



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



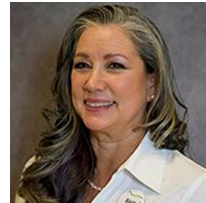
Nancy Adams



Carlos Barrientos



Larry Briggs



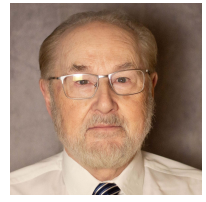
Kirsten Collins



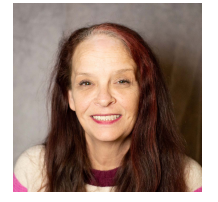
Kim Fitzgerald



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.

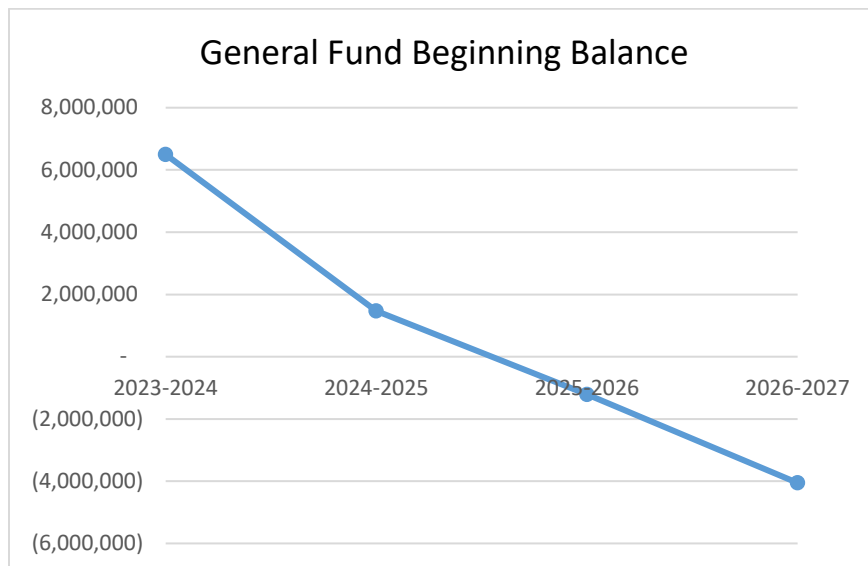
Accomplishments

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
Total	14.0139

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
TOTAL TAX LEVY	\$5,279,597	\$5,604,760	\$5,596,305
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	6:00 PM	General meeting of the Budget Committee 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	6:00 PM	General Meeting of the Budget Committee 1. Presiding officer elected 2. City Manager presents budget message 3. Public Hearing on the proposed budget and state revenue sharing 4. Discuss proposed department funds
May 10	6:00 PM	Budget Committee meeting 1. Continue discussion on proposed department funds 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	After 7:00 PM Council Meeting	1. Budget committee meeting if needed 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	7:00 PM	1. Public Hearing – in City Council Chambers on the recommended 2023-2024 Budget and proposed use of State Revenue Sharing funds 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.

TITLEFISCAL 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
Administration					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
Finance					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
Public Works					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
Municipal Court					Court		
	A22 Court Services Administrator	1	1				1
	Court Bailiff	1	0.06				0.06
Facilities					Facilities		
	A28 Facilities Maintenance Foreman	1	1				1
	14 Maint Repair Tech	1	0.5				0.5
	11 Custodian	1	0.5				0.5
Fire and EMS					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.							
Fleet					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
WATER BONDS/LOANS							
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
SEWER BONDS/LOANS							
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
STREET BONDS/LOANS							
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
GENERAL LONG TERM DEBT							
2005 PERS Pension Obligation bonds	9/23/2005	6/1/2028	\$ 1,585,000	4.379%- 5.004%	\$ 740,000	\$ 140,000	\$ 37,030
TOTAL - General Long Term Debt			\$ 1,585,000		\$ 740,000	\$ 140,000	\$ 37,030
GENERAL FUND DEBT SERVICE							
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
TOTAL DEBT:			\$ 17,357,793		\$ 11,676,924	\$ 1,282,021	\$ 275,616

