of Equipment	53,045		
25,100	37,750	32,000	32,000	6232	Reimb. Shop Facilities	20,000		
12,707	15,531	13,390	13,000	6266	Contractual Services	13,800		
796	916	515	500	6273	Tools and Equipment	530		
2,440	1,716	1,800	5,000	6280	Insurance/Property/Liability	1,900		
95,284	101,007	119,165	107,000		Total - Materials & Services	109,840		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Equipment	-		
<u>238,168</u>	<u>278,459</u>	<u>274,723</u>	<u>267,000</u>		TOTAL	<u>273,055</u>		

PROPOSED CONSTRUCTION PROJECTS

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>CONTRACTUAL</u>	<u>OTHER</u>	<u>TOTAL</u>
<u>Overlays</u>						
Fir Villa Overlay (E. Ellendale to Ceres Gleann)	4,000	1,750	1,750	95,000	-	102,500
Levens Street Bridge	1,658	900	900	88,000	-	91,458
<u>Construction</u>						
None Scheduled	-	-	-	-	-	-
<u>Grant Program</u>						
Repair of Residential Sidewalks	-	-	-	-	5,300	5,300
<u>Insurance</u>						
Insurance-Liability	-	-	-	-	1,900	1,900
TOTALS	<u>5,658</u>	<u>2,650</u>	<u>2,650</u>	<u>183,000</u>	<u>7,200</u>	<u>201,158</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT CONSTRUCTION	BUDGET CODE: 23
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	2,885	3,550	3,000	6051	<u>Personal Services</u>			
103	1,787	1,880	1,800	6061	Salaries	3,650		
103	4,672	5,430	4,800		Fringe Benefits @ 55%	2,008		
					Total Personal Services	5,658		
					<u>Capital Outlay</u>			
1,658	1,981	2,575	1,000	6102	Materials	2,650		
307	860	2,575	2,300	6230	Op. & Maint. of Equipment	2,650		
1,850	600	5,150	-	6236	Sidewalk Loan Program	5,300		
58,048	229,077	333,000	200,000	6263	Contractual Construction	183,000		
-	-	-	-	6269	Assessed Projects	-		
1,220	858	900	900	6280	Insurance/Property/Liability	1,900		
63,083	233,376	344,200	204,200		Total Capital Outlay	195,500		
<u>63,186</u>	<u>238,048</u>	<u>349,630</u>	<u>209,000</u>		TOTAL	<u>201,158</u>		

MARKING AND LIGHTING

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>OTHER</u>	<u>TOTAL</u>
Street & Curb Painting*	15,000	8,000	4,000	6,000	33,000
Street Signs: Repair and New	8,250	7,450	900	1,425	18,025
Street & Traffic Lights	-	-	-	98,570	98,570
Tools & Supplies				270	270
Insurance - Liability	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
TOTALS	<u>23,250</u>	<u>15,450</u>	<u>4,900</u>	<u>107,265</u>	<u>150,865</u>

* The City contracts the painting of center lines and fog lines.

* The intersection crosswalks are painted twice each year by City crews; at the end of winter and prior to school opening in the fall.

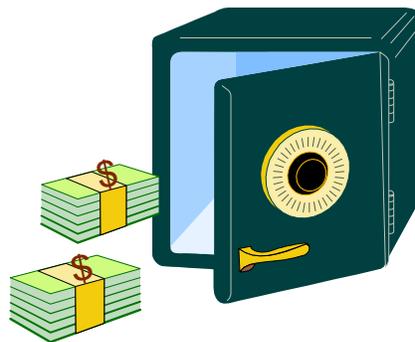
DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT MARKING AND LIGHTING	BUDGET CODE: 25
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
11,107	13,092	13,650	13,000	6051	Salaries	15,000		
<u>5,967</u>	<u>8,566</u>	<u>7,218</u>	<u>7,200</u>	6061	Fringe Benefits @ 55%	<u>8,250</u>		
17,074	21,658	20,868	20,200		Total Personal Services	23,250		
					<u>Materials and Services</u>			
11,295	12,387	15,000	16,700	6102	Marking & Sign Supplies	15,450		
88,117	95,060	95,700	92,000	6211	Street & Traffic Lights	98,570		
5,215	2,717	4,735	5,000	6230	Op. & Maint. of Equipment	4,900		
8,423	4,529	7,210	6,000	6266	Contractual Services	7,425		
623	236	260	200	6273	Tools & Supplies	270		
<u>1,220</u>	<u>858</u>	<u>900</u>	<u>900</u>	6280	Insurance/Property/Liability	<u>1,000</u>		
114,893	115,787	123,805	120,800		Total - Materials & Services	127,615		
<u>131,967</u>	<u>137,445</u>	<u>144,673</u>	<u>141,000</u>		TOTAL	<u>150,865</u>		

PUBLIC WORKS – Street Contingency

The proposed contingency for unforeseen expenditures represents 14% of the Street Fund Budget.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

STREET FUND	PUBLIC WORKS DEPARTMENT DEBT SERVICE AND CONTINGENCY	BUDGET CODE: 26
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
155,275	-	127,788		6395	<u>Other Requirements</u> Contingency	148,755		
<u>155,275</u>	<u>-</u>	<u>127,788</u>	<u>-</u>		TOTAL	<u>148,755</u>		

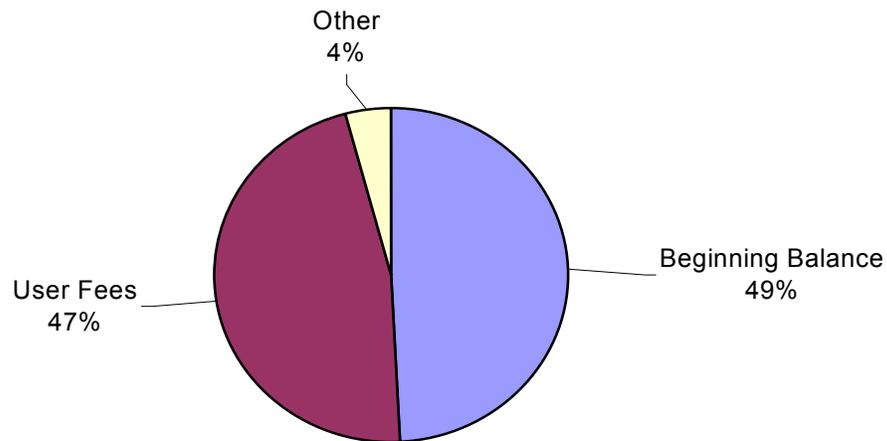
SEWER FUND REVENUE



This year's proposed total sewer budget is 16% less than the previous year since we are using the reserve built up over previous years for the sanitary sewer and storm system capital upgrades. The reserves will continue to be used for future system improvements necessary to comply with state and federal environmental laws, as well as for storm sewer system improvements. New requirements related to the Willamette Total Maximum Daily Loads (TMDL's) and Sanitary Sewer Overflows (SSO's) will require substantial improvements in the sewer and storm drainage systems within the next 5 years. In order to

stabilize the Sewer fund and pay for additional improvement projects in 2007 and beyond, an 8% rate increase will be necessary in January 2008. The infiltration-inflow correction project is on going. A number of storm sewer projects are planned for areas subject to localized flooding.

This year's Sewer Service Charge revenue is projected to be 1.6% less than last year, as revenue lost from the closure of the Tyco/TTM plant offsets increased revenue from population growth. Miscellaneous revenue includes fees for dumping at the Wastewater Treatment Plant and a lease payment for property on Bowersville Road.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SEWER FUND	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 3
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
2,355,772	2,478,670	2,680,000	2,485,500	4301	Sewer Service Charges	2,638,000		
-	-	500	-	4302	Materials Sales to Projects	500		
82,636	156,018	130,000	130,000	4303	Interest on Investments	130,000		
-	-	-	-	4305	Transfer from SDC Fund	-		
-	-	-	-	4306	Transfer from Improvement Fund	-		
-	-	-	-	4307	Transfer from Grant Fund	500		
-	-	1,000	-	4310	Overhead Charges to Assessed Projects	-		
8,200	42,600	15,000	5,000	4311	Sewer Hookup Fees	10,000		
90,014	107,261	105,000	97,500	4312	Miscellaneous	105,000		
<u>5,036,840</u>	<u>4,375,559</u>	<u>3,817,575</u>	<u>3,778,571</u>	4349	Beginning Balance	<u>2,783,030</u>		
<u>7,573,462</u>	<u>7,160,108</u>	<u>6,749,075</u>	<u>6,496,571</u>		TOTAL	<u>5,667,030</u>		

SEWER FUND EXPENDITURES

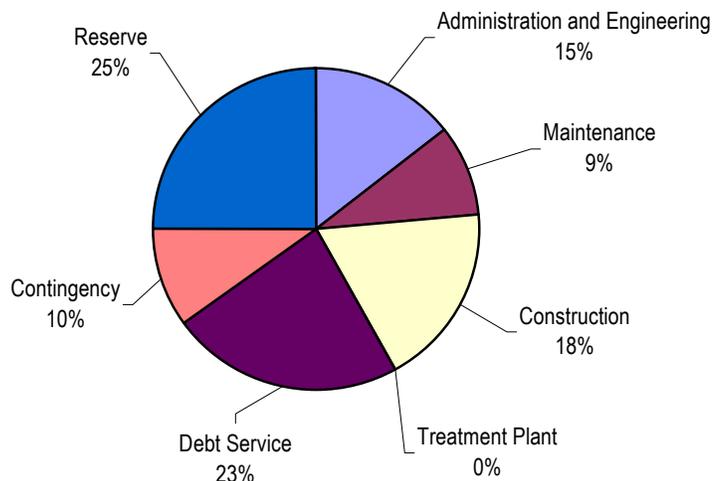
The construction projects scheduled for completion this year are primarily storm sewer improvements, but also include sewer line replacement on Clay Street. Under this budget, we will continue making repairs to the major problem areas in the City. All construction projects scheduled for completion this year will be funded from existing Sewer Fund reserves.

Again this year, appropriations in the construction budget continue an effective rehabilitation program to eliminate our infiltration and inflow (I & I) problem. Correction of our I & I problem is essential to continue to operate in compliance with DEQ regulations. A major source of inflow of rainwater into the sanitary sewer comes from roof drains tied directly to the sanitary system in the older section of the community. This year's budget includes storm drainage improvements that will remove roof drain water from the sanitary sewer in the downtown area.

Appropriations in the Sewer Maintenance Department are for sanitary and storm sewer repair and cleaning. In accordance with Storm Best Management Practices, a portion of the cost of street sweeping and leaf harvest are also included in the Sewer Maintenance budget.

This year's sewer budget continues an "in lieu of franchise fee" expenditure in the Materials and Services appropriation which is paid to the General Fund. The fee is based upon 5% of the sewer fund revenues. A Facilities Maintenance charge paid to the Internal Services Fund for City Hall space occupied by Public Works staff is also included. In addition, a transfer to Shop Services Fund to reimburse that Fund for the cost of maintaining the Shop grounds and facilities is also budgeted.

In the Wastewater Treatment Plant Division, personnel costs have decreased compared to last year's budget as some operational duties have been transferred to an outside contractor.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SEWER FUND	PUBLIC WORKS DEPARTMENT RECAP	BUDGET CODE: 3
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ACTUAL EXPEND		2006-2007 BUDGET		ACCT NO	OBJECT	2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE			RECOM- MENDED	APP	ADOPT
658,891	722,038	797,282	816,985		Personal Services	739,136		
1,362,254	1,484,515	1,864,434	1,920,015		Materials and Services	1,272,527		
4,331	-	20,000	-		Capital Outlay	741,000		
1,178,799	1,174,984	1,171,041	1,171,041		Debt Services	1,166,965		
-	-	500,000	-		Contingency	500,000		
-	-	2,396,318	-		Reserve	1,247,402		
-	-	-	-		Transfer to Capital Improvement Fund	-		
<u>3,204,275</u>	<u>3,381,537</u>	<u>6,749,075</u>	<u>3,908,041</u>		TOTAL	<u>5,667,030</u>		

PUBLIC WORKS

Sewer - Administration and Engineering

All administrative, engineering and inspection costs related to the sewer system and treatment plant are charged to appropriations in this section. Several projects are scheduled for 2007-08. They include engineering services to determine the most cost effective means of eliminating the inflow-infiltration problem, prevention of sanitary sewer overflows (SSO's), such as what occurred in the last fiscal year, review of other corrective solutions to the various problem areas in the sanitary sewer system, review of subdivisions and inspection of construction for compliance with City specifications. Another activity will be to work with private property owners to eliminate connections of roof drains to the sanitary sewer system. The division will continue compiling and inputting sewer data into the computer system. Some of the major projects this year include the finalization of Phase II of the WWTP upgrades and continuation of the infiltration-inflow correction program. The division will assist with the water quality work necessary to support the Rickreall basin and Willamette TMDL planning efforts. The division will also design the collector system for vacant areas within the Urban Growth Boundary.

The engineering division performs a variety of daily tasks related to the sewer system, including surveying, collection of field data, mapping, and assisting the public in locating sewer laterals.

Due to the many major projects scheduled in Public Works, it was necessary to establish two Assistant Director positions. The Engineering Assistant Director serves as Project Manager, overseeing all major projects and field operations. The Administrative Assistant Director supervises administrative functions, including purchasing, personnel, risk management, contract management and Shop Services. This year's budget also includes part-time engineering staff of approximately 0.8 FTE. This year's budget also includes \$10,000 for a new utility billing system.

