



# Annual Budget Fiscal Year 2024-2025



# Table of Contents

Mayor and City Council .....	4
City Manager Budget Message.....	5
Tax Rates .....	12
Budget Calendar.....	13
Fiscal Policies.....	14
Department Positions / FTE .....	18
Statement of Outstanding Bonds.....	21
Capital Improvement Plan.....	22
All Funds Revenues .....	51
All Funds Expenditures.....	52
General Fund Revenues .....	53
General Fund Expenditures Summary .....	55
Administration Expenditures .....	56
Library Expenditures .....	58
Parks and Recreation Expenditures .....	59
Aquatic Center Expenditures .....	61
Finance Expenditures.....	63
Municipal Court Expenditures .....	64
Fire and EMS Department Expenditures .....	65
Police Department Expenditures.....	68
Economic and Community Development Expenditures .....	70
Facilities Maintenance Expenditures .....	72
Non-Departmental Expenditures.....	73
Risk Management Fund Revenues and Expenditures.....	74
Street Fund Revenues .....	75
Street Fund Expenditures .....	76
Building Inspections Fund Revenues .....	78
Building Inspections Fund Expenditures.....	79
Police Officer and Firefighter/EMS Fee Fund Revenue and Expenditures.....	81
System Development Fund Revenues .....	82
System Development Fund Expenditures.....	83
Trust Fund Revenues.....	86

Trust Fund Expenditures .....	88
Grant Fund Revenues.....	90
Grant Fund Expenditures .....	92
General Long-Term Debt Fund Revenues and Expenditures.....	94
Fleet Management Fund Revenues .....	95
Fleet Management Fund Expenditures .....	96
Sewer Fund Revenues.....	97
Sewer Fund Expenditures .....	98
Stormwater Fund Revenues.....	100
Stormwater Fund Expenditures .....	101
Water Fund Revenues.....	103
Water Fund Expenditures .....	104
Dallas Urban Renewal Budget Message.....	106
Downtown Dallas Urban Renewal Fund .....	108
South Dallas Urban Renewal Fund.....	110

# Mayor and City Council

## Mayor



Kenneth L. Woods, Jr.

## Council Members



Michael Schilling  
Council President



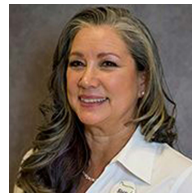
Nancy Adams



Carlos Barrientos



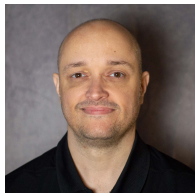
Larry Briggs



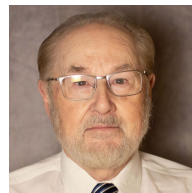
Kirsten Collins



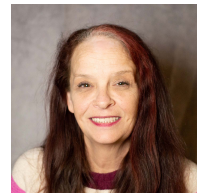
Kim Fitzgerald



Micah Jantz



David Shein



Debbie Virden

## Budget Committee Citizen Members

Todd Brumfield  
Matthew Ceiplis  
Juli Koprowski

Lora Monroe  
Nicholas Peasley  
Jessica Schuler

Rich Spofford  
David Weston  
Holly Williamson

## 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 Wallace
Legal.....	Lane Shetterly
Police.....	Tom Simpson
Library.....	Mark Greenhalgh-Johnson

We are a welcoming, safe and livable community dedicated to people and business



# City Budget Message

## Fiscal Year 2024-25 Annual Budget

May 6, 2024

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

### Introduction

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.

For the past several years, I have shared in this message the warning signs that the City's budget, and in particular the General Fund, is headed in a negative direction. I'm happy to report in this message that through hard work, tough decision making, and keeping a watchful eye on our revenues and expenditures that it appears we have started to change direction in positive ways. Our enterprise funds are healthy and strong, even while completing significant upgrades to our existing utility infrastructure. The City Council has their eyes focused on the future of the City and has implemented a financial plan to support the construction of needed water infrastructure projects, including the expansion of our raw water storage.

The General Fund has been the focus of needed improvements. This past year, the City Council led a community engagement process to determine the best way to stabilize and sustain this fund now and into the future. The City Council listened to the citizen feedback and made a tough decision to increase the Public Safety Fee to support our public safety services.

The City's department heads are doing their best to keep department spending in check, purchasing only what is necessary to support and serve the citizens of Dallas. We have made some organizational changes to reflect and support our growing community.

In summary, I will share that the proposed budget is balanced and financially responsible.

### 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

Accomplishments in fiscal year 2023-24 include:

- City Council engaged with the community through 30+ roadshow events to discuss options to better sustain the City's general fund. From this work the Council implemented a \$12.50 public safety fee.
- Purchase of the Itemizer-Observer building with the intention of building a Police Station.
- Installation of an ADA lift at the Aquatic Center.
- Replacement of the front counter at the Aquatic Center with salvaged materials from the Bank of America building.
- Replacement of the pump for the lazy river at the Aquatic Center.
- Completion of the La Creole Node master plan project. Implementation work is underway.
- Installation of ADA push paddles on the restroom doors in the Senior Center.
- Installation of a generator at the Fire Station for emergency management purposes.
- Renovation of the EMS building to a bunk house for sleeping quarters. This enabled our Fire & EMS department to provide 24-hour paid firefighting services.
- Purchase and placement in service a new fire engine.
- Replacement of the gas package (HVAC) unit at the Fire Station.
- Completion of major Library renovations including new restrooms, carpet, paint, and rear entrance windows, doors and awnings.
- Replacement of roofing and siding for buildings A, B, and F in City Park.
- Completion of Japanese Garden redesign and demolition. Construction of Japanese Gardens will be completed summer 2024.
- Replacement of the irrigation system in the Brandvold Section of City Park.
- Purchase of one police patrol vehicle, outfitted two patrol vehicles and purchased one detective vehicle.
- Completion of phase 3 of the street rehabilitation program.
- Made improvements and replacement of equipment at the wastewater treatment facility.
- Completion of phase 1 design of the La Creole Node sewer main extension project. Construction is planned for summer/fall 2024.
- Completion of N. Fork Ash Creek flood mitigation study.
- Completion of phase 1 of the Clay Street waterline replacement project.
- Repaired leak in Clay Street finished water storage tank. Floating covers being replaced.

## 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. This past year, the City's General Fund balance was a little less than \$5 million. This year's beginning fund balance is \$4 million. A near million dollars decrease in

the beginning fund balance is concerning and something the City will continue to monitor. Last year's budget message included a lengthy description about general fund sustainability in the immediate and long term. To address the short-term sustainability, the City Council implemented an increase in the public safety fee. The increase in this fee is estimated to generate \$555,000 in new revenue for fiscal year 2024-25. I will also note that the City Council restricted 100% of the public safety fee funds to be used for Police and Fire & EMS personnel services. The increase in the public safety fee should help slow down the decrease in the general fund beginning fund balance. Again, this is an item the City will monitor over the next couple of fiscal years.

The long term sustainability answer continues to be growth in the City's commercial and industrial tax base. The City is actively working towards this long term solution. The following are a few of the major projects that directly work toward this goal.

- In 2023, the City completed a year-long citizen engagement process to develop the La Creole Master Plan. This plan covers 222 acres of land in the northeast part of the City, and includes rezoning roughly 90 acres of land to general commercial uses, 23 acres to a mix of commercial and residential uses, seven acres of parks and open space land, and the balance to medium and high density housing.
- In 2024, the City is working through a citizen engagement process to create a redevelopment plan for the former mill site. The roughly 65 acre site is underdeveloped and underutilized. The City, in partnership with the land owner, and a stakeholder group is engaged in developing the plan to once again develop this property with a mix of employment, commercial and other uses.
- In 2023, the City's Downtown Urban Renewal Agency purchased the property at 791 Main Street, formerly known as the Bank of America. Over this past year, the City has been salvaging reusable materials from the building. The building is scheduled to be demolished in the summer of 2024. City staff are also finalizing the selection of a consultant to lead a citizen engagement and stakeholder process to design a mixed use development for this site. The development would be privately constructed and owned, adding to the tax base.
- The South Dallas Urban Renewal Area collected property taxes for the first time this year. The Agency realized roughly \$57,000 in taxes and is expected to collect another \$70,000 this coming fiscal year. These funds will be applied to projects that increase the tax base in the district, which includes major portions of the industrially zoned parts of the City.

A few items to note in the General Fund are:

- Personnel Services costs are increasing by 8.8%
- Materials and Services costs are flat at a less than 2% increase
- Capital Outlay is down 46.8%
- Debt Service is down 40%

Capital Outlay is down over 46% because a large portion of the ARPA funding was spent in fiscal year 2023-24. Debt Service is down by 40% because the City has paid off the 2013 Urban Renewal project debt, which was the Main Street improvements made to the 900 block of Main Street.

## Special Funds

The City has a few special funds where dedicated revenues are received and accounted. They include the Street Fund, Building Inspection Fund, Risk Management Fund and the System Development Charges (SDC) Fund. The SDC Fund has five categories of funding that are each tracked and budgeted separately. The categories are: transportation, water, sewer, stormwater and parks. Each of these categories have healthy beginning fund balances headed into fiscal year 2024-25.

The Street Fund is healthy, but revenues are on the decline. This is a fund to which the City needs to pay attention and determine how to better sustain this fund in future years.

## Enterprise Funds

An enterprise fund is a fund established to finance and account for acquiring, operating and maintaining facilities and services. These funds are self-supporting from user charges and fees. The City's enterprise funds include the Sewer Fund, Stormwater Fund and the Water Fund. Each of these funds have healthy beginning fund balances. The fees for these services are closely monitored and each fund is self-supporting at the current and proposed levels of service.

## Internal Services Funds

These funds finance and account for services furnished by one department or division to another within the City of Dallas. Resources for these funds usually come from operating earnings or transfers in from other funds. The only internal services fund in the proposed budget is the Fleet Management Fund. The Fleet Management Fund supports the City's fleet operations. Most revenues come in the form of transfers, while some revenues for this fund are generated through intergovernmental agreements the City maintains with other neighboring cities and special districts to service their fleet vehicles.

## American Rescue Plan Act Funding

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.

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 2023-24 will have spent roughly \$2.9 million.

## 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. In addition, the Public Safety Fee collected in prior fiscal years has been repealed, effective June 30, 2024. A new Public Safety Fee was approved by the City Council by resolution, effective July 1, 2024. Revenues from the new fee will be collected and reported as its own revenue line in the City budget. These funds have been restricted by the City Council resolution to only be used for personnel expenses for the Fire & EMS and Police Departments. Other than those exceptions, 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. This project is in progress and will be completed in fiscal year 2024-25. 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.*

No new interfund loans are proposed in the fiscal year 2024-25 budget. There are four existing interfund loans currently being repaid. Three loans are from the Sewer SDC account, and the fourth is from the Water SDC account. The Sewer SDC interfund loans were: 1) To the Fleet Management Fund for their contribution towards the new public works building; 2) To the Street Fund for the LED Street Light Conversion Project; and 3) To the Street and Stormwater Funds for the purchase of the street sweeper. The Water SDC interfund loan was to the Water Fund for the Automated Water Meter project.

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 12.5% this year. The proposed budget is in keeping with the policy.

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

As the City’s population continues to grow, the city’s management team is regularly evaluating organizational changes and service enhancements to address this growth. In this budget year, the City is adding eight new positions and eliminating three current positions, accounting for a full-time equivalent increase of 2.61.

The proposed changes are shown Table 1 below:

Table 1: New Positions / Eliminated Positions / FTE Count

<b>Positions Title</b>	<b>Added</b>	<b>Eliminated</b>	<b>FTE</b>
Procurement Specialist	1	0	1
Fire & EMS FSE (i.e. EMTs)	2	0	1.4
Police Sergeant	0	(1)	(.5)
Planner I**	1**	0	1**
Parks & Recreation Manager	0	(1)	(1)
Administrative Services Manager (Public Works)	1	0	1
Operations Manager (Public Works)	1	0	1
Special Projects Manager	1	0	1
Engineering Services Supervisor	0	(1)	(1)
Aquatic Center FSE (Lifeguards)***	0	0	(2.29)***
Mechanic	1	0	1

\*\*The Planner I position is being budgeted but may be filled mid-year, as need is determined.

\*\*\*Lifeguards hours are highly variable. The reduction in FTE is based on current and historical trends.

Several of the position changes are due to restructuring in the Public Works Department. Two existing supervisory personnel are being assigned to new roles, and one new supervisory position is being created in this department. The new mechanic position was hired in this past fiscal year to meet the growing demand in our fleet services program.

In public safety, we are proposing to hire additional flexible schedule employee EMTs to handle the additional call volume. We will also be working to right-size our police mid-level supervisory group. Starting mid-year we will end an existing contract with one of the City's sergeants. This will reduce the number of sergeants from six to five, allowing supervisory coverage for all patrol shifts, and the detective's team.

A procurement specialist and planner I position are proposed to be added. The procurement specialist is a needed position to assist all departments with their procurements. The planner I position is proposed to be added, as deemed necessary. This position will be paid out of the General Fund and Building Fund.

### Budget Changes

We have made a few changes to the budget document in response to the fiscal year 2022-23 audit. In prior years, we did not transfer all revenues into the long-term debt fund for the long-term debt payment to Oregon PERS. You will now see those transfers in each of the funds that transfer funds to this debt payment.

We have also adjusted our ARPA reporting to only show revenues on projects where ARPA funds will be spent within the fiscal year. This revenue is shown in the General Fund Revenues under the Intergovernmental/Other Agencies object classification.

Lastly, the proposed budget changes how capital improvement funding works in the General Fund. In prior year's budgets, capital planning was completed on an annual basis. This meant that each department within the General Fund would compete for the amount of capital funds available each year. In an effort to do better planning and ease the competition between departments, the capital planning is now funded on a 5-year rolling plan. For the next five years, each department will receive a known amount of capital funding. Any unspent funding will be placed into a capital outlay reserve line to be carried over into next year's budget. This will enable departments with smaller annual allocations to save up for more expensive capital projects or purchases.

## **Capital Improvement Planning**

As just noted, the City of Dallas maintains a 5-year Capital Improvement Plan. This plan is included in the budget document. Capital projects and purchases are expenditures in excess of \$10,000. Projects slated for Fiscal Year 2024-25 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 and may be a combination of sources.

As noted above, the General Fund capital is now funded on a 5-year rolling basis. This fiscal year, the General Fund includes \$900,000 in capital funding. The next four years will be funded as follows: \$900,000 (2025-26), \$800,000 (2026-27), \$800,000 (2027-28), and \$800,000 (2028-29).

In total, the City's budget includes funding for 51 capital projects or purchases for fiscal year 2024-25.

## **Conclusion**

Thank you again for participating in the Fiscal Year 2024-25 City of Dallas budget process. I hope you find the budget document well organized and planned.

Respectfully submitted,



Brian Latta  
City Manager



## Tax Rates FY 2023-24

### 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%.

Dallas Residence Tax Rate by Code	Total
CITY OF DALLAS	4.1203
DALLAS DOWNTOWN URBAN RENEWAL	0.1554
SOUTH DALLAS URBAN RENEWAL	0.0524
POLK COUNTY	1.6854
POLK COUNTY PUBLIC SAFETY	0.4950
CHEMEKETA COMMUNITY COLLEGE	0.6148
CHEMEKETA REGIONAL LIBRARY	0.0805
CHEMEKETA CC BONDS AFTER 2001	0.2448
WILLAMETTE ESD	0.2915
DALLAS CD	0.0538
POLK SOIL/WATER CD	0.0492
DALLAS SD 2	4.4712
DALLAS SD 2 BONDS AFTER 2001	1.5843
4-H/M GARDEN/AG/FOREST EXT DIST	0.0737
<b>Total</b>	<b>13.9723</b>

### City of Dallas, Oregon

#### Tax Rate and Assessed Value

	Actual 2022-23	Actual 2023-24	Estimated 2024-25
Appraised assessed taxable property in the City	\$ 1,335,928,366	\$ 1,408,032,299	\$ 1,478,433,914
Tax levy	5,604,760	5,907,382	6,202,622
<b>TOTAL LAX LEVY</b>	<b>\$ 5,604,760</b>	<b>\$ 5,907,382</b>	<b>\$ 6,202,622</b>
Tax rate per \$1,000 value	\$ 4.1954	\$ 4.1954	\$ 4.1954

### 2023 Top Ten Taxpayers

	NAME	TAX AMOUNT	RMV	AV
1	DALLAS MENNONITE RETIREMENT COMM INC	\$244,701.44	\$28,692,270	\$17,539,720
2	NORTHWEST NATURAL GAS COMPANY	\$186,268.82	\$13,699,000	\$13,699,000
3	GREENWAY	\$135,245.98	\$17,721,250	\$9,679,580
4	WAL-MART REAL ESTATE BUSINESS TRUST	\$118,134.26	\$10,910,590	\$8,454,890
5	VICTORIA PLACE GENERAL PARTNERSHIP	\$112,510.55	\$16,205,610	\$8,052,400
6	DALLAS MENNONITE RET COMM, INC	\$99,841.75	\$15,749,410	\$7,145,690
7	CHARTER COMMUNICATIONS	\$89,026.88	\$6,544,850	\$6,544,850
8	PACIFICORP (PP&L)	\$84,856.20	\$6,239,976	\$6,239,976
9	ASCENTEC PROPERTIES LLC	\$70,989.88	\$7,147,170	\$5,181,100
10	1351 TANDEM AVE LLC ETAL	\$66,780.04	\$7,600,630	\$4,779,460

#### 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**  
**2024-2025 BUDGET CALENDAR**

<b>April 15</b>	<b>6:00 PM</b>	<b>General meeting of the Budget Committee</b> 1. Budget Committee Training
April 30		Post on website Legal Notice of Budget Committee meeting and public hearing on May 13 for the purpose of receiving the 2024-2025 budget message, and a public hearing to be held on May 13 on the proposed budget and state revenue sharing.
<b>May 6</b>		Proposed budget for FY 2024-2025 distributed to budget committee and made available to the public.
May 8		Publish Legal Notice of Budget Committee meeting on May 13 for the purpose of receiving the 2024-2025 budget message, and a public hearing to be held on May 13 on the proposed budget and state revenue sharing. (submit to newspaper by 5/01)
<b>May 13</b>	<b>6:00 PM</b>	<b>General Meeting of the Budget Committee</b> 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
<b>May 15</b>	<b>6:00 PM</b>	<b>Budget Committee meeting</b> 1. Continue discussion on proposed department funds 2. Budget Committee passes a motion recommending to the Council a Budget for FY 2024-2025 and approving an amount or rate of total property taxes to be certified for collection
May 20	<b>After 7:00 PM Council Meeting</b>	1. Budget committee meeting if needed 2. Last date for Budget Committee to approve a recommended Budget
June 12		Publish "Financial Summary and Notice of Budget Hearing" for June 17 and advertisement of Budget including summary budget statements. (submit to newspaper by 6/5)
<b>June 17</b>	<b>7:00 PM</b>	1. Public Hearing – in City Council Chambers on the recommended 2024-2025 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 28		Certify Property Tax Levy to County Assessor.

## **TITLE**      **FISCAL POLICIES**

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### **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.

