



Annual Budget Fiscal Year 2020-2021

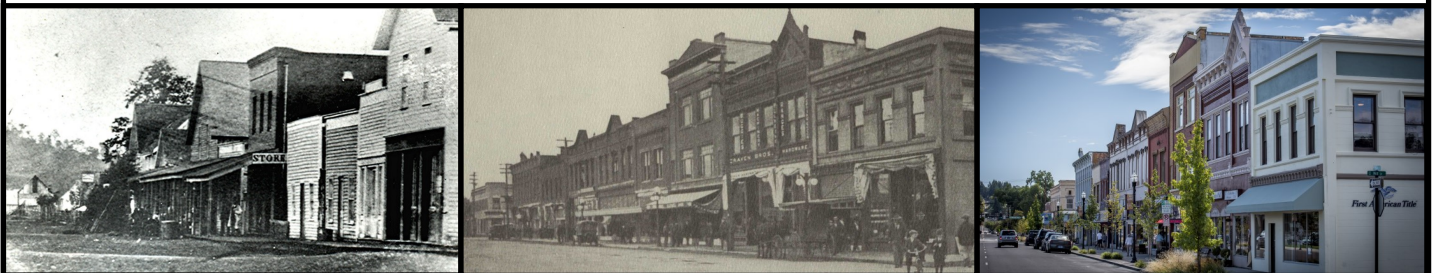


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Mayor and City Council

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.

Executive Management Team

City Manager.....	Brian Latta
Assistant City Manager.....	Emily Gagner
Building & Planning.....	Scott Whyte
Public Works.....	Gary Marks
Financial Services.....	Cecilia Ward
Fire and EMS.....	Todd Brumfield
Legal.....	Lane Shetterly
Police.....	Tom Simpson

Budget Committee Citizen Members

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

City Budget Message

by Brian Latta, City Manager

2020-21 Annual Budget

April 20, 2020



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.

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
- Successfully organized and ran community events through summer and fall
- 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

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

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 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.

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 1. 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.

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.

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

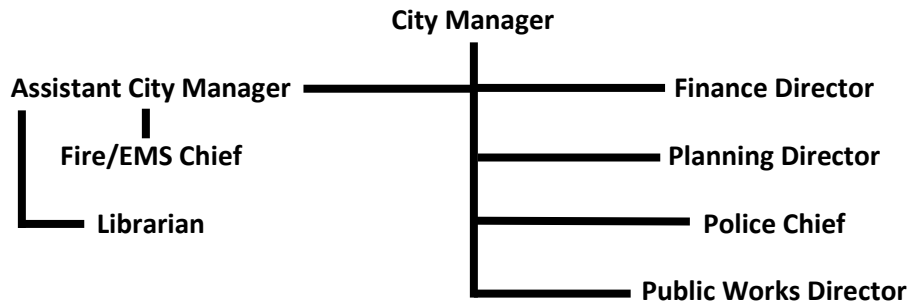
As mentioned several times in this budget message, the City's General Fund budget belt needs to be tightened. The economic development program is one area, where I feel strongly we can save money and continue to provide excellent service to our community. To reduce costs, the Economic Development Director 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.

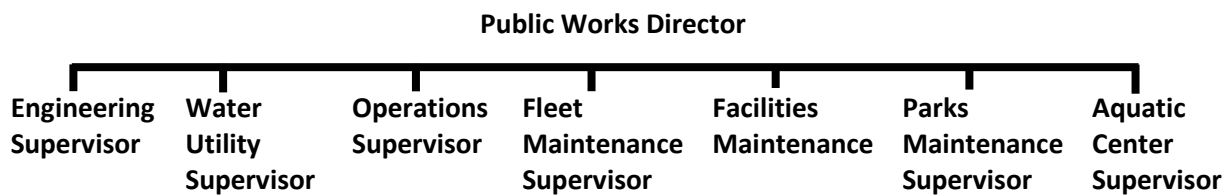
To ensure the City Manager will have adequate time to provide excellent economic development work, I have restructured the organizational charts for the City. With Emily Gagner being promoted to Assistant City Manager this past year, I felt it important to provide her with responsibility to manage and supervise department heads. As such, she has been assigned to manage and supervise the Librarian, and Fire/EMS Chief (see Org. Chart below).



She also supervises the Events Coordinator and City Recorder positions. These new assignments went into effect on April 1, 2020. This has and will give the City Manager and Economic Development Director a three month window to transition all economic development work projects before June 30th.

Parks Maintenance and the Dallas Aquatic Center

The final piece of restructuring that has taken place to reduce costs in the General Fund is to reclassify the Parks Manager position to Parks Maintenance Supervisor, and eliminate a Parks Maintenance I position, and move the Parks Maintenance and Dallas Aquatic Center under the supervision and management of the Public Works Director (see Org. Chart below).