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+)
General Fund									
ADMINISTRATION									
Placeholder									
AQUATIC CENTER									
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.	Funding source to-be-determined			\$100,000; moved to FY27-28			\$100,000; moved from FY24-25	\$100,000
Natatorium 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.	Funding source to-be-determined				\$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 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; moved to FY27-28	\$500,000; moved from FY26-27	\$500,000
Replace River Pump 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 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; moved to FY27-28				\$200,000; moved from FY23-24 and price adjusted	\$200,000
Pump Pad Replacement 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
ECONOMIC & COMMUNITY DEVELOPMENT									
La Creole Node Master Plan Update 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; balance of \$90,000 moved to 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 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
FACILITIES – City Hall, Senior Center, Other									
Upgrade City Hall HVAC 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 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 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 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 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 FA 006	Acquisition of property, expand police records office and storage, building victims interview room, and reconfigure 2 nd floor lobby of city hall.	ARPA		\$150,000; moved to FY24-25		\$600,000; moved from FY23-24 and price adjusted			\$600,000
988 SE Jefferson Street Remodel FA 007	Remodel this building to provide office spaces for city use.	General Fund; Building Fund		\$75,000		\$150,000; moved from FY23-24 and price adjusted			\$150,000
Citywide Security Camera System FA 008	Locations include City Hall, Library, Fire, EMS, Aquatic Center, WTP, and WWTF	ARPA Funds		\$400,000					\$400,000
Emergency Operation Center Upgrade 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
FINANCE									
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+)
FIRE & EMERGENCY MEDICAL SERVICES									
Power Cot 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 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 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 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 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); General Fund	\$41,632.98; for new medic unit	\$141,000; \$82,000 (for 2 units)	\$82,000 (for 2 units)				\$205,632.98
Ventilators (2029) 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) 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 FE 008	Manufactured ambulance meeting federal and state build requirements, used to transport the sick and injured.	ARPA funds in FY 22-23 GO Bond FY 25-26	\$296,722.23; purchased using ARPA funds	\$250,000; moved to FY25-26.		\$275,000; price adjusted; pay with approved GO Bond			\$571,722.23
Community Paramedic / Support Vehicle 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 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 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 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) 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 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.	Vehicle financing over 7 years. Financed over 10-20 years with GO bond approval		\$87,000; moved to FY 25-26		\$87,000; moved from FY23-24			\$87,000
Engine 102 Replacement FE 021	1995 Pierce Saber. NFPA standard is full retirement of engine at 25 years.	Current AFG. Vehicle financing over 10 years. Financed over 10-20 years with GO bond approval		\$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 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 FE 023	HVAC Unit on the roof of Fire Station (end of life 2021)	General Fund		\$18,000					\$18,000
Fire Hall Generator FE 024	Replacing current building generator which stopped working mid-year 2022-23.	General Fund	70,000						\$70,000
IT – Non-departmental									
Server Replacement IT 001									
Computer / IT Equipment IT 002	To be determined	General Fund	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$275,000
LIBRARY									
Public Restroom Remodel 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 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** 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** 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)** 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.	To be determined			\$10,000; moved to FY27-28+			\$10,000; moved from FY 24-25	\$10,000
Electronic Reader Sign – Washington Street 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** 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 LY 008	Kept in CIP in case theft or loss increased. Generally these are 3M products.	To be determined					\$24,000; moved to FY27-28+	\$24,000; moved from FY26-27	\$24,000
Replace 3 Sets of Handicap Motors / Hardware for Automatic Doors** 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.	To be determined				\$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.									
PARKS									
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 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 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 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 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 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 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 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; \$30,000; price adjusted	\$20,000; \$60,000; price adjusted				\$90,000
Seibert/Fredrickson Memorial Shelter Roof Replacement PK 012	Replace the building’s roof which is reaching the end of its useful life.	General Fund			\$25,000; \$30,000; price adjusted				\$30,000
Vehicle Replacement 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 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 PK 015	Replace irrigation system at Kingsborough. 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 PK 016	Supports and decking in need of replacement. Complete bridge overhaul.	General Fund; 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+)
POLICE									
Replacement Radios – Mobile and Portable (county-wide digital transition project) 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 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. 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 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 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
Building Fund									
Vehicle 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+)
Street Fund									
STREETS									
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 \$33,500	\$50,000; \$100,000; price adjusted	\$50,000; \$100,000; price adjusted	\$50,000; \$100,000; price adjusted	\$50,000; \$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; (\$170K Hayter Street [SDC]; \$30K La Creole Street [Street Fund])	\$560,000; (\$360K Ash Street; \$200K [SDC])	\$300,000; (\$200K [SDC]; \$100K [Street Fund])	\$300,000; (\$200K [SDC]; \$100K [Street Fund])	\$300,000; (\$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; \$3,800,000	\$800,000; \$430,000; price adjusted	\$180,000; \$250,000; price adjusted	\$185,000	\$190,000	\$3,000,000 (2 nd 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; \$10,000	\$30,000; \$40,000; price adjusted	\$30,000; \$40,000; price adjusted	\$30,000; \$40,000; price adjusted	\$30,000; \$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; moved to FY25-26				\$3,000,000; 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
Enterprise Funds									
SEWER									
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 \$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
STORM WATER									
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; \$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; Storm Water SDC				\$3,000,000		TBD; year of project may be adjusted after study is completed.	TBD
WATER									
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 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; \$51,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$201,000
James Howe Road High Pressure Water Feed Line 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; \$250,849, (Street - \$139,069; Storm Water - \$34,544; Water - \$77,246)					\$175,000; timing will depend on adjacent development.	\$425,849
James Howe Road 3MG Storage Reservoir 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; \$600,000 (for design)			\$6,000,000 ; moved from FY24-25 (const.); may be moved to when SPWF funds become available	\$6,600,000
Water System Facilities Master Plan 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 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; \$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 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 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; \$3,200 (impoundment permitting)	\$200,000	\$200,000	\$200,000	\$55,000,000; \$60,000,000; price adjusted		\$60,603,200
Mercer Spillway Fish Passage – Splash Pool 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 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 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 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 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; Moved to FY23-24	\$2,910,000; moved from FY22-23; price adjusted. (This price is an in- house estimate pending professional estimators analysis in Spring 2023)					\$2,910,000
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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+)
FLEET VEHICLES & EQUIPMENT									
Asphalt Hot Box 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 FV002	Replace the 2006 Case backhoe to maintain reliability.	Split Water, Sewer Streets, Storm Water, and Parks.			\$150,000; moved to FY25-26	\$150,000; moved from FY24-25			\$150,000
Dump Truck (5-yard) with plow mount 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) 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 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) 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 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 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 FV009	Replace the aged pickup truck at the Wastewater Treatment Facility	Sewer Fund		\$35,000					\$35,000
Vac Truck 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 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 FV012	The current unit is operational but will reach end of life in out years.	Sewer						\$150,000	\$150,000