<u>Account No.</u>	<u>Total Eng.</u>	<u>Sewer 40%</u>
6051		
Director (95%)	\$ 80,868	\$ 32,347
Assistant Director (Engineering)	70,764	28,306
Assistant Director (Administration)	68,628	27,451
Engineering Services Supervisor	56,412	22,565
Engineering Tech II	42,612	17,045
Engineering Tech I	37,016	14,806
Engineering Tech (Part-time)	40,000	16,000
Executive Assistant	34,164	13,666
Merit and Overtime	19,805	7,922
	<u>\$450,269</u>	<u>\$180,108</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SEWER FUND	PUBLIC WORKS DEPARTMENT ADMINISTRATION AND ENGINEERING	BUDGET CODE: 31
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
133,802	144,046	152,709	157,500	6051	Salaries	180,108		
66,017	76,339	87,044	82,500	6061	Fringe Benefits @ 57%	102,662		
199,819	220,385	239,753	240,000		Total Personal Services	282,770		
					<u>Materials and Services</u>			
3,990	1,694	2,060	1,100	6102	Tools and Supplies	2,125		
2,867	2,574	2,060	2,700	6210	Communications	2,125		
2,668	2,767	7,725	4,500	6220	Membership & Training	7,960		
2,671	2,059	3,605	1,500	6230	Op. & Maint. of Equipment	3,710		
2,391	5,586	7,000	8,000	6235	Computer Operations	17,000		
27,207	57,725	30,000	32,000	6266	Contractual Engineering	20,000		
2,034	1,716	1,800	1,700	6280	Insurance/Property/Liability	1,900		
130,125	141,905	146,575	146,500	6285	In-lieu of Franchise Fees	144,200		
187,837	202,522	219,340	219,000	6298	Internal Services	231,853		
-	-	10,679	10,000	6297	Facilities Maintenance	11,909		
361,790	418,548	430,844	427,000		Total - Materials & Services	442,782		
					<u>Capital Outlay</u>			
4,331	-	3,000	-	6401	Equipment	3,000		
<u>565,940</u>	<u>638,933</u>	<u>673,597</u>	<u>667,000</u>		TOTAL	<u>728,552</u>		

SANITARY AND STORM SEWER MAINTENANCE

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>OTHER</u>	<u>TOTAL</u>
Sanitary Cleaning	40,000	4,250	67,000	-	111,250
Repair	32,000	4,250	15,000	7,725	58,975
Foaming	-	-	-	-	-
Storm BMP	31,000	500	19,000	-	50,500
Storm Repair and Cleaning	35,000	4,500	14,000	7,725	61,225
Smoke Testing	6,000	500	-	-	6,500
Open Drainage	12,500	2,000	3,500	-	18,000
Office	21,000	-	-	-	21,000
Training	4,500	-	-	1,270	5,770
Sick and Vacation	24,000	-	-	-	24,000
Sanitary Utility Location	11,000	300	1,000	-	12,300
Storm Utility Location	10,500	300	1,000	-	11,800
Sanitary Utility Trench Plug and Patch	7,000	2,500	2,500	-	12,000
Storm Utility Trench Plug and Patch	5,750	1,500	2,000	-	9,250
Sanitary Rehabilitation	-	-	-	-	-
Tools and Equipment	-	-	-	3,030	3,030
Reimburse Shop	-	-	-	40,000	40,000
Services/Facilities Maintenance	-	-	-	-	-
Insurance-Liability	-	-	-	2,800	2,800
Miscellaneous	-	-	-	5,300	5,300
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTALS	<u>240,250</u>	<u>20,600</u>	<u>125,000</u>	<u>67,850</u>	<u>453,700</u>

PROJECTS

- 1 Repairs include relocating existing sewer lines located in backyard easements to the public right-of-way for proper cleaning and maintenance. Personal will also be reviewing and repairing the sanitary lines from the priority list of repairs listed in the I/I Study.
- 2 Continue the program of cleaning drainage easements to alleviate winter flooding of properties.
- 3 DEQ requires, through the city's discharge permit, a separate job cost line item for sanitary rehabilitation for Inflow-Infiltration reduction.
- 4 Repair of manholes by sealing the cracks which are allowing infiltration of water into the sewer system. The repair of the manholes is a major step in complying with the sewer facility plan.
- 5 Storm Best Management Practices includes street sweeping as required for the City's stormwater NPDES permit. A portion of the cost of leaf harvest has also been included in Storm Repair and Cleaning.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SEWER FUND	PUBLIC WORKS DEPARTMENT MAINTENANCE	BUDGET CODE: 32
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENED	APP	ADOPT
					<u>Personal Services</u>			
134,455	138,032	148,500	157,000	6051	Salaries	155,000		
75,227	82,078	81,675	93,000	6061	Fringe Benefits @ 55%	85,250		
209,682	220,110	230,175	250,000		Total Personal Services	240,250		
					<u>Materials and Services</u>			
20,284	18,908	19,055	20,000	6102	Materials	20,600		
7,978	1,809	5,150	7,000	6200	Miscellaneous	5,300		
1,426	1,304	1,235	500	6220	Training	1,270		
114,032	105,999	101,975	120,000	6230	Op. & Maint. of Equipment	125,000		
27,650	72,625	64,000	64,000	6232	Reimbursement to Shop/Facilities	40,000		
15,750	25,003	15,000	15,000	6266	Contractual Services	15,450		
1,491	1,688	1,030	1,000	6273	Tools and Supplies	1,030		
2,847	2,574	2,700	2,500	6280	Insurance/Property/Liability	2,800		
191,458	229,910	210,145	230,000		Total - Materials & Services	211,450		
					<u>Capital Outlay</u>			
-	-	2,000	-	6401	Equipment	2,000		
<u>401,140</u>	<u>450,020</u>	<u>442,320</u>	<u>480,000</u>		TOTAL	<u>453,700</u>		

NON-ASSESSED CONSTRUCTION

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>OTHER</u>	<u>TOTAL</u>
LaCreole Storm Drain Trunk Line (2100 LF 30") \$230,000 Total; \$115,000 SDC	-	-	-	115,000	115,000
Clay Street Storm Trunk Line Trunk Line & Detention				350,000	350,000
Fir Villa Storm Improvements \$340,000 Total; \$170,000 SDC	-	-	-	170,000	170,000
Main Street Alley & Court Street Storm System (Inflow-Infiltration)	-	-	-	100,000	100,000
Clay St Sewer Main Replacement (900 LF 8")	22,680	17,820	13,497	-	53,997
Levens Street Bridge	-	-	-	35,000	35,000
Inflow-Infiltration	-	-	-	25,000	25,000
Trench Restoration (with scheduled paving)	-	-	-	60,000	60,000
Insurance-Liability	-	-	-	<u>2,800</u>	<u>2,800</u>
TOTALS	<u>22,680</u>	<u>17,820</u>	<u>13,497</u>	<u>857,800</u>	<u>911,797</u>

Appropriations for Storm Drain improvements are included in Capital Outlay as they are additions to the storm system, instead of replacement of existing lines.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SEWER FUND	PUBLIC WORKS DEPARTMENT CONSTRUCTION (NON-ASSESSED)	BUDGET CODE: 33
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
28,457	35,942	48,615	48,600	6051	Salaries	14,630		
16,691	22,282	25,705	25,585	6061	Fringe Benefits @ 55%	8,047		
45,148	58,224	74,320	74,185		Total Personal Services	22,677		
					<u>Materials and Services</u>			
30,677	67,774	60,695	60,695	6102	Materials	17,820		
31,096	43,445	44,420	44,420	6230	Op. & Maint. of Equipment	13,500		
-	-	-	-	6237	Transfer to Street Fund	-		
289,488	282,817	698,000	698,000	6266	Contractual Services	120,000		
4,067	2,574	2,700	2,700	6280	Insurance/Property/Liability	2,800		
355,328	396,610	805,815	805,815		Total - Materials & Services.	154,120		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	735,000		
<u>400,476</u>	<u>454,834</u>	<u>880,135</u>	<u>880,000</u>		TOTAL	<u>911,797</u>		

SANITARY TREATMENT PLANT AND LIFT STATIONS

	<u>PERSONNEL</u>	<u>OPERATION & MAINT OF EQUIPMENT</u>	<u>BUILDING & GROUNDS</u>	<u>CONTRACT</u>	<u>OTHER</u>	<u>TOTAL</u>
Wastewater Treatment Facility Units Served: All of City	165,500	18,250	57,300	160,000	124,000	525,050
Evaluation Units Served: All of City	16,500	1,000	3,000	40,000	1,000	61,500
Bridlewood Lift Station Units Served: 433	4,500	3,500	500	-	3,500	12,000
River Drive Lift Station Units Served: 66	3,500	3,500	500	-	3,500	11,000
Academy Street Lift Station Units Served: 136	3,440	2,000	500	-	2,000	7,940
Miscellaneous: Insurance/Tools/Supplies Equip/Training/Electric & Gas	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,125</u>	<u>41,125</u>
TOTALS	<u>193,440</u>	<u>28,250</u>	<u>61,800</u>	<u>200,000</u>	<u>175,125</u>	<u>658,615</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SEWER FUND	PUBLIC WORKS DEPARTMENT TREATMENT PLANT	BUDGET CODE: 34
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
134,486	144,818	161,168	161,000	6051	Salaries	124,800		
69,756	78,501	91,866	91,800	6061	Fringe Benefits @ 55%	68,640		
204,242	223,319	253,034	252,800		Total Personal Services	193,440		
					<u>Materials and Services</u>			
14,352	3,198	10,815	10,000	6102	Technical Supplies	11,140		
2,147	2,689	2,575	2,800	6210	Communications	2,650		
119,307	114,237	130,000	130,000	6211	Electricity and Gas	134,000		
2,172	1,886	4,120	4,000	6220	Training	4,245		
16,902	18,705	25,000	25,000	6230	Op. & Maint. of Equipment	25,750		
38,701	76,201	60,000	90,000	6231	Building & Grounds	61,800		
237,092	199,792	160,000	173,000	6266	Contractual Services	200,000		
334	285	1,545	2,400	6273	Tools and Supplies	1,590		
22,671	22,454	23,575	20,000	6280	Insurance/Property/Liability	23,000		
453,678	439,447	417,630	457,200		Total - Materials & Services	464,175		
					<u>Capital Outlay</u>			
-	-	15,000	-	6401	Equipment	1,000		
<u>657,920</u>	<u>662,766</u>	<u>685,664</u>	<u>710,000</u>		TOTAL	<u>658,615</u>		

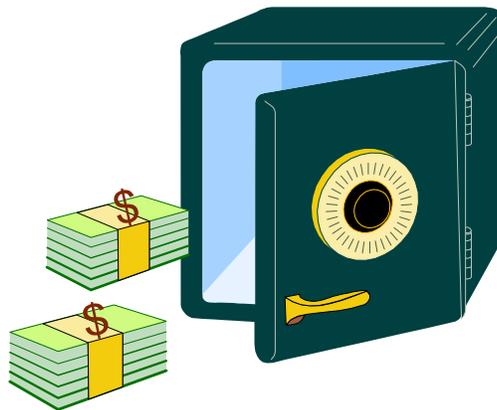
PUBLIC WORKS

Sewers - Debt Service and Contingency

The debt service appropriations in this budget are for payments on the DEQ and OEDD loans. Under the DEQ loan, the city must maintain a reserve equal to one year's debt service payment. The General Facilities Reserve represents the carryover balance for future projects and is decreasing due to spending down the Reserve for capital projects.

The contingency account is 9% of the Sewer Fund budget. The contingency is available for emergency repairs and other expenses that could not be anticipated during the budget process.

Future debt services reserve: \$1,126,015



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

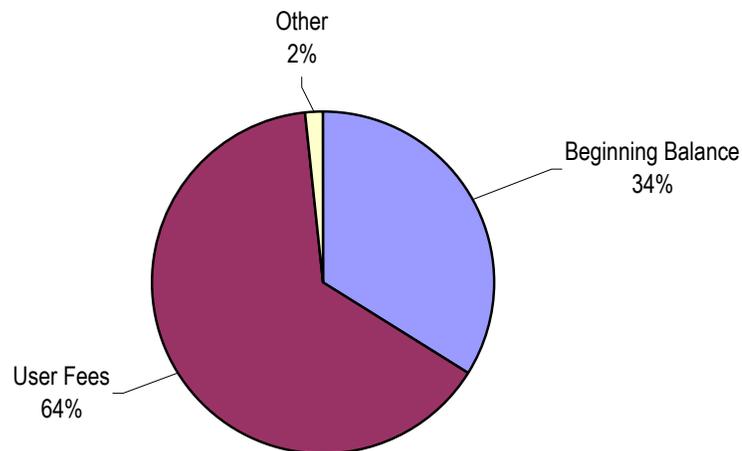
SEWER FUND	PUBLIC WORKS DEPARTMENT DEBT SERVICE AND CONTINGENCY	BUDGET CODE: 36
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Other Requirements</u>			
-	-	500,000	-	6395	Contingency	500,000		
-	-	1,267,098	-	6396	General Facilities Reserve	121,387		
-	-	1,129,220	-	6397	DEQ Loan Debt Service Reserve	1,126,015		
-	-	-	-	6480	Repayment	-		
581,534	604,613	628,608	628,608	6481	DEQ Loan Debt Service-Principal	653,555		
553,734	527,690	500,612	500,612	6482	DEQ Loan Debt Service-Interest	472,460		
23,700	23,858	24,024	24,024	6483	OEDD Debt Service-Principal	24,199		
19,831	18,823	17,797	17,797	6484	OEDD Debt Service-Interest	16,751		
-	-	-	-	6485	Transfer to Capital Improvement Fund	-		
<u>1,178,799</u>	<u>1,174,984</u>	<u>4,067,359</u>	<u>1,171,041</u>		TOTAL	<u>2,914,367</u>		

WATER FUND REVENUE



The major source of revenue for the Water Fund is receipts from customers. Water revenue is directly related to the amount of rainfall received as well as consumption by residential, commercial and industrial users. Even with the closure of the Tyco/TTM plant, water revenue is projected to increase almost 10% over the prior year's budget. This is due to population growth and proposed rate increases of 8% in May 2007 and May 2008. The rate increases will be necessary to make debt service payments on new bonds, which will be issued to pay for the system wide improvements and the above-ground treated water reservoir.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 4
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
1,535,709	1,591,366	1,757,000	1,740,000	4401	Sale of Water	1,930,000		
15,150	33,633	20,000	8,000	4402	Service Connections	30,000		
2,850	2,656	2,000	500	4403	Materials Sold to Projects	1,500		
22,730	50,547	35,000	35,000	4404	Interest on Investments	35,000		
-	-	-	-	4405	Transfer from Other Funds	-		
12,002	21,377	14,000	13,000	4406	New Account Fees	13,000		
3,456	931	1,000	500	4410	Overhead Charges to Assessed Projects	500		
9,723	13,142	15,000	15,000	4412	Miscellaneous	15,000		
<u>1,175,965</u>	<u>1,220,656</u>	<u>1,132,656</u>	<u>1,219,912</u>	4449	Beginning Balance	<u>1,043,017</u>		
<u><u>2,777,585</u></u>	<u><u>2,934,308</u></u>	<u><u>2,976,656</u></u>	<u><u>3,031,912</u></u>		TOTAL	<u><u>3,068,017</u></u>		

WATER FUND EXPENDITURES

During last fiscal year, the first phase of the Aquifer Storage and Recovery (ASR) project was substantially completed and full operational testing began. This project is expected to meet the City's water needs well into the future. Each ASR well brought on-line will store approximately 50 Million Gallons (MG), enough to accommodate growth for a 4 to 5 year period. The flashboard project completed in 2001 stores approximately 60 MG.