This restructuring eliminates a department head position in exchange for a supervisor level position. It also allows the parks maintenance program to retain the same number of FTE dedicated to that work, after the elimination of the Parks Maintenance I position.

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.

How to Read the Budget Document

The 2020-21 Budget document contains the budget message, information about the city's tax rates, the budget calendar, the city's fiscal policies, a listing of the city's personnel, the city's capital improvement plan, and number sheets for the entire city budget. The budget message, calendar, tax rates, fiscal policies, personnel list, and capital improvement plan are included to provide context to the city's budget. It is important to read and understand these documents before jumping both feet into the numbers. The number sheets, or meat of the budget, contain the proposed revenue projections and appropriations. This is where the Budget Committee and City Council will spend much of their time. As such, I wanted to provide you with a quick guide on how to read a number sheet. I've taken the 2020-21 Administration Expenditures number sheet as the example (see next page).

This is an Object Classification

Administration Expenditures

This is the Fund

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	491,044	384,691	430,000	286,000		
Fringe benefits	183,492	173,678	290,000	197,000		
PERS EIF Contribution	0	0	158,576	0		
Total personnel services	674,536	558,369	878,576	483,000	0	0
Materials and Services						
Public notices	0	1,787	800	500		
Materials and supplies	2,325	2,166	3,200	2,500		
Repairs & maintenance	82	619	700	700		
Office expense	2,633	1,505	3,000	2,000		
Mayor expense	5,981	6,475	5,000	4,000		
Council expense	6,644	9,051	10,000	8,000		
Economic Development expense	9,547	8,464	10,000	42,000		
Telecommunications	180	67	500	500		
Maintenance & rental contracts	6,232	4,291	6,300	10,000		
Computer services	6,398	6,813	6,000	8,000		
Professional services	6,174	9,743	35,000	50,000		
City Attorney	58,800	58,800	64,000	59,000		
Employee development	6,275	196	5,000	1,000		
Emergency Management	7,067	8,221	7,500	8,000		
Risk Management	385	494	1,000	500		
Travel and education	10,001	4,620	10,000	8,000		
Miscellaneous	43,482	23,465	15,424	9,300		
Total materials & services	172,205	146,779	183,424	214,000	0	0
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	846,742	705,148	1,062,000	697,000	0	0

This is a Line Item Detail

Oregon Budget law requires local budgets to include the prior three years data. This is why you will see the Actual 2017-18 and Actual 2018-19 numbers, as well as the Amended 2019-20 numbers. The Actual numbers are audited. The Amended numbers are what was budgeted (including mid-year amendments), but does not reflect what was actually received or expensed.

The next three columns titled the Proposed, Approved and Adopted 2020-21 are for the current year budget process. The Proposed 2020-21 numbers are what the Budget Committee will consider. Once the Budget Committee approves the Proposed numbers, including any revisions, those numbers will be added to the Approved 2020-21 column. The Approved number sheets will be considered by the City Council. Once the City Council adopts the Approved numbers, including any revisions, those numbers will be added to the Adopted 2020-21 column and the FY 2020-21 budget will be completed.

Unlike previous years, you will notice there is a brief narrative summary after each number sheet. This summary will give you some additional insight into what has changed in the numbers and why. We hope

this information will prove valuable to you in reviewing and understanding the proposed budget numbers.

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

Property Tax

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

Tax Rates FY 2019-20	
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

City of Dallas, Oregon			
Tax Rate and Assessed Value	Actual 2018-19	Actual 2019-20	Estimated 2020-21
Appraised assessed taxable property in the City	\$1,073,640,119	\$1,146,970,686	\$1,195,870,310
Tax levy	4,432,072	4,733,176	5,017,154
Debt service	462,953		
TOTAL TAX LEVY	\$4,895,025	\$4,733,176	\$5,017,154
Tax rate per \$1,000 value	\$4.6336	\$4.1954	\$4.1954
Effective rate minus bonds	\$4.1954		

TOP 10 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.

2020-2021 Budget Calendar

April 6	6:00 PM	General meeting of the Budget Committee to get information on the revised budget process.
April 13		Post on website Legal Notice of Budget Committee meeting and public hearing on April 27 for the purpose of receiving the 2020-2021 proposed budget, and a public hearing to be held on April 27 on the proposed budget and state revenue sharing.
April 20		Proposed budget for FY 2020-2021 distributed to budget committee and made available to the public
April 22		Publish Legal Notice of Budget Committee meeting on April 27 for the purpose of receiving the 2020-2021 proposed budget, and a public hearing to be held on April 27 on the proposed budget and state revenue sharing. (submit to newspaper by 4/16)
April 27	6:00 PM	General Meeting of the Budget Committee <ol style="list-style-type: none"> 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	6:00 PM	Budget Committee meeting <ol style="list-style-type: none"> 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.
May 18	After 7:00 PM Council Meeting	<ol style="list-style-type: none"> 1. Budget committee meeting if needed 2. Last date for Budget Committee to approve a recommended Budget.
May 27		Publish “Financial Summary and Notice of Budget Hearing” on June 1 and advertisement of Budget including summary budget statements. (submit to newspaper by 5/20)
June 1	7:00 PM	<ol style="list-style-type: none"> 1. Public Hearing – in City Council Chambers 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	7:00 PM	City Council adopts a resolution (if not accomplished June 1, 2020)
June 30		Certify Property Tax Levy to County Assessor.