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### **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 Positions / FTE

Department	Position Title	Positions	FTE	Total FTE
<b>Administration</b>			<b>Admin</b>	
	City Manager	1	1	1
	DH5 Assistant City Manager	1	1	1
	31 Executive Assistant/City Recorder	1	1	1
	24 Communications Specialist	1	1	1
		<b>4</b>	<b>4</b>	<b>4</b>
<b>Finance</b>			<b>Finance</b>	<b>Sewer</b>
			<b>Water</b>	<b>Streets</b>
			<b>Stormwater</b>	
	DH5 Finance Director	1	1	1
	DH2 Assistant Finance Director	1	1	1
	A23 Procurement Specialist	1	0.2	0.2
	A23 Accounting Assistant	1	1	0.2
	A17 Administrative Assistant	1	0.5	0
	15 Customer Service Clerk	1	0.625	0.2
		<b>6</b>	<b>4.325</b>	<b>0.45</b>
			<b>0.45</b>	<b>0.2</b>
				<b>0.2</b>
				<b>5.625</b>
<b>Municipal Court</b>			<b>Court</b>	
	A24 Court Services Administrator	1	1	1
	Court Bailiff	1	0.06	0.06
		<b>2</b>	<b>1.06</b>	<b>1.06</b>
<b>Fire and EMS</b>			<b>Fire &amp; EMS</b>	<b>Fee</b>
	DH4 Fire Chief	1	1	1
	DH2 Deputy Fire Chief	1	1	1
	M2 Fire Division Chief	1	1	1
	M2 EMS Division Chief	1	1	1
	Fire Captain	3	3	3
	FF/EMT	10	10	10
	Single Role EMS	3	3	3
	17 Administrative Assistant Flexible Scheduled Employees*	1	1	1
		<b>20</b>	<b>7.69</b>	<b>7.69</b>
		<b>41</b>	<b>28.69</b>	<b>28.69</b>
<b>Police</b>			<b>Police</b>	
	DH5 Police Chief	1	1	1
	DH3 Deputy Police Chief	1	1	1
	Police Sergeant	6	5.5	5.5
	M1 Administrative Services Manager	1	1	1
	Records Specialist	1	1	1
	16 Police Records Clerk	1	0.5	0.5
	Property & Evidence Specialist	1	0.5	0.5
	School Resource Officer	1	1	1
	Police Officers	14	14	14
		<b>27</b>	<b>25.5</b>	<b>25.5</b>

Department	Position Title	Positions	FTE				Total FTE
<b>Library</b>		<b>Library</b>					
	DH2 Library Director	1	1				1
	A21 Library Assistant	2	2				2
	A17 Library Aide II	2	2				2
	12 Library Aide I	4	2				2
	11 Library Page	1	0.25				0.25
		10	7.25				7.25
<b>Economic and Community Development</b>		<b>Eco/Com</b>		<b>Bldg</b>	<b>DD UR</b>	<b>SD UR</b>	
	DH3 Econ & Comm Dev Director	1	0.7	0.2	0.05	0.05	1
	A30 Planner II	1	1				1
	A24 Planner I	1	0.5	0.5			1
	A24 Economic Dev. Specialist	1	1				1
	A24 Code Services Specialist	2	2				2
	A23 Executive Assistant	1	0.5	0.5			1
		7	5.7	1.2	0.05	0.05	7
<b>Building</b>		<b>Building</b>					
	DH1 Building Official	1	1				1
	A31 Building Inspector II	2	2				2
	A23 Permit Technician	1	1				1
		4	4	0	0	0	4
<b>Public Works</b>		<b>Parks</b>	<b>Streets</b>	<b>Water</b>	<b>Sewer</b>	<b>Stormwater</b>	
	DH4 Public Works Director	1		0.2	0.4	0.4	1
	Assistant Engineer - Water	1			0.18		0.18
	M3 Administrative Svc Manager	1	0.8	0.05	0.05	0.05	1
	M3 Operations Manager	1		0.25	0.25	0.25	1
	M1 Special Projects Manager	1		0.2	0.4	0.4	1
	M2 Operations Supervisor	1		0.25	0.1	0.55	1
	M2 Water Supervisor	1			1		1
	A29 Project Manager/Inspector	1		0.2	0.4	0.4	1
	A28 Engineering Tech III	1		0.2	0.4	0.4	1
	A28 WTP Operator III	1			1		1
	A26 Water System Operator II	2			2		2
	A25 GIS Technician	1		0.2	0.4	0.4	1
	A23 Executive Assistant	1		0.2	0.4	0.4	1
	A21 Utility Worker I	4		0.85	2	1.15	4
	A19 Utility Technician	5		1.05	0.5	2.65	5
		23	0.8	3.65	9.48	7.05	22.18
<b>Fleet</b>		<b>Fleet</b>					
	M1 Fleet Maint. Supervisor	1	1				1
	A25 Mechanic Maintenance Specialist	2	2				2
		3	3				3

Department	Position Title	Positions	FTE	Total FTE
<b>Parks</b>		<b>Parks</b>		
	M1 Parks Supervisor	1	1	1
	A22 Maintenance Worker II	1	1	1
	A21 Maintenance Worker I	1	1	1
	14 General Laborer	2	0.625	0.625
		5	3.625	3.625
<b>Facilities</b>		<b>Facilities</b>		
	A28 Facilities Maintenance Foreman	1	1	1
	14 Maintenance Repair Technician	1	0.5	0.5
	11 Custodian	1	0.5	0.5
		3	2	2
<b>Aquatic Center</b>		<b>Aquatic</b>		
	M1 Aquatic Center Supervisor	1	1	1
	A18 Head Lifeguard	1	1	1
	14 Custodian/Maint Repair Tech	1	0.5	0.5
	Flexible Scheduled Employees*	36	9.13	9.13
		39	11.63	11.63
	<b>Total Positions</b>	<b>174</b>		<b>Total FTE</b>
				<b>125.56</b>

\*Flexible Scheduled Employees' hours vary



**CITY OF DALLAS**  
**STATEMENT OF BONDS AND LOANS OUTSTANDING JUNE 30, 2024**

	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6-30-24	Maturing 24-25 Principal	Maturing 24-25 Interest
<b><u>WATER BONDS/LOANS</u></b>							
2017 Sewer/Water Refunding Note	3/29/2017	3/1/2032	\$ 4,848,000	2.58%	\$ 2,524,000	\$ 365,000	\$ 65,119
2017 DEQ CWSRF Loan	1/23/2017	2/1/2038	\$ 1,750,000	1.41%	\$ 1,219,059	\$ 84,872	\$ 18,088
2015 Safe Drinking Water Loan	12/9/2014	12/1/2037	\$ 1,037,498	3.46%	\$ 795,629	\$ 45,207	\$ 27,529
TOTAL - Water			\$ 7,635,498		\$ 4,538,688	\$ 495,079	\$ 110,736
<b><u>SEWER BONDS/LOANS</u></b>							
2017 Sewer/Water Refunding Note	3/29/2017	3/1/2032	\$ 752,000	2.58%	\$ 526,000	\$ 60,000	\$ 13,571
TOTAL - Sewer			\$ 752,000		\$ 526,000	\$ 60,000	\$ 13,571
<b><u>STREET BONDS/LOANS</u></b>							
2021 Street Loan	7/27/2021	6/15/2032	\$ 4,340,000	1.51%	\$ 3,220,000	\$ 380,000	\$ 48,622
2019 Main St Loan	7/2/2019	6/1/2039	\$ 721,000	3.00%	\$ 609,000	\$ 31,000	\$ 17,400
TOTAL - Street			\$ 5,061,000		\$ 3,829,000	\$ 411,000	\$ 66,022
<b><u>GENERAL LONG TERM DEBT</u></b>							
2005 PERS Pension Obligation bonds	9/23/2005	6/1/2028	\$ 1,585,000	4.379%- 5.004%	\$ 600,000	\$ 155,000	\$ 30,024
TOTAL - General Long Term Debt			\$ 1,585,000		\$ 600,000	\$ 155,000	\$ 30,024
<b><u>GENERAL FUND DEBT SERVICE</u></b>							
2016 Jefferson Building Loan	8/1/2016	6/30/2026	\$ 261,500	1.50%	\$ 57,759	\$ 27,499	\$ 643
2019 Urban Renewal Financing	7/2/2019	6/1/2039	\$ 927,000	3.00%	\$ 745,000	\$ 40,000	\$ 22,350
2014 Fire Apparatus Lease	11/30/2014	11/30/2024	\$ 385,795	2.82%	\$ 43,584	\$ 43,584	\$ 1,229
TOTAL - General Fund Debt Service			\$ 1,574,295		\$ 846,343	\$ 111,083	\$ 24,222
<b>TOTAL DEBT:</b>			<b>\$ 16,607,793</b>		<b>\$ 10,340,031</b>	<b>\$ 1,232,162</b>	<b>\$ 244,575</b>

# Dallas Capital Improvement Plan

**Fiscal Years 2024 – 2029**



**Key:**

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

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

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)	
<b>General Fund</b>										
<b>ADMINISTRATION</b>										
<b>Beginning Balance of General Fund Dollars</b>				\$9,000	\$18,000	\$26,000	\$34,000	\$42,000		
<b>Total Project Costs of General Fund Dollars</b>				\$0	\$0	\$0	\$0	\$0		
<b>Reserve (carryover) of General Fund Dollars</b>				\$9,000	\$18,000	\$26,000	\$34,000	\$42,000		
Placeholder										
<b>AQUATIC CENTER</b>										
<b>Beginning Balance of General Fund Dollars</b>				\$100,000	\$100,000	\$130,000	\$90,000	\$130,000		
<b>Total Project Costs of General Fund Dollars</b>				\$100,000	\$60,000	\$130,000	\$50,000	TBD		
<b>Reserve (carryover) of General Fund Dollars</b>				\$0	\$40,000	\$0	\$40,000	TBD		
Repair HVAC in Party Rooms AC 001	The HVAC unit which serves the party rooms is in need of repair or replacement.	General Fund			\$60,000				\$60,000	
Boiler Repair / Replacement AC 002	One of the DAC's two boilers is in need of repair or replacement.	General Fund, Energy Trust of Oregon, and FDAC		\$140,000					\$140,000	
Front Desk Remodel AC 003	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	Paid for By Friends and Donations	\$65,000; completed in FY23-24						
Splash Pad AC 003	The project will add an outdoor splash pad to the Aquatic Center's recreation options.	<del>Funding source to be determined</del>	<i>Project Removed; May be pursued in alternate location per updated Parks Master Plan</i>						\$100,000	\$100,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Natorium South Wall Renovation AC 004	This project will install overhead doors and a concrete porch on the south exterior wall of the Aquatic Center’s natatorium. These improvements will allow the natatorium to be opened to outdoor air during summer months.	General Fund					\$50,000		\$50,000
Natorium 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.	<b>Funding source to-be-determined</b>						\$500,000	\$500,000
Replace River Pump AC 006	The existing pump is reaching the end of its useful life and has become unreliable.	General Fund	\$15,884.40						
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.	General Fund, DFAC, and grants				\$200,000	\$200,000; moved to FY26-27		\$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; pump issue resolved; misc. equipment purchased.						

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>									
<b>Beginning Balance of General Fund Dollars</b>				\$18,000	\$36,000	\$52,000	\$16,000	\$32,000	
<b>Total Project Costs of General Fund Dollars</b>				\$0	\$0	\$52,000	\$0	\$0	
<b>Reserve (carryover) of General Fund Dollars</b>				\$18,000	\$36,000	\$0	\$16,000	\$32,000	
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	\$110,000	\$40,000					\$40,000
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				\$50,000 \$52,000; price adjusted			\$52,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
<b>FACILITIES</b>									
<b>Beginning Balance of General Fund Dollars</b>				\$125,000	\$135,000	\$122,000	\$112,000	\$134,000	
<b>Total Project Costs of General Fund Dollars</b>				\$115,000	\$125,000	\$122,000	\$90,000	TBD	
<b>Reserve (carryover) of General Fund Dollars</b>				\$10,000	\$10,000	\$0	\$22,000	TBD	
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	\$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; \$175,000; price adjusted	\$175,000
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; \$300,000; price adjusted	\$300,000
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	\$3,000,000
City Hall Remodel Police Station FA 005	Acquisition of property; construction of a police station.	ARPA; GO Bond	\$663,139.04		TBD; (construction)	TBD; (construction)			TBD
988 SE Jefferson Street Remodel FA 007	Remodel this building to provide office spaces for city use.	General Fund; Building Fund	<b>Project Removed; No Longer Pursuing this Plan</b>						\$150,000



Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Citywide Security Camera System FA 006	Locations include City Hall, Library, Fire, EMS, Aquatic Center, WTP, and WWTF	ARPA Funds	\$400,000; Moved to FY24-25	\$400,000					\$400,000
Emergency Operation Center Upgrade FA 007	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; project in progress, complete by 6/30/2024						\$110,667
City Hall Chimney and Roof Repair FA 008	Relocate fiber anchor point, complete roof repairs, and provide water source to rooftop for maintenance needs.	General Fund		\$20,000					\$20,000
City Hall HVAC Duct Repair FA 009	Repair and adjust the second floor ducting. Adds exhaust for restrooms.	General Fund		\$60,000					\$60,000
City Hall Plumbing Replacement FA 010	Replacement of plumbing in city hall.	General Fund				\$97,000			\$97,000
City Hall Electrical Upgrade and Repairs FA 011	Repair, replace and upgrade electrical components in city hall.	General Fund			\$100,000				\$100,000
City Hall Restroom Remodel FA 012	Address ADA, health and safety items with city hall restrooms.	General Fund						\$150,000	\$150,000
Civic Center Mini-split FA 013	Adds heating/cooling to the Civic Center	General Fund					\$60,000		\$60,000
Police HVAC Unit FA 014	Replacement of current unit which is past end-of-life.	General Fund		\$35,000					\$35,000
Building G – PW Shops FA 015	Interior remodel to enable the building to house the Facilities Division	General Fund			\$15,000				\$15,000



Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Library, EMS, Fire Station Roof Repair FA 016	Roof repairs for flashing, venting, gutters, etc.	General Fund					\$20,000		\$20,000
Multi-facility fire and life safety upgrades FA 017	Add safety devices and systems to city hall, fire and ems buildings.	General Fund			\$10,000 (EMS)	\$25,000 (Fire Station)		\$80,000 (City Hall)	\$115,000
Citywide Building Condition Reports FA 018	Complete maintenance audit of each city facility, except city hall (completed 2022).	General Fund					\$10,000		\$10,000

**FINANCE**

<b>Beginning Balance of General Fund Dollars</b>				<b>\$9,000</b>	<b>\$18,000</b>	<b>\$26,000</b>	<b>\$34,000</b>	<b>\$42,000</b>	
<b>Total Project Costs of General Fund Dollars</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Reserve (carryover) of General Fund Dollars</b>				<b>\$9,000</b>	<b>\$18,000</b>	<b>\$26,000</b>	<b>\$34,000</b>	<b>\$42,000</b>	
Placeholder									

**FIRE & EMERGENCY MEDICAL SERVICES**

<b>Beginning Balance of General Fund Dollars</b>				<b>\$207,000</b>	<b>\$216,500</b>	<b>\$218,500</b>	<b>\$245,000</b>	<b>\$239,000</b>	
<b>Total Project Costs of General Fund Dollars</b>				<b>\$197,500</b>	<b>\$182,000</b>	<b>\$157,500</b>	<b>\$190,000</b>	<b>\$110,000</b>	
<b>Reserve (carryover) of General Fund Dollars</b>				<b>\$9,500</b>	<b>\$34,500</b>	<b>\$61,000</b>	<b>\$55,000</b>	<b>\$129,000</b>	
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			\$24,345				\$24,345
<i>Project Removed; Equipment is Up to Date</i>									

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
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
<i>Project Removed; Equipment is Up to Date</i>									
Cardiac Compression Devices FE 001	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; \$32,500; split between FY24-25 and FY26-27		\$32,500			\$65,000
Cardiac Monitors FE 002	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.	General Fund	\$82,000 (for 2 units)	\$82,000 Moved to FY25-26	\$42,000				\$42,000
Ventilators (2029) FE 003	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; Moved to possible FY28-29		\$45,000	\$45,000
Video Laryngoscope (2026) FE 004	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; Moved to possible FY28-29			\$25,000; price adjusted	\$25,000
Medic Units FE 005	Manufactured ambulance meeting federal and state build requirements, used to transport the sick and injured.	Possible GO Bond FY 25-26			\$275,000; \$320,000; Price Adjusted				\$320,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
<del>Community Paramedic/Support Transfer Medic Vehicle</del> FE 006	This medic unit would be exclusively used for the transport of patients from West Valley hospital to other medical facilities.	ARPA Funds	\$260,000; in progress, complete by 6/30/2024						
EMS/Fire Housing FE 007	Renovation of the EMS building to add more sleeping bunks, replace the ambulance bay doors and replace the bay heaters.	ARPA Funding	\$49,422.79						
<del>Extrication Tool System</del> FE 011	<del>Battery powered, or small engine-powered, hydraulic cutting and spreading tools for vehicle extrication.</del>	General Fund			\$50,000	<i>Project Removed</i>			\$50,000
Mobile Data Computers FE 008	Rugged tablet computers connected to the 9-1-1 dispatch system for communication during incident response.	General Fund	\$6,998.32; converted to IPADS		\$27,828; moved to FY28-29			\$30,000; price adjusted	\$30,000
Radios FE 009	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						\$232,000	\$232,000
<del>Training Facility</del> <del>Fire Engine Purchase</del> FE 010	<del>Props to train and maintain skill proficiency for firefighting, e.g. forcible entry, roof ventilation, powered equipment skills, or live fire activity. New engine to replace engine 102 which is end of life</del>	ARPA funds	\$867,050.03						
Hose & Appliances FE 011	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	\$6,328.10	\$10,000-\$25,000; price adjustment; replacement costs (E102/L101)	\$10,000; annual replacement costs	\$10,000; annual replacement costs	\$10,000; annual replacement costs	\$10,000; annual replacement costs	\$65,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Firefighter PPE FE 012	Protective equipment for firefighting; helmet, fire resistive hood, turnout jacket and pants, fire rated boots and gloves.	General Fund				\$115,000 \$50,000; price adjusted; future growth			\$50,000
Thermal Imaging Camera FE 013	Special cameras to show level of heat, both visually and numerically, for the object in question.	Potential grant opportunities or General Fund			\$50,000 (five units)				\$50,000
Self-contained Breathing Apparatus FE 014	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.	Regional Grant or General Fund				\$400,000; moved to FY27-28	\$400,000		\$400,000
SCBA Compressor (2030) FE 015	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 016	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.	General Fund		\$80,000	\$87,000; \$80,000; price adjusted				\$160,000
Engine 102- Replacement FE 021	1995 Pierce Saber. NFPA standard is full retirement of engine at 25 years.	Financed over 10-20 years with GO bond approval			\$700,000				\$700,000
Rescue L101 Replacement FE 017	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 Financed over 10-20 years with GO bond approval			\$1,800,000; \$2,000,000; price adjusted				\$2,000,000
Gas Pack FE 018	HVAC Unit on the roof of Fire Station (end of life 2021)	General Fund	\$17,395						

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Fire Hall Generator FE 019	Replacing current building generator which stopped working mid-year 2022-23.	General Fund	\$43,982						
Mid-rise Equipment FE 020	Equipment to outfit current firefighters and vehicles for the arrival of mid-rise buildings to our service delivery area.	General Fund		\$60,000					\$60,000
Brush Truck / Type 6 FE 021	Purchase Type 6 response vehicle for wildland firefighting and light rescue	General Fund					\$180,000		\$180,000

**INFORMATION TECHNOLOGY**

<b>Beginning Balance of General Fund Dollars</b>			\$54,000	\$58,000	\$56,000	\$54,000	\$52,000		
<b>Total Project Costs of General Fund Dollars</b>			\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
<b>Reserve (carryover) of General Fund Dollars</b>			\$4,000	\$8,000	\$6,000	\$4,000	\$2,000		
Computer / IT Equipment IT 001	To be determined	General Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

**LIBRARY**

<b>Beginning Balance of General Fund Dollars</b>			\$45,000	\$90,000	\$110,000	\$150,000	\$92,000		
<b>Total Project Costs of General Fund Dollars</b>			\$0	\$20,000	\$0	\$98,000	\$TBD		
<b>Reserve (carryover) of General Fund Dollars</b>			\$45,000	\$70,000	\$110,000	\$52,000	\$TBD		
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	\$154,744.99						

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
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						\$660,000; project may move to FY when grants are awarded	\$660,000
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; moved to FY25-26	\$20,000; price adjusted				\$20,000
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	\$72,887.50						
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.	General Fund						\$10,000	\$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			\$42,000; moved to FY27-28		\$52,000; price adjusted		\$52,000
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	\$24,270						

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Security Gates LY 008	Kept in CIP in case theft or loss increased. Generally these are 3M products.	General Fund						\$24,000	\$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.	General Fund						\$24,000	\$24,000
Generator LY 010	The Library has been assigned various functions in the Emergency Operations Plan. Without a generator these functions cannot be performed.	General Fund			\$60,000; moved to FY28-29			\$60,000	\$60,000