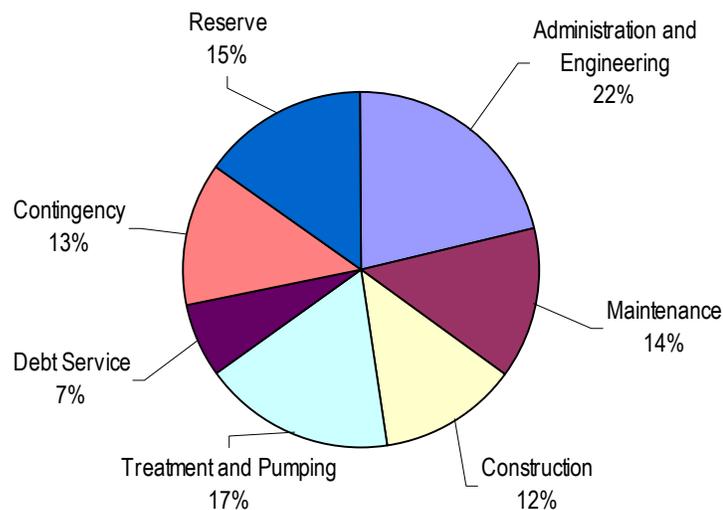


The major budget items are:

- 1) 150,000 for the SW Clay Street main replacement project.
- 2) 162,000 for the SW River Drive main replacement/upgrade project.

This budget reflects the standard maintenance program of continuing to replace the older steel water line system, testing requirements for federal and state regulations, watershed management and overall management of the distribution and treatment systems.

This year's budget continues an "in lieu of franchise fee" expenditure in the Materials and Services appropriation which will be paid to the General Fund. The fee is based upon 5% of water revenue. The budget includes a Facilities Maintenance charge paid to the Internal Services Fund for City Hall space occupied by Public Works staff and a transfer to Shop Services to reimburse that Fund for the costs of maintaining the Shops grounds and facilities. The cost of the Water Treatment Plant PLC upgrade/replacement project will be allocated to the Water Fund and the Systems Development (SDC) Fund.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT RECAP	BUDGET CODE: 4
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ACTUAL EXPEND		2006-2007 BUDGET		ACCT NO	OBJECT	2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE			RECOM- MENED	APP	ADOPT
552,816	672,443	688,845	740,800		Personal Services	757,231		
794,527	835,664	866,522	870,200		Materials and Services	1,124,431		
3,331	-	11,000	200,000		Capital Outlay	111,000		
219,391	206,287	207,875	207,875		Debt Services	207,615		
-	-	400,000	-		Contingency	400,000		
-	-	802,414	-		Reserve	467,740		
<u>1,570,065</u>	<u>1,714,394</u>	<u>2,976,656</u>	<u>2,018,875</u>		TOTAL	<u>3,068,017</u>		

PUBLIC WORKS

Water - Administration and Engineering

This year it is anticipated that 40% of the employees' time will be spent on water projects. The balance of their time has been appropriated for sewer and street projects.

A major project for 2007-08 is to continue to work with CH2M Hill on a study of future water supply and update of the City's Water Master Plan. In addition, the Division will be spending considerable time on the implementation of the cross-connection ordinance; implementation of a watershed management and security plan; working on conservation measures, working with the State Department of Water Resources, and construction of the following projects:

- Intake line replacement (16" to 24" from West Ellendale to Water Treatment Plant.)
- Continuation of the ASR Project
- Construction of a new 2 MG Storage Tank for treated water.
- Small diameter pipeline replacement program.
- Cherry Street transmission line for new storage tank.
- Evaluation of the Clay Street transmission Line for replacement or maintenance.

Due to the many major projects scheduled in Public Works, it was necessary to establish two Assistant Director positions. The Engineering Assistant Director serves as Project manager, overseeing all major projects and field operations. The Administrative Assistant Director supervises administrative functions, including purchasing, personnel, risk management, contract management and Shop Services. This year's budget also includes part-time engineering staff of 0.8 FTE. The budget also includes \$10,000 for a new utility billing system.

<u>Account No.</u>	<u>Total Eng.</u>	<u>Water 40%</u>
6051		
Director (95%)	\$ 80,868	\$ 32,347
Assistant Director Engineering	70,764	28,306
Assistant Director Administration	68,628	27,451
Engineering Services Supervisor	56,412	22,565
Engineering Tech II	42,612	17,045
Engineering Tech I	37,016	14,806
Engineering Tech (Part-time)	40,000	16,000
Executive Assistant	34,164	13,666
Merit and Overtime	<u>19,805</u>	<u>7,922</u>
	\$450,269	\$180,108

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT ADMINISTRATION AND ENGINEERING	BUDGET CODE: 41
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
133,794	144,038	152,709	157,500	6051	Salaries	180,108		
65,697	75,297	87,044	82,500	6061	Fringe Benefits @ 57%	102,662		
199,491	219,335	239,753	240,000		Total Personal Services	282,770		
					<u>Materials and Services</u>			
3,844	1,534	2,060	2,000	6102	Engineering Supplies	2,125		
2,040	2,574	1,855	2,300	6210	Communications	1,910		
1,310	3,294	7,725	2,500	6220	Membership & Training	7,955		
2,032	2,037	4,120	2,000	6230	Op. & Maint. of Equipment	4,240		
2,158	6,186	7,000	8,000	6235	Computer Operations	17,000		
21,786	5,095	1,000	1,500	6266	Contractual Engineering	1,030		
2,034	1,716	1,800	1,700	6280	Insurance/Property/Liability	1,900		
82,960	89,725	92,200	92,000	6285	In-lieu of Franchise Fees	101,250		
179,670	193,718	209,803	209,000	6298	Internal Services	221,772		
-	-	10,679	10,000	6297	Facilities Maintenance	11,909		
297,834	305,879	338,242	331,000		Total - Materials & Services	371,091		
					<u>Capital Outlay</u>			
3,331	-	3,000	-	6401	Equipment	3,000		
<u>500,656</u>	<u>525,214</u>	<u>580,995</u>	<u>571,000</u>		TOTAL	<u>656,861</u>		

MAINTENANCE AND CUSTOMER SERVICE

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>OTHER</u>	<u>TOTAL</u>
Dam	15,500	2,000	3,100	5,840	26,440
Transmission Line	2,500	2,500	1,000	2,100	8,100
New Services	13,000	11,000	3,100	5,100	32,200
Reservoir and Tank	7,000	1,000	1,000	-	9,000
Inside-Distribution	32,500	17,500	4,600	2,500	57,100
Service Lines	17,500	3,300	4,100	-	24,900
Meter Maintenance	16,000	6,300	1,000	-	23,300
Meter Reading	26,000	-	1,300	1,000	28,300
Ons and Offs	17,500	-	-	-	17,500
Collections	5,500	-	-	-	5,500
Valve Inspections	6,500	500	-	-	7,000
Office	30,610	-	-	-	30,610
Training	2,500	-	-	2,650	5,150
Sick and Vacation	22,500	-	-	-	22,500
Shop	2,500	500	360	-	3,360
Weekend Duty	20,000	-	-	-	20,000
Outside-Distribution	1,500	-	500	2,000	4,000
Service Lines	6,000	3,500	2,080	-	11,580
Meter Maintenance	2,000	4,500	-	-	6,500
Meter Reading	6,500	-	-	-	6,500
Ons and Offs	1,000	-	-	-	1,000
Collections	1,000	-	-	-	1,000
Utility Location	11,000	500	-	-	11,500
Plug and Patch - Crack Sealing	5,000	1,000	1,200	-	7,200
Reimburse Shop/Facilities Maintenance	-	-	-	40,000	40,000
Insurance-Liability	-	-	-	2,700	2,700
Miscellaneous	-	-	-	6,450	6,450
TOTALS	<u>271,610</u>	<u>54,100</u>	<u>23,340</u>	<u>70,340</u>	<u>419,390</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT MAINTENANCE & CUSTOMER SERVICE	BUDGET CODE: 42
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
146,232	180,694	165,450	184,000	6051	Salaries	173,000		
77,633	103,496	94,307	105,000	6061	Fringe Benefits @ 57%	98,610		
223,865	284,190	259,757	289,000		Total Personal Services	271,610		
					<u>Materials and Services</u>			
36,550	46,743	52,595	45,000	6102	Materials	54,100		
2,314	2,394	775	2,000	6200	Miscellaneous	800		
1,312	2,987	2,575	1,500	6220	Training	2,650		
15,542	18,407	22,660	18,000	6230	Op. & Maint. of Equipment	23,340		
27,650	72,625	64,000	64,000	6232	Reimb to Shop/Facilities	40,000		
18,577	26,884	18,000	15,000	6266	Contractual Services	18,540		
7,952	1,486	2,575	1,000	6273	Tools and Supplies	2,650		
2,847	2,574	2,700	2,500	6280	Insurance/Property/Liability	2,700		
112,744	174,100	165,880	149,000		Total - Materials & Services	144,780		
					<u>Capital Outlay</u>			
-	-	3,000	-	6401	Equipment	3,000		
<u>336,609</u>	<u>458,290</u>	<u>428,637</u>	<u>438,000</u>		TOTAL	<u>419,390</u>		

PROPOSED CONSTRUCTION PROJECTS

	<u>PERSONNEL</u>	<u>MATERIALS</u>	<u>EQUIPMENT</u>	<u>CONTRACTUAL</u>	<u>OTHER</u>	<u>TOTAL</u>
River Drive						
Park to Richard 1100 LF of 12"	48,246	41,125	47,650	25,000	-	162,021
Clay Street						
Oregon to City Limits 1600 LF 8"	-	-	-	150,000	-	150,000
Levens Street Bridge						35,000
Trench Restoration				32,000		32,000
Insurance-Liability	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,700</u>	<u>2,700</u>
TOTALS	<u>48,246</u>	<u>41,125</u>	<u>47,650</u>	<u>207,000</u>	<u>2,700</u>	<u>381,721</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT CONSTRUCTION (NON-ASSESSED)	BUDGET CODE: 43
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ACTUAL EXPEND		2006-2007 BUDGET				2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
14,222	17,786	24,406	24,400	6051	Salaries	30,730		
8,660	11,343	13,424	13,400	6061	Fringe Benefits @ 57%	17,516		
22,882	29,129	37,830	37,800		Total Personal Services	48,246		
					<u>Materials and Services</u>			
25,146	28,775	29,700	29,100	6102	Materials	41,125		
16,973	14,691	22,500	22,500	6230	Op. & Maint. of Equipment	47,650		
-	-	-	-	6251	Oversize Costs/Assessed Projects	-		
95,152	81,324	38,000	38,000	6266	Contractual Services	242,000		
4,067	2,574	2,700	2,600	6280	Insurance/Property/Liability	2,700		
141,338	127,364	92,900	92,200		Total - Materials & Services	333,475		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Equipment	-		
<u>164,220</u>	<u>156,493</u>	<u>130,730</u>	<u>130,000</u>		TOTAL	<u>381,721</u>		

WATER TREATMENT AND PUMPING

	<u>PERSONNEL</u>	<u>OPERATION & MAINT. OF EQUIPMENT</u>	<u>BUILDING & GROUNDS</u>	<u>CONTRACTUAL</u>	<u>OTHER</u>	<u>TOTAL</u>
Water Treatment Plant Units Served: All of City	135,606	3,815	17,635	41,000	154,275	352,331
Intake Pump Station Units Served: All of City	13,000	1,520	2,465	4,000	-	20,985
Bridlewood Pump #1 Units Served: 159	1,200	500	200	-	-	1,900
Bridlewood Pump #2 Units Served: 97	1,200	500	200	-	-	1,900
Maple Street Pump Station Units Served: 32	1,200	250	200	-	-	1,650
So. Church St. Pump Station Units Served: 37	1,200	250	100	-	-	1,550
Clay Street +2MG Reservoir Units Served:	-	-	-	5,000	-	5,000
Orchard Drive Pump Station Units Served: 208	1,200	500	1,000	-	-	2,700
Miscellaneous: Ins/Tools & Equip/Training/ Electric & Gas/Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,675</u>	<u>146,675</u>
TOTALS	<u>154,606</u>	<u>7,335</u>	<u>21,800</u>	<u>50,000</u>	<u>300,950</u>	<u>534,691</u>

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT TREATMENT AND PUMPING	BUDGET CODE: 44
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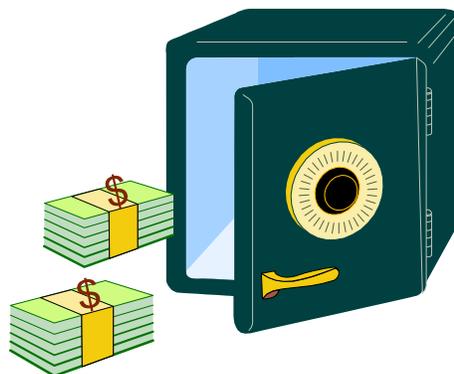
ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
70,401	89,958	96,500	115,000	6051	Salaries	98,475		
36,177	49,831	55,005	59,000	6061	Fringe Benefits @ 57%	56,131		
106,578	139,789	151,505	174,000		Total Personal Services	154,606		
					<u>Materials and Services</u>			
34,418	41,676	47,840	50,000	6102	Technical Supplies	49,275		
3,793	4,844	6,180	4,500	6210	Communications	6,365		
91,562	92,148	120,000	115,000	6211	Electricity and Gas	123,600		
464	977	2,575	1,700	6220	Training	2,650		
7,178	5,627	7,120	18,000	6230	Op. & Maint. of Equipment	7,335		
47,512	20,193	21,165	45,000	6231	Building & Grounds	21,800		
44,280	49,558	50,000	50,000	6266	Contractual Services	50,000		
35	355	1,030	2,500	6273	Tools and Supplies	1,060		
13,369	12,943	13,590	11,300	6280	Insurance/Property/Liability	13,000		
242,611	228,321	269,500	298,000		Total - Materials & Services	275,085		
					<u>Capital Outlay</u>			
-	-	5,000	200,000	6401	Equipment	105,000		
<u>349,189</u>	<u>368,110</u>	<u>426,005</u>	<u>672,000</u>		TOTAL	<u>534,691</u>		

PUBLIC WORKS

Water - Debt Service and Contingency

During 2005-2006, the OECD loans owed to the State for water system improvements completed in 1992 were refunded. The new bonds, which were purchased by Bank of America, were issued with an interest rate of 3.79%. This resulted in a net present value savings of almost \$85,000.

