



CITIZEN'S BUDGET
FISCAL YEAR 2020-2021



introduction

Mayor and City Council

Mayor



Brian Dalton

Council Members



Jennie Rummell,
Council President



Larry Briggs



Terry Crawford



Kelly Gabliks



Bill Hahn



Jackie Lawson



Michael Schilling



Paul Trahan



Ken Woods, Jr.

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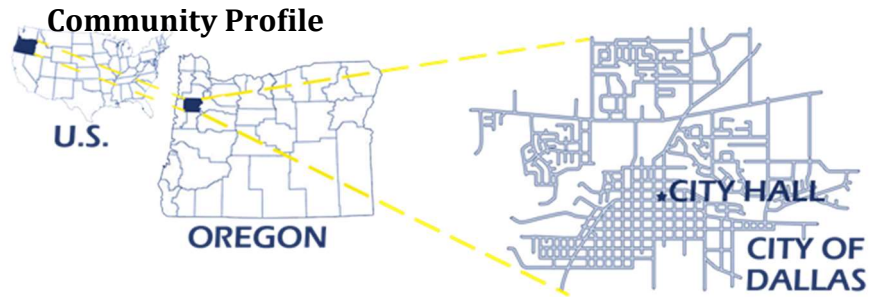
Budget Committee Citizen Members

Nancy Adams (Chair)
Teresa Freborg
Tawnya Kreft
Chris Patoine
David Shein
Jim Williams
LaVonne Wilson
Vacant
Vacant

Executive Management Team

City Manager	Brian Latta
Assistant City Manager	Emily Gagner
Planning & Building Director	Scott Whyte
Public Works Director	Gary Marks
Finance Director	Cecilia Ward
Fire and EMS Chief	Todd Brumfield
City Attorney	Lane Shetterly
Police Chief	Tom Simpson

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City Statistics	
Incorporated	1874
Area	4.856 square miles (3,107 acres)
Population (July, 2019)	16,260
Females	54.8%
Males	45.2%
Median Age	42.0
Under 15 years	16.1%
15-44 years	38.5%
45-64 years	23.9%
65 years and over	21.4%
Residents graduated from high school or higher	92.8%
Residents with Bachelor's degree or higher	22.8%
Average Household Size	2.66 persons
Median Household Income	\$56,169
Resident-owned homes	63.8%
Median home value of owner-occupied homes	\$204,900
Climate	
Annual Rainfall	30.86 inches
Annual Snowfall	6.0 inches
Precipitation Days	144
Average High (July)	80.4° F
Average Low (January)	35° F
Elevation (average)	405 feet

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Taxes

Tax Rates FY 2019-20

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	Amount
	<i>City of Dallas</i>	4.1267
	<i>Dallas Urban Renewal</i>	0.1904
	Polk County	1.6879
	Polk County Bonds	0.4250
	Chemeketa	0.6157
	Chemeketa Bonds	0.2627
	Chemeketa Regional Library	0.0805
	Willamette ESD	0.2919
	Dallas CD	0.0539
	Polk Soil / Water CD	0.0492
	Dallas School District 2	4.4782
	Dallas SD2 Bonds	1.7123
4-H/M.G./Ag/Forest Ext Dist.	0.0738	
Total	14.0482	

Top Ten City of Dallas Property Tax Payers

Owner Name	Tax Amount	Assessed Value	Real Market Value
DALLAS MENNONITE RETIREMENT COMM INC	170,388.62	12,141,180	18,183,490
GREENWAY	120,818.03	8,600,250	15,890,950
NORTHWEST NATURAL GAS CO	115,483.18	8,451,000	8,451,000
WAL-MART REAL ESTATE BUSINESS	105,531.63	7,512,110	9,866,620
VICTORIA PLACE GENERAL PARTNERSHIP	100,507.71	7,154,490	12,593,360
DALLAS MENNONITE RET COMM, INC	89,190.48	6,348,890	12,258,960
CHARTER COMMUNICATIONS	83,750.09	6,128,500	6,128,500
1351 TANDEM AVE LLC ETAL	59,655.83	4,246,510	6,586,380
SAFEWAY #404	52,189.62	3,715,040	5,364,410
TATE INVESTMENT PROPERITES LLC	51,699.32	3,754,680	3,754,680

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.

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Budget Process

The budget, as presented in this document, is developed for the General Fund, Governmental Funds, and Enterprise Funds. All budgets must be balanced and expenditures may not exceed the total budget.

The budget is created, adopted, and amended in accordance with state law. The budget is adopted on a basis consistent with generally accepted accounting principles. The budget is amended through Council adoption and resolution. If a supplemental budget is required, a public hearing is noticed and held, per requirements set forth by the State of Oregon, before the Council adopts a resolution approving the supplemental budget.