**PARKS**

<b>Beginning Balance of General Fund Dollars</b>			\$126,000	\$142,000	\$172,000	\$192,000	\$184,000	
<b>Total Project Costs of General Fund Dollars</b>			\$110,000	\$80,000	\$90,000	\$118,000	TBD	
<b>Reserve (carryover) of General Fund Dollars</b>			\$16,000	\$62,000	\$82,000	\$74,000	TBD	
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	\$29,827					
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	\$20,274.69	\$30,000;- <i>Project Completed in FY23-24</i>	\$30,000;-			
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.	\$1,700,000; move to FY24-25	\$1,500,000; price adjusted				\$1,500,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
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.	\$23,120		\$25,000 (Kingsborough Section)		\$25,000 (Downtown Section)	\$400,000; split project into trail segments.	\$50,000
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)	Researching park grant opportunities. SDC match available.						\$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.	OPRD Grant (\$148,080) ARPA (\$126,920)		\$275,000; price adjusted				<del>\$250,000; will adjust project date to year grant is awarded</del>	\$275,000
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)	\$62,446						
Pickleball Complex PK 008	10 new courts at old pool site and diagonal parking along Brandvold Dr.	Parks SDC, & Grant Opportunities		<del>\$325,000;</del> \$520,000; price adjusted					\$520,000
Ian Tawny Parking Lot PK 009	Add new parking lot on Walnut lot with trail connection to RCTS	Parks SDC			\$170,000				\$170,000



Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
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; move to FY28-29			\$75,000	\$75,000
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	\$20,751.61	\$60,000					
Seibert/Fredrickson Memorial Shelter Roof Replacement PK 012	Replace the building’s roof which is reaching the end of its useful life.	General Fund		\$30,000					\$30,000
Vehicle Replacement PK 013	Replace the 2000 Ford Ranger Truck with a 4x4 one ton truck with snowplow package and utility bed.	General Fund		\$75,000; \$80,000; price adjusted					\$80,000
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; moved to FY26-27	\$90,000			\$90,000
Replacement of Swinging Bridge PK 016	Supports and decking in need of replacement. Complete bridge overhaul.	To Be Determined					\$750,000; \$1,500,000; price adjusted		\$1,500,000
Dallas City Park Path Rehabilitation PK 017	Final phase of restoring the Japanese Garden. If state grant funds are awarded, the old asphalt paths leading to the Japanese Garden on either side of Forestry Creek will be replaced with wider ADA-compliant concrete paths.	Oregon Parks and Recreation Grant (\$27,340), Park SDCs (\$6,835). Grant announcement spring 2024.		\$34,175					\$34,175

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Repave Asphalt roads/paths on “Old Side” of Dallas City Park PK 018	There are asphalt roads and paths in the “Old Side” of Dallas City Park that will be repaved.	General Fund						\$100,000	\$100,000
RCTS Fir Villa Section PK 019	Construction of trailhead, survey of path layout within City easement and construction of soft surface trail.	Park SDCs		\$25,000					\$25,000
Lone Oak Park PK 020	Construct entry points, walking path and lawn.	Park SDCs		\$100,000					\$100,000
Basketball Court Rehabilitation PK 021	Resurfacing and repainting of courts.	General Fund			\$80,000				\$80,000
Sunrise Meadows Park PK 022	Construction of walking path and elevated wetland walkway.	Park SDCs				\$1,000,000			\$1,000,000
Skate Park Rehabilitation PK 023	Resurfacing and updating of stunt apparatus	General Fund					\$100,000		\$100,000
Parks Master Plan PK 024	The 2015 master plan should be updated.	Park SDC						\$75,000	\$75,000
RCTS – Erosion Control Study PK025	Portions of the RCTS are threatened by eroding waters from the creek. This would be an engineering study to assess the threats and mitigation measures.	General Fund						\$50,000	\$50,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)	
<b>POLICE</b>										
<b>Beginning Balance of General Fund Dollars</b>				\$207,000	\$222,900	\$225,000	\$197,500	\$184,500		
<b>Total Project Costs of General Fund Dollars</b>				\$191,100	\$181,900	\$211,500	\$197,000	TBD		
<b>Reserve (carryover) of General Fund Dollars</b>				\$15,900	\$41,000	\$13,500	\$500	TBD		
Replacement Radios – Mobile and Portable (county-wide digital transition project) PO 001	Update the county’s radio system from analog to digital.	General Fund	\$29,787.18							
Vehicle Replacement PO 002	Purchase and outfit a new vehicle each fiscal year. In FY26-27 we will purchase two (2) vehicles and outfit one. In FY27-28 we will purchase one vehicle and outfit two, one from the prior fiscal year.	General Fund	\$123,000; one patrol vehicle and outfitting two patrol vehicles; one detectives vehicle	\$80,000	\$80,000	\$130,000	\$115,000	\$85,000	\$490,000	
Car/Body Camera Replacements PO 003	Our current body and car camera vendor, Axon, is the sole-source vendor which provides the services product we’re looking for. Axon is currently state-bid.	General Fund	\$79,726.34	\$81,000	\$81,500	\$81,500	\$82,000	\$82,000	\$408,000	
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 PCSC—to strategically place 4 static cameras in Dallas to help prevent and solve crimes.	General Fund	<i>Project Removed; Determined Project is Not Feasible at the Time</i>							\$48,000
Mobile Command Trailer Shelter PO 004	Construct a metal cover/shelter for the mobile command trailer	General Fund			\$10,000				\$10,000	

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
7 FZ-55 Mobile Data Computers PO 005	Purchase seven (7) mobile data computers			\$30,100					\$30,100
Mobile Radios PO 006	Purchase five (5) mobile police radios				\$10,400				\$10,400
Evidence Storage Expansion PO 007	Remodel the Civic Center to construct a small room along the west wall to use for police evidence storage. Project not needed if Police Station is built.							\$50,000	\$50,000

**BUILDING FUND**

Vehicle BD 001	Replace Building Inspection vehicle (27-28)						\$50,000		\$50,000
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**STREET FUND**

Sidewalk Replacement ST 001	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	\$45,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
ADA Ramp Program ST 002	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)	\$252,849.80;	\$560,000; (SDC)	\$300,000; (\$200K [SDC]; \$100K [Street Fund])	\$300,000; (\$200K [SDC]; \$100K [Street Fund])	\$300,000; (\$200K [SDC]; \$100K [Street Fund])	\$300,000 (\$200K [SDC]; \$100K [Street Fund])	\$1,760,000
Pavement Maintenance & Overlay Program ST 003	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).	\$444,000	\$250,000 \$300,000; price adjusted	\$185,000 \$250,000; price adjusted	\$190,000 \$260,000; price adjusted	\$3,000,000 (2 <sup>nd</sup> Gen. of program [refinance loan])	\$280,000	\$4,090,000
Miscellaneous Traffic Safety Equipment ST 004	This appropriation is for the purchase of rapid flashing beacon crosswalk signs, speed signs, streetlights, etc.	Street Fund	\$39,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
West Ellendale Avenue & Levens Street Intersection Signalization ST 005	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.						\$3,000,000; project will move to FY when funding is available	\$3,000,000
East Ellendale Avenue & Fir Villa Road Intersection Signalization ST 006	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 \$250,000; price adjusted (design only)			\$1,600,000 \$2,000,000; price adjusted		\$2,250,000
Monmouth Cutoff & Uglow Intersection Improvements ST 007	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

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Godsey Road Project ST 008	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						\$10,000,000; project will move to FY when funding is available	\$10,000,000
Academy Street Connection Project ST 009	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; project will move to FY when funding is available	\$3,000,000

**SEWER FUND**

Pipe Repair & Maintenance SE 001	Annual program to replace and upgrade aging and failing pipe sections.	Sewer Fund	\$100,000	<del>\$90,000</del> \$175,000; price adjusted	\$60,000	\$60,000	\$60,000	\$60,000	\$415,000
Wastewater Treatment Facility Equipment Replacement SE 002	Annual appropriation to assure budget authority to address unforeseen system failures and breakdowns.	Sewer Fund	\$207,000; (VFD; influent pump; office remodel)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
CMOM (Capacity Management Operation Maintenance) Program SE 003	Annual program to maintain the integrity and operation of the sanitary collection system. (Including Inflow & Infiltration & FOG Removal)	Sewer Fund	\$40,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Septage Screen Replacement SE 004	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	\$28,950						

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Reclaimed Wastewater (Purple Pipe) Project SE 005	Develop a reclaimed wastewater system to process wastewater into water usable for irrigation and industry.	DEQ Loan, System Development Funds, Energy Trust Grant						\$10,000,000; project will be moved to FY when funding is available	\$10,000,000
UV System Replacement SE 006	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; carried into FY24-25	\$1,600,000 (dependent on construction progress from FY23-24)					\$1,600,000
Update Sewer Master Plan SE 007	The city's current sewer master plan was completed in 1996. An updated plan is needed to adequately plan for future needs.	Sewer SDC	\$300,000;- moved to FY24-25	\$300,000					\$300,000
La Creole Node Sewer Line Project SE 008	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	\$140,000; project design in process	\$3,200,000 price adjusted (Phase 1 construction)	\$250,000 (Phase 2 design)	\$3,500,000 (Phase 2 construction)			\$7,750,000
River Drive Lift Station Replacement SE 009	The project upgrades the River Drive lift station control panel which is damaged and inadequate.	Sewer Fund		\$50,000					\$50,000
Poplar Farm Clearing SE 010	This project completes the effort to restore the former Poplar Farm property on Orrs Corner Road by screening the soil to remove tree roots and other debris.	Sewer Fund		\$60,000					\$60,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
<b>STORM WATER FUND</b>									
Storm Drain Replacement & Rehabilitation SW 001	Annual program to replace and rehabilitate components of the community storm drainage system.	Storm Water Fund		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
West Ellendale Avenue Culvert SW 002	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		<del>\$600,000</del> ; moved to FY26-27		\$650,000			\$650,000
SW Hunter Street Improvements SW 003	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 SW 004	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 Reach 1 SW 005	Reach 1 is located directly outside the City UGB. The current bridge crossing on OR 223 at NF Ash Creek was originally constructed in 1958, is listed as scour critical on the ODOT bridge inventory, and is undersized for a 100-year flood event. The preferred alternative is to replace and upsize the bridge. (Reach 1 is	ODOT						\$12,142,000; funding TBD	\$12,142,000



Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
	identified in the NF Ash Creek Flood Mitigation Study.)								
North Fork Ash Creek Improvements Reach 2 SW 006	Reach 2 addresses a tributary that contributes streamflow to NF Ash Creek. A series of small impoundments along the tributary inhibit the natural flow of water to Kings Valley Highway. The project consists of replacing both culverts under KVH. (Reach 2 is identified in the NF Ash Creek Flood Mitigation Study.)	Storm Water Fund						\$2,200,000; Funding TBD	\$2,200,000
North Fork Ash Creek Improvements Reach 3 SW 007	Reach 3 encompasses NF Ash Creek through the western half of the City where much of the current flooding originates. The preferred alternative for Reach 3 daylighting NF Ash Creek to the south of its current alignment through the Industrial Site. Replacements of the Main Street bridge and Uglow Avenue bridge are included in the creek realignment alternative. (Reach 3 is identified in the NF Ash Creek Flood Mitigation Study.)	Storm Water Fund; Storm Water SDC						\$39,200,000; Funding TBD	\$39,200,000
North Fork Ash Creek Improvements Reach 4 SW 008	Reach 4 includes replacing the North Fork Tributary crossing culverts with box culverts across Monmouth Cutoff Road, guiding the historic NF Tributary channel into a Storm Water Detention Pond and replace the Godsey Road bridge. (Reach 4 is identified in the NF Ash Creek Flood Mitigation Study.)	Storm Water Fund; Storm Water SDC; Street Fund/SDCs						\$38,400,000; Funding TBD	\$38,400,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
<b>WATER FUND</b>									
Small Diameter Pipe Replacements WA 001	Annual program to replace aging and failing pipes in the community water distribution system.	Water Fund		\$75,000; \$100,000; price adjusted	\$75,000; \$100,000; price adjusted	\$75,000; \$100,000; price adjusted	\$75,000; \$100,000; price adjusted	\$100,000	\$500,000
Water Treatment Plant Improvements WA 002	Maintenance projects needed to maintain and operate the treatment plant.	Water Fund	\$30,450	\$30,000; \$50,000; price adjusted	\$30,000; \$50,000; price adjusted	\$30,000; \$50,000; price adjusted	\$30,000; \$50,000; price adjusted	\$50,000	\$250,000
James Howe Road High Pressure Water Feed Line WA 003	The project will install approximately 600 feet of high pressure line in James Howe Road. The line has been installed by private developers in connection with recent adjacent residential development. Approx. 600' remains to be installed.	Water SDC; Street SDC; Storm Water SDC		\$225,000; price adjusted				\$175,000; project will move to FY when development triggers improvement	TBD
James Howe Road 3MG Storage Reservoir WA 004	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		\$600,000 (for design); moved to FY25-26	\$600,000 (for design)			\$6,000,000 (construction) Project will move to FY when funds are available	\$6,600,000
Water System Facilities Master Plan WA 005	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; moved to FY24-25	\$250,000; moved from FY23-24; price adjusted.					\$250,000
Clay Street Line Rehabilitation WA 006	The Clay Street 16" concrete water main brings water to town from the Clay Street Reservoirs to Main Street. Replacing the line with 16" ductile iron pipe will provide continued system reliability.	Water Fund	\$200,000 (Phase 1 carryover)	\$2,900,000 \$150,000 (Phase 2 design only)	\$2,850,000 (Phase 2 construction)				\$3,000,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Clay Street Reservoir Covers & Leak Repair WA 007	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.	\$1,200,000						
Raw Water Supply Expansion WA 008	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.	\$54,000	\$200,000	\$200,000	\$200,000	\$60,000,000		\$60,600,000
Mercer Spillway Fish Passage – Splash Pool WA 009	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; moved to FY24-25	\$200,000; moved from FY23-24 and price adjusted					\$200,000
Fir Villa Bridge-Waterline WA010	Realign the waterline under Fir Villa-Bridget to fix kinks in joints	Water Fund	\$60,000						\$60,000
Southeast Distribution Trunk Line WA 010	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 WA 011	This project will expand distribution in the southeast area of the City with a trunk line in the proposed South Fir Villa	Water Fund; Water SDC						\$2,500,000	\$2,500,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
	Road including Clow Corner Road west to the intersection with Godsey Road.								
Treatment Plant Filter Beds Modification WA 012	Project will modify the media structure used in the filters to improve efficiency in drinking water production at the plant.	Water Fund		\$80,000 (design)	\$820,000 (construction)				\$900,000
<b>FLEET MANAGEMENT FUND</b>									
<b>BUILDING</b>									
Public Works Building Replacement FB 001	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)	\$865,000; Construction moved to FY24-25	\$4,740,441; price adjusted					\$4,740,441
<b>VEHICLES AND EQUIPMENT</b>									
Backhoe FV 001	Replace the 2006 Case backhoe to maintain reliability.	Split Water, Sewer Streets, Storm Water, and Parks.		\$160,000; price adjusted	\$150,000; moved to FY24-25				\$160,000
Dump Truck (5-yard) with plow mount FV 002	Replace the 1998 Ford Louisville 5-yard Dump Truck to maintain reliability.	Split Water, Sewer Streets, Storm Water, and Parks.		\$200,000; \$150,000; price adjusted					\$150,000
Dump Truck (10-yard) FV 003	Replace the 2000 International 10-yard Dump Truck to maintain reliability.	Split Water, Sewer Streets, Storm Water, and Parks.			\$225,000	\$225,000; moved to FY25-26			\$225,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Flatbed Truck FV 004	Replace the 2005 Ford F350 Flatbed Truck to maintain reliability	Split Streets, Sewer and Storm Water.			\$75,000				\$75,000
Pickup (Engineering) FV 005	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	\$47,487.73						
Street Saw FV 006	Current saw is at end of life (15+ years old)	Street; Sewer; Water Funds (30% each); Storm Water (10%)	\$10,272						
Pickup FV 007	Replace the 2012 Chevy Colorado supervisor pickup. Current pickup lacks room for tool storage or extra people.	Split Street, Sewer and Storm Water Funds	\$52,150.08						
Pickup FV 008	Replace the aged pickup truck at the Wastewater Treatment Facility	Sewer Fund	\$33,998.67						
Vac Truck FV 009	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				\$800,000; price adjusted	\$400,000; moved to FY26-27		\$800,000
Roller FV 010	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 Retrofit FV 011	The current unit is operational but will reach end of life in out years.	Sewer		\$20,000; moved from FY27-28 and price adjusted			\$150,000; moved to FY24-25		\$20,000
Utility Bed for the 2011 Ford Truck 9911 FV 012	Existing utility bed in poor condition and leaks. Needs to be replaced to preserve tools	Water Fund		\$15,000					\$15,000
Vac Trailer FV 013	Replace the Vac Trailer to address end of life for the current unit.	Split Water, Sewer, Street, and Stormwater Funds			\$150,000				\$150,000

Project Name	Project Description / Need	Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29+	Total (FY24-25 – 28-29+)
Fuel Tracking System FV 014	Replace the ticket-based manual fuel tracking system with a cloud-based software package that tracks fuel usage, vehicle milage for service and eliminates unaccounted fuel loss. This system tracks usage at City Shops and through all Pacific Pride locations.	Split over all Total Care accounts with current distribution percentages		\$22,000					\$22,000
Forklift FV 015	Replace the forklift that is passed end of life. Repair parts are unavailable or difficult to find. Driving and braking has become unreliable and unsafe.	Split Water, Sewer, Streets, Stormwater, Parks, Fleet Funds		\$42,000					\$42,000

## All Funds Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Property Taxes	5,159,694	5,448,342	5,740,000	6,035,000	0	0
Other Agency Shared Taxes	2,137,675	2,321,756	2,280,882	2,265,683	0	0
State and Federal Grants	3,508,137	1,798,294	1,234,199	1,947,928	0	0
User Fees	14,507,789	15,904,812	16,742,200	18,391,480	0	0
Franchise Fees	1,394,247	1,519,868	1,508,000	1,732,000	0	0
Interest Earned	151,841	767,294	560,000	910,000	0	0
Reimbursements and Transfers	2,401,786	2,964,566	3,034,235	3,087,116	0	0
Trust Deposits	109,909	180,361	88,700	82,750	0	0
Other	4,939,304	681,366	2,732,500	1,222,000	0	0
Beginning Balance	25,000,117	32,272,920	33,499,680	34,673,626	0	0
<b>TOTAL</b>	<b>59,310,499</b>	<b>63,859,579</b>	<b>67,420,396</b>	<b>70,347,583</b>	<b>0</b>	<b>0</b>

This number sheet represents all revenues in the proposed City budget. The overall revenues are estimated to increase by 4.3%. The overall increase is due in large part to the \$1.6 million increase in User Fees. These user fees are most affected by the water and storm water rate increases approved by the City Council in March 2023. The State and Federal Grants revenue line is proposed to increase by roughly \$713,000. Interest Earned is also proposed to be much higher than in past years. We've been doing well on recent investments with higher interest rates and expect this to continue in FY2024-25. The Other revenue line is down roughly \$1.5 million. This reflects a drop in finance proceeds for water fund projects financed last fiscal year, such as the Clay Street waterline replacement and Clay Street reservoir repair and floating covers replacement projects.

Property taxes are estimated to increase by 5.1%, which reflects incremental growth in the City's tax base. We expect Franchise Fees to increase slightly, and Other Agency Shared Taxes to decrease slightly.

The beginning fund balances overall for all funds is proposed to increase by \$1.2 million to a total of \$34.6 million.

## All Funds Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Personnel Services	11,248,728	12,106,492	14,482,500	15,263,000	0	0
Materials & Services	5,892,497	6,833,244	7,509,250	7,949,723	0	0
Capital Outlay	4,177,086	7,169,254	29,485,312	25,345,664	0	0
Debt Service	1,546,313	1,548,980	1,637,639	1,556,743	0	0
Contingency	0	0	9,332,271	12,367,673	0	0
Intra-fund Transfers	2,205,550	2,698,594	2,775,205	2,923,850	0	0
Reserves	0	0	1,625,000	2,998,478	0	0
Unappropriated Fund Balance	0	0	1,116,088	1,942,452	0	0
<b>TOTAL</b>	<b>25,070,174</b>	<b>30,356,564</b>	<b>67,963,265</b>	<b>70,347,583</b>	<b>0</b>	<b>0</b>

This number sheet accounts for all proposed expenditures in all funds, including transfers, contingency, debt service, reserves and unappropriated fund balance. The City's total expenditures are proposed to increase by 3.5%

Overall, Personnel Services expenditures are proposed to increase by 5.4% over fiscal year 2023-24. The City is restructuring the public works department and adding a few positions throughout the organization. Our total employee count is moving from 167 authorized positions in fiscal year 2023-24 to 174 authorized positions in the proposed budget. This results in a net increase of 2.61 full-time equivalent employees.

