



# Annual Budget Fiscal Year 2023-2024



*Come Thrive with Us, We Invest in People and Business*

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# Mayor and City Council

## Mayor



Kenneth L. Woods, Jr.

## Council Members



Michael Schilling  
Council President



Nancy Adams



Carlos Barrientos



Larry Briggs



Kirsten Collins



Kim Fitzgerald



Micah Jantz



David Shein



Debbie Virden

## Executive Management Team

|   |                         |
|---|-------------------------|
| City Manager.....                       | Brian Latta             |
| Assistant City Manager.....             | Emily Gagner            |
| Economic and Community Development..... | Charlie Mitchell        |
| Public Works.....                       | Gary Marks              |
| Financial Services.....                 | Cecilia Ward            |
| Fire and EMS.....                       | April Welsh             |
| Legal.....                              | Lane Shetterly          |
| Police.....                             | Tom Simpson             |
| Library.....                            | Mark Greenhalgh-Johnson |

## Budget Committee Citizen Members

Todd Brumfield  
Matthew Ceiplis  
Juli Koprowski

Lora Monroe  
Nicholas Peasley  
Jessica Schuler

Rich Spofford  
David Weston  
Holly Williamson

# City Budget Message

## Fiscal Year 2023-24 Annual Budget

May 1, 2023

**To the City of Dallas Budget Committee Members:**

### Introduction

Municipal budgeting is a complex and oft times delivers interesting results. In the same budget document, you can find certain funds that are strong with an ability to put excess into reserves, while other funds struggle to keep up. The City of Dallas 2023-24 budget follows this complex pattern. The City's Enterprise Funds, Building Fund, and System Development Funds are each in a healthy condition. On the other hand, the General Fund once again is tightening its belt as not all needs can be met with current revenues. Later in this budget message, I'll share more about what the City plans to do to strengthen the General Fund.

Oregon Revised Statute 294.403 requires the chief executive officer of the city to deliver a budget message to the Budget Committee. By statute, the budget message is to include:

- An explanation of the budget document
- Brief description of the city's financial policies
- An explanation of major changes in financial policy
- Description of important features of the budget document, as they relate the city's financial policies
- An explanation of changes in appropriations and revenues, and
- Any changes in the basis of accounting, if planned.

Each of the above bullet points are addressed throughout this message.

### Acknowledgements

I want to first acknowledge and thank Mayor Kenneth L. Woods Jr., the Dallas City Council, and citizen members of the Budget Committee for committing your time, energy and knowledge to the City's budget and this important process. I greatly value your contributions, as they represent those of the community we strive to serve.

I also wish to thank our citizens, businesses, and visitors who all financially contribute to the City's budget. I hope you recognize our efforts to reduce costs, while at the same time supporting necessary increases in charges for services.

I wish to thank every City staff member who contributed to the formation of the budget documents. I want to give special recognition to the department managers who are finding ways to provide quality services within confined budgets. Their efforts do not go unrecognized.

I want to give extra praise to Cecilia Ward and the City's finance team. Their work continues to be exemplary. Finally, I'd like to recognize and thank Emily Gagner and Kim Herring who have assisted with the development and organization of the budget document.

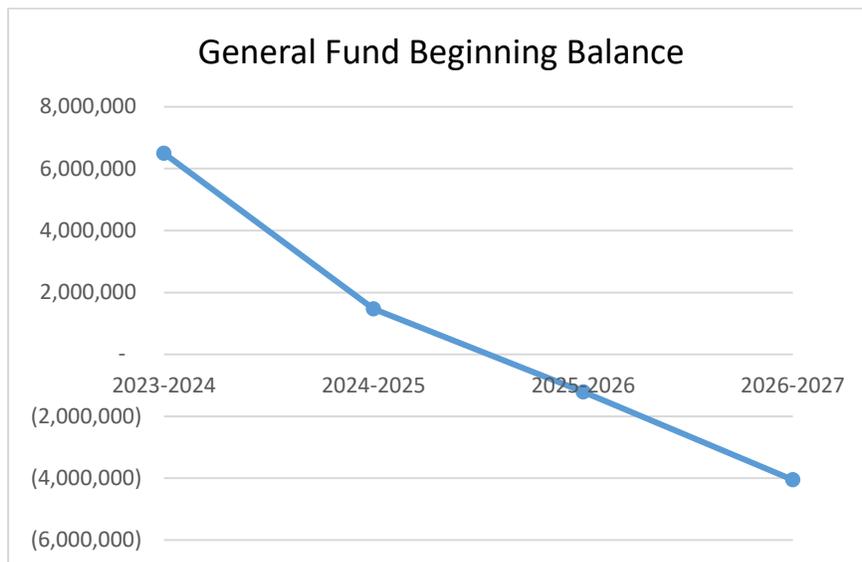
## Accomplishments

In considering the proposed budget for the upcoming year, I want to share some of what has been accomplished over the past year. I will not take too much room here but will provide a few quick highlights. In FY 2022-23, the City:

- Initiated several of the American Rescue Plan Act funded projects, spending roughly \$700,000.
- Completed Phase 1 and 2 of the Street Rehabilitation Project, paving nearly 11 miles of street surfaces in the City.
- Created the South Dallas Urban Renewal District, including much of the industrial lands in the City.
- Studied the formation of a Parks and Recreation District, including the completion of a financial feasibility study and initial polling.

## General Fund

The City's General Fund financially supports many of the City's services, including the Library, Fire & EMS, Police, Aquatic Center, Finance, Administration, Facilities, Parks, Municipal Court and Economic & Community Development. Revenues for the General Fund are predominantly from property taxes, franchise fees, intergovernmental shared revenues, and charges for services. A good indicator of the health of a fund is displayed in the fund's beginning fund balance. The forecast for the General Fund's beginning fund balance is represented below.



The beginning fund balance in FY2023-24 is \$6,495,000. This balance includes \$3,070,000 in ARPA funds, which is one time revenue that will not be sustained long term. Our estimated beginning fund balance in FY2024-25 is just under \$1.5M. The beginning fund balance then goes negative starting in FY2025-26 at (\$1.2M) and then (\$4M) in FY2026-27. Action is needed this next fiscal year (2024-25) to correct this trend. That action will come in the form of additional revenue or reduction in services. Before jumping into the immediate solutions, I want to take a few moments to discuss the root causes of this issue and the longer term solutions, of which the City Council and staff have been working towards for the past few years.

Without taking a really deep dive into Oregon property tax law, in the late 1990's Oregon voters approved two property tax measures that limit a government's ability to adjust property taxes locally. These measures are commonly referred to as Measures 5 and 50. To put it in really simple terms, a city's limit on property tax growth is capped at 3% annually. This number may be increased only by adding taxable value to your community in the form of new or expanded development (residential, commercial, and industrial). Around the same time these measures went into effect, the City of Dallas lost a few major employers including Weyerhaeuser, Caterpillar, and Praegitzer/Tyco. The loss of these industries negatively hit not only the property tax value of these properties, but the City also lost significant franchise fee revenue that these industries generated through their operation. This represents the revenue side of the story.

General Fund expenditures since the late 1990s have also increased in a few key ways. First, the operation of the Aquatic Center. This facility, constructed in the early 2000's with a bond issuance, did not come with any increase in tax revenue to support its operations. The City utilized franchise fee revenues to support the operations. Today, operations of the Aquatic Center are subsidized at 47% of the total cost, with Aquatic Center fee revenue carrying the balance. Secondly, Dallas Fire and EMS for many years was a volunteer department, with only a few paid administrative staff and ambulance employees. Roughly 7-8 years ago, the City transitioned into a combined department, meaning we added more paid staff on the fire side while still using volunteers to supplement the service. This budget year, we have 27.29 FTE in the Fire & EMS department, which reflects roughly 8 more FTE than before becoming a combined department. Today, the Fire and EMS department is subsidized 50% of the total cost of the department. Lastly, the final key factor on the expenditure side of the equation is the high levels of inflation that are being experienced across the United States. These inflation costs are impacting us across the board.

As described above our General Fund revenues, especially property taxes and franchise fees, have taken a big hit with the loss of major industries. On the expenditure side of the equation, the addition of services, especially the Aquatic Center and Fire & EMS department, plus inflation have caused our expenditures to rise much faster than revenues have been able to keep pace.

The longer term solution to address the General Fund sustainability issues is to grow the tax base by bringing in new commercial and industrial businesses, and expanding those that are already here. Work is currently underway to revise the La Creole Node master plan, which is planned to increase our commercial land supply. We are also currently developing infrastructure plans to have this area be serviceable and ready for development within the next few years. In addition, we are actively working to recruit new businesses and have welcomed Ascentec Engineering in the last year. Other prospects are on their way. On the business expansion front, Open Road is expanding their headquarters in Dallas, and we've seen Fred Tebb and Sons expand their operations over the past few years. The City is also actively working with the downtown property owners to renovate and improve their buildings through grant programs offered by the Urban Renewal Agency. While all of this work is great progress towards the goal, the need for General Fund sustainability is more immediate.

The City Council directed staff this past year to investigate and pursue the formation of a Parks and Recreation District. Staff worked with a citizen advisory committee on this effort and completed a financial feasibility study, boundary of a district, and did some initial polling. In response to the polling, the City Council has directed staff to develop four General Fund Sustainability Options, which will then be shared with the community to gather feedback. Those options are:

1. Creation of a parks and recreation district
2. Public safety levy
3. Increase public safety fees collected from utility billing customers, and
4. Reduction in general fund services provided.

The first two options would require a vote of the registered voters, and if selected, the election would take place in May 2024. Option 3 could be implemented by a vote of the City Council. Finally, option 4 would be rolled into next fiscal year's budget (2024-25).

As noted above, the City Council and staff will be engaging with the residents of Dallas over the next four months to gather feedback on these four options. The Council will then make a decision on which option to pursue.

## **American Rescue Plan Act Funding and Projects**

On March 11, 2021, the federal government approved the American Rescue Plan Act (ARPA). This act, among other things, provided direct payments to local governments to address the impacts of COVID-19. The US Treasury has released their final rule on how, when, and for what the funding can be used. The City Council decided to use the standard allowance and claim the entire allocation to the City of Dallas as lost revenue. By doing this, the City is able to utilize the funding for any governmental service.

The ARPA final rule specifies that the allocation to the City will occur in two rounds. Both payments have been received by the City. The ARPA states that all funding needs to be obligated by December 31, 2024, and spent by December 31, 2026. There have been and continue to be attempts to claw back unobligated ARPA funding by the federal government. While these attempts have not yet affected the City of Dallas's allocation, it would benefit the City to obligate and spend these funds sooner rather than later.

The City Council has taken the lead on identifying and approving projects to receive ARPA funding. The Council has chosen to spend this one time revenue on capital and planning projects. These projects include the purchase of public safety vehicles, facility upgrades, updates to park and land use plans, and grant programs. The City received roughly \$3.8 million in funding, and through Fiscal Year 2022-23 will have spent roughly \$700,000.

## **City's Financial Policies**

The City Council reviewed and amended their financial policies in June 2020 (see Fiscal Policies in the budget document). No changes to the City's financial policies have been considered or made since the last review by the City Council.

The City's financial policies, when followed, will ensure the city's long-term financial stability and ability to provide quality services to our citizens, businesses and visitors. Not following these financial policies forces tougher conversations and decision making down the road, and could negatively affect services the City can provide. The following are highlights of the financial policies which are relevant to current decision making with respect to this year's budget.

## Revenue Policies

1. *The City will maximize the use of service users' charges in lieu of taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.*
2. *Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds (street, sewer, water, storm), including planning, operating contingency, reserve and future expansion/upgrade requirements.*
3. *User charges shall fund 100% of the direct cost of development review and building activities, including permit and inspection services.*
4. *Charges for services shall accurately reflect the actual cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The city shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated and systematically review user fees and charges to take into account the effects of additional service costs and inflation.*
5. *Unless otherwise authorized by City Council, General Fund and other unrestricted revenues shall not be earmarked for specific programs, activities or services.*

As part of the budget approval process, the Budget Committee approves projected revenues that includes fees for services, such as building permit fees, the public safety fee, and other permit and license fees. The Budget Committee does not create or set the fee rates. That is the responsibility of the City Council. However, the Budget Committee should verify that the fee for service revenues pay for the services they provide.

With respect to revenue policy 5 above, the City Council has earmarked the ARPA funds to specific programs and capital purchases. Other than those funds, no General Fund or other unrestricted revenue has been earmarked for specific programs, activities or services. This means these revenues may be applied to any service at any level up to the amount of the revenue.

## Operating Budget Policies

6. *Long-term debt or bond financing shall only be used for the acquisition of capital improvement projects or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.*

The City has been approved by Business Oregon for long-term debt to repair the Clay Street Reservoir and replace the tank covers. City staff has performed the analysis and determined the Water Fund to be the revenue source for repayment of this debt. This project, and long-term debt, is consistent with this policy.

## Debt Policies

4. *Interfund loans shall not be used for operating expenses, and shall be discouraged for capital expenditures out of another fund.*
5. *No debt shall be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.*

One new interfund loan is proposed in the FY2023-24 budget. That is a \$330,000 loan from the Sewer SDC fund to the Fleet Management Fund to assist in the costs to construct the new Public Works Facility building. This building is being funded from five different funds, namely water, sewer,

stormwater, street, and fleet management. Each of the other funds have sufficient funds for their contribution. The Fleet Management Fund will repay the debt with increasing revenues from the added capacity the new facility will accommodate.

### Reserve Policies

1. *The City shall strive to maintain an unappropriated reserve in all Funds that is at least 10% of the operating budget (excluding debt service, capital outlay, equity transfers, reserves, and interfund transfer reimbursement revenues).*
2. *The City shall establish a contingency fund to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs.*

The General Fund unappropriated fund balance, excluding contingency is 7.73% this year. This is less than the policy strives to maintain. If contingency were included in the unappropriated fund balance, the percentage raises to 9.8%.

The proposed budget includes contingency expenditure lines for the funds where we may experience unexpected expenses to occur.

## **Basis of Accounting**

The City of Dallas continues to use a modified accrual basis of accounting. This means we recognize revenues as they become available and measurable, and we recognize expenditures when liabilities are incurred.

## **Operational and Budget Changes**

### Operational Changes

There was one primary change in the organizational structure of the City this year. The City's Fire Chief retired. With this change, the City hired a third Captain, which removed the need for a duty officer. The Fire Chief position is being filled internally on a temporary basis, with the recruitment for the permanent position underway.

In the proposed budget, there are no new positions being added to the organization.

### Budget Changes

There are a few changes to the budget document, in terms of organization or structure. All of the ARPA funds directly allocated to the City of Dallas have been received. In an effort to not overstate the General Fund's Beginning Fund Balance, the ARPA funds have been separated into their own beginning fund balance line item. Another major change to the budget is the consolidation of the Fire Fund and the EMS Fund into one Fire & EMS Fund. You'll notice the EMS Fund is now labeled as obsolete and the Fire Fund has been renamed as Fire & EMS Fund.

## **Capital Improvement Planning**

The City of Dallas maintains a 5-year Capital Improvement Plan. This plan is included in the budget document. Capital projects are expenditures in excess of \$10,000. Projects slated for FY2023-24 are paid for by revenues from System Development Charges, Enterprise Funds, General Fund, or Grants and Loans. The project funding source is identified on the CIP.

I will note here again that the General Fund has capital outlay needs over the next several years for which there are not adequate revenues. This reinforces the need to add financial resources to the General Fund.

## **Conclusion**

Thank you again for participating in the FY2023-24 City of Dallas budget process. I hope you find the budget document well organized and planned.

Respectfully submitted,



Brian Latta  
City Manager

## Property Tax

There are multiple tax collecting entities in the City of Dallas: Polk County, Dallas School District, Willamette Education Service District, Chemeketa Cooperative Regional Library Service, Polk Soil and Water Conservation District, Dallas Cemetery District, 4-H/Master Gardener/Ag Forest Extension District, and the City of Dallas. Polk County assesses the taxable value and collects all property tax. The City of Dallas's permanent certified tax rate is 4.1954%.

## Tax Rates FY 2022-23

| Dallas Residence Tax Rate by Code | Amount         |
|-----------------------------------|----------------|
| <i>City of Dallas</i>             | 4.1320         |
| <i>Dallas Urban Renewal</i>       | 0.1757         |
| Polk County                       | 1.6901         |
| Polk County Public Safety         | 0.4250         |
| Chemeketa Community College       | 0.6165         |
| Chemeketa CC Bonds                | 0.2626         |
| Chemeketa Regional Library        | 0.0806         |
| Willamette ESD                    | 0.2923         |
| Dallas CD                         | 0.0539         |
| Polk Soil / Water CD              | 0.0493         |
| Dallas School District 2          | 4.4839         |
| Dallas SD2 Bonds                  | 1.6781         |
| 4-H/M.G./Ag/Forest Ext Dist.      | 0.0739         |
| <b>Total</b>                      | <b>14.0139</b> |

| City of Dallas, Oregon                          |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| Tax Rate and Assessed Value                     | Actual 2021-22     | Actual 2022-23     | Estimated 2023-24  |
| Appraised assessed taxable property in the City | \$1,258,409,980    | \$ 1,335,928,366   | \$1,402,724,784    |
| Tax levy  | 5,279,597          | 5,604,760          | 5,884,992          |
| <b>TOTAL TAX LEVY</b>                           | <b>\$5,279,597</b> | <b>\$5,604,760</b> | <b>\$5,596,305</b> |
| Tax rate per \$1,000 value                      | \$4.1954           | \$4.1954           | \$4.1954           |

## TOP 10 City of Dallas Property Tax Payers

|    | NAME                                 | TAX AMOUNT   | RMV          | AV           |
|----|--------------------------------------|--------------|--------------|--------------|
| 1  | DALLAS MENNONITE RETIREMENT COMM INC | \$236,051.53 | \$26,062,470 | \$16,866,120 |
| 2  | NORTHWEST NATURAL GAS COMPANY        | \$174,084.09 | \$12,778,000 | \$12,778,000 |
| 3  | GREENWAY                             | \$131,933.43 | \$16,958,860 | \$9,414,220  |
| 4  | WAL-MART REAL ESTATE BUSINESS TRUST  | \$115,035.06 | \$10,898,240 | \$8,208,640  |
| 5  | VICTORIA PLACE GENERAL PARTNERSHIP   | \$109,558.85 | \$15,339,730 | \$7,817,870  |
| 6  | DALLAS MENNONITE RET COMM, INC       | \$97,222.43  | \$13,544,490 | \$6,937,570  |
| 7  | CHARTER COMMUNICATIONS               | \$85,520.80  | \$6,277,000  | \$6,277,000  |
| 8  | PACIFICORP (PP&L)                    | \$84,828.67  | \$6,226,000  | \$6,226,000  |
| 9  | 1351 TANDEM AVE LLC ETAL             | \$65,028.12  | \$7,257,820  | \$4,640,260  |
| 10 | UGLOW STORAGE LLC                    | \$64,278.12  | \$6,767,190  | \$4,586,740  |

### 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.

**CITY OF DALLAS**  
2023-2024 BUDGET CALENDAR

|          |  |   |
|----------|--|---|
| April 17 | <b>6:00 PM</b>                                   | <b>General meeting of the Budget Committee</b><br>1. Budget Committee Training  |
| April 25 |  | Post on website Legal Notice of Budget Committee meeting and public hearing on May 8 for the purpose of receiving the 2023-2024 budget message, and a public hearing to be held on May 8 on the proposed budget and state revenue sharing.  |
| May 1    |  | Proposed budget for FY 2023-2024 distributed to budget committee and made available to the public.  |
| May 3    |  | Publish Legal Notice of Budget Committee meeting on May 8 for the purpose of receiving the 2023-2024 budget message, and a public hearing to be held on May 8 on the proposed budget and state revenue sharing. (submit to newspaper by 4/26)   |
| May 8    | <b>6:00 PM</b>                                   | <b>General Meeting of the Budget Committee</b><br>1. Presiding officer elected<br>2. City Manager presents budget message<br>3. Public Hearing on the proposed budget and state revenue sharing<br>4. Discuss proposed department funds   |
| May 10   | <b>6:00 PM</b>                                   | <b>Budget Committee meeting</b><br>1. Continue discussion on proposed department funds<br>2. Budget Committee passes a motion recommending to the Council a Budget for FY 2023-2024 and approving an amount or rate of total property taxes to be certified for collection                |
| May 15   | <b>After<br/>7:00 PM<br/>Council<br/>Meeting</b> | 1. Budget committee meeting if needed<br>2. Last date for Budget Committee to approve a recommended Budget  |
| June 14  |  | Publish “Financial Summary and Notice of Budget Hearing” for June 20 and advertisement of Budget including summary budget statements. (submit to newspaper by 6/7)  |
| June 20  | <b>7:00 PM</b>                                   | 1. Public Hearing – in City Council Chambers on the recommended 2023-2024 Budget and proposed use of State Revenue Sharing funds<br>2. City Council adopts a resolution making appropriations and levying property taxes and a resolution regarding receiving State Revenue Sharing funds |
| June 30  |  | Certify Property Tax Levy to County Assessor.   |

**TITLE**

FISCAL POLICIES

---

**PURPOSE**

The City of Dallas is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and transparency. The purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the City Council as the basic framework for overall financial management of the City, to guide day-to-day and long-range fiscal planning and decision making.

---

**SCOPE**

The City of Dallas’s financial goals seek to:

- Ensure financial integrity of the City
- Improve financial information for decision makers at all levels
- Assist policy makers as they contemplate long-term City decisions
- Guide department managers as they implement policy on a day to day basis
- Demonstrate accountability into the financial operation of the City
- Provide financial stability needed to navigate through economic downturns
- Fully comply with finance related legal mandates, laws and regulations

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls.

**Revenue Policies**

1. For services that can be charged a user fee and where costs are directly related to the level of service provided, the City will maximize service user charges in lieu of taxes and subsidies from other City funds.
2. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City’s enterprise funds (street, sewer, water, storm), including planning, operating contingency, reserve and future expansion/upgrade requirements.
3. User charges shall fund 100% of the direct cost of development review and building activities, including permit and inspection services.
4. User charges collected for land use review and engineering inspection services do not fund 100% of the direct costs for those services.
5. Charges for services generally reflect the aggregate cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated and systematically review user fees and charges to take into account the effects of additional service costs and inflation.
6. The City shall pursue an aggressive policy of collecting delinquent accounts.

When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

7. System development charges shall be established to fund the costs of improvements and/or upgrades to service additional increments to growth, such as street, storm, water, sewer, and parks and recreation facilities

### **Operating Budget Policies**

1. The City shall prepare, present, adopt and amend its annual operating budget(s) in accordance with Oregon Budget Law.
2. The City shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least at mid-year.
3. The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, reimbursement transfers, reserves, unappropriated balances and contingencies.
4. Annual recurring revenues (including interfund reimbursement charges) of the General and Enterprise Funds shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, equity transfers, reserves, appropriated balances and contingencies).
5. Unless otherwise authorized by City Council, General Fund and other unrestricted revenues shall not be earmarked for specific programs, activities or services.
6. Long-term debt or bond financing shall only be used for the acquisition of capital improvement projects or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.

### **Expenditure Control Policies**

1. Expenditures will be regulated through appropriate internal controls and procedures administrated by the City Manager. The City Manager must ensure expenditures comply with the legally adopted budget. Each Department Head will be accountable for the administration of his/her department budget to include accomplishing the goals and objectives incorporated into the budget and monitoring her/his department budget for compliance with spending limitations.
2. All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State laws and regulations.
3. Before the City purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases or arrangements will be fully determined for current and future years.
4. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.

## **Capital Improvement Policies**

1. Annually, the City shall adopt a 5-year Capital Improvement Plan (CIP). The document shall provide details on each capital project plan; its estimated costs, sources of financing and a full description, including a detailed statement identifying:
  - (a) The needs, conditions and circumstances that have caused the project's creation and
  - (b) The expected results if the project is approved and implemented.
2. Operating expenditures shall be programmed into each capital project plan, including the cost of implementing the plan and all continuing labor, operating and capital outlay costs.

## **Accounting Policies**

1. The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
2. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
3. Full disclosure shall be provided in the financial statements and bond representations.
4. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
5. Monthly reports comparing actual to budgeted expenditures will be prepared by the Finance Department and distributed to the City Manager and City Council. Significant budget to actual variances will be investigated.

## **Debt Policies**

1. Capital projects financed through the issuance of bonds shall not be financed for a period which:
  - (a) Exceeds the expected useful life of the project; and,
  - (b) Is less than 30% of the expected useful life of the improvements.
2. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.
3. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
4. Interfund loans shall not be used for operating expenses, and shall be discouraged for capital expenditures out of another fund.
5. No debt shall be issued for which the City is not confident that a sufficient

specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.

### **Reserve Policies**

1. The City shall strive to maintain an unappropriated reserve in all Funds that is at least 10% of the operating budget (excluding debt service, capital outlay, equity transfers, reserves and interfund transfer reimbursement revenues).
2. The City shall establish a contingency fund to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs.

### **Management of Fiscal Policies**

Fiscal procedures and policies and changes in policies shall be approved by the City Council. The City Manager shall recommend fiscal policy and changes in policy to the City Council. The City Council's Administrative Committee shall conduct an annual review of the City's fiscal policies. The City Manager shall implement fiscal policies and monitor compliance.

Date Approved: 6/1/2020 by motion.

| Department                                  | Position Title                            | Positions | FTE   |      |            |       | Total FTE |
|---|---|-----------|-------|------|------------|-------|-----------|
| <b>Administration</b>                       |   |           |       |      | Admin      |       |           |
|   | City Manager                              | 1         | 1     |      |            |       | 1         |
|   | DH4 Assistant City Manager                | 1         | 1     |      |            |       | 1         |
|   | 31 Executive Assistant/City Recorder      | 1         | 1     |      |            |       | 1         |
|   | 21 Communications Specialist              | 1         | 1     |      |            |       | 1         |
| <b>Finance</b>                              |   |           |       |      | Finance    | Sewer | Water     |
|   | DH4 Finance Director                      | 1         | 1     |      |            |       | 1         |
|   | DH1 Assistant Finance Director            | 1         | 1     |      |            |       | 1         |
|   | A22 Accounting Assistant                  | 1         | 1     |      |            |       | 1         |
|   | A17 Admin Assistant                       | 1         | 0.5   | 0.25 | 0.25       |       | 1         |
|   | 15 Customer Service Clerk                 | 1         | 0.625 |      |            |       | 0.625     |
| <b>Public Works</b>                         |   |           |       |      | Streets    | Water | Sewer     |
|   | DH3 Public Works Director                 | 1         | 0.2   | 0.4  | 0.4        | 0     | 1         |
|   | Assistant Engineer-Water                  | 1         | 0     | 0.18 | 0          | 0     | 0.18      |
|   | M1 Operations Supervisor                  | 1         | 0.25  | 0.1  | 0.55       | 0.1   | 1         |
|   | M1 Engineering Svcs Supervisor            | 1         | 0.2   | 0.4  | 0.4        | 0     | 1         |
|   | M1 Water Utilities Supervisor             | 1         | 0     | 1    | 0          | 0     | 1         |
|   | A29 Project Manager/Inspector             | 1         | 0.2   | 0.4  | 0.4        | 0     | 1         |
|   | A27 Water Treatment Facility Operator III | 2         | 0     | 2    | 0          | 0     | 2         |
|   | A28 Water Foreman                         | 1         | 0     | 1    | 0          | 0     | 1         |
|   | A23 Enviro/ Field Compliance Tech         | 1         | 0.2   | 0.4  | 0.4        | 0     | 1         |
|   | A23 GIS Technician                        | 1         | 0.2   | 0.4  | 0.4        | 0     | 1         |
|   | A21 Executive Assistant                   | 1         | 0.2   | 0.4  | 0.4        | 0     | 1         |
|   | A20 Utility Worker I                      | 1         | 0     | 1    | 0          | 0     | 1         |
|   | A18 Utility Technician                    | 8         | 2.2   | 1.3  | 3.4        | 1.1   | 8         |
| <b>Municipal Court</b>                      |   |           |       |      | Court      |       |           |
|   | A22 Court Services Administrator          | 1         | 1     |      |            |       | 1         |
|   | Court Bailiff                             | 1         | 0.06  |      |            |       | 0.06      |
| <b>Facilities</b>                           |   |           |       |      | Facilities |       |           |
|   | A28 Facilities Maintenance Foreman        | 1         | 1     |      |            |       | 1         |
|   | 14 Maint Repair Tech                      | 1         | 0.5   |      |            |       | 0.5       |
|   | 11 Custodian                              | 1         | 0.5   |      |            |       | 0.5       |
| <b>Fire and EMS</b>                         |   |           |       |      | Fire/EMS   | Fee   |           |
|   | DH4 Fire Chief                            | 1         | 1     |      |            |       | 1         |
|   | DH1 Deputy Fire Chief                     | 1         | 1     |      |            |       | 1         |
|   | M2 Fire Division Chief                    | 1         | 1     |      |            |       | 1         |
|   | M2 Division Chief/EMS                     | 1         | 1     |      |            |       | 1         |
|   | Fire Captain                              | 3         | 3     |      |            |       | 3         |
|   | FF/EMT                                    | 10        | 8     | 2    |            |       | 10        |
|   | Single Role EMS                           | 3         | 3     |      |            |       | 3         |
|   | 17 Admin Assistant                        | 1         | 1     |      |            |       | 1         |
|   | Flexible Scheduled Employees*             | 18        | 6.29  |      |            |       | 6.29      |
| * Flexible Scheduled Employees' hours vary. |   |           |       |      |            |       |           |
| <b>Fleet</b>                                |   |           |       |      | Fleet      |       |           |
|   | 29 Fleet Mgt. Supervisor                  | 1         | 1     |      |            |       | 1         |
|   | A24 Mechanic Maintenance Specialist       | 1         | 1     |      |            |       | 1         |