Since we will be continuing improvements to the water system, we have budgeted a substantial contingency fund. These funds represent the only discretionary money available if something unforeseen occurs during the improvement or an unexpected emergency with the water system. This year the contingency account is 13% of the Water Fund budget.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

WATER FUND	PUBLIC WORKS DEPARTMENT DEBT SERVICE AND CONTINGENCY	BUDGET CODE: 46
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
-	-	400,000	-	6395	<u>Other Requirements</u> Contingency	400,000		
-	-	802,414	-	6396	Facilities Replacement Reserve	467,740		
129,637	95,000	164,000	164,000	6480	Bank of America Debt Service-Principal	170,000		
<u>89,754</u>	<u>111,287</u>	<u>43,875</u>	<u>43,875</u>	6481	Bank of America Debt Service-Interest	<u>37,615</u>		
<u>219,391</u>	<u>206,287</u>	<u>1,410,289</u>	<u>207,875</u>		TOTAL	<u>1,075,355</u>		

IMPROVEMENT BOND & INTEREST FUND

The function of the Improvement Fund is to facilitate completion of projects, which will be reimbursed by the property owner benefiting from the project. The major source of revenue is payments for these Reimbursed Improvements. The fund also includes some revenue from outstanding Local Improvement District projects.

Account No.

- 4501 Anticipated revenue from interest payments due on assessments and loans.
- 4502 Anticipated principal payments due on assessments and loans.
- 4508 Reimbursements to the City for special services provided to customers.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

IMPROVEMENT BOND & INTEREST	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 5
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
7,380	1,042	9,000	500	4501	Interest Assessment Payments	4,000		
14,504	1,642	20,000	2,500	4502	Principal Assessment Payments	100,000		
-	-	-	-	4503	City Share Assessed Streets	-		
-	-	-	-	4504	City Share Assessed Water	-		
-	-	-	-	4507	Interest on Investments	-		
21,669	25,143	100,000	110,000	4508	Reimbursed Improvements	400,000		
-	-	-	-	4509	Proceeds from Bond Sale	-		
-	-	-	-	4510	Short Term Loan	-		
<u>111,262</u>	<u>88,473</u>	<u>88,213</u>	<u>95,875</u>	4549	Begininning Balance	-		
<u>154,815</u>	<u>116,300</u>	<u>217,213</u>	<u>208,875</u>		TOTAL	<u>504,000</u>		

IMPROVEMENT BOND & INTEREST FUND

The Improvement Fund is used to account for costs of special projects that are assessed to owners. There are no Local Improvement District (LID) projects planned for 2007-2008. However, we have increased the appropriation for reimbursed improvements as we anticipate an increase in the number of reimbursed projects the City completes.

Account No.

- 6430 Special projects may be completed by the City at the request of property owners; the property owner reimburses the City for the actual costs of the project.
- 6295 This year's budget includes an appropriation for loans to property owners.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

IMPROVEMENT BOND & INTEREST	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 55
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ACTUAL EXPEND		2006-2007 BUDGET		2007-2008 BUDGET				
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
-	-	117,213	132,000	6295	Improvement Loans	104,000		
-	-	-	-	6298	Central Services	-		
-	-	-	-	6410	Street Construction	-		
-	-	-	-	6415	Sewer Construction	-		
-	-	-	-	6420	Water Construction	-		
30,450	20,425	100,000	100,000	6430	Reimbursed Improvements	400,000		
-	-	-	-	6440	Bond Costs	-		
34,400	-	-	-	6480	Debt Service Principal	-		
1,752	-	-	-	6481	Debt Service Interest	-		
-	-	-	-	6482	Transfer to Other Funds	-		
-	-	-	-	6483	Payment of Short-Term Loan	-		
<u>66,602</u>	<u>20,425</u>	<u>217,213</u>	<u>232,000</u>		TOTAL	<u>504,000</u>		

OUTSIDE OF CITY WATER FUND

Revenue

There are approximately 350 customers of the City water system who reside outside the corporate limits of Dallas. They are charged an extra \$5.00 per month, which is accumulated in this fund and held to replace old and under-sized mains outside the City.



OUTSIDE THE CITY WATER LINES

Since November 1968, the following water lines have been replaced and improved:

<u>Project Length Replaced</u>	<u>Total Cost</u>
E. Ellendale (Fir Villa to Orchard View Dr.)	1,788 L.F. 10" C.I. pipe \$39,532
S. Fir Villa (E. Ellendale south 800 feet)	800 L.F. 8" C.I. pipe 19,262
S. Church (City limits southerly)	3,428 L.F. 6" PVC 19,599
Oak Villa (E. Ellendale northerly)	1,140 L.F. 6" PVC 10,900
Orchard Avenue (City limits northerly)	2,829 L.F. 6" PVC 17,694
Monmouth Cutoff (City limits easterly)	2,481 L.F. 4" PVC 17,329
SE Miller Avenue	5,217 L.F. (2,966 4" & 2,251 2" PVC) 33,000
S. Uglow and Mistletoe Rd. (by Elliot Farms)	1,930 L.F. 2" PVC 4,150
S. Uglow (City limits south)	2,005 L.F. 4" PVC 16,000
Kings Valley Highway (City limits south)	1,520 L.F. 4" PVC 12,993
Miller Avenue (Minty Line-City limits east)	920 L.F. 4" PVC 4,561
Webb Lane (Orchard Dr. westerly)	2,640 L.F. 4" PVC 6,583
E. Ellendale (Orchard View Dr. easterly)	1,608 L.F. 8" C.I. pipe 37,615
W. Ellendale (City limits westerly)	6,200 L.F. 18" C.I. (share of cost) 34,705
SW Oakdale	400 L.F. 8" C.I. pipe 8,408
N. Fir Villa (E. Ellendale northerly)	3,400 L.F. 2" PVC 8,663
E. Ellendale (LaCreole to Hawthorne)	2,079 L.F. 8" & 10" D.I. (inc. crossing) 63,352
Pleasant Drive (E. Ellendale southerly)	440 L.F. 2" to 6" D.I. 11,448
Laura Lane (east & west of Pleasant Dr.)	825 L.F. 1 1/4" to 6" D.I. 18,317
E. Ellendale (Fir Villa westerly)	1,700 L.F. 4" O.D. to 10" D.I. 40,193
Hawthorne Avenue (E. Ellendale south)	1,300 L.F. 4" O.D. to 8" D.I. 31,640
E. Ellendale (Hawthorne east)	1,550 L.F. 4" O.D. to 10" D.I. 56,850
SE Uglow (Ash Creek south, half the cost)	700 L.F. 4" O.D. to 10" D.I. 13,142
Mistletoe Rd. branches (Elliot Rd.)	1,000 L.F. water services 23,547
Mistletoe Rd. branches (Elliot Rd.)	Replaced water services & relocated meters 23,900
Orchard View Lane (E. Ellendale southerly)	1,400 L.F. 6" D.I. 69,000
Laura Lane (Orchard View Dr. westerly)	300 L.F. 6" D.I. 15,000
Church Street (to end)	<u>1,500 L.F. 2" PVC 20,000</u>
TOTAL -	49,600 L.F. of line replaced <u>\$677,383</u>

Proposed projects for 2007-08

Ellendale Water District Area Improvements	\$56,000
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The following line has not been replaced:

Oakdale Avenue (City limits westerly)	400 L.F.
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DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

OUTSIDE OF CITY WATER FUND	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 65
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
924	-	10,000	10,000	6051	Salaries	10,000		
477	-	5,500	5,500	6061	Fringe Benefits @ 55%	5,500		
1,401	-	15,500	15,500		Total Personal Services	15,500		
					<u>Materials and Services</u>			
1,794	2,594	3,500	3,500	6102	Materials	3,500		
240	-	2,000	2,000	6230	Op. & Maint. of Equipment	2,000		
95	-	35,000	35,000	6266	Contractual Services	35,000		
-	-	-	-	6280	Insurance/Property/Liability	-		
2,129	2,594	40,500	40,500		Total - Materials & Services	40,500		
-	-	10,000	-	6285	Reimburse Users Withdrawing from System	-		
-	-	10,796	-	6295	Reserve	39,667		
<u>3,530</u>	<u>2,594</u>	<u>76,796</u>	<u>56,000</u>		TOTAL	<u>95,667</u>		

SHOP SERVICE - Equipment Revenue

All construction equipment owned by Shop Services is assigned a rental rate. When that equipment is used for a project, the operating department is charged rental fees and Shop Services records the revenue. The rental rate includes the cost to operate and maintain the equipment as well as a cost for the future equipment replacement. Revenue from equipment rentals is anticipated to increase in 2007-2008 due to a 15 percent increase in rental rates.

The gas and oil used in City vehicles not owned by Shop Services is charged to each budget according to use. This includes fire department vehicles, police cars, ambulances, and other non-construction equipment. Gas revenue is projected to increase again this year with the rising cost of gas.

An hourly service rate is charged directly to the operating departments for the mechanic's time spent working on their vehicles. The City also contracts with the Rural Fire District to maintain and repair their fire apparatus. These revenues are reflected as reimbursement services. In 2007-2008 Shops Services will also provide miscellaneous facilities maintenance services and equipment services at an hourly service rate.

The "Sale of Equipment" revenue reflects receipts from the sale of obsolete equipment or machinery no longer needed in the operation of the City.

The beginning balance is the reserve accumulated to replace construction equipment maintained by this fund. We will need to continue to review the rental rates annually to ensure the adequacy of the equipment replacement reserve.

This year's revenue includes funds that are transferred from the Street, Sewer, and Water funds to pay part of the utility and operational costs of the office area of the Shops. This year's budget includes an additional \$40,000 from the Street, Sewer and Water Funds for building and grounds improvements.



SHOP SERVICES - Expenditures

Account No.

6051	Shop Services Foreman	\$42,868
	Mechanic Maintenance Specialist	36,000
	Cost of Living, overtime & Merit Reserve	<u>9,496</u>
		\$88,364

6231 Includes funds to maintain the Shop office building and grounds.

6401 Includes funds to make security and other improvements to the Shop site and purchase a new paving box, a vehicle for administrative use, a vehicle for engineering/surveying, and lease a new street sweeper.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SHOP SERVICE FUND	PUBLIC WORKS DEPARTMENT	BUDGET CODE: 75
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
81,628	77,560	90,252	87,000	6051	Salaries	88,364		
45,600	47,416	50,541	48,000	6061	Fringe Benefits @ 56%	49,484		
127,228	124,976	140,793	135,000		Total Personal Services	137,848		
					<u>Materials and Services</u>			
7,256	5,201	9,270	9,000	6102	Supplies and Laundry	6,000		
2,717	125	1,545	1,500	6200	Miscellaneous	1,545		
3,677	3,805	3,090	5,000	6210	Communications	5,150		
5,471	6,543	7,210	6,500	6211	Heat and Power	6,695		
259	742	3,000	500	6220	Training	1,500		
13,124	13,774	15,000	15,000	6231	Building & Grounds	15,450		
67,390	95,783	85,000	100,000	6270	Gas and Oil	110,000		
29,995	37,065	45,000	50,000	6272	Parts	51,500		
5,092	2,933	10,000	8,500	6273	Tools	8,755		
17,358	1,225	103,624	-	6275	Equipment Replacement	104,226		
11,962	12,188	12,405	11,000	6280	Insurance/Property/Liability	11,330		
-	-	-	-	6295	Equipment Reserve	-		
40,834	44,027	47,683	47,000	6298	Internal Services	50,403		
205,135	223,411	342,827	254,000		Total - Materials & Services	372,554		
					<u>Capital Outlay</u>			
112,926	138,734	135,000	135,000	6401	Equipment	152,000		
<u>445,289</u>	<u>487,121</u>	<u>618,620</u>	<u>524,000</u>		TOTAL	<u>662,402</u>		

STATE REVENUE SHARING



In the early 1970's the Federal and State governments developed a system to return some of the State and Federal funds to the local level. These funds were distributed to the City and were used by the City for a variety of activities or purchases.

The only funds remaining in the Revenue Sharing Fund are receipts under the State Revenue Sharing program, which distributes a portion of the State Liquor tax to local government.

Revenue Sharing funds are distributed based on a formula that includes the City's property tax rate, per capita income and population. The total Revenue Sharing dollars disbursed by the State to cities has increased by 5-10% over the last few years. This year's budget reflects the 17% increase in dollars disbursed projected by the League of Oregon Cities.

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

REVENUE SHARING FUND		BUDGET CODE: 8
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
78,857	89,847	92,975	97,500	4803	<u>State Treasury</u> State Revenue Sharing	124,000		
668	6,025	2,025	4,372	4804	Beginning Balance	6,875		
<u>79,525</u>	<u>95,872</u>	<u>95,000</u>	<u>101,872</u>		TOTAL	<u>130,875</u>		

REVENUE SHARING - Expenditures

In last year's budget, all State Revenue Sharing funds were transferred to the Ambulance Fund to help offset the reduction in revenue resulting from changes to federal Medicare reimbursements. This year's budget proposes that all State Revenue Sharing funds be transferred to the General Fund, as the Ambulance Fund has been eliminated and Ambulance operations have been transferred back to the General Fund.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

REVENUE SHARING FUND		BUDGET CODE: 8
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
26,000	26,000	-	-	6705	Recreation Transfer to General Fund	-		
-	-	-	-	6707	City Hall Improvements Transfer to General Fund	-		
5,000	17,000	-	-	6710	Emergency Services Transfer to General Fund	130,875		
-	-	95,000	95,000	6715	Ambulance Transfer to Ambulance Fund	-		
-	-	-	-	6722	Library Transfer to General Fund	-		
42,500	48,500	-	-	6725	Police Transfer to General Fund	-		
<u>73,500</u>	<u>91,500</u>	<u>95,000</u>	<u>95,000</u>		TOTAL	<u>130,875</u>		

SYSTEMS DEVELOPMENT FUND

State law requires that any System Development Revenue collected after July 1, 1991 be segregated into separate accounts based upon what the funds were collected for (streets, sewer, water or parks). Therefore, this budget includes six separate accounts within the Systems Development Fund. The General Purpose account includes all funds collected prior to July 1, 1991. Systems Development Charges can be used to pay for the cost of extra capacity water, sanitary sewer or storm sewer facilities; for over width streets; or for the extension and expansion of such improvements.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SYSTEMS DEVELOPMENT FUND	BUDGET CODE: 9
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	-	-	4902	<u>General Purpose</u> Charges	-		
29,077	29,077	4,405	4,405	4912	Beginning Balance	4,405		
					<u>Sewer SDC</u>			
765,799	1,070,103	950,000	750,000	4905	Charges	675,000		
3,372,170	4,083,851	4,720,000	4,961,650	4915	Beginning Balance	5,136,000		
					<u>Water SDC</u>			
555,178	942,198	900,000	600,000	4909	Charges	500,000		
617,457	770,267	845,000	948,708	4919	Beginning Balance	550,700		
					<u>Street SDC</u>			
193,272	274,121	250,000	190,000	4914	Charges	300,000		
659,796	564,982	485,000	421,382	4924	Beginning Balance	150,000		
					<u>Park SDC</u>			
25,455	65,027	70,000	130,000	4918	Charges	165,000		
47,816	70,283	62,000	46,290	4928	Beginning Balance	170,000		
					<u>Storm SDC</u>			
65,996	215,388	200,000	120,000	4932	Charges	165,000		
-	41,290	195,000	256,678	4942	Beginning Balance	120,000		
<u>6,332,016</u>	<u>8,126,587</u>	<u>8,681,405</u>	<u>8,429,113</u>		TOTAL	<u>7,936,105</u>		

SYSTEMS DEVELOPMENT – Expenditures

Appropriations have been budgeted for improvements, such as oversizing, and for City costs related to economic development projects or other City expansion projects. The City has a high priority goal of encouraging new industrial development, and these funds are available for projects that enhance that goal. As funds that are put in reserve for future projects cannot be reprogrammed for one year, we have continued to appropriate all funds available during the next fiscal year.