Budget amounts are reported as originally adopted. Budgeted expenditure appropriations lapse at fiscal year-end. Supplementary appropriations can be carried forward to the following year

Budget Timeline

April	May
<ul style="list-style-type: none">• April 6, 2020 General Meeting of the Budget Committee• April 20, 2020 Proposed budget for FY 2020-2021 distributed to the budget committee and made available to the public• April 27, 2020 General Meeting of the Budget Committee. 1. Presiding officer elected 2. City Manager presents budget message. 3. Public Hearing on the proposed budget and state revenue sharing. 4. Discuss proposed department funds.• April 29, 2020 Budget Committee meeting. 1. Continue discussion on proposed department funds. 2. Budget Committee passes a motion recommending to the Council a Budget for FY 2020-2021 and approving an amount or rate of total property taxes to be certified for collection.	<ul style="list-style-type: none">• May 18, 2020 Budget Committee meeting if needed. Last date for Budget Committee to approve a recommended Budget.
	June
	<ul style="list-style-type: none">• June 1, 2020 Public Hearing on the recommended 2020-2021 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 15, 2020 City Council adopts a resolution making appropriations and levying property taxes and a resolution regarding receiving State Revenue Sharing funds.

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City Budget Message by Brian Latta, City Manager



2020-21 Annual Budget

To the City of Dallas Budget Committee Members:

Introduction

The City of Dallas financial position has worsened from last year and is going in the wrong direction over the next three years. Expenditures are outpacing revenues, especially in the General Fund. Immediate action is necessary, and has been implemented in the proposed budget to begin the needed course correction to sustain a healthy City budget for the long-term.

As many of you know, I have been with the City of Dallas for only eight months. Over that short span of time, I have thoughtfully considered and assessed the city's operations and needs, both in the present and future. On April 6th you were informed of the three year financial forecast. As noted above, this forecast showed a grim outlook for the General Fund, and a more positive outlook for the Enterprise Funds. The overall revenues are projected to be down by 5.86%. As a result we've reduced our overall expenditures by 6.31%. More work will be needed over the next few budget cycles to drive down our expenditures and increase our revenues. However, the proposed budget does a great job of moving us in that direction.

The current public health and economic crises are creating a lot of uncertainty and instability. We fully expect these crises will negatively affect beginning fund balances and revenues projected in this budget. As such, it is especially important to be conservative in our revenue projections, and generous in our contingencies and reserves. We are and will continue to monitor the financial impact of COVID-19 on the City's revenues and will make necessary adjustments throughout the coming fiscal year, as needed.

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Oregon Revised Statute 294.403 requires the chief executive officer of the city to deliver a budget message to the Budget Committee at their first meeting. The budget message is to include:

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

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

Accomplishments

In considering the proposed budget for the upcoming year, it is a good exercise to reflect on what has been accomplished over the past year. I will not take too much room here but will provide a quick few highlights. In FY 2019-20 the City:

- Completed construction of the new Dallas Senior Center building on Church Street
- Placed a new ambulance in service, designed with safety features for the crew during transport
- Completed the Housing Needs Analysis
- Held over 200 separate children and teen events at the Library
- Made progress towards the decision to design and construct a new shared Public Safety Facility
- Completed the reconstruction of the 600-700 blocks of Main Street
- Enhanced our code services program by moving the program to Planning, and hiring staff
- Hired staff to fill all authorized police officer positions
- Increased self-checkout at the Library from 29% to 51%
- Hired a Deputy Fire Chief
- Constructed a pedestrian crossing with RRFB signage on Ellendale
- Obtained a grant from Pacific Power for installation of electric vehicle charging stations
- Obtained a grant from Spirit Mountain Community Grant to purchase four patient ventilators for our ambulance service, and
- Built Delbert Fredricks Memorial Park

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Council Goals

On January 11, 2020, the City Council and senior management team attended a Council Goals Retreat. Coming out of this half day activity, the City Council established a good list of goals and projects for the next few years. The Council selected six goals to be addressed in the coming fiscal year. They are:

- Address City's Long-term Water Storage Options; Including Purchase of Watershed Property
- Address Fire/EMS and Police Facilities
- Develop and Implement a Street Maintenance Plan
- Address Dallas' Identity Crisis (The Question: For what are we known?)
- Address (study) the LaCreole Node Infrastructure Issue
- Address the Lack of Public Electric Vehicle Charging Stations

The proposed budget includes funding for each of the Council's goals listed above. For example, the City was awarded a \$100,000 grant from Pacific Power to purchase and install electric vehicle charging stations in a public parking lot in the downtown. Another example is we have set aside \$45,000 in the Street SDC fund for a pavement management plan.

Work has already begun on the Council goals of addressing the needs of the public safety facilities, and on the Dallas Identity Crisis.

COVID-19 Impacts

As mentioned in the introduction, staff do not yet have a clear financial picture of the total revenue losses associated with COVID-19. However, we do have a pretty good idea of what revenue sources are likely to be negatively impacted. The following list are those revenue sources:

- Transient Lodging Taxes
- Ambulance Fees
- Parking Fees
- Recreation Program Fees
- Events Donations/Sponsorships
- Library Fines
- Aquatic Center Fees
- Utility Late Fees/Shutoffs
- Fines and Forfeitures, and
- Property Taxes

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While there will be revenue losses to the City's budget, the bigger crisis is the tremendous hit affecting our local economy. With the unspecified timeframe for reopening closed segments of the economy, local businesses are struggling to survive. Already we are hearing of small businesses that have closed their doors permanently. This affects local homeowners who are now unemployed. As the closed economy lingers on, more small businesses will be forced to follow suit. Immediate action is needed, and federal dollars are just not making their way down to small businesses.