**CITY OF DALLAS**  
**STATEMENT OF BONDS AND LOANS OUTSTANDING JUNE 30, 2023**

|   | Date of Issue | Date of Maturity | Amount of Issue      | Rate of Interest  | Outstanding 6-30-23  | Maturing 23-24 Principal | Maturing 23-24 Interest |
|---|---------------|------------------|----------------------|-------------------|----------------------|--------------------------|-------------------------|
| <b><u>WATER BONDS/LOANS</u></b>         |               |                  |                      |                   |                      |                          |                         |
| 2017 Sewer/Water Refunding Note         | 3/29/2017     | 3/1/2032         | \$ 4,848,000         | 2.58%             | \$ 2,881,000         | \$ 357,000               | \$ 74,330               |
| 2017 DEQ CWSRF Loan                     | 1/23/2017     | 2/1/2038         | \$ 1,750,000         | 1.41%             | \$ 1,387,619         | \$ 83,688                | \$ 19,272               |
| 2015 Safe Drinking Water Loan           | 12/9/2014     | 12/1/2037        | \$ 1,037,498         | 3.46%             | \$ 839,324           | \$ 43,695                | \$ 29,041               |
| TOTAL - Water                           |               |                  | \$ 7,635,498         |                   | \$ 5,107,943         | \$ 484,383               | \$ 122,642              |
| <b><u>SEWER BONDS/LOANS</u></b>         |               |                  |                      |                   |                      |                          |                         |
| 2017 Sewer/Water Refunding Note         | 3/29/2017     | 3/1/2032         | \$ 752,000           | 2.58%             | \$ 585,000           | \$ 59,000                | \$ 15,093               |
| TOTAL - Sewer                           |               |                  | \$ 752,000           |                   | \$ 585,000           | \$ 59,000                | \$ 15,093               |
| <b><u>STREET BONDS/LOANS</u></b>        |               |                  |                      |                   |                      |                          |                         |
| 2021 Street Loan                        | 7/27/2021     | 6/15/2032        | \$ 4,340,000         | 1.51%             | \$ 3,595,000         | \$ 375,000               | \$ 54,285               |
| 2019 Main St Loan                       | 7/2/2019      | 6/1/2039         | \$ 721,000           | 3.00%             | \$ 609,000           | \$ 30,000                | \$ 18,300               |
| TOTAL - Street                          |               |                  | \$ 5,061,000         |                   | \$ 4,204,000         | \$ 405,000               | \$ 72,585               |
| <b><u>GENERAL LONG TERM DEBT</u></b>    |               |                  |                      |                   |                      |                          |                         |
| 2005 PERS Pension Obligation bonds      | 9/23/2005     | 6/1/2028         | \$ 1,585,000         | 4.379%-<br>5.004% | \$ 740,000           | \$ 140,000               | \$ 37,030               |
| TOTAL - General Long Term Debt          |               |                  | \$ 1,585,000         |                   | \$ 740,000           | \$ 140,000               | \$ 37,030               |
| <b><u>GENERAL FUND DEBT SERVICE</u></b> |               |                  |                      |                   |                      |                          |                         |
| 2016 Jefferson Building Loan            | 8/1/2016      | 6/30/2026        | \$ 261,500           | 1.50%             | \$ 84,849            | \$ 27,090                | \$ 1,087                |
| 2013 Urban Renewal Financing            | 7/30/2013     | 7/15/2023        | \$ 750,000           | 2.90%             | \$ 85,160            | \$ 85,160                | \$ 1,235                |
| 2019 Urban Renewal Financing            | 7/2/2019      | 6/1/2039         | \$ 927,000           | 3.00%             | \$ 784,000           | \$ 39,000                | \$ 23,520               |
| 2014 Fire Apparatus Lease               | 11/30/2014    | 11/30/2024       | \$ 385,795           | 2.82%             | \$ 85,972            | \$ 42,388                | \$ 2,425                |
| TOTAL - General Fund Debt Service       |               |                  | \$ 2,324,295         |                   | \$ 1,039,981         | \$ 193,638               | \$ 28,266               |
| <b>TOTAL DEBT:</b>                      |               |                  | <b>\$ 17,357,793</b> |                   | <b>\$ 11,676,924</b> | <b>\$ 1,282,021</b>      | <b>\$ 275,616</b>       |

# Dallas Capital Improvement Plan

## Fiscal Years 2024 – 2028



Key:

**Green – Completed; Yellow – Modified;**

**Red – Not Completed/Spent/Removed from CIP; Grey – Newly Added**

| Project Name                          | Project Description / Need  | Funding Source(s)   | 2022-23  | 2023-24 | 2024-25   | 2025-26                    | 2026-27 | 2027-28+                      | Total (FY22-23 – 27-28+) |
|---------------------------------------|---|---|--|---------|---|----------------------------|---------|-------------------------------|--------------------------|
| <b>General Fund</b>                   |   |   |  |         |   |                            |         |                               |                          |
| <b>ADMINISTRATION</b>                 |   |   |  |         |   |                            |         |                               |                          |
| Placeholder                           |   |   |  |         |   |                            |         |                               |                          |
| <b>AQUATIC CENTER</b>                 |   |   |  |         |   |                            |         |                               |                          |
| Lobby Floor Upgrade AC 001            | The existing 20 year old floor is peeling and has become unsafe. The lobby flooring will be removed and replaced.   | Up to \$10,000 From Friends of the Dallas Aquatic Center, and the balance from the General Fund | \$21,343.11 (\$15,135 General Fund; \$6,208.11 FDAC) |         |   |                            |         |                               | \$21,343.11              |
| Front Desk Remodel AC 002             | The laminate covering of the existing counter has deteriorated and is breaking off. Its design also limits the functionality needed to serve patrons.   | Up to \$10,000 from Friends of the Dallas Aquatic Center, and the balance from the General Fund | \$35,000; moved to FY24-25                           |         | \$65,000; moved from FY22-23 and price adjusted |                            |         |                               | \$65,000                 |
| Splash Pad AC 003                     | The project will add an outdoor splash pad to the Aquatic Center’s recreation options.  | <b>Funding source to-be-determined</b>  |  |         | \$100,000; moved to FY27-28                     |                            |         | \$100,000; moved from FY24-25 | \$100,000                |
| Natorium South Wall Renovation AC 004 | This project will install overhead doors and a concrete porch on the south exterior wall of the Aquatic Center’s natatorium. These improvements will allow the natatorium to be opened to outdoor air during summer months. | <b>Funding source to-be-determined</b>  |  |         |   | \$50,000; moved to FY27-28 |         | \$50,000; moved from FY25-26  | \$50,000                 |

| Project Name                                | Project Description / Need  | Funding Source(s)               | 2022-23 | 2023-24  | 2024-25  | 2025-26 | 2026-27                           | 2027-28+   | Total (FY22-23 – 27-28+) |
|---|---|---------------------------------|---------|--|----------|---------|-----------------------------------|--|--------------------------|
| Natatorium HVAC system<br>AC 005            | The natatorium is currently served by an air circulation system (no AC available) that simply moves outdoor air through the space. During periods of poor air quality (smoke) the natatorium becomes filled with smoke. Installation of an HVAC system will allow staff to better regulate air quality and control the temperature of the facility. | Funding source to-be-determined |         |  |          |         | \$500,000;<br>moved to<br>FY27-28 | \$500,000;<br>moved from<br>FY26-27                          | \$500,000                |
| Replace River Pump<br>AC 006                | The existing pump is reaching the end of its useful life and has become unreliable.   | General Fund                    |         | \$30,000   |          |         |                                   |  | \$30,000                 |
| UV Sanitation<br>AC 007                     | The current system is reaching the end of its useful life and has become unreliable. A new system will be more energy efficient and reduce power costs.   | Funding source to-be-determined |         | \$150,000;<br>moved to FY27-28                             |          |         |                                   | \$200,000;<br>moved from<br>FY23-24 and<br>price<br>adjusted | \$200,000                |
| Pump Pad Replacement<br>AC 008              | Replace the failing pump support pads. Pads are crumbling and rebar is rusting out. Failure of pad could result in a shutdown of the facility.  | General Fund                    |         | \$30,000   |          |         |                                   |  | \$30,000                 |
| <b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b> |   |                                 |         |  |          |         |                                   |  |                          |
| La Creole Node Master Plan Update<br>EC 001 | Hire a Planning Consultant to redo La Creole Node Master Plan to maximize commercial lands, higher density residential, and parks & open space; concurrent with a Public Works project to identify, plan for and eventually design and build infrastructure (notably sanitary sewer) needed to serve this area.                                     | ARPA                            |         | \$60,000;<br>balance of<br>\$90,000<br>moved to<br>FY23-24 | \$90,000 |         |                                   |  | \$150,000                |

| Project Name  | Project Description / Need  | Funding Source(s)  | 2022-23  | 2023-24                      | 2024-25                        | 2025-26                      | 2026-27 | 2027-28+   | Total (FY22-23 – 27-28+) |
|---|---|--|----------|------------------------------|--------------------------------|------------------------------|---------|--|--------------------------|
| Vehicle Replacement – Code Services<br>EC 002       | Purchase new vehicle for Code Services Specialist to replace aging Crown Victoria with a ½ ton 4-door pickup; model & make will depend on what’s available at what price at the time of purchase; likely Ford or Chevrolet; new vehicle will be more suited to the type of work required (22-23). Second vehicle to replace aging Ford Explorer (26-27) | General Fund   | \$28,683 |                              |                                |                              |         | \$50,000   | \$78,683                 |
| <b>FACILITIES – City Hall, Senior Center, Other</b> |   |  |          |                              |                                |                              |         |  |                          |
| Upgrade City Hall HVAC<br>FA 001                    | Replace the existing 1968-dated centralized boiler and forced air A/C systems with an integrated ductless heating and cooling system with room-by-room independent distribution and controls.   | Funding source to-be-determined.   |          |                              |                                | \$250,000; moved to FY27-28+ |         | \$250,000; moved from FY25-26  | \$250,000                |
| Replace City Hall Generator<br>FA 002               | The current generator was acquired at least 20 years ago in used condition through an Army surplus purchase. It has proven to be unreliable with fluctuating power levels.  | Funding source to-be-determined.   |          | \$300,000; moved to FY27-28+ |                                |                              |         | \$300,000; moved from FY23-24  | \$300,000                |
| City Hall Elevator Upgrade<br>FA 003                | City Hall’s 1970s era elevator has reached the end of its useful life and needs to be replaced.   | Funding source to-be-determined.   |          |                              | \$200,000; moved to FY27-28+   |                              |         | \$200,000; moved from FY24-25  | \$200,000                |
| City Hall Seismic Retrofit<br>FA 004                | City Hall needs to be brought into compliance with State seismic codes.   | Business Oregon’s Seismic Rehabilitation Grant Program, and General Fund |          |                              | \$3,000,000; moved to FY27-28+ |                              |         | \$3,000,000; moved from FY24-25; project will move to FY when grant is awarded | \$3,000,000              |

| Project Name                                  | Project Description / Need   | Funding Source(s)   | 2022-23     | 2023-24                        | 2024-25 | 2025-26   | 2026-27 | 2027-28+ | Total (FY22-23 – 27-28+) |
|---|--|---|-------------|--------------------------------|---------|---|---------|----------|--------------------------|
| City Hall Basement Door Replacement<br>FA 005 | The original 1936 doors are still in service but fail to provide the security needed given the storage of police equipment and components of the city's computer server located in the basement. | General Fund  | \$11,513.10 |                                |         |   |         |          | \$11,513.10              |
| City Hall Remodel<br>FA 006                   | Acquisition of property, expand police records office and storage, building victims interview room, and reconfigure 2 <sup>nd</sup> floor lobby of city hall.                                    | ARPA  |             | \$150,000;<br>moved to FY24-25 |         | \$600,000;<br>moved from FY23-24 and price adjusted |         |          | \$600,000                |
| 988 SE Jefferson Street Remodel<br>FA 007     | Remodel this building to provide office spaces for city use.   | General Fund;<br>Building Fund                                      |             | \$75,000                       |         | \$150,000;<br>moved from FY23-24 and price adjusted |         |          | \$150,000                |
| Citywide Security Camera System<br>FA 008     | Locations include City Hall, Library, Fire, EMS, Aquatic Center, WTP, and WWTF   | ARPA Funds  |             | \$400,000                      |         |   |         |          | \$400,000                |
| Emergency Operation Center Upgrade<br>FA 009  | Purchase equipment, materials and supplies to upgrade and outfit our EOC.  | FEMA Grant (rec'd \$83,000); General Fund (\$27,667 matching funds) |             | 110,667                        |         |   |         |          | \$110,667                |
| <b>FINANCE</b>                                |  |   |             |                                |         |   |         |          |                          |
| Placeholder                                   |  |   |             |                                |         |   |         |          |                          |

| Project Name                                 | Project Description / Need   | Funding Source(s)  | 2022-23   | 2023-24  | 2024-25                         | 2025-26  | 2026-27 | 2027-28+ | Total (FY22-23 – 27-28+) |
|--|--|--|---|--|---------------------------------|----------|---------|----------|--------------------------|
| <b>FIRE &amp; EMERGENCY MEDICAL SERVICES</b> |  |  |   |  |                                 |          |         |          |                          |
| Power Cot<br>FE 001                          | Battery powered hydraulic lift patient cot for ambulance transports. With regular maintenance, these have a manufacturer's life span of 7-9 years.   | General Fund   |   | Purchased as a part of the new medic unit in FY22-23; ARPA FUNDS |                                 | \$24,345 |         |          | \$24,345                 |
| Power Loading System<br>FE 002               | Battery powered hydraulic lift arm and heavy-duty secured rail system to lift, load and lock the patient cot into the patient compartment of the ambulance. With regular maintenance, these have a manufacturer's life span of 7-9 years.              | General Fund   |   |  | \$81,036                        | 27,823   |         |          | \$108,859                |
| Patient Charting Computers<br>FE 003         | Rugged tablet/laptop computer used for documenting electronic patient care records. Suggested life span is 2-4 years. Heavily used piece of equipment.   | We have four (4) total, with varied replacement dates. General Fund or potential adjustment to line item budget. | \$21,078.12; moved from FY24-25; price adjustment |  | \$10,806; purchased in FY22-23. |          |         |          | \$21,078.12              |
| Cardiac Compression Devices<br>FE 004        | Battery powered device utilizing a large band attached to motorized backboard that squeezes the chest cavity to create positive pressure and blood flow. Reduces the need for personnel to perform hands-on CPR. Manufacturer's life span is 7-9 year. | General Fund   |   | \$65,000; moved to FY 24-25                                      | \$65,000; moved from FY 23-24   |          |         |          | \$65,000                 |

| Project Name                                    | Project Description / Need   | Funding Source(s)                              | 2022-23  | 2023-24                              | 2024-25                | 2025-26   | 2026-27  | 2027-28+ | Total (FY22-23 – 27-28+) |
|---|--|--|--|--------------------------------------|------------------------|---|----------|----------|--------------------------|
| Cardiac Monitors<br>FE 005                      | Battery powered bio-medical device that monitors blood pressure, oxygen saturation, end-tidal carbon dioxide, 4-lead and 12-lead electrocardiography, electrical external pacing and defibrillation. This device is used on virtually every patient encounter. | ARPA Fund (22-23);<br>General Fund             | \$41,632.98;<br>for new medic unit   | \$141,000;<br>\$82,000 (for 2 units) | \$82,000 (for 2 units) |   |          |          | \$205,632.98             |
| Ventilators (2029)<br>FE 006                    | Battery powered device that generates ventilation to a patient for direct positive pressure, such as direct endotracheal tube or C-PAP or Bi-PAP. Manufacturer's life span is 10 years.  | General Fund                                   |  |                                      |                        |   | \$45,000 |          | \$45,000                 |
| Video Laryngoscope (2026)<br>FE 007             | Battery powered device that allows the user direct laryngoscopy via a small video screen. Provides a better view with less airway manipulation over standard laryngoscope. Manufacturer's life span is 8 years.  | General Fund                                   |  |                                      |                        | \$24,832  |          |          | \$24,832                 |
| Medic Units<br>FE 008                           | Manufactured ambulance meeting federal and state build requirements, used to transport the sick and injured.   | ARPA funds in FY 22-23<br><br>GO Bond FY 25-26 | \$296,722.23;<br>purchased using ARPA funds  | \$250,000;<br>moved to FY25-26.      |                        | \$275,000;<br>price adjusted; pay with approved GO Bond |          |          | \$571,722.23             |
| Community Paramedic / Support Vehicle<br>FE 009 | A Community Paramedic program would require this vehicle to visit and provide care to patients in their residence. Would not be required to be emergency response capable. Would carry equipment to provide at home patient care.                              | ARPA Funds                                     | \$200,000; Did not purchase yet. Waiting to outfit other new medic unit to determine remaining funds |                                      |                        |   |          |          | TBD                      |

| Project Name   | Project Description / Need  | Funding Source(s)  | 2022-23  | 2023-24  | 2024-25                            | 2025-26                            | 2026-27                            | 2027-28+  | Total (FY22-23 – 27-28+) |
|--|---|--|--|--|------------------------------------|------------------------------------|------------------------------------|---|--------------------------|
| EMS/Fire Housing FE 010                                | Renovation of the EMS building to add more sleeping bunks, replace the ambulance bay doors and replace the bay heaters.                                 | ARPA Funding   |  | \$75,000   |                                    |                                    |                                    |   | \$75,000                 |
| Extrication Tool System FE 011                         | Battery powered, or small engine powered, hydraulic cutting and spreading tools for vehicle extrication.  | General Fund   |  |  | \$50,000; moved to FY25-26         | \$50,000; moved from FY24-25       |                                    |   | \$50,000                 |
| Mobile Data Computers FE 012                           | Rugged tablet computers connected to the 9-1-1 dispatch system for communication during incident response.  | General Fund   |  | \$27,828   |                                    | \$27,828                           |                                    |   | \$55,656                 |
| Radios FE 013  | Mobile (vehicle mounted) and hand-held radios meeting current federal and state requirements for communication during incident response.                | Applied for AFG grant with regional partners in FY22-23; awaiting award announcement |  | \$225,000; moved to FY27-28;                                     |                                    |                                    |                                    | \$232,000; price adjusted and moved from FY23-24; may move to FY when grant is received | \$232,000                |
| Training Props & Improvements Training Facility FE 014 | Props to train and maintain skill proficiency for firefighting, e.g. forcible entry, roof ventilation, powered equipment skills, or live fire activity. | Potential AFG application or General Fund. ARPA funds                                |  | \$30,000; \$1,000,000; project scope change and price adjustment |                                    |                                    |                                    |   | \$1,000,000              |
| Hose & Appliances FE 015                               | Our department has over 8,500' of fire hose. NFPA standards and ISO requirements call for extra hose and a front line service life of 15 years.         | General Fund   | \$25,000; annual replacement costs. Not available for purchase | \$10,000; annual replacement costs                               | \$10,000; annual replacement costs | \$10,000; annual replacement costs | \$10,000; annual replacement costs | \$10,000; annual replacement costs  | \$50,000                 |

| Project Name                                 | Project Description / Need   | Funding Source(s)  | 2022-23  | 2023-24                            | 2024-25                            | 2025-26                            | 2026-27                                       | 2027-28+                           | Total (FY22-23 – 27-28+) |
|--|--|--|--|------------------------------------|------------------------------------|------------------------------------|---|------------------------------------|--------------------------|
| Firefighter PPE<br>FE 016                    | Protective equipment for firefighting; helmet, fire resistive hood, turnout jacket and pants, fire rated boots and gloves.   | General Fund   | \$103,605.75; replacement costs for existing PPE | \$45,000; annual replacement costs | \$45,000; annual replacement costs | \$45,000; annual replacement costs | \$115,000; replacement costs for existing PPE | \$45,000; annual replacement costs | \$218,605.75             |
| Thermal Imaging Camera<br>FE 017             | Special cameras to show level of heat, both visually and numerically, for the object in question.  | Potential grant opportunities or General Fund  |  | \$40,000                           |                                    |                                    |   |                                    | \$40,000                 |
| Self-contained Breathing Apparatus<br>FE 018 | Breathing equipment allowing firefighters to enter an Immediate Danger to Life and Health atmosphere. Pack, air cylinder, breathing valves, safety alarm system and mask are included.           | General Fund   |  |                                    |                                    |                                    | \$400,000                                     |                                    | \$400,000                |
| SCBA Compressor (2030)<br>FE 019             | Air compressor system meeting all federal and state requirements for the filling of air cylinders for SCBA use.  | General Fund   |  |                                    |                                    |                                    | \$65,000                                      |                                    | \$65,000                 |
| Staff Vehicle<br>FE 020                      | Staff vehicles are primarily used for daily Duty Officer assignments. The Fire Chief and Deputy Fire Chief have authorized assigned vehicles. They are also used for training travel or errands. | <del>Vehicle financing over 7 years. Financed over 10-20 years with GO bond approval</del>               |  | \$87,000; moved to FY 25-26        |                                    | \$87,000; moved from FY23-24       |   |                                    | \$87,000                 |
| Engine 102 Replacement<br>FE 021             | 1995 Pierce Saber. NFPA standard is full retirement of engine at 25 years.   | <del>Current AFG. Vehicle financing over 10 years. Financed over 10-20 years with GO bond approval</del> |  | \$700,000; moved to FY25-26        |                                    | \$700,000; moved from FY23-24      |   |                                    | \$700,000                |

| Project Name                      | Project Description / Need  | Funding Source(s)   | 2022-23   | 2023-24                      | 2024-25  | 2025-26   | 2026-27  | 2027-28+   | Total (FY22-23 – 27-28+) |
|-----------------------------------|---|---|-----------|------------------------------|----------|-----------|----------|--|--------------------------|
| Rescue L101 Replacement<br>FE 022 | 2003 Pierce 85' Aerial. NFPA standards may be shorter, but due to cost and this unit's excellent maintenance history, it could move to reserve at 25 years.   | Vehicle financing over 10-15 years. Vehicle Financed over 10-20 years with GO bond approval |           |                              |          | 1,800,000 |          |  | \$1,800,000              |
| Gas Pack<br>FE 023                | HVAC Unit on the roof of Fire Station (end of life 2021)  | General Fund  |           | \$18,000                     |          |           |          |  | \$18,000                 |
| Fire Hall Generator<br>FE 024     | Replacing current building generator which stopped working mid-year 2022-23.  | General Fund  | 70,000    |                              |          |           |          |  | \$70,000                 |
| <b>IT – Non-departmental</b>      |   |   |           |                              |          |           |          |  |                          |
| Server Replacement<br>IT 001      |   |   |           |                              |          |           |          |  |                          |
| Computer / IT Equipment<br>IT 002 | To be determined  | General Fund  | \$25,000  | \$50,000                     | \$50,000 | \$50,000  | \$50,000 | \$50,000   | \$275,000                |
| <b>LIBRARY</b>                    |   |   |           |                              |          |           |          |  |                          |
| Public Restroom Remodel<br>LY 001 | Bring bathrooms to ADA standard, Remove inner walls to expand stalls, move plumbing and drains, create janitor closet, increase ventilation, replace most materials and use materials for public restrooms.   | ARPA Funds  | \$100,000 |                              |          |           |          |  | \$100,000                |
| Library Remodel<br>LY 002         | Remodel back of library, create meeting space, story space, create openings to move children's section to East end, build Youth services desk and office, teen area, all new carpet, reconfigure circulation, move non-fiction to west end, paint the interior walls, electrical work, lighting, computer cabling etc. Moving shelving and all materials. | Grants – Ford foundation, Oregon Community Foundation, Spirit Mt – others, and General Fund |           | \$550,000; moved to FY27-28+ |          |           |          | \$660,000; moved from FY23-24 and price adjusted; project may move to FY when grants are awarded | \$660,000                |

| Project Name   | Project Description / Need   | Funding Source(s)  | 2022-23  | 2023-24                    | 2024-25                     | 2025-26   | 2026-27                     | 2027-28+                      | Total (FY22-23 – 27-28+) |
|--|--|--|----------|----------------------------|-----------------------------|---|-----------------------------|-------------------------------|--------------------------|
| Circulation Remodel**<br>LY 003  | Create wall for reference area, new circ desk configuration, storage cabinets under circ desk.   | Grants for remodel or General Fund   |          |                            | \$15,000                    |   |                             |                               | \$15,000                 |
| New Carpet**<br>LY 004   | Current carpeting is frayed, stains, ripped in places. Holes are duct taped over. Project involves moving a large number of shelves, desks, and materials.   | General Fund; will apply for a \$20,000 grant from Oregon Community Foundation |          | \$70,000                   |                             |   |                             |                               | \$70,000                 |
| Shelving (child height)**<br>LY 005  | This depends on need once new children’s area is completed. We may have shelving on hand and not need as much as anticipated.  | <b>To be determined</b>  |          |                            | \$10,000; moved to FY27-28+ |   |                             | \$10,000; moved from FY 24-25 | \$10,000                 |
| Electronic Reader Sign – Washington Street<br>LY 006                         | Current sign takes two people to change, happens only every couple of weeks. Most of our activities cannot be placed on it due to needing facilities to change and the fact that we have hundreds of messages we would want displayed throughout the year. | General Fund   |          | \$35,000; moved to FY25-26 |                             | \$42,000; moved from FY23-24 and price adjusted |                             |                               | \$42,000                 |
| Replace Back Awnings, Doors, Windows, and Drains**<br>LY 007                 | 90% of library traffic and event traffic enters through the back and it needs updating. Current awnings a hodgepodge that drip and leak. Drains are bent and often overflow. Make the materials and windows match the front of the building.               | General Fund   | \$72,000 |                            |                             |   |                             |                               | \$72,000                 |
| Security Gates<br>LY 008   | Kept in CIP in case theft or loss increased. Generally these are 3M products.  | <b>To be determined</b>  |          |                            |                             |   | \$24,000; moved to FY27-28+ | \$24,000; moved from FY26-27  | \$24,000                 |
| Replace 3 Sets of Handicap Motors / Hardware for Automatic Doors**<br>LY 009 | Doors and ADA mechanisms are over 30 years old. If doors are replaced then newer versions are needed. The front replacement was done by Dallas Glass.  | <b>To be determined</b>  |          |                            |                             | \$24,000; moved to FY27-28+                     |                             | \$24,000; moved from FY 25-26 | \$24,000                 |

| Project Name   | Project Description / Need  | Funding Source(s)   | 2022-23                                 | 2023-24  | 2024-25               | 2025-26               | 2026-27 | 2027-28+   | Total (FY22-23 – 27-28+) |
|--|---|---|---|--|-----------------------|-----------------------|---------|--|--------------------------|
| Paint Workroom / Replace Shelving in Storage and Workrooms, Desks, Office, and Carpet** LY 010 | Paint Workroom / Replace Shelving in Storage and Workrooms, Desks, Office, and Carpet – building has very little storage – need better method. Again carpet coming up from floor and paint old. | General Fund  |   | \$10,000; completed in FY 22-23 using departmental and grant funds |                       |                       |         |  | \$10,000                 |
| Generator LY 011   | The Library has been assigned various functions in the Emergency Operations Plan. Without a generator these functions cannot be performed.  | General Fund  |   |  |                       | \$60,000              |         |  | \$60,000                 |
| **These projects may be rolled into the single Library Remodel project.                        |   |   |   |  |                       |                       |         |  |                          |
| <b>PARKS</b>   |   |   |   |  |                       |                       |         |  |                          |
| Re-roof Buildings A & F PK 001   | The roofs on these buildings are at least 20 years old and need to be replaced.   | General Fund  |   | \$30,000   |                       |                       |         |  | \$30,000                 |
| Re-side Buildings A, B, F & Door PK 002  | The siding and door have reached the end of their useful life and need to be replaced.  | General Fund  |   | \$29,000; \$30,000 (building F) price adjusted                     | \$30,000 (building A) | \$30,000 (Building B) |         |  | \$90,000                 |
| John Barnard Park Construction Project PK 003  | Design and construct a new neighborhood park on property at the southwest corner of Academy Street and Fir Villa Road.  | \$35,000 Moda Grant (Rec'd); \$570,000 Oregon Parks and Recreation Department Grant (Rec'd); Balance is from Parks SDC Funds. | \$1,650,000; moved to FY23-24           | \$1,700,000; moved from FY22-23; Price adjusted                    |                       |                       |         |  | \$1,700,000              |
| Rickreall Creek Trail System PK 004  | Complete design and plans for remaining trail segments to complete the creek trail system. The FY22-23 appropriation supports engineering needs for the Mill Street section of the trail.       | Parks SDC (FY22-23); Grant with Park SDC as match for future years.   | \$23,850 (engineering for Mill Section) | \$400,000; moved to FY27-28+                                       |                       |                       |         | \$400,000; will adjust project date to year grant is awarded | \$423,850                |

| Project Name  | Project Description / Need  | Funding Source(s)  | 2022-23   | 2023-24                      | 2024-25   | 2025-26   | 2026-27 | 2027-28+   | Total (FY22-23 – 27-28+) |
|---|---|--|---|------------------------------|-----------|-----------|---------|--|--------------------------|
| Rickreall Creek Trail – Mill Section<br>PK 005                                    | Construct Mill section of RCTS (Azalea to west side of city shops, w/an access to Mill Street)                                    | \$1,984,830 ODOT grant (award Spring 23); \$227,172 Parks SDCs (grant match)   |   |                              |           |           |         | \$2,212,002; will adjust project date to year grant is awarded | \$2,212,002              |
| Japanese Garden Rebuild<br>PK 006   | Update 2010 design and rebuild the garden.  | Oregon Parks and Recreation Department Grant. Up to \$150,000 ARPA funds can be used for Matching Funds. Grant applications due Spring of each year. | \$50,000 Not used. Grant application has been submitted; awaiting award in Fall 2023. | \$250,000; moved to FY27-28+ |           |           |         | \$250,000; will adjust project date to year grant is awarded   | \$250,000                |
| Japanese Garden Bridge<br>PK 007  | The original bridge was removed due to unsafe conditions. The project will replace it with a new engineered, fiberglass bridge.   | Oregon Parks and Recreation Grant (\$14,355); ARPA (\$21,765); Dallas Community Foundation Grant (\$1,000); General Fund (\$9,600)                   | \$23,925 \$46,720; price adjusted; move to FY23-24, if needed.                        |                              |           |           |         |  | \$46,720                 |
| Pickleball Complex<br>PK 008  | 10 new courts at old pool site and diagonal parking along Brandvold Dr.   | Parks SDC, & Grant Opportunities   |   |                              | \$325,000 |           |         |  | \$325,000                |
| Ian Tawny Parking Lot<br>PK 009   | Add new parking lot on Walnut lot with trail connection to RCTS   | Parks SDC  |   |                              |           | \$170,000 |         |  | \$170,000                |
| Repave the Upper City Park Trail near Levens Fields – Brandvold Section<br>PK 010 | The existing trail is old and deteriorated. Providing a new paved surface would improve accessibility and usability of the trail. | General Fund   |   |                              |           | \$75,000  |         |  | \$75,000                 |

| Project Name  | Project Description / Need  | Funding Source(s)       | 2022-23  | 2023-24                               | 2024-25   | 2025-26  | 2026-27 | 2027-28+  | Total (FY22-23 – 27-28+) |
|---|---|-------------------------|--|---------------------------------------|---|----------|---------|-----------|--------------------------|
| Upgrade City Park Irrigation – Brandvold Section<br>PK 011      | The project will replace the existing aged irrigation system with a new system that is more efficient and can be more readily serviced.               | General Fund            |  | \$20,000;<br>\$30,000; price adjusted | \$20,000;<br>\$60,000; price adjusted           |          |         |           | \$90,000                 |
| Seibert/Fredrickson Memorial Shelter Roof Replacement<br>PK 012 | Replace the building’s roof which is reaching the end of its useful life.   | General Fund            |  |                                       | \$25,000;<br>\$30,000; price adjusted           |          |         |           | \$30,000                 |
| Vehicle Replacement<br>PK 013                                   | Replace the 1998 Ford F350 Flatbed Truck to maintain reliability.   | General Fund            |  | \$60,000; moved to FY24-25            | \$75,000; moved from FY23-24 and price adjusted |          |         |           | \$75,000                 |
| Parks Lawnmower<br>PK 014                                       | Replace current mower to maintain reliability.  | General Fund            | \$17,041.72; ordered with expected delivery in Spring 2023 |                                       |   |          |         |           | \$17,041.12              |
| Kingsborough Irrigation<br>PK 015                               | Replace irrigation system at Kingsborough.<br>Existing system is older than current configuration and has multiple failing patches. (Approx. 9 Acres) | General Fund            |  |                                       |   | \$90,000 |         |           | \$90,000                 |
| Replacement of Swinging Bridge<br>PK 016                        | Supports and decking in need of replacement. Complete bridge overhaul.  | General Fund;<br>Grants |  |                                       |   |          |         | \$750,000 | \$750,000                |

| Project Name  | Project Description / Need  | Funding Source(s)                            | 2022-23   | 2023-24  | 2024-25   | 2025-26  | 2026-27  | 2027-28+ | Total (FY22-23 – 27-28+) |
|---|---|--|---|--|-----------|----------|----------|----------|--------------------------|
| <b>POLICE</b>   |   |  |   |  |           |          |          |          |                          |
| Replacement Radios – Mobile and Portable (county-wide digital transition project)<br>PO 001 | Increasingly poor radio reception in Polk County, especially certain areas of Dallas has prompted the need to update the county’s radio system from analog to digital. Polk County is using ARPA to fund the base system updates and new equipment; user agencies are required to purchase digital-capable equipment (mobile and portable radios) to integrate into the new digital system being procured by Polk County. This is a high-priority, safety issue for officers in the field.  | General Fund                                 | \$34,000; radios ordered; expected delivery in FY23-24  | \$34,000; moved from FY22-23.  |           |          |          |          | \$34,000                 |
| Vehicle Replacement<br>PO 002   | The normal replacement schedule is to purchase one vehicle per year, assigning that to the Patrol Section, then through a trickle-down process ultimately rotate out older vehicles after having served in various roles. The regular replacement schedule should be continued during upcoming years to avoid increased miles on primary patrol vehicles. Recent budget restrictions have delayed purchasing replacements for the past two fiscal years and mileage continues to increase on our fleet. This is particularly relevant on vehicles assigned to the Patrol Section which need to be in top condition and pursuit capable.<br><br>Purchasing two new vehicles in FY23 and FY24 will help restore our fleet and get us back on a regular replacement schedule. As a temporary measure to help mitigate this immediate need during FY22, the Chief’s vehicle (2017 model) was reassigned to the Patrol Section and removed a 2009 with over 120K miles from primary service. | General Fund; ARPA \$77,000 for FY22-23 only | \$152,000; two vehicles, vs. one vehicle \$140,000; two patrol vehicles (only one outfitted); two detective vehicles (both outfitted) | \$154,000; two vehicles, vs. one vehicle \$107,000 for one patrol vehicle and outfitting two patrol vehicles | \$156,000 | \$80,000 | \$83,000 | \$85,000 | \$651,000                |