Fiscal Policies

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 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.

The City of Dallas's financial goals seek to:

- Ensure the 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 a sense of accountability into the financial operation of the City.
- Provide the 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.

Fiscal Objectives

Revenue Policy

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. User charges include land use, engineering inspection, building permit and building inspection fees.
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. 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.

6. 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 Policy

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.
7. The City will submit the Adopted Budget Document to obtain the Award for Distinguished Budget Presentation from the Government Finance Officer's Association (GFOA).

Expenditure Control Policy

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 his/her 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 Policy

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 Policy

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 Policy

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. 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 Policy

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 Policy

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.

The Council adopted the current Fiscal Policies on June 18, 2018.

FY 2020-21 City of Dallas Positions/FTE

Department	Position Title	Positions	FTE				Total FTE
Administration			Admin				
	City Manager	1	1				1
	DH4 Assistant City Manager	1	1				1
	21 Executive Assistant/City Recorder	1	1				1
Finance			Finance	Court	Sewer	Water	
	DH3 Finance Director	1	1				1
	M2 Assistant Finance Director	1	1				1
	20 Accounting Clerk	1	1				1
	20 Accounts Payable Clerk	1	1				1
	17 Admin Assistant	1	0.25	0.25	0.25	0.25	1
Public Works			Streets	Water	Sewer	Stormwater	
	DH3 Public Works Director	1	0.2	0.4	0.4	0	1
	Assistant Engineer-Water	1	0	0.18	0	0	0.18
	M1 Operations Supervisor	1	0.25	0.1	0.55	0.1	1
	M1 Engineering Svcs Supervisor	1	0.2	0.4	0.4	0	1
	M1 Water Utilities Supervisor	1	0	1	0	0	1
	29 Project Manager/Inspector	1	0.2	0.4	0.4	0	1
	28 Public Works Foreman	1	0.25	0.1	0.55	0.1	1
	27 Water Treatment Facility Operator III	2	0	2	0	0	2
	Water Foreman	1	0	1	0	0	1
	23 Utility Worker II	1	0	1	0	0	1
	23 Environmental Field and Compliance Tech	1	0.2	0.4	0.4	0	1
	20 Utility Worker I	1	0	1	0	0	1
	20 Engineering Technical Assistant	1	0.2	0.4	0.4	0	1
	18 Street Sweeper Operator	1	0	0	0	1	1
	18 Utility Technician	4	1.25	0.55	2.1	0.1	4
Municipal Court			Court				
	22 Court Services Administrator	1	1				1
	Court Bailiff	1	0.12				0.12
Facilities			Facilities				
	23 Facilities Maintenance Foreman	1	1				1
	Custodian	1	0.5				0.5
EMS			EMS	Fire			
	29 Ambulance Shift Lt.	1	1	0			1
	26 Paramedic	9	9	0			9
	Flexible Scheduled Employees*	16	5.25	0			5.25
	* Flexible Scheduled Employees' hours vary.						
Fire			Fire	EMS	Fee		
	DH4 Fire Chief	1	0.5	0.5	0		1
	DH1 Deputy Fire Chief	1	0.75	0.25	0		1
	M2 Fire Division Chief	1	0.85	0.15	0		1
	Fire Captain	2	2	0	0		2
	FF/EMT	3	1	0	2		3
	FF/Paramedic	1	1	0	0		1
	17 Admin Assistant	1	0.85	0.15	0		1
Fleet			Fleet				
	29 Fleet Mgt. Supervisor	1	1				1
	24 Mechanic Maintenance Specialist	1	1				1