The total Materials and Services expenditures are proposed to increase by 5.9% over fiscal year 2023-24. The General Fund department's materials and services expenses are remaining flat, meaning the increases in large part are in the special, internal and enterprise funds.

The total Capital Outlay expenditures are proposed to decrease by a little more than \$4 million. 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 have been completed, contributing to the decrease in the capital outlay for this fiscal year.

The overall Reserves expense line is proposed to increase by a little over \$1.3M. 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, the Harpy Bovard Scholarship from the Trust Fund, and General Fund capital project funding reserved for future year's projects.

Our Unappropriated Fund Balance has grown to \$1.9 million. This just reflects the unappropriated General Fund balance. The City's policy on the General Fund appropriated balance is to retain a minimum of 10% of the operating expenses of the General Fund. This budgeted amount is in compliance with that policy at 12.5%.



## General Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Taxes</b>						
Current Property taxes	5,074,254	5,376,492	5,640,000	5,950,000		
Delinquent taxes	85,440	71,850	100,000	85,000		
<b>Total property taxes</b>	<b>5,159,694</b>	<b>5,448,342</b>	<b>5,740,000</b>	<b>6,035,000</b>	<b>0</b>	<b>0</b>
<b>Franchise fees</b>						
Power franchise	720,137	791,810	750,000	900,000		
Natural gas franchise	203,121	250,685	275,000	320,000		
Garbage franchise	225,769	235,844	235,000	260,000		
Telephone franchise	31,351	30,738	28,000	22,000		
Data franchise	81,519	124,655	130,000	150,000		
Cable franchise	97,894	86,136	90,000	80,000		
PEG Fees	483	0	0	0		
Utility License Fee	33,974	0	0	0		
<b>Total franchise fees</b>	<b>1,394,247</b>	<b>1,519,868</b>	<b>1,508,000</b>	<b>1,732,000</b>	<b>0</b>	<b>0</b>
<b>Licenses</b>						
Licenses	1,595	1,560	1,500	1,500		
<b>Total licenses</b>	<b>1,595</b>	<b>1,560</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental/Other agencies</b>						
CCRLS - Chemeketa Regional Library	109,698	236,363	160,967	127,333		
Cigarette tax	13,836	12,844	11,000	11,000		
State Revenue Sharing	183,733	197,293	200,000	220,000		
Alcoholic beverages tax	318,840	346,070	340,000	340,000		
Transient Lodging Tax	137,027	131,817	140,000	140,000		
GEMT CCO Program	335,996	190,690	250,000	200,000		
Other State Revenues	0	0	0	100,000		
Federal Grants	0	205,093	0	0		
State Grants	0	125,832	0	0		
Tsf from Urban Renewal (Debt Svc)	149,145	146,297	148,915	62,350		
American Rescue Plan	1,885,645	625,252	0	875,000		
<b>Total intergov./Other agencies</b>	<b>3,133,921</b>	<b>2,217,551</b>	<b>1,250,882</b>	<b>2,075,683</b>	<b>0</b>	<b>0</b>
<b>Municipal court fines</b>						
Fines & forfeitures	88,402	81,407	90,000	80,000		
Parking fines	2,368	1,364	4,000	2,000		
Court fees	33,353	40,402	40,000	35,000		
Suspended licenses	1,421	1,500	1,500	1,500		
<b>Total municipal court fines</b>	<b>125,544</b>	<b>124,673</b>	<b>135,500</b>	<b>118,500</b>	<b>0</b>	<b>0</b>
<b>Investment income</b>	<b>43,736</b>	<b>296,453</b>	<b>200,000</b>	<b>350,000</b>		
<b>Charges for services</b>						
Planning	110,057	112,604	80,000	90,000		
Ambulance fees	2,071,025	1,972,534	2,000,000	2,000,000		
Fire-Med	65,466	54,971	60,000	50,000		
Fire Charges for Services	0	0	0	1,000		

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Public safety fee - Police & Fire	0	0	0	1,015,000		
Aquatic Center fees	555,655	608,148	550,000	550,000		
Community Event Fees/Sponsorship	17,226	34,625	15,000	15,000		
Senior Center Programs	10,800	14,842	20,000	15,000		
Miscellaneous	236,347	271,019	250,000	200,000		
Library fines	5,182	0	0	0		
Animal control	10,550	0	0	0		
<b>Total charges for services</b>	<b>3,082,310</b>	<b>3,068,744</b>	<b>2,975,000</b>	<b>3,936,000</b>	<b>0</b>	<b>0</b>
<b>Reimbursements &amp; fund transfers</b>						
Miscellaneous transfers	1,437,200	1,396,600	1,583,680	1,583,680		
Transfer from Police/FF Fee Fund	0	0	0	140,000		
Transfer from Sewer SDC-Intrfnd						
Loan	0	385,445	0	0		
Transfer from Grant Fund	31,199	70,000	0	0		
<b>Reimbursements &amp; fund transfers</b>	<b>1,468,399</b>	<b>1,852,045</b>	<b>1,583,680</b>	<b>1,723,680</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>14,409,445</b>	<b>14,529,237</b>	<b>13,394,562</b>	<b>15,972,363</b>	<b>0</b>	<b>0</b>
Beginning balance - ARPA	0	0	0	0		
Beginning balances	3,715,064	4,402,088	4,974,673	4,000,000		
<b>TOTAL</b>	<b>18,124,508</b>	<b>18,931,325</b>	<b>18,369,235</b>	<b>19,972,363</b>	<b>0</b>	<b>0</b>

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

Overall, General Fund revenues not including beginning fund balance or the ARPA revenue is proposed to increase by 12.7%. If you include the beginning fund balance and ARPA funding, the overall revenues in the General Fund are proposed to decrease by 7%. As a reminder, the ARPA funds are required to be allocated to specific projects or purchases by December 2024, with all funding spent by December 2026. The City of Dallas is on target to meet these deadlines. While the overall General Fund revenues are decreasing due to the one-time ARPA funding being spent, the message is a positive one that the General Fund decline of the past few years is not as drastic as it has been and may start to flatten out. I will note that the beginning fund balance is roughly \$1M less than this past fiscal year, which is something to watch over the next fiscal year.

The downward trend in total General Fund revenue is due to the City spending its ARPA funding. Property tax revenue is expected to increase by 5.1%. The Franchise Fees object classification is proposed to be up 14.8%. The Intergovernmental/Other Agencies object classification, excluding the ARPA funding is slightly down due in large part to a decrease in Chemeketa Cooperative Regional Library Services payment being down roughly \$33,000 and the GEMT CCO (i.e. Federal Ambulance Reimbursement) estimated to be down \$50,000. Charges for Services are increasing by roughly \$1M due in large part to the Public Safety Fee revenue now being in this revenue, and the fee being increased to \$12.50. The Reimbursements & Fund Transfers object classification is up slightly from last year, because of the one-time Police/FF Fee Fund transfer.

## General Fund Expenditures Summary

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Personnel Services	8,455,142	8,970,791	10,695,500	11,633,000		
Materials and Services	2,624,978	3,009,922	3,453,700	3,515,370		
Capital Outlay	208,430	1,364,613	3,796,868	1,642,600		
Debt Service	222,134	222,027	221,906	135,309		
Transfer to other funds	80,500	85,300	85,300	90,495		
Non-Departmental Transfers	248,000	304,000	335,000	545,737		
Reserves	0	0	0	132,400		
<b>TOTAL EXPENDITURES</b>	<b>11,839,185</b>	<b>13,956,652</b>	<b>18,588,274</b>	<b>17,694,911</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	185,200	335,000		
Unappropriated Fund Balances	0	0	1,116,088	1,942,452		
<b>TOTAL GF RECAP</b>	<b>11,839,185</b>	<b>13,956,652</b>	<b>19,889,562</b>	<b>19,972,363</b>	<b>0</b>	<b>0</b>

Total expenditures in the General Fund are estimated to decrease by less than 1%.

The Personnel Services object classification is increasing by 8.8%. This reflects a portion of the personnel costs of two new employees, existing employees moving up the pay scale, cost of living adjustments, higher health care costs, and employees' election of benefit changes. I will note that the City and the Dallas Police Employee Association are in contract negotiations and that the outcome of that could drive this increase higher, as the Police Department has the largest share of personnel services costs of any General Fund Department.

The Materials and Services object classification is increasing by 1.7%. This increase is less than the consumer price index (3.8%), meaning that the City has been able to keep the increases in check for this fiscal year.

The proposed Unappropriated Fund Balance is \$1,942,452, which is greater than the 10% of the operating budget of the General Fund, less capital outlay, debt service, transfers and reserves.

## Administration Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	309,815	365,293	415,000	450,000		
Fringe benefits	181,850	206,394	250,000	264,000		
<b>Total personnel services</b>	<b>491,666</b>	<b>571,688</b>	<b>665,000</b>	<b>714,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Public notices	1,752	1,051	2,500	2,000		
Materials and supplies	1,599	8,042	6,000	6,000		
Repairs & maintenance	22,107	0	1,500	2,000		
Office expense	1,863	0	0	0		
Mayor expense	4,777	6,453	6,000	6,000		
Council expense	9,182	12,842	15,000	20,000		
Telecommunications	49	43	300	300		
Maintenance & rental contracts	8,585	9,874	10,000	11,000		
Computer services	9,464	11,119	10,000	10,000		
Professional services	4,245	101,839	100,000	75,000		
City Attorney	58,800	58,800	59,000	65,000		
Employee development	5,925	5,845	7,000	7,000		
Emergency Management	679	262	2,000	1,000		
Risk Management	385	100	700	500		
Travel and education	6,614	10,508	14,000	14,000		
150th Celebration	0	0	15,000	0		
Miscellaneous	8,674	9,034	11,000	10,000		
<b>Total materials &amp; services</b>	<b>144,700</b>	<b>235,812</b>	<b>260,000</b>	<b>229,800</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
	0	0	0	0	0	0
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	9,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>636,366</b>	<b>807,499</b>	<b>925,000</b>	<b>952,800</b>	<b>0</b>	<b>0</b>

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

The Personnel Services object classification is proposed to increase by 7.4%. This reflects increases in wages, fringe benefits and cost of living adjustments.

In the Materials and Services object classification the Council Expense line is being increased by \$5,000 to ensure there is adequate funding for trainings, conferences, goal setting retreat facilitation, and council-related projects such as the community campout. The Professional Services expense line is proposed to be reduced by \$25,000. Expenses from this line include expenses such as hiring a recruiting firm to help facilitate the recruitment of our Police Chief, Public Works Director and Building Official, who all plan to retire this fiscal year. The City Attorney expense line is also being increased by \$6,000, as Lane Shetterly plans to retire in March 2025, and the City expects the cost of a new legal services may be more expensive for the balance of the fiscal year. The 150<sup>th</sup> Celebration expense line is zeroed out as the 150<sup>th</sup> community celebration was in February 2024.

## **Administration Expenditures (Cont.)**

Overall, the Materials and Services object classification is proposed to decrease by 11.7% from last fiscal year.

There are no proposed capital outlay projects in the Administration Department. As such, the \$9,000 budgeted for capital expenses for the Administration Department is being placed in a capital outlay reserve line.

# Library Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	316,033	348,026	387,500	418,000		
Fringe benefits	165,598	174,079	204,000	220,000		
<b>Total personnel services</b>	<b>481,630</b>	<b>522,104</b>	<b>591,500</b>	<b>638,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Office expense	2,902	3,501	3,900	4,500		
Postage	96	39	125	250		
Materials and supplies	3,122	4,572	3,500	4,500		
Periodicals	2,621	2,484	2,500	3,500		
Maintenance & rental contracts	2,559	2,185	3,000	5,000		
Repairs & maintenance	5,612	3,500	5,500	9,000		
Books	46,974	49,722	49,000	56,000		
E-resources/audio visual	2,187	3,255	3,000	4,000		
Special programs	675	1,179	725	3,000		
Telecommunications	2,726	2,411	2,750	2,750		
HVAC, energy and lighting	12,656	15,973	17,000	17,000		
Computer services	2,585	2,214	2,750	4,000		
Professional services	3,037	2,805	3,000	3,000		
Travel and education	49	525	1,500	3,000		
Miscellaneous	1,665	1,735	1,750	3,000		
<b>Total materials &amp; services</b>	<b>89,467</b>	<b>96,098</b>	<b>100,000</b>	<b>122,500</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Building improvements	9,000	81,426	98,000	0		
<b>Total capital outlay</b>	<b>9,000</b>	<b>81,426</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	45,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>580,098</b>	<b>699,629</b>	<b>789,500</b>	<b>805,500</b>	<b>0</b>	<b>0</b>

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

The Personnel Services object classification is proposed to increase by 7.9%. This reflects 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 increase by 23.5% over Fiscal Year 2023-24. The maintenance and rental contracts, repairs and maintenance and books expense lines saw the largest increases.

No capital outlay is proposed for this fiscal year. The budgeted amount of capital outlay for the Library this fiscal year is \$45,000. Since there are no planned capital expenditures this fiscal year, the \$45,000 is placed in the capital improvement reserves expense line.

## Parks and Recreation Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	210,894	295,917	330,000	358,000		
Overtime	827	635	0	1,000		
Fringe benefits	130,981	171,070	235,000	185,000		
<b>Total personnel services</b>	<b>342,702</b>	<b>467,622</b>	<b>565,000</b>	<b>544,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	17,844	14,678	16,000	16,000		
Fuel	7,900	10,863	11,000	11,000		
Repairs & maintenance	11,623	5,912	6,500	9,000		
Miscellaneous tools	1,438	2,222	2,000	4,000		
Telecommunications	1,971	2,009	2,500	2,500		
HVAC, energy and lighting	5,864	7,143	8,000	8,000		
Maintenance & rental contracts	8,212	7,909	8,500	9,000		
Fleet service total care program	10,000	10,000	23,000	23,920		
Computer services	2,558	4,025	4,000	3,000		
Recreation	0	357	500	2,000		
Community events and promotion	120,161	99,039	90,000	70,000		
Professional services	17,141	12,599	15,000	15,000		
Vegetation Management	0	0	10,000	10,000		
Employee development	528	405	1,000	1,000		
Travel and education	333	3,321	5,000	5,000		
<b>Total materials &amp; services</b>	<b>205,574</b>	<b>180,481</b>	<b>203,000</b>	<b>189,420</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	0	17,042	0	0		
Vehicle	0	0	0	80,000		
Building/Park Improvements	33,326	9,600	90,000	30,000		
<b>Total capital outlay</b>	<b>33,326</b>	<b>26,642</b>	<b>90,000</b>	<b>110,000</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	16,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>581,602</b>	<b>674,745</b>	<b>858,000</b>	<b>859,420</b>	<b>0</b>	<b>0</b>

The Parks & Recreation fund supports the City's Parks & Recreation administration, parks maintenance, and community events and promotions. Overall, this fund has increased by less than 1% over Fiscal Year 2023-24.

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 Services object classification is proposed to decrease 3.8%. The decrease in personnel services costs is the result of a structural change in the Public Works Department where the Parks & Recreation Manager position is being reclassified as the Administration Services Manager. The reclassification splits the positions

costs to 80% general fund and 20% public works funds (i.e. water, sewer, storm water and street funds). The prior position, Parks & Recreation Manager, was 100% supported by the general fund.

The Materials and Services object classification is proposed to decrease by 6.7%. Many expense lines in this object classification are consistent from last fiscal year. The largest decrease was in the Community Events and Promotions expense line, which pays for City-led community events such as Dallas Days (formerly known as Krazy Dayz), Sounds of Summer, and the Veteran's Day Fireworks show. The City is actively working to move the planning and implementation of these events to organizations other than the City. As that takes place, this expense line will continue to decrease.

The capital outlay expenses this year include the Seibert / Fredrickson Memorial Shelter roof replacement, and a staff vehicle replacement. Those two projects are budgeted at \$110,000. The Parks allocation of General Fund Capital this fiscal year is \$126,000, which means \$16,000 will be placed into reserves and may be used for future parks capital projects.



## Aquatic Center Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	439,158	417,798	510,000	500,000		
Overtime	1,756	10,514	5,000	10,000		
Fringe benefits	149,387	160,322	170,000	175,000		
<b>Total personnel services</b>	<b>590,301</b>	<b>588,634</b>	<b>685,000</b>	<b>685,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Postage	0	0	100	100		
Advertising	2,623	2,325	2,500	2,700		
Materials and supplies	2,479	3,065	3,500	3,500		
Janitorial supplies	9,723	7,561	10,900	11,000		
Pro shop / concessions	34,392	35,007	28,000	35,000		
Program supplies	1,598	1,451	2,500	2,200		
Uniforms	1,046	293	1,000	1,000		
Chemicals	36,156	43,567	33,000	40,000		
Repairs & maintenance	28,599	29,150	30,000	35,000		
Office expense	1,261	2,137	2,000	2,000		
Electric service	72,251	83,008	80,000	90,000		
Telecommunications	7,075	7,034	7,000	7,200		
Gas service	46,958	71,540	90,000	90,000		
Computer services	8,355	11,854	9,000	9,000		
Professional services	16,502	20,739	17,000	25,000		
Travel and education	1,699	1,137	1,500	2,000		
Professional services-ActiveNet	24,800	26,470	27,000	28,000		
Miscellaneous	1,979	5,720	4,000	5,000		
<b>Total materials &amp; services</b>	<b>297,496</b>	<b>352,057</b>	<b>349,000</b>	<b>388,700</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	0	0	60,000	100,000		
Building Improvements	25,797	22,840	0	0		
<b>Total capital outlay</b>	<b>25,797</b>	<b>22,840</b>	<b>60,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	0	0	0
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>913,594</b>	<b>963,532</b>	<b>1,094,000</b>	<b>1,173,700</b>	<b>0</b>	<b>0</b>

The Aquatic Center is a component of the Parks & Recreation Division and provides opportunities for active recreation, leisure, therapy, team sport, lessons, exercise classes and use of the two community rooms. The facility was constructed and opened in 2000. The center has two full-time and 36 part-time employees and is open seven days a week.

The Personnel Services object classification is proposed not to change this fiscal year.

In the Materials and Services object classification, the budget is proposed to increase by 11.4%. The largest increases are in the Pro Shop / Concessions, Chemicals, Repairs & Maintenance, Electric Services, and Professional Services expense lines. The Pro Shop / Concessions expense line are expenses that are fully recovered with a small profit for items sold to patrons. The cost of chemicals and electricity continues to rise

and the proposed increases in these two expense lines are budgeted to cover the expected increases this coming fiscal year.

The Aquatic Center is allocated \$100,000 of the available General Fund capital money this fiscal year. The only General Fund capital project slated for the Aquatic Center is to repair and/or replace one of the two boilers. It is expected that this project will cost \$140,000. \$100,000 of this project will be paid by the General Fund and the balance of \$40,000 will be paid for by the Energy Trust of Oregon and/or the Friends of the Dallas Aquatic Center.