| Project Name  | Project Description / Need  | Funding Source(s) | 2022-23 | 2023-24  | 2024-25  | 2025-26  | 2026-27  | 2027-28+ | Total (FY22-23 – 27-28+) |
|---|---|-------------------|---------|----------|----------|----------|----------|----------|--------------------------|
| Car/Body Camera Replacements<br>PO 003              | Our current body and car camera vendor (Watchguard) was bought by Motorola and they are not going to continue supporting the product we use. (We currently cannot order replacement camera for our new cars being built.) To keep body & car cameras program active, we need to change vendors. Axon is the sole-source vendor which provides the services product we're looking for. Axon is currently on state-bid. | General Fund      |         | \$79,272 | \$79,272 | \$79,272 | \$79,272 | \$79,272 | 396,360                  |
| Static License Plate Reader (LPR) Cameras<br>PO 004 | Dallas's proportionate annual share of an advanced static License Plate Reader (LPR) system—in collaboration with IPD, MPD and PCSO—to strategically place 4 static cameras in Dallas to help prevent and solve crimes, including clusters of property crime.   | General Fund      |         |          | \$12,000 | \$12,000 | \$12,000 | \$12,000 | \$48,000                 |
| <b>Building Fund</b>                                |   |                   |         |          |          |          |          |          |                          |
| Vehicle<br>BD001                                    | Replace Building Inspection vehicle (27-28)   |                   |         |          |          |          |          | \$50,000 | \$50,000                 |

| Project Name   | Project Description / Need   | Funding Source(s)  | 2022-23                     | 2023-24  | 2024-25   | 2025-26  | 2026-27  | 2027-28+   | Total (FY22-23 – 27-28+) |
|--|--|--|-----------------------------|--|---|--|--|--|--------------------------|
| <b>Street Fund</b>   |  |  |                             |  |   |  |  |  |                          |
| <b>STREETS</b>   |  |  |                             |  |   |  |  |  |                          |
| Sidewalk Replacement / ADA Ramps ST001                                 | Annual Sidewalk Replacement Program. The program provides incentives of up to \$500 to property owners who undertake the replacement of aged public sidewalks adjacent to their properties. These funds may also be used by the city to fund sidewalk replacement efforts where infill and replacement needs are identified. | Street Fund  | \$50,000<br>\$33,500        | \$50,000;<br>\$100,000; price adjusted   | \$50,000;<br>\$100,000; price adjusted          | \$50,000;<br>\$100,000; price adjusted             | \$50,000;<br>\$100,000; price adjusted             | \$100,000  | \$533,500                |
| ADA Ramp Program ST002   | This program is to address ADA ramps in our road network that require upgrading to current ADA standards and building new ramps where they currently do not exist  | Street Fund (replacement); Street SDC (new); Grant (Ash Street)              |                             | \$200,000;<br>(\$170K Hayter Street [SDC]; \$30K La Creole Street [Street Fund]) | \$560,000;<br>(\$360K Ash Street; \$200K [SDC]) | \$300,000;<br>(\$200K [SDC]; \$100K [Street Fund]) | \$300,000;<br>(\$200K [SDC]; \$100K [Street Fund]) | \$300,000;<br>(\$200K [SDC]; \$100K [Street Fund])             | \$1,660,000              |
| Pavement Maintenance & Overlay Program ST003                           | The Street Rehabilitation Program is a six-year program to address deteriorated street conditions through grinding and overlaying surfaces.  | 2021 Street Rehab Program Loan, State Fund Exchange (Federal Gas Tax funds). | \$3,200,000;<br>\$3,800,000 | \$800,000;<br>\$430,000; price adjusted  | \$180,000;<br>\$250,000; price adjusted         | \$185,000  | \$190,000  | \$3,000,000 (2 <sup>nd</sup> Gen. of program [refinance loan]) | \$7,855,000              |
| Miscellaneous Traffic Safety Equipment ST004                           | This appropriation is for the purchase of rapid flashing beacon crosswalk signs, speed signs, streetlights, etc.   | Street Fund  | \$30,000;<br>\$10,000       | \$30,000;<br>\$40,000; price adjusted  | \$30,000;<br>\$40,000; price adjusted           | \$30,000;<br>\$40,000; price adjusted              | \$30,000;<br>\$40,000; price adjusted              | \$40,000   | \$210,000                |
| West Ellendale Avenue & Levens Street Intersection Signalization ST005 | This project will signalize the intersection of West Ellendale Avenue & Levens Street to improve safety and traffic flow.  | Streets SDC; grants as may be available.                                     |                             | \$1,500,000;<br>moved to FY25-26   |   |  |  | \$3,000,000;<br>moved from FY23-24; price adjusted             | \$3,000,000              |

| Project Name  | Project Description / Need   | Funding Source(s)   | 2022-23                     | 2023-24   | 2024-25  | 2025-26                            | 2026-27                            | 2027-28+   | Total (FY22-23 – 27-28+) |
|---|--|---|-----------------------------|---|--|------------------------------------|------------------------------------|--|--------------------------|
| East Ellendale Avenue & Fir Villa Road Intersection Signalization ST006 | This project will signalize the intersection of East Ellendale Avenue & Fir Villa Road pending a traffic study to gain project approval from ODOT. The purpose of the project is to improve safety and address increasing traffic loads. | Streets SDCs; Developer Reserve Funds. Seeking STIP Funding (27/30)                                   | \$200,000; moved to FY24-25 | \$1,600,000; moved to FY27-28                     | \$200,000; moved from FY22-23                    |                                    |                                    | \$1,600,000; moved from FY23-24                  | \$1,800,000              |
| Monmouth Cutoff & Uglow Intersection Improvements ST007                 | Reconfigure and upgrade the intersection to improve safety and facilitate increased traffic due to community growth.   | Funding sources to-be-determined. Street SDCs will be a likely component of a future funding package. |                             |   |  |                                    |                                    | TBD  | TBD                      |
| Godsey Road Project ST008   | Rebuild Godsey Road including a new Ash Creek Bridge, railroad crossing, curbs, gutters, sidewalks and bike lanes. The new road will improve safety and accommodate increased traffic due to community growth.                           | Street, Stormwater, Water and Sewer SDCs; Seeking ODOT STIP Funding; Seeking Legislative Funding      |                             | \$8,000,000; moved to FY27-28                     |  |                                    |                                    | \$10,000,000; moved from FY23-24; price adjusted | \$10,000,000             |
| Academy Street Connection Project ST009                                 | Connects Academy Street from Deschutes Drive to La Creole Drive; Project will include land acquisition, design and construction.   | Street Fund; Street SDC; Possible Grant Funding   |                             |   |  |                                    |                                    | \$3,000,000                                      | \$3,000,000              |
| <b>Enterprise Funds</b>   |  |   |                             |   |  |                                    |                                    |  |                          |
| <b>SEWER</b>  |  |   |                             |   |  |                                    |                                    |  |                          |
| Pipe Repair & Maintenance SE001   | Annual program to replace and upgrade aging and failing pipe sections.   | Sewer Fund  | \$100,000; \$0              | \$50,000; \$250,000 (Walnut Ave.); price adjusted | \$50,000; \$90,000 (Oregon Ave.); price adjusted | \$50,000; \$60,000; price adjusted | \$50,000; \$60,000; price adjusted | \$60,000   | \$520,000                |

| Project Name   | Project Description / Need  | Funding Source(s) | 2022-23   | 2023-24   | 2024-25   | 2025-26   | 2026-27   | 2027-28+  | Total (FY22-23 – 27-28+) |
|--|---|-------------------|---|---|-----------|-----------|-----------|-----------|--------------------------|
| Wastewater Treatment Facility Equipment Replacement SE002      | Annual appropriation to assure budget authority to address unforeseen system failures and breakdowns.   | Sewer Fund        | \$50,000; \$0   | \$50,000; \$250,000 (VFD influent pump; office remodel; 8K crane); price adjusted | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000              |
| CMOM (Capacity Management Operation Maintenance) Program SE003 | Annual program to maintain the integrity and operation of the sanitary collection system. (Including Inflow & Infiltration & FOG Removal)   | Sewer Fund        | \$100,000; \$0; Orchard Project moved to FY23-24                | \$100,000   | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000                |
| Loader for Bio-solids SE004                                    | The current John Deere 6410 tractor has been in use for 20 years. Repairs have become frequent and costly in recent years. A new or newer loader will be more reliable and have a higher clearance that will be more appropriate for the use.               | Sewer Fund        | \$200,000<br>\$116,648; ordered; delivery may run into FY23-24  |   |           |           |           |           | \$116,648                |
| Septage Screen Replacement SE005                               | The previous screen became deteriorated beyond usefulness and was removed. A new screen is needed to capture trash, debris, grit, rags and rocks from entering the digester.  | Sewer Fund        | \$300,000; seeking less expensive alternative; moved to FY23-24 | \$120,000; moved from FY22-23; price adjusted                                     |           |           |           |           | \$120,000                |
| Lab Glassware Dishwasher SE006                                 | The current dishwasher is aged and parts are no longer available. Its current condition jeopardizes its ability to properly sanitize lab tools. A new dishwasher will provide more reliability and will provide the disinfection needed for lab operations. | Sewer Fund        | \$20,000; \$12,810  |   |           |           |           |           | \$12,810                 |
| Operations Building Flooring Replacement SE007                 | Existing floor is worn and has become brittle and loose. It is also difficult to clean.   | Sewer Fund        | \$20,000; \$14,262  |   |           |           |           |           | \$14,262                 |

| Project Name                                     | Project Description / Need   | Funding Source(s)  | 2022-23                     | 2023-24                              | 2024-25     | 2025-26  | 2026-27  | 2027-28+   | Total (FY22-23 – 27-28+) |
|--|--|--|-----------------------------|--------------------------------------|-------------|----------|----------|--|--------------------------|
| Reclaimed Wastewater (Purple Pipe) Project SE008 | Develop a reclaimed wastewater system to process wastewater into water usable for irrigation and industry.   | DEQ Loan, System Development Funds, Energy Trust Grant           |                             | \$8,600,000; moved to FY27-28        |             |          |          | \$10,000,000; moved from FY23-24; price adjusted | \$10,000,000             |
| UV System Replacement SE009                      | The current system is reaching the end of life and has become unreliable. A new system will be more energy efficient and reduce power costs.   | Sewer Fund; Energy Trust Grant (will apply for grant in FY23-24) |                             | \$1,700,000                          |             |          |          |  | \$1,700,000              |
| Update Sewer Master Plan SE010                   | The city's current sewer master plan was completed in 1996. An updated plan is needed to adequately plan for future needs.   | Sewer SDC  |                             | \$200,000; \$300,000; price adjusted |             |          |          |  | \$300,000                |
| La Creole Node Sewer Line Design Project SE011   | Develop a sewer collection system to serve the La Creole Node, a planned 96-acre mixed use development. The FY22-23 appropriation will support design of the new collection system.  | Sewer SDC  | \$500,000; moved to FY23-24 | \$500,000; moved from FY22-23        | \$3,200,000 |          |          |  | \$3,700,000              |
| <b>STORM WATER</b>                               |  |  |                             |                                      |             |          |          |  |                          |
| Storm Drain Replacement & Rehabilitation SW001   | Annual program to replace and rehabilitate components of the community storm drainage system.  | Storm Water Fund   | \$75,000; \$0               | \$50,000                             | \$50,000    | \$50,000 | \$50,000 | \$50,000   | \$250,000                |
| West Ellendale Avenue Culvert SW002              | During heavy and sustained rain events floodwaters from the Forestry Creek tributary have overtopped West Ellendale Avenue and inundated Wyatt Street. This project will enlarge the culverts under the street to prevent overtopping. | Storm Water Fund   |                             |                                      | \$600,000   |          |          |  | \$600,000                |

| Project Name  | Project Description / Need   | Funding Source(s)                    | 2022-23                         | 2023-24  | 2024-25  | 2025-26     | 2026-27  | 2027-28+   | Total (FY22-23 – 27-28+) |
|---|--|--------------------------------------|---------------------------------|----------|----------|-------------|----------|--|--------------------------|
| Feasibility Study SW003   |  |                                      | \$225,000;<br>\$90,000          |          |          |             |          |  | \$90,000                 |
| SW Hunter Street Improvements SW004                             | A 48-inch culvert at Hunter Street is nearing the end of its lifecycle and needs to be replaced to maintain system reliability. Complicating the situation is a house that was built over the culvert many years ago. Realigning the culvert when it is replaced will reduce liability created by the house.                                 | Storm Water Fund                     |                                 |          |          | \$250,000   |          |  | \$250,000                |
| East Ellendale Avenue Box Culvert & Upstream Improvements SW005 | The existing box culvert needs to be upsized to accommodate storm surge conditions.  | Storm Water Fund                     |                                 |          |          | \$850,000   |          |  | \$850,000                |
| North Fork Ash Creek Improvements & Land Acquisition SW006      | This project is needed to address flood potential at multiple locations in the areas of Monmouth Cutoff Road, Uglow Street and the former Weyerhaeuser property. The scope and attendant costs for this project will be determined by the findings and recommendations of the North Fork Ash Creek Feasibility Study (expected by June 2023) | Storm Water Fund;<br>Storm Water SDC |                                 |          |          | \$3,000,000 |          | TBD; year of project may be adjusted after study is completed. | TBD                      |
| <b>WATER</b>  |  |                                      |                                 |          |          |             |          |  |                          |
| Small Diameter Pipe Replacements WA001                          | Annual program to replace aging and failing pipes in the community water distribution system.  | Water Fund                           | \$75,000; \$0 no work performed | \$75,000 | \$75,000 | \$75,000    | \$75,000 | \$75,000   | \$375,000                |

| Project Name   | Project Description / Need  | Funding Source(s)   | 2022-23   | 2023-24   | 2024-25                                   | 2025-26  | 2026-27  | 2027-28+   | Total (FY22-23 – 27-28+) |
|--|---|---|---|-----------|---|----------|----------|--|--------------------------|
| Water Treatment Plant Improvements<br>WA002            | These improvements include a project to create a water injection vault bypass to support system maintenance, repair the driveway at the water treatment plant, and make safety improvements to the dump truck pad at the drying pond.   | Water Fund  | \$95,000;<br>\$51,000   | \$30,000  | \$30,000                                  | \$30,000 | \$30,000 | \$30,000   | \$201,000                |
| James Howe Road High Pressure Water Feed Line<br>WA003 | The project will install approximately 600 feet of high pressure line in James Howe Road. The project is part of a broader effort to build a high pressure line to service a new 3 million gallon water storage reservoir on city owned property adjacent to James Howe Road. The line has been installed by private developers in connection with recent adjacent residential development. Approx. 600' remains to be installed. Timing of this project will depend on the adjacent development of the property immediately east of James Howe Road. | Water SDC; Street SDC; Storm Water SDC                                    | \$120,000;<br>\$250,849,<br>(Street -<br>\$139,069;<br>Storm Water -<br>\$34,544;<br>Water -<br>\$77,246) |           |   |          |          | \$175,000;<br>timing will depend on adjacent development.                                      | \$425,849                |
| James Howe Road 3MG Storage Reservoir<br>WA004         | The project will construct a new 3 million gallon water storage reservoir on city owned property adjacent to James Howe Road. The new reservoir is needed to serve growth and provide improved system resiliency.   | Special Public Works Fund Loan approved; funding available TBD; Water SDC |   |           | \$4,000,000;<br>\$600,000<br>(for design) |          |          | \$6,000,000 ;<br>moved from FY24-25 (const.); may be moved to when SPWF funds become available | \$6,600,000              |
| Water System Facilities Master Plan<br>WA005           | The city's current sewer master plan was completed in 2009. An updated plan is needed to adequately plan for future needs.  | Water SDC   |   | \$200,000 |   |          |          |  | \$200,000                |

| Project Name  | Project Description / Need  | Funding Source(s)   | 2022-23   | 2023-24   | 2024-25               | 2025-26   | 2026-27                                       | 2027-28+ | Total (FY22-23 – 27-28+) |
|---|---|---|---|---|-----------------------|-----------|---|----------|--------------------------|
| Clay Street Line Rehabilitation<br>WA006            | The Clay Street 16" concrete water main brings water to town from the Clay Street Reservoirs to Main Street. The water main was installed in about 1947 and has been in continual service since that time. Replacing the line with 16" ductile iron pipe will provide continued system reliability.   | Water Fund  | \$1,225,000;<br>\$520,000 (Phase 1); carryover for phase 1 moved to FY23-24 | \$700,000 (Phase 1 carryover)                   | \$2,900,000 (Phase 2) |           |   |          | \$4,120,000              |
| Clay Street Reservoir Covers & Leak Repair<br>WA007 | The project includes repairing a leak in one of the reservoirs and replacing reservoir covers.  | Special Public Works Fund loan from Business Oregon. Application awarded March 2022.  | \$2,200,000; moved to FY23-24   | \$2,400,000; moved from FY22-23; price adjusted |                       |           |   |          | \$2,400,000              |
| Raw Water Supply Expansion<br>WA008                 | The project will expand the city's raw water storage at Mercer Reservoir from 1,240 acre feet (about 404 million gallons) to 5,000 acre feet (about 1.6 billion gallons) to provide for the needs of community growth, assure adequate supply during draught years, and improve summer stream flows for fisheries. The FY22-23 appropriation will be directed at project design and permitting. | Water SDC; Funding in future years will also likely include loans and grants from Federal and State government sources, user rates, and a potential bond measure repaid through user rates. | \$200,000;<br>\$3,200 (impoundment permitting)                              | \$200,000                                       | \$200,000             | \$200,000 | \$55,000,000;<br>\$60,000,000; price adjusted |          | \$60,603,200             |
| Mercer Spillway Fish Passage – Splash Pool<br>WA009 | This project will provide a way for east migrating fish to safely pass over the dam. To be built by ODFW crews with partial funding by ODFW. Details for this project, including funding arrangements, are still being developed.   | OWRD Funded   |   | \$150,000                                       |                       |           |   |          | \$150,000                |
| Fir Villa Bridge Waterline<br>WA010                 | Realign the waterline under Fir Villa Bridget to fix kinks in joints  | Water Fund  |   | \$60,000  |                       |           |   |          | \$60,000                 |

| Project Name  | Project Description / Need   | Funding Source(s)     | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28+    | Total (FY22-23 – 27-28+) |
|---|--|-----------------------|---------|---------|---------|---------|---------|-------------|--------------------------|
| Southeast Distribution Trunk Line<br>WA011                  | This project connects the Main Street Reservoir to the southeast area of the City. The project scope includes \$2,500' of 16-inch line from the reservoir to Monmouth Cut Off Road   | Water Fund            |         |         |         |         |         | \$1,500,000 | \$1,500,000              |
| South Fir Villa Road / Clow Corner Road Trunk Line<br>WA012 | This project will expand distribution capacity in the southeast area of the City with a trunk line in the proposed South Fir Villa Road including Clow Corner Road west to the intersection with Godsey Road. This project will support future growth. | Water Fund; Water SDC |         |         |         |         |         | \$2,500,000 | \$2,500,000              |

## Fleet Services

### BUILDINGS

|  |  |  |                                     |  |  |  |  |  |             |
|--|--|--|-------------------------------------|--|--|--|--|--|-------------|
| Public Works Building Replacement<br>FB001 | Build a new building with approximately 13,000 square feet of space at the existing city shops property to consolidate all public works operations at one location, inclusive of administration, crew facilities, fleet maintenance services, and equipment and parts inventory storage. | From public works operations funds, including water (30%), storm water (15%), sewer (30%), and street funds (15%). Interfund Loan from Sewer SDC for \$300,000, repaid from Fleet Maintenance) | \$2,200,000;<br>Moved to<br>FY23-24 | \$2,910,000;<br>moved from<br>FY22-23; price<br>adjusted. (This<br>price is an in-<br>house estimate<br>pending<br>professional<br>estimators<br>analysis in<br>Spring 2023) |  |  |  |  | \$2,910,000 |
|--|--|--|-------------------------------------|--|--|--|--|--|-------------|

| Project Name                                 | Project Description / Need  | Funding Source(s)                                   | 2022-23   | 2023-24                     | 2024-25                                       | 2025-26                       | 2026-27                                       | 2027-28+ | Total (FY22-23 – 27-28+) |
|--|---|---|---|-----------------------------|---|-------------------------------|---|----------|--------------------------|
| <b>FLEET VEHICLES &amp; EQUIPMENT</b>        |   |   |   |                             |   |                               |   |          |                          |
| Asphalt Hot Box<br>FV001                     | Currently, the street crew has no way to keep asphalt hot until it is applied. As it cools it becomes spongy and difficult to use. In a cooler state it also becomes less likely to adhere to a patch or to fill a pothole. An asphalt hot box will keep asphalt material hot over the course of several days. This will allow the crew to be more successful in their street patching efforts. | Split Streets, Water, Sewer, and Storm Water.       | \$36,000; \$0 determined purchase was not necessary |                             |   |                               |   |          | \$36,000                 |
| Backhoe<br>FV002                             | Replace the 2006 Case backhoe to maintain reliability.  | Split Water, Sewer Streets, Storm Water, and Parks. |   |                             | \$150,000; move to FY25-26                    | \$150,000; moved from FY24-25 |   |          | \$150,000                |
| Dump Truck (5-yard) with plow mount<br>FV003 | Replace the 1998 Ford Louisville 5-yard Dump Truck to maintain reliability.   | Split Water, Sewer Streets, Storm Water, and Parks. |   | \$130,000; moved to FY24-25 | \$200,000; moved from FY23-24; price adjusted |                               |   |          | \$200,000                |
| Dump Truck (10-yard)<br>FV004                | Replace the 2000 International 10-yard Dump Truck to maintain reliability.  | Split Water, Sewer Streets, Storm Water, and Parks. |   |                             |   | \$200,000; moved to FY26-27   | \$225,000; moved from FY25-26; price adjusted |          | \$225,000                |
| Flatbed Truck<br>FV005                       | Replace the 2005 Ford F350 Flatbed Truck to maintain reliability  | Split Streets, Sewer and Storm Water.               |   |                             | \$75,000; moved to FY25-26                    | \$75,000; moved from FY24-25  |   |          | \$75,000                 |
| Pickup (Engineering)<br>FV006                | Pickup to replace 2018 transit van (transferring van to Facilities) Facilities does not have a utility vehicle to support operations to various facilities around the city.   | Split Water, Sewer, Streets, and Storm Water Funds  |   | \$35,000                    |   |                               |   |          | \$35,000                 |

| Project Name                  | Project Description / Need  | Funding Source(s)  | 2022-23 | 2023-24  | 2024-25 | 2025-26 | 2026-27 | 2027-28+  | Total (FY22-23 – 27-28+) |
|-------------------------------|---|--|---------|----------|---------|---------|---------|-----------|--------------------------|
| Street Saw<br>FV007           | Current saw is at end of life (15+ years old)   | Street; Sewer; Water Funds (30% each); Storm Water (10%) |         | \$15,000 |         |         |         |           | \$15,000                 |
| Pickup<br>FV008               | Replace the 2012 Chevy Colorado supervisor pickup. Current pickup lacks room for tool storage or extra people.                                      | Split Street, Sewer and Storm Water Funds                |         | \$40,000 |         |         |         |           | \$40,000                 |
| Pickup<br>FV009               | Replace the aged pickup truck at the Wastewater Treatment Facility  | Sewer Fund   |         | \$35,000 |         |         |         |           | \$35,000                 |
| Vac Truck<br>FV010            | This item anticipates the replacement of the Vac Truck in out years to accommodate a larger capacity and address end of life for the current truck. | Split Water, Sewer, Street, and Storm Water Funds        |         |          |         |         |         | \$400,000 | \$400,000                |
| Roller<br>FV011               | The current roller is operational but will reach end of life in out years.  | Split Water, Sewer, Streets, and Storm Water             |         |          |         |         |         | \$50,000  | \$50,000                 |
| Sewer Camera Vehicle<br>FV012 | The current unit is operational but will reach end of life in out years.  | Sewer  |         |          |         |         |         | \$150,000 | \$150,000                |

# All Funds Revenues

|                              | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Property Taxes               | 4,900,954         | 5,159,694         | 5,460,000          | 5,740,000           | 5,740,000           | 5,740,000          |
| Other Agency Shared Taxes    | 1,988,709         | 2,137,675         | 2,241,418          | 2,280,881           | 2,280,881           | 2,280,881          |
| State and Federal Grants     | 584,093           | 1,286,496         | 523,000            | 901,199             | 901,199             | 901,199            |
| User Fees                    | 15,056,382        | 14,507,789        | 13,835,000         | 16,948,500          | 16,948,500          | 16,948,500         |
| Franchise Fees               | 1,422,706         | 1,394,247         | 1,523,500          | 1,508,000           | 1,508,000           | 1,508,000          |
| Interest Earned              | 116,923           | 151,841           | 124,000            | 560,000             | 560,000             | 560,000            |
| Reimbursements and Transfers | 3,185,903         | 2,347,813         | 2,698,035          | 3,034,235           | 3,034,235           | 3,034,235          |
| Trust Deposits               | 92,984            | 109,909           | 233,000            | 88,700              | 88,700              | 88,700             |
| Other                        | 1,435,556         | 6,824,948         | 2,400,145          | 2,732,500           | 2,732,500           | 2,732,500          |
| Beginning Balance            | 19,158,684        | 24,926,644        | 34,158,564         | 34,042,550          | 34,042,550          | 34,042,550         |
| <b>TOTAL</b>                 | <b>47,942,893</b> | <b>58,847,056</b> | <b>63,196,662</b>  | <b>67,836,565</b>   | <b>67,836,565</b>   | <b>67,836,565</b>  |

This number sheet represents all revenues in the City budget. The overall revenues are estimated to increase by 7.3%. The overall increase is due in large part to the \$3.1M increase in User Fees. These user fees are most affected by the water and stormwater rate increases approved by the City Council in March 2023. The State and Federal Grants revenue line is proposed to increase by roughly \$378,000. In large part, this is for an Oregon Parks and Recreation Department grant in the amount of roughly \$570,000 for the John Barnard Park construction project. Interest Earned is also proposed to be much higher than in past years. We've been doing well on recent investments and expect this to continue in FY2023-24.

Property taxes are estimated to increase by 5.1%, which reflects incremental growth in the City's tax base. Franchise Fees are down slightly. This reflects a national legal challenge from one of our utility companies regarding one of their fees that is no longer able to be collected.

The beginning fund balances overall for all funds is relatively unchanged from FY2022-23 at \$34M.

# All Funds Expenditures

|                             | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-----------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Personnel Services          | 10,663,901        | 11,248,728        | 13,388,000         | 14,482,500          | 14,482,500          | 14,482,500         |
| Materials & Services        | 6,032,004         | 5,892,497         | 7,378,100          | 7,421,850           | 7,421,850           | 7,421,850          |
| Capital Outlay              | 1,980,167         | 4,044,272         | 28,571,290         | 29,331,212          | 29,331,212          | 29,331,212         |
| Debt Service                | 1,134,743         | 1,546,313         | 1,628,941          | 1,637,639           | 1,637,639           | 1,637,639          |
| Contingency                 | 0                 | 0                 | 8,678,850          | 9,447,071           | 9,447,071           | 9,447,071          |
| Intra-fund Transfers        | 3,023,021         | 2,205,550         | 2,548,050          | 2,775,205           | 2,775,205           | 2,775,205          |
| Reserves                    | 0                 | 0                 | 600,000            | 1,625,000           | 1,625,000           | 1,625,000          |
| Unappropriated Fund Balance | 0                 | 0                 | 1,292,927          | 1,116,088           | 1,116,088           | 1,116,088          |
| <b>TOTAL</b>                | <b>22,833,836</b> | <b>24,937,360</b> | <b>64,086,158</b>  | <b>67,836,565</b>   | <b>67,836,565</b>   | <b>67,836,565</b>  |

This number sheet accounts for all proposed expenditures in all funds, including transfers, contingency, debt service, reserves and unappropriated fund balance. Similar to the All Funds Revenues, the City's total expenditures are proposed to increase by 5.8%

Overall, Personnel Services expenditures are proposed to increase by 8.2% over FY 2022-23. During FY 2022-23 only one position was added to the City's staff, which was a Fire & EMS Captain. There are no proposed increases in personnel for FY 2023-24. That means the increases in personnel services costs are due to employees movement on their respective pay scales, cost of living increases, rising costs in health care, and employees election of benefits.

The total Materials and Services expenditures are proposed to be up slightly over last year. Digging deeper into the numbers, you will discover that many materials and services expense lines are proposed to be reduced to cover other lines which are more impacted by inflation and increased contracted service costs.

The Capital Outlay expenditures are proposed to be increased by \$800,000. The majority of the funds available for expenditure are from the System Development Charge funds. As noted on that fund's number sheet, there are not specific projects allocating all of the funds available in each SDC account. This means that it is likely that there will be significant carryover from year to year in these funds. The capital outlay also includes American Rescue Plan Act supported projects. Several of these projects are underway and additional expenses are expected in this fiscal year.

The overall Reserves expense line is proposed to increase by a little over \$1M. The increase is substantially due to the funds set aside for the future raw water expansion project. Other reserves include funding set aside for an improvement to the intersection at Fir Villa and Ellendale and the Harpy Bovard Scholarship from the Trust Fund.