FY 2020-21 City of Dallas Positions/FTE

Department	Position Title	Positions	FTE			Total FTE
Police			Police	Fee		
	DH4 Police Chief	1	1			1
	DH3 Deputy Police Chief	1	1			1
	Police Sgt	4	4			4
	27 Records Supervisor	1	1			1
	Community Service Officer	1	1			1
	17 Community Service Officer	1	0.5			0.5
	Community Liaison	1	1			1
	16 Police Records Clerk II	1	0.5			0.5
	Police Officers	15	13	2		15
Library			Library			
	M2 Library Supervisor	1	1			1
	20 Library Assistant	2	2			2
	17 Library Aide II	2	2			2
	12 Library Aide I	3	1.63			1.63
	08 Library Page	3	0.55			0.55
Parks & Rec						
	M1 Parks Supervisor	1	1			1
	21 Rec & Events Coordinator	1	1			1
	22 Park Maintenance Worker II	1	1			1
	08 General Laborer	2	1			1
Aquatic			Aquatic			
	M1 Aquatic Center Supervisor	1	1			1
	18 Head Guard	1	1			1
	14 Custodian/Maint Repair Tech	1	0.5			0.5
	Flexible Scheduled Employees*	26	12.38			12.38
	* Flexible Scheduled Employees' hours vary.					
Planning			Planning	Building	Sewer	Water
	DH2 Planning and Building Director	1	0.9	0.1	0	0
	28 Planner II	1	1	0	0	0
	22 Code Services Specialist	1	1	0	0	0
	21 Executive Assistant Community Development	1	0.25	0.25	0.25	0.25
Building			Building			
	M2 Building Official	1	1			1
	29 Building Inspector II	1	1			1
	26 Building Inspector I	1	1			1
	Building Inspector	1	0.025			0.025
		148				114.135

Eliminated Positions Fiscal Year 2020-2021						
Administration						
	21 Tourism and Marketing	1	1			1
	DH1 Economic Development Director	1	1			1
Parks & Rec						
	19 Parks Maintenance Worker I	1	1			1
		3				3

CITY OF DALLAS
STATEMENT OF BONDS AND LOANS OUTSTANDING JUNE 30, 2020

	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6-30-20	Maturing 20-21 Principal	Maturing 20-21 Interest
WATER BONDS/LOANS							
2017 Sewer/Water Refunding Note	3/29/2017	3/1/2032	\$ 4,848,000	2.58%	\$ 3,898,000	\$ 330,000	\$ 100,568
2017 DEQ CWSRF Loan	1/23/2017	2/1/2038	\$ 1,750,000	1.41%	\$ 1,631,744	\$ 80,234	\$ 22,726
2015 Safe Drinking Water Loan	12/9/2014	12/1/2037	\$ 1,037,498	3.46%	\$ 961,835	\$ 39,456	\$ 33,279
TOTAL - Water			\$ 7,635,498		\$ 6,491,579	\$ 449,690	\$ 156,574
SEWER BONDS/LOANS							
2017 Sewer/Water Refunding Note	3/29/2017	3/1/2032	\$ 752,000	2.58%	\$ 752,000	\$ -	\$ 19,402
TOTAL - Sewer			\$ 752,000		\$ 752,000	\$ -	\$ 19,402
STREET BONDS/LOANS							
2019 Main St Loan	7/2/2019	6/1/2039	\$ 721,000	3.00%	\$ 696,000	\$ 28,000	\$ 20,880
TOTAL - Street			\$ 721,000		\$ 696,000	\$ 28,000	\$ 20,880
GENERAL LONG TERM DEBT							
2005 PERS Pension Obligation bonds	9/23/2005	6/1/2028	\$ 1,585,000	4.379%- 5.004%	\$ 1,080,000	\$ 100,000	\$ 54,043
TOTAL - General Long Term Debt			\$ 1,585,000		\$ 1,080,000	\$ 100,000	\$ 54,043
GENERAL FUND DEBT SERVICE							
2016 Jefferson Building Loan	8/1/2016	6/30/2026	\$ 261,500	1.50%	\$ 163,723	\$ 25,898	\$ 2,278
2013 Urban Renewal Financing	7/30/2013	7/15/2023	\$ 750,000	2.90%	\$ 326,310	\$ 78,064	\$ 8,331
2019 Urban Renewal Financing	7/2/2019	6/1/2039	\$ 927,000	3.00%	\$ 895,000	\$ 36,000	\$ 26,850
2014 Fire Apparatus Lease	11/30/2014	11/30/2024	\$ 385,795	2.82%	\$ 206,288	\$ 38,995	\$ 5,818
TOTAL - General Fund Debt Service			\$ 2,324,295		\$ 1,591,321	\$ 178,957	\$ 43,277
TOTAL DEBT:			\$ 13,017,793		\$ 10,610,900	\$ 756,647	\$ 294,176