## Finance Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	295,413	296,095	335,000	368,000		
Fringe benefits	167,790	151,875	185,000	193,000		
<b>Total personnel services</b>	<b>463,204</b>	<b>447,970</b>	<b>520,000</b>	<b>561,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Postage	7,980	8,347	10,000	9,000		
Public notices	185	680	300	500		
Materials and supplies	9,740	9,650	12,000	7,500		
Office expense	1,877	1,243	4,000	2,500		
Telecommunications	5,987	6,001	7,000	6,500		
Maintenance & rental contracts	2,989	2,099	3,700	3,500		
Computer services	33,018	38,462	45,000	65,000		
Billing services	35,091	27,825	35,000	38,000		
Professional services	104,113	115,633	117,000	115,000		
Audit	37,652	43,391	75,000	60,000		
Municipal memberships	28,564	29,195	33,000	34,000		
Travel and education	2,204	5,732	8,000	9,000		
<b>Total materials &amp; services</b>	<b>269,400</b>	<b>288,260</b>	<b>350,000</b>	<b>350,500</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
	0	0	0	0	0	0
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	9,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>732,604</b>	<b>736,230</b>	<b>870,000</b>	<b>920,500</b>	<b>0</b>	<b>0</b>

The Finance Department is responsible for the management of the City's financial affairs and the provision of certain support services to other City departments. It is responsible for a wide variety of financial and budgetary activity of the City including payroll, employee benefits, accounts payable, accounts receivable, budgeting and monitoring accounts, audit preparation, internal accounting controls, investments, debt management, banking, cash management, capital assets, project tracking, utility billing, and customer service. The Finance Department employs five employees (4.7 FTE).

The Personnel Services object classification is proposed to increase by 7.9%. This increase includes higher costs in health care, a cost of living adjustment in wages, and 20% of a new Procurement Specialist position being added to the City staff this coming fiscal year. The remaining balance of the Procurement Specialist position will be paid for out of the Public Works Funds (i.e. water, sewer, storm water, and streets).

The Materials and Services object classification is proposed to increase by less than 1%. Within this object classification, some expense lines increased slightly (e.g. computer services and billing services) while others decreased (e.g. materials and supplies, and audit).

There are no capital projects in the Finance Department this year. As such the \$9,000 budgeted for capital expenses for the Finance Department is being placed in a capital outlay reserve line.

## Municipal Court Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	65,803	70,287	75,000	80,000		
Fringe benefits	38,941	41,736	45,000	45,000		
<b>Total personnel services</b>	<b>104,743</b>	<b>112,023</b>	<b>120,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Office expense	816	935	4,800	4,000		
Materials and supplies	4,348	3,770	7,000	6,000		
Telecommunications	108	44	200	200		
Computer services	7,195	5,771	12,000	12,000		
Professional Services	60,569	59,822	85,000	75,000		
Prosecution	42,000	42,000	42,000	44,100		
Travel and education	0	590	2,000	3,700		
<b>Total materials &amp; services</b>	<b>115,036</b>	<b>112,931</b>	<b>153,000</b>	<b>145,000</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>219,779</b>	<b>224,954</b>	<b>273,000</b>	<b>270,000</b>	<b>0</b>	<b>0</b>

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

Personnel Services budget is proposed to increase by 4.2%. This increase is reflective of a 3.8% cost of living increase rounded to the nearest \$10,000 dollar.

The Materials and Services object classification is proposed to decrease by 5.3%. The proposed reductions better align with prior year's expenses. The largest decrease is in the Professional Services expense line. The largest increase is in the Prosecution expense line and reflects a pay increase to our prosecuting attorney.

There are no capital expenses planned for the Municipal Court, nor is any General Fund capital monies budgeted for this fund.

## Fire and EMS Department Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	522,443	642,990	1,785,000	2,055,000		
Overtime	76,139	144,113	160,000	160,000		
Fringe benefits	362,738	407,414	1,185,000	1,320,000		
<b>Total personnel services</b>	<b>961,320</b>	<b>1,194,517</b>	<b>3,130,000</b>	<b>3,535,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Office expense	2,535	3,863	4,500	6,000		
FireMed advertising	0	0	7,200	7,200		
Forms/printing	0	0	800	0		
Materials and supplies/laundry	11,001	10,442	116,000	120,000		
Fuel	14,417	18,609	75,000	75,000		
Uniform allowance	6,350	8,250	12,000	30,000		
Repairs & maintenance	11,483	17,840	43,000	43,000		
Replacement - Equipment	7,445	4,526	23,500	25,000		
Radios/pagers	3,590	0	9,000	10,000		
Turnouts/PPE	7,918	37,850	30,000	40,000		
Telecommunications	5,368	6,131	12,500	13,000		
HVAC, energy & lighting	15,931	19,546	22,500	22,500		
Maintenance and rental contracts	18,470	17,462	27,000	35,000		
Fleet service total care program	40,000	40,000	125,700	85,280		
Computer services	13,654	22,092	38,000	40,000		
Dispatch services	74,537	77,882	165,000	195,000		
Professional services	15,181	33,448	213,500	190,000		
Fire prevention program	731	2,568	3,500	7,500		
Travel and education	15,292	41,767	45,000	47,500		
<b>Total materials &amp; services</b>	<b>263,904</b>	<b>362,278</b>	<b>973,700</b>	<b>991,980</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	5,095	0	180,929	117,500		
Vehicle	0	0	0	80,000		
Turnouts	0	110,000	0	0		
<b>Total capital outlay</b>	<b>5,095</b>	<b>110,000</b>	<b>180,929</b>	<b>197,500</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to Fire Volunteer Trust	80,500	85,300	85,300	90,495		
<b>Total transfers</b>	<b>80,500</b>	<b>85,300</b>	<b>85,300</b>	<b>90,495</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>						
Debt Service - Principal	40,095	41,226	42,389	43,584		
Debt Service - Interest	4,718	3,587	2,425	1,230		
<b>Total debt service</b>	<b>44,813</b>	<b>44,813</b>	<b>44,814</b>	<b>44,814</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	9,500		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>1,355,632</b>	<b>1,796,908</b>	<b>4,414,743</b>	<b>4,869,289</b>	<b>0</b>	<b>0</b>

## Fire and EMS Department Expenditures (Cont.)

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. This is the second year where the proposed budget combines the two funds into one fund for the entire department. As a reminder, this change was caused by 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).

The Personnel Services object classification is proposed to increase by 7.7% over Fiscal Year 2023-24. The proposed increase reflects cost of living increases, incentive pay increases for eligible personnel, and increases in health care and retirement.

There is a 1.9% increase proposed in the Materials and Services object classification. Many of the expense lines move up or down slightly. The Forms/Printing expense line is being retired and those expenses are now combined with the Office Expense line. There is a larger increase of \$30,000 in dispatch costs, which is contracted with the Willamette Valley Communications Center based in Salem. The Fleet Service Total Care Program is decreasing by a little over \$40,000. The amount budgeted and amended in Fiscal Year 2023-24 included two unexpected repairs needed to fire apparatus, which we do not expect to incur this fiscal year.

The Fire & EMS budget includes four capital investments this year. The purchases are a cardiac compression device, one staff vehicle, and mid-rise equipment. The department will also buy \$25,000 in hoses and appliances. The total capital cost for the Fire & EMS department is \$197,000. The department's allocation of capital funds this year is \$207,000. This means that \$10,000 will be placed into a reserve line item and will be carried forward into the department's capital funding for future year's capital purchases.

The Fire Department each year transfers funds to support the Volunteer Firefighter Program. This year's transfer is proposed to be \$90,495.

The Fire Department also pays \$44,814 in debt service each year for the purchase of a pumper truck. This debt service has a \$44,814 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 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	842,164	840,189				
Overtime	49,825	53,881				
Fringe benefits	431,047	448,770				
<b>Total personnel services</b>	<b>1,323,036</b>	<b>1,342,841</b>				
<b>Materials and Services</b>						
Office expense	1,246	2,437				
Fire Med advertising	6,604	5,142				
Forms/Printing	786	179				
Materials and supplies/laundry	82,138	85,885				
Fuel	48,446	37,340				
Uniform allowance	6,831	10,250				
Repairs & maintenance	17,047	36,395				
Equipment	8,529	11,103				
Radios/pagers	694	(350)				
Telecommunications	4,507	4,873				
HVAC, energy & lighting	5,208	7,343				
Maintenance and rental contracts	7,622	8,283				
Fleet service total care program	28,000	28,000				
Computer services	15,815	25,987				
Dispatch services	74,537	77,882				
Professional services	186,196	183,817				
Travel and education	7,769	17,671				
<b>Total materials &amp; services</b>	<b>501,974</b>	<b>542,237</b>				
<b>Capital Outlay</b>						
Equipment	23,792	21,701				
<b>Total capital outlay</b>	<b>23,792</b>	<b>21,701</b>				
<b>Transfers</b>						
Tsfr to Swr SDC-Intrfnd Loan	0	0				
<b>Total transfers</b>	<b>0</b>	<b>0</b>				
<b>TOTAL</b>	<b>1,848,802</b>	<b>1,906,779</b>				

This number sheet was discontinued last fiscal year. In prior budget years, the Fire and EMS services each had their own funds and number sheets in the budget document. The Fire and EMS number sheets were combined because these services are one department. The new number sheet is labeled 'Fire & EMS'. This number sheet will remain in the budget document for the next two years, because of the statutory requirement for the budget to include the prior three years data of expenses and revenues.

## Police Department Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	1,907,788	1,891,066	2,190,000	2,370,000		
Overtime	99,241	109,815	100,000	125,000		
Fringe benefits	1,190,540	1,113,050	1,415,000	1,495,000		
<b>Total personnel services</b>	<b>3,197,569</b>	<b>3,113,932</b>	<b>3,705,000</b>	<b>3,990,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Office expense	4,717	5,271	5,600	5,500		
Materials and supplies	6,567	6,686	8,500	8,000		
Animal control/dog shelter	5,356	0	0	0		
Weapons skills	7,269	6,796	8,000	7,500		
Investigations	8,974	5,314	15,000	10,000		
Firing range maintenance	1,506	3,264	3,500	3,500		
Evidence Control	3,083	2,095	2,500	2,500		
Fuel	43,649	51,685	60,000	55,000		
Uniforms and cleaning	10,339	20,610	18,000	20,000		
Equipment	4,013	8,834	10,000	10,000		
Safety/OSHA	10,119	8,617	5,500	8,000		
Telecommunications	24,148	22,010	23,500	23,500		
Maintenance and rental contracts	26,638	28,709	31,000	31,000		
Fleet service total care program	40,000	40,000	90,000	93,600		
Computer services	27,794	34,167	37,000	45,000		
Dispatch services	202,003	227,559	257,000	270,000		
Professional services	28,836	31,218	31,600	43,000		
Community relations	1,182	805	1,300	1,300		
Employee development	2,807	2,983	3,000	3,000		
Professional Memberships	765	1,390	1,500	1,500		
Travel and training	14,702	15,073	19,000	19,000		
RAIN / Mark43	23,779	25,156	27,000	27,500		
Reserve officers	0	0	0	3,250		
<b>Total materials &amp; services</b>	<b>498,246</b>	<b>548,242</b>	<b>658,500</b>	<b>691,650</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Vehicle	0	72,290	107,000	80,000		
Equipment	0	0	113,272	111,100		
<b>Total capital outlay</b>	<b>0</b>	<b>72,290</b>	<b>220,272</b>	<b>191,100</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	15,900		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,900</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>3,695,814</b>	<b>3,734,464</b>	<b>4,583,772</b>	<b>4,888,650</b>	<b>0</b>	<b>0</b>

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



The Personnel Services object classification is proposed to increase by 7.7%. This reflects increases in wages, overtime and fringe benefits. The City Administration and the Dallas Police Employee Association are currently negotiating the collective bargaining agreement. The proposed personnel costs are expected to cover the total amount of personnel services after contract negotiations are completed.

In the Materials and Services object classification, a 5% increase is proposed. Most expense lines are proposed to increase or decrease slightly. Dispatch services are contracted by Willamette Valley Communications Center. In Fiscal Year 24-25, the contract amount is being increased by \$13,000.

The Police Department is allocated \$207,000 in capital funding from the General Fund. Their capital purchases this fiscal year equal \$191,100. The purchases include a patrol vehicle, car and body camera replacements, and seven mobile data computer replacements. \$15,900 of unspent capital funds will be carried forward for future Police Department capital purchases in upcoming fiscal years.

## Economic and Community Development Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	219,869	284,580	334,000	425,000		
Fringe benefits	142,973	166,775	200,000	225,000		
<b>Total personnel services</b>	<b>362,842</b>	<b>451,355</b>	<b>534,000</b>	<b>650,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	2,387	2,278	3,000	2,500		
Printing	361	153	500	500		
Public notices/advertising	764	1,269	1,500	1,200		
Fuel	1,654	1,070	1,500	2,200		
Office expense	1,309	4,295	3,500	2,500		
Planning Commission expense	78	0	500	500		
Economic Development	45,640	52,042	56,000	41,000		
Tourism	0	0	80,000	85,000		
Telecommunications	991	1,128	1,500	1,700		
Fleet service total care program	2,000	2,000	4,000	4,160		
Computer services	9,412	11,018	5,000	10,000		
RV Abatement	6,500	0	10,000	6,000		
Weed Abatement	2,471	8,386	10,000	10,000		
Professional services	35,873	34,027	62,500	43,000		
Travel and education	4,939	11,820	15,000	15,000		
Miscellaneous	3,094	4,455	5,000	5,000		
<b>Total materials &amp; services</b>	<b>117,473</b>	<b>133,940</b>	<b>259,500</b>	<b>230,260</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Vehicle	0	28,683	0	0	0	0
<b>Total capital outlay</b>	<b>0</b>	<b>28,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	18,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>480,315</b>	<b>613,979</b>	<b>793,500</b>	<b>898,260</b>	<b>0</b>	<b>0</b>

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

In the Personnel Services object classification, there is a proposed a 21.7% increase. The increase includes 50% of the wages and benefits of a Planner I position. The balance of the wages and benefits will be paid out of the Building Inspections Fund. Other increases in the Personnel Services object classification include employees moving up on the pay scale and a 3.8% cost of living adjustment.

The Materials and Services object classification is decreasing by 11.3%. The City's transient lodging tax revenues, of which 70% is restricted funding, is expensed from the Tourism expense line from this fund. The Economic Development expense line was reduced by \$15,000 reflecting the end of a contract with SEDCOR. The Professional Services expense line is also reduced, but will continue to cover planned professional services contracts for work on the La Creole Node Master Plan implementation, the RARE program, historic preservation work and other planning related professional services.

There are no capital projects proposed in this fund this fiscal year. As such the \$18,000 budgeted for capital expenses for the Economic and Community Development Department is being placed in a capital outlay reserve line for future capital projects or purchases.

## Facilities Maintenance Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	82,595	100,941	110,000	118,000		
Fringe benefits	53,535	57,164	70,000	73,000		
<b>Total personnel services</b>	<b>136,129</b>	<b>158,105</b>	<b>180,000</b>	<b>191,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	11,495	18,746	20,000	18,000		
Repairs & maintenance	36,664	53,964	40,000	45,000		
Safety/OSHA	1,025	1,400	2,000	2,000		
Telecommunications	503	1,840	2,000	2,000		
HVAC, energy and lighting	22,747	33,939	35,000	30,000		
Maintenance & rental contracts	3,366	2,326	2,500	2,500		
Fleet service total care program	1,000	1,000	1,500	1,560		
Computer services	2,223	1,737	2,000	2,000		
Professional services	8,533	8,115	9,000	10,000		
Travel and education	1,312	2,212	3,000	3,000		
Senior Center Contract	0	0	0	42,000		
Senior Center Utilities/Maint	27,374	23,349	20,000	10,000		
Miscellaneous	5,467	8,957	10,000	7,500		
<b>Total materials &amp; services</b>	<b>121,708</b>	<b>157,585</b>	<b>147,000</b>	<b>175,560</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Building Improvements	49,969	11,513	27,667	115,000		
<b>Total capital outlay</b>	<b>49,969</b>	<b>11,513</b>	<b>27,667</b>	<b>115,000</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Capital improvement reserves	0	0	0	10,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>307,807</b>	<b>327,202</b>	<b>354,667</b>	<b>491,560</b>	<b>0</b>	<b>0</b>

The Facilities Maintenance Fund sustains the City's Facilities Division. This division maintains City buildings, and associated landscaping. The Facilities Maintenance Fund supports four employees (2.5 FTE). Overall, the Facilities Maintenance expenditures are proposed to increase by 38%.

The Personnel Services object classification is proposed to increase by 6.1%. 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 increase by 18%. The primary cause of the increase is a new expense line supporting a contract with the Dallas Area Seniors for \$40,000. In the contract the Seniors would now pay for the building's utility costs, which is why the Senior Center Utilities/Maintenance expense line is proposed to be reduced from \$20,000 to \$10,000.

The Facilities Maintenance fund is allocated \$125,000 in General Fund capital funding this fiscal year. This fund will support three capital projects in Fiscal Year 2024-25 including, city hall chimney and roof repair, city hall HVAC and duct work, and the police annex HVAC. The total amount of budgeted capital outlay is \$115,000 leaving a balance of \$10,000 in capital funding that will be placed in the capital improvement reserve line for future year's facilities maintenance capital outlay.

## Non-Departmental Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Capital Outlay</b>						
ARPA Projects	0	625,252	3,070,000	875,000		
IT Equipment	23,951	16,321	50,000	54,000		
Property Acquisition	37,500	347,945	0	0		
<b>Total capital outlay</b>	<b>61,451</b>	<b>989,518</b>	<b>3,120,000</b>	<b>929,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to Risk Management	245,000	304,000	335,000	418,000		
Transfer to Long Term Debt	0	0	0	126,002		
Transfer to Sewer SDC - loan reimb	0	0	0	1,735		
Transfer to Trust Fund-Schacher	3,000	0	0	0	0	0
<b>Total transfers</b>	<b>248,000</b>	<b>304,000</b>	<b>335,000</b>	<b>545,737</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>						
2013 UR Loan - Principal	80,361	82,725	85,160	0		
2013 UR Loan - Interest	6,014	3,649	1,235	0		
2019 UR Loan - Principal	37,000	38,000	39,000	40,000		
2019 UR Loan - Interest	25,770	24,663	23,520	22,350		
2016 Jefferson St Bldg -Principal	26,289	26,686	27,090	27,500		
2016 Jefferson St Bldg -Interest	1,887	1,490	1,087	645		
<b>Total debt service</b>	<b>177,321</b>	<b>177,214</b>	<b>177,092</b>	<b>90,495</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>486,772</b>	<b>1,470,732</b>	<b>3,632,092</b>	<b>1,565,232</b>	<b>0</b>	<b>0</b>

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

The Capital Outlay object classification includes the American Rescue Plan Act (ARPA) funds, which supports, in part, the capital projects listed in the Budget Message. The City of Dallas received \$3,771,290 in total, and has spent roughly \$2.8 million so far. The City has until December 2024 to commit all funds, and December 2026 to spend all of the funding. The other Capital Outlay expense is for IT Equipment. The City typically budgets around \$50,000 for this equipment each year and is budgeting \$54,000 in this fiscal year.

In the Transfers object classification, there are three transfers. One is to the Risk Management Fund, which pays for insurance coverages such as cybersecurity and property damages. The second transfer is to the Long-term Debt fund which pays for the General Fund's share of the PERS obligation debt. The third transfer is to the Sewer SDC – Loan Reimbursement for the debt service of the 791 Main Street building purchase. By Council resolution, the loan reimbursement is an interest only payment until the property is sold and is once again a taxable property.

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

Debt Project	Payoff Date (Fiscal Year)
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 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Miscellaneous	20,146	33,511	10,000	20,000		
Transfer from General Fund	245,000	304,000	335,000	418,000		
Transfer from Bldg Insp Fund	4,600	8,300	8,500	9,000		
Transfer from PW Funds	132,800	229,600	212,200	233,000		
<b>Total revenues</b>	<b>402,546</b>	<b>575,411</b>	<b>565,700</b>	<b>680,000</b>	<b>0</b>	<b>0</b>
Beginning balances	148,143	24,528	48,133	5,000		
<b>TOTAL</b>	<b>550,689</b>	<b>599,939</b>	<b>613,833</b>	<b>685,000</b>	<b>0</b>	<b>0</b>

## Risk Management Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Materials and Services</b>						
Property / Auto Insurance	137,329	165,600	188,700	205,000		
Liability Insurance	174,898	236,429	217,000	250,000		
Workers Comp Insurance	212,934	131,456	150,000	205,000		
Material and Supplies	1,000	18,322	10,000	20,000		
<b>Total materials &amp; services</b>	<b>526,160</b>	<b>551,807</b>	<b>565,700</b>	<b>680,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>526,160</b>	<b>551,807</b>	<b>565,700</b>	<b>680,000</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	20,000	5,000		
<b>TOTAL</b>	<b>526,160</b>	<b>551,807</b>	<b>585,700</b>	<b>685,000</b>	<b>0</b>	<b>0</b>

The Risk Management Fund revenues are predominantly made up of transfers from the General Fund and the City's enterprise funds, and the beginning fund balance. Total revenues are higher than Fiscal Year 2023-24 by 17%.