All Funds Revenues

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 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
TOTAL	47,942,893	58,847,056	63,196,662	67,836,565	67,836,565	67,836,565

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 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
TOTAL	22,833,836	24,937,360	64,086,158	67,836,565	67,836,565	67,836,565

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Taxes						
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
Total property taxes	4,900,954	5,159,694	5,460,000	5,740,000	5,740,000	5,740,000
Franchise fees						
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
Total franchise fees	1,422,706	1,394,247	1,523,500	1,508,000	1,508,000	1,508,000
Licenses						
Licenses	1,570	1,595	1,500	1,500	1,500	1,500
Total licenses	1,570	1,595	1,500	1,500	1,500	1,500
Intergovernmental/Other agencies						
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
Total intergov./Other agencies	871,434	3,133,920	3,162,063	1,250,882	1,250,882	1,250,882
Municipal court fines						
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
Total municipal court fines	159,633	125,544	145,500	135,500	135,500	135,500
Investment income	36,771	43,736	45,000	200,000	200,000	200,000
Charges for services						
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
Total charges for services	3,206,983	3,082,310	2,660,000	2,975,000	2,975,000	2,975,000

General Fund Revenues

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Reimbursements & fund transfers						
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
TOTAL REVENUES	12,096,646	14,409,444	14,769,163	13,394,562	13,394,562	13,394,562
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
TOTAL	15,307,890	18,124,508	21,056,896	19,889,562	19,889,562	19,889,562