Project	Funding Source	Current (Amended) FY 19-20	Proposed FY 20-21	FY 21-22	FY 22-23	FY 23-24	5+ Years	Cost Estimate
General Fund								
Aquatic Center								
Front Desk Remodel			\$ 10,000					\$ 10,000
Paint interior			\$ 7,000					\$ 7,000
Splash Pad					\$ 50,000			\$ 50,000
Remodel Back of AC				\$ 50,000				\$ 50,000
Upgrade HVAC					\$ 100,000			\$ 100,000
Replace River Pump						\$ 30,000		\$ 30,000
UV Lighting				\$ 70,000				\$ 70,000
Emergency Medical Services								
Power Cot	Capital Projects Fund	\$ 25,000						\$ 25,000
Power Cot (2025)						\$ 28,000		\$ 28,000
Power Cot (2026)						\$ 28,000		\$ 28,000
Power Loading System (2026)						\$ 120,000		\$ 120,000
Replace AED's				\$ 16,000				\$ 16,000
HVAC system and bldg maint			\$ 75,000					\$ 75,000
Cardiac Compression Devices					\$ 60,000			\$ 60,000
Cardiac Monitors (2024)						\$ 160,000		\$ 160,000
Fire								
Extrication Tool System			\$ 35,000					\$ 35,000
Mobile Data Computers	Capital Projects Fund	\$ 12,000				\$ 15,000		\$ 27,000
Radios	Fire/Grant					\$ 150,000		\$ 150,000
Training Props & Improvements			\$ 40,000	\$ 40,000		\$ 30,000		\$ 110,000
Hose			\$ 10,000					\$ 10,000
Portacount Pro+ Respirator Fit Tester (2029)						\$ 17,000		\$ 17,000
PPE Washer			\$ 8,000					\$ 8,000
PPE Dryer					\$ 7,000			\$ 7,000
Thermal Imaging Camera (yr 2023, 2025)					\$ 5,000		\$ 5,000	\$ 10,000
Self Contained Breathing Apparatus (yr 2034)	Fire/Grant						\$ 350,000	\$ 350,000
SCBA Compressor (yr 2030)	Fire/Grant					\$ 50,000		\$ 50,000
Facilities-City Hall								
Demolition of house by fire station		\$ 35,000						\$ 35,000
City Hall Parking Lot Repair								\$ -
City Hall Phone System Upgrade	GF, Water, Sewer, Storm, Street							\$ -
City Hall Seismic Retrofit	Grant					\$ 3,000,000		\$ 3,000,000
Facilities-Non Departmental								
Armory Property		\$ 30,000	\$ 30,000					\$ 60,000
Senior Center	CDBG	\$ 1,600,000						\$ 1,600,000
New HVAC-Radio Shack Bldg			\$ 15,000					\$ 15,000
Camera Security Systems	all funds?		\$ 140,000					\$ 140,000
EV Charging Stations			\$ 11,200					\$ 11,200
IT- Non Departmental								
Server Replacement			\$ 40,000					\$ 40,000
Computer/IT Equipment		\$ 15,700	\$ 10,000					\$ 25,700
Library								
Library Remodel*			\$ 20,000					\$ 20,000
Circulation Remodel**				\$ 20,000				\$ 20,000
New Carpet**			\$ 40,000					\$ 40,000
Microfilm Reader & software	Capital Projects Fund (40%), Library Trust (30%), Grant (30%)	\$ 10,000						\$ 10,000
Shelving (child height)**				\$ 9,000				\$ 9,000
Office Furniture - Manager						\$ 5,000		\$ 5,000
Book Carts			\$ 9,000					\$ 9,000
Security Gates						\$ 24,000		\$ 24,000
4-new handicap motors/hardware for doors - possibly new doors **					\$ 20,000	\$ 20,000		\$ 40,000
Updatel front entry way with safety glass			\$ 12,650					\$ 12,650
Paint workroom/replace shelving in storage and workrooms**				\$ 10,000				\$ 10,000
* Architect								\$ -
** If the remodel happens these items may be rolled into those funds								\$ -
Parks								
Re-roof Old Gazebo	Capital Projects Fund	\$ 30,000						\$ 30,000
Re-roof Buildings A,B,D,F				\$ 32,000				\$ 32,000
Jon Barnard Park (Academy Park II)	Park SDC		\$ 480,000					\$ 480,000
Table Replacement			\$ 5,000					\$ 5,000
Kingsborough Irrigation				\$ 20,000				\$ 20,000
Irrigation on new side-Main Park				\$ 22,000				\$ 22,000
Police								
Firing Range Improvements			\$ 8,000					\$ 8,000
Impound Lot at City Shops (enclose/doors)	Capital Projects Fund	\$ 7,200						\$ 7,200
3-Zoll AED's (for remaining fleet)	Capital Projects Fund	\$ 5,100						\$ 5,100
Metal cover (carport) for mobile command trailer			\$ 6,000					\$ 6,000
Dog Shelter Replacement	Grant					\$ 45,000		\$ 45,000
PD HVAC Replacement			\$ 30,000					\$ 30,000