I recently created a local survey for small business owners to understand their needs and how the City can assist them in this time. We've received over 50 responses in a little over a week, and hope to continue to hear from more. We'll be using this data to hopefully develop some local programming and assistance for our small businesses in Dallas. We'll also be applying for State allocated Community Development Block Grant funds through Business Oregon for Emergency Small Business and Micro-Enterprise Assistance Grants.

City's Financial Policies

The City Council adopted fiscal policies beginning in 2010. The policies were last reviewed and adopted by the Council on June 18, 2018 (see Fiscal Policies in your 2020 budget packet). The Administration Committee will once again review the policies in May 2020 with the Council to consider them in June 2020. City staff will be recommending only minor revisions to the policies, and elimination of one policy.

The policy to be eliminated is Operating Budget Policy 7, which requires the City to submit our annual budget to the Government Finance Officers Association for a distinguished budget award. This policy was just introduced in 2018. The reason for removing this policy is the costs-benefit analysis associated with the production of a budget document worthy of the award. Staff spend significant time producing the GFOA budget document (generally ready by September), and then another two months on the Citizen Budget (generally ready by December). By removing this policy, staff can focus their time on the production of the Citizen Budget which is a user friendly and easy to read budget document meant to help our citizens navigate and easily understand the City's budget.

I'd like to spend some space in this budget message to reinforce the importance of the City's Fiscal Policies. These policies, when followed, will ensure the city's long-term financial stability and ability to provide quality services to our citizens, businesses and visitors. As we have relaxed

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our position or implementation of some of these policies in the past, we have started to compromise the city's financial stability, especially in the General Fund. Not following our financial policies forces tougher conversations and decision making down the road, and could negatively affect services the city can provide. I'll highlight a few of the financial policies which are relevant to current decision making with respect to this year's budget.

The City Council will be considering modifications to the Police and Firefighter/EMS Fees (commonly known as the Public Safety Fees) on April 20, 2020. These fees are intended to financially support two Police Officer and two Firefighter/EMS positions. The fees were established in the Fall of 2018. The established fees were set by ordinance and are a flat fee applied to all utility accounts in the City. The revenues collected from the fee do not fully cover the costs of the four positions. City staff recommends adding two Firefighter/EMS positions to the Public Safety Fee, so a total of six positions would be paid out of this fund. To address the Public Safety Fees shortage, the City's Revenue Policies 1 and 4 should be applied. Those policies state:

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.*
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.*

Specific to the Public Safety Fees, following Revenue Policy 1 the City would maximize the user charge instead of subsidizing the cost of the service from other funds, specifically the General Fund. Following Revenue Policy 4, City staff have recalculated the Public Safety Fees to fully cover the personnel costs of the six employees, and the City Council should adjust the fee to cover those costs. Conversely, if the fee is not adjusted to cover the full costs of the positions, then the services should be reduced commensurate with the revenues that are currently collected.

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Another recent example of when Revenue Policies 1 and 4 were appropriately used is regarding a new fire supplies fee, and adjustments to the Aquatic Center and non-transport ambulance fees. Again, City staff evaluated and recalculated the proposed fees. Then the City Council approved these fees by resolution at their April 6, 2020 meeting.

Another example of a decision that is not consistent with current fiscal policies is regarding Operating Budget Policy 6. It should be noted that the decision pre-dates the policy, but I want to highlight the long-term implications of the decision and why it's important that we follow these policies. Operating Budget Policy 6 reads:

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.*

Back in 2005, the City bought into the PERS Pension Obligation Bond program to help lower our unfunded liability. The City bonded roughly \$1.6 million. The bond repayments run through FY 2028. This long-term debt burdens each of our funds which pay for personnel services. It is proving to be especially challenging now as this debt service removes over \$100,000 annually of flexible revenue from our General Fund for the next eight years.

The final fiscal policy I feel is critical to discuss here is the City's Reserve Policy This policy reads:

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).*

Please recall in this year's General Fund forecast, by year three all reserves were completely wiped out and the beginning fund balance started nearly \$2 million in the hole. It is absolutely necessary that the Budget Committee and Council consider this policy as unbendable. The primary reason this policy exists is so there is adequate cash on hand in the bank to cover the first six months expenses. Remember, the bulk of the General Fund revenues come in the form of property taxes and franchise fees. The vast majority of these revenues do not arrive in the City's bank account until December. If we begin a fiscal year with less than the 10%, we would be hard pressed to cover expenses early on in the fiscal year.

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Operational and Budget Changes

In an effort to reduce costs in the proposed budget, while continuing to provide the same services, there were a handful of operational changes that were implemented. These operational changes were mainly in General Fund supported departments, and resulted in the elimination of three positions (3 FTE) from the budget.

The three positions that were eliminated from the budget are: Marketing and Communications Manager, Economic Development Director, and Parks Maintenance Worker I. The Marketing and Communications Manager Position became vacant at the end of January. The other two positions will run through June 30, 2020. It is important to note for the Budget Committee that while these three positions have been eliminated, the programs and work they perform will continue. Below I will describe why the positions are being eliminated and how the work of these programs will continue.