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Adopted 2023-24	Adopted 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
TOTAL EXPENDITURES	11,592,806	11,839,185	19,005,236	18,473,474	18,473,474	18,473,474
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
TOTAL GF RECAP	11,592,806	11,839,185	20,498,163	19,889,562	19,889,562	19,889,562

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	468,183	491,666	590,000	665,000	665,000	665,000
Materials and Services						
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
Total materials & services	179,395	144,700	280,000	260,000	260,000	260,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	647,579	636,366	870,000	925,000	925,000	925,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	435,434	481,630	535,000	591,500	591,500	591,500
Materials and Services						
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
Total materials & services	84,160	89,467	100,000	100,000	100,000	100,000
Capital Outlay						
Equipment	0	0	0	0	0	0
Building Improvements	31,175	9,000	72,000	70,000	70,000	70,000
Total capital outlay	31,175	9,000	72,000	70,000	70,000	70,000
TOTAL	550,769	580,098	707,000	761,500	761,500	761,500

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	238,206	342,702	563,000	565,000	565,000	565,000
Materials and Services						
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
Total materials & services	114,462	205,574	190,500	203,000	203,000	203,000
Capital Outlay						
Equipment	0	0	20,000	0	0	0
Building/Park Improvements	0	33,326	9,600	90,000	90,000	90,000
Total capital outlay	0	33,326	29,600	90,000	90,000	90,000
TOTAL	352,668	581,602	783,100	858,000	858,000	858,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	381,831	590,301	625,000	685,000	685,000	685,000
Materials and Services						
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
Total materials & services	208,295	297,496	310,000	349,000	349,000	349,000
Capital Outlay						
Equipment	0	0	0	60,000	60,000	60,000
Building Improvements	0	25,797	40,000	0	0	0
Total capital outlay	0	25,797	40,000	60,000	60,000	60,000
Transfers						
Tsf to Swr SDC-Interfund Loan	109,642	0	0	0	0	0
Total transfers	109,642	0	0	0	0	0
TOTAL	699,769	913,594	975,000	1,094,000	1,094,000	1,094,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	477,471	463,204	475,000	520,000	520,000	520,000
Materials and Services						
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
Total materials & services	239,111	269,400	310,000	350,000	350,000	350,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	716,582	732,604	785,000	870,000	870,000	870,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	111,962	104,743	120,000	120,000	120,000	120,000
Materials and Services						
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
Total materials & services	116,261	115,036	150,000	153,000	153,000	153,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	228,223	219,779	270,000	273,000	273,000	273,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	868,438	961,320	1,105,000	3,130,000	3,130,000	3,130,000
Materials and Services						
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
Total materials & services	286,369	263,904	374,000	930,000	930,000	930,000
Capital Outlay						
Equipment	16,655	5,095	104,000	137,829	137,829	137,829
Turnouts	0	0	110,000	0	0	0
Total capital outlay	16,655	5,095	214,000	137,829	137,829	137,829
Transfers						
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
Total transfers	148,487	80,500	85,300	85,300	85,300	85,300
Debt Service						
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
Total debt service	44,813	44,813	44,814	44,814	44,814	44,814
TOTAL	1,364,763	1,355,632	1,823,114	4,327,943	4,327,943	4,327,943

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	1,296,820	1,323,036	1,525,000	0	0	0
Materials and Services						
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
Total materials & services	396,239	501,974	575,000	0	0	0
Capital Outlay						
Equipment	0	23,792	34,500	0	0	0
Total capital outlay	0	23,792	34,500	0	0	0
Transfers						
Tsfr to Swr SDC-Intrfnd Loan	313,749	0	0	0	0	0
Total transfers	313,749	0	0	0	0	0
TOTAL	2,006,807	1,848,802	2,134,500	0	0	0

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	3,116,868	3,197,569	3,720,000	3,705,000	3,705,000	3,705,000
Materials and Services						
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
Total materials & services	478,615	498,246	567,000	658,500	658,500	658,500
Capital Outlay						
Vehicle	0	0	76,000	107,000	107,000	107,000
Equipment	5,378	0	34,000	113,272	113,272	113,272
Total capital outlay	5,378	0	110,000	220,272	220,272	220,272
TOTAL	3,600,860	3,695,814	4,397,000	4,583,772	4,583,772	4,583,772