Every expenditure in the Risk Management fund is proposed to increase. Our insurer, City County Insurance Services, establishes the rates each year. Contingency is proposed at \$5,000.

## Street Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
State highway appropriation	1,362,423	1,382,890	1,420,000	1,445,000		
Interest on investments	56,896	183,623	140,000	150,000		
Miscellaneous	105,010	78,485	60,000	60,000		
State hwy federal money reimb.	989,888	240,390	250,000	0		
Proportionate share fee-Barberry Node	31,900	40,700	30,000	30,000		
Federal grants	0	6,773	0	0		
Finance proceeds	4,340,000	0	0	0		
<b>Total revenues</b>	<b>6,886,117</b>	<b>1,932,861</b>	<b>1,900,000</b>	<b>1,685,000</b>	<b>0</b>	<b>0</b>
Beginning balances	3,081,679	6,405,457	2,946,314	2,700,000		
<b>TOTAL</b>	<b>9,967,796</b>	<b>8,338,318</b>	<b>4,846,314</b>	<b>4,385,000</b>	<b>0</b>	<b>0</b>

The Street Fund supports the maintenance, construction and rehabilitation of the City's street infrastructure. Revenues for this fund are derived from the State Gas Tax, Federal Gas Tax, the Proportionate Share Fee for the Barberry Node development, and other miscellaneous revenues and interest proceeds. The overall revenues are 11.3% less than Fiscal Year 2023-24. The reduction in revenue is from the loss of the State Highway Federal Money Reimbursement.

The Beginning Fund Balance is estimated at \$2.7 million. The total Street Fund revenues are \$4,385,000.

## Street Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	143,984	179,498	220,000	280,000		
Overtime	0	6	2,000	2,000		
Fringe benefits	99,673	129,921	195,000	196,000		
<b>Total personnel services</b>	<b>243,657</b>	<b>309,426</b>	<b>417,000</b>	<b>478,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	46,776	78,743	75,000	75,000		
Vehicle/equipment expense	50,000	50,000	50,000	57,500		
Repairs & maintenance	1,668	859	4,000	3,000		
Traffic signal maintenance	565	20,691	2,200	8,000		
Tools	3,680	5,255	5,500	5,000		
Telecommunications	2,395	3,269	3,800	3,500		
Street lighting	62,128	79,441	75,000	75,000		
Computer services	3,955	3,372	6,500	5,000		
Professional services	77,738	31,529	80,000	50,000		
Employee development	1,715	1,071	2,200	5,000		
Safety equipment & training	1,873	2,782	2,500	4,000		
Travel and education	1,284	1,531	3,300	5,000		
<b>Total materials &amp; services</b>	<b>253,777</b>	<b>278,543</b>	<b>310,000</b>	<b>296,000</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	74,673	19,570	66,750	109,000		
Contractual overlays	2,103,676	4,084,645	430,000	300,000		
Sidewalk Projects	21,862	33,483	100,000	100,000		
Street Light Project	216,455	0	0	0		
ADA Ramp Program	0	0	30,000	0		
Public Works Building	0	11,835	330,000	200,000		
<b>Total capital outlay</b>	<b>2,416,667</b>	<b>4,149,532</b>	<b>956,750</b>	<b>709,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	93,400	93,400	162,000	162,000		
Transfer to Risk Mgmt Fund	12,000	19,600	21,500	24,500		
Transfer to Sewer SDC-Intrfrnd loan	59,954	59,954	59,954	59,954		
Transfer to Long Term Debt	0	0	0	9,806		
Tsf to Fleet Mgmt-Capital Equip	3,500	3,500	0	0	0	0
<b>Total transfers</b>	<b>168,854</b>	<b>176,454</b>	<b>243,454</b>	<b>256,260</b>	<b>0</b>	<b>0</b>
<b>Street Debt Service</b>						
2019 Main St loan - principal	29,000	29,000	30,000	31,000		
2019 Main St loan - interest	20,045	19,178	18,300	17,400		
2021 Street loan - principal	375,000	370,000	375,000	380,000		
2021 Street loan - interest	55,340	59,872	54,285	48,622		
<b>Total debt service</b>	<b>479,385</b>	<b>478,049</b>	<b>477,585</b>	<b>477,022</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Barberry Node Reserve	0	0	307,000	350,000		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>307,000</b>	<b>350,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>3,562,339</b>	<b>5,392,004</b>	<b>2,711,789</b>	<b>2,566,282</b>	<b>0</b>	<b>0</b>



	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Operating Contingencies	0	0	2,048,211	1,818,718		
<b>TOTAL</b>	<b>3,562,339</b>	<b>5,392,004</b>	<b>4,760,000</b>	<b>4,385,000</b>	<b>0</b>	<b>0</b>

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 14.6%. This increase is a combination of factors. The Parks & Recreation Manager position which was paid 100% of general fund is now being paid 80% general fund and 20% public works funds (water, sewer, stormwater and street), as their position will be expanding their supervision over some public works divisions. In addition, the proposed budget includes a Procurement Specialist position, which is new. This position's personnel costs will be split between the public works funds (water, sewer, storm water and street) and the general fund (finance). 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 Vehicle/Equipment expense line is proposed to increase by \$7,500. This is the money transferred to fleet as a part of the public works transfer in the Fleet Management Fund. Professional Services is proposed to decrease by \$30,000. This expense line will pay for any engineering contracted work related to the streets system.

In the Capital Outlay object classification, the Equipment expense line includes a 20% proportionate share towards the purchase of a backhoe and 5-yard dump truck, a 16.67% proportionate share towards the purchase of a forklift, and \$40,000 towards miscellaneous traffic equipment. The Contractual Overlays expense line is Phase 4 of the Street Rehabilitation project. There is \$100,000 proposed for sidewalk and ADA ramp work. The final capital outlay item is \$200,000 for the new Public Works Building. The \$200,000 is carryover from the \$330,000 allocated last fiscal year for this project.

The Street Fund has been transferring funds to the General Fund, Risk Management Fund, Fleet Management Fund, and the Sewer SDC Fund to repay a loan. The transfer to the Risk Management Fund is proposed to increase, while the transfers to the other funds remains flat. There is a new transfer this year, which is to the Long-term Debt Fund for the Oregon PERS obligation.

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 Fiscal Year 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 Fiscal Year 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 \$1.8 million is proposed, but not expected to be utilized.

## Building Inspections Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Permits	624,927	967,520	670,000	740,000		
Construction Excise Tax (CET)	0	0	0	60,000		
Miscellaneous	0	75	500	20,000		
Transfer from-SDC Fund	73,000	47,625	52,300	52,300		
<b>Total revenues</b>	<b>697,927</b>	<b>1,015,220</b>	<b>722,800</b>	<b>872,300</b>	<b>0</b>	<b>0</b>
Beginning balances	1,070,379	1,207,155	1,582,130	1,500,000		
<b>TOTAL</b>	<b>1,768,306</b>	<b>2,222,375</b>	<b>2,304,930</b>	<b>2,372,300</b>	<b>0</b>	<b>0</b>

The Building Inspections Fund fully supports the City’s Building and Inspection Division. The revenues in this fund are predominantly fee based, with smaller amounts of miscellaneous revenues, a transfer from the System Development Charges Fund, and a Construction Excise Tax. The excise tax is pass through revenue implemented by the Dallas School District Board of Directors and collected by the City of Dallas. 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 is consistent with last fiscal year and is proposed to be \$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 \$740,000 this coming fiscal year. This is on trend with historical and Fiscal Year 2023-24 data.

## Building Inspections Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	267,132	316,331	325,000	405,000		
Fringe benefits	170,186	195,302	228,000	265,000		
<b>Total personnel services</b>	<b>437,318</b>	<b>511,633</b>	<b>553,000</b>	<b>670,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	3,257	3,360	5,000	5,000		
Fuel	1,335	2,928	2,500	3,500		
Telecommunications	3,934	3,743	4,000	4,000		
Fleet Services Total Care program	2,000	2,000	4,000	4,160		
Computer services	5,737	2,377	4,500	4,500		
Professional services	1,389	5,719	4,000	4,000		
E-permitting services	22,299	48,134	50,000	50,000		
Travel and education	5,810	3,980	6,000	6,000		
Miscellaneous	962	1,071	2,000	2,000		
Construction Excise Tax-Dallas SD2	0	0	0	60,000		
<b>Total materials &amp; services</b>	<b>46,724</b>	<b>73,313</b>	<b>82,000</b>	<b>143,160</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Vehicle	25,508	0	0	0	0	0
<b>Total capital outlay</b>	<b>25,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	42,000	42,000	65,000	65,000		
Transfer to Risk Mgmt Fund	4,600	8,300	8,500	9,000		
Transfer to Fleet Management	5,000	5,000	0	0	0	0
Transfer to Long Term Debt	0	0	0	7,216		
<b>Total transfers</b>	<b>51,600</b>	<b>55,300</b>	<b>73,500</b>	<b>81,216</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>561,150</b>	<b>640,245</b>	<b>708,500</b>	<b>894,376</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	1,489,300	1,477,924		
<b>TOTAL</b>	<b>561,150</b>	<b>640,245</b>	<b>2,197,800</b>	<b>2,372,300</b>	<b>0</b>	<b>0</b>

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

The division's Personnel Services object classification includes the four full-time employees' wages and fringe benefits. It also covers 50% of the wages and fringe benefits for the department's administrative assistant, and 20% for the department director. A new Planner I position is being added to the Economic and Community Development Department and the Building Inspections fund will support 50% of the wages and fringe benefits for this new position. The personnel services object classification is proposed to increase by 21.2%. The final factor affecting the increase is a market adjustment made to the Building Official position, which was determined to be behind the market after completing a compensation study last fiscal year.

The Materials and Services object classification is proposed to increase by 74.6%. Most all of the Materials and Services expense lines are not proposed to change. The primary cause of the significant increase is the Construction Excise Tax – Dallas SD2 expense line. This is a new expense line. The Dallas School District Board created a construction excise tax this past year to support capital projects for the school district. While this new tax is imposed by and for the benefit of the school district, the City collects the tax and distributes the proceeds, less a 4% administrative fee.

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

In the Transfers Object classification, the transfers to the General Fund remains flat, while the Risk Management Fund transfer is proposed to increase. The final transfer is to the Long-term Debt fund which contributes to the City's obligation debt to the Oregon PERS.

## Police Officer and Firefighter/EMS Fee Fund Revenue

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Police Officer Fee	229,319	233,847	240,000	0		
Firefighter/EMS Fee	209,020	213,619	220,000	0		
<b>Total revenues</b>	<b>438,339</b>	<b>447,466</b>	<b>460,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning balance-Police Fee	143,308	210,884	137,031	40,000		
Beginning balance-Firefighter/EMS	22,231	46,769	84,556	100,000		
<b>TOTAL</b>	<b>603,878</b>	<b>705,119</b>	<b>681,587</b>	<b>140,000</b>	<b>0</b>	<b>0</b>

## Police Officer and Firefighter/EMS Fee Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Police Officer Salaries	108,528	194,821	198,000	0		
Firefighter/EMS Salaries	118,936	117,849	137,000	0		
Police Officer Fringe benefits	53,215	112,878	137,000	0		
Firefighter/EMS Fringe benefits	65,547	57,984	76,000	0		
<b>Total personnel services</b>	<b>346,225</b>	<b>483,532</b>	<b>548,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	0	0	0	140,000		
<b>Total transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>346,225</b>	<b>483,532</b>	<b>548,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Operating Contingencies-Police	0	0	50,000	0		
Operating Contingencies-FF/EMS	0	0	90,000	0		
<b>TOTAL</b>	<b>346,225</b>	<b>483,532</b>	<b>688,000</b>	<b>140,000</b>	<b>0</b>	<b>0</b>

The Police Officer and Firefighter/EMS Fee was created by Ordinance 1818 in October 2018. This fee was designed to provide funding for up to two police officers and up to two firefighter/EMT positions, including payroll, benefits, materials and supplies, and administrative and professional services for such employees. The Police Officer Fee amount was set at \$2.59 and the Firefighter/EMT Fee amount at \$2.36. The fees were charged to each utility billing customer monthly. The Public Safety Fee was re-established by Resolution 3521. The resolution requires the revenues to be separately accounted for in the City's budget, but does not require them to be placed in a separate fund, as was required by Ordinance 1818. With this change, the Public Safety Fee revenues are now accounted for in the General Fund revenues as a separate revenue line item.

Since the revenues are now being accounted for in the General Fund revenues, and the expenditures are being applied fully to Fire & EMS and Police personnel expenses, there is no longer a need for this fund in the budget document. As shown, remaining balances in the Police Officer and Firefighter/EMS Fee fund are being transferred to the General Fund, where the funds will be used for Fire & EMS and Police personnel expenses.

This number sheet will remain in the budget document for the next three fiscal years, as state law requires the city show all revenues and expenditures in each fund for the prior three years.

## System Development Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Transportation SDC</b>						
Charges/revenue	475,966	587,145	550,000	535,000		
Beginning balance	1,563,681	1,777,155	2,150,361	2,050,000		
<b>Total transportation</b>	<b>2,039,647</b>	<b>2,364,300</b>	<b>2,700,361</b>	<b>2,585,000</b>	<b>0</b>	<b>0</b>
<b>Park SDC</b>						
Charges/revenue	285,710	311,441	410,000	380,000		
Beginning balance	1,518,787	1,703,403	1,855,037	2,045,000		
<b>Total park</b>	<b>1,804,496</b>	<b>2,014,843</b>	<b>2,265,037</b>	<b>2,425,000</b>	<b>0</b>	<b>0</b>
<b>Water SDC</b>						
Charges/revenue	526,024	654,932	720,000	760,000		
Reimb of SDC loan-Wtr Fund	85,778	85,778	85,778	85,778		
Beginning balance	2,861,613	3,263,821	3,835,682	4,290,000		
<b>Total water</b>	<b>3,473,416</b>	<b>4,004,531</b>	<b>4,641,460</b>	<b>5,135,778</b>	<b>0</b>	<b>0</b>
<b>Sewer SDC</b>						
Charges/revenue	557,077	608,925	740,000	760,000		
Reimburse of SDC loan-Fleet	0	0	0	42,391		
Reimburse of SDC loan-PW	77,446	77,446	77,447	77,447		
Beginning balance	4,677,873	5,209,449	5,453,363	5,645,000		
<b>Total sewer</b>	<b>5,312,396</b>	<b>5,895,821</b>	<b>6,270,810</b>	<b>6,524,838</b>	<b>0</b>	<b>0</b>
<b>Storm SDC</b>						
Charges/revenue	115,637	131,839	160,000	135,000		
Beginning balance	559,399	608,477	698,623	805,000		
<b>Total storm</b>	<b>675,036</b>	<b>740,317</b>	<b>858,623</b>	<b>940,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL SDC FUNDS</b>						
Beginning balances	11,181,353	12,562,305	13,993,067	14,835,000	0	0
Total transfers	163,224	163,224	163,225	205,616	0	0
Total deposits	1,960,414	2,294,282	2,580,000	2,570,000	0	0
<b>TOTAL</b>	<b>13,304,991</b>	<b>15,019,811</b>	<b>16,736,292</b>	<b>17,610,616</b>	<b>0</b>	<b>0</b>

System Development Charges (SDCs) are collected at the time building permits are issued. These funds are restricted funds, meaning they can only be used for the express purpose of expanding capacity to the system for which they are collected. For example, Water SDC funds can only be used to expand the water treatment and distribution system. They cannot be used for any operational purposes. These funds can be used for the planning and engineering work needed to accomplish a system capacity building project. The total revenues are comprised of the new charges collected, the beginning fund balances for each fee collected, and any interfund loan reimbursements. 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 \$535,000 in new revenue, and has a beginning fund balance of \$2,050,000. The total Transportation SDC fund is expected to be \$2,585,000.

In the Parks SDC, the City expects to receive \$380,000 in new revenue, and has a beginning fund balance of \$2,045,000. The total Parks SDC fund is expected to be \$2,425,000.

In the Water SDC, the City expects to receive \$760,000 in new revenue, and has a beginning fund balance of \$4,290,000. This fund also expects to receive nearly \$86,000 in inter-fund loan reimbursements. The total Water SDC fund is expected to be \$5,135,778.

In the Sewer SDC, the City expects to receive \$760,000 in new revenue, and has a beginning fund balance of \$5,645,000. This fund also expects to receive nearly \$80,000 in inter-fund loan reimbursements. The total Sewer SDC fund is expected to be \$6,524,838.

In the Stormwater SDC, the City expects to receive \$135,000 in new revenue, and has a beginning fund balance of \$805,000. The total Stormwater SDC is \$940,000.

The total System Development Fund revenues, including transfers, is \$17,610,616.

# System Development Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Transportation SDC</b>						
Street Projects	250,019	182,738	2,734,250	2,549,250		
Transfer to General Fund	24,000	19,200	22,000	22,000		
Transfer to Building Fund	15,000	12,000	13,750	13,750		
<b>Total expenditures</b>	<b>289,019</b>	<b>213,938</b>	<b>2,770,000</b>	<b>2,585,000</b>	<b>0</b>	<b>0</b>
<b>Park SDC</b>						
Park Projects	71,844	141,931	2,132,125	2,407,125		
Transfer to General Fund	18,000	11,000	11,000	11,000		
Transfer to Building Fund	11,250	6,875	6,875	6,875		
<b>Total expenditures</b>	<b>101,094</b>	<b>159,806</b>	<b>2,150,000</b>	<b>2,425,000</b>	<b>0</b>	<b>0</b>
<b>Water SDC</b>						
Water Projects/Oversizing	154,345	136,349	4,641,973	5,096,973		
Transfer to General Fund	34,000	20,000	23,880	23,880		
Transfer to Building Fund	21,250	12,500	14,925	14,925		
<b>Total expenditures</b>	<b>209,595</b>	<b>168,849</b>	<b>4,680,778</b>	<b>5,135,778</b>	<b>0</b>	<b>0</b>
<b>Sewer SDC</b>						
Sewer Projects/Oversizing	46,394	21,913	5,831,697	6,489,088		
Transfer to General Fund	34,000	21,600	22,000	22,000		
Transfer to Building Fund	21,250	13,500	13,750	13,750		
Transfer to Fleet Fund-intrfnd loan	0	0	330,000	0		
Transfer to GF Fund-intrfnd loan	0	385,445	0	0		
<b>Total expenditures</b>	<b>101,644</b>	<b>442,458</b>	<b>6,197,447</b>	<b>6,524,838</b>	<b>0</b>	<b>0</b>
<b>Storm SDC</b>						
Storm Projects	55,509	34,543	877,200	932,200		
Transfer to General Fund	6,800	4,400	4,800	4,800		
Transfer to Building Fund	4,250	2,750	3,000	3,000		
<b>Total expenditures</b>	<b>66,559</b>	<b>41,693</b>	<b>885,000</b>	<b>940,000</b>	<b>0</b>	<b>0</b>
TOTAL Expenditures	578,110	517,475	16,217,245	17,474,636	0	0
TOTAL Transfers	189,800	509,270	465,980	135,980	0	0
<b>TOTAL</b>	<b>767,910</b>	<b>1,026,745</b>	<b>16,683,225</b>	<b>17,610,616</b>	<b>0</b>	<b>0</b>

Expenditures from the System Development Charges (SDCs) Fund are restricted by State law to projects that increase capacity to the system for which they are collected, including system planning and engineering. The City's Capital Improvement Plan (CIP) includes several projects that are SDC eligible. A list of planned CIP projects for which some SDC funds will be used in Fiscal Year 2024-25 are provided below by SDC category.