SDC Funds collected after July 1, 1991 are divided into sewer, water, street, park and storm funds and can be expended only in the category for which they are collected.

In this fiscal year, we anticipate that street SDC funds will be used for part of the construction of the improvements on the Levens Street Bridge Replacement Project (\$37,000), Fir Villa Road (\$150,000), Jasper Street (\$160,000) and oversizing of streets in new subdivisions.

Water SDC funds will be used to help pay for the Water Treatment Plant PLC upgrade/replacement project (\$100,000), the Jasper Street transmission line (\$170,000), Phase II ASR Project (\$600,000) and other oversizing projects.

Sewer SDC funds will be used for line oversizing, Water Quality Monitoring, Phase II of the WWTP expansion and other growth related projects.

Park SDC funds will be used for improvements to accommodate growth of the community and the citywide trail system. Almost all projects involve partnerships with non-profit organizations like the Dallas Rotary Club and Kids Inc.

Storm Drainage SDC funds will be used for construction of trunk and overflow lines on Fir Villa Road (\$170,000), La Creole Drive (\$115,000) and other growth related projects.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

SYSTEMS DEVELOPMENT FUND	BUDGET CODE: 95
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	24,671	4,405	-	6411	<u>General Purpose</u> General purpose const. & oversizing improve. (Prior to 1991 SDC Fund)	4,405		
60,218	192,304	5,670,000	500,000	6905	Sewer Projects - Construction/oversizing	5,811,000		
-	-		-	6907	Sewer Projects - Transfer to Sewer Fund	-		
403,519	763,756	1,745,000	998,000	6909	Water Projects - Construction/oversizing	1,050,700		
-	-	-	-	6911	Water Project - Transfer	-		
288,929	417,722	735,000	317,000	6914	Street Projects	450,000		
-	-	-	-	6915	Street Projects - Transfer to Street Fund	-		
3,093	89,019	132,000	30,000	6918	Park Projects	335,000		
24,768	-	395,000	360,000	6932	Storm Projects	285,000		
<u>780,527</u>	<u>1,487,472</u>	<u>8,681,405</u>	<u>2,205,000</u>		TOTAL	<u>7,936,105</u>		

GENERAL OBLIGATION BOND – Revenue

A property tax is levied on property inside the City to pay debt service on the City's General Obligation (GO) bonds. During the 2004-2005 fiscal year, GO bonds issued in 1989, 1994, 1996 and 1999 were refunded. In other words, the debt was refinanced at a significantly lower interest rate. The Net Present Value of savings resulting from the refunding is almost \$200,000. This savings is reflected in a lower tax levied on property owners for GO bond debt service.

GENERAL OBLIGATION BOND & INTEREST

Expenditures

Bonded debt of the City that is due and payable during the 2007-08 fiscal year is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989 Library/Senior Center	Refunded	Refunded	0
1994 Fire/Ambulance	Refunded	Refunded	0
1996 Transportation	Refunded	Refunded	0
1999 Aquatic Center	\$ 305,000	\$ 27,660	\$ 332,660
2003 Public Safety	\$ 40,000	\$ 36,385	\$ 76,385
2005 Refunding Bonds	<u>\$ 100,000</u>	<u>\$ 195,250</u>	<u>\$ 295,250</u>
Totals	<u>\$ 445,000</u>	<u>\$ 259,295</u>	<u>\$ 704,295</u>

The General Obligation Fund budget includes \$219,823 in Unappropriated Ending Fund Balance. This is the balance carried forward to next year to ensure sufficient funds for debt service payments that are due before property tax payments are received in November.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL OBLIGATION BOND

BUDGET CODE: 10

ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
395,000	435,000	465,000	465,000	6480	Debt Service - Principal	445,000		
346,942	302,674	279,240	279,240	6481	Debt Service - Interest	259,295		
-	-	211,107	-	6491	Unappropriated Fund Balance	219,823		
<u>741,942</u>	<u>737,674</u>	<u>955,347</u>	<u>744,240</u>		TOTAL	<u>924,118</u>		

TRUST FUNDS – Revenue

These funds are dedicated for specific purposes.

Park Trust is money donated to the City by individuals or groups for special park projects or facilities.

Skate Park Trust funds are donations for the skate park which was built in the East Dallas Community Park.

Fire Equipment Trust has been separated into three separate accounts: Harpy Bovard Donation, Fire Extrication Team and Other Fire Trust.

Ambulance Equipment Trust receives funds to replace ambulance equipment.

Aquatic Center Trust funds are donations received from the public for the Aquatic Center. This includes funds donated for Aquatic Center scholarships, equipment and general purpose.

Library Trust funds are derived from donations from Friends of the Library and memorials received from Library patrons.



Bail Trust is monies held on deposit awaiting a court determination for violations of City Ordinances.

Improvement Trust includes funds held as deposits for specific projects for citizens and developers. When the project is completed, any remaining balance on deposit is refunded.

Police Trust funds are received on occasion for false alarm calls, etc. The funds are used to purchase equipment for the Police Department.

Development Park Trust funds are donated for major park development in the City.

Civic Center Trust holds the deposit sometimes required for use of this City facility.

Economic Development Trust funds are funds held for the Economic Development Commission and dedicated for specific economic development projects or programs.

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

TRUST FUND		BUDGET CODE: 11
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Park Trust</u>			
462	17,670	500	-	5111	Beginning Balance	500		
35,038	5,621	10,000	1,000	5113	Donations	10,000		
35,500	23,291	10,500	1,000		Total Resources	10,500		
					<u>Skate Park</u>			
4,020	4,020	4,000	4,000	5117	Beginning Balance	4,000		
-	-	1,000	-	5118	Donations	1,000		
4,020	4,020	5,000	4,000		Total Resources	5,000		
					<u>Fire - Harpy Bovard Scholarship</u>			
21,201	58,571	22,800	23,840	5121	Beginning Balance	24,280		
1,320	1,320	1,500	1,440	5122	Interest on Investments	1,500		
-	12,657	-	-	5125	Donations	-		
22,521	72,548	24,300	25,280		Total Resources	25,780		
					<u>Fire Extrication Team</u>			
2,941	-	25,000	16,300	5126	Beginning Balance	15,000		
40,527	-	60,000	22,960	5127	Donations	50,000		
43,468	-	85,000	39,260		Total Resources	65,000		
					<u>Other Fire Trust</u>			
13,972	-	3,000	3,460	5128	Beginning Balance	3,000		
766	-	15,000	-	5129	Donations	15,000		
14,738	-	18,000	3,460		Total Resources	18,000		
					<u>Ambulance Equipment Trust</u>			
-	-	-	-	5131	Beginning Balance	-		
-	-	5,000	-	5135	Donations	5,000		
-	-	5,000	-		Total Resources	5,000		
					<u>Aquatic Center Trust</u>			
3,800	3,850	4,000	4,000	5145	Beginning Balance	10,000		
50	-	20,000	-	5146	Donations	40,000		
3,850	3,850	24,000	4,000		Total Resources	50,000		
					<u>Library Trust</u>			
5,220	7,315	5,000	4,000	5151	Beginning Balance	5,000		
3,494	5,861	10,000	3,500	5152	Donations	1,000		
515	1,547	3,000	500	5155	Memorial	3,000		
9,229	14,723	18,000	8,000		Total Resources	9,000		

(Reserved for Future Use)

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

TRUST FUND		BUDGET CODE: 11
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
12,905	10,894	20,000	16,000	5161	<u>Bail Trust</u> Beginning Balance	20,000		
67,048	74,550	80,000	84,000	5162	Deposits	100,000		
79,953	85,444	100,000	100,000		Total Resources	120,000		
					<u>Improvement Trust</u>			
81,106	195,855	150,000	140,000	5171	Beginning Balance	150,000		
144,086	15,118	100,000	110,000	5172	Deposits	150,000		
225,192	210,973	250,000	250,000		Total Resources	300,000		
					<u>Street Improvement Trust</u>			
24,614	127,547	150,000	132,500	5173	Beginning Balance	150,000		
102,933	5,027	100,000	37,500	5174	Deposits	150,000		
127,547	132,574	250,000	170,000		Total Resources	300,000		
					<u>Police Trust</u>			
79,024	78,392	10,000	30,000	5181	Beginning Balance	10,000		
2,980	7,442	25,000	-	5182	Donations	25,000		
82,004	85,834	35,000	30,000		Total Resources	35,000		
					<u>Development Park Trust</u>			
-	-	-	-	5191	Beginning Balance	-		
-	-	25,000	-	5192	Deposits	25,000		
-	-	25,000	-		Total Resources	25,000		
					<u>Civic Center Deposit</u>			
200	300	1,000	500	5193	Beginning Balance	1,000		
2,600	1,100	4,000	1,500	5194	Deposits	2,000		
2,600	1,400	5,000	2,000		Total Resources	3,000		
					<u>Economic Development</u>			
2,443	1,875	-	1,700	5195	Beginning Balance	-		
-	-	2,000	300	5196	Donations	2,000		
-	-	5,000	-	5198	Special Funds	5,000		
2,443	1,875	7,000	2,000		Total Resources	7,000		
					<u>TOTAL FUND</u>			
251,908	506,289	395,300	376,300		Beginning Balance	392,780		
401,357	130,243	466,500	262,700		Total Deposits	585,500		
<u>653,265</u>	<u>636,532</u>	<u>861,800</u>	<u>639,000</u>		TOTAL - ALL TRUST FUNDS	<u>978,280</u>		

TRUST FUND – Expenditures

Trust funds can only be spent as designated by the donor or upon order of the City Council.

For the Park Trust, these funds are used to purchase tables or benches donated by individuals or groups, or to develop an area in the park with funds donated for that purpose.

The Library Trust is usually earmarked for books or equipment.

The Skate Park Trust is sponsored by the Kiwanis and the City of Dallas. Funds from the Trust will be used for repairs or additions.

Aquatic Center funds will be used for scholarships, additional equipment and improvements which are not provided for in the Aquatic Center operating budget.



Improvement Trust funds are refunded or transferred to other departments, as appropriate, when projects are completed.

Fire Trust funds for the Harpy Bovard Donation are paid out as an annual scholarship to a Dallas High student; Funds for the Extrication Team have been earned by providing training to other Fire Departments across the State; and the Other Trust funds are for general purposes.

The Economic Development Trust will be used to complete specific economic development projects or programs as approved by the Economic Development Commission.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

TRUST FUND		BUDGET CODE: 11
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
17,830	23,291	-	1,000	6810	<u>Park Trust</u> Expenditures	10,500		
-	-	5,000	4,000	6818	<u>Skate Park Trust</u> Expenditures	5,000		
	28,869	1,000	1,000	6821	<u>Fire- Harpy Bovard Scholarship</u> Scholarship	1,000		
	-	23,300	24,280	6822	Reserve for future scholarships	24,780		
-	28,869	24,300	25,280		Total - Fire Scholarship	25,780		
					<u>Fire - Extrication</u>			
20,675	-	85,000	42,720	6827	Expenditures	65,000		
					<u>Other Fire Trust</u>			
1,480	-	5,000	-	6820	Purchase of Equipment	5,000		
-	-	13,000	-	6829	Expenditures	13,000		
1,480	-	18,000	-		Total - Other Fire Trust	18,000		
					<u>Ambulance Equipment Trust</u>			
-	-	5,000	-	6830	Purchase of Equip.	5,000		
-	-	-	-	6831	Reserve Trust	-		
-	-	5,000	-		Total - Ambulance Equipment	5,000		
					<u>Aquatic Center Trust</u>			
-	-	24,000	4,000	6846	Expenditures	50,000		
					<u>Library Trust</u>			
1,915	10,694	18,000	8,000	6850	Expenditures	9,000		
					<u>Bail Trust</u>			
69,058	69,623	100,000	100,000	6860	Refunds and Forfeitures	120,000		
					<u>Improvement Trust</u>			
29,338	71,003	250,000	250,000	6870	Expenditures	300,000		

(Reserved for Future Use)

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

TRUST FUND		BUDGET CODE: 11
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
	-	250,000	170,000	6874	<u>Street Improvement Trust</u> Expenditures	300,000		
3,613	55,902	35,000	30,000	6880	<u>Police Trust</u> Expenditures	35,000		
-	-	25,000	-	6890	<u>Development Park Trust</u> Expenditures	25,000		
2,500	900	5,000	2,000	6894	<u>Civic Center Deposit</u> Refunds	3,000		
568	135	7,000	2,000	6896	<u>Economic Development</u> Expenditures	7,000		
-		-	-	6898	Special Expenditures	-		
568	134	7,000	2,000		Total - Economic Development	7,000		
<u>146,977</u>	<u>260,416</u>	<u>851,300</u>	<u>639,000</u>		TOTAL - ALL TRUST FUNDS	<u>978,280</u>		

GRANT REVENUE

The Grant Fund separates major grants of the City from the general operating budget.

- 5250 Funds received from the State and County for Street Improvements.
- 5251 Funds received from the Dallas School District for the Recreation Activities Coordinator position.
- 5248 Grant funds will be sought for proposed Rickreall Creek Trail.
- 5249 Grant funds will be sought to pay for the planning costs of the proposed new Senior Center.
- 5266 Funds for the Core Area Redevelopment Manager and Industrial Redevelopment Manager.