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	346,318	362,842	545,000	534,000	534,000	534,000
Materials and Services						
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
Total materials & services	45,044	117,473	255,000	259,500	259,500	259,500
Capital Outlay						
Vehicle	0	0	40,000	0	0	0
Total capital outlay	0	0	40,000	0	0	0
TOTAL	391,363	480,315	840,000	793,500	793,500	793,500

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	123,317	136,129	165,000	180,000	180,000	180,000
Materials and Services						
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
Total materials & services	85,763	121,708	155,000	147,000	147,000	147,000
Capital Outlay						
Building Improvements	0	49,969	12,000	27,667	27,667	27,667
Total capital outlay	0	49,969	12,000	27,667	27,667	27,667
TOTAL	209,080	307,807	332,000	354,667	354,667	354,667

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Materials and Services						
CRF Eligible Expenses	271,139	0	0	0	0	0
Total capital outlay	271,139	0	0	0	0	0
Capital Outlay						
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
Total capital outlay	83,348	61,451	4,621,290	3,120,000	3,120,000	3,120,000
Transfers						
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
Total transfers	262,442	248,000	290,000	335,000	335,000	335,000
Debt Service						
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
Total debt service	207,415	177,321	177,232	177,092	177,092	177,092
TOTAL	824,344	486,772	5,088,522	3,632,092	3,632,092	3,632,092

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:

Debt Project	Payoff Date (Fiscal Year)
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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	395,787	402,546	484,300	565,700	565,700	565,700
Beginning balances	164,442	148,143	24,528	20,000	20,000	20,000
TOTAL	560,229	550,689	508,828	585,700	585,700	585,700

Risk Management Fund Expenditures

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Materials and Services						
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
Total materials & services	412,086	526,160	470,000	565,700	565,700	565,700
TOTAL EXPENDITURES	412,086	526,160	470,000	565,700	565,700	565,700
Operating Contingencies	0	0	179,300	20,000	20,000	20,000
TOTAL	412,086	526,160	649,300	585,700	585,700	585,700

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
Beginning Balance -Proportionate share fee-Barberry Node	150,563	0	0	0	0	0
TOTAL	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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Transfers						
Transfer to Street Fund-Barberry Node	150,563	0	0	0	0	0
TOTAL	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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	2,328,489	6,886,117	1,635,000	1,900,000	1,900,000	1,900,000
Beginning balances	1,904,909	3,081,679	6,405,457	2,860,000	2,860,000	2,860,000
TOTAL	4,233,398	9,967,796	8,040,457	4,760,000	4,760,000	4,760,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	236,866	243,657	347,000	417,000	417,000	417,000
Materials and Services						
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
Total materials & services	290,745	253,777	342,000	310,000	310,000	310,000
Capital Outlay						
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
Total capital outlay	437,653	2,416,667	3,619,000	956,750	956,750	956,750
Transfers						
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
Total transfers	137,576	168,854	174,354	243,454	243,454	243,454
Street Debt Service						
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
Total debt service	48,880	479,385	478,042	477,585	477,585	477,585
Reserves						
Barberry Node Reserve	0	0	331,240	307,000	307,000	307,000
Total reserves	0	0	331,240	307,000	307,000	307,000
TOTAL EXPENDITURES	1,151,719	3,562,339	5,291,636	2,711,789	2,711,789	2,711,789
Operating Contingencies	0	0	3,093,364	2,048,211	2,048,211	2,048,211
TOTAL	1,151,719	3,562,339	8,385,000	4,760,000	4,760,000	4,760,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	863,304	697,927	548,125	722,800	722,800	722,800
Beginning balances	730,458	1,070,379	1,207,155	1,475,000	1,475,000	1,475,000
TOTAL	1,593,761	1,768,306	1,755,280	2,197,800	2,197,800	2,197,800