Marketing & Communications, and City-run Events

The Marketing and Communications Manager position, as well as the Events Coordinator position were created in the current budget year.

These positions were intended to utilize the Transient Lodging Tax (TLT) funds to market the City of Dallas, organize and run community events, and manage all city social media accounts. The employees in these positions did quality work. The marketing performed was limited to City-run events, and did not have a broad reach outside the community. The City-run events were very well done. As noted earlier, the revenues to support this position/work came from the TLT funds as well as sponsorships and donations. Total revenue was projected in the current year's budget at \$165,000, while the actual revenues received are closer to \$125,000. The personnel costs associated with this work was roughly \$150,000/year. In addition, the City-run events are projected to cost roughly \$100,000 in the current budget year. In total, for the current budget year, the marketing/events program revenues are \$125,000, while the costs are \$250,000.

To correct this budget issue, I decided to eliminate the Marketing and Communications Manager position. To retain marketing services, the City has entered into a short-term contract with the Dallas Area Visitor's Center which runs through June 30, 2020. Included in the proposed budget is \$30,000 to extend the Visitor's Center contract for an additional year.

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The work of managing the City's social media accounts has been moved to the City Manager's Offices.

The City-run events are included in the proposed budget. However, given our limited resources, there will be less events this year than last year. There will also be a strong effort to identify local civic groups and organizations to take on the organization and management of all City-run events by the start of the FY 2021-22 budget year.

Economic Development

As mentioned several times in this budget message, the City's General Fund budget belt needs to be tightened. The economic development program is one area, where I feel strongly we can save money and continue to provide excellent service to our community. To reduce costs, the Economic Development Director position is being eliminated. This is a cost savings of roughly \$130,000.

The economic development program will be administered by the City Manager. The City Manager has extensive economic development experience, especially with respect to some of the key economic development tools the city of Dallas has to offer, namely the Enterprise Zone and Urban Renewal District. The City of Dallas has not attracted a single business over the past several years using the Enterprise Zone. If we are to be successful in building our employment tax base, we simply must do a better job and utilizing this tool in our toolbox. The economic impacts of COVID-19 on our historic downtown small businesses is tremendous. Utilizing our urban renewal funds to assist these small businesses will be essential to their survival. The City Manager has been very engaged with the Urban Renewal District Advisory Committee and Agency since September of 2019, and continuing to work with these citizen-led groups will be a smooth transition.

The City Council recently approved changes to the makeup and scope of work for the Economic Development Commission. This smaller group will be a key player in the economic recovery in Dallas. Again, the City Manager has been very engaged with this group as well, ensuring a smooth transition.

The City Manager is also working closely with other community and regional economic development partners, including Dallas Area Chamber of Commerce (ex officio board member), Dallas Area Visitor's Center (ex officio board member), SEDCOR, Polk County Commissioners, Mid-Willamette Valley Council of Governments, Polk County Tourism Alliance, and Travel Salem.

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Other Cost Saving Measures

In addition to the personnel savings that will be realized through the restructuring efforts described above, the proposed budget eliminates cost of living adjustments for non-represented employees. This includes exempt, and part-time employees (except minimum wage employees).

I also made the decision this year to pay off all outstanding interfund loans from the Sewer-SDC fund taken by General Fund supported departments. These loans were for capital projects and equipment/vehicle purchases. The loans will be paid in full with onetime personnel savings realized in the FY 19-20 budget from vacant positions throughout the year. This decision will pay dividends in the future budget cycles, as the formerly restricted money will now be available for ongoing expenditures

Budget Changes

There is only one major change to the structure of the budget document this year. I've decided to eliminate the Capital Projects Fund. Instead capital projects will now be tracked and expensed from capital outlay line items in each department or enterprise fund. The purpose for doing this is to enable departments to save their capital and materials and services monies from year to year to pay for larger capital expenditures. In prior years, all unspent funds in the departments would be syphoned back into the beginning fund balance of the general fund. The goal is to move away from this approach, because it often results in unnecessary spending to ensure a department will receive the same amount of money in their materials and services budgets the next year. If the departments are able to keep unspent money in their departments, then it will encourage them to only make necessary expenditures, and they will have more money for capital investments.

Capital Improvement Planning

The City of Dallas maintains a 5-year Capital Improvement Plan. This plan is included in this budget document. Capital projects are expenditures in excess of \$5,000. Many of the projects slated for FY 20-21 are system development charge eligible, or enterprise fund supported projects (e.g. John Barnard Park, or Clay Street Waterline Improvement). There was very little funds available for many General Fund supported capital expenditures. We'll need to be mindful of deferring maintenance, as that decision is often a slippery slope to more expensive improvements down the road when the improvements are immediate.

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Acknowledgements

I would first like to acknowledge and thank the Mayor, Council, and citizen members of the Budget Committee for committing your time, energy and knowledge to the city's budget. Your contributions to this process are valued, and represent those of the community we strive to serve.

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

Thanks to every city staff member who contributed to the formation of the budget document. I would like to give special recognition to the department managers who worked to reduce their materials and services budgets this year. That effort does not go unrecognized. I know you and your departments will continue to provide quality services to the public.