Project	Funding Source	Current (Amended) FY 19-20	Proposed FY 20-21	FY 21-22	FY 22-23	FY 23-24	5+ Years	Cost Estimate
Streets								
Routine								
Sidewalk Replacement/ADA Ramps	Street Fund	\$ 20,000	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000		\$ 120,000
Pavement Maintenance and Overlay Program	Street Fund-ODOT Fund Exchange \$400K; Street Fund \$100K	\$ 500,000	\$ 500,000	\$ 500,000	\$ 300,000	\$ 300,000		\$ 2,100,000
Non-Routine								
Miscellaneous Equipment - Crosswalk flashers (Ellendale/Jasper); Streetlight additions; Misc	Street Fund		\$ 50,000					\$ 50,000
Hayter Sewer Project - Overlays	Street Fund-ODOT Fund Exchange	\$ 500,000	\$ 800,000					\$ 800,000
Main St - 600/700 Block	Urban Renewal loan \$300,000; Street Fund loan \$700,000, ODOT \$100,000; FY 18-19 UR	\$ 1,100,000						\$ 1,100,000
Pavement Management Plan	Street SDC; TGM Grant?		\$ 45,000					\$ 45,000
Intersection Design at W Ellendale Avenue/Levens Street	Street SDC	\$ 75,000	\$ 180,000					\$ 255,000
Signalization and channelization improvements including ROW acquisition, widening and utility relocations at E. Ellendale and Fir Villa	Developer \$600,000; Street Fund \$600,000; Street SDC \$600,000; FY21-22 100% Street SDC (Design)			\$ 200,000	\$ 1,600,000			\$ 1,800,000
Improve Monmouth Cut-off/Uglow intersection	Street SDC FY20-21; Developer?, Street Fund?			\$ 200,000	Build			\$ 200,000
Godsey Road improvements with curb and sidewalk from Miller Avenue to Monmouth 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	\$ 3,650,000					\$ 3,650,000
Pedestrian Crossing Beacon near Walmart and E. Ellendale	ODOT Bike/Ped Funds	\$ 115,000						\$ 115,000
Sewer								
Routine								
Pipe Repair and Maintenance	Sewer Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 250,000
Wastewater Treatment Facility Equipment Replacement	Sewer Fund	\$ 100,000	\$ 196,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 446,000
CMOM Program (Includes I & I and FOG Removal)	Sewer Fund	\$ 100,000	\$ 400,000	\$ 400,000	\$ 100,000	\$ 100,000		\$ 1,100,000
Non-Routine								
Reclaimed Wastewater (Purple Pipe) Project	Sewer SDC - DEQ Loan \$7M; Sewer SDC \$1M		\$ 8,600,000					\$ 8,600,000
Hayter-Birch Street sewer line project	Sewer SDC 90%; Sewer Fund 10%	\$ 2,400,000						\$ 2,400,000
Update Sewer Master Plan	Sewer SDC			\$ 200,000				\$ 200,000
Fiber Optics	Sewer Fund	\$ 42,500	\$ 50,000					\$ 92,500
LaCreole Node Sewer Line Design	Sewer SDC; Street SDC		\$ 475,000					\$ 475,000
Stormwater								
Routine								
Storm Drain Replacement and Rehab.	Stormwater Fund	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 225,000
Non-Routine								
Kings Valley Hwy culverts replacement	Stormwater Fund		\$ 175,000					\$ 175,000
West Ellendale culvert	Stormwater Fund			\$ 100,000	\$ 500,000			\$ 600,000
SW Hunter St. Improvements	Stormwater Fund						\$ 250,000	\$ 250,000
East Ellendale Box Culvert and Upstream Improvements	Stormwater Fund						\$ 850,000	\$ 850,000
North Fork Ash Creek Improvements and Land Acquisition	Storm SDC						\$ 3,000,000	\$ 3,000,000
Water								
Routine								
Small Diameter Pipe Replacements	Water Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ 375,000
Non-Routine								
WTP Capital Improvements	Water Fund		\$ 235,000					\$ 235,000
Outlet Pipe Modifications at Mercer Reservoir	Water Fund	\$ 75,000						\$ 75,000
Upper Douglas High Pressure Water Feed Line	Water SDC	\$ 150,000	\$ 150,000					\$ 300,000
Upper Douglas 2MG Storage Reservoir	Developer, SRF Loan					\$ 3,800,000		\$ 3,800,000
WTP Chemical Upgrades	Water Fund	\$ 200,000						\$ 200,000
AMR Project	Water SDC	\$ 600,000						\$ 600,000
Equipment	Water Fund	\$ 30,000						\$ 30,000
Fiber Optics	Water Fund	\$ 42,500	\$ 50,000					\$ 92,500
Water System Facilities Master Plan	Water SDC				\$ 200,000			\$ 200,000
Clay St line rehab	Water Fund		\$ 500,000					\$ 500,000
Mercer Reservoir Dredging and Expansion (50 mg)	SRF Loan, SDC					\$ 1,700,000		\$ 1,700,000
Log Boom Replacement	Water Fund	\$ 85,000						\$ 85,000