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	385,290	437,318	540,000	553,000	553,000	553,000
Materials and Services						
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
Total materials & services	87,592	46,724	70,700	82,000	82,000	82,000
Capital Outlay						
Vehicle	0	25,508	0	0	0	0
Total capital outlay	0	25,508	0	0	0	0
Transfers						
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
Total transfers	50,500	51,600	53,300	73,500	73,500	73,500
TOTAL EXPENDITURES	523,383	561,150	664,000	708,500	708,500	708,500
Operating Contingencies	0	0	964,125	1,489,300	1,489,300	1,489,300
TOTAL	523,383	561,150	1,628,125	2,197,800	2,197,800	2,197,800

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	427,242	438,339	440,000	460,000	460,000	460,000
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
TOTAL	480,390	603,878	697,653	688,000	688,000	688,000

Police Officer and Firefighter/EMS Fee Fund Expenditures

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	314,850	346,225	440,000	548,000	548,000	548,000
TOTAL EXPENDITURES	314,850	346,225	440,000	548,000	548,000	548,000
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
TOTAL	314,850	346,225	670,000	688,000	688,000	688,000

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 2020-21	Actual 22	2021- Amended 23	2022- Proposed 24	2023- Approved 24	Adopted 2023-24
Transportation SDC						
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
Total transportation	1,721,058	2,066,174	2,277,155	2,770,000	2,770,000	2,770,000
Park SDC						
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
Total park	1,653,554	1,804,496	1,953,403	2,150,000	2,150,000	2,150,000
Water SDC						
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
Total water	2,930,717	3,473,416	3,749,599	4,680,778	4,680,778	4,680,778
Sewer SDC						
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
Total sewer	5,686,124	5,312,396	5,704,396	6,197,447	6,197,447	6,197,447
Storm SDC						
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
Total storm	602,069	675,036	718,477	885,000	885,000	885,000
TOTAL SDC FUNDS						
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
TOTAL	12,593,521	13,331,518	14,403,030	16,683,225	16,683,225	16,683,225

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 2020-21	Actual 2021-22	Amended 2022- 23	Proposed 2023- 24	Approved 2023- 24	Adopted 2023-24
Transportation SDC						
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
Total expenditures	157,377	289,019	2,140,000	2,770,000	2,770,000	2,770,000
Park SDC						
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
Total expenditures	134,767	101,094	1,880,000	2,150,000	2,150,000	2,150,000
Water SDC						
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
Total expenditures	69,103	209,595	3,610,778	4,680,778	4,680,778	4,680,778
Sewer SDC						
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
Total expenditures	1,008,251	102,946	5,544,947	6,197,447	6,197,447	6,197,447
Storm SDC						
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
Total expenditures	42,671	66,559	700,000	885,000	885,000	885,000
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
TOTAL	1,412,169	769,212	13,875,725	16,683,225	16,683,225	16,683,225

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.

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

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Fire - Harpy Bovard Scholarship						
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
Total resources	21,738	23,928	23,928	21,000	21,000	21,000
Fire Extrication Team						
Beginning balance	28,519	20,804	17,324	13,000	13,000	13,000
Deposits	0	0	0	10,000	10,000	10,000
Total resources	28,519	20,804	17,324	23,000	23,000	23,000
Fire Volunteer Appreciation Trust						
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
Total resources	134,487	108,990	118,329	107,000	107,000	107,000
Other Fire Trust						
Beginning balance	3,198	3,198	3,198	0	0	0
Deposits	0	0	0	0	0	0
Total resources	3,198	3,198	3,198	0	0	0
Economic Development						
Beginning balance	0	0	0	0	0	0
Deposits	0	0	0	0	0	0
Total resources	0	0	0	0	0	0
Park Trust						
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
Total resources	29,175	33,391	38,391	34,350	34,350	34,350
Library Trust						
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
Total resources	39,643	53,716	29,341	42,000	42,000	42,000
Senior Center Trust						
Beginning balance	0	0	0	0	0	0
Deposits	0	0	10,000	0	0	0
Total resources	0	0	10,000	0	0	0
Arboretum Trust						
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
Total resources	32,011	28,069	19,645	24,500	24,500	24,500
Friends of the DAC Trust						
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
Total resources	44,845	52,938	24,971	31,500	31,500	31,500
Miscellaneous Donation Trust						
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
Total resources	5,760	16,460	13,882	8,700	8,700	8,700