I would like to give extra praise to Cecilia Ward and the city's finance team. It is not always easy to adjust to a new City Manager's way of budgeting. She and her team have had to manage that transition many times in the past several years, and their work has been exemplary. Finally, I'd like to recognize and thank Emily Gagner and Sam Kaufmann who have assisted with the development and organization of the budget document.

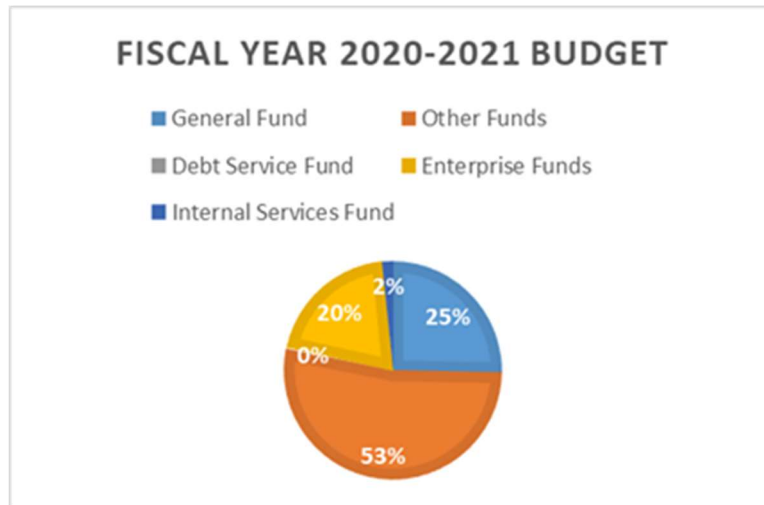
Respectfully submitted,

Brian Latta, City Manager



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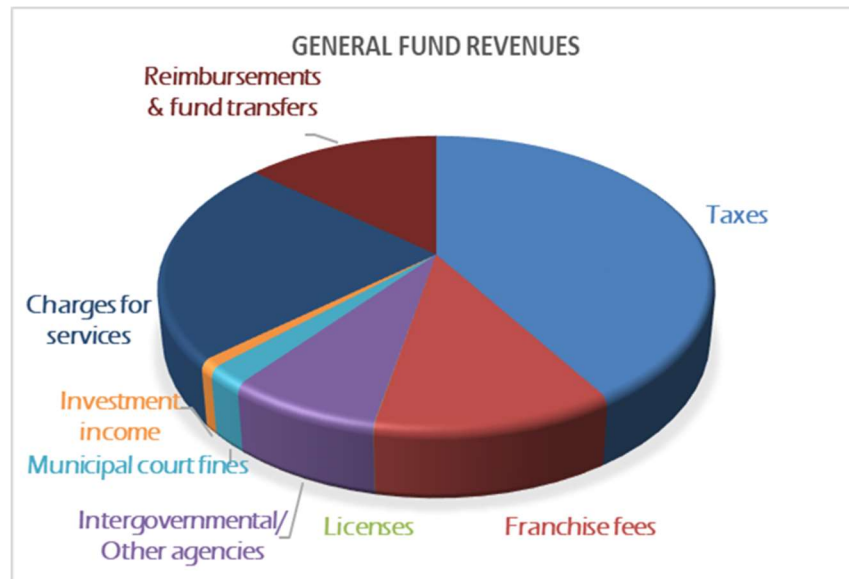
Fiscal Year 2020-2021 Budget				
\$55,654,988				
Governmental Funds			Proprietary Funds	
\$43,637,988			\$12,017,000	
General Fund	Other Funds	Debt Service Fund	Enterprise Funds	Internal Services Fund
\$14,090,000	\$29,393,944	\$154,044	\$11,144,000	\$873,000
Administration	Capital Projects Fund	General Long-Term Debt Fund	Sewer Fund	Fleet Mngt Fund
Economic Development	Street Fund		Stormwater Fund	
City Council	Building Inspection Fund		Water Fund	
City Attorney	Police/Fire and EMS Fee Fund			
Human Resources	Systems Development Fund			
Library	Trust Fund			
Finance	Grant Fund			
Parks	Risk Management Fund			
Municipal Court				
Fire and EMS				
Police				
Aquatic Center				
Planning				
Facilities				