Project	Funding Source	Current (Amended) FY 19-20	Proposed FY 20-21	FY 21-22	FY 22-23	FY 23-24	5+ Years	Cost Estimate
Fleet Services								\$ -
Buildings:								\$ -
Shop Upgrade (FY20-21 Needs Assessment)	Fleet Fund		\$ 25,000					\$ 25,000
								\$ -
Public Works Equipment:								\$ -
Street Sweeper Replacement	50% Storm and 50% Street Fund-Interfund Loan	\$ 275,000						\$ 275,000
Parks Mower	Parks				\$ 20,000			\$ 20,000
Vehicles								
EMS								
Replace Medic Units	EMS Operations-interfund loan			\$ 218,000		\$ 223,200		\$ 441,200
Fire Department								\$ -
Replace Fire Staff Vehicle	Capital Projects Fund				\$ 75,000			\$ 75,000
Engine R102/E102 Replacement	Capital Projects Fund-loan	\$ 600,000						\$ 600,000
Rescue L101 Replacement (yr 2023)	Capital Projects Fund						\$ 1,500,000	\$ 1,500,000
Parks								\$ -
Truck	Fleet Fund				\$ 60,000			\$ 60,000
Police								\$ -
Police Vehicle Replacement	Capital Projects Fund	\$ 67,000	\$ 73,000	\$ 73,000	\$ 75,000	\$ 78,000		\$ 366,000
Animal Control Pickup Replacement	Capital Projects Fund		\$ 45,000					\$ 45,000
Public Works								\$ -
Fleet Vehicle	Fleet Fund			\$ 50,000				\$ 50,000
Utility Trucks (2)	(1) Sewer/Street; (1) Water	\$ 60,000						\$ 60,000

All Funds Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Property Taxes	4,539,555	4,791,151	4,510,000	4,700,000	4,700,000	4,700,000
Other Agency Shared Taxes	1,605,055	1,776,966	1,926,900	2,014,750	2,014,750	2,014,750
State and Federal Grants	730,346	189,417	4,892,700	3,473,310	3,473,310	3,473,310
User Fees	12,337,567	12,795,606	14,323,000	20,606,000	20,606,000	20,606,000
Franchise Fees	1,254,229	1,302,982	1,365,000	1,350,000	1,350,000	1,350,000
Interest Earned	199,818	345,325	301,000	333,000	333,000	333,000
Reimbursements and Transfers	2,368,302	2,543,989	3,114,367	2,863,703	2,923,703	2,923,703
Trust Deposits	231,189	182,668	154,000	174,500	174,500	174,500
Other	2,597,388	990,634	8,618,500	452,500	452,500	452,500
Beginning Balance	14,237,451	18,037,237	19,927,225	19,627,225	19,627,225	19,627,225
TOTAL	40,100,901	42,955,975	59,132,693	55,594,988	55,654,988	55,654,988

This page reflects all sources of revenues in the entire city budget. The overall revenues are dropping by 5.86%. This change is affected by a few factors. The state and federal grants line item is decreasing due to the completion of the CDBG grant for the Senior Center project. The reimbursements and transfers was inflated last year because of a one-time revenue of the GO bond proceeds being transferred to the general fund. Without that transfer, this year's budget is normalizing to historical averages. The final, and most important, factor affecting the overall drop in revenue is a cultural shift to be more conservative in our revenue estimates. When comparing prior year's revenue projections with actual revenues received, it became clear that many sources of revenue were simply overinflated. By taking a more conservative approach to revenue projections, the city will hopefully realize and exceed revenue projections.

While not a loss in revenue, it should be noted, the purple pipe project loan from DEQ (\$7.6M) has been moved from the other line item to the user fees line item. This change is to reflect the purple pipe project is 100% SDC eligible, and pre-construction costs should be paid out of the Sewer SDC fund instead of the Sewer fund.

All Funds Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services	9,231,407	9,676,281	11,716,000	11,821,000	11,736,000	11,736,000
Materials & Services	5,208,178	5,589,782	5,915,319	5,682,450	5,679,450	5,679,450
Capital Outlay	3,102,519	3,109,162	27,300,500	25,132,844	25,132,844	25,132,844
Debt Service	2,287,167	2,310,671	2,380,208	1,485,827	1,485,827	1,485,827
Contingency	0	0	6,412,464	6,959,441	6,959,441	6,959,441
Intra-fund Transfers	2,273,979	2,403,198	3,607,610	2,761,940	2,761,940	2,761,940
Unappropriated Fund Balance	0	0	2,125,990	1,751,486	1,899,486	1,899,486
TOTAL	22,103,250	23,089,094	59,458,091	55,594,988	55,654,988	55,654,988

This page shows all proposed expenditures, including transfers, contingency, and unappropriated fund balance. The overall expenditures are dropping by 6.31%. Personnel services is up \$116,424. To temper the personnel services increase, the proposed budget eliminates three FTE, eliminates cost of living increases for non-represented employees, and includes restructuring of management and supervisory duties in some departments.