# General Fund Revenues

|   | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Taxes</b>                            |                   |                   |                    |                     |                     |                    |
| Current Property taxes                  | 4,793,508         | 5,074,254         | 5,360,000          | 5,640,000           | 5,640,000           | 5,640,000          |
| Delinquent taxes                        | 107,446           | 85,440            | 100,000            | 100,000             | 100,000             | 100,000            |
| <b>Total property taxes</b>             | <b>4,900,954</b>  | <b>5,159,694</b>  | <b>5,460,000</b>   | <b>5,740,000</b>    | <b>5,740,000</b>    | <b>5,740,000</b>   |
| <b>Franchise fees</b>                   |                   |                   |                    |                     |                     |                    |
| Power franchise                         | 710,125           | 720,137           | 750,000            | 750,000             | 750,000             | 750,000            |
| Natural gas franchise                   | 189,370           | 203,121           | 215,000            | 275,000             | 275,000             | 275,000            |
| Garbage franchise                       | 214,320           | 225,769           | 225,000            | 235,000             | 235,000             | 235,000            |
| Telephone franchise                     | 73,957            | 31,351            | 28,000             | 28,000              | 28,000              | 28,000             |
| Data franchise                          | 0                 | 81,519            | 75,000             | 130,000             | 130,000             | 130,000            |
| Cable franchise                         | 101,526           | 97,894            | 100,000            | 90,000              | 90,000              | 90,000             |
| PEG Fees                                | 894               | 483               | 500                | 0                   | 0                   | 0                  |
| Utility License Fee                     | 132,515           | 33,974            | 130,000            | 0                   | 0                   | 0                  |
| <b>Total franchise fees</b>             | <b>1,422,706</b>  | <b>1,394,247</b>  | <b>1,523,500</b>   | <b>1,508,000</b>    | <b>1,508,000</b>    | <b>1,508,000</b>   |
| <b>Licenses</b>                         |                   |                   |                    |                     |                     |                    |
| Licenses                                | 1,570             | 1,595             | 1,500              | 1,500               | 1,500               | 1,500              |
| <b>Total licenses</b>                   | <b>1,570</b>      | <b>1,595</b>      | <b>1,500</b>       | <b>1,500</b>        | <b>1,500</b>        | <b>1,500</b>       |
| <b>Intergovernmental/Other agencies</b> |                   |                   |                    |                     |                     |                    |
| CCRLS - Chemeketa Regional Library      | 95,342            | 109,698           | 236,363            | 160,967             | 160,967             | 160,967            |
| Cigarette tax                           | 15,711            | 13,836            | 11,000             | 11,000              | 11,000              | 11,000             |
| State Revenue Sharing                   | 185,464           | 183,733           | 200,000            | 200,000             | 200,000             | 200,000            |
| Alcoholic beverages tax                 | 320,637           | 318,840           | 320,000            | 340,000             | 340,000             | 340,000            |
| Transient Lodging Tax                   | 105,041           | 137,027           | 110,000            | 140,000             | 140,000             | 140,000            |
| GEMT CCO Program                        | 0                 | 335,996           | 250,000            | 250,000             | 250,000             | 250,000            |
| Tsf from Urban Renewal (Debt Svc)       | 149,239           | 149,145           | 149,055            | 148,915             | 148,915             | 148,915            |
| American Rescue Plan                    | 0                 | 1,885,645         | 1,885,645          | 0                   | 0                   | 0                  |
| <b>Total intergov./Other agencies</b>   | <b>871,434</b>    | <b>3,133,920</b>  | <b>3,162,063</b>   | <b>1,250,882</b>    | <b>1,250,882</b>    | <b>1,250,882</b>   |
| <b>Municipal court fines</b>            |                   |                   |                    |                     |                     |                    |
| Fines & forfeitures                     | 117,327           | 88,402            | 100,000            | 90,000              | 90,000              | 90,000             |
| Parking fines                           | 4,917             | 2,368             | 4,000              | 4,000               | 4,000               | 4,000              |
| Court fees                              | 35,223            | 33,353            | 40,000             | 40,000              | 40,000              | 40,000             |
| Suspended licenses                      | 2,165             | 1,421             | 1,500              | 1,500               | 1,500               | 1,500              |
| <b>Total municipal court fines</b>      | <b>159,633</b>    | <b>125,544</b>    | <b>145,500</b>     | <b>135,500</b>      | <b>135,500</b>      | <b>135,500</b>     |
| <b>Investment income</b>                | <b>36,771</b>     | <b>43,736</b>     | <b>45,000</b>      | <b>200,000</b>      | <b>200,000</b>      | <b>200,000</b>     |
| <b>Charges for services</b>             |                   |                   |                    |                     |                     |                    |
| Planning                                | 121,406           | 110,057           | 80,000             | 80,000              | 80,000              | 80,000             |
| Ambulance fees                          | 1,944,187         | 2,071,025         | 1,800,000          | 2,000,000           | 2,000,000           | 2,000,000          |
| Fire-Med                                | 66,166            | 65,466            | 65,000             | 60,000              | 60,000              | 60,000             |
| Animal control                          | 22,393            | 10,550            | 0                  | 0                   | 0                   | 0                  |
| Aquatic Center fees                     | 197,958           | 555,655           | 450,000            | 550,000             | 550,000             | 550,000            |
| Recreation program fees                 | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| Community Event Fees/Sponsorship        | 20,901            | 17,226            | 15,000             | 15,000              | 15,000              | 15,000             |
| Library fines                           | 2,762             | 5,182             | 0                  | 0                   | 0                   | 0                  |
| Senior Center Programs                  | 3,530             | 10,800            | 20,000             | 20,000              | 20,000              | 20,000             |
| Miscellaneous                           | 769,181           | 236,347           | 230,000            | 250,000             | 250,000             | 250,000            |
| Proceeds from property sales            | 58,500            | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total charges for services</b>       | <b>3,206,983</b>  | <b>3,082,310</b>  | <b>2,660,000</b>   | <b>2,975,000</b>    | <b>2,975,000</b>    | <b>2,975,000</b>   |

# General Fund Revenues

|  | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Reimbursements &amp; fund transfers</b> |                   |                   |                    |                     |                     |                    |
| Miscellaneous transfers                    | 1,416,200         | 1,437,200         | 1,396,600          | 1,583,680           | 1,583,680           | 1,583,680          |
| Transfer from Sewer SDC-Intrfund Loan      | 0                 | 0                 | 375,000            | 0                   | 0                   | 0                  |
| Transfer from Grant Fund                   | 80,395            | 31,199            | 0                  | 0                   | 0                   | 0                  |
| Reimbursements & fund transfers            | 1,496,595         | 1,468,399         | 1,771,600          | 1,583,680           | 1,583,680           | 1,583,680          |
| <b>TOTAL REVENUES</b>                      | <b>12,096,646</b> | <b>14,409,444</b> | <b>14,769,163</b>  | <b>13,394,562</b>   | <b>13,394,562</b>   | <b>13,394,562</b>  |
| Beginning balance - ARPA                   | 0                 | 0                 | 0                  | 3,070,000           | 3,070,000           | 3,070,000          |
| Beginning balances                         | 3,211,245         | 3,715,064         | 6,287,733          | 3,425,000           | 3,425,000           | 3,425,000          |
| <b>TOTAL</b>                               | <b>15,307,890</b> | <b>18,124,508</b> | <b>21,056,896</b>  | <b>19,889,562</b>   | <b>19,889,562</b>   | <b>19,889,562</b>  |

The General Fund supports many of the City's services including Economic and Community Development, Finance, Fire and Emergency Medical Services, Library, Municipal Court, Facilities, Parks and Recreation, Police and Administration. General Fund revenues are unrestricted funds. This means these funds are the most flexible and can be spent on any City service, including enterprise fund services such as water, sewer, and stormwater.

Overall, General Fund revenues not including beginning fund balances are decreasing by 9.3%. If you include the beginning fund balances, which is broken down into two balances (ARPA and non-ARPA), the overall decrease in General Fund revenues is 5.6%. The City Council has appropriated the ARPA funds for several projects. Many, but not all, of the ARPA funded projects are underway, and roughly \$700,000 of this funding was spent in FY 2022-23.

The downward trend in General Fund revenues are due to a couple of factors. The Franchise Fees object classification is down \$15,500 from FY 2022-23. This is the result of the Utility License Fee revenue line being zeroed out this year. The City previously received this fee from Charter Communications. Due to litigation, this fee is no longer collected by municipalities nationwide. The Intergovernmental/Other Agencies object classification is down by roughly \$1.8M, which reflects the City not collecting any more American Rescue Plan Act (ARPA) funds, and a reduction in the CCRLS – Chemeketa Regional Library revenue. The Reimbursements & Fund Transfers object classification is down slightly from last year, because of the Sewer SDC interfund loan payment budgeted for FY 2022-23. This interfund loan was for the purchase of the Bank of America building. This interfund loan has not yet happened, but may still occur in FY 2022-23, or it may need to be placed into FY 2023-24.

A few items of note in the General Fund Revenues are:

- Property taxes are estimated to climb, due in part to continuous building activity in the community.
- The CCRLS Library Revenue is decreasing as a result of other public libraries in the system fully reopening from COVID-19 shutdowns. This funding is spread to each library in the system based on volume of business done by each library.
- The transfers into the General Fund from our enterprise funds and building fund have been recalculated resulting in slight increases in the General Fund from these other sources.

# General Fund Expenditures Summary

|                              | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Adopted<br>2023-24 | Adopted<br>2023-24 |
|------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|--------------------|
| Personnel Services           | 7,864,850         | 8,455,142         | 9,968,000          | 10,695,500          | 10,695,500         | 10,695,500         |
| Materials and Services       | 2,504,853         | 2,624,978         | 3,266,500          | 3,410,000           | 3,410,000          | 3,410,000          |
| Capital Outlay               | 136,556           | 208,430           | 5,173,390          | 3,725,768           | 3,725,768          | 3,725,768          |
| Debt Service                 | 252,228           | 222,134           | 222,046            | 221,906             | 221,906            | 221,906            |
| Transfer to other funds      | 571,878           | 80,500            | 85,300             | 85,300              | 85,300             | 85,300             |
| Non-Departmental Transfers   | 262,442           | 248,000           | 290,000            | 335,000             | 335,000            | 335,000            |
| Reserves                     | 0                 | 0                 | 0                  | 0                   | 0                  | 0                  |
| <b>TOTAL EXPENDITURES</b>    | <b>11,592,806</b> | <b>11,839,185</b> | <b>19,005,236</b>  | <b>18,473,474</b>   | <b>18,473,474</b>  | <b>18,473,474</b>  |
| Operating Contingencies      | 0                 | 0                 | 200,000            | 300,000             | 300,000            | 300,000            |
| Unappropriated Fund Balances | 0                 | 0                 | 1,292,927          | 1,116,088           | 1,116,088          | 1,116,088          |
| <b>TOTAL GF RECAP</b>        | <b>11,592,806</b> | <b>11,839,185</b> | <b>20,498,163</b>  | <b>19,889,562</b>   | <b>19,889,562</b>  | <b>19,889,562</b>  |

Total expenditures in the General Fund are estimated to decrease by 2.8%. This decrease is most pronounced in the reduction in the Capital Outlay object classification, caused by about \$700,000 in ARPA funding being spent.

The Personnel Services object classification is increasing by 7.3%. This reflects employees moving up the pay scale, cost of living adjustments, higher health care costs, and employees' election of benefit changes. The Materials and Services object classification is increasing by 4.4%. The primary increases in this category are from increases in the Fleet Services Total Care Program. This is a transfer from departments with vehicles and equipment that are serviced by City mechanics. For years, the General Fund departments have not reimbursed the Fleet Management Fund for the full costs of the maintenance provided. This has been corrected this year. The other object classifications are fairly consistent with FY 2022-23.

The proposed Unappropriated Fund Balance is \$1,116,088, which is less than the 10% of the operating budget of the General Fund, less capital outlay, debt service, transfers and reserves. When the \$300,000 operating contingencies are coupled with the unappropriated fund balance, the 10% goal is achieved.

# Administration Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 300,491           | 309,815           | 372,000            | 415,000             | 415,000             | 415,000            |
| Fringe benefits                       | 167,692           | 181,850           | 218,000            | 250,000             | 250,000             | 250,000            |
| <b>Total personnel services</b>       | <b>468,183</b>    | <b>491,666</b>    | <b>590,000</b>     | <b>665,000</b>      | <b>665,000</b>      | <b>665,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Public notices                        | 1,097             | 1,752             | 1,000              | 2,500               | 2,500               | 2,500              |
| Materials and supplies                | 1,271             | 1,599             | 5,000              | 6,000               | 6,000               | 6,000              |
| Repairs & maintenance                 | 0                 | 22,107            | 2,000              | 1,500               | 1,500               | 1,500              |
| Office expense                        | 967               | 1,863             | 0                  | 0                   | 0                   | 0                  |
| Mayor expense                         | 2,890             | 4,777             | 5,000              | 6,000               | 6,000               | 6,000              |
| Council expense                       | 3,719             | 9,182             | 9,000              | 15,000              | 15,000              | 15,000             |
| Economic Development exp              | 34,397            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Telecommunications                    | 0                 | 49                | 300                | 300                 | 300                 | 300                |
| Maintenance & rental contracts        | 6,711             | 8,585             | 9,500              | 10,000              | 10,000              | 10,000             |
| Computer services                     | 8,040             | 9,464             | 10,500             | 10,000              | 10,000              | 10,000             |
| Professional services                 | 51,734            | 4,245             | 145,000            | 100,000             | 100,000             | 100,000            |
| City Attorney                         | 58,800            | 58,800            | 59,000             | 59,000              | 59,000              | 59,000             |
| Employee development                  | 2,275             | 5,925             | 6,000              | 7,000               | 7,000               | 7,000              |
| Emergency Management                  | 458               | 679               | 2,200              | 2,000               | 2,000               | 2,000              |
| Risk Management                       | 253               | 385               | 500                | 700                 | 700                 | 700                |
| Travel and education                  | 3,896             | 6,614             | 10,000             | 14,000              | 14,000              | 14,000             |
| 150th Celebration                     | 0                 | 0                 | 5,000              | 15,000              | 15,000              | 15,000             |
| Miscellaneous                         | 2,886             | 8,674             | 10,000             | 11,000              | 11,000              | 11,000             |
| <b>Total materials &amp; services</b> | <b>179,395</b>    | <b>144,700</b>    | <b>280,000</b>     | <b>260,000</b>      | <b>260,000</b>      | <b>260,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL</b>                          | <b>647,579</b>    | <b>636,366</b>    | <b>870,000</b>     | <b>925,000</b>      | <b>925,000</b>      | <b>925,000</b>     |

The Administration Department (a.k.a. City Manager’s Office) provides the administrative leadership of the City, and includes the human resources, risk management, emergency management, communications, and records functions. This department includes four full-time personnel.

The Personnel Services object classification is proposed to increase by 12.7%. This reflects increases in wages, fringe benefits and cost of living adjustments. In addition, a Communications Specialist position was added in this department mid-FY 2022-23. This position replaces the Community Liaison position in the Police Department, which became vacant. The Communications Specialist has retained some of the workload of the Community Liaison position.

## Administration Expenditures (Cont.)

There are a few changes proposed in the Materials and Services object classification from FY 2022-23 budget. The Council Expense line is being increased by \$6,000 to ensure there is adequate funding for trainings, conferences, and goal setting retreat facilitation. The Professional Services expense line is less than last fiscal year. This past year, much of the professional services expenses were invested towards the study of the parks and recreation district concept. The 150th Celebration expense line is also being bumped up by \$10,000. The City of Dallas turns 150 Years Old in February 2024, and planning for a community celebration will be underway beginning this summer.

Overall, the Materials and Services object classification is proposed to decrease by 7.2% from last fiscal year.

There are no proposed capital outlay projects in the Administration Department.

# Library Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 284,808           | 316,033           | 355,000            | 387,500             | 387,500             | 387,500            |
| Fringe benefits                       | 150,627           | 165,598           | 180,000            | 204,000             | 204,000             | 204,000            |
| <b>Total personnel services</b>       | <b>435,434</b>    | <b>481,630</b>    | <b>535,000</b>     | <b>591,500</b>      | <b>591,500</b>      | <b>591,500</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Office expense                        | 3,691             | 2,902             | 3,900              | 3,900               | 3,900               | 3,900              |
| Postage                               | 34                | 96                | 150                | 125                 | 125                 | 125                |
| Materials and supplies                | 4,051             | 3,122             | 3,900              | 3,500               | 3,500               | 3,500              |
| Periodicals                           | 3,286             | 2,621             | 2,600              | 2,500               | 2,500               | 2,500              |
| Maintenance & rental contracts        | 2,468             | 2,559             | 3,000              | 3,000               | 3,000               | 3,000              |
| Repairs & maintenance                 | 4,649             | 5,612             | 6,500              | 5,500               | 5,500               | 5,500              |
| Books                                 | 46,594            | 46,974            | 48,500             | 49,000              | 49,000              | 49,000             |
| E-resources/audio visual              | 0                 | 2,187             | 3,500              | 3,000               | 3,000               | 3,000              |
| Special programs                      | 0                 | 675               | 1,200              | 725                 | 725                 | 725                |
| Telecommunications                    | 2,294             | 2,726             | 2,750              | 2,750               | 2,750               | 2,750              |
| HVAC, energy and lighting             | 11,550            | 12,656            | 14,000             | 17,000              | 17,000              | 17,000             |
| Computer services                     | 1,987             | 2,585             | 2,750              | 2,750               | 2,750               | 2,750              |
| Professional services                 | 1,930             | 3,037             | 4,000              | 3,000               | 3,000               | 3,000              |
| Travel and education                  | 149               | 49                | 1,500              | 1,500               | 1,500               | 1,500              |
| Miscellaneous                         | 1,475             | 1,665             | 1,750              | 1,750               | 1,750               | 1,750              |
| <b>Total materials &amp; services</b> | <b>84,160</b>     | <b>89,467</b>     | <b>100,000</b>     | <b>100,000</b>      | <b>100,000</b>      | <b>100,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| Building Improvements                 | 31,175            | 9,000             | 72,000             | 70,000              | 70,000              | 70,000             |
| <b>Total capital outlay</b>           | <b>31,175</b>     | <b>9,000</b>      | <b>72,000</b>      | <b>70,000</b>       | <b>70,000</b>       | <b>70,000</b>      |
| <b>TOTAL</b>                          | <b>550,769</b>    | <b>580,098</b>    | <b>707,000</b>     | <b>761,500</b>      | <b>761,500</b>      | <b>761,500</b>     |

The Dallas Public Library is a department of the City. This department provides important cultural, educational, and social resources to our citizens and visitors. This department has 10 employees (7.25 FTE), and no new employees are proposed to be added.

The Personnel Services object classification is proposed to increase by 10.6%. This reflects \$2,400 for an intern, employees moving up the pay scale, cost of living adjustment, and increases in health care costs and employee election of benefits.

The Materials and Services object classification is proposed to remain constant with FY 2022-23. Some minor adjustments were made to the expense lines in this fund to reflect changing needs. For example, the City is experiencing higher energy costs and that expense line has been increased by \$3,000, while other expense lines have been reduced to cover this adjustment.

The capital improvement project proposed for the Library this year is to replace and/or install carpet in all public areas.

# Parks and Recreation Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 151,641           | 210,894           | 335,000            | 330,000             | 330,000             | 330,000            |
| Overtime                              | 0                 | 827               | 0                  | 0                   | 0                   | 0                  |
| Fringe benefits                       | 86,565            | 130,981           | 228,000            | 235,000             | 235,000             | 235,000            |
| <b>Total personnel services</b>       | <b>238,206</b>    | <b>342,702</b>    | <b>563,000</b>     | <b>565,000</b>      | <b>565,000</b>      | <b>565,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 15,040            | 17,844            | 16,500             | 16,000              | 16,000              | 16,000             |
| Fuel                                  | 5,318             | 7,900             | 10,000             | 11,000              | 11,000              | 11,000             |
| Repairs & maintenance                 | 6,515             | 11,623            | 7,000              | 6,500               | 6,500               | 6,500              |
| Miscellaneous tools                   | 2,823             | 1,438             | 2,500              | 2,000               | 2,000               | 2,000              |
| Telecommunications                    | 1,838             | 1,971             | 2,500              | 2,500               | 2,500               | 2,500              |
| HVAC, energy and lighting             | 6,114             | 5,864             | 8,000              | 8,000               | 8,000               | 8,000              |
| Maintenance & rental contracts        | 8,225             | 8,212             | 9,000              | 8,500               | 8,500               | 8,500              |
| Fleet service total care program      | 10,000            | 10,000            | 10,000             | 23,000              | 23,000              | 23,000             |
| Computer services                     | 1,354             | 2,558             | 4,000              | 4,000               | 4,000               | 4,000              |
| Recreation                            | 0                 | 0                 | 500                | 500                 | 500                 | 500                |
| Community events and promotion        | 36,980            | 120,161           | 100,000            | 90,000              | 90,000              | 90,000             |
| Professional services                 | 20,076            | 17,141            | 15,000             | 15,000              | 15,000              | 15,000             |
| Vegetation Management                 | 0                 | 0                 | 0                  | 10,000              | 10,000              | 10,000             |
| Employee development                  | 150               | 528               | 500                | 1,000               | 1,000               | 1,000              |
| Travel and education                  | 30                | 333               | 5,000              | 5,000               | 5,000               | 5,000              |
| <b>Total materials &amp; services</b> | <b>114,462</b>    | <b>205,574</b>    | <b>190,500</b>     | <b>203,000</b>      | <b>203,000</b>      | <b>203,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 0                 | 0                 | 20,000             | 0                   | 0                   | 0                  |
| Building/Park Improvements            | 0                 | 33,326            | 9,600              | 90,000              | 90,000              | 90,000             |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>33,326</b>     | <b>29,600</b>      | <b>90,000</b>       | <b>90,000</b>       | <b>90,000</b>      |
| <b>TOTAL</b>                          | <b>352,668</b>    | <b>581,602</b>    | <b>783,100</b>     | <b>858,000</b>      | <b>858,000</b>      | <b>858,000</b>     |

The Parks & Recreation fund supports the City's Parks & Recreation administration, parks maintenance, and community events and promotions. Overall this fund has increased by 9.6%.

Our parks are a tremendous community asset and are heavily used by the community. It is important that we invest properly in this asset to ensure proper maintenance and care of our parks and trails systems.

The Personnel Service object classification is proposed to increase only slightly. Wages actually decrease, because one position that was split between this fund and the public works funds (water, sewer, street), is now being funded fully by the public works funds. The Fringe Benefits expenses are increasing due to higher health care costs, and election of benefits by employees.

The Materials and Services object classification is proposed to increase by 6.6%. The primary increase is for the Fleet Service Total Care program, which reimburses the City's Fleet Fund for maintenance they provide on this divisions vehicles and equipment. The Community Events and Promotions expense line will pay for expenses for Krazy Dayz, Sounds of Summer, Veterans Day Fireworks, and the Christmas light displays in the City Park and downtown.

The capital outlay expenses this year include three projects. The projects are to reside the parks maintenance Building F, to reroof parks maintenance Buildings A and F, and to replace the irrigation system in the Brandvold Section of Dallas City Park.

# Aquatic Center Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 289,850           | 439,158           | 475,000            | 510,000             | 510,000             | 510,000            |
| Overtime                              | 98                | 1,756             | 0                  | 5,000               | 5,000               | 5,000              |
| Fringe benefits                       | 91,884            | 149,387           | 150,000            | 170,000             | 170,000             | 170,000            |
| <b>Total personnel services</b>       | <b>381,831</b>    | <b>590,301</b>    | <b>625,000</b>     | <b>685,000</b>      | <b>685,000</b>      | <b>685,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Postage                               | 26                | 0                 | 100                | 100                 | 100                 | 100                |
| Advertising                           | 0                 | 2,623             | 2,500              | 2,500               | 2,500               | 2,500              |
| Materials and supplies                | 1,119             | 2,479             | 3,000              | 3,500               | 3,500               | 3,500              |
| Janitorial supplies                   | 1,354             | 9,723             | 10,000             | 10,900              | 10,900              | 10,900             |
| Pro shop / concessions                | 244               | 34,392            | 35,000             | 28,000              | 28,000              | 28,000             |
| Program supplies                      | 255               | 1,598             | 2,500              | 2,500               | 2,500               | 2,500              |
| Uniforms                              | 487               | 1,046             | 1,000              | 1,000               | 1,000               | 1,000              |
| Chemicals                             | 28,524            | 36,156            | 32,000             | 33,000              | 33,000              | 33,000             |
| Repairs & maintenance                 | 27,083            | 28,599            | 30,000             | 30,000              | 30,000              | 30,000             |
| Office expense                        | 1,034             | 1,261             | 2,000              | 2,000               | 2,000               | 2,000              |
| Electric service                      | 68,643            | 72,251            | 80,000             | 80,000              | 80,000              | 80,000             |
| Telecommunications                    | 6,005             | 7,075             | 6,000              | 7,000               | 7,000               | 7,000              |
| Gas service                           | 42,810            | 46,958            | 50,000             | 90,000              | 90,000              | 90,000             |
| Computer services                     | 6,284             | 8,355             | 10,000             | 9,000               | 9,000               | 9,000              |
| Professional services                 | 13,222            | 16,502            | 15,000             | 17,000              | 17,000              | 17,000             |
| Travel and education                  | 378               | 1,699             | 2,000              | 1,500               | 1,500               | 1,500              |
| Professional services-ActiveNet       | 9,476             | 24,800            | 25,000             | 27,000              | 27,000              | 27,000             |
| Miscellaneous                         | 1,350             | 1,979             | 3,900              | 4,000               | 4,000               | 4,000              |
| <b>Total materials &amp; services</b> | <b>208,295</b>    | <b>297,496</b>    | <b>310,000</b>     | <b>349,000</b>      | <b>349,000</b>      | <b>349,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 0                 | 0                 | 0                  | 60,000              | 60,000              | 60,000             |
| Building Improvements                 | 0                 | 25,797            | 40,000             | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>25,797</b>     | <b>40,000</b>      | <b>60,000</b>       | <b>60,000</b>       | <b>60,000</b>      |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Tsf to Swr SDC-Interfund Loan         | 109,642           | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total transfers</b>                | <b>109,642</b>    | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL</b>                          | <b>699,769</b>    | <b>913,594</b>    | <b>975,000</b>     | <b>1,094,000</b>    | <b>1,094,000</b>    | <b>1,094,000</b>   |

The Aquatic Center is a component of the Parks & Recreation Division and provides opportunities for active recreation, leisure, therapy, team sport, lessons, exercise classes and use of the two community rooms. The facility was constructed and opened in 2000. The center has two full-time and 37 part-time employees and is open seven days a week.

The Personnel Services object classification is proposed to increase this year by 9.6%. This increase reflects the increase in the Oregon minimum wage, and cost of living adjustment.

In the Materials and Services object classification the budget is proposed to increase by 12.6%. The major adjustment in this object classification is to the Gas Service expense line. Northwest Natural Gas made significant increases to their rate structure. To account for this change, the proposed budget for this expense line has been increased from \$50,000 to \$90,000.

The Aquatic Center will see two capital improvements this year. They include replacing the padding in the main pumps for the pools, and also replacing the lazy river pump.

# Finance Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 299,033           | 295,413           | 310,000            | 335,000             | 335,000             | 335,000            |
| Fringe benefits                       | 178,439           | 167,790           | 165,000            | 185,000             | 185,000             | 185,000            |
| <b>Total personnel services</b>       | <b>477,471</b>    | <b>463,204</b>    | <b>475,000</b>     | <b>520,000</b>      | <b>520,000</b>      | <b>520,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Postage                               | 7,411             | 7,980             | 10,000             | 10,000              | 10,000              | 10,000             |
| Public notices                        | 459               | 185               | 300                | 300                 | 300                 | 300                |
| Materials and supplies                | 4,268             | 9,740             | 12,000             | 12,000              | 12,000              | 12,000             |
| Office expense                        | 1,485             | 1,877             | 4,000              | 4,000               | 4,000               | 4,000              |
| Telecommunications                    | 6,277             | 5,987             | 7,000              | 7,000               | 7,000               | 7,000              |
| Maintenance & rental contracts        | 2,390             | 2,989             | 3,700              | 3,700               | 3,700               | 3,700              |
| Computer services                     | 35,574            | 33,018            | 45,000             | 45,000              | 45,000              | 45,000             |
| Billing services                      | 32,031            | 35,091            | 35,000             | 35,000              | 35,000              | 35,000             |
| Professional services                 | 83,331            | 104,113           | 113,000            | 117,000             | 117,000             | 117,000            |
| Audit                                 | 37,810            | 37,652            | 42,000             | 75,000              | 75,000              | 75,000             |
| Municipal memberships                 | 26,342            | 28,564            | 33,000             | 33,000              | 33,000              | 33,000             |
| Travel and education                  | 1,734             | 2,204             | 5,000              | 8,000               | 8,000               | 8,000              |
| <b>Total materials &amp; services</b> | <b>239,111</b>    | <b>269,400</b>    | <b>310,000</b>     | <b>350,000</b>      | <b>350,000</b>      | <b>350,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL</b>                          | <b>716,582</b>    | <b>732,604</b>    | <b>785,000</b>     | <b>870,000</b>      | <b>870,000</b>      | <b>870,000</b>     |

The Finance Department is responsible for the management of the City's financial affairs and the provision of certain support services to other City departments. It is responsible for a wide variety of financial and budgetary activity of the City including payroll, employee benefits, accounts payable, accounts receivable, budgeting and monitoring accounts, audit preparation, internal accounting controls, investments, debt management, banking, cash management, capital assets, project tracking, utility billing, and customer service. The Finance Department employs five employees (4.5 FTE).

The Personnel Services object classification is proposed to increase by 9.5%. This increase includes higher costs in health care, and a cost of living adjustment in wages.

The Materials and Services object classification is proposed to increase by 12.9%. The Professional Services expense line is being increased by \$4,000 to pay for annual increases in contracts for services used to supplement the work of the department. The largest increase in this category is for the Audit expense line. The City solicited audit firms to perform the City's audit for FY22-23 this coming year, and the pricing was significantly more than we've experienced in previous years.

There are no capital projects in the Finance Department this year.

# Municipal Court Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 70,405            | 65,803            | 75,000             | 75,000              | 75,000              | 75,000             |
| Fringe benefits                       | 41,557            | 38,941            | 45,000             | 45,000              | 45,000              | 45,000             |
| <b>Total personnel services</b>       | <b>111,962</b>    | <b>104,743</b>    | <b>120,000</b>     | <b>120,000</b>      | <b>120,000</b>      | <b>120,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Office expense                        | 429               | 816               | 4,800              | 4,800               | 4,800               | 4,800              |
| Materials and supplies                | 2,369             | 4,348             | 7,000              | 7,000               | 7,000               | 7,000              |
| Telecommunications                    | 138               | 108               | 200                | 200                 | 200                 | 200                |
| Computer services                     | 6,604             | 7,195             | 12,000             | 12,000              | 12,000              | 12,000             |
| Professional Services                 | 64,720            | 60,569            | 82,000             | 85,000              | 85,000              | 85,000             |
| Prosecution                           | 42,000            | 42,000            | 42,000             | 42,000              | 42,000              | 42,000             |
| Travel and education                  | 0                 | 0                 | 2,000              | 2,000               | 2,000               | 2,000              |
| <b>Total materials &amp; services</b> | <b>116,261</b>    | <b>115,036</b>    | <b>150,000</b>     | <b>153,000</b>      | <b>153,000</b>      | <b>153,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL</b>                          | <b>228,223</b>    | <b>219,779</b>    | <b>270,000</b>     | <b>273,000</b>      | <b>273,000</b>      | <b>273,000</b>     |

The Municipal Court is managed by the Finance Department, but has its own fund in the City budget. The Court is staffed with one full-time City employee (i.e. Court Services Administrator), a part-time Court Bailiff, and contracts with a Municipal Judge, and Prosecuting Attorney.

The only proposed change for this fund from FY 2022-23 to FY 2023-24 is a \$3,000 increase in the Professional Services expense line to cover an increase in the Municipal Judge's contract.