<p><b><u>Parks</u></b></p> <ul style="list-style-type: none"> <li>• John Barnard Park Construction</li> <li>• Pickleball Complex in City Park</li> <li>• City Park Paths Rehabilitation</li> <li>• RCTS Fir Villa Section</li> <li>• Lone Oak Park Construction</li> </ul>	<p><b><u>Street</u></b></p> <ul style="list-style-type: none"> <li>• ADA Ramp Program</li> <li>• East Ellendale / Fir Villa Signalization</li> </ul>
<p><b><u>Sewer</u></b></p> <ul style="list-style-type: none"> <li>• Sewer System Master Plan</li> </ul>	<p><b><u>Water</u></b></p> <ul style="list-style-type: none"> <li>• James Howe Rd. High Pressure Waterline</li> </ul>



<ul style="list-style-type: none"> <li>• La Creole Node Sewer Line</li> </ul>	<ul style="list-style-type: none"> <li>• Water System Master Plan</li> <li>• Raw Water Supply Expansion</li> </ul>
<p><b><u>Stormwater</u></b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>	

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

# Trust Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Fire - Harpy Bovard Scholarship</b>						
Beginning balance	21,738	22,928	20,078	19,078		
Deposits	2,190	150	1,000	0		
<b>Total resources</b>	<b>23,928</b>	<b>23,078</b>	<b>21,078</b>	<b>19,078</b>	<b>0</b>	<b>0</b>
<b>Fire Extrication Team</b>						
Beginning balance	20,804	17,324	7,916	35,000		
Deposits	0	6	10,000	10,000		
<b>Total resources</b>	<b>20,804</b>	<b>17,330</b>	<b>17,916</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
<b>Fire Volunteer Appreciation Trust</b>						
Beginning balance	27,029	31,029	41,141	33,000		
Transfer In from GF	80,500	85,300	85,300	90,495		
Deposits	1,460	499	1,700	750		
<b>Total resources</b>	<b>108,990</b>	<b>116,828</b>	<b>128,141</b>	<b>124,245</b>	<b>0</b>	<b>0</b>
<b>Other Fire Trust</b>						
Beginning balance	3,198	3,198	3,198	3,198		
Deposits	0	0	0	0		
<b>Total resources</b>	<b>3,198</b>	<b>3,198</b>	<b>3,198</b>	<b>3,198</b>	<b>0</b>	<b>0</b>
<b>Economic Development</b>						
Beginning balance	0	0	0	0	0	0
Deposits	0	0	0	0	0	0
<b>Total resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park Trust</b>						
Beginning balance	28,906	33,391	33,862	36,350		
Deposits	4,485	660	1,000	2,000		
<b>Total resources</b>	<b>33,391</b>	<b>34,051</b>	<b>34,862</b>	<b>38,350</b>	<b>0</b>	<b>0</b>
<b>Library Trust</b>						
Beginning balance	12,887	9,341	15,690	10,000		
Deposits	40,829	30,678	30,000	30,000		
<b>Total resources</b>	<b>53,716</b>	<b>40,020</b>	<b>45,690</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
<b>Arboretum Trust</b>						
Beginning balance	1,825	4,645	11,306	5,000		
Deposits	26,244	19,725	20,000	15,000		
<b>Total resources</b>	<b>28,069</b>	<b>24,370</b>	<b>31,306</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>Friends of the DAC Trust</b>						
Beginning balance	31,938	4,971	22,876	3,000		
Deposits	21,000	35,000	20,000	20,000		
<b>Total resources</b>	<b>52,938</b>	<b>39,971</b>	<b>42,876</b>	<b>23,000</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Donation Trust</b>						
Beginning balance	5,760	3,882	3,562	3,500		
Deposits	10,700	200	5,000	5,000		
<b>Total resources</b>	<b>16,460</b>	<b>4,082</b>	<b>8,562</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
<b>Schacher Trust 22-23</b>						
	Obsolete. Historical Information Only.					
Beginning balance	0	683	0	0	0	0
Deposits	3,000	93,442	0	0	0	0

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Total resources	3,000	94,125	0	0	0	0
<b>TOTAL TRUST FUNDS</b>						
Beginning balance	154,086	131,393	159,629	148,126	0	0
Transfers in	80,500	85,300	85,300	90,495	0	0
Total Deposits	109,909	180,361	88,700	82,750	0	0
<b>TOTAL</b>	<b>344,495</b>	<b>397,054</b>	<b>333,629</b>	<b>321,371</b>	<b>0</b>	<b>0</b>

Trust Fund revenues are monies either donated to the City or transferred from other funds. These revenues are dedicated or earmarked for a specific purpose. The City has set up nine (9) active trust fund accounts, and two trust fund accounts are inactive and may be removed from the budget in future years.

In total, the City estimates the Trust Fund revenues will be \$321,371.

## Trust Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Fire - Harpy Bovard Scholarship</b>						
Scholarship	1,000	3,000	3,000	3,000		
Reserve for future scholarship	0	0	18,000	16,078		
Total expenditures	1,000	3,000	21,000	19,078	0	0
<b>Fire Extrication Team</b>						
Total expenditures	3,481	9,414	23,000	45,000		
<b>Fire Volunteer Appreciation Trust</b>						
Total expenditures	77,960	75,688	107,000	124,245		
<b>Other Fire Trust</b>						
Total expenditures	0	0	0	3,198		
<b>Economic Development</b>						
Total expenditures	0	0	0	0		
<b>Park Trust</b>						
Total expenditures	0	189	34,350	38,350		
<b>Library Trust</b>						
Total expenditures	44,375	24,330	42,000	40,000		
<b>Arboretum Trust</b>						
Total expenditures	23,424	13,065	24,500	20,000		
<b>Friends of the DAC Trust</b>						
Total expenditures	47,967	17,095	31,500	23,000		
<b>Miscellaneous Donation Trust</b>						
Total expenditures	12,578	521	8,700	8,500		
<b>Schacher Trust 22-23</b>						
	Obsolete. Historical Information Only.					
Total expenditures	2,317	94,125	0	0	0	0
<b>TOTAL</b>	<b>213,101</b>	<b>237,425</b>	<b>292,050</b>	<b>321,371</b>	<b>0</b>	<b>0</b>

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

**Fire - Harpy Bovard Scholarship Trust** – This is money Harpy Bovard donated in his will establishing a scholarship program. \$3,000 is budgeted to be spent and there is a reserve of \$16,078.

**Fire – Extrication Team Trust** – This funding supports training provided to City firefighters, and for Dallas Fire & EMS to train other agencies on extrication. \$45,000 is available in this expense line.

**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. There is \$124,245 available.

**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.

**Parks Trust** – These funds are derived from miscellaneous donations to the parks, including Central Bark Dog Park. There is \$38,350 available.

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

Library patrons. There is budgeted \$40,000 for this fiscal year.

**Arboretum Trust** – These funds are derived from membership dues to the Delbert Hunter Arboretum and miscellaneous donations. There is budgeted \$20,000 for this fiscal year.

**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. \$23,000 budgeted for this fiscal year.

**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. There is \$8,500 budgeted for this fiscal year.

**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 one additional year to comply with state budget law.

# Grant Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Public Works</b>						
Safe Routes to School Grant	0	0	5,000	5,000		
Beg Bal-EV Charging Station Grant	0	0	0	0		
EV Charging Station Grant	100,000	0	0	0		
<b>Total resources</b>	<b>100,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>Economic &amp; Community Development Grants</b>						
Com Dev Block Grant-Housing	116,978	271,522	0	0		
Com Dev Block Grant-Small Bus	36,250	0	0	0		
Beg Bal - Certified Local Govt Grant	0	0	-10,889	0		
DLCD TA Grant	0	0	0	18,000		
Certified Local Govt Grant	0	0	15,000	5,000		
<b>Total resources</b>	<b>153,228</b>	<b>271,522</b>	<b>4,111</b>	<b>23,000</b>	<b>0</b>	<b>0</b>
<b>Parks</b>						
Beg Bal - Park Grant	0	0	3,033	0		
Parks-Miscellaneous	0	4,000	1,000	5,000		
OPRD LWCF Grant-John Barnard Park	0	0	570,344	619,008		
OPRD Large LGGP Grant	0	0	5,000	148,080		
OPRD Small LGGP Grant	0	0	19,355	27,340		
OPRD Pickleball Courts	0	0	0	5,000		
Moda Grant	0	37,600	0	0		
ODOT Grant-RCTS	0	0	5,000	5,000		
<b>Total resources</b>	<b>0</b>	<b>41,600</b>	<b>603,732</b>	<b>809,428</b>	<b>0</b>	<b>0</b>
<b>Library</b>						
Grant - Ready to Read	2,924	2,967	3,000	3,000		
Beginning bal - Ready to Read	1,381	328	-111	500		
Library Grant	0	0	5,000	5,000		
<b>Total resources</b>	<b>4,304</b>	<b>3,295</b>	<b>7,889</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
<b>Public Safety</b>						
Beginning bal - Police Grant	3,453	1,989	54	0		
Police Grant	2,523	3,645	2,500	2,500		
Emergency Operation Center Grant	0	0	83,000	5,000		
FEMA AFG EMS Grant	2,725	0	5,000	0		
FEMA AFG Fire Grant	0	0	5,000	5,000		
FEMA AFG Fire Grant-SAFER	31,199	0	5,000	5,000		
FEMA Fire Prevention/Safety	0	0	5,000	5,000		
OSFM WFS Staffing Grant	0	70,000	0	0		
OSFM Grant	0	0	0	5,000		
Beginning bal - Fire Grant	1,138	0	0	0		
Fire Grant	4,010	0	0	0		
<b>Total resources</b>	<b>45,048</b>	<b>75,634</b>	<b>105,554</b>	<b>27,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL GRANT FUNDS</b>						
Beginning balance	5,972	2,317	(10,946)	500	0	0
Transfers in	0	0	0	0	0	0
Total Deposits	296,608	389,734	734,199	872,928	0	0
<b>TOTAL</b>	<b>302,580</b>	<b>392,050</b>	<b>723,253</b>	<b>873,428</b>	<b>0</b>	<b>0</b>

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 Fiscal Year 2024-25, and for grants the City has applied for or will apply for in Fiscal Year 2024-25 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 Fiscal Year 2024-25 is \$868,428. The largest grant that has been received is an Oregon Parks and Recreation Department (OPRD) grant for John Barnard Park at \$619,008. A second ORPD grant for the Japanese Garden Restoration project of \$148,080. Other grants that have been awarded are the DLCD Technical Assistance Grant for \$18,000, and a \$3,000 Ready to Read grant.

# Grant Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Public Works</b>						
Safe Routes to School Grant	0	0	5,000	5,000		
<b>Total Public Works Grants</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>Economic &amp; Community Development Grants</b>						
CDBG Grant - Housing Rehab	116,978	271,522	0	0		
DLCD TA Grant	0	0	0	18,000		
Certified Local Govt Grant	0	10,889	15,000	5,000		
<b>Econ/Comm Dev Total</b>	<b>116,978</b>	<b>282,411</b>	<b>15,000</b>	<b>23,000</b>	<b>0</b>	<b>0</b>
<b>Parks</b>						
Parks - Miscellaneous	0	967	6,000	5,000		
John Barnard Park	0	37,600	570,344	619,008		
Japanese Garden Bridge	0	0	19,355	0		
Japanese Garden Restoration	0	0	0	148,080		
City Park - Path Rehab	0	0	0	27,340		
Park Trail - Rickreall Creek	0	0	5,000	5,000		
Pickleball Courts	0	0	0	5,000		
<b>Total Park Grants</b>	<b>0</b>	<b>38,567</b>	<b>600,699</b>	<b>809,428</b>	<b>0</b>	<b>0</b>
<b>Library</b>						
Ready to Read grant	3,977	3,406	3,600	3,500		
Library Grants	0	0	5,000	5,000		
<b>Total Library Grants</b>	<b>3,977</b>	<b>3,406</b>	<b>8,600</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
<b>Public Safety</b>						
Police Grant	3,987	5,579	3,400	2,500		
Emergency Operations Center Grant	0	0	83,000	5,000		
FEMA AFG EMS Grant	2,725	0	5,000	0		
FEMA AFG Fire Grant	0	0	5,000	5,000		
FEMA Fire Prevention/Safety	0	0	5,000	5,000		
OSFM Grant	0	0	0	5,000		
Fire Grant	5,148	0	0	0		
<b>Total Public Safety Grants</b>	<b>11,860</b>	<b>5,579</b>	<b>101,400</b>	<b>22,500</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Trfr to GF-OSFM WFS Staffing	0	70,000	0	0		
Trfr to General Fund-SAFER	31,199	0	5,000	5,000		
Trfr to Street SDC	26,527	0	0	0		
<b>Total transfers</b>	<b>57,726</b>	<b>70,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>190,540</b>	<b>399,963</b>	<b>735,699</b>	<b>873,428</b>	<b>0</b>	<b>0</b>

The City has already applied or plans to apply for roughly 20 grants in Fiscal Year 2024-25. 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 Fiscal Year 2024-25, 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 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Transfer in General Fund	111,711	114,602	120,556	126,002		
Transfer in Sewer Fund	18,536	19,016	20,004	20,908		
Transfer in Fleet Fund	3,445	3,534	3,718	3,886		
Transfer in Street Fund	8,694	8,919	9,383	9,806		
Transfer in Water Fund	15,256	15,651	16,464	17,207		
Transfer in Building Fund	6,398	6,563	6,905	7,216		
<b>TOTAL</b>	<b>164,039</b>	<b>168,285</b>	<b>177,030</b>	<b>185,025</b>	<b>0</b>	<b>0</b>

## General Long-Term Debt Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Debt service - principal	115,000	125,000	140,000	155,000		
Debt service - interest	49,039	43,285	37,030	30,025		
<b>TOTAL</b>	<b>164,039</b>	<b>168,285</b>	<b>177,030</b>	<b>185,025</b>	<b>0</b>	<b>0</b>

In 2005, the City bought into the PERS Pension Obligation Bond. This program allowed borrowing to pay down the unfunded liability and reduce our PERS rates. The City's Pension Obligation Bonds will be paid off in 2028. The revenues from the bond payments are equitably spread among all funds which pay personnel services. The debt payment in Fiscal Year 2024-25 will be \$185,024. This amount will continue to increase to a pinnacle in Fiscal Year 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 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Reimbursed services	50,097	82,098	75,000	160,000		
Fuel and oil reimbursement	11,627	15,589	12,000	10,000		
Fleet svc Total Care program PW	310,000	320,000	320,000	354,800		
Fleet svc Total Care program GF	121,000	121,000	244,200	208,520		
Fleet svc Total Care prgrm BLDG	2,000	2,000	4,000	4,160		
Sale of equipment	28,520	0	5,000	5,000		
Transfer in - capital equip repl.	3,500	3,500	0	0		
Transfer in - Building fund veh pmt	5,000	5,000	0	0		
Transfer in-Sewer SDC Infrnd Loan	0	0	330,000	0		
<b>Total revenues</b>	<b>531,743</b>	<b>549,187</b>	<b>990,200</b>	<b>742,480</b>	<b>0</b>	<b>0</b>
Beginning Balance	406,672	330,578	202,272	395,000		
<b>TOTAL</b>	<b>938,415</b>	<b>879,764</b>	<b>1,192,472</b>	<b>1,137,480</b>	<b>0</b>	<b>0</b>

The Fleet Management Fund supports our Fleet Maintenance Division of the Public Works Department. The City currently employs three 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 expected revenue for Fiscal Year 2023-24 will be between \$130,000 and \$145,000. The City Council raised the rate for this service, which is reflected in the proposed revenue increase for 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 Public Works Funds, General Fund and Building Fund are all contributing more revenue to the Fleet Management Fund than historically has been provided. The General Fund is proposed to be less than this last fiscal year, because last year there were a couple of unexpected and expensive fleet repair projects. We do not anticipate those same one-time maintenance issues to occur this year.

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.

New revenues are proposed to be \$742,480, along with a beginning fund balance of \$395,000 equals a total revenue of \$1,137,480.

# Fleet Management Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	138,355	158,253	160,000	208,000		
Fringe benefits	101,173	98,083	133,000	133,000		
<b>Total personnel services</b>	<b>239,528</b>	<b>256,335</b>	<b>293,000</b>	<b>341,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	4,812	6,453	6,500	7,000		
Fuel and oil	75,350	83,635	110,000	90,000		
Parts and service	110,808	152,304	203,700	205,000		
Parts and service-intergovt	15,115	25,627	35,000	45,000		
Repairs & maintenance	5,918	5,958	7,000	6,000		
Tools	12,903	17,360	25,000	25,000		
Telecommunications	4,076	4,141	5,000	5,000		
HVAC, energy & lighting	11,361	15,981	15,000	15,000		
Computer services	6,442	12,606	12,500	15,000		
Travel and education	1,032	425	4,000	5,000		
Miscellaneous	4,685	3,961	5,000	5,000		
<b>Total materials &amp; services</b>	<b>252,501</b>	<b>328,449</b>	<b>428,700</b>	<b>423,000</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	0	0	0	29,000		
Vehicles	46,809	0	0	0		
Public Works Building	0	11,835	330,000	200,000		
<b>Total capital outlay</b>	<b>46,809</b>	<b>11,835</b>	<b>330,000</b>	<b>229,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	50,000	50,000	32,000	32,000		
Transfer to Risk Mgmt Fund	19,000	31,000	35,000	37,500		
Transfer to Long-Term Debt Fund	0	0	0	3,885		
Transfer to Sewer SDC-intrfund loan	0	0	0	42,391		
<b>Total transfers</b>	<b>69,000</b>	<b>81,000</b>	<b>67,000</b>	<b>115,776</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>607,837</b>	<b>677,619</b>	<b>1,118,700</b>	<b>1,108,776</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	71,500	28,704		
<b>TOTAL</b>	<b>607,837</b>	<b>677,619</b>	<b>1,190,200</b>	<b>1,137,480</b>	<b>0</b>	<b>0</b>

The Personnel Services object classification is proposed to increase 16.4%. This reflects an increase in the division to three mechanics. The third mechanic was hired during Fiscal Year 2023-24.

The overall Materials and Services object classification has increased by 9.9%. Parts and Service, including intergovernmental agreements, are the driving factor for the increase.

There are two planned capital outlay equipment purchases in the Fleet Management Fund. They include a fuel tracking software and a proportionate share of the cost of a forklift for the Public Works Department. There is also \$200,000 budgeted which is the division's contribution to the new Public Works Facility, including mechanic shops.

This fund transfers funds to the General Fund, Risk Management Fund, Long-Term Debt Fund, and to a Sewer SDC-Interfund Loan. The amount transferred to the General Fund is maintained at \$32,000, while the Risk Management Fund transfer is proposed to increase by \$2,500. The Long-term Debt transfer covers the Oregon PERS debt obligation, and the Sewer SDC Interfund Loan is to pay the interfund loan for the new public works building project.

## Sewer Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Sewer service charges	3,890,179	3,976,271	4,000,000	4,100,000		
Miscellaneous	87,658	94,559	85,000	85,000		
Interest on investments	19,675	128,766	100,000	175,000		
Federal grants	0	6,773	0	0		
<b>Total revenues</b>	<b>3,997,512</b>	<b>4,206,369</b>	<b>4,185,000</b>	<b>4,360,000</b>	<b>0</b>	<b>0</b>
Beginning balances	1,732,593	2,947,028	4,560,147	4,800,000		
<b>TOTAL</b>	<b>5,730,105</b>	<b>7,153,397</b>	<b>8,745,147</b>	<b>9,160,000</b>	<b>0</b>	<b>0</b>

The Sewer Fund revenues are generated from service charges, miscellaneous revenues, and interest on investments. Revenues collected in Fiscal Year 2024-25, 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 \$9,160,000.