Trust Fund Revenues

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Schacher Trust 22-23	Obsolete. Historical Information Only.					
Beginning balance	0	0	683	0	0	0
Deposits	0	3,000	150,000	0	0	0
Total resources	0	3,000	150,683	0	0	0
TOTAL TRUST FUNDS						
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
TOTAL	339,376	344,495	449,693	292,050	292,050	292,050

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

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Public Works						
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
Total resources	(0)	26,527	10,000	5,000	5,000	5,000
Economic & Community Development Grants						
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
Total resources	203,306	153,228	345,000	15,000	15,000	15,000
Parks						
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
Total resources	0	0	53,600	600,699	600,699	600,699
Library						
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
Total resources	3,926	4,304	8,328	8,600	3,600	3,600
Public Safety						
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
Total resources	150,412	45,048	51,989	23,400	23,400	23,400
TOTAL GRANT FUNDS						
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
TOTAL	357,644	229,107	345,317	652,699	652,699	652,699

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Public Works						
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
Total Public Works Grants	73,473	0	10,000	5,000	5,000	5,000
Economic & Community Development Grants						
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
Econ/Comm Dev Total	197,700	153,228	345,000	15,000	15,000	15,000
Parks						
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
Total Park Grants	0	0	51,000	600,699	600,699	600,699
Library						
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
Total Library Grants	2,545	3,977	9,000	8,600	8,600	8,600
Public Safety						
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
Total Public Safety Grants	105,927	11,860	17,500	18,400	18,400	18,400
Transfers						
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
Total transfers	80,395	57,726	35,000	5,000	5,000	5,000
TOTAL	460,040	226,790	467,500	652,699	652,699	652,699

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 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
TOTAL	154,043	164,039	168,285	177,030	177,030	177,030

General Long-Term Debt Fund Expenditures

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 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
TOTAL	154,043	164,039	168,285	177,030	177,030	177,030

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	532,021	531,743	843,500	946,500	946,500	946,500
Beginning Balance	397,608	406,672	330,578	200,000	200,000	200,000
TOTAL	929,629	938,415	1,174,078	1,146,500	1,146,500	1,146,500

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	235,325	239,528	293,000	293,000	293,000	293,000
Materials and Services						
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
Total materials & services	198,132	252,501	324,500	385,000	385,000	385,000
Capital Outlay						
Vehicles	0	46,809	0	0	0	0
Public Works Building	0	0	330,000	330,000	330,000	330,000
Total capital outlay	0	46,809	330,000	330,000	330,000	330,000
Transfers						
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
Total transfers	89,500	69,000	78,000	67,000	67,000	67,000
TOTAL EXPENDITURES	522,957	607,837	1,025,500	1,075,000	1,075,000	1,075,000
Operating Contingencies	0	0	148,000	71,500	71,500	71,500
TOTAL	522,957	607,837	1,173,500	1,146,500	1,146,500	1,146,500