# Fire and EMS Department Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 520,380           | 522,443           | 600,000            | 1,785,000           | 1,785,000           | 1,785,000          |
| Overtime                              | 21,558            | 76,139            | 100,000            | 160,000             | 160,000             | 160,000            |
| Fringe benefits                       | 326,500           | 362,738           | 405,000            | 1,185,000           | 1,185,000           | 1,185,000          |
| <b>Total personnel services</b>       | <b>868,438</b>    | <b>961,320</b>    | <b>1,105,000</b>   | <b>3,130,000</b>    | <b>3,130,000</b>    | <b>3,130,000</b>   |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Office expense                        | 3,279             | 2,535             | 3,000              | 4,500               | 4,500               | 4,500              |
| FireMed advertising                   | 0                 | 0                 | 0                  | 7,200               | 7,200               | 7,200              |
| Forms/printing                        | 0                 | 0                 | 0                  | 800                 | 800                 | 800                |
| Materials and supplies/laundry        | 10,342            | 11,001            | 9,000              | 116,000             | 116,000             | 116,000            |
| Fuel                                  | 8,244             | 14,417            | 23,750             | 75,000              | 75,000              | 75,000             |
| Uniform allowance                     | 4,398             | 6,350             | 5,000              | 12,000              | 12,000              | 12,000             |
| Repairs & maintenance                 | 20,769            | 11,483            | 17,000             | 43,000              | 43,000              | 43,000             |
| Replacement - Equipment               | 17,433            | 7,445             | 12,000             | 23,500              | 23,500              | 23,500             |
| Radios/pagers                         | 2,860             | 3,590             | 8,000              | 9,000               | 9,000               | 9,000              |
| Turnouts                              | 17,799            | 7,918             | 45,000             | 30,000              | 30,000              | 30,000             |
| Telecommunications                    | 5,190             | 5,368             | 6,200              | 12,500              | 12,500              | 12,500             |
| HVAC, energy & lighting               | 15,053            | 15,931            | 14,500             | 22,500              | 22,500              | 22,500             |
| Maintenance and rental contracts      | 13,004            | 18,470            | 19,000             | 27,000              | 27,000              | 27,000             |
| Fleet service total care program      | 35,000            | 40,000            | 40,000             | 82,000              | 82,000              | 82,000             |
| Computer services                     | 15,071            | 13,654            | 17,600             | 38,000              | 38,000              | 38,000             |
| Dispatch services                     | 74,555            | 74,537            | 78,950             | 165,000             | 165,000             | 165,000            |
| Professional services                 | 30,140            | 15,181            | 28,000             | 213,500             | 213,500             | 213,500            |
| Fire prevention program               | 1,775             | 731               | 3,000              | 3,500               | 3,500               | 3,500              |
| Travel and education                  | 11,457            | 15,292            | 44,000             | 45,000              | 45,000              | 45,000             |
| <b>Total materials &amp; services</b> | <b>286,369</b>    | <b>263,904</b>    | <b>374,000</b>     | <b>930,000</b>      | <b>930,000</b>      | <b>930,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 16,655            | 5,095             | 104,000            | 137,829             | 137,829             | 137,829            |
| Turnouts                              | 0                 | 0                 | 110,000            | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>16,655</b>     | <b>5,095</b>      | <b>214,000</b>     | <b>137,829</b>      | <b>137,829</b>      | <b>137,829</b>     |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to Swr SDC-Intrfnd Loan      | 76,207            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer to Fire Volunteer Trust      | 72,280            | 80,500            | 85,300             | 85,300              | 85,300              | 85,300             |
| <b>Total transfers</b>                | <b>148,487</b>    | <b>80,500</b>     | <b>85,300</b>      | <b>85,300</b>       | <b>85,300</b>       | <b>85,300</b>      |
| <b>Debt Service</b>                   |                   |                   |                    |                     |                     |                    |
| Debt Service - Principal              | 38,995            | 40,095            | 41,226             | 42,389              | 42,389              | 42,389             |
| Debt Service - Interest               | 5,818             | 4,718             | 3,588              | 2,425               | 2,425               | 2,425              |
| <b>Total debt service</b>             | <b>44,813</b>     | <b>44,813</b>     | <b>44,814</b>      | <b>44,814</b>       | <b>44,814</b>       | <b>44,814</b>      |
| <b>TOTAL</b>                          | <b>1,364,763</b>  | <b>1,355,632</b>  | <b>1,823,114</b>   | <b>4,327,943</b>    | <b>4,327,943</b>    | <b>4,327,943</b>   |

The Dallas Fire and EMS Department provides fire, rescue and emergency medical services to residents and visitors of Dallas. In total the department has 21 full-time employees, and is supported by part-time flexible schedule EMS employees and Fire volunteers. Historically, the department's expenditures have been broken into two funds, one for Fire and the second for EMS. In this proposed budget, staff propose to combine the two funds into one for the entire department. This is proposed because of the change in our personnel moving from a single role to dual role positions (e.g. paramedic, EMT and firefighter to firefighter/paramedic or firefighter/EMT).

## Fire and EMS Department Expenditures (Cont.)

The Personnel Services object classification is proposed to increase by 19% in FY 2023-24. The City completed a compensation study for positions in this department this year. The proposed increase reflects some market adjustments to certain positions to ensure the City of Dallas is competitive with our comparable departments in the state of Oregon. It also includes proposed cost of living increases and other incentive pay options. The City and the IAFF (employee union) are currently negotiating a new labor contract. The proposed Personnel Services budget is anticipated to cover personnel expenses proposed by the City in this negotiation.

There is a 2% decrease proposed in the Materials and Services object classification. Most of the expense lines move up and down slightly. There is a larger increase of \$7,100 in dispatch costs, which is contracted with the Willamette Valley Communications Center based in Salem. In addition, the Fleet Service Total Care Program is increasing by \$14,000. This increase reimburses the City's Fleet Maintenance operations, which has historically been under charging for this service to our own City departments.

The Fire and EMS budget is proposed to make four capital investments this year. The first is \$10,000 in hose and appliances. The second is \$82,000 to purchase cardiac monitors for the ambulance. The third purchase is mobile data computers at \$27,828. The fourth purchase is \$18,000 in gas packs.

The Fire Department each year transfers funds to support the volunteer firefighter program. This year's transfer is proposed to be \$85,300.

The Fire Department also pays \$43,814 in debt service each year for the purchase of a pumper truck. This debt service has a \$90,625 balance remaining, which will be paid in full in November 2024.

FY 2023-24 this department was combined with the Fire Department. Historical information only.

# EMS Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 807,971           | 842,164           | 905,000            | 0                   | 0                   | 0                  |
| Overtime                              | 40,174            | 49,825            | 60,000             | 0                   | 0                   | 0                  |
| Fringe benefits                       | 448,675           | 431,047           | 560,000            | 0                   | 0                   | 0                  |
| <b>Total personnel services</b>       | <b>1,296,820</b>  | <b>1,323,036</b>  | <b>1,525,000</b>   | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Office expense                        | 3,033             | 1,246             | 1,500              | 0                   | 0                   | 0                  |
| Fire Med advertising                  | 8,320             | 6,604             | 7,000              | 0                   | 0                   | 0                  |
| Forms/Printing                        | 1,680             | 786               | 800                | 0                   | 0                   | 0                  |
| Materials and supplies/laundry        | 86,538            | 82,138            | 90,550             | 0                   | 0                   | 0                  |
| Fuel                                  | 28,995            | 48,446            | 79,000             | 0                   | 0                   | 0                  |
| Uniform allowance                     | 6,911             | 6,831             | 7,000              | 0                   | 0                   | 0                  |
| Repairs & maintenance                 | 4,446             | 17,047            | 29,500             | 0                   | 0                   | 0                  |
| Equipment                             | 9,966             | 8,529             | 10,000             | 0                   | 0                   | 0                  |
| Radios/pagers                         | 0                 | 694               | 3,000              | 0                   | 0                   | 0                  |
| Telecommunications                    | 4,998             | 4,507             | 5,500              | 0                   | 0                   | 0                  |
| HVAC, energy & lighting               | 5,905             | 5,208             | 6,200              | 0                   | 0                   | 0                  |
| Maintenance and rental contracts      | 3,882             | 7,622             | 6,000              | 0                   | 0                   | 0                  |
| Fleet service total care program      | 28,000            | 28,000            | 28,000             | 0                   | 0                   | 0                  |
| Computer services                     | 6,852             | 15,815            | 19,000             | 0                   | 0                   | 0                  |
| Dispatch services                     | 74,558            | 74,537            | 78,950             | 0                   | 0                   | 0                  |
| Professional services                 | 113,246           | 186,196           | 183,500            | 0                   | 0                   | 0                  |
| Travel and education                  | 8,907             | 7,769             | 19,500             | 0                   | 0                   | 0                  |
| <b>Total materials &amp; services</b> | <b>396,239</b>    | <b>501,974</b>    | <b>575,000</b>     | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 0                 | 23,792            | 34,500             | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>23,792</b>     | <b>34,500</b>      | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Tsfr to Swr SDC-Intrfnd Loan          | 313,749           | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total transfers</b>                | <b>313,749</b>    | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL</b>                          | <b>2,006,807</b>  | <b>1,848,802</b>  | <b>2,134,500</b>   | <b>0</b>            | <b>0</b>            | <b>0</b>           |

This number sheet is being discontinued this fiscal year. In prior budget years, the Fire and EMS services each had their own funds and number sheets in the budget document. Since the Fire and EMS are one department, staff decided to consolidate their budgets into one number sheet. The new number sheet is labeled 'Fire and EMS'. This number sheet will remain in the budget document for the next three years, because of the statutory requirement for the budget to include the prior three years data of expenses and revenues.

# Police Department Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 1,840,892         | 1,907,788         | 2,190,000          | 2,190,000           | 2,190,000           | 2,190,000          |
| Overtime                              | 85,509            | 99,241            | 100,000            | 100,000             | 100,000             | 100,000            |
| Fringe benefits                       | 1,190,467         | 1,190,540         | 1,430,000          | 1,415,000           | 1,415,000           | 1,415,000          |
| <b>Total personnel services</b>       | <b>3,116,868</b>  | <b>3,197,569</b>  | <b>3,720,000</b>   | <b>3,705,000</b>    | <b>3,705,000</b>    | <b>3,705,000</b>   |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Office expense                        | 4,105             | 4,717             | 5,200              | 5,600               | 5,600               | 5,600              |
| Materials and supplies                | 7,973             | 6,567             | 8,000              | 8,500               | 8,500               | 8,500              |
| Animal control/dog shelter            | 3,774             | 5,356             | 0                  | 0                   | 0                   | 0                  |
| Weapons skills                        | 3,662             | 7,269             | 8,000              | 8,000               | 8,000               | 8,000              |
| Investigations                        | 17,213            | 8,974             | 12,500             | 15,000              | 15,000              | 15,000             |
| Firing range maintenance              | 3,203             | 1,506             | 3,500              | 3,500               | 3,500               | 3,500              |
| Evidence Control                      | 1,910             | 3,083             | 2,000              | 2,500               | 2,500               | 2,500              |
| Fuel                                  | 30,100            | 43,649            | 60,000             | 60,000              | 60,000              | 60,000             |
| Uniforms and cleaning                 | 9,856             | 10,339            | 15,000             | 18,000              | 18,000              | 18,000             |
| Equipment                             | 11,024            | 4,013             | 8,500              | 10,000              | 10,000              | 10,000             |
| Safety/OSHA                           | 6,940             | 10,119            | 5,050              | 5,500               | 5,500               | 5,500              |
| Telecommunications                    | 16,476            | 24,148            | 21,500             | 23,500              | 23,500              | 23,500             |
| Maintenance and rental contracts      | 27,744            | 26,638            | 28,495             | 31,000              | 31,000              | 31,000             |
| Fleet service total care program      | 40,000            | 40,000            | 40,000             | 90,000              | 90,000              | 90,000             |
| Computer services                     | 39,670            | 27,794            | 35,400             | 37,000              | 37,000              | 37,000             |
| Dispatch services                     | 199,637           | 202,003           | 233,100            | 257,000             | 257,000             | 257,000            |
| Professional services                 | 19,187            | 28,836            | 29,100             | 31,600              | 31,600              | 31,600             |
| Community relations                   | 1,020             | 1,182             | 1,000              | 1,300               | 1,300               | 1,300              |
| Employee development                  | 396               | 2,807             | 2,000              | 3,000               | 3,000               | 3,000              |
| Professional Memberships              | 845               | 765               | 1,000              | 1,500               | 1,500               | 1,500              |
| Travel and training                   | 10,905            | 14,702            | 16,000             | 19,000              | 19,000              | 19,000             |
| RAIN / Mark43                         | 22,976            | 23,779            | 25,155             | 27,000              | 27,000              | 27,000             |
| Reserve officers                      | 0                 | 0                 | 6,500              | 0                   | 0                   | 0                  |
| <b>Total materials &amp; services</b> | <b>478,615</b>    | <b>498,246</b>    | <b>567,000</b>     | <b>658,500</b>      | <b>658,500</b>      | <b>658,500</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Vehicle                               | 0                 | 0                 | 76,000             | 107,000             | 107,000             | 107,000            |
| Equipment                             | 5,378             | 0                 | 34,000             | 113,272             | 113,272             | 113,272            |
| <b>Total capital outlay</b>           | <b>5,378</b>      | <b>0</b>          | <b>110,000</b>     | <b>220,272</b>      | <b>220,272</b>      | <b>220,272</b>     |
| <b>TOTAL</b>                          | <b>3,600,860</b>  | <b>3,695,814</b>  | <b>4,397,000</b>   | <b>4,583,772</b>    | <b>4,583,772</b>    | <b>4,583,772</b>   |

The Dallas Police Department strives to provide professional, effective and unbiased police services in a fair and ethical manner. The department is authorized for 23 sworn officers, and four administrative employees.

The Personnel Services object classification is proposed to decrease by 0.5%. This reflects a reduction in the Fringe Benefits expense line, caused by employees' election of health care benefit plans. Wages and overtime are proposed to remain the same as FY 2022-23.

# Police Department Expenditures

In the Materials and Services object classification, a 20.8 % increase is proposed. Most expense lines are proposed to increase slightly (\$500-\$3,000). Dispatch services are contracted by Willamette Valley Communications Center. This contract is increasing starting in FY 23-24, and the expense line is being increased by \$23,900 to reflect this increase. The other major increase in Materials and Services is the Fleet Service Total Care Program. This expense has historically been under where it needs to be. Staff propose to bring this expense up to where it should be to ensure our Fleet Maintenance program is being reimbursed for the work it performs. This expense line has been increased by \$50,000.

There are a few proposed capital expenses in the Police Department in FY 23-24 captured in two expense lines. They include the purchase of a new vehicle, and outfitting of two vehicles. In the Equipment expense line, it's proposed we purchase replacement mobile and portable radios, and replace/upgrade car and body cameras. The replacement radios will coincide with Polk County's project to upgrade their radio transmission system to a digital system. The car and body cameras are needed because the current system is being discontinued by the vendor.

# Economic and Community Development Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 213,366           | 219,869           | 320,000            | 334,000             | 334,000             | 334,000            |
| Fringe benefits                       | 132,953           | 142,973           | 225,000            | 200,000             | 200,000             | 200,000            |
| <b>Total personnel services</b>       | <b>346,318</b>    | <b>362,842</b>    | <b>545,000</b>     | <b>534,000</b>      | <b>534,000</b>      | <b>534,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 1,060             | 2,387             | 1,500              | 3,000               | 3,000               | 3,000              |
| Printing                              | 833               | 361               | 1,000              | 500                 | 500                 | 500                |
| Public notices/advertising            | 1,254             | 764               | 1,500              | 1,500               | 1,500               | 1,500              |
| Fuel                                  | 681               | 1,654             | 1,500              | 1,500               | 1,500               | 1,500              |
| Office expense                        | 851               | 1,309             | 1,500              | 3,500               | 3,500               | 3,500              |
| Planning Commission expense           | 268               | 78                | 1,000              | 500                 | 500                 | 500                |
| Economic Development                  | 0                 | 45,640            | 87,000             | 56,000              | 56,000              | 56,000             |
| Tourism                               | 0                 | 0                 | 0                  | 80,000              | 80,000              | 80,000             |
| Telecommunications                    | 503               | 991               | 3,000              | 1,500               | 1,500               | 1,500              |
| Fleet service total care program      | 2,000             | 2,000             | 2,000              | 4,000               | 4,000               | 4,000              |
| Computer services                     | 2,688             | 9,412             | 5,000              | 5,000               | 5,000               | 5,000              |
| RV Abatement                          | 1,042             | 6,500             | 25,000             | 10,000              | 10,000              | 10,000             |
| Weed Abatement                        | 0                 | 2,471             | 15,000             | 10,000              | 10,000              | 10,000             |
| Professional services                 | 31,323            | 35,873            | 90,000             | 62,500              | 62,500              | 62,500             |
| Travel and education                  | 1,584             | 4,939             | 15,000             | 15,000              | 15,000              | 15,000             |
| Miscellaneous                         | 959               | 3,094             | 5,000              | 5,000               | 5,000               | 5,000              |
| <b>Total materials &amp; services</b> | <b>45,044</b>     | <b>117,473</b>    | <b>255,000</b>     | <b>259,500</b>      | <b>259,500</b>      | <b>259,500</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Vehicle                               | 0                 | 0                 | 40,000             | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>0</b>          | <b>40,000</b>      | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL</b>                          | <b>391,363</b>    | <b>480,315</b>    | <b>840,000</b>     | <b>793,500</b>      | <b>793,500</b>      | <b>793,500</b>     |

The Economic & Community Development Department is an essential component of managing community growth, strengthening our local economy, and ensuring our neighborhoods are vibrant.

The overall Economic & Community Development Department budget is decreasing by 5.8%. In the Personnel Services object classification, wages are proposed to increase, while fringe benefits are proposed to decrease. The increase in wages reflects employees moving up on the pay scale and cost of living adjustments. The decrease in fringe benefits is caused by employee elections of insurance coverages, as well as moving the permit technician position to be fully funded by the Building Inspections Fund. Funding for this position was previously split between the Building Inspections Fund and this fund.

The Materials and Services object classification is increasing slightly by 1.7%. The City's transient lodging tax revenues, of which 70% is restricted funding, will now be expensed from the Tourism expense line from this fund. The planned tourism expenses are split between a contract with the Dallas Area Chamber of Commerce and Visitor's Center, and a contract with an unknown vendor to provide destination marketing services for the City of Dallas.

Also under the Materials and Services object classification, the RV and Weed Abatement expense lines are proposed to be reduced to \$10,000 apiece. The Economic Development expense line is proposed to be reduced by \$21,000, but will continue to support our contracts with SEDCOR, and the Dallas Downtown Association. It will also cover expenses associated with the Dallas Business Inventory project, and economic development marketing initiatives.

There are no capital projects proposed in this fund this fiscal year.

# Facilities Maintenance Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 74,148            | 82,595            | 100,000            | 110,000             | 110,000             | 110,000            |
| Fringe benefits                       | 49,169            | 53,535            | 65,000             | 70,000              | 70,000              | 70,000             |
| <b>Total personnel services</b>       | <b>123,317</b>    | <b>136,129</b>    | <b>165,000</b>     | <b>180,000</b>      | <b>180,000</b>      | <b>180,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 7,109             | 11,495            | 19,000             | 20,000              | 20,000              | 20,000             |
| Repairs & maintenance                 | 32,266            | 36,664            | 55,000             | 40,000              | 40,000              | 40,000             |
| Safety/OSHA                           | 463               | 1,025             | 2,000              | 2,000               | 2,000               | 2,000              |
| Telecommunications                    | 1,720             | 503               | 2,000              | 2,000               | 2,000               | 2,000              |
| HVAC, energy and lighting             | 18,607            | 22,747            | 25,000             | 35,000              | 35,000              | 35,000             |
| Maintenance & rental contracts        | 2,273             | 3,366             | 5,000              | 2,500               | 2,500               | 2,500              |
| Fleet service total care program      | 1,000             | 1,000             | 1,000              | 1,500               | 1,500               | 1,500              |
| Computer services                     | 1,681             | 2,223             | 2,000              | 2,000               | 2,000               | 2,000              |
| Professional services                 | 6,098             | 8,533             | 7,000              | 9,000               | 9,000               | 9,000              |
| Travel and education                  | 0                 | 1,312             | 2,000              | 3,000               | 3,000               | 3,000              |
| Senior Center Utilities/Maint         | 9,301             | 27,374            | 25,000             | 20,000              | 20,000              | 20,000             |
| Miscellaneous                         | 5,244             | 5,467             | 10,000             | 10,000              | 10,000              | 10,000             |
| <b>Total materials &amp; services</b> | <b>85,763</b>     | <b>121,708</b>    | <b>155,000</b>     | <b>147,000</b>      | <b>147,000</b>      | <b>147,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Building Improvements                 | 0                 | 49,969            | 12,000             | 27,667              | 27,667              | 27,667             |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>49,969</b>     | <b>12,000</b>      | <b>27,667</b>       | <b>27,667</b>       | <b>27,667</b>      |
| <b>TOTAL</b>                          | <b>209,080</b>    | <b>307,807</b>    | <b>332,000</b>     | <b>354,667</b>      | <b>354,667</b>      | <b>354,667</b>     |

The Facilities Maintenance Fund sustains the City's Facilities Division. This division maintains City buildings, and associated landscaping. The Facilities Maintenance Fund supports four employees (2.5 FTE). Overall the Facilities Maintenance expenditures are proposed to increase by 6.8%.

The Personnel Services object classification is proposed to increase by 9%. This reflects increased costs to health care, cost of living adjustments, and advancements of employees on the pay scale.

The Materials and Services object classification is proposed to be decreased by 5.4%. Within this object classification, the HVAC, Energy and Lighting expense line is proposed to increase by \$10,000, reflecting increases in energy rate increases.

There is one proposed capital outlay project from this fund, and that is the matching funds for the congressionally directed spending allocation the City received to upgrade our Emergency Operations Center. The revenues and expenditures for the grant funding are located in the Grant Fund number sheet.

# Non-Departmental Expenditures

|                                   | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Materials and Services</b>     |                   |                   |                    |                     |                     |                    |
| CRF Eligible Expenses             | 271,139           | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>       | <b>271,139</b>    | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Capital Outlay</b>             |                   |                   |                    |                     |                     |                    |
| ARPA Projects                     | 0                 | 0                 | 3,771,290          | 3,070,000           | 3,070,000           | 3,070,000          |
| IT Equipment                      | 37,140            | 23,951            | 25,000             | 50,000              | 50,000              | 50,000             |
| Property Acquisition              | 0                 | 37,500            | 375,000            | 0                   | 0                   | 0                  |
| EV charging stations              | 11,190            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Building Improvements             | 35,018            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Future Capital Expenditures       | 0                 | 0                 | 450,000            | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>       | <b>83,348</b>     | <b>61,451</b>     | <b>4,621,290</b>   | <b>3,120,000</b>    | <b>3,120,000</b>    | <b>3,120,000</b>   |
| <b>Transfers</b>                  |                   |                   |                    |                     |                     |                    |
| Transfer to Risk Management       | 225,000           | 245,000           | 290,000            | 335,000             | 335,000             | 335,000            |
| Transfer to Grant Fund-Trail Prj  | 9,273             | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer to Street-Prop Share Fee | 25,440            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer to Park Trust            | 2,729             | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer to Trust Fund-Schacher   | 0                 | 3,000             | 0                  | 0                   | 0                   | 0                  |
| <b>Total transfers</b>            | <b>262,442</b>    | <b>248,000</b>    | <b>290,000</b>     | <b>335,000</b>      | <b>335,000</b>      | <b>335,000</b>     |
| <b>Debt Service</b>               |                   |                   |                    |                     |                     |                    |
| 2013 UR Loan - Principal          | 78,064            | 80,361            | 82,725             | 85,160              | 85,160              | 85,160             |
| 2013 UR Loan - Interest           | 8,325             | 6,014             | 3,670              | 1,235               | 1,235               | 1,235              |
| 2019 UR Loan - Principal          | 36,000            | 37,000            | 38,000             | 39,000              | 39,000              | 39,000             |
| 2019 UR Loan - Interest           | 26,850            | 25,770            | 24,660             | 23,520              | 23,520              | 23,520             |
| 2016 Jefferson St Bldg -Principal | 25,898            | 26,289            | 26,687             | 27,090              | 27,090              | 27,090             |
| 2016 Jefferson St Bldg -Interest  | 2,278             | 1,887             | 1,490              | 1,087               | 1,087               | 1,087              |
| Armory Property                   | 30,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total debt service</b>         | <b>207,415</b>    | <b>177,321</b>    | <b>177,232</b>     | <b>177,092</b>      | <b>177,092</b>      | <b>177,092</b>     |
| <b>TOTAL</b>                      | <b>824,344</b>    | <b>486,772</b>    | <b>5,088,522</b>   | <b>3,632,092</b>    | <b>3,632,092</b>    | <b>3,632,092</b>   |

In the General Fund, some expenses are not tied directly to any specific City department. These expenses are identified in the Non-departmental Expenditures fund. This fund typically does not include any Materials and Services expenses, as those are more typically found in departmental funds. Expenses from this fund are typically Capital Outlay, Transfers, and Debt Service payments.

The Capital Outlay object classification includes the American Rescue Plan Act (ARPA) funds, which supports the capital projects listed in the Budget Message. The City received \$3,771,290 in total, and has spent roughly \$700,000 so far. The City has until December 2024 to commit all funds, and December 2026 to spend all of the funding. The City was not able to set aside any funds for future capital expenditures this year. This is troubling as the City's general fund departments have many capital needs over the next five years identified in the Capital Improvement Plan, and no reserve or seed money to support those projects.

## Non-Departmental Expenditures (Cont.)

In the Transfers object classification, the only transfer is to the Risk Management Fund, which pays for insurance coverages such as cybersecurity and property damages.

In the Debt Service object classification, the General Fund pays for the two urban renewal street and Senior Center loans and the property purchase of the former Radio Shack building. The final debt payments for these three loans are as follows:

| <b>Debt Project</b>  | <b>Payoff Date (Fiscal Year)</b> |
|--|----------------------------------|
| 2013 UR Loan (800-900 Block Main Street Reconstruction)                              | 2023-2024                        |
| 2019 UR Loan (600-700 Block Main Street Reconstruction & Senior Center Construction) | 2039-2040                        |
| 2016 Jefferson Street Building (Former Radio Shack)                                  | 2025-2026                        |

## Risk Management Fund Revenues

|                              | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>              |                   |                   |                    |                     |                     |                    |
| Miscellaneous                | 22,787            | 20,146            | 5,000              | 10,000              | 10,000              | 10,000             |
| Transfer from General Fund   | 225,000           | 245,000           | 290,000            | 335,000             | 335,000             | 335,000            |
| Transfer from Bldg Insp Fund | 3,500             | 4,600             | 6,300              | 8,500               | 8,500               | 8,500              |
| Transfer from PW Funds       | 144,500           | 132,800           | 183,000            | 212,200             | 212,200             | 212,200            |
| <b>Total revenues</b>        | <b>395,787</b>    | <b>402,546</b>    | <b>484,300</b>     | <b>565,700</b>      | <b>565,700</b>      | <b>565,700</b>     |
| Beginning balances           | 164,442           | 148,143           | 24,528             | 20,000              | 20,000              | 20,000             |
| <b>TOTAL</b>                 | <b>560,229</b>    | <b>550,689</b>    | <b>508,828</b>     | <b>585,700</b>      | <b>585,700</b>      | <b>585,700</b>     |

## Risk Management Fund Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Property / Auto Insurance             | 123,878           | 137,329           | 160,000            | 188,700             | 188,700             | 188,700            |
| Liability Insurance                   | 143,607           | 174,898           | 175,000            | 217,000             | 217,000             | 217,000            |
| Workers Comp Insurance                | 125,631           | 212,934           | 130,000            | 150,000             | 150,000             | 150,000            |
| Material and Supplies                 | 18,970            | 1,000             | 5,000              | 10,000              | 10,000              | 10,000             |
| <b>Total materials &amp; services</b> | <b>412,086</b>    | <b>526,160</b>    | <b>470,000</b>     | <b>565,700</b>      | <b>565,700</b>      | <b>565,700</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>412,086</b>    | <b>526,160</b>    | <b>470,000</b>     | <b>565,700</b>      | <b>565,700</b>      | <b>565,700</b>     |
| Operating Contingencies               | 0                 | 0                 | 179,300            | 20,000              | 20,000              | 20,000             |
| <b>TOTAL</b>                          | <b>412,086</b>    | <b>526,160</b>    | <b>649,300</b>     | <b>585,700</b>      | <b>585,700</b>      | <b>585,700</b>     |

The Risk Management Fund revenues are predominantly made up of transfers from the General Fund and the City's enterprise funds, and the beginning fund balance. Total revenues are higher than FY 2022-23 by 15.1%.

Every expenditure in the Risk Management fund is proposed to increase. Our insurer, City County Insurance Services, establishes the rates each year.

This fund is obsolete. Historical information only.

## Capital Projects Revenues

|   | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>   |                   |                   |                    |                     |                     |                    |
| Beginning Balance -Proportionate share<br>fee-Barberry Node | 150,563           | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>TOTAL</b>  | 150,563           | 0                 | 0                  | 0                   | 0                   | 0                  |

The Capital Project Fund was discontinued in FY 2020-21. This number sheet is included in this year’s budget document, because of the statutory requirement to show all revenues and expenditures in the budget from the prior three fiscal years. The actual expenditures in FY 2020-21 are shown. This number sheet will not be included in future year’s budgets.

All of the City’s capital expenditures are now included as part of a departmental fund number sheet.

## Capital Projects Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to Street Fund-Barberry Node | 150,563           | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>TOTAL</b>                          | 150,563           | 0                 | 0                  | 0                   | 0                   | 0                  |

The Capital Project Fund was discontinued in FY 2020-21. It is included in this budget document, because of the statutory requirement to show all revenues and expenditures in the budget from the prior three years. As can be seen, the actual expenditures in FY 2020-21 are shown. There were no expenditures from this fund in FY 2021-22, FY 2022-23, or in the proposed budget. This fund will be removed from the FY 2024-25 proposed budget.

# Street Fund Revenues

|   | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                           |                   |                   |                    |                     |                     |                    |
| State highway appropriation               | 1,222,317         | 1,362,423         | 1,325,000          | 1,420,000           | 1,420,000           | 1,420,000          |
| Interest on investments                   | 25,598            | 56,896            | 25,000             | 140,000             | 140,000             | 140,000            |
| Miscellaneous                             | 321,839           | 105,010           | 90,000             | 60,000              | 60,000              | 60,000             |
| State hwy federal money reimb.            | 227,478           | 989,888           | 180,000            | 250,000             | 250,000             | 250,000            |
| Proportionate share fee-Barberry Node     | 64,255            | 31,900            | 15,000             | 30,000              | 30,000              | 30,000             |
| Finance Proceeds                          | 0                 | 4,340,000         | 0                  | 0                   | 0                   | 0                  |
| Transfer from Cap Proj Fund-Barberry Node | 150,563           | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer from Sewer SDC-interfund loan    | 291,000           | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer from GF-Prop Share Fee           | 25,440            | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total revenues</b>                     | <b>2,328,489</b>  | <b>6,886,117</b>  | <b>1,635,000</b>   | <b>1,900,000</b>    | <b>1,900,000</b>    | <b>1,900,000</b>   |
| Beginning balances                        | 1,904,909         | 3,081,679         | 6,405,457          | 2,860,000           | 2,860,000           | 2,860,000          |
| <b>TOTAL</b>                              | <b>4,233,398</b>  | <b>9,967,796</b>  | <b>8,040,457</b>   | <b>4,760,000</b>    | <b>4,760,000</b>    | <b>4,760,000</b>   |

The Street Fund supports the maintenance, construction and rehabilitation of the City's street infrastructure. Revenues for this fund are derived from the State Gas Tax, Federal Gas Tax, the Proportionate Share Fee for the Barberry Node development, and other miscellaneous revenues and interest proceeds. The overall revenues are 16.2% more than FY 2022-23.

The Beginning Fund Balance is roughly \$3.55 million less than FY 2022-23, which reflects completion of Phases 1 and 2 of the Street Rehabilitation project.

The total Street Fund revenues are \$4,760,000.