# Sewer Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	295,996	340,353	400,000	478,000		
Overtime	0	6	3,000	4,000		
Fringe benefits	205,536	243,457	335,000	346,000		
<b>Total personnel services</b>	<b>501,532</b>	<b>583,817</b>	<b>738,000</b>	<b>828,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	31,831	17,294	33,000	25,000		
DEQ permits	24,435	24,369	32,000	32,000		
Vehicle/equipment expense	135,000	140,000	140,000	151,100		
Repairs and maintenance	48,054	68,050	123,000	100,000		
Tools	3,392	5,335	6,000	6,000		
Telecommunications	2,946	3,528	4,300	4,300		
HVAC, energy and lighting	3,555	4,520	5,000	5,000		
Computer services	18,432	3,499	9,700	10,000		
Professional services	786,072	938,691	1,012,000	1,150,000		
Employee development	2,192	1,333	2,200	4,000		
Safety equipment and training	1,779	2,599	2,500	4,500		
Travel and education	5,486	7,362	3,300	12,000		
<b>Total materials and services</b>	<b>1,063,174</b>	<b>1,216,580</b>	<b>1,373,000</b>	<b>1,503,900</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	33,432	5,497	61,750	119,000		
CMOM Program (I & I and FOG)	106,120	0	100,000	100,000		
WWTF capital improvements	0	27,117	1,700,000	1,600,000		
Sewer replacement projects	0	0	250,000	235,000		
WWTF equipment replacement	391,111	0	250,000	250,000		
Public Works Building	0	23,669	660,000	400,000		
<b>Total capital outlay</b>	<b>530,662</b>	<b>56,283</b>	<b>3,021,750</b>	<b>2,704,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	551,000	551,000	589,000	589,000		
Transfer to Risk Mgmt Fund	62,700	112,000	107,000	120,000		
Transfer to Long-Term Debt Fund	0	0	0	20,908		
<b>Total transfers</b>	<b>613,700</b>	<b>663,000</b>	<b>696,000</b>	<b>729,908</b>	<b>0</b>	<b>0</b>
<b>Sewer Debt Service</b>						
2017 Sewer loan - principal	56,000	57,000	59,000	60,000		
2017 Sewer loan - interest	18,008	16,570	15,093	13,571		
<b>Total debt service</b>	<b>74,008</b>	<b>73,570</b>	<b>74,093</b>	<b>73,571</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,783,077</b>	<b>2,593,250</b>	<b>5,902,843</b>	<b>5,839,379</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	2,757,157	3,320,621		
<b>TOTAL</b>	<b>2,783,077</b>	<b>2,593,250</b>	<b>8,660,000</b>	<b>9,160,000</b>	<b>0</b>	<b>0</b>

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

The Sewer Fund supports 7.05 FTE. The Personnel Services object classification is proposed to increase by 12.2%. This increase is caused by a few different factors. The reclassification of the Parks and Recreation Manager to the

Administrative Services Manager position is cost-shared with 20% picked up by the public works funds (water, sewer, storm water and street funds). The new Procurement Specialist position is also cost shared with 80% being picked up by 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.

The overall Materials and Services object classification is proposed to increase 9.5%. Minor adjustments up and down are proposed across most of the expense lines. The largest increase is a \$138,000 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 a 20% proportionate share towards the purchase of a backhoe and 5-yard dump truck. It will also contribute a 16.67% proportionate share towards the purchase of a forklift. It also includes the River Drive lift station replacement project. The Wastewater Treatment Facility expense line includes a major project to replace the existing ultraviolet light system. This project was budgeted but not completed last fiscal year. The Sewer Replacement projects includes a project to clear and cleanup for the former poplar plantation by the wastewater treatment plant, and \$175,000 for pipe repair and maintenance of the collection system. Finally, the Sewer Fund will contribute \$400,000 towards the new public works building. This is the remaining funds from the \$660,000 budgeted in Fiscal Year 2023-24.

The Sewer Fund transfers funds to the General Fund, Risk Management Fund, and the Long-term Debt Fund. The General Fund transfer is proposed to remain flat. The Risk Management Fund transfer is proposed to increase slightly. The transfer to the Long-term Debt Fund is the proportionate share of the Oregon PERS debt obligation for the City of Dallas.

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 Fiscal Year 2032.

## Stormwater Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Stormwater service charges	759,968	966,626	1,175,000	1,325,000		
Interest on investments	4,930	37,066	20,000	60,000		
Miscellaneous	0	0	2,000	2,000		
<b>Total revenues</b>	<b>764,898</b>	<b>1,003,691</b>	<b>1,197,000</b>	<b>1,387,000</b>	<b>0</b>	<b>0</b>
Beginning balances	460,119	776,816	1,281,979	2,100,000		
<b>TOTAL</b>	<b>1,225,017</b>	<b>1,780,508</b>	<b>2,478,979</b>	<b>3,487,000</b>	<b>0</b>	<b>0</b>

The Stormwater Fund revenues are predominantly generated from a fee on the City's utility bill. Other revenues include interest on investments and miscellaneous revenues. The current stormwater fee is \$14.00/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 \$3,487,000.



## Stormwater Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	56,716	44,434	60,000	110,000		
Overtime	0	0	2,000	2,000		
Fringe benefits	24,908	20,211	53,000	68,000		
<b>Total personnel services</b>	<b>81,623</b>	<b>64,645</b>	<b>115,000</b>	<b>180,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	7,391	11,491	11,000	11,000		
DEQ permits	1,386	1,484	2,700	2,000		
Vehicle/equipment expense	25,000	30,000	30,000	36,700		
Repairs and maintenance	498	122	4,800	4,800		
Material Disposal	26,126	39,872	30,000	35,000		
Tools	1,978	1,649	3,500	3,500		
Telecommunications	38	0	700	700		
Computer services	1,258	1,349	3,300	3,600		
Professional services	181,256	227,969	100,000	120,000		
Employee development	910	1,933	2,200	2,200		
Safety equipment and training	1,460	1,424	2,500	4,500		
Travel and education	1,400	1,731	3,300	7,500		
<b>Total materials and services</b>	<b>248,701</b>	<b>319,024</b>	<b>194,000</b>	<b>231,500</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	16,413	5,476	23,750	69,000		
Stormwater Projects	12,471	0	50,000	50,000		
Public Works Building	0	7,890	220,000	135,000		
<b>Total capital outlay</b>	<b>28,884</b>	<b>13,365</b>	<b>293,750</b>	<b>254,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	69,000	69,000	117,000	117,000		
Transfer to Risk Mgmt Fund	2,500	15,000	3,700	4,000		
Transfer to Sewer SDC-Intrfnd loan	17,493	17,493	17,493	17,493		
<b>Total transfers</b>	<b>88,993</b>	<b>101,493</b>	<b>138,193</b>	<b>138,493</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>						
<b>Total debt service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>448,201</b>	<b>498,528</b>	<b>740,943</b>	<b>803,993</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	1,836,057	2,683,007		
<b>TOTAL</b>	<b>448,201</b>	<b>498,528</b>	<b>2,577,000</b>	<b>3,487,000</b>	<b>0</b>	<b>0</b>

The Personnel Services object classification pays for 1.2 FTE. There is a 56.5% increase in this object classification. This increase is caused by a few different factors. The reclassification of the Parks and Recreation Manager to the Administrative Services Manager position is cost-shared with 20% picked up by the public works funds (water, sewer, storm water and street funds). The new Procurement Specialist position is also cost shared with 80% being picked up by 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.

The Materials and Services object classification is proposed to increase by 19.3%. This is caused by increases in vehicle and equipment expenses, material disposal cost increases from street sweeping, and a \$20,000 increase in professional services costs.

The Capital Outlay projects include:

- A 20% proportionate share of a backhoe and 5-yard dump truck
- A 16.67% proportionate share of a forklift
- Undetermined Stormwater Projects, and
- The contribution to the New Public Works Building. The \$135,000 is the remaining balance from the \$220,000 budgeted funds from Fiscal Year 2023-24.

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 remain flat. The transfer to the Risk Management Fund is increasing slightly, and the transfer to the Sewer SDC is consistent with prior fiscal years.

The Operating Contingencies are continuing to grow over time. 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 was completed in Fiscal Year 2022-23.

## Water Fund Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Revenues</b>						
Sale of water	3,203,893	3,649,331	4,200,000	5,000,000		
New account fees	11,665	18,400	12,000	18,000		
Service connections	75,277	86,141	75,000	75,000		
Miscellaneous	89,723	92,499	90,000	100,000		
Interest on investments	26,604	121,387	100,000	175,000		
Finance Proceeds	0	70,517	2,200,000	600,000		
Federal Grants	0	7,757	0	0		
<b>Total revenues</b>	<b>3,407,161</b>	<b>4,046,032</b>	<b>6,677,000</b>	<b>5,968,000</b>	<b>0</b>	<b>0</b>
Beginning balances	2,878,519	3,225,600	3,540,695	4,050,000		
<b>TOTAL</b>	<b>6,285,680</b>	<b>7,271,632</b>	<b>10,217,695</b>	<b>10,018,000</b>	<b>0</b>	<b>0</b>

The City provides safe drinking water to customers inside the corporate boundaries of Dallas, with limited customers outside the City limits. 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 Fiscal Year 2023-24, the City received 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 was awarded and the project is underway. The City expects to receive \$600,000 of the \$2.2M (total project cost) in finance proceeds this fiscal year.

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 \$600,000 dollar loan and beginning fund balance, are estimated to be 19.9% higher than last year's estimated revenues. This reflects the substantial annual rate increase, plus the addition of new water customers to the system, and increasing revenues from financial investments.

Total revenues are estimated at \$10,018,000.

# Water Fund Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	564,398	570,889	635,000	665,000		
Overtime	15,028	24,255	25,000	30,000		
Fringe Benefits	364,277	331,269	463,000	438,000		
<b>Total personnel services</b>	<b>943,703</b>	<b>926,413</b>	<b>1,123,000</b>	<b>1,133,000</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and supplies	275,272	409,259	350,000	360,000		
Permits	8,834	9,100	10,700	12,000		
Vehicle/equipment expense	100,000	100,000	100,000	109,500		
Repairs and maintenance	38,171	41,968	60,000	65,000		
Tools	5,197	5,232	8,000	6,000		
Telecommunications	11,626	12,810	14,000	14,000		
HVAC, energy and lighting	98,066	141,692	144,000	135,000		
Computer services	8,152	6,784	17,000	15,000		
Professional services	107,748	78,883	110,000	120,000		
Employee development	3,101	7,949	5,000	5,000		
Safety equipment and training	3,831	1,641	2,400	3,000		
Travel and education	3,383	2,863	7,000	7,000		
<b>Total materials &amp; services</b>	<b>663,381</b>	<b>818,180</b>	<b>828,100</b>	<b>851,500</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Equipment	78,855	5,476	13,250	84,000		
Clay St Line Rehab	53,160	552,162	900,000	150,000		
Water Line Replcmt Projects	19,896	0	135,000	100,000		
Clay St Reservoir Project	0	74,855	2,400,000	600,000		
WTP capital Improvements	13,362	70,026	30,000	130,000		
Public Works Building	0	23,669	660,000	400,000		
AMR Project	43,928	0	0	0		
<b>Total capital outlay</b>	<b>209,201</b>	<b>726,188</b>	<b>4,138,250</b>	<b>1,464,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	515,000	515,000	535,000	535,000		
Transfer to Risk Mgmt Fund	36,600	52,000	45,000	47,000		
Transfer to Water SDC-Intrfnd loan	85,778	85,778	85,778	85,778		
Transfer to Long-Term Debt Fund	0	0	0	17,207		
<b>Total transfers</b>	<b>637,378</b>	<b>652,778</b>	<b>665,778</b>	<b>684,985</b>	<b>0</b>	<b>0</b>
<b>Water Debt Service</b>						
2017 Water Loan - principal	339,000	348,000	357,000	365,000		
2017 Water Loan - interest	92,050	83,353	74,330	65,120		
2015 IFA SRF Loan - principal	40,821	42,234	43,695	45,207		
2015 IFA SRF Loan - interest	31,915	30,502	29,041	27,529		
2016 DEQ CWSRF Loan-princ	81,370	82,521	83,688	84,872		
2016 DEQ CWSRF Loan-int	21,590	20,439	19,272	18,088		
2022 SPWF Loan - principal	0	0	70,000	70,000		
2022 SPWF Loan - interest	0	0	10,000	10,000		
<b>Total debt service</b>	<b>606,746</b>	<b>607,049</b>	<b>687,026</b>	<b>685,816</b>	<b>0</b>	<b>0</b>

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Reserves</b>						
Water Storage Reserve	0	0	1,300,000	2,500,000		
Total reserves	0	0	1,300,000	2,500,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,060,409</b>	<b>3,730,608</b>	<b>8,742,154</b>	<b>7,319,301</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	784,846	2,698,699		
<b>TOTAL</b>	<b>3,060,409</b>	<b>3,730,608</b>	<b>9,527,000</b>	<b>10,018,000</b>	<b>0</b>	<b>0</b>

The Water Fund fully supports five (4) full-time employees and partially supports 19 employees in the Public Works Department (9.48 FTE).

The Personnel Services object classification is proposed to increase by less than 1% over Fiscal Year 2023-24. Salaries and overtime are up slightly while fringe benefits are proposed to decrease. The decrease is caused by individual employee health benefit elections.

The Materials and Services object classification is proposed to increase by 2.8%. Most expense lines have either increased or decreased with no one expense line moving more than \$10,000 in either direction.

The Water Fund supports several capital improvement projects in Fiscal Year 2024-25, as follows:

- A 20% proportionate share towards the purchase of a backhoe and 5-yard dump truck
- A 16.67% proportionate share towards the purchase of a forklift
- A utility bed for an existing fleet vehicle
- Clay Street waterline rehabilitation project
- 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, Water SDC fund to pay towards an interfund loan, and to the Long-term Debt Fund. The transfer to the General Fund remains flat. The Risk Management Fund transfer is increasing by \$2,000. The transfer to the Water SDC Fund is consistent from year to year. The transfer to the Long-term Debt Fund supports the City's debt obligation to the Oregon PERS program.

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 Fiscal Year 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. The budgeted amount for this fiscal year including reserves from last year, is \$2,500,000.

# Dallas Urban Renewal Budget Message

## 2024-25 Annual Budget

May 6, 2024

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

The Dallas City Council passed an ordinance on September 7, 2004, establishing the Dallas Development Commission Urban Renewal Agency. This ordinance also created the the Downtown Dallas Urban Renewal District with the mission of curing blight in the area of the district. On August 15, 2022, the Dallas City Council approved an ordinance creating the South Dallas Urban Renewal District with the mission of curing blight in the industrial areas of the city.

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 has created and appointed advisory committees, one for each district. 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 19th year the Agency will receive property tax revenue for the downtown district and the second year for the south Dallas 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 and 2022 respectively, when the urban renewal districts were created, the property taxes for the properties inside the districts became frozen, meaning the taxing agencies will receive the same amount of taxes from those properties inside the districts until the urban renewal districts are dissolved. As the property taxes inside the districts typically grow incrementally from year to year, that growth is given to the urban renewal Agency. It is estimated that this fiscal year the Agency will collect roughly \$228,000 in property taxes for the downtown district and \$71,000 for the south Dallas district. This is a decrease in property taxes collected in the previous fiscal year for the downtown district. In working with the Polk County Assessor's office, the cause of this decline in tax revenue is that additional downtown properties and buildings were taken off the tax rolls because they are now occupied by tax exempt users. The amount of taxes collected from the south Dallas district is an increase over this past fiscal year.

As noted in the Fiscal Year 2023-24 Budget Message, the Downtown Urban Renewal Building Improvement program has been temporarily suspended, because adequate funding is not currently available to support the program. I'm happy to report that this program is being recapitalized this year with \$75,000 in funds available for projects.

The Agency also has a Minor Improvement Grant program for the downtown district, which traditionally has awarded small grants in an amount up to \$1,000 for improvements to properties within the district.

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

In Fiscal Year 2024-25, the Agency, Advisory Committees, and staff will:

- Continue the Building Improvement and Minor Improvement Grant programs in the downtown district;
- Demolish the Bank of America building, and initiate a community engagement process to determine how to redevelop this downtown property; and,
- Develop strategies for project implementation in the south Dallas district.

Respectfully submitted,



Brian Latta  
City Manager

# Downtown Dallas Urban Renewal Fund

## Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Current taxes	230,286	227,901	235,000	225,000		
Delinquent taxes	3,782	3,231	3,000	3,000		
Interest	4,602	18,514	10,000	30,000		
Miscellaneous	18,465	19,743	20,000	15,000		
<b>Total revenues</b>	<b>257,136</b>	<b>269,390</b>	<b>268,000</b>	<b>273,000</b>	<b>0</b>	<b>0</b>
Beginning Balance *	521,376	355,715	389,033	375,000		
<b>TOTAL</b>	<b>778,512</b>	<b>625,105</b>	<b>657,033</b>	<b>648,000</b>	<b>0</b>	<b>0</b>

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

## Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	8,385	10,054	5,500	6,500		
Fringe	5,610	6,488	3,500	3,000		
<b>Total personnel services</b>	<b>13,994</b>	<b>16,542</b>	<b>9,000</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and Supplies	0	0	250	250		
Professional Services	10,050	750	35,000	50,000		
Minor Improvement Grant	1,000	8,375	10,000	10,000		
Bldg Improv Grant Program	236,908	52,558	2,200	75,000		
Miscellaneous	1,749	1,626	2,000	2,000		
<b>Total materials &amp; services</b>	<b>249,707</b>	<b>63,309</b>	<b>49,450</b>	<b>137,250</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Projects	9,950	3,100	10,000	10,000		
Property Acquisition	0	6,823	105,000	310,000		
<b>Total capital outlay</b>	<b>9,950</b>	<b>9,923</b>	<b>115,000</b>	<b>320,000</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to GF-Debt Service	149,145	146,297	148,915	62,350		
<b>Total transfers</b>	<b>149,145</b>	<b>146,297</b>	<b>148,915</b>	<b>62,350</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Debt Service Reserve	0	0	148,915	62,350		
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>148,915</b>	<b>62,350</b>	<b>0</b>	<b>0</b>
<b>Operating Contingencies</b>						
<b>Total Contingencies</b>	<b>0</b>	<b>0</b>	<b>96,720</b>	<b>56,550</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>422,797</b>	<b>236,071</b>	<b>568,000</b>	<b>648,000</b>	<b>0</b>	<b>0</b>



## **Downtown Dallas Urban Renewal Fund (Cont.)**

The Downtown Dallas Urban Renewal District was created in 2004. Urban Renewal revenues are derived from property taxes and interest payments. For Fiscal Year 2024-25 the estimated property taxes are \$225,000 and interest is estimated to be \$30,000. Along with the beginning fund balance of \$375,000 and miscellaneous revenues of \$15,000, the total budget is \$648,000.

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 \$50,000 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 \$75,000.

In the Capital Outlay object classification, \$10,000 is included for any small projects the Agency may choose to accomplish, and \$310,000 in property acquisition. The property acquisition expense line will pay for expenses for the demolition of the former Bank of America property, as well as for consulting services for the redevelopment plan for the property.

Debt Service Reserve has dropped from roughly \$149,000 to \$62,350. The reduction reflects the closeout and final payment of one of the two debts the Agency was paying last fiscal year. The remaining debt service amount is for the street improvement project for the 600-800 blocks of Main Street.

There is \$56,550 in contingency funds.

# South Dallas Urban Renewal Fund

## Revenues

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
Current taxes	0	0	30,000	70,000		
Delinquent taxes	0	0	0	1,000		
Interest	0	0	2,000	2,000		
Miscellaneous	0	0	0	500		
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>32,000</b>	<b>73,500</b>	<b>0</b>	<b>0</b>
Beginning Balance	0	0	0	57,000	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>32,000</b>	<b>130,500</b>	<b>0</b>	<b>0</b>

## Expenditures

	Actual 2021-22	Actual 2022-23	Amended 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
<b>Personnel Services</b>						
Salaries	0	0	5,500	6,500		
Fringe	0	0	3,500	3,000		
<b>Total personnel services</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>						
Materials and Supplies	0	0	8,000	10,000		
Professional Services	0	0	8,000	15,000		
Miscellaneous	0	0	7,000	10,000		
<b>Total materials &amp; services</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>35,000</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
Projects	0	0	0	0		
Property Acquisition	0	0	0	0		
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Contingencies</b>				<b>86,000</b>		
<b>Total Contingencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>32,000</b>	<b>130,500</b>	<b>0</b>	<b>0</b>

The South Dallas Urban Renewal Area was created in the fall of 2022. Fiscal Year 2023-24 was the first year taxes for the newly created district were collected, and the tax revenue collected was more than budgeted. The Agency collected roughly \$65,000 for this district in Fiscal Year 2023-24.

For Fiscal Year 2024-25 the estimated property taxes are \$70,000 and interest is estimated to be \$2,000. The beginning fund balance is \$57,000. The total revenues including the beginning balance is \$130,500.

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 spread the expenditures across each of the expense lines. There are currently no capital projects for this fiscal year, and \$86,000 in contingency funds.