- 5220 Funds from State Library to assist with the children's reading program.
- 5221 Funds received from the Dallas School District for the School Resource Officer.

Public Safety grants will also be sought for other public safety programs and equipment.

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GRANT FUND		BUDGET CODE 12
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	-	-	5254	<u>Public Works</u>	-		
160,000	67,855	170,000	61,623	5255	Trans System Planning	-		
					Street Improvements	85,000		
160,000	67,855	170,000	61,623		Total Resources	85,000		
					<u>Community Block Grant</u>			
-	15,616	-	49,384	5292	Microenterprise Grant	-		
-	-	25,000	-	5294	Beginning Balance	-		
-	15,616	25,000	49,384		Total Resources	-		
					<u>Community Services</u>			
-	-	25,000	28,000	5224	Grant- Rec Activities Coord.	36,000		
-	-	-	-	5226	Senior Center Project	50,000		
-	-	25,000	28,000		Total Resources	86,000		
					<u>Parks</u>			
-	6,000	60,000	-	5248	Grant - Trail Project	50,000		
					<u>Economic Development</u>			
45,000	45,000	60,000	60,000	5266	Core Area Redevelopment Mgr.	55,000		
-	-	65,000	65,000	5264	Industrial Redevelopment Mgr.	60,000		
45,000	45,000	125,000	125,000		Total Resources	115,000		
					<u>Library</u>			
1,871	1,897	4,000	2,000	5220	Grant - Ready to Read	3,000		
				5273	Trust Management Grant	-		
117	806	-	728	5222	Beginning Balance	1,000		
1,988	2,703	4,000	2,728		Total Resources	4,000		
					<u>Public Safety</u>			
13,551	1,531	6,000	5,850	5275	Comm Emerg Resp Team (CERT)	-		
-	44,864	50,000	-	5287	FEMA- Fire Equipment	-		
44,865	-	75,000	-	5288	FEMA-Ambulance	-		
3,618	1,703	80,000	-	5280	Other Police Grants	80,000		
-	-	80,000	-	5285	Other Fire/Ambulance Grants	80,000		
-	-	44,000	44,000	5281	School Resource Officer	44,000		
-	92	-	-	5282	Beginning Balance	-		
62,034	48,190	335,000	49,850		Total Resources	204,000		
<u>269,022</u>	<u>185,364</u>	<u>744,000</u>	<u>316,585</u>		TOTAL - ALL GRANTS	<u>544,000</u>		

GRANT FUND – Expenditures

Grant Fund appropriations include the Community Activities Coordinator position, the proposed Senior Center, the proposed Rickreall Creek Trail, the Core Area Redevelopment and Industrial Redevelopment programs, the Children’s Reading Program, and public safety programs and equipment.

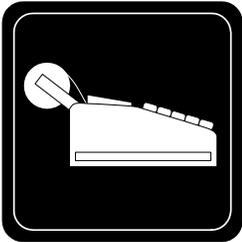


DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GRANT FUND		BUDGET CODE 12
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	-	-	6417	<u>Public Works</u> Trans. System Planning	-		
92,145	6,232	170,000	61,623	6418	Street Improvements	85,000		
92,145	6,232	170,000	61,623		Total - Public Works	85,000		
					<u>Community Development Grant</u>			
-	15,616	50,000	49,384	6492	Microenterprise Grant	-		
					<u>Community Services</u>			
-	-	25,000	28,000	6447	Transfer to General Fund/Recreation	36,000		
-	-	-	-	6448	Senior Center	50,000		
-	-	25,000	28,000		Total - Community Services	86,000		
					<u>Parks</u>			
-	6,000	60,000	-	6411	Trail Project	50,000		
					<u>Economic Development</u>			
45,000	45,000	125,000	125,000	6412	Transfer to General Fund/Planning	115,000		
					<u>Library</u>			
1,183	1,975	4,000	2,728	6405	Ready to Read Grant	4,000		
-	-	-	-	6420	Trust Management Grant	-		
					<u>Public Safety</u>			
13,551	1,531	6,000	5,850	6475	CERT	-		
-	44,864	50,000	-	6486	FEMA-Fire equipment	-		
-	-	75,000	-	6488	FEMA - Ambulance	-		
3,526	1,796	80,000	-	6410	Other Police Grants	80,000		
-	-	80,000	-	6430	Other Fire/Ambulance Grants	80,000		
-	-	44,000	44,000	6481	Transfer to General Fund School Resource Officer	44,000		
17,077	48,191	335,000	49,850		Total - Public Safety	204,000		
<u>155,405</u>	<u>123,014</u>	<u>769,000</u>	<u>316,585</u>		TOTAL - ALL GRANTS	<u>544,000</u>		

INTERNAL SERVICE FUND



The Internal Services Fund is used to finance and account for services furnished to other operating departments of the City. The fund includes expenditures for the Mayor and City Council, Human Resources Office, City Manager's Office, Finance Office, and the City Attorney's Office. This year, continues the Facilities Maintenance Department in the Internal Services Fund. Personnel Services and Materials and Services costs related to maintaining City Hall are accounted for in this department. General costs are allocated to the operating departments using a different percentage than the Facilities costs. All costs of the fund are reimbursed on the basis of estimated services provided to the various departments.

The following shows the apportionment of the costs:

<u>FUNCTION</u>	<u>INTERNAL SERVICES</u>					
		<u>General</u>		<u>Facilities Maintenance</u>		
	<u>Department Percent</u>	<u>2006-07</u>	<u>2007-08</u>	<u>Department Percent</u>	<u>2006-07</u>	<u>2007-08</u>
Municipal Court	3.00%	28,610	30,242	2.00%	2,588	2,877
Ambulance Service	5.00%	47,683	50,403	3.00%	3,883	4,331
Fire Department	5.00%	47,683	50,403	6.00%	7,766	8,661
Police Department	11.50%	109,670	115,926	28.00%	36,243	40,419
Library	2.50%	23,841	25,201	6.00%	7,766	8,661
Community Development						
Civic Center	.25%	2,384	2,520	10.00%	12,944	14,435
Park	1.50%	14,305	15,121	0%	0	0
Recreation	.25%	2,384	2,520	3.00%	3,883	4,331
Aquatic Center	5.00%	47,683	50,403	0%	0	0
Inspections	4.00%	38,146	40,322	12.00%	15,532	17,322
Planning	2.50%	23,841	25,201	8.00%	10,355	11,548
Street	9.50%	90,597	95,765	5.50%	7,119	7,939
Sewer	23.00%	219,340	231,853	8.25%	10,679	11,909
Water	22.00%	209,803	221,772	8.25%	10,679	11,909
Shop Services	<u>5.00%</u>	<u>47,683</u>	<u>50,403</u>	<u>0%</u>	<u>0</u>	<u>0</u>
TOTALS	100.00%	953,653	1,008,055	100.00%	129,437	144,353

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	BUDGET CODE 13
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Reimb. General Fund</u>			
281,755	303,785	338,546	329,000	5301	General	408,263		
-	-	97,076	95,000	5311	Facilities Maintenance	112,594		
					<u>Reimb. From Street Fund</u>			
77,585	83,650	90,597	88,000	5302	General	95,765		
-	-	7,119	7,000	5312	Facilities Maintenance	7,939		
					<u>Reimb. from Sewer Fund</u>			
187,837	202,523	219,340	213,000	5303	General	231,853		
-	-	10,679	10,300	5313	Facilities Maintenance	11,909		
					<u>Reimb. from Water Fund</u>			
179,670	193,717	209,803	205,000	5304	General	221,772		
-	-	10,679	10,500	5314	Facilities Maintenance	11,909		
					<u>Reimb. from Shop Fund</u>			
40,834	44,027	47,683	47,000	5307	General	50,403		
-	-	-	-	5317	Facilities Maintenance	-		
					<u>Reimb. from Ambulance Fund</u>			
49,001	52,832	47,683	47,000	5308	General	-		
-	-	3,883	3,700	5318	Facilities Maintenance	-		
<u>816,682</u>	<u>880,534</u>	<u>1,083,088</u>	<u>1,055,500</u>		TOTAL	<u>1,152,407</u>		

INTERNAL SERVICES FUND

Recap

This year's Internal Services Fund has increased by 6% over last year's budget. The increase is due to labor cost increases, an appropriation for the purchase of new accounting software in the Finance Department, an appropriation for a contract to enhance the City's website, and additional utilities and maintenance costs in the Facilities Maintenance Department for the new Police facility.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE FUND	RECAP	BUDGET CODE: 13
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ACTUAL EXPEND		2006-2007 BUDGET		ACCT NO	OBJECT	2007-2008 BUDGET		
2004-05	2005-06	APPROP	REVISED ESTIMATE			RECOM- MENDED	APP	ADOPT
585,078	716,426	742,323	742,200		Personal Services	777,317		
231,603	296,117	333,265	313,300		Materials and Services	365,090		
-	-	7,500	-		Capital Outlay	10,000		
<u>816,681</u>	<u>1,012,543</u>	<u>1,083,088</u>	<u>1,055,500</u>		TOTAL	<u>1,152,407</u>		

MAYOR AND CITY COUNCIL

The Charter of the City provides that all powers of the City shall be vested in a Mayor and nine Council members elected from the City at large. The Mayor is elected for a two-year term and the Council members are elected for four-year terms.

The Council is expected each year to attend the 24 regular Council meetings, Council workshop meetings, numerous Council Committee meetings and other special assignments of the Mayor to attend meetings to represent the City with special interest groups.

The Mayor and Council members serve without pay and are reimbursed for only part of their actual expenses while representing the City in attendance at in-town and out-of-town functions. In addition to the above, the Mayor attends meetings of the Planning Commission, Park and Recreation Board, Mid-Willamette Valley Council of Governments, League of Oregon Cities and other meetings of concern to the City of Dallas

Account No.

- 6218 Expense account to cover part of the Mayor's costs.
- 6219 Partial expenses for the Mayor and Council members to attend the National League of Cities Conference, League of Oregon Cities Conference, regional meetings, Council workshop luncheons, and other meetings and workshops as required.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	MAYOR AND CITY COUNCIL	BUDGET CODE 13
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Materials and Services</u>			
1,500	1,500	1,500	1,500	6218	Mayor's Expenses	1,500		
21,034	11,309	24,500	15,000	6219	Council Expenses	24,500		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
<u>22,534</u>	<u>12,809</u>	<u>26,000</u>	<u>16,500</u>		TOTAL	<u>26,000</u>		

HUMAN RESOURCES/PUBLIC INFORMATION OFFICE

This Department is responsible for personnel services provided to all departments of the City, including ensuring the City complies with all federal and state labor laws. This office also disseminates information on training, coordinates all hiring, and ensures the City has current information on labor and employment issues. Creation of a separate Human Resources Department also improves tracking of the costs associated with these functions, which previously were included primarily in the City Manager's budget.

The Assistant City Manager is also responsible for a number of additional duties including disseminating public information and coordinating responses to citizen complaints, as well as providing other assistance to the City Manager.

<u>Account No</u>		
6051	Human Resources/Assist. City Manager (75%)	\$55,197
	Merit & Cost of Living Reserve	<u>3,558</u>
	Total	\$58,755

6220 Professional association dues and attendance at ICMA meetings, League of Oregon Cities meetings, Legislative hearings, and other meetings and workshops as required.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	HUMAN RESOURCES/PUBLIC INFORMATION	BUDGET CODE: 18
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
45,270	51,784	52,290	53,750	6051	Salaries	58,755		
22,140	27,029	28,237	27,950	6061	Fringe Benefits @ 54%	31,728		
67,410	78,813	80,527	81,700		Total - Personal Services	90,483		
					<u>Materials and Services</u>			
2,316	306	2,250	750	6101	Supplies	2,320		
2,940	7,073	3,400	5,000	6220	Membership and Training	5,000		
578	39	565	200	6230	Op. & Maint. of Equipment	585		
-	-	1,150	150	6266	Contractual Services	1,185		
5,834	7,418	7,365	6,100		Total - Materials & Services	9,090		
<u>73,244</u>	<u>86,231</u>	<u>87,892</u>	<u>87,800</u>		TOTAL	<u>99,573</u>		

CITY MANAGER'S OFFICE

The City Manager is the chief administrative officer of the City. The Manager is responsible for the overall daily administration of all the functions of the City. He is appointed by the Mayor and City Council, and directs and coordinates the services of the City through the various department heads.



This year's budget includes 25% of the salary for the Assistant City Manager's position.

<u>Account No.</u>		
6051	City Manager	102,948
	Assistant City Manager (25%)	18,399
	Executive Secretary/Deputy City Recorder	42,888
	Merit, Cost of Living reserve & relief	<u>15,659</u>
		\$179,894

6220 Professional association dues and attendance at ICMA meetings, League of Oregon Cities, Grantsmanship meetings, Legislative hearings, and other meetings and workshops as required.

6230 Car allowance for the City Manager

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	CITY MANAGER'S OFFICE	BUDGET CODE: 20
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
158,374	173,745	172,196	176,000	6051	Salaries	179,894		
76,939	95,099	94,708	93,000	6061	Fringe Benefits @ 55%	98,942		
<u>235,313</u>	<u>268,844</u>	<u>266,904</u>	<u>269,000</u>		Total - Personal Services	<u>278,836</u>		
					<u>Materials and Services</u>			
1,155	615	3,150	700	6210	Telecommunications	3,250		
11,322	14,004	10,500	10,500	6220	Dues/Training	12,000		
6,900	7,500	7,800	7,800	6230	Op. & Maint. of Equipment	7,800		
-	-	-	-	6233	Recruitment	-		
<u>19,377</u>	<u>22,119</u>	<u>21,450</u>	<u>19,000</u>		Total - Materials & Services	<u>23,050</u>		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Capital Assets	-		
<u>254,690</u>	<u>290,963</u>	<u>288,354</u>	<u>288,000</u>		TOTAL	<u>301,886</u>		

FINANCE DEPARTMENT

The Finance Department maintains all accounting records for the City. Accounts payable, job cost records, equipment cost records, and internal audit controls are all maintained in this department. This department also issues monthly water and sewer bills for over 4,500 residential, commercial and industrial accounts. Staff hours required to process utility accounts continues to increase due to residential growth in the community. Finance Department staff is also responsible for receipting all cash, recording revenues, and maintaining bank accounts.

This year's budget also continues 50% of the Office Clerk II's time to Finance Department salaries. Additional staff hours are necessary due to the City's growth and increasing responsibilities for the Finance Department. The budget also includes \$10,000 for new accounting software and \$10,000 for a folder/insert, which will be necessary for processing full-page utility bills.