# Street Fund Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 133,554           | 143,984           | 195,000            | 220,000             | 220,000             | 220,000            |
| Overtime                              | 0                 | 0                 | 2,000              | 2,000               | 2,000               | 2,000              |
| Fringe benefits                       | 103,313           | 99,673            | 150,000            | 195,000             | 195,000             | 195,000            |
| <b>Total personnel services</b>       | <b>236,866</b>    | <b>243,657</b>    | <b>347,000</b>     | <b>417,000</b>      | <b>417,000</b>      | <b>417,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 65,147            | 46,776            | 70,000             | 75,000              | 75,000              | 75,000             |
| Vehicle/equipment expense             | 50,000            | 50,000            | 50,000             | 50,000              | 50,000              | 50,000             |
| Repairs & maintenance                 | 1,408             | 1,668             | 3,500              | 4,000               | 4,000               | 4,000              |
| Traffic signal maintenance            | 871               | 565               | 2,000              | 2,200               | 2,200               | 2,200              |
| Tools                                 | 3,491             | 3,680             | 5,000              | 5,500               | 5,500               | 5,500              |
| Telecommunications                    | 3,194             | 2,395             | 3,500              | 3,800               | 3,800               | 3,800              |
| Street lighting                       | 97,216            | 62,128            | 95,000             | 75,000              | 75,000              | 75,000             |
| Computer services                     | 5,741             | 3,955             | 6,000              | 6,500               | 6,500               | 6,500              |
| Weed abatement                        | 375               | 0                 | 0                  | 0                   | 0                   | 0                  |
| Professional services                 | 61,233            | 77,738            | 100,000            | 80,000              | 80,000              | 80,000             |
| Employee development                  | 500               | 1,715             | 2,000              | 2,200               | 2,200               | 2,200              |
| Safety equipment & training           | 1,134             | 1,873             | 2,000              | 2,500               | 2,500               | 2,500              |
| Travel and education                  | 435               | 1,284             | 3,000              | 3,300               | 3,300               | 3,300              |
| <b>Total materials &amp; services</b> | <b>290,745</b>    | <b>253,777</b>    | <b>342,000</b>     | <b>310,000</b>      | <b>310,000</b>      | <b>310,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 0                 | 74,673            | 39,000             | 66,750              | 66,750              | 66,750             |
| Contractual overlays                  | 351,294           | 2,103,676         | 3,200,000          | 430,000             | 430,000             | 430,000            |
| Sidewalk Projects                     | 58,797            | 21,862            | 50,000             | 100,000             | 100,000             | 100,000            |
| Street Light Project                  | 27,562            | 216,455           | 0                  | 0                   | 0                   | 0                  |
| ADA Ramp Program                      | 0                 | 0                 | 0                  | 30,000              | 30,000              | 30,000             |
| Public Works Building                 | 0                 | 0                 | 330,000            | 330,000             | 330,000             | 330,000            |
| <b>Total capital outlay</b>           | <b>437,653</b>    | <b>2,416,667</b>  | <b>3,619,000</b>   | <b>956,750</b>      | <b>956,750</b>      | <b>956,750</b>     |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to General Fund              | 93,400            | 93,400            | 93,400             | 162,000             | 162,000             | 162,000            |
| Transfer to Grant Fund                | 11,683            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer to Risk Mgmt Fund            | 11,500            | 12,000            | 15,000             | 21,500              | 21,500              | 21,500             |
| Tsf to Fleet Mgmt-Capital Equip       | 3,500             | 3,500             | 3,500              | 0                   | 0                   | 0                  |
| Transfer to Sewer SDC-Intrfnd loan    | 17,493            | 59,954            | 62,454             | 59,954              | 59,954              | 59,954             |
| <b>Total transfers</b>                | <b>137,576</b>    | <b>168,854</b>    | <b>174,354</b>     | <b>243,454</b>      | <b>243,454</b>      | <b>243,454</b>     |
| <b>Street Debt Service</b>            |                   |                   |                    |                     |                     |                    |
| 2019 Main St loan - principal         | 28,000            | 29,000            | 29,000             | 30,000              | 30,000              | 30,000             |
| 2019 Main St loan - interest          | 20,880            | 20,045            | 19,170             | 18,300              | 18,300              | 18,300             |
| 2021 Street loan - principal          | 0                 | 375,000           | 370,000            | 375,000             | 375,000             | 375,000            |
| 2021 Street loan - interest           | 0                 | 55,340            | 59,872             | 54,285              | 54,285              | 54,285             |
| <b>Total debt service</b>             | <b>48,880</b>     | <b>479,385</b>    | <b>478,042</b>     | <b>477,585</b>      | <b>477,585</b>      | <b>477,585</b>     |
| <b>Reserves</b>                       |                   |                   |                    |                     |                     |                    |
| Barberry Node Reserve                 | 0                 | 0                 | 331,240            | 307,000             | 307,000             | 307,000            |
| <b>Total reserves</b>                 | <b>0</b>          | <b>0</b>          | <b>331,240</b>     | <b>307,000</b>      | <b>307,000</b>      | <b>307,000</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>1,151,719</b>  | <b>3,562,339</b>  | <b>5,291,636</b>   | <b>2,711,789</b>    | <b>2,711,789</b>    | <b>2,711,789</b>   |
| Operating Contingencies               | 0                 | 0                 | 3,093,364          | 2,048,211           | 2,048,211           | 2,048,211          |
| <b>TOTAL</b>                          | <b>1,151,719</b>  | <b>3,562,339</b>  | <b>8,385,000</b>   | <b>4,760,000</b>    | <b>4,760,000</b>    | <b>4,760,000</b>   |

## Street Fund Expenditures (Cont.)

The Street Fund expenses include personnel costs, materials and services, capital projects, transfers, debt service and reserves.

The Personnel Services object classification is proposed to increase by 20.2%. This increase is a combination of factors. One employee whose personnel costs were split between the public works funds (water, sewer, and street) and the general fund (parks) has been adjusted to only be paid out of the public works funds. The other cost driving factors include employees moving up the pay scale, cost of living adjustment, and health care increases and election health care plans of employees.

In the Materials and Services object classification, most expense lines are consistent with prior years. The Street Lighting expense line is reduced by \$25,000. This reduction reflects the savings of the Street Light LED Replacement project completed in FY 2020-21. We are realizing energy cost savings as a result of that project. Professional Services is also proposed to be \$20,000 less than FY 2022-23.

In the Capital Outlay object classification, the Equipment expense line includes purchases towards two worker vehicles, miscellaneous traffic equipment, and a street cutting saw. The Contractual Overlays expense line is Phase 3 of the Street Rehabilitation project. There is \$130,000 proposed for sidewalk and ADA ramp work. The final capital outlay item is the \$330,000 payment from the street fund towards the new Public Works Building.

The Street Fund transfers funds to the General Fund, Risk Management Fund, Fleet Management Fund, and the Sewer SDC Fund to repay a loan. The transfers to the General Fund and Risk Management Fund are both proposed to increase.

There are two outstanding loans for which the Street Fund is responsible to pay back. The first is the 2019 Main Street Loan. Funding for this project was split between the Urban Renewal District and the Street Fund. This loan is scheduled to be repaid in full in FY 2039-40. The second loan is the 2021 Street Loan, whose proceeds are funding the Street Rehabilitation Project. The 2021 loan is scheduled to be repaid in FY 2030-31.

The Reserves object classification includes one expense line, which is the Barberry Node Reserve. These funds are being held and are planned to be spent on the improvement of the Fir Villa and Ellendale intersection.

An operating contingency of roughly \$2 million is proposed, but not expected to be utilized.

# Building Inspections Fund Revenues

|                        | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>        |                   |                   |                    |                     |                     |                    |
| Permits                | 815,694           | 624,927           | 500,000            | 670,000             | 670,000             | 670,000            |
| Miscellaneous          | 235               | 0                 | 500                | 500                 | 500                 | 500                |
| Transfer from-SDC Fund | 47,375            | 73,000            | 47,625             | 52,300              | 52,300              | 52,300             |
| <b>Total revenues</b>  | <b>863,304</b>    | <b>697,927</b>    | <b>548,125</b>     | <b>722,800</b>      | <b>722,800</b>      | <b>722,800</b>     |
| Beginning balances     | 730,458           | 1,070,379         | 1,207,155          | 1,475,000           | 1,475,000           | 1,475,000          |
| <b>TOTAL</b>           | <b>1,593,761</b>  | <b>1,768,306</b>  | <b>1,755,280</b>   | <b>2,197,800</b>    | <b>2,197,800</b>    | <b>2,197,800</b>   |

The Building Inspections Fund fully supports the City’s Building and Inspection Division. The revenues in this fund are predominantly fee based, with a minor amount of miscellaneous revenues, and a small transfer from the System Development Charges Fund. The proposed revenues are a conservative estimate of permit revenue, based in part on historical data, as well as currently approved but not yet constructed land use actions. The beginning fund balance continues to grow at a moderate pace, and is proposed to be just under \$1.5 million.

It is important to maintain a healthy beginning fund balance in this fund to sustain the division through periods of low permit activity.

We estimate permit revenue at \$670,000 this coming fiscal year. This is on trend with historical and FY 2022-23 data.

# Building Inspections Fund Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 228,885           | 267,132           | 315,000            | 325,000             | 325,000             | 325,000            |
| Fringe benefits                       | 156,406           | 170,186           | 225,000            | 228,000             | 228,000             | 228,000            |
| <b>Total personnel services</b>       | <b>385,290</b>    | <b>437,318</b>    | <b>540,000</b>     | <b>553,000</b>      | <b>553,000</b>      | <b>553,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 1,294             | 3,257             | 5,000              | 5,000               | 5,000               | 5,000              |
| Fuel                                  | 1,021             | 1,335             | 1,100              | 2,500               | 2,500               | 2,500              |
| Telecommunications                    | 3,798             | 3,934             | 5,100              | 4,000               | 4,000               | 4,000              |
| Fleet Services Total Care program     | 2,000             | 2,000             | 2,000              | 4,000               | 4,000               | 4,000              |
| Computer services                     | 4,589             | 5,737             | 4,500              | 4,500               | 4,500               | 4,500              |
| Professional services                 | 5,841             | 1,389             | 3,500              | 4,000               | 4,000               | 4,000              |
| E-permitting services                 | 65,940            | 22,299            | 40,000             | 50,000              | 50,000              | 50,000             |
| Travel and education                  | 2,750             | 5,810             | 5,500              | 6,000               | 6,000               | 6,000              |
| Miscellaneous                         | 360               | 962               | 4,000              | 2,000               | 2,000               | 2,000              |
| <b>Total materials &amp; services</b> | <b>87,592</b>     | <b>46,724</b>     | <b>70,700</b>      | <b>82,000</b>       | <b>82,000</b>       | <b>82,000</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Vehicle                               | 0                 | 25,508            | 0                  | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>25,508</b>     | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to General Fund              | 42,000            | 42,000            | 42,000             | 65,000              | 65,000              | 65,000             |
| Transfer to Risk Mgmt Fund            | 3,500             | 4,600             | 6,300              | 8,500               | 8,500               | 8,500              |
| Transfer to Fleet Management          | 5,000             | 5,000             | 5,000              | 0                   | 0                   | 0                  |
| <b>Total transfers</b>                | <b>50,500</b>     | <b>51,600</b>     | <b>53,300</b>      | <b>73,500</b>       | <b>73,500</b>       | <b>73,500</b>      |
| <b>TOTAL EXPENDITURES</b>             | <b>523,383</b>    | <b>561,150</b>    | <b>664,000</b>     | <b>708,500</b>      | <b>708,500</b>      | <b>708,500</b>     |
| Operating Contingencies               | 0                 | 0                 | 964,125            | 1,489,300           | 1,489,300           | 1,489,300          |
| <b>TOTAL</b>                          | <b>523,383</b>    | <b>561,150</b>    | <b>1,628,125</b>   | <b>2,197,800</b>    | <b>2,197,800</b>    | <b>2,197,800</b>   |

The Building Inspections Fund expenditures include personnel services, materials and services and transfers. The Building Division is part of the Economic & Community Development Department. The division has four full-time employees.

The division's Personnel Services object classification includes the four full-time employees' wages and fringe benefits. It also covers 50% of the wages and fringe benefits for the department's administrative assistant, and 20% for the department director. The personnel services object classification is proposed to increase by 2.4%.

The Materials and Services object classification is proposed to increase by 16%. The primary increases are the contribution to the Fleet Services Total Care Program expense line from \$2,000 to \$4,000, and the E-permitting Services expense line from \$40,000 to \$50,000.

There are no capital projects for the Building Inspections Fund this fiscal year.

In the Transfers Object classification, the transfers to the General Fund and Risk Management Fund are proposed to increase. In addition, the annual transfer of \$5,000 to the Fleet Management Fund is zero this year. This reflects a debt that was paid off in FY 2022-23.

## Police Officer and Firefighter/EMS Fee Fund Revenue

|                                   | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                   |                   |                   |                    |                     |                     |                    |
| Police Officer Fee                | 223,546           | 229,319           | 230,000            | 240,000             | 240,000             | 240,000            |
| Firefighter/EMS Fee               | 203,696           | 209,020           | 210,000            | 220,000             | 220,000             | 220,000            |
| <b>Total revenues</b>             | <b>427,242</b>    | <b>438,339</b>    | <b>440,000</b>     | <b>460,000</b>      | <b>460,000</b>      | <b>460,000</b>     |
| Beginning balance-Police Fee      | 44,639            | 143,308           | 210,884            | 145,000             | 145,000             | 145,000            |
| Beginning balance-Firefighter/EMS | 8,509             | 22,231            | 46,769             | 83,000              | 83,000              | 83,000             |
| <b>TOTAL</b>                      | <b>480,390</b>    | <b>603,878</b>    | <b>697,653</b>     | <b>688,000</b>      | <b>688,000</b>      | <b>688,000</b>     |

## Police Officer and Firefighter/EMS Fee Fund Expenditures

|                                 | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>       |                   |                   |                    |                     |                     |                    |
| Police Officer Salaries         | 90,588            | 108,528           | 140,000            | 198,000             | 198,000             | 198,000            |
| Firefighter/EMS Salaries        | 125,175           | 118,936           | 125,000            | 137,000             | 137,000             | 137,000            |
| Police Officer Fringe benefits  | 34,288            | 53,215            | 90,000             | 137,000             | 137,000             | 137,000            |
| Firefighter/EMS Fringe benefits | 64,799            | 65,547            | 85,000             | 76,000              | 76,000              | 76,000             |
| <b>Total personnel services</b> | <b>314,850</b>    | <b>346,225</b>    | <b>440,000</b>     | <b>548,000</b>      | <b>548,000</b>      | <b>548,000</b>     |
| <b>TOTAL EXPENDITURES</b>       | <b>314,850</b>    | <b>346,225</b>    | <b>440,000</b>     | <b>548,000</b>      | <b>548,000</b>      | <b>548,000</b>     |
| Operating Contingencies-Police  | 0                 | 0                 | 200,000            | 50,000              | 50,000              | 50,000             |
| Operating Contingencies-FF/EMS  | 0                 | 0                 | 30,000             | 90,000              | 90,000              | 90,000             |
| <b>TOTAL</b>                    | <b>314,850</b>    | <b>346,225</b>    | <b>670,000</b>     | <b>688,000</b>      | <b>688,000</b>      | <b>688,000</b>     |

The Police Officer and Firefighter/EMS Fee was created by Ordinance 1818 in October 2018. This fee was designed to provide funding for up to two police officers and up to two firefighter/EMT positions, including payroll, benefits, materials and supplies, and administrative and professional services for such employees. The Police Officer Fee amount is \$2.59 and the Firefighter/EMT Fee amount is \$2.36. The fees are charged to each utility billing customer monthly.

These fees are proposed to generate \$240,000 (Police) and \$220,000 (Firefighter/EMT) in FY 2023-24. It is known that these fees do not fully pay for the expenses of up to two police and firefighter/EMT positions, including the associated costs. The fees have only been used to pay for personnel and fringe benefits, and have never been used to pay for other eligible costs such as materials and supplies or professional and administrative services.

City staff has effectively moved Police and Fire/EMS employees into and out of this fund, in an effort to keep the least expensive employees expensed from this fund. While this has been effective at keeping costs low, the fund is only solvent because there have been vacancies in the Police and Fire & EMS departments. As can be seen in the beginning fund balances, the vacancies have been more prevalent in the Police Department.

The total revenue in FY 2023-24 is \$688,000. The expenses again are limited to the salaries and fringe benefits of the four positions. This leaves contingency of \$50,000 in Police and \$90,000 in Firefighter/EMS.

The City Council is working on making the General Fund sustainable. One solution would be to adjust this fee. If this fee remains for future fiscal years, staff recommends the Council include a 3% annual cost of living increase to the fees to cover increased personnel costs on a yearly basis.

# System Development Fund Revenues

|                             | Actual<br>2020-21 | Actual<br>22      | 2021- Amended<br>23 | 2022- Proposed<br>24 | 2023- Approved<br>24 | Adopted<br>2023-24 |
|-----------------------------|-------------------|-------------------|---------------------|----------------------|----------------------|--------------------|
| <b>Transportation SDC</b>   |                   |                   |                     |                      |                      |                    |
| Charges/revenue             | 679,103           | 475,966           | 500,000             | 550,000              | 550,000              | 550,000            |
| Transfer from Grant Fund    | 0                 | 26,527            | 0                   | 0                    | 0                    | 0                  |
| Beginning balance           | 1,041,954         | 1,563,681         | 1,777,155           | 2,220,000            | 2,220,000            | 2,220,000          |
| <b>Total transportation</b> | <b>1,721,058</b>  | <b>2,066,174</b>  | <b>2,277,155</b>    | <b>2,770,000</b>     | <b>2,770,000</b>     | <b>2,770,000</b>   |
| <b>Park SDC</b>             |                   |                   |                     |                      |                      |                    |
| Charges/revenue             | 473,402           | 285,710           | 250,000             | 410,000              | 410,000              | 410,000            |
| Beginning balance           | 1,180,152         | 1,518,787         | 1,703,403           | 1,740,000            | 1,740,000            | 1,740,000          |
| <b>Total park</b>           | <b>1,653,554</b>  | <b>1,804,496</b>  | <b>1,953,403</b>    | <b>2,150,000</b>     | <b>2,150,000</b>     | <b>2,150,000</b>   |
| <b>Water SDC</b>            |                   |                   |                     |                      |                      |                    |
| Charges/revenue             | 900,217           | 526,024           | 400,000             | 720,000              | 720,000              | 720,000            |
| Reimb of SDC loan-Wtr Fund  | 0                 | 85,778            | 85,778              | 85,778               | 85,778               | 85,778             |
| Beginning balance           | 2,030,500         | 2,861,613         | 3,263,821           | 3,875,000            | 3,875,000            | 3,875,000          |
| <b>Total water</b>          | <b>2,930,717</b>  | <b>3,473,416</b>  | <b>3,749,599</b>    | <b>4,680,778</b>     | <b>4,680,778</b>     | <b>4,680,778</b>   |
| <b>Sewer SDC</b>            |                   |                   |                     |                      |                      |                    |
| Charges/revenue             | 898,541           | 557,077           | 415,000             | 740,000              | 740,000              | 740,000            |
| Reimbursement of SDC loan   | 499,598           | 0                 | 0                   | 0                    | 0                    | 0                  |
| Reimburse of SDC loan-PW    | 34,985            | 77,446            | 79,947              | 77,447               | 77,447               | 77,447             |
| Beginning balance           | 4,252,999         | 4,677,873         | 5,209,449           | 5,380,000            | 5,380,000            | 5,380,000          |
| <b>Total sewer</b>          | <b>5,686,124</b>  | <b>5,312,396</b>  | <b>5,704,396</b>    | <b>6,197,447</b>     | <b>6,197,447</b>     | <b>6,197,447</b>   |
| <b>Storm SDC</b>            |                   |                   |                     |                      |                      |                    |
| Charges/revenue             | 182,746           | 115,637           | 110,000             | 160,000              | 160,000              | 160,000            |
| Beginning balance           | 419,324           | 559,399           | 608,477             | 725,000              | 725,000              | 725,000            |
| <b>Total storm</b>          | <b>602,069</b>    | <b>675,036</b>    | <b>718,477</b>      | <b>885,000</b>       | <b>885,000</b>       | <b>885,000</b>     |
| <b>TOTAL SDC FUNDS</b>      |                   |                   |                     |                      |                      |                    |
| Beginning balances          | 8,924,929         | 11,181,353        | 12,562,305          | 13,940,000           | 13,940,000           | 13,940,000         |
| Total transfers             | 534,583           | 189,751           | 165,725             | 163,225              | 163,225              | 163,225            |
| Total deposits              | 3,134,009         | 1,960,414         | 1,675,000           | 2,580,000            | 2,580,000            | 2,580,000          |
| <b>TOTAL</b>                | <b>12,593,521</b> | <b>13,331,518</b> | <b>14,403,030</b>   | <b>16,683,225</b>    | <b>16,683,225</b>    | <b>16,683,225</b>  |

System Development Charges (SDCs) are collected at the time building permits are issued. These funds are restricted funds, meaning they can only be used for the express purpose of expanding capacity to the system for which they are collected. For example, Water SDC funds can only be used to expand the water treatment and distribution system. They cannot be used for any operational purposes. These funds can be used for the planning and engineering work needed to accomplish a system capacity building project. The total revenues are comprised of the new charges collected and the beginning fund balances for each fee collected. New charges are estimated based on the projects the Building Division reasonably expects to happen in the coming fiscal year.

In the Transportation SDC, the City expects to receive \$550,000 in new revenue, and has a beginning fund balance of \$2,220,000. The total Transportation SDC fund is expected to be \$2,770,000.

In the Parks SDC, the City expects to receive \$410,000 in new revenue, and has a beginning fund balance of \$1,740,000. The total Parks SDC fund is expected to be \$2,150,000.

In the Water SDC, the City expects to receive \$720,000 in new revenue, and has a beginning fund balance of \$3,875,000. This fund also expects to receive nearly \$86,000 in inter-fund loan reimbursements. The total Water SDC fund is expected to be \$4,680,778.

## System Development Fund Revenues (Cont.)

In the Sewer SDC, the City expects to receive \$740,000 in new revenue, and has a beginning fund balance of \$5,380,000. This fund also expects to receive nearly \$80,000 in inter-fund loan reimbursements. The total Sewer SDC fund is expected to be \$6,197,447.

In the Stormwater SDC, the City expects to receive \$160,000 in new revenue, and has a beginning fund balance of \$725,000. The total Stormwater SDC is \$885,000.

The total System Development Fund revenues, including transfers, is \$16,683,225.

# System Development Fund Expenditures

|                                      | Actual<br>2020-21 | Actual<br>2021-22 | Amended 2022-<br>23 | Proposed 2023-<br>24 | Approved 2023-<br>24 | Adopted<br>2023-24 |
|--------------------------------------|-------------------|-------------------|---------------------|----------------------|----------------------|--------------------|
| <b>Transportation SDC</b>            |                   |                   |                     |                      |                      |                    |
| Street Projects                      | 128,127           | 250,019           | 2,108,800           | 2,734,250            | 2,734,250            | 2,734,250          |
| Transfer to General Fund             | 18,000            | 24,000            | 19,200              | 22,000               | 22,000               | 22,000             |
| Transfer to Building Fund            | 11,250            | 15,000            | 12,000              | 13,750               | 13,750               | 13,750             |
| <b>Total expenditures</b>            | <b>157,377</b>    | <b>289,019</b>    | <b>2,140,000</b>    | <b>2,770,000</b>     | <b>2,770,000</b>     | <b>2,770,000</b>   |
| <b>Park SDC</b>                      |                   |                   |                     |                      |                      |                    |
| Park Projects                        | 116,567           | 71,844            | 1,862,125           | 2,132,125            | 2,132,125            | 2,132,125          |
| Transfer to General Fund             | 11,200            | 18,000            | 11,000              | 11,000               | 11,000               | 11,000             |
| Transfer to Building Fund            | 7,000             | 11,250            | 6,875               | 6,875                | 6,875                | 6,875              |
| <b>Total expenditures</b>            | <b>134,767</b>    | <b>101,094</b>    | <b>1,880,000</b>    | <b>2,150,000</b>     | <b>2,150,000</b>     | <b>2,150,000</b>   |
| <b>Water SDC</b>                     |                   |                   |                     |                      |                      |                    |
| Water Projects/Oversizing            | 35,628            | 154,345           | 3,578,278           | 4,641,973            | 4,641,973            | 4,641,973          |
| Transfer to General Fund             | 20,600            | 34,000            | 20,000              | 23,880               | 23,880               | 23,880             |
| Transfer to Building Fund            | 12,875            | 21,250            | 12,500              | 14,925               | 14,925               | 14,925             |
| <b>Total expenditures</b>            | <b>69,103</b>     | <b>209,595</b>    | <b>3,610,778</b>    | <b>4,680,778</b>     | <b>4,680,778</b>     | <b>4,680,778</b>   |
| <b>Sewer SDC</b>                     |                   |                   |                     |                      |                      |                    |
| Sewer Projects/Oversizing            | 175,617           | 46,394            | 5,179,847           | 5,831,697            | 5,831,697            | 5,831,697          |
| Sewer Reclaimed Water Project        | 507,184           | 1,303             | 0                   | 0                    | 0                    | 0                  |
| Transfer to General Fund             | 21,200            | 34,000            | 21,600              | 22,000               | 22,000               | 22,000             |
| Transfer to Building Fund            | 13,250            | 21,250            | 13,500              | 13,750               | 13,750               | 13,750             |
| Transfer to Fleet Fund-intrfnd loan  | 0                 | 0                 | 330,000             | 330,000              | 330,000              | 330,000            |
| Transfer to Street Fund-intrfnd loan | 291,000           | 0                 | 0                   | 0                    | 0                    | 0                  |
| <b>Total expenditures</b>            | <b>1,008,251</b>  | <b>102,946</b>    | <b>5,544,947</b>    | <b>6,197,447</b>     | <b>6,197,447</b>     | <b>6,197,447</b>   |
| <b>Storm SDC</b>                     |                   |                   |                     |                      |                      |                    |
| Storm Projects                       | 34,871            | 55,509            | 692,850             | 877,200              | 877,200              | 877,200            |
| Transfer to General Fund             | 4,800             | 6,800             | 4,400               | 4,800                | 4,800                | 4,800              |
| Transfer to Building Fund            | 3,000             | 4,250             | 2,750               | 3,000                | 3,000                | 3,000              |
| <b>Total expenditures</b>            | <b>42,671</b>     | <b>66,559</b>     | <b>700,000</b>      | <b>885,000</b>       | <b>885,000</b>       | <b>885,000</b>     |
| TOTAL Expenditures                   | 997,994           | 579,412           | 13,421,900          | 16,217,245           | 16,217,245           | 16,217,245         |
| TOTAL Transfers                      | 414,175           | 189,800           | 453,825             | 465,980              | 465,980              | 465,980            |
| <b>TOTAL</b>                         | <b>1,412,169</b>  | <b>769,212</b>    | <b>13,875,725</b>   | <b>16,683,225</b>    | <b>16,683,225</b>    | <b>16,683,225</b>  |

Expenditures from the System Development Charges (SDCs) Fund are restricted by State law to projects that increase capacity to the system for which they are collected, including system planning and engineering. The City's Capital Improvement Plan (CIP) includes several projects that are SDC eligible. A list of planned CIP projects for which some SDC funds will be used in FY 2023-24 are provided below by SDC category.

|   |   |
|---|---|
| <b>Parks</b> <ul style="list-style-type: none"> <li>John Barnard Park Construction</li> </ul>                             | <b>Street</b> <ul style="list-style-type: none"> <li>ADA Ramp Program (Hayter Street)</li> </ul>                            |
| <b>Sewer</b> <ul style="list-style-type: none"> <li>Sewer System Master Plan</li> <li>LaCreole Node Sewer Line</li> </ul> | <b>Water</b> <ul style="list-style-type: none"> <li>Water System Master Plan</li> <li>Raw Water Supply Expansion</li> </ul> |
| <b>Stormwater</b> <ul style="list-style-type: none"> <li>None</li> </ul>  |   |

The proposed expenditures appropriate 100% of the SDC revenues. The City has never spent all of the funding that has been appropriated and has followed pretty closely to what has been planned in the CIP.

# Trust Fund Revenues

|  | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Fire - Harpy Bovard Scholarship</b>   |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 19,333            | 21,738            | 22,928             | 20,000              | 20,000              | 20,000             |
| Deposits                                 | 2,405             | 2,190             | 1,000              | 1,000               | 1,000               | 1,000              |
| <b>Total resources</b>                   | <b>21,738</b>     | <b>23,928</b>     | <b>23,928</b>      | <b>21,000</b>       | <b>21,000</b>       | <b>21,000</b>      |
| <b>Fire Extrication Team</b>             |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 28,519            | 20,804            | 17,324             | 13,000              | 13,000              | 13,000             |
| Deposits                                 | 0                 | 0                 | 0                  | 10,000              | 10,000              | 10,000             |
| <b>Total resources</b>                   | <b>28,519</b>     | <b>20,804</b>     | <b>17,324</b>      | <b>23,000</b>       | <b>23,000</b>       | <b>23,000</b>      |
| <b>Fire Volunteer Appreciation Trust</b> |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 60,249            | 27,029            | 31,029             | 20,000              | 20,000              | 20,000             |
| Transfer In from GF                      | 72,280            | 80,500            | 85,300             | 85,300              | 85,300              | 85,300             |
| Deposits                                 | 1,958             | 1,460             | 2,000              | 1,700               | 1,700               | 1,700              |
| <b>Total resources</b>                   | <b>134,487</b>    | <b>108,990</b>    | <b>118,329</b>     | <b>107,000</b>      | <b>107,000</b>      | <b>107,000</b>     |
| <b>Other Fire Trust</b>                  |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 3,198             | 3,198             | 3,198              | 0                   | 0                   | 0                  |
| Deposits                                 | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total resources</b>                   | <b>3,198</b>      | <b>3,198</b>      | <b>3,198</b>       | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Economic Development</b>              |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| Deposits                                 | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total resources</b>                   | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Park Trust</b>                        |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 26,196            | 28,906            | 33,391             | 33,350              | 33,350              | 33,350             |
| Deposits                                 | 250               | 4,485             | 5,000              | 1,000               | 1,000               | 1,000              |
| Transfer In from GF                      | 2,729             | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total resources</b>                   | <b>29,175</b>     | <b>33,391</b>     | <b>38,391</b>      | <b>34,350</b>       | <b>34,350</b>       | <b>34,350</b>      |
| <b>Library Trust</b>                     |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 23,963            | 12,887            | 9,341              | 12,000              | 12,000              | 12,000             |
| Deposits                                 | 15,680            | 40,829            | 20,000             | 30,000              | 30,000              | 30,000             |
| <b>Total resources</b>                   | <b>39,643</b>     | <b>53,716</b>     | <b>29,341</b>      | <b>42,000</b>       | <b>42,000</b>       | <b>42,000</b>      |
| <b>Senior Center Trust</b>               |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| Deposits                                 | 0                 | 0                 | 10,000             | 0                   | 0                   | 0                  |
| <b>Total resources</b>                   | <b>0</b>          | <b>0</b>          | <b>10,000</b>      | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Arboretum Trust</b>                   |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 4,854             | 1,825             | 4,645              | 4,500               | 4,500               | 4,500              |
| Deposits                                 | 27,157            | 26,244            | 15,000             | 20,000              | 20,000              | 20,000             |
| <b>Total resources</b>                   | <b>32,011</b>     | <b>28,069</b>     | <b>19,645</b>      | <b>24,500</b>       | <b>24,500</b>       | <b>24,500</b>      |
| <b>Friends of the DAC Trust</b>          |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 5,071             | 31,938            | 4,971              | 11,500              | 11,500              | 11,500             |
| Deposits                                 | 39,774            | 21,000            | 20,000             | 20,000              | 20,000              | 20,000             |
| <b>Total resources</b>                   | <b>44,845</b>     | <b>52,938</b>     | <b>24,971</b>      | <b>31,500</b>       | <b>31,500</b>       | <b>31,500</b>      |
| <b>Miscellaneous Donation Trust</b>      |                   |                   |                    |                     |                     |                    |
| Beginning balance                        | 0                 | 5,760             | 3,882              | 3,700               | 3,700               | 3,700              |
| Deposits                                 | 5,760             | 10,700            | 10,000             | 5,000               | 5,000               | 5,000              |
| <b>Total resources</b>                   | <b>5,760</b>      | <b>16,460</b>     | <b>13,882</b>      | <b>8,700</b>        | <b>8,700</b>        | <b>8,700</b>       |

# Trust Fund Revenues

|                             | Actual<br>2020-21                      | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-----------------------------|--|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Schacher Trust 22-23</b> | Obsolete. Historical Information Only. |                   |                    |                     |                     |                    |
| Beginning balance           | 0                                      | 0                 | 683                | 0                   | 0                   | 0                  |
| Deposits                    | 0                                      | 3,000             | 150,000            | 0                   | 0                   | 0                  |
| <b>Total resources</b>      | <b>0</b>                               | <b>3,000</b>      | <b>150,683</b>     | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL TRUST FUNDS</b>    |  |                   |                    |                     |                     |                    |
| Beginning balance           | 171,383                                | 154,086           | 131,393            | 118,050             | 118,050             | 118,050            |
| Transfers in                | 75,009                                 | 80,500            | 85,300             | 85,300              | 85,300              | 85,300             |
| Total Deposits              | 92,984                                 | 109,909           | 233,000            | 88,700              | 88,700              | 88,700             |
| <b>TOTAL</b>                | <b>339,376</b>                         | <b>344,495</b>    | <b>449,693</b>     | <b>292,050</b>      | <b>292,050</b>      | <b>292,050</b>     |

Trust fund revenues are monies either donated to the City or transferred from other funds. These revenues are dedicated or earmarked for a specific purpose. The City has set up 14 trust fund accounts. Five of those accounts have no beginning fund balance and are not proposed to receive any funding this year. For example, the Glow Run Trust was set up for the Glow Run event when it was managed by the City. Since this event is now managed by a non-profit organization, the trust fund is no longer needed. The other four trust funds receiving no funding and having no beginning fund balance are, Economic Development Trust, Other Fire Trust, the Mid-Valley Reserve Training Trust, and the Schacher Estate Trust.