general fund

General Fund Revenues

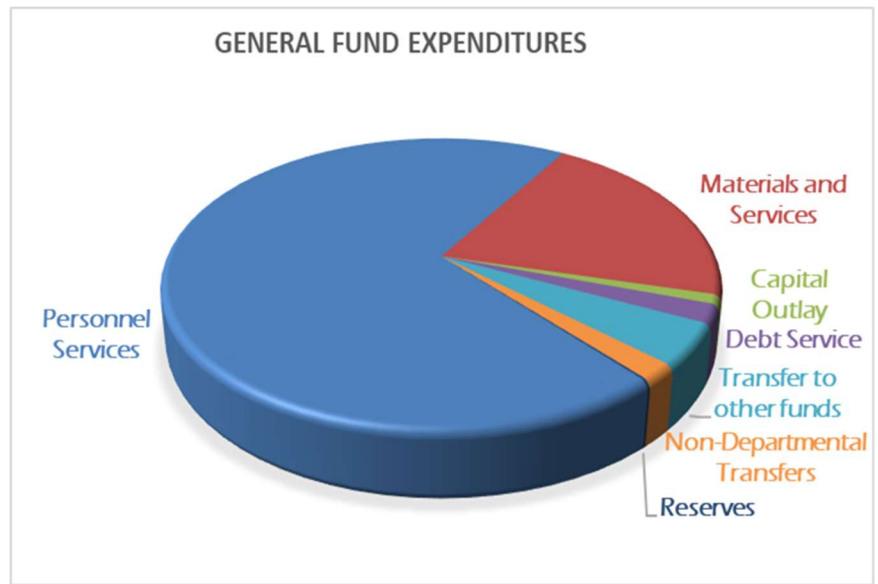
	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
Taxes	4,024,216	4,323,199	4,510,000	4,700,000
Franchise fees	1,254,229	1,302,982	1,365,000	1,350,000
Licenses	1,923	2,713	2,000	2,000
Intergovernmental/Other agencies	949,036	1,002,135	871,900	869,750
Municipal court fines	246,826	233,146	244,000	233,000
Investment income	88,298	134,020	75,000	100,000
Charges for services	2,723,784	2,831,788	2,735,000	2,604,000
Reimbursements & fund transfers	1,345,417	1,358,425	1,838,800	1,556,200
TOTAL REVENUES	10,633,730	11,188,408	11,641,700	11,414,950
Beginning balances	2,001,125	2,278,858	2,921,045	2,675,050
TOTAL	12,634,855	13,467,266	14,562,745	14,090,000



general fund

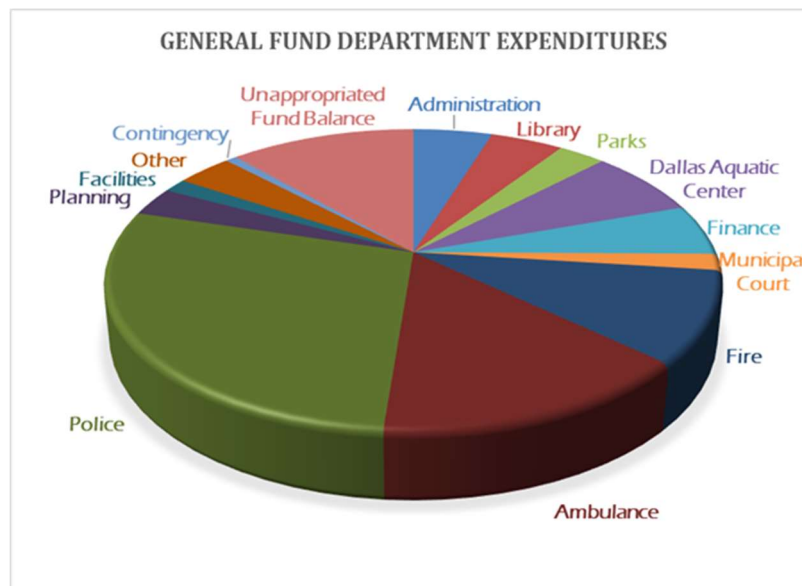
General Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
Personnel Services	7,266,502	7,236,185	8,764,576	8,617,000
Materials and Services	2,297,385	2,572,327	2,726,619	2,535,350
Capital Outlay	0	0	0	124,850
Debt Service	131,202	131,195	251,040	254,235
Transfer to other funds	221,967	171,251	196,175	571,879
Non-Departmental Transfers	438,940	421,000	573,000	225,000
Reserves	0	0	0	20,000
TOTAL EXPENDITURES	10,355,997	10,531,958	12,511,410	12,348,314
Operating Contingencies	0	0	100,000	100,000
Unappropriated Fund Balances	0	0	1,994,490	1,641,686
TOTAL GF RECAP	10,355,997	10,531,958	14,605,900	14,090,000



general fund

General Fund Department Expenditures	Dept Total
Administration	697,000
Library	643,450
Parks	416,000
Dallas Aquatic Center	1,019,743
Finance	770,000
Municipal Court	248,000
Fire	1,389,301
Ambulance	2,044,049
Police	3,981,000
Planning	435,150
Facilities	209,000
Other	495,621
Contingency	100,000
Unappropriated Fund Balance	1,641,686



governmental funds

Governmental Funds

Risk Management	System Development Charges
Capital Projects	Trust Fund
Building Department	Grant Fund
Police Officer Fee and FF/EMS Fee	General Obligation
Streets	Long-Term Debt

Governmental Funds Revenues	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
Risk Management	535,710	618,644	598,467	561,500
Capital Projects	663,142	665,710	333,059	170,000
Building Department	825,888	1,080,393	1,840,450	1,187,875
Police Officer Fee and FF/EMS Fee	-	189,171	475,000	457,000
Streets	2,393,127	2,800,678	4,675,769	4,650,000
System Development Charges	9,426,095	11,144,711	12,665,475	19,385,000
Trust Fund	397,531	395,969	348,293	322,400
Grant Fund	186,588	184,293	4,240,906	2,660,169
General Obligation	877,910	815,634	378,834	-
Long-Term Debt	135,705	142,304	148,417	154,044