<u>Account No.</u>		
6051	Finance Director	\$75,528
	Senior Accountant	54,252
	Accounting Clerk IV/Senior Court Clerk	38,112
	Accounting Clerk III	34,584
	Office Clerk II (20 hrs/wk)	13,406
	Merit, Cost of Living reserve & extra assistance	<u>9,470</u>
		<u>\$225,352</u>

6224 Municipal Memberships Include:

ICMA Performance Measurement	\$5,000
League of Oregon Cities	8,500
Dallas Chamber of Commerce	1,500
National League of Cities	1,200
Council of Governments	5,300
Local Government Personnel Institute	1,200
Other	<u>300</u>
Total	\$23,000

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	FINANCE OFFICE	BUDGET CODE: 30
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
					<u>Personal Services</u>			
195,623	208,683	220,745	225,000	6051	Salaries	225,352		
86,732	103,768	121,410	110,000	6061	Fringe Benefits @ 55%	123,944		
<u>282,355</u>	<u>312,451</u>	<u>342,155</u>	<u>335,000</u>		Total - Personal Services	<u>349,296</u>		
					<u>Materials and Services</u>			
20,896	19,004	26,200	20,000	6101	Supplies	24,000		
21,188	23,028	23,200	22,000	6103	Postage	23,900		
-	-	-	-	6130	Election	-		
10,636	12,921	12,700	15,000	6210	Telecommunications	13,100		
4,531	3,675	4,100	4,100	6220	Dues/Training	4,200		
1,381	2,258	2,100	2,000	6223	Advertising/Printing	2,150		
13,016	14,765	15,000	15,000	6224	Audit	15,450		
13,515	11,976	11,800	16,200	6230	Op. & Maint. of Equipment	12,200		
29,979	20,035	28,300	25,000	6235	Computer Operations	35,000		
-	-	-	-	6266	Contractual Services	6,000		
1,148	2,094	2,250	2,100	6280	Insurance/Property/Liability	2,000		
15,916	16,599	21,700	21,600	6325	Municipal Memberships	23,000		
<u>132,206</u>	<u>126,355</u>	<u>147,350</u>	<u>143,000</u>		Total - Materials & Services	<u>161,000</u>		
					<u>Capital Outlay</u>			
-	-	7,500	-	6401	Capital Assets	<u>10,000</u>		
<u>414,561</u>	<u>438,806</u>	<u>497,005</u>	<u>478,000</u>		TOTAL	<u>520,296</u>		

CITY ATTORNEY'S OFFICE

The City Attorney provides legal advice and support to the City Council, City administration and various municipal boards and commissions. He is responsible for representing the City in litigation involving the City. He also provides legal opinions on official matters when requested by the City Council or Manager, and reviews contracts. The City Attorney is also the prosecuting attorney for the Municipal Court. The Contractual Services appropriation for legal services represents the City Attorney's time provided to the City in general, and for prosecution in Municipal Court.

The City contracts with Mark Irick of the law firm of Shetterly, Irick, and Shetterly to perform all legal services. The budget proposes a 5% cost of living increase in the City Attorney's contract.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	CITY ATTORNEY	BUDGET CODE 40
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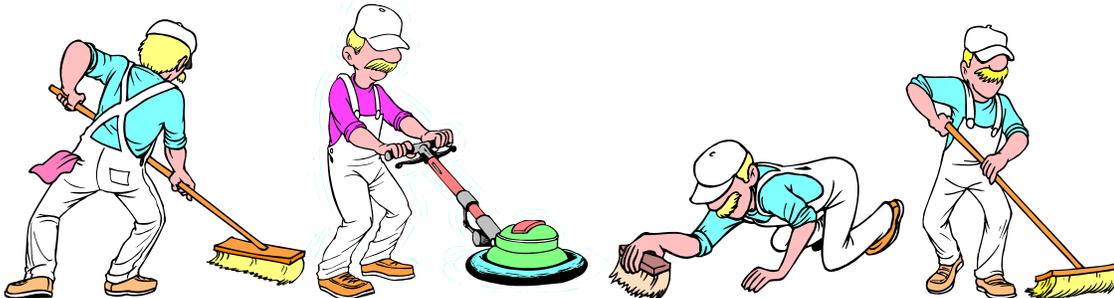
ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	-	-		<u>Personal Services</u>			
-	-	-	-	6051	Salaries	-		
-	-	-	-	6061	Fringe Benefits	-		
-	-	-	-		Total - Personal Services	-		
					<u>Materials and Services</u>			
-	-	-	-	6101	Office Supplies	-		
-	-	-	-	6220	Dues/Training	-		
252	324	1,500	200	6240	Contracts	1,500		
51,400	51,400	52,900	56,000	6266	Contractual Services	58,800		
51,652	51,724	54,400	56,200		Total - Materials & Service	60,300		
<u>51,652</u>	<u>51,724</u>	<u>54,400</u>	<u>56,200</u>		TOTAL	<u>60,300</u>		

FACILITIES MAINTENANCE

Account No.

6051	Community Development Director (10%)	8,185
	Executive Assistant (5%)	1,905
	Facilities Maintenance Foreman (65%)	25,771
	Merit and Cost of Living Reserve	<u>1,293</u>
		\$ 37,154

The Facilities Maintenance Department includes costs for maintaining City Hall. These costs are allocated to operating departments that are located in City Hall and/or require the services of the Facilities Maintenance Foreman. The percent of total is allocated based on those two factors. For example, the Police Department, which is occupying the new police facility, is allocated a higher percentage than the Library, Fire Department and Ambulance Fund, which benefit from the services of the Facilities Maintenance Foreman but are not physically located in City Hall.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

INTERNAL SERVICE	FACILITIES MAINTENANCE	BUDGET CODE: 53
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
					<u>Personal Services</u>			
46,336	34,700	33,378	34,500	6051	Salaries	37,154		
27,695	21,618	19,359	22,000	6061	Fringe Benefits @ 58%	21,549		
74,031	56,318	52,737	56,500		Total - Personal Services	58,703		
					<u>Materials and Services</u>			
1,769	1,053	6,200	2,000	6101	Supplies	6,400		
10,434	10,157	15,000	15,000	6211	Electric Service	18,000		
5,175	5,933	4,600	4,000	6212	Heating Fuel	7,000		
359	279	1,100	500	6220	Dues/Training	1,150		
1,556	2,711	1,200	3,500	6230	Op. & Maint. of Equipment	1,250		
24,071	24,509	25,000	25,000	6231	Building & Grounds	26,000		
193	129	300	500	6235	Computer Operations	350		
22,104	17,189	18,000	18,000	6266	Contractual Services	20,000		
6,278	4,927	5,300	4,000	6280	Insurance/Property/Liability	5,500		
8,166	8,805	-	-	6298	Internal Services	-		
80,105	75,692	76,700	72,500		Total - Materials & Services	85,650		
					<u>Capital Outlay</u>			
-	-	-	-	6401	Equipment	-		
<u>154,136</u>	<u>132,010</u>	<u>129,437</u>	<u>129,000</u>		TOTAL	<u>144,353</u>		

CAPITAL IMPROVEMENT FUND REVENUE

This year's Capital Improvement Fund includes the carryover over of funds received from ODOT for reconstruction of the Levens Street Bridge and interest earned on those funds. It also includes funds for the proposed Park Trail, proceeds from a State loan for water system improvements and funds for the proposed Senior Center project.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

CAPITAL IMPROVEMENT	BUDGET CODE 14
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ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM- MENDED	APP	ADOPT
600,000	-	-	-	5400	Loan from General Fund	-		
-	-	-	-	5455	Public Safety Bond Proceeds	-		
-	-	-	-	5470	Public Safety Bond-Beginning Balance	-		
-	-	75,000	74,000	5472	Proceeds from City Property Sale- Walnut Property	-		
-	-	-	-	5474	Senior Center Grants & Other Donations	900,000		
599,209	600,000	-	-	5482	North Dallas Undergrounding - Beginning Balance	-		
-	42,324	-	-	5480	North Dallas Undergrounding	-		
-	-	4,000,000	300,000	5476	Proceeds from Loan - Water System Improvements	5,650,000		
-	-	-	-	5456	Public Safety Facility Improvements	-		
-	1,009,282	1,250,000	1,090,000	5494	Levens Street Bridge - Beginning Balance	1,200,000		
<u>1,009,282</u>	<u>41,061</u>	<u>-</u>	<u>40,000</u>	5492	Levens Street Bridge - Interest	<u>50,000</u>		
<u>2,208,491</u>	<u>1,692,667</u>	<u>5,325,000</u>	<u>1,504,000</u>	TOTAL		<u>7,800,000</u>		

CAPITAL IMPROVEMENT FUND EXPENDITURES

The Capital Improvement Fund includes appropriations for Park Trail development, water system improvements, replacement of the Levens Street Bridge, and the proposed Senior Center project.



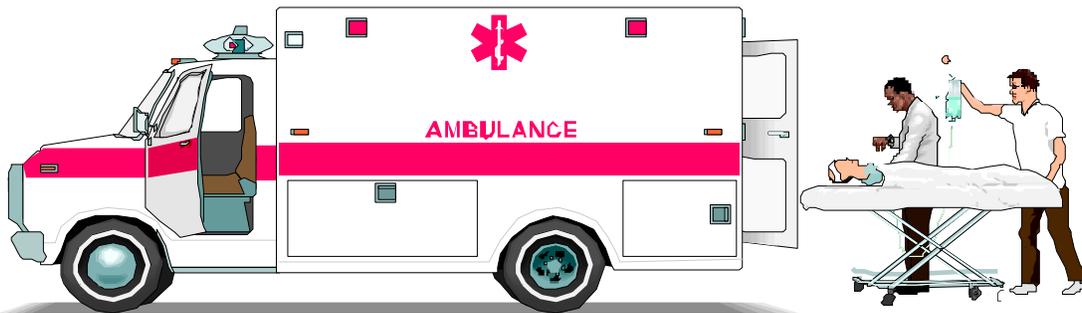
DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

CAPITAL IMPROVEMENT		BUDGET CODE 14
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ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	-	-	6455	<u>Capital Outlay</u> Fire and Ambulance Equipment	-		
-	-	75,000	74,000	6472	Park and Trail Development - Walnut Street	-		
-	-	-	-	6474	Senior Center Construction	900,000		
599,209	42,324	-	-	6480	North Dallas Undergrounding	-		
-	600,000	-	-	6482	Repay Loan to General Fund - North Dallas Undergrounding	-		
-	-	4,000,000	300,000	6476	Water System Improvements	5,650,000		
-	-	-	-	6466	Public Safety Facility Improvements	-		
-	6,810	1,250,000	250,000	6492	Levens Street Bridge Reconstruction	1,250,000		
<u>599,209</u>	<u>649,134</u>	<u>5,325,000</u>	<u>624,000</u>		TOTAL	<u>7,800,000</u>		

AMBULANCE REVENUE

Over the last several years, the Ambulance Fund has been negatively impacted by changes in Medicare reimbursement rules. The deficit created by inadequate reimbursement by State and Federal programs has required use of all of the Ambulance Fund beginning balance. As a result, the Ambulance Service has been transferred back to the General Fund. Historical information for revenue from previous years is documented on the next page.



DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

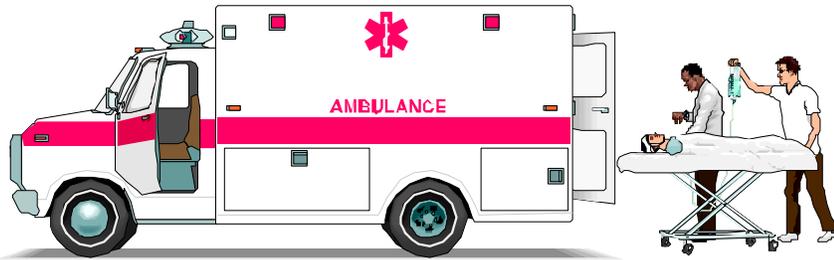
AMBULANCE FUND

BUDGET CODE 15

ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
754,082	731,952	775,000	740,000	5522	Ambulance Service Charges	740,000		
34,390	35,990	35,000	35,000	5544	FireMed	35,000		
(22)	-	-		5546	Interest on Investments	-		
	-	95,000	150,000	5548	Transfer from Revenue Sharing	-		
210,234	158,541	30,573	13,606	5549	Beginning Balances	-		
<u>998,684</u>	<u>926,483</u>	<u>935,573</u>	<u>938,606</u>		TOTAL	<u>775,000</u>		

AMBULANCE EXPENDITURES

Ambulance Service information regarding salaries, equipment and activities is included in the General Fund budget.



DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

AMBULANCE FUND

BUDGET CODE 15

ACTUAL EXPEND		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
408,897	446,294	450,470	460,000	6051	<u>Personal Services</u> Salaries	-		
178,631	206,583	216,277	220,000	6061	Fringe Benefits @ 47%	-		
587,528	652,877	666,747	680,000		Total - Personal Services	-		
					<u>Materials and Services</u>			
31,371	31,397	32,960	32,500	6101	Supplies and laundry	-		
-	-	-	-	6112	Equipment Reserve	-		
-	-	-	-	6140	Radios/Pagers	-		
947	1,652	2,100	2,000	6141	Equipment	-		
4,815	1,620	5,200	3,500	6142	Turnouts	-		
7,259	11,143	9,000	9,700	6210	Communications	-		
5,821	5,677	6,000	6,000	6211	Heat and Power	-		
15,559	8,254	11,800	8,000	6220	Dues/Training	-		
1,767	1,518	2,100	1,800	6222	Uniform Replacement	-		
5,140	3,548	5,200	2,700	6223	Advertising and Printing	-		
15,873	25,055	17,000	22,000	6230	Op. & Maint. of Equipment	-		
5,828	7,943	3,000	4,000	6231	Building & Grounds	-		
1,358	2,220	1,100	1,000	6235	Computer Operations	-		
30,673	44,697	48,000	48,000	6262	9-1-1 Dispatch	-		
62,118	48,119	50,000	44,000	6266	Contractual Services	-		
15,054	14,325	15,800	14,000	6280	Insurance/Property/Liability	-		
49,000	52,832	47,683	47,000	6298	Internal Services	-		
-	-	3,883	3,800	6300	Facilities Maintenance	-		
252,583	260,000	260,826	250,000		Total - Materials & Services	-		
-	-	8,000	-	6401	Capital Assets	-		
-	-	-	-	6395	CONTINGENCY	-		
-	-	-	-	6396	UNAPPROPRIATED ENDING BALANCE	-		
<u>840,111</u>	<u>912,877</u>	<u>935,573</u>	<u>930,000</u>		TOTAL	-		

GENERAL DEBT REVENUE

During 2005-06, the City sold pension bonds to refinance a portion of the PERS debt at a lower rate. PERS was charging the city 8% interest on the transition liability amount of \$1,585,000. The PERS bonds issued by the City will be repaid at a 5.04% interest rate, for a savings of \$447,000 over 20 years.