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	3,901,829	3,997,512	3,995,000	4,185,000	4,185,000	4,185,000
Beginning balances	697,996	1,732,593	2,947,028	4,475,000	4,475,000	4,475,000
TOTAL	4,599,826	5,730,105	6,942,028	8,660,000	8,660,000	8,660,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	541,253	501,532	648,000	738,000	738,000	738,000
Materials and Services						
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
Total materials and services	1,193,542	1,063,174	1,293,500	1,373,000	1,373,000	1,373,000
Capital Outlay						
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
Total capital outlay	430,048	530,662	1,459,000	3,021,750	3,021,750	3,021,750
Transfers						
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
Total transfers	629,000	613,700	634,000	696,000	696,000	696,000
Sewer Debt Service						
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
Total debt service	73,390	74,008	73,564	74,093	74,093	74,093
TOTAL EXPENDITURES	2,867,233	2,783,077	4,108,064	5,902,843	5,902,843	5,902,843
Operating Contingencies	0	0	2,411,936	2,757,157	2,757,157	2,757,157
TOTAL	2,867,233	2,783,077	6,520,000	8,660,000	8,660,000	8,660,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	529,984	764,898	706,000	1,197,000	1,197,000	1,197,000
Beginning balances	184,381	460,119	776,816	1,380,000	1,380,000	1,380,000
TOTAL	714,365	1,225,017	1,482,816	2,577,000	2,577,000	2,577,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	88,898	81,623	97,000	115,000	115,000	115,000
Materials and Services						
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
Total materials and services	61,485	248,701	377,100	194,000	194,000	194,000
Capital Outlay						
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
Total capital outlay	14,871	28,884	304,000	293,750	293,750	293,750
Transfers						
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
Total transfers	88,993	88,993	101,493	138,193	138,193	138,193
Debt Service						
Total debt service	0	0	0	0	0	0
TOTAL EXPENDITURES	254,246	448,201	879,593	740,943	740,943	740,943
Operating Contingencies	0	0	386,407	1,836,057	1,836,057	1,836,057
TOTAL	254,246	448,201	1,266,000	2,577,000	2,577,000	2,577,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Revenues						
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
Total revenues	3,436,674	3,407,161	5,810,000	6,677,000	6,677,000	6,677,000
Beginning balances	2,738,111	2,878,519	3,225,600	2,850,000	2,850,000	2,850,000
TOTAL	6,174,786	6,285,680	9,035,600	9,527,000	9,527,000	9,527,000

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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	996,568	943,703	1,055,000	1,123,000	1,123,000	1,123,000
Materials and Services						
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
Total materials & services	675,266	663,381	795,500	828,100	828,100	828,100
Capital Outlay						
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
Total capital outlay	470,231	209,201	4,264,000	4,138,250	4,138,250	4,138,250
Transfers						
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
Total transfers	548,000	637,378	642,778	665,778	665,778	665,778
Water Debt Service						
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
Total debt service	606,202	606,746	687,004	687,026	687,026	687,026
Reserves						
Water Storage Reserve	0	0	600,000	1,300,000	1,300,000	1,300,000
Total reserves	0	0	600,000	1,300,000	1,300,000	1,300,000
TOTAL EXPENDITURES	3,296,266	3,060,409	8,044,282	8,742,154	8,742,154	8,742,154
Operating Contingencies	0	0	1,065,718	784,846	784,846	784,846
TOTAL	3,296,266	3,060,409	9,110,000	9,527,000	9,527,000	9,527,000

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 18th 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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 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
Total revenues	246,663	257,136	262,000	268,000	268,000	268,000
Beginning Balance *	529,923	521,376	355,715	300,000	300,000	300,000
TOTAL	776,586	778,512	617,715	568,000	568,000	568,000

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

Expenditures

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
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
Total personnel services	13,239	13,994	17,000	9,000	9,000	9,000
Materials and Services						
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
Total materials & services	57,138	249,707	141,250	49,450	49,450	49,450
Capital Outlay						
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
Total capital outlay	35,594	9,950	80,000	115,000	115,000	115,000
Transfers						
Transfer to GF-Debt Service	149,239	149,145	149,055	148,915	148,915	148,915
Total transfers	149,239	149,145	149,055	148,915	148,915	148,915
Reserves						
Debt Service Reserve	0	0	149,055	148,915	148,915	148,915
Total reserves	0	0	149,055	148,915	148,915	148,915
Operating Contingencies						
Total Contingencies	0	0	60,640	96,720	96,720	96,720
TOTAL EXPENDITURES	255,210	422,797	597,000	568,000	568,000	568,000

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 1st 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 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 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
Total revenues	0	0	0	32,000	32,000	32,000
Beginning Balance	0	0	0	0	0	0
TOTAL	0	0	0	32,000	32,000	32,000

Expenditures

	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personnel Services						
Salaries	0	0	0	5,500	5,500	5,500
Fringe	0	0	0	3,500	3,500	3,500
Total personnel services	0	0	0	9,000	9,000	9,000
Materials and Services						
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
Total materials & services	0	0	0	23,000	23,000	23,000
Capital Outlay						
Projects	0	0	0	0	0	0
Property Acquisition	0	0	0	0	0	0
Total capital outlay	0	0	0	0	0	0
Operating Contingencies						
Total Contingencies	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	32,000	32,000	32,000

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.