Governmental Funds Expenditures	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
Risk Management	413,323	435,677	565,500	561,500
Capital Projects	470,930	653,651	981,000	170,000
Building Department	380,941	410,818	1,751,834	1,187,875
Police Officer Fee and FF/EMS Fee	-	189,171	475,000	457,000
Streets	928,584	892,409	4,597,442	4,650,000
System Development Charges	335,456	991,439	12,665,475	19,385,000
Trust Fund	184,230	170,292	333,000	322,400
Grant Fund	192,163	636,065	4,250,700	2,660,169
General Obligation	530,228	436,800	475,000	-
Long-Term Debt	135,705	142,304	148,417	154,044

governmental funds

Governmental Funds Capital Improvement Projects

Project	Funding Source	Proposed FY 20-21
Streets		
Routine		
Sidewalk Replacement/ADA Ramps	Street Fund	\$ 40,000
Pavement Maintenance and Overlay Program	Street Fund-ODOT Fund Exchange \$400K; Street Fund \$100K	\$ 500,000
Non-Routine		
Miscellaneous Equipment - Crosswalk flashers (Ellendale/Jasper); Streetlight additions; Misc	Street Fund	\$ 50,000
Hayter Sewer Project - Overlays	Street Fund-ODOT Fund Exchange	\$ 800,000
Intersection Design at W Ellendale Avenue/Levens Street	Street SDC	\$ 180,000
Godsey Road improvements with curb and sidewalk from Miller Avenue to Mommouth Cut-off	STIP(ODOT)-Grant \$1,410,000; State funds \$1,000,000; Street SDC and Storm SDC \$500,000; Balance- Sewer SDC; Sewer	\$ 3,650,000

enterprise funds

Enterprise Funds

Water Services – Provide engineering, management, operation and oversight of the City’s Water Treatment Plant and distribution system including the ASR well, intake facility and Mercer Reservoir and Dam.

Sewer Services – Provide engineering, design, contract oversight and inspection services for the City’s sewer infrastructure.

Stormwater Services – Provide engineering, design, contract oversight and inspection services for the City’s stormwater infrastructure.

Fleet Management – Fleet Management manages and maintains the City’s fleet of vehicles and equipment through the Total Care Program.

sewer

Sewer Fund

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
<i>Revenues</i>				
Total revenues	3,499,154	3,693,285	11,065,000	3,770,000
Beginning balances	902,515	1,030,640	819,571	770,000
TOTAL - Revenue + Beg Bal	4,401,669	4,723,925	11,884,571	4,540,000
<i>Expenditures</i>				
Total Expenditures	3,371,029	3,904,354	11,597,824	3,505,902
Operating Contingencies	-	-	226,478	1,034,098
TOTAL - Expenditures + Contingencies	3,371,029	3,904,354	11,824,302	4,540,000

Sewer Fund

Capital Improvement Projects

Project	Funding Source	Proposed FY 20-21
Sewer Routine		
Pipe Repair and Maintenance	Sewer Fund	\$ 50,000
Wastewater Treatment Facility Equipment Replacement	Sewer Fund	\$ 196,000
CMOM Program (Includes I & I and FOG Removal)	Sewer Fund	\$ 400,000
Non-Routine		
Reclaimed Wastewater (Purple Pipe) Project	Sewer SDC - DEQ Loan \$7M; Sewer SDC \$1M	\$8,600,000
Fiber Optics	Sewer Fund	\$ 50,000
LaCreole Node Sewer Line Design	Sewer SDC; Street SDC	\$ 475,000

stormwater

Stormwater Fund

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
<i>Revenues</i>				
Total revenues	209,421	216,148	355,500	425,000
Beginning balances	109,252	101,496	85,150	175,000
TOTAL - Revenue + Beg Bal	318,673	317,644	440,650	600,000
<i>Expenditures</i>				
Total Expenditures	217,177	232,494	393,864	480,793
Operating Contingencies	0	0	63,380	119,207
TOTAL - Expenditures + Contingencies	217,177	232,494	457,244	600,000

Stormwater Fund

Capital Improvement Projects

Project	Funding Source	Proposed FY 20-21
Stormwater		
Routine		
Storm Drain Replacement and Rehab.	Stormwater Fund	\$ 50,000
Non-Routine		
Kings Valley Hwy culverts replacement	Stormwater Fund	\$ 175,000

water

Water Fund

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
<i>Revenues</i>				
Total revenues	4,730,037	3,110,629	3,080,000	3,179,000
Beginning balances	1,669,332	2,366,577	2,608,936	2,825,000
TOTAL - Revenue + Beg Bal	6,399,369	5,477,206	5,688,936	6,004,000
<i>Expenditures</i>				
Total Expenditures	4,032,791	2,868,270	3,268,270	3,712,766
Operating Contingencies	-	-	2,277,428	2,291,234
TOTAL - Expenditures + Contingencies	4,032,791	2,868,270	5,545,698	6,004,000