As the bonds payable are long-term debt that is not related to one specific operating fund, the General Debt Fund has been established to account for the PERS bonds. The revenue in this Fund derives from all operating funds with employee wages. Because the bond debt represents a portion of the City's retirement benefits contribution to PERS, the expenditure in the operating funds for debt service is included in Fringe Benefits in those departments. Revenue from other funds is equal to the principal and interest paid on the bonds.

DALLAS, OREGON
REVENUE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL LONG TERM DEBT FUND

BUDGET CODE 16

ACTUAL REVENUE		2006-2007 BUDGET			2007-2008 BUDGET			
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	41,343	41,343	5601	Total General Fund	50,598		
-	-	4,158	4,158	5602	Total Street Fund	3,386		
-	-	8,865	8,865	5603	Total Sewer Fund	7,508		
-	-	7,296	7,296	5604	Total Water	7,631		
-	-	1,647	1,647	5607	Total Shop Fund	1,398		
-	-	9,100	9,100	5613	Total Internal Fund	7,929		
-	-	6,041	6,041	5608	Total Ambulance Fund	-		
-	-	-	-	5001	Revenue from Other Funds	-		
-	-	-	-	5049	Beginning Balances	-		
-	-	<u>78,450</u>	<u>78,450</u>		TOTAL	<u>78,450</u>		

GENERAL DEBT FUND EXPENDITURES

Appropriations in this fund are to pay principal and interest on the City's PERS pension obligation bonds.

DALLAS, OREGON
EXPENDITURE ESTIMATES FOR FISCAL YEAR ENDING JUNE 30, 2008

GENERAL LONG TERM DEBT FUND

BUDGET CODE 16

ACTUAL EXPEND		2006-2007 BUDGET		2007-2008 BUDGET				
2004-05	2005-06	APPROP	REVISED ESTIMATE	ACCT NO	OBJECT	RECOM-MENDED	APP	ADOPT
-	-	-	-	6480	Debt Service - Principal	-		
-	-	78,450	78,450	6481	Debt Service - Interest	78,450		
-	-	-	-	6491	Unappropriated Fund Balance	-		
<u>-</u>	<u>-</u>	<u>78,450</u>	<u>78,450</u>		TOTAL	<u>78,450</u>		

Salary Ranges
Proposed to be effective July 1, 2007

Range	Position Titles	Salary Range	
10	Engineer Aide	\$ 1,737 - \$ 2,197	10.03 - 12.68
11	Clerk I	\$ 1,804 - \$ 2,286	10.41 - 13.20
12	Library Assistant I	\$ 1,880 - \$ 2,377	10.86 - 13.71
13	Secretary I	\$ 1,952 - \$ 2,474	11.27 - 14.28
14	Clerk II/Tech Aide, Head Guard/Maintenance Trainee, Park Maintenance Trainee, Police Records Clerk, Utility Trainee	\$ 2,037 - \$ 2,573	11.75 - 14.84
15	Accounting Clerk, Court Clerk,	\$ 2,115 - \$ 2,674	12.20 - 15.42
16	Accounting Clerk II, Librarian Assistant II, Police Records Clerk Secretary II	\$ 2,197 - \$ 2,781	12.68 - 16.05
17	None	\$ 2,286 - \$ 2,894	13.20 - 16.69
18	Confidential/Administrative Secretary	\$ 2,377 - \$ 3,007	13.71 - 17.34
19	Accounting Clerk III, Aquatic Coordinator, Park Maintenance Worker, Utility Worker I	\$ 2,474 - \$ 3,129	14.28 - 18.05
20	Acctg Clerk IV/Senior Court Clerk, Exec. Assist./Senior Court Clerk Exec. Assist. Police, Exec. Assist. Public Works, Exec. Assist. Comm. Dev.	\$ 2,573 - \$ 3,253	14.84 - 18.77
21	Animal Control Officer/Bailiff, Engineering Tech I, Facilities Maintenance Foreman	\$ 2,674 - \$ 3,381	15.42 - 19.51
22	Mechanic Maintenance Specialist, Utility Worker II, Wastewater Facility Operator I, Water Treatment Facility Operator I	\$ 2,781 - \$ 3,519	16.05 - 20.30
23	Children's/Youth Services Librarian, Engineering Tech. II, Executive Assist./Deputy City Recorder, Utility Worker II/Lead Worker, Wastewater/Water Facility Operator II	\$ 2,894 - \$ 3,662	16.69 - 21.13
24	Reference Librarian II, Wastewater Facility Operator III, Water Treatment Facility Operator III	\$ 3,007 - \$ 3,806	17.34 - 21.96
25	Building Inspector I, Engineering Tech III, Public Works Foreman Water Treatment Facility Operator IV	\$ 3,129 - \$ 3,959	18.05 - 22.84
26	Project Manager, Shop Services Foreman	\$ 3,253 - \$ 4,117	18.77 - 23.75
	----- Paramedic	11.68/17.52	- 14.78/22.17
27	Core Area Redevelopment Manager, Engineer I Industrial Redevelopment Manager, Community Activities Coordinator	\$ 3,381 - \$ 4,282	19.51 - 24.70
28	None	\$ 3,519 - \$ 4,453	20.30 - 25.69
29	Building Inspector II, Fire Volunteer Coordinator, Fire Training Officer, Senior Accountant II	\$ 3,662 - \$ 4,631	21.13 - 26.72
30	Assistant Library Director*, Engineering Services Supervisor*, Parks Supervisor*	\$ 3,806 - \$ 4,816	21.96 - 27.79
31	Aquatic Center Director*, Construction/Maint. Supervisor*, EMS Coordinator*, WWTF Supervisor*, Water Utility Supervisor*	\$ 3,959 - \$ 5,009	22.84 - 28.90

* Denotes positions exempt from overtime

Department Head Salary Ranges
Effective July 1, 2007

Range	Position Titles	Salary Range
DH1	Building Official*, Public Works Administrative Services Manager*,	\$ 4,248 - \$ 5,810
DH2	Assistant Fire Chief/Fire Marshall*, Assistant Public Works Director*, Police Lieutenant*	\$ 4,418 - \$ 6,042
DH3	Assistant City Manager*, Deputy Police Chief*, Finance Director*, Library Director*	\$ 4,712 - \$ 6,449
DH4	None	\$ 4,909 - \$ 6,718
DH5	Community Development/Recreation Director*, Fire Chief*, Police Chief*	\$ 5,104 - \$ 6,989
DH6	Public Works Director*	\$ 5,310 - \$ 7,269

* Denotes positions exempt from overtime

STATEMENT OF BONDS AND LOANS OUTSTANDING

This year's schedule includes maturing principal and interest due on the water system improvement bonds, sewer bonds and loans for the new Wastewater Treatment Facility, General Obligation Bonds, and PERS Pension Obligation Bonds.

CITY OF DALLAS

STATEMENT OF BONDS AND LOANS OUTSTANDING JUNE 30, 2007

	Date of Issue	Date of Maturity	Date of Optional Retirement	Amount of Issue	Rate of Interest	Outstanding 6-30-07	Maturing		
							07-08 Principal	07-08 Interest	
<u>WATER BONDS</u>									
Water System Improvement (Registered - State bond)	12/1/1992	12/1/2012	None	\$ 2,469,000	6.13%	Refunded	Refunded	Refunded	
2005 Water Debt Refunding	9/30/2005	12/1/2012	12/1/2008	\$ 1,347,000	3.75%	\$ 1,088,000	\$ 170,000	\$ 37,613	
TOTAL - Water				\$ 3,816,000		\$ 1,088,000	\$ 170,000	\$ 37,613	
<u>SEWER BONDS AND LOAN</u>									
OEDD Sewer System Bonds	7/21/1998	7/21/2018		\$ 523,000	4.74%	\$ 348,614	\$ 24,199	\$ 16,751	
DEO Sewer System Loan	4/29/1998	1/1/2018		\$ 14,500,000	4.47%	\$ 10,845,095	\$ 653,555	\$ 472,460	
TOTAL - Sewer				\$ 15,023,000		\$ 11,193,709	\$ 677,754	\$ 489,211	
<u>GENERAL LONG TERM DEBT</u>									
2005 PERS Pension Obligation bonds	9/23/2005	6/1/2028	None	\$ 1,585,000	5.04%	\$ 1,585,000	\$ -	\$ 78,450	
TOTAL - General Long Term Debt				\$ 1,585,000		\$ 1,585,000	\$ -	\$ 78,450	
<u>GENERAL OBLIGATION BONDS</u>									
1989 Library/Senior Center (Registered)	9/1/1989	9/1/2009	9/1/1996	\$ 650,000	4.50%	Refunded	Refunded	Refunded	
1994 Fire/Ambulance (Registered)	1/1/1994	1/1/2014	1/1/2004	\$ 800,000	3.1%-5.25%	Refunded	Refunded	Refunded	
1996 Transportation/Bridge (Registered)	6/1/1996	6/1/2016	6/1/2006	\$ 1,250,000	4.00%-6.10%	Refunded	Refunded	Refunded	
1999 Aquatic Center (Registered)	6/1/1999	6/1/2019	None	\$ 5,700,000	4.50%	\$ 625,000	\$ 305,000	\$ 27,660	
2003 Public Safety Equipment (Registered)	1/29/2003	12/15/2017	12/15/2005	\$ 850,000	4.95%	\$ 755,000	\$ 40,000	\$ 36,384	
2005 Refunding Bonds	12/20/2005	6/1/2019	12/1/2015	\$ 4,695,000	4.30%	\$ 4,535,000	\$ 100,000	\$ 195,250	
TOTAL - General Obligation Bonds				\$ 13,945,000		\$ 5,915,000	\$ 445,000	\$ 259,294	
TOTAL DEBT:				\$ 34,369,000		\$ 19,781,709	\$ 1,292,754	\$ 864,568	

OUTSTANDING BONDS/LOANS

The Statement of Bonds/Loans and Interest Payable include the total debt of the City, and the schedule of payments on that debt.

CITY OF DALLAS, OREGON
STATEMENT OF BONDS/LOANS AND INTEREST PAYABLE
 July 1, 2007 to Maturity

	Fire Bonds	Library Bonds	Aquatic & Library	Trans- portation Bonds	Public Safety	GO Refunding Bonds	Sewer Debt	Water Debt	PERS Bonds	Total Bonds/Loans	Total Interest Payable	Total Bonds/Loans s & Interest
2007-2008	-	-	305,000	-	\$ 40,000	\$ 100,000	\$ 677,754	\$ 170,000	-	\$ 1,292,754	\$ 864,567	\$ 2,157,321
2008-2009	-	-	320,000	-	\$ 50,000	\$ 100,000	\$ 703,877	\$ 176,000	\$ 5,000	\$ 1,354,877	\$ 808,089	\$ 2,162,966
2009-2010	-	-	-	-	\$ 55,000	\$ 405,000	\$ 736,041	\$ 183,000	\$ 10,000	\$ 1,389,041	\$ 748,772	\$ 2,137,813
2010-2011	-	-	-	-	\$ 60,000	\$ 420,000	\$ 764,285	\$ 190,000	\$ 15,000	\$ 1,449,285	\$ 689,306	\$ 2,138,591
2011-2012	-	-	-	-	\$ 70,000	\$ 435,000	\$ 793,658	\$ 197,000	\$ 20,000	\$ 1,515,658	\$ 627,073	\$ 2,142,731
2012-2013	-	-	-	-	\$ 70,000	\$ 455,000	\$ 824,201	\$ 172,000	\$ 30,000	\$ 1,551,201	\$ 562,564	\$ 2,113,765
2013-2014	-	-	-	-	\$ 75,000	\$ 475,000	\$ 855,965	-	\$ 35,000	\$ 1,440,965	\$ 494,596	\$ 1,935,561
2014-2015	-	-	-	-	\$ 80,000	\$ 455,000	\$ 893,995	-	\$ 40,000	\$ 1,468,995	\$ 426,913	\$ 1,895,908
2015-2016	-	-	-	-	\$ 80,000	\$ 480,000	\$ 928,338	-	\$ 50,000	\$ 1,538,338	\$ 358,070	\$ 1,896,408
2016-2017	-	-	-	-	\$ 85,000	\$ 385,000	\$ 964,052	-	\$ 60,000	\$ 1,494,052	\$ 290,595	\$ 1,784,647
2017-2018	-	-	-	-	\$ 90,000	\$ 405,000	\$ 1,006,186	-	\$ 70,000	\$ 1,571,186	\$ 224,582	\$ 1,795,768
2018-2019	-	-	-	-	-	\$ 420,000	\$ 1,002,782	-	\$ 80,000	\$ 1,502,782	\$ 157,474	\$ 1,660,256
2019-2020	-	-	-	-	-	-	\$ 1,042,575	-	\$ 90,000	\$ 1,132,575	\$ 91,880	\$ 1,224,455
2020-2021	-	-	-	-	-	-	-	-	\$ 100,000	\$ 100,000	\$ 54,044	\$ 154,044
2021-2022	-	-	-	-	-	-	-	-	\$ 115,000	\$ 115,000	\$ 49,040	\$ 164,040
2022-2023	-	-	-	-	-	-	-	-	\$ 125,000	\$ 125,000	\$ 43,286	\$ 168,286
2023-2024	-	-	-	-	-	-	-	-	\$ 140,000	\$ 140,000	\$ 37,030	\$ 177,030
2024-2025	-	-	-	-	-	-	-	-	\$ 155,000	\$ 155,000	\$ 30,024	\$ 185,024
2025-2026	-	-	-	-	-	-	-	-	\$ 170,000	\$ 170,000	\$ 22,268	\$ 192,268
2026-2027	-	-	-	-	-	-	-	-	\$ 190,000	\$ 190,000	\$ 13,762	\$ 203,762
2027-2028	-	-	-	-	-	-	-	-	\$ 85,000	\$ 85,000	\$ 4,254	\$ 89,254
TOTALS	\$ -	\$ -	\$ 625,000	\$ -	\$ 755,000	\$ 4,535,000	\$ 11,193,709	\$ 1,088,000	\$ 1,585,000	\$ 19,781,709	\$ 6,598,189	\$ 26,379,898