In total, the City estimates the Trust fund revenues will be \$292,050.

# Trust Fund Expenditures

|  | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Fire - Harpy Bovard Scholarship</b>   |                   |                   |                    |                     |                     |                    |
| Scholarship                              | 0                 | 1,000             | 3,000              | 3,000               | 3,000               | 3,000              |
| Reserve for future scholarship           | 0                 | 0                 | 19,000             | 18,000              | 18,000              | 18,000             |
| Total expenditures                       | 0                 | 1,000             | 22,000             | 21,000              | 21,000              | 21,000             |
| <b>Fire Extrication Team</b>             |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 7,714             | 3,481             | 20,800             | 23,000              | 23,000              | 23,000             |
| <b>Fire Volunteer Appreciation Trust</b> |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 107,458           | 77,960            | 107,300            | 107,000             | 107,000             | 107,000            |
| <b>Other Fire Trust</b>                  |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 0                 | 0                 | 3,200              | 0                   | 0                   | 0                  |
| <b>Mid-Valley Reserve Training Trust</b> |                   |                   |                    |                     |                     |                    |
| Obsolete. Historical Information Only.   |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 5,991             | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Economic Development</b>              |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Park Trust</b>                        |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 269               | 0                 | 37,000             | 34,350              | 34,350              | 34,350             |
| <b>Library Trust</b>                     |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 26,756            | 44,375            | 36,000             | 42,000              | 42,000              | 42,000             |
| <b>Senior Center Trust</b>               |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 0                 | 0                 | 10,000             | 0                   | 0                   | 0                  |
| <b>Arboretum Trust</b>                   |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 30,186            | 23,424            | 17,000             | 24,500              | 24,500              | 24,500             |
| <b>Glow Run Trust</b>                    |                   |                   |                    |                     |                     |                    |
| Obsolete. Historical Information Only.   |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 4,936             | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Friends of the DAC Trust</b>          |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 12,906            | 47,967            | 30,000             | 31,500              | 31,500              | 31,500             |
| <b>Miscellaneous Donation Trust</b>      |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 0                 | 12,578            | 14,000             | 8,700               | 8,700               | 8,700              |
| <b>Schacher Trust 22-23</b>              |                   |                   |                    |                     |                     |                    |
| Obsolete. Historical Information Only.   |                   |                   |                    |                     |                     |                    |
| Total expenditures                       | 0                 | 2,317             | 160,000            | 0                   | 0                   | 0                  |
| <b>TOTAL</b>                             | <b>196,217</b>    | <b>213,101</b>    | <b>457,300</b>     | <b>292,050</b>      | <b>292,050</b>      | <b>292,050</b>     |

The following is a brief summary of each Trust fund account:

Fire - Harpy Bovard Scholarship Trust – This is money Harpy Bovard donated in his will establishing a scholarship program.

Fire – Extrication Team Trust – This funding supports training provided to City firefighters, and for Dallas Fire & EMS to train other agencies on extrication.

Fire – Volunteer Appreciation Trust – This trust was developed to bring our volunteer program into compliance with federal, state, and local rules and regulations. The funds were moved to this trust from the General Fund for managing, tracking and accounting purposes.

Economic Development Trust – This trust does not have any funds proposed this year. However, the fund is identified in the Dallas City Code and is set up to receive economic development donated funds the City receives.

## Trust Fund Expenditures (Cont.)

Parks Trust – These funds are derived from miscellaneous donations to the parks, including Central Bark Dog Park.

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

Arboretum Trust – These funds are derived from membership dues to the Delbert Hunter Arboretum and miscellaneous donations.

Friends of the Dallas Aquatic Center Trust – These funds are derived from donations and sponsorships raised through fundraising efforts by the Friends of the Dallas Aquatic Center. Funds go toward operational expenses of the Dallas Aquatic Center.

Miscellaneous Donation Trust – This trust is designated for miscellaneous funds donated to the City and expended in a short period of time. An example would be the Secret Santa donations run through the Dallas Police Department.

Schacher Trust 22-23 Trust – The City administered the estate of Ms. Schacher, as a result of code enforcement action against the decedent's property in the City. That process is completed and this trust fund is no longer needed. It will remain in the budget for two additional years to comply with state budget law.

# Grant Fund Revenues

|  | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Public Works</b>                                |                   |                   |                    |                     |                     |                    |
| RAISE Grant (Infrastructure)                       | 0                 | 0                 | 5,000              | 0                   | 0                   | 0                  |
| Safe Routes to School Grant                        | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| EV Charging Station Grant-Beg Bal                  | 0                 | -73,473           | 0                  | 0                   | 0                   | 0                  |
| EV Charging Station Grant                          | 0                 | 100,000           | 0                  | 0                   | 0                   | 0                  |
| Beginning bal-ODOT Bike/ped grant                  | (11,682)          | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer from Street Fund                          | 11,682            | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total resources</b>                             | <b>(0)</b>        | <b>26,527</b>     | <b>10,000</b>      | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>       |
| <b>Economic &amp; Community Development Grants</b> |                   |                   |                    |                     |                     |                    |
| Com Dev Block Grant Sen Cntr                       | 145,205           | 0                 | 0                  | 0                   | 0                   | 0                  |
| Beginning balance CDBG SenCntr                     | (4,005)           | 0                 | 0                  | 0                   | 0                   | 0                  |
| Com Dev Block Grant-Housing                        | 11,500            | 116,978           | 330,000            | 0                   | 0                   | 0                  |
| Com Dev Block Grant-Small Bus                      | 5,606             | 36,250            | 0                  | 0                   | 0                   | 0                  |
| Business Oregon Pass-Thru                          | 45,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Certified Local Govt Grant                         | 0                 | 0                 | 15,000             | 15,000              | 15,000              | 15,000             |
| <b>Total resources</b>                             | <b>203,306</b>    | <b>153,228</b>    | <b>345,000</b>     | <b>15,000</b>       | <b>15,000</b>       | <b>15,000</b>      |
| <b>Parks</b>                                       |                   |                   |                    |                     |                     |                    |
| Parks-Miscellaneous                                | 0                 | 0                 | 1,000              | 1,000               | 1,000               | 1,000              |
| OPRD LWCF Grant-John Barnard Park                  | 0                 | 0                 | 0                  | 570,344             | 570,344             | 570,344            |
| OPRD Large LGGP Grant                              | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| OPRD Small LGGP Grant                              | 0                 | 0                 | 5,000              | 19,355              | 19,355              | 19,355             |
| Moda Grant   | 0                 | 0                 | 37,600             | 0                   | 0                   | 0                  |
| ODOT Grant-Park Trail                              | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| Beginning bal -Trail Project                       | (9,273)           | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer from General Fund                         | 9,273             | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total resources</b>                             | <b>0</b>          | <b>0</b>          | <b>53,600</b>      | <b>600,699</b>      | <b>600,699</b>      | <b>600,699</b>     |
| <b>Library</b>                                     |                   |                   |                    |                     |                     |                    |
| Grant - Ready to Read                              | 1,295             | 2,924             | 3,000              | 3,000               | 3,000               | 3,000              |
| Beginning bal - Ready to Read                      | 2,631             | 1,381             | 328                | 600                 | 600                 | 600                |
| Library Grant                                      | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| <b>Total resources</b>                             | <b>3,926</b>      | <b>4,304</b>      | <b>8,328</b>       | <b>8,600</b>        | <b>3,600</b>        | <b>3,600</b>       |
| <b>Public Safety</b>                               |                   |                   |                    |                     |                     |                    |
| Beginning bal - Police Grant                       | 2,194             | 3,453             | 1,989              | 900                 | 900                 | 900                |
| Police Grant                                       | 2,265             | 2,523             | 5,000              | 2,500               | 2,500               | 2,500              |
| FEMA AFG EMS Grant                                 | 7,349             | 2,725             | 5,000              | 5,000               | 5,000               | 5,000              |
| FEMA AFG Fire Grant                                | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| FEMA AFG Fire Grant-SAFER                          | 80,395            | 31,199            | 0                  | 5,000               | 5,000               | 5,000              |
| FEMA Fire Prevention/Safety                        | 0                 | 0                 | 0                  | 5,000               | 5,000               | 5,000              |
| OSFM WFS Staffing Grant                            | 0                 | 0                 | 35,000             | 0                   | 0                   | 0                  |
| Ambulance Grant                                    | 4,500             | 0                 | 0                  | 0                   | 0                   | 0                  |
| Beginning bal - Fire Grant                         | 209               | 1,138             | 0                  | 0                   | 0                   | 0                  |
| Fire Grant   | 3,500             | 4,010             | 0                  | 0                   | 0                   | 0                  |
| Criminal Justice CESF Grant                        | 50,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total resources</b>                             | <b>150,412</b>    | <b>45,048</b>     | <b>51,989</b>      | <b>23,400</b>       | <b>23,400</b>       | <b>23,400</b>      |
| <b>TOTAL GRANT FUNDS</b>                           |                   |                   |                    |                     |                     |                    |
| Beginning balance                                  | (19,926)          | (67,501)          | 2,317              | 1,500               | 1,500               | 1,500              |
| Transfers in                                       | 20,955            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Total Deposits                                     | 356,615           | 296,608           | 343,000            | 651,199             | 651,199             | 651,199            |
| <b>TOTAL</b>                                       | <b>357,644</b>    | <b>229,107</b>    | <b>345,317</b>     | <b>652,699</b>      | <b>652,699</b>      | <b>652,699</b>     |

## Grant Fund Revenues (Cont.)

Grant Fund revenues are received through a donation or contribution of assets (usually cash) by an organization or governmental unit to another organization or governmental unit. Grants are typically made for a specific purpose.

As a reminder, the budget document reflects grants already received that are planned to be spent in FY 2023-24, and grants the City has applied for or will apply for in FY 2023-24 that could also be spent in the same fiscal year. For grants already received, the actual amount of the grant is included in the revenue line. For grants that have not been awarded, the budgeted revenue line will show \$5,000 as a placeholder. The purpose of budgeting in this way is to capture what is planned, without arbitrarily inflating the budget for monies the City hopes to receive.

The total revenue planned for FY 2023-24 is \$652,699. The largest grant that has been received is an Oregon Parks and Recreation Department (OPRD) grant for John Barnard Park at \$570,344. Other grants that have been awarded are the Certified Local Government Grant for \$15,000, a second OPRD grant for the Japanese Garden Bridge replacement at \$14,355, and a \$3,000 Ready to Read grant.

# Grant Fund Expenditures

|  | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Public Works</b>                                |                   |                   |                    |                     |                     |                    |
| RAISE Grant (Infrastructure)                       | 0                 | 0                 | 5,000              | 0                   | 0                   | 0                  |
| Safe Routes to School Grant                        | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| EV charging station                                | 73,473            | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total Public Works Grants</b>                   | <b>73,473</b>     | <b>0</b>          | <b>10,000</b>      | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>       |
| <b>Economic &amp; Community Development Grants</b> |                   |                   |                    |                     |                     |                    |
| CDBG Grant - Senior Center                         | 141,200           | 0                 | 0                  | 0                   | 0                   | 0                  |
| CDBG Grant - Housing Rehab                         | 11,500            | 116,978           | 330,000            | 0                   | 0                   | 0                  |
| CDBG Grant-Small Business                          | 0                 | 36,250            | 0                  | 0                   | 0                   | 0                  |
| Business Oregon Pass-Thru                          | 45,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Certified Local Govt Grant                         | 0                 | 0                 | 15,000             | 15,000              | 15,000              | 15,000             |
| <b>Econ/Comm Dev Total</b>                         | <b>197,700</b>    | <b>153,228</b>    | <b>345,000</b>     | <b>15,000</b>       | <b>15,000</b>       | <b>15,000</b>      |
| <b>Parks</b>                                       |                   |                   |                    |                     |                     |                    |
| Parks - Miscellaneous                              | 0                 | 0                 | 1,000              | 6,000               | 6,000               | 6,000              |
| John Barnard Park                                  | 0                 | 0                 | 40,000             | 570,344             | 570,344             | 570,344            |
| Japanese Garden/Bridge                             | 0                 | 0                 | 5,000              | 19,355              | 19,355              | 19,355             |
| Park Trail   | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| <b>Total Park Grants</b>                           | <b>0</b>          | <b>0</b>          | <b>51,000</b>      | <b>600,699</b>      | <b>600,699</b>      | <b>600,699</b>     |
| <b>Library</b>                                     |                   |                   |                    |                     |                     |                    |
| Ready to Read grant                                | 2,545             | 3,977             | 4,000              | 3,600               | 3,600               | 3,600              |
| Library Grants                                     | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| <b>Total Library Grants</b>                        | <b>2,545</b>      | <b>3,977</b>      | <b>9,000</b>       | <b>8,600</b>        | <b>8,600</b>        | <b>8,600</b>       |
| <b>Public Safety</b>                               |                   |                   |                    |                     |                     |                    |
| Police Grant                                       | 1,007             | 3,987             | 7,500              | 3,400               | 3,400               | 3,400              |
| Criminal Justice CESF Grant                        | 50,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| FEMA AFG EMS Grant                                 | 7,349             | 2,725             | 5,000              | 5,000               | 5,000               | 5,000              |
| FEMA AFG Fire Grant                                | 0                 | 0                 | 5,000              | 5,000               | 5,000               | 5,000              |
| FEMA Fire Prevention/Safety                        | 0                 | 0                 | 0                  | 5,000               | 5,000               | 5,000              |
| Ambulance Grant                                    | 45,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Fire Grant   | 2,571             | 5,148             | 0                  | 0                   | 0                   | 0                  |
| <b>Total Public Safety Grants</b>                  | <b>105,927</b>    | <b>11,860</b>     | <b>17,500</b>      | <b>18,400</b>       | <b>18,400</b>       | <b>18,400</b>      |
| <b>Transfers</b>                                   |                   |                   |                    |                     |                     |                    |
| Trfr to GF-OSFM WFS Staffing                       | 0                 | 0                 | 35,000             | 0                   | 0                   | 0                  |
| Trfr to General Fund-SAFER                         | 80,395            | 31,199            | 0                  | 5,000               | 5,000               | 5,000              |
| Trfr to Street SDC                                 | 0                 | 26,527            | 0                  | 0                   | 0                   | 0                  |
| <b>Total transfers</b>                             | <b>80,395</b>     | <b>57,726</b>     | <b>35,000</b>      | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>       |
| <b>TOTAL</b>                                       | <b>460,040</b>    | <b>226,790</b>    | <b>467,500</b>     | <b>652,699</b>      | <b>652,699</b>      | <b>652,699</b>     |

The City has already applied or plans to apply for roughly 10 grants in FY 2023-24. These grants are reflected on the Grant Fund expenditures number sheet. A few grants have already been awarded to the City of Dallas, with funding planned to be received in FY 2023-24, as reimbursement to project costs.

Some grants, such as the Ready to Read, Certified Local Government and Police (bulletproof vests) grants are grants the City typically receives each year, without much competition. The budget includes these grants.

Other grants are selected on a competitive basis, and either the City has not yet been notified of an award or a grant application has not yet been submitted. In these instances, the expense lines for these grants include a \$5,000 placeholder amount. If grant awards are received, these expense lines will be adjusted through a budget amendment process during the fiscal year.

## General Long-Term Debt Fund Revenues

|                     | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Total General Fund  | 104,903           | 111,711           | 114,602            | 120,556             | 120,556             | 120,556            |
| Total Sewer Fund    | 17,407            | 18,536            | 19,016             | 20,004              | 20,004              | 20,004             |
| Total Fleet Fund    | 3,235             | 3,445             | 3,534              | 3,718               | 3,718               | 3,718              |
| Total Street Fund   | 8,164             | 8,694             | 8,919              | 9,383               | 9,383               | 9,383              |
| Total Water Fund    | 14,326            | 15,256            | 15,651             | 16,464              | 16,464              | 16,464             |
| Total Building Fund | 6,008             | 6,398             | 6,563              | 6,905               | 6,905               | 6,905              |
| <b>TOTAL</b>        | <b>154,043</b>    | <b>164,039</b>    | <b>168,285</b>     | <b>177,030</b>      | <b>177,030</b>      | <b>177,030</b>     |

## General Long-Term Debt Fund Expenditures

|                          | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|--------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Debt service - principal | 100,000           | 115,000           | 125,000            | 140,000             | 140,000             | 140,000            |
| Debt service - interest  | 54,043            | 49,039            | 43,285             | 37,030              | 37,030              | 37,030             |
| <b>TOTAL</b>             | <b>154,043</b>    | <b>164,039</b>    | <b>168,285</b>     | <b>177,030</b>      | <b>177,030</b>      | <b>177,030</b>     |

In 2005, the City bought into the PERS Pension Obligation Bond. This program allowed borrowing to pay down the unfunded liability and reduce our PERS rates. The City's Pension Obligation Bonds will be paid off in 2028. The revenues from the bond payments are equitably spread among all funds which pay personnel services. The debt payment in FY 2023-24 will be \$177,030. This amount will continue to increase to a pinnacle in FY 2026-27 with a bond payment of \$203,761. As the General Fund supports most personnel, it contributes the largest portion of this debt service payment. As this payment is scheduled to rise over the next six years, the City needs to keep this debt service in mind when considering the General Fund supported budgets.

# Fleet Management Fund Revenues

|                                     | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                     |                   |                   |                    |                     |                     |                    |
| Reimbursed services                 | 97,605            | 50,097            | 50,000             | 75,000              | 75,000              | 75,000             |
| Fuel and oil reimbursement          | 7,199             | 11,627            | 7,000              | 12,000              | 12,000              | 12,000             |
| Fleet svc Total Care program PW     | 300,000           | 310,000           | 320,000            | 320,000             | 320,000             | 320,000            |
| Fleet svc Total Care program GF     | 116,000           | 121,000           | 121,000            | 200,500             | 200,500             | 200,500            |
| Fleet svc Total Care prgrm BLDG     | 2,000             | 2,000             | 2,000              | 4,000               | 4,000               | 4,000              |
| Sale of equipment                   | 718               | 28,520            | 5,000              | 5,000               | 5,000               | 5,000              |
| Transfer in - capital equip repl.   | 3,500             | 3,500             | 3,500              | 0                   | 0                   | 0                  |
| Transfer in - Building fund veh pmt | 5,000             | 5,000             | 5,000              | 0                   | 0                   | 0                  |
| Transfer in-Sewer SDC Intrfnd Loan  | 0                 | 0                 | 330,000            | 330,000             | 330,000             | 330,000            |
| <b>Total revenues</b>               | <b>532,021</b>    | <b>531,743</b>    | <b>843,500</b>     | <b>946,500</b>      | <b>946,500</b>      | <b>946,500</b>     |
| Beginning Balance                   | 397,608           | 406,672           | 330,578            | 200,000             | 200,000             | 200,000            |
| <b>TOTAL</b>                        | <b>929,629</b>    | <b>938,415</b>    | <b>1,174,078</b>   | <b>1,146,500</b>    | <b>1,146,500</b>    | <b>1,146,500</b>   |

The Fleet Management Fund supports our Fleet Maintenance division of the Public Works Department. The City currently employs two full-time mechanics in this division. The City plans to expand this division in the next couple of years by building a new shops facility with additional work bays. This new facility will enable the City the opportunity to capture additional opportunity to service the fleets of other outside agencies.

The Reimbursed Services revenue line is for contracted work we perform for other non-city agencies, such as nearby fire districts. The City Council raised the rate for this service, which is reflected in the proposed revenue from this revenue line.

The Total Care Program revenues are payments made from other City's departments who have fleet vehicles serviced by the Fleet Maintenance program. The General Fund and Building Fund has historically been under charged for the work performed on these fleet vehicles. Revenue from the General Fund is proposed to increase by \$79,500, and the Building Fund will contribute an additional \$2,000.

The Sewer SDC Interfund Loan is for the Fleet Management fund's contribution to the new Public Works Shops Building Project. This loan will be repaid through increased revenues in future years from additional capacity created by the new building project.

# Fleet Management Fund Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 135,324           | 138,355           | 162,000            | 160,000             | 160,000             | 160,000            |
| Fringe benefits                       | 100,002           | 101,173           | 131,000            | 133,000             | 133,000             | 133,000            |
| <b>Total personnel services</b>       | <b>235,325</b>    | <b>239,528</b>    | <b>293,000</b>     | <b>293,000</b>      | <b>293,000</b>      | <b>293,000</b>     |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 4,769             | 4,812             | 6,000              | 6,500               | 6,500               | 6,500              |
| Fuel and oil                          | 48,169            | 75,350            | 130,000            | 110,000             | 110,000             | 110,000            |
| Parts and service                     | 83,324            | 110,808           | 110,000            | 160,000             | 160,000             | 160,000            |
| Parts and service-intergovt           | 25,072            | 15,115            | 25,000             | 35,000              | 35,000              | 35,000             |
| Repairs & maintenance                 | 4,367             | 5,918             | 7,000              | 7,000               | 7,000               | 7,000              |
| Tools                                 | 5,881             | 12,903            | 15,000             | 25,000              | 25,000              | 25,000             |
| Telecommunications                    | 4,281             | 4,076             | 5,000              | 5,000               | 5,000               | 5,000              |
| HVAC, energy & lighting               | 11,419            | 11,361            | 12,500             | 15,000              | 15,000              | 15,000             |
| Computer services                     | 3,795             | 6,442             | 5,000              | 12,500              | 12,500              | 12,500             |
| Travel and education                  | 973               | 1,032             | 4,000              | 4,000               | 4,000               | 4,000              |
| Miscellaneous                         | 6,082             | 4,685             | 5,000              | 5,000               | 5,000               | 5,000              |
| <b>Total materials &amp; services</b> | <b>198,132</b>    | <b>252,501</b>    | <b>324,500</b>     | <b>385,000</b>      | <b>385,000</b>      | <b>385,000</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Vehicles                              | 0                 | 46,809            | 0                  | 0                   | 0                   | 0                  |
| Public Works Building                 | 0                 | 0                 | 330,000            | 330,000             | 330,000             | 330,000            |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>46,809</b>     | <b>330,000</b>     | <b>330,000</b>      | <b>330,000</b>      | <b>330,000</b>     |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to General Fund              | 50,000            | 50,000            | 50,000             | 32,000              | 32,000              | 32,000             |
| Transfer to General Fund-Parks        | 20,000            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Transfer to Risk Mgmt Fund            | 19,500            | 19,000            | 28,000             | 35,000              | 35,000              | 35,000             |
| <b>Total transfers</b>                | <b>89,500</b>     | <b>69,000</b>     | <b>78,000</b>      | <b>67,000</b>       | <b>67,000</b>       | <b>67,000</b>      |
| <b>TOTAL EXPENDITURES</b>             | <b>522,957</b>    | <b>607,837</b>    | <b>1,025,500</b>   | <b>1,075,000</b>    | <b>1,075,000</b>    | <b>1,075,000</b>   |
| Operating Contingencies               | 0                 | 0                 | 148,000            | 71,500              | 71,500              | 71,500             |
| <b>TOTAL</b>                          | <b>522,957</b>    | <b>607,837</b>    | <b>1,173,500</b>   | <b>1,146,500</b>    | <b>1,146,500</b>    | <b>1,146,500</b>   |

The Personnel Services object classification is proposed to remain flat. The salaries are proposed to decrease slightly. This reflects a short window in the FY 2022-23 budget when the division employed three mechanics to transition a retiring mechanic. Fringe Benefits are up slightly reflecting employees moving up the pay scale, a cost of living adjustment, and increases in health care costs.

In the Materials and Services object classification, parts and tools are driving a proposed 18.6% increase. The Computer Services expense line is also more than doubled, in order to purchase a fleet software program to better manage the Fleet Management program.

The sole capital improvement project in the Fleet Management Fund is the division's contribution to the new Public Works Facility, including mechanic shops. The proposed contribution from the Fleet Fund is \$330,000.

This fund transfers funds to the General Fund and the Risk Management Fund. The amount transferred to the General Fund is decreasing by \$18,000, while the Risk Management Fund transfer is proposed to increase by \$7,000. Overall, the transfers are decreasing by \$11,000.

# Sewer Fund Revenues

|                         | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>         |                   |                   |                    |                     |                     |                    |
| Sewer service charges   | 3,796,382         | 3,890,179         | 3,900,000          | 4,000,000           | 4,000,000           | 4,000,000          |
| Miscellaneous           | 92,392            | 87,658            | 75,000             | 85,000              | 85,000              | 85,000             |
| Interest on investments | 13,055            | 19,675            | 20,000             | 100,000             | 100,000             | 100,000            |
| <b>Total revenues</b>   | <b>3,901,829</b>  | <b>3,997,512</b>  | <b>3,995,000</b>   | <b>4,185,000</b>    | <b>4,185,000</b>    | <b>4,185,000</b>   |
| Beginning balances      | 697,996           | 1,732,593         | 2,947,028          | 4,475,000           | 4,475,000           | 4,475,000          |
| <b>TOTAL</b>            | <b>4,599,826</b>  | <b>5,730,105</b>  | <b>6,942,028</b>   | <b>8,660,000</b>    | <b>8,660,000</b>    | <b>8,660,000</b>   |

The Sewer Fund revenues are generated from service charges, miscellaneous revenues, and interest on investments. Revenues collected in FY 2023-24, when combined with the beginning fund balance, make up the complete revenues for the Sewer Fund.

Total revenues this fiscal year are proposed to be \$8,660,000.

# Sewer Fund Expenditures

|                                     | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>           |                   |                   |                    |                     |                     |                    |
| Salaries                            | 306,437           | 295,996           | 360,000            | 400,000             | 400,000             | 400,000            |
| Overtime                            | 0                 | 0                 | 3,000              | 3,000               | 3,000               | 3,000              |
| Fringe benefits                     | 234,817           | 205,536           | 285,000            | 335,000             | 335,000             | 335,000            |
| <b>Total personnel services</b>     | <b>541,253</b>    | <b>501,532</b>    | <b>648,000</b>     | <b>738,000</b>      | <b>738,000</b>      | <b>738,000</b>     |
| <b>Materials and Services</b>       |                   |                   |                    |                     |                     |                    |
| Materials and supplies              | 14,666            | 31,831            | 30,000             | 33,000              | 33,000              | 33,000             |
| DEQ permits                         | 21,790            | 24,435            | 29,000             | 32,000              | 32,000              | 32,000             |
| Vehicle/equipment expense           | 125,000           | 135,000           | 140,000            | 140,000             | 140,000             | 140,000            |
| Repairs and maintenance             | 81,979            | 48,054            | 115,000            | 123,000             | 123,000             | 123,000            |
| Tools                               | 2,338             | 3,392             | 5,500              | 6,000               | 6,000               | 6,000              |
| Telecommunications                  | 3,605             | 2,946             | 4,000              | 4,300               | 4,300               | 4,300              |
| HVAC, energy and lighting           | 3,451             | 3,555             | 4,000              | 5,000               | 5,000               | 5,000              |
| Computer services                   | 5,903             | 18,432            | 9,000              | 9,700               | 9,700               | 9,700              |
| Professional services               | 931,511           | 786,072           | 950,000            | 1,012,000           | 1,012,000           | 1,012,000          |
| Employee development                | 1,565             | 2,192             | 2,000              | 2,200               | 2,200               | 2,200              |
| Safety equipment and training       | 386               | 1,779             | 2,000              | 2,500               | 2,500               | 2,500              |
| Travel and education                | 1,348             | 5,486             | 3,000              | 3,300               | 3,300               | 3,300              |
| <b>Total materials and services</b> | <b>1,193,542</b>  | <b>1,063,174</b>  | <b>1,293,500</b>   | <b>1,373,000</b>    | <b>1,373,000</b>    | <b>1,373,000</b>   |
| <b>Capital Outlay</b>               |                   |                   |                    |                     |                     |                    |
| Equipment                           | 47,518            | 33,432            | 209,000            | 61,750              | 61,750              | 61,750             |
| CMOM Program (I & I and FOG)        | 320,916           | 106,120           | 100,000            | 100,000             | 100,000             | 100,000            |
| WWTF capital improvements           | 0                 | 0                 | 340,000            | 1,700,000           | 1,700,000           | 1,700,000          |
| Sewer replacement projects          | 900               | 0                 | 100,000            | 250,000             | 250,000             | 250,000            |
| WWTF equipment replacement          | 60,714            | 391,111           | 50,000             | 250,000             | 250,000             | 250,000            |
| Public Works Building               | 0                 | 0                 | 660,000            | 660,000             | 660,000             | 660,000            |
| <b>Total capital outlay</b>         | <b>430,048</b>    | <b>530,662</b>    | <b>1,459,000</b>   | <b>3,021,750</b>    | <b>3,021,750</b>    | <b>3,021,750</b>   |
| <b>Transfers</b>                    |                   |                   |                    |                     |                     |                    |
| Transfer to General Fund            | 551,000           | 551,000           | 551,000            | 589,000             | 589,000             | 589,000            |
| Transfer to Risk Mgmt Fund          | 78,000            | 62,700            | 83,000             | 107,000             | 107,000             | 107,000            |
| <b>Total transfers</b>              | <b>629,000</b>    | <b>613,700</b>    | <b>634,000</b>     | <b>696,000</b>      | <b>696,000</b>      | <b>696,000</b>     |
| <b>Sewer Debt Service</b>           |                   |                   |                    |                     |                     |                    |
| 2017 Sewer loan - principal         | 54,000            | 56,000            | 57,000             | 59,000              | 59,000              | 59,000             |
| 2017 Sewer loan - interest          | 19,390            | 18,008            | 16,564             | 15,093              | 15,093              | 15,093             |
| <b>Total debt service</b>           | <b>73,390</b>     | <b>74,008</b>     | <b>73,564</b>      | <b>74,093</b>       | <b>74,093</b>       | <b>74,093</b>      |
| <b>TOTAL EXPENDITURES</b>           | <b>2,867,233</b>  | <b>2,783,077</b>  | <b>4,108,064</b>   | <b>5,902,843</b>    | <b>5,902,843</b>    | <b>5,902,843</b>   |
| Operating Contingencies             | 0                 | 0                 | 2,411,936          | 2,757,157           | 2,757,157           | 2,757,157          |
| <b>TOTAL</b>                        | <b>2,867,233</b>  | <b>2,783,077</b>  | <b>6,520,000</b>   | <b>8,660,000</b>    | <b>8,660,000</b>    | <b>8,660,000</b>   |

The City's sewer operations are managed by a hybrid model including internal City management of the collection system, while the wastewater treatment facility is managed by contract with Jacobs Engineering.