Water Fund Capital Improvement Projects

Project	Funding Source	Proposed FY 20-21
Water		
Routine		
Small Diameter Pipe Replacements	Water Fund	\$ 75,000
Non-Routine		
WTP Capital Improvements	Water Fund	\$ 235,000
Upper Douglas High Pressure Water Feed Line	Water SDC	\$ 150,000
Fiber Optics	Water Fund	\$ 50,000
Clay St line rehab	Water Fund	\$ 500,000

fleet management

Fleet Management Fund

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
<i>Revenues</i>				
Total revenues	512,388	557,433	477,800	508,000
Beginning balances	431,389	389,077	353,117	365,000
TOTAL - Revenue + Beg Bal	943,777	946,510	830,917	873,000
<i>Expenditures</i>				
Total Expenditures	554,697	593,393	507,479	580,500
Operating Contingencies	-	-	274,100	292,500
TOTAL - Expenditures + Contingencies	554,697	593,393	781,579	873,000

Fleet Management Capital Improvement Projects

Project	Funding Source	Proposed FY 20-21
Fleet Services		
Buildings:		
Shop Upgrade (FY20-21 Needs Assessment)	Fleet Fund	\$ 25,000

urban renewal district

Urban Renewal Agency Budget Message
by Brian Latta, City Manager
2020-21 Annual Budget
April 20, 2020

To the Urban Renewal Agency Budget Committee Members:

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

The Urban Renewal Agency is a separate legal entity, with the City Council serving as the Urban Renewal Agency Board of Directors. The Urban Renewal Agency Board of Directors appointed the members of the City of Dallas Budget Committee as the Urban Renewal Agency Budget Committee. The Economic Development Director and City Manager serves as the staff for and administers the Urban Renewal Program. As the Economic Development Director position is proposed to be removed from the City's budget, the City Manager alone will staff this program in FY2020-21. This budget reflects the 15th year the Agency will receive property tax revenue from the district. The revenue is derived from increasing property value or new construction within the district. In 2004, the Assessor set the value of the frozen tax base of the district at \$25,137,464. The projected 2020 total assessed value of the district is \$43,928,612, which represents a \$18,791,148 increase in increment value since 2004 and \$1,548,129 over the prior year.

For 2020-21, it is anticipated that we will see an 8% increase in Excess Assessed Value, which will generate approximately \$225,000 in Tax Increment Revenue for the 2020-21 budget year. This estimate includes the assumption that 5% of total property taxes levied will not be collected. The following are projects planned for FY 2020-21:

- Continue and expand the façade grant program
- Continue the minor maintenance grant program
- Determine if additional debt can be accrued for new private investment programs

For 2020-21, it is anticipated that we will see an 8% increase in Excess Assessed Value, which will generate approximately \$225,000 in Tax Increment Revenue for the 2020-21 budget year. This estimate includes the assumption that 5% of total property taxes levied will not be collected.

urban renewal district

The following are projects planned for FY 2020-21:

- Continue and expand the façade grant program
- Continue the minor maintenance grant program
- Determine if additional debt can be accrued for new private investment programs

The proposed 2020-2021 budget includes \$623,000 for staffing, projects, and property acquisition, \$210,000 for the façade grant program (of which \$40,000, is already committed to authorized projects), and \$5,000 in the Minor Maintenance Grant program, \$12,000 for personal services, \$28,000 in professional services (\$13,000 will be paying for a RARE student), debt service in the amount of \$151,246, and a \$27,758 operating contingency. This proposed budget reflects projects, debt service and property acquisition/development in a balanced fashion to achieve the goals of the District.

Respectfully submitted,

Brian Latta
City Manager

Downtown Development Commission Urban Renewal Agency

Mayor Brian Dalton

Directors:

Larry Briggs
Terry Crawford
Kelly Gabliks
Bill Hahn
Jackie Lawson
Jennie Rummell
Michael Schilling
Paul Trahan
Ken Woods, Jr.

urban renewal district

Urban Renewal

<i>Revenues</i>	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
Total revenues	209,287	248,675	1,248,500	263,500
Beginning balances	450,199	454,296	465,150	360,000
TOTAL - Revenue + Beg Bal	659,486	702,971	1,713,650	623,500
<i>Expenditures</i>	Actual 2017-18	Actual 2018-19	Amended 2019-20	Adopted 2020-21
personnel services	15,308	22,962	33,000	12,000
materials & services	44,903	56,052	155,000	246,250
capital outlay	58,590	72,424	1,135,000	35,000
transfers	86,389	86,382	161,400	151,246
reserves	-	-	161,400	151,246
Total Expenditures	205,190	237,821	1,645,800	595,742
Operating Contingencies	-	-	27,700	27,758
TOTAL - Expenditures + Contingencies	205,190	237,821	1,673,500	623,500

The City of Dallas operates on a fiscal year that begins July 1st and ends June 30th. The budget for the current fiscal year was adopted on June 15, 2020 and became effective July 1, 2020.

Anyone can obtain more detailed budget information and a copy of the City's official 2020-21 budget documents from City Hall or online at www.dallasor.gov/budget. If you have specific questions, contact the Finance Department at 503.623.2338.



City of Dallas
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www.dallasor.gov