The Personnel Services object classification is proposed to increase by 13.9%. This increase is caused by a few different factors. One employee whose personnel costs were split between the public works funds (water, sewer, and street) and the general fund (parks) has been adjusted to only be paid out of the public works funds. The other cost driving factors include employees moving up the pay scale, cost of living adjustment, and health care increases and election health care plans of employees.

## Sewer Fund Expenditures (Cont.)

The overall Materials and Services object classification is pretty consistent with FY 2022-23 expenses, with minor adjustments up and down across most of the expense lines. The largest increase is a \$62,000 increase in the Professional Services expense line. This line is where we pay the contract with Jacobs Engineering for their operation and management of the wastewater treatment facility.

In the Capital Outlay object classification, the Equipment expense line will contribute to the purchase of three staff vehicles and the street saw. The Wastewater Treatment Facility expense line includes a major project to replace the existing ultraviolet light system. The Sewer Replacement project includes a project to replace a portion of a sewer line in Walnut Street. Finally, the Sewer Fund will contribute \$660,000 towards the new public works building.

The Sewer Fund transfers funds to the General Fund and the Risk Management Fund. Both of these transfers are proposed to increase this year over FY 2022-23.

There is one outstanding loan owed by the Sewer Fund. This loan was made in 2017 and was for improvement projects in the sewer distribution system. It is scheduled to be paid off in FY 2032.

# Stormwater Fund Revenues

|                            | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|----------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>            |                   |                   |                    |                     |                     |                    |
| Stormwater service charges | 526,989           | 759,968           | 700,000            | 1,175,000           | 1,175,000           | 1,175,000          |
| Interest on investments    | 2,995             | 4,930             | 4,000              | 20,000              | 20,000              | 20,000             |
| Miscellaneous              | 0                 | 0                 | 2,000              | 2,000               | 2,000               | 2,000              |
| <b>Total revenues</b>      | <b>529,984</b>    | <b>764,898</b>    | <b>706,000</b>     | <b>1,197,000</b>    | <b>1,197,000</b>    | <b>1,197,000</b>   |
| Beginning balances         | 184,381           | 460,119           | 776,816            | 1,380,000           | 1,380,000           | 1,380,000          |
| <b>TOTAL</b>               | <b>714,365</b>    | <b>1,225,017</b>  | <b>1,482,816</b>   | <b>2,577,000</b>    | <b>2,577,000</b>    | <b>2,577,000</b>   |

The Stormwater Fund revenues are predominantly generated from a fee on the City’s utility bill. Other revenues include interest on investments and miscellaneous revenues. The current stormwater fee is \$12.00/month. In March 2023, the City Council approved a fee increase of \$2 per year for three fiscal years. These increases will support needed stormwater projects in the capital improvement plan over the next few years. This fee, along with the beginning balance, completes the total revenues for the Stormwater Fund.

It estimated that the total revenues for this fund will be \$2,577,000.

# Stormwater Fund Expenditures

|                                     | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>           |                   |                   |                    |                     |                     |                    |
| Salaries                            | 60,046            | 56,716            | 65,000             | 60,000              | 60,000              | 60,000             |
| Overtime                            | 0                 | 0                 | 2,000              | 2,000               | 2,000               | 2,000              |
| Fringe benefits                     | 28,851            | 24,908            | 30,000             | 53,000              | 53,000              | 53,000             |
| <b>Total personnel services</b>     | <b>88,898</b>     | <b>81,623</b>     | <b>97,000</b>      | <b>115,000</b>      | <b>115,000</b>      | <b>115,000</b>     |
| <b>Materials and Services</b>       |                   |                   |                    |                     |                     |                    |
| Materials and supplies              | 1,215             | 7,391             | 10,000             | 11,000              | 11,000              | 11,000             |
| DEQ permits                         | 1,257             | 1,386             | 2,500              | 2,700               | 2,700               | 2,700              |
| Vehicle/equipment expense           | 25,000            | 25,000            | 30,000             | 30,000              | 30,000              | 30,000             |
| Repairs and maintenance             | 1,068             | 498               | 3,000              | 4,800               | 4,800               | 4,800              |
| Material Disposal                   | 25,930            | 26,126            | 28,000             | 30,000              | 30,000              | 30,000             |
| Tools                               | 1,393             | 1,978             | 3,000              | 3,500               | 3,500               | 3,500              |
| Telecommunications                  | 379               | 38                | 600                | 700                 | 700                 | 700                |
| Computer services                   | 3,058             | 1,258             | 3,000              | 3,300               | 3,300               | 3,300              |
| Professional services               | 1,898             | 181,256           | 290,000            | 100,000             | 100,000             | 100,000            |
| Employee development                | 0                 | 910               | 2,000              | 2,200               | 2,200               | 2,200              |
| Safety equipment and training       | 287               | 1,460             | 2,000              | 2,500               | 2,500               | 2,500              |
| Travel and education                | 0                 | 1,400             | 3,000              | 3,300               | 3,300               | 3,300              |
| <b>Total materials and services</b> | <b>61,485</b>     | <b>248,701</b>    | <b>377,100</b>     | <b>194,000</b>      | <b>194,000</b>      | <b>194,000</b>     |
| <b>Capital Outlay</b>               |                   |                   |                    |                     |                     |                    |
| Equipment                           | 0                 | 16,413            | 9,000              | 23,750              | 23,750              | 23,750             |
| Stormwater Projects                 | 14,871            | 12,471            | 75,000             | 50,000              | 50,000              | 50,000             |
| Public Works Building               | 0                 | 0                 | 220,000            | 220,000             | 220,000             | 220,000            |
| <b>Total capital outlay</b>         | <b>14,871</b>     | <b>28,884</b>     | <b>304,000</b>     | <b>293,750</b>      | <b>293,750</b>      | <b>293,750</b>     |
| <b>Transfers</b>                    |                   |                   |                    |                     |                     |                    |
| Transfer to General Fund            | 69,000            | 69,000            | 69,000             | 117,000             | 117,000             | 117,000            |
| Transfer to Risk Mgmt Fund          | 2,500             | 2,500             | 15,000             | 3,700               | 3,700               | 3,700              |
| Transfer to Sewer SDC-Intrfnd loan  | 17,493            | 17,493            | 17,493             | 17,493              | 17,493              | 17,493             |
| <b>Total transfers</b>              | <b>88,993</b>     | <b>88,993</b>     | <b>101,493</b>     | <b>138,193</b>      | <b>138,193</b>      | <b>138,193</b>     |
| <b>Debt Service</b>                 |                   |                   |                    |                     |                     |                    |
| <b>Total debt service</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>TOTAL EXPENDITURES</b>           | <b>254,246</b>    | <b>448,201</b>    | <b>879,593</b>     | <b>740,943</b>      | <b>740,943</b>      | <b>740,943</b>     |
| Operating Contingencies             | 0                 | 0                 | 386,407            | 1,836,057           | 1,836,057           | 1,836,057          |
| <b>TOTAL</b>                        | <b>254,246</b>    | <b>448,201</b>    | <b>1,266,000</b>   | <b>2,577,000</b>    | <b>2,577,000</b>    | <b>2,577,000</b>   |

The Personnel Services object classification pays for 1.2 FTE. There is an 18.6% increase in this object classification. This increase is due in large part to the election of benefits by an employee.

The Materials and Services object classification is proposed to decrease by 48.6%. This is caused by a sharp decrease in the Professional Services expense line, due to the completion of the North Fork Ash Creek Study.

## Stormwater Fund Expenditures (Cont.)

The Capital Outlay projects include:

- A portion of an Engineering Division Pickup Truck
- A portion of a Pickup Truck for the Operations Manager
- A portion of the Street Saw
- Undetermined Stormwater Projects, and
- The contribution to the New Public Works Building

The Stormwater Fund transfers funds to the City's General Fund, Risk Management Fund, and Sewer SDC for an interfund loan. The transfer to the General Fund is proposed to increase. The transfer to the Risk Management Fund is decreasing, and the transfer to the Sewer SDC is consistent with prior fiscal years.

The Operating Contingencies are significantly higher than FY 2022-23. Staff expect to spend more of the stormwater funding in future years on projects identified in the North Fork Ash Creek stormwater study. This study will be completed by the end of FY 2022-23.

# Water Fund Revenues

|                         | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>         |                   |                   |                    |                     |                     |                    |
| Sale of water           | 3,179,566         | 3,203,893         | 3,425,000          | 4,200,000           | 4,200,000           | 4,200,000          |
| New account fees        | 15,433            | 11,665            | 15,000             | 12,000              | 12,000              | 12,000             |
| Service connections     | 97,521            | 75,277            | 50,000             | 75,000              | 75,000              | 75,000             |
| Miscellaneous           | 105,650           | 89,723            | 90,000             | 90,000              | 90,000              | 90,000             |
| Interest on investments | 38,504            | 26,604            | 30,000             | 100,000             | 100,000             | 100,000            |
| Finance Proceeds        | 0                 | 0                 | 2,200,000          | 2,200,000           | 2,200,000           | 2,200,000          |
| <b>Total revenues</b>   | <b>3,436,674</b>  | <b>3,407,161</b>  | <b>5,810,000</b>   | <b>6,677,000</b>    | <b>6,677,000</b>    | <b>6,677,000</b>   |
| Beginning balances      | 2,738,111         | 2,878,519         | 3,225,600          | 2,850,000           | 2,850,000           | 2,850,000          |
| <b>TOTAL</b>            | <b>6,174,786</b>  | <b>6,285,680</b>  | <b>9,035,600</b>   | <b>9,527,000</b>    | <b>9,527,000</b>    | <b>9,527,000</b>   |

The City provides safe drinking water to customers inside the corporate boundaries of Dallas. We also provide bulk water sales to any customers. Water Fund revenues are generated through the sale of water, new service connections and other administrative fees, interest on investments, and any loan proceeds. These revenues are used to pay for the storage, treatment and distribution of raw water. In FY 2023-24, the City expects to receive a \$2.2 million dollar loan from Business Oregon to repair a leak in the Clay Street Reservoirs, and to replace the floating covers at these reservoirs. This loan has been approved.

In March 2023, the City Council approved important rate increases in the water rates for the next three fiscal years. These increases are necessary to fund critical water infrastructure projects. The rates will enable the City to pay for these projects either through cash lump sum payments or as debt service payments over time.

The total revenues, less the \$2.2 million dollar loan and beginning fund balance, are estimated to be 24% higher than last year. This reflects a substantial annual rate increase plus the addition of new water customers to the system.

# Water Fund Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 574,411           | 564,398           | 620,000            | 635,000             | 635,000             | 635,000            |
| Overtime                              | 21,514            | 15,028            | 20,000             | 25,000              | 25,000              | 25,000             |
| Fringe Benefits                       | 400,644           | 364,277           | 415,000            | 463,000             | 463,000             | 463,000            |
| <b>Total personnel services</b>       | <b>996,568</b>    | <b>943,703</b>    | <b>1,055,000</b>   | <b>1,123,000</b>    | <b>1,123,000</b>    | <b>1,123,000</b>   |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and supplies                | 253,331           | 275,272           | 330,000            | 350,000             | 350,000             | 350,000            |
| Permits                               | 9,154             | 8,834             | 10,000             | 10,700              | 10,700              | 10,700             |
| Vehicle/equipment expense             | 100,000           | 100,000           | 100,000            | 100,000             | 100,000             | 100,000            |
| Repairs and maintenance               | 55,965            | 38,171            | 60,000             | 60,000              | 60,000              | 60,000             |
| Tools                                 | 3,252             | 5,197             | 7,500              | 8,000               | 8,000               | 8,000              |
| Telecommunications                    | 11,687            | 11,626            | 13,000             | 14,000              | 14,000              | 14,000             |
| HVAC, energy and lighting             | 112,938           | 98,066            | 120,000            | 144,000             | 144,000             | 144,000            |
| Computer services                     | 11,223            | 8,152             | 17,000             | 17,000              | 17,000              | 17,000             |
| Professional services                 | 114,443           | 107,748           | 125,000            | 110,000             | 110,000             | 110,000            |
| Employee development                  | 1,618             | 3,101             | 4,000              | 5,000               | 5,000               | 5,000              |
| Safety equipment and training         | 463               | 3,831             | 2,000              | 2,400               | 2,400               | 2,400              |
| Travel and education                  | 1,194             | 3,383             | 7,000              | 7,000               | 7,000               | 7,000              |
| <b>Total materials &amp; services</b> | <b>675,266</b>    | <b>663,381</b>    | <b>795,500</b>     | <b>828,100</b>      | <b>828,100</b>      | <b>828,100</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Equipment                             | 47,518            | 78,855            | 9,000              | 13,250              | 13,250              | 13,250             |
| Clay St Line Rehab                    | 13,178            | 53,160            | 1,225,000          | 900,000             | 900,000             | 900,000            |
| Water Line Replcmt Projects           | 6,216             | 19,896            | 75,000             | 135,000             | 135,000             | 135,000            |
| Clay St Reservoir Project             | 0                 | 0                 | 2,200,000          | 2,400,000           | 2,400,000           | 2,400,000          |
| WTP capital Improvements              | 57,273            | 13,362            | 95,000             | 30,000              | 30,000              | 30,000             |
| Public Works Building                 | 0                 | 0                 | 660,000            | 660,000             | 660,000             | 660,000            |
| AMR Project                           | 0                 | 43,928            | 0                  | 0                   | 0                   | 0                  |
| Land Acquisition                      | 346,046           | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>470,231</b>    | <b>209,201</b>    | <b>4,264,000</b>   | <b>4,138,250</b>    | <b>4,138,250</b>    | <b>4,138,250</b>   |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to General Fund              | 515,000           | 515,000           | 515,000            | 535,000             | 535,000             | 535,000            |
| Transfer to Risk Mgmt Fund            | 33,000            | 36,600            | 42,000             | 45,000              | 45,000              | 45,000             |
| Transfer to Water SDC-Intrfnd loan    | 0                 | 85,778            | 85,778             | 85,778              | 85,778              | 85,778             |
| <b>Total transfers</b>                | <b>548,000</b>    | <b>637,378</b>    | <b>642,778</b>     | <b>665,778</b>      | <b>665,778</b>      | <b>665,778</b>     |
| <b>Water Debt Service</b>             |                   |                   |                    |                     |                     |                    |
| 2017 Water Loan - principal           | 330,000           | 339,000           | 348,000            | 357,000             | 357,000             | 357,000            |
| 2017 Water Loan - interest            | 100,506           | 92,050            | 83,308             | 74,330              | 74,330              | 74,330             |
| 2015 IFA SRF Loan - principal         | 39,456            | 40,821            | 42,234             | 43,695              | 43,695              | 43,695             |
| 2015 IFA SRF Loan - interest          | 33,279            | 31,915            | 30,502             | 29,041              | 29,041              | 29,041             |
| 2016 DEQ CWSRF Loan-princ             | 80,234            | 81,370            | 82,521             | 83,688              | 83,688              | 83,688             |
| 2016 DEQ CWSRF Loan-int               | 22,726            | 21,590            | 20,439             | 19,272              | 19,272              | 19,272             |
| 2022 SPWF Loan - principal            | 0                 | 0                 | 70,000             | 70,000              | 70,000              | 70,000             |
| 2022 SPWF Loan - interest             | 0                 | 0                 | 10,000             | 10,000              | 10,000              | 10,000             |
| <b>Total debt service</b>             | <b>606,202</b>    | <b>606,746</b>    | <b>687,004</b>     | <b>687,026</b>      | <b>687,026</b>      | <b>687,026</b>     |
| <b>Reserves</b>                       |                   |                   |                    |                     |                     |                    |
| Water Storage Reserve                 | 0                 | 0                 | 600,000            | 1,300,000           | 1,300,000           | 1,300,000          |
| <b>Total reserves</b>                 | <b>0</b>          | <b>0</b>          | <b>600,000</b>     | <b>1,300,000</b>    | <b>1,300,000</b>    | <b>1,300,000</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>3,296,266</b>  | <b>3,060,409</b>  | <b>8,044,282</b>   | <b>8,742,154</b>    | <b>8,742,154</b>    | <b>8,742,154</b>   |
| Operating Contingencies               | 0                 | 0                 | 1,065,718          | 784,846             | 784,846             | 784,846            |
| <b>TOTAL</b>                          | <b>3,296,266</b>  | <b>3,060,409</b>  | <b>9,110,000</b>   | <b>9,527,000</b>    | <b>9,527,000</b>    | <b>9,527,000</b>   |

## Water Fund Expenditures (Cont.)

The total Water Fund expenditures, including all object classifications, is proposed to increase by 4.6%. The Water Fund fully supports five (5) full-time employees and partially supports 16 employees in the Public Works Department (8.98 FTE).

The Personnel Services object classification is proposed to increase by 6.4% over FY 2022-23. The increase reflects employees moving up the pay scale, cost of living adjustment, higher health care costs, and election of benefits by employees.

The Materials and Services object classification is proposed to increase by 4.1%. The largest increases are to the Materials and Supplies expense line, and the HVAC, energy and lighting costs.

The Water Fund supports several capital improvement projects in FY 2023-24, as follows:

- Portion of Engineering Pickup Truck
- Portion of the Street Saw
- Phase 1 of the Clay Street Waterline Replacement
- Clay Street Reservoir Repair and Cover Replacement
- Water Treatment Plant Improvements, and
- Contribution to the New Public Works Building

The Water Fund makes transfers to the General Fund, Risk Management Fund and a transfer to the Water SDC fund to pay towards an interfund loan. The transfers to the General Fund and Risk Management Fund have been increased slightly this year. The transfer to the Water SDC Fund is consistent from year to year.

The Water Fund is paying off several debts. The 2017 Water Loan is a refinanced loan. The original loan included several water and sewer maintenance projects. The 2015 IFA SRF loan was secured to replace a water transmission line. The 2016 DEQ CWSRF loan was secured to purchase property in the City's watershed around Mercer Reservoir. Finally, the 2022 SPWF loan was secured to pay for the emergency repair of the Clay Street Reservoir leak and the floating cover replacement. The principal and interest payments proposed for this last debt service is an estimated amount, because the terms of this loan will not be known until the state sell bonds for this loan.

The City created a reserve fund in FY 2022-23 to begin saving funding towards the raw water storage project. This project will cost tens of millions of dollars, and the City is proactively saving funding towards this project. The three year rate increases approved by the Council in March 2023 were, in large part, to make substantial annual payments into this reserve line. This fiscal year, the city is able to contribute an additional \$700,000.

# Downtown Dallas Urban Renewal Budget Message

## 2023-24 Annual Budget

April 26, 2023

### **To the Urban Renewal Agency Budget Committee Members:**

The Dallas City Council passed an ordinance on September 7, 2004, establishing the Dallas Community Development Commission Urban Renewal Agency. The purpose of the Downtown Dallas Urban Renewal District is to cure blight by revitalizing the area of the district.

The Urban Renewal Agency is a separate legal entity, with the City Council serving as the Urban Renewal Agency Board of Directors. The Urban Renewal Agency Board of Directors appoints a seven member Urban Renewal District Advisory Committee to advise on certain downtown urban renewal matters, programs and projects. The Urban Renewal Agency also appoints the members of the City of Dallas Budget Committee as the Urban Renewal Agency Budget Committee. The Economic & Community Development Director serves as the staff for and administers the Urban Renewal Program for the Agency.

This budget reflects the 18<sup>th</sup> year the Agency will receive property tax revenue for the district. The revenue is derived from increasing property value or new construction within the district. The taxes collected are not new property taxes. Rather they are taxes that would otherwise be collected and distributed to the other taxing agencies (i.e. School, County, City, and Special Districts). In 2004, when the urban renewal district was created, the property taxes for the properties inside the district became frozen, meaning the taxing agencies will receive the same amount of taxes from those properties inside the district until the urban renewal district is dissolved. As the property taxes inside the district typically grow incrementally from year to year, that growth is given to the urban renewal district agency. It is estimated that the agency will collect roughly \$238,000 in property taxes this fiscal year. This is a decrease in property taxes collected in the previous fiscal year. In working with the Polk County Assessor's office, the cause of this decline in tax revenue is that two large downtown buildings were taken off the tax rolls because they are now occupied by tax exempt users.

As noted in the FY 2022-23 Budget Message, the Downtown Urban Renewal Building Improvement program has been temporarily suspended, because adequate funding is not currently available to support the program. In the interim, the Dallas City Council has authorized and directed City staff to create a sister program to the Urban Renewal Building Improvement Grant program, which is capitalized by American Rescue Plan Act funding for two years to fill the gap in urban renewal funding. This program funded eight applications in FY 2022-23. Nine applications were just approved for FY 2023-24.

The Agency also has a Minor Improvement Grant program, which traditionally has awarded small grants in an amount up to \$500 for improvements to properties within the district. During FY 2022-23, the

Agency has approved an amendment to this program to increase the maximum grant award from \$500 to \$1,000.

The Urban Renewal District Advisory Committee led an effort to create four historic marker signs that were installed inside the district during FY 2022-23.

The Downtown Dallas Urban Renewal program continues to investigate ways to remove blight, increase the tax base, and improve the overall character of the district.

In FY 2023-24, the Agency, Advisory Committee, and staff will:

- Continue the Minor Improvement Grant program
- Purchase the Bank of America property, and initiate a community engagement process to determine how to redevelop this downtown property, and
- Investigate opportunities to purchase and redevelop other properties.

Respectfully submitted,



Brian Latta  
City Manager

# Downtown Dallas Urban Renewal Fund

## Revenues

|                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-----------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Current taxes         | 219,911           | 230,286           | 235,000            | 235,000             | 235,000             | 235,000            |
| Delinquent taxes      | 4,340             | 3,782             | 4,000              | 3,000               | 3,000               | 3,000              |
| Interest              | 5,508             | 4,602             | 4,000              | 10,000              | 10,000              | 10,000             |
| Miscellaneous         | 16,905            | 18,465            | 19,000             | 20,000              | 20,000              | 20,000             |
| <b>Total revenues</b> | <b>246,663</b>    | <b>257,136</b>    | <b>262,000</b>     | <b>268,000</b>      | <b>268,000</b>      | <b>268,000</b>     |
| Beginning Balance *   | 529,923           | 521,376           | 355,715            | 300,000             | 300,000             | 300,000            |
| <b>TOTAL</b>          | <b>776,586</b>    | <b>778,512</b>    | <b>617,715</b>     | <b>568,000</b>      | <b>568,000</b>      | <b>568,000</b>     |

\* The Beginning Balance reflects cash on hand, carried over in the budget and budgeted as Revenue.

## Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 7,900             | 8,385             | 10,500             | 5,500               | 5,500               | 5,500              |
| Fringe                                | 5,339             | 5,610             | 6,500              | 3,500               | 3,500               | 3,500              |
| <b>Total personnel services</b>       | <b>13,239</b>     | <b>13,994</b>     | <b>17,000</b>      | <b>9,000</b>        | <b>9,000</b>        | <b>9,000</b>       |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and Supplies                | 270               | 0                 | 250                | 250                 | 250                 | 250                |
| Professional Services                 | 5,900             | 10,050            | 35,000             | 35,000              | 35,000              | 35,000             |
| Minor Improvement Grant               | 1,927             | 1,000             | 4,000              | 10,000              | 10,000              | 10,000             |
| Bldg Improv Grant Program             | 48,448            | 236,908           | 100,000            | 2,200               | 2,200               | 2,200              |
| Miscellaneous                         | 593               | 1,749             | 2,000              | 2,000               | 2,000               | 2,000              |
| <b>Total materials &amp; services</b> | <b>57,138</b>     | <b>249,707</b>    | <b>141,250</b>     | <b>49,450</b>       | <b>49,450</b>       | <b>49,450</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Projects                              | 1,587             | 9,950             | 10,000             | 10,000              | 10,000              | 10,000             |
| Senior Center                         | 34,007            | 0                 | 0                  | 0                   | 0                   | 0                  |
| Property Acquisition                  | 0                 | 0                 | 70,000             | 105,000             | 105,000             | 105,000            |
| <b>Total capital outlay</b>           | <b>35,594</b>     | <b>9,950</b>      | <b>80,000</b>      | <b>115,000</b>      | <b>115,000</b>      | <b>115,000</b>     |
| <b>Transfers</b>                      |                   |                   |                    |                     |                     |                    |
| Transfer to GF-Debt Service           | 149,239           | 149,145           | 149,055            | 148,915             | 148,915             | 148,915            |
| <b>Total transfers</b>                | <b>149,239</b>    | <b>149,145</b>    | <b>149,055</b>     | <b>148,915</b>      | <b>148,915</b>      | <b>148,915</b>     |
| <b>Reserves</b>                       |                   |                   |                    |                     |                     |                    |
| Debt Service Reserve                  | 0                 | 0                 | 149,055            | 148,915             | 148,915             | 148,915            |
| <b>Total reserves</b>                 | <b>0</b>          | <b>0</b>          | <b>149,055</b>     | <b>148,915</b>      | <b>148,915</b>      | <b>148,915</b>     |
| <b>Operating Contingencies</b>        |                   |                   |                    |                     |                     |                    |
| <b>Total Contingencies</b>            | <b>0</b>          | <b>0</b>          | <b>60,640</b>      | <b>96,720</b>       | <b>96,720</b>       | <b>96,720</b>      |
| <b>TOTAL EXPENDITURES</b>             | <b>255,210</b>    | <b>422,797</b>    | <b>597,000</b>     | <b>568,000</b>      | <b>568,000</b>      | <b>568,000</b>     |

# Downtown Dallas Urban Renewal Fund (Cont.)

The Downtown Dallas Urban Renewal District was created in 2004. Urban Renewal revenues are derived from property taxes and interest payments. For FY 2023-24 the estimated property taxes are \$238,000 and interest is estimated to be \$10,000. Along with the beginning fund balance of \$300,000 and miscellaneous revenues of \$20,000, the total budget is \$568,000.

On the expenditure side of the budget, the bulk of the funding is tied to debt service transfer and the required debt service reserve. These two expense lines account for \$297,830 or 52.4% of the total Dallas Downtown Urban Renewal Fund. The debt service payments are for two street improvement projects, and a portion of the senior center construction. The 800-900 block street improvement debt service final payment will be July 2023. This will free up a portion of the Urban Renewal revenues to be used for other projects starting in FY 2024-25.

The Urban Renewal fund pays a portion of the salary and fringe costs of the Economic & Community Development Director position.

In the Materials and Services object classification, there is \$35,000 in professional services. This will pay for some annual expenses, such as the audit, annual reporting, and notices. There are also two grant programs funded through urban renewal. The minor improvement grant program is proposed to be recapitalized at \$10,000. The Building Improvement Grant program is budgeted with \$2,200. The funding in the Building Improvement Grant expense line is a placeholder, and will not fund any new applications. The Urban Renewal Agency has temporarily suspended this program. However, as noted in the budget message, the City has created a similar program for FYs 2021-24 utilizing a portion of the American Rescue Plan Act funds the City received.

In the Capital Outlay object classification, \$10,000 is included for any small projects the Agency may choose to accomplish, and the \$105,000 in property acquisition is a placeholder for when the Agency is able to close on the financial transaction for the former Bank of America property. The Bank of America property is being purchased for \$375,000. Some earnest money has already been paid, and the remaining balance will be transferred in from the City's budget, when needed.

There is \$96,720 in contingency funds. This will provide as good seed money for next fiscal year's budget when some of the Agency's debt is paid off.

# South Dallas Urban Renewal Budget Message

## 2023-24 Annual Budget

April 26, 2023

### To the Urban Renewal Agency Budget Committee Members:

The Dallas City Council passed Ordinance 1876 on August 15, 2022, establishing the South Dallas Urban Renewal District. The City's existing Urban Renewal Agency is the agency governing this district. The purpose of the South Dallas Urban Renewal District is to cure blight and increase the tax base by developing, revitalizing, and redeveloping the area of the district.

The Urban Renewal Agency is a separate legal entity, with the City Council serving as the Urban Renewal Agency Board of Directors. The Urban Renewal Agency Board of Directors appointed the City's Economic Development Commission, a seven member committee, to be the South Dallas Urban Renewal District Advisory Committee. The purpose of this committee is to advise on matters, programs and projects for the South Dallas Urban Renewal District. The Urban Renewal Agency also appointed the members of the City of Dallas Budget Committee as the Urban Renewal Agency Budget Committee. The Economic & Community Development Director serves as the staff for and administers the Urban Renewal Programs for the Agency.

As a new district, this budget reflects the 1<sup>st</sup> year the Agency will receive property tax revenue for the district. The revenue is derived from increasing property value or new construction within the district. The taxes collected are not new property taxes. Rather they are taxes that would otherwise be collected and distributed to the other taxing agencies (i.e. School, County, City, and Special Districts). In 2022, when the urban renewal district was created, the property taxes for the properties inside the district became frozen, meaning the taxing agencies will receive the same amount of taxes from those properties inside the district until the urban renewal district is dissolved. As the property taxes inside the district typically grow incrementally from year to year, that growth is given to the urban renewal district agency. It is unknown what the first year tax revenues will be. We have estimated property tax revenue at \$30,000. This estimation is a bit of a shot in the dark. While we budgeted expenditures to match this revenue, we do not expect to expend much from the materials and services object classification in this fiscal year.

Respectfully submitted,



Brian Latta  
City Manager

# South Dallas Urban Renewal Fund

## Revenues

|                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|-----------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Current taxes         | 0                 | 0                 | 0                  | 30,000              | 30,000              | 30,000             |
| Delinquent taxes      | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| Interest              | 0                 | 0                 | 0                  | 2,000               | 2,000               | 2,000              |
| Miscellaneous         | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total revenues</b> | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>32,000</b>       | <b>32,000</b>       | <b>32,000</b>      |
| Beginning Balance     | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>TOTAL</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>32,000</b>       | <b>32,000</b>       | <b>32,000</b>      |

## Expenditures

|                                       | Actual<br>2020-21 | Actual<br>2021-22 | Amended<br>2022-23 | Proposed<br>2023-24 | Approved<br>2023-24 | Adopted<br>2023-24 |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>Personnel Services</b>             |                   |                   |                    |                     |                     |                    |
| Salaries                              | 0                 | 0                 | 0                  | 5,500               | 5,500               | 5,500              |
| Fringe                                | 0                 | 0                 | 0                  | 3,500               | 3,500               | 3,500              |
| <b>Total personnel services</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>9,000</b>        | <b>9,000</b>        | <b>9,000</b>       |
| <b>Materials and Services</b>         |                   |                   |                    |                     |                     |                    |
| Materials and Supplies                | 0                 | 0                 | 0                  | 8,000               | 8,000               | 8,000              |
| Professional Services                 | 0                 | 0                 | 0                  | 8,000               | 8,000               | 8,000              |
| Miscellaneous                         | 0                 | 0                 | 0                  | 7,000               | 7,000               | 7,000              |
| <b>Total materials &amp; services</b> | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>23,000</b>       | <b>23,000</b>       | <b>23,000</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                    |                     |                     |                    |
| Projects                              | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| Property Acquisition                  | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>Total capital outlay</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>           |
| <b>Operating Contingencies</b>        |                   |                   |                    |                     |                     |                    |
| Total Contingencies                   | 0                 | 0                 | 0                  | 0                   | 0                   | 0                  |
| <b>TOTAL EXPENDITURES</b>             | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>32,000</b>       | <b>32,000</b>       | <b>32,000</b>      |

The South Dallas Urban Renewal Area was created in the fall of 2022. FY 2023-24 is the first year taxes for the newly created district will be collected. The Urban Renewal District collects tax increment revenue from the increase in taxes (base year 2022) from each of the taxing authorities who collect taxes from properties inside the district boundary. Since FY 2023-24 is the first year of tax collection, projected revenues are a conservative estimate.

For FY 2023-24 the estimated property taxes are \$30,000 and interest is estimated to be \$2,000. There is no beginning fund balance or delinquent tax revenue. The total budget is \$32,000.

The South Dallas Urban Renewal fund pays a portion of the salary and fringe costs of the Economic & Community Development Director position. On the Materials and Services expenditure side of the budget, it is proposed to simply spread the expenditures across each of the expense lines. There are currently no capital projects for this first fiscal year, and no contingency.