Materials and services spending is proposed to be reduced by \$232,869. The City Manager asked each department manager to reduce spending where possible. The department managers did a good job in reducing their respective materials and services budgets.

Capital outlay expenditures are down roughly \$2.17M. This is the result of the Senior Center construction project being completed, as well as simply a lack of general fund revenues to support large capital investments in the general fund departments.

The debt service expenditures are lower because of the payoff of the sewer revenue bond.

Lastly, the overall unappropriated fund balance is dropping by \$274,504. This is a little concerning and something to monitor from year to year. A healthy budget should result in the unappropriated fund balance growing or staying the same.

General Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Taxes						
Current Property taxes	3,928,400	4,239,278	4,400,000	4,620,000	4,620,000	4,620,000
Delinquent taxes	95,816	83,920	110,000	80,000	80,000	80,000
Total property taxes	4,024,216	4,323,199	4,510,000	4,700,000	4,700,000	4,700,000
Franchise fees						
Pacificorp (power)	716,370	708,055	750,000	715,000	715,000	715,000
NW Natural Gas (gas)	196,846	177,699	200,000	195,000	195,000	195,000
Allied Waste (garbage)	175,554	188,489	190,000	200,000	200,000	200,000
Qwest (telephone)	33,030	31,972	35,000	30,000	30,000	30,000
Charter (cable television)	86,692	94,186	100,000	100,000	100,000	100,000
Utility License Fee	45,738	102,582	90,000	110,000	110,000	110,000
Total franchise fees	1,254,229	1,302,982	1,365,000	1,350,000	1,350,000	1,350,000
Licenses						
Licenses	1,923	2,713	2,000	2,000	2,000	2,000
Total licenses	1,923	2,713	2,000	2,000	2,000	2,000
Intergovernmental/Other agencies						
CCRLS - Chemeketa Regional Library	78,049	93,451	97,000	95,500	95,500	95,500
Cigarette tax	17,449	18,044	18,500	18,000	18,000	18,000
State Revenue Sharing	190,727	151,646	175,000	175,000	175,000	175,000
Alcoholic beverages tax	234,086	276,348	295,000	310,000	310,000	310,000
Transient Lodging Tax	0	16,122	125,000	120,000	120,000	120,000
Rural Fire District	342,337	360,142	0	0	0	0
Tsf from Urban Renewal (Debt Svc)	86,389	86,382	161,400	151,250	151,250	151,250
Total intergov./Other agencies	949,036	1,002,135	871,900	869,750	869,750	869,750
Municipal court fines						
Fines & forfeitures	187,547	156,275	180,000	170,000	170,000	170,000
Parking fines	8,755	8,340	9,000	8,000	8,000	8,000
Court fees	49,249	65,056	55,000	55,000	55,000	55,000
Suspended licenses	1,275	3,475	0	0	0	0
Total municipal court fines	246,826	233,146	244,000	233,000	233,000	233,000
Investment income						
	88,298	134,020	75,000	100,000	100,000	100,000
Charges for services						
Planning	81,913	86,360	85,000	80,000	80,000	80,000
Ambulance fees	1,794,207	1,617,378	1,800,000	1,700,000	1,700,000	1,700,000
Fire-Med	63,387	68,315	70,000	65,000	65,000	65,000
Animal control	26,069	26,945	30,000	25,000	25,000	25,000
Aquatic Center fees	446,825	470,621	475,000	515,000	515,000	515,000
Recreation program fees	16,509	19,200	20,000	17,000	17,000	17,000
Community Event Fees/Sponsorship	0	13,370	40,000	12,000	12,000	12,000
Library fines	15,342	15,745	15,000	15,000	15,000	15,000
Miscellaneous	279,533	462,853	200,000	175,000	175,000	175,000
Proceeds from property sales	0	51,000	0	0	0	0
Total charges for services	2,723,784	2,831,788	2,735,000	2,604,000	2,604,000	2,604,000
Reimbursements & fund transfers						
Miscellaneous transfers	1,236,400	1,277,400	1,688,800	1,416,200	1,416,200	1,416,200
Transfer from Grant Fund	109,017	81,025	150,000	80,000	140,000	140,000
Reimbursements & fund transfers	1,345,417	1,358,425	1,838,800	1,496,200	1,556,200	1,556,200
TOTAL REVENUES	10,633,730	11,188,408	11,641,700	11,354,950	11,414,950	11,414,950
Beginning balances	2,001,125	2,278,858	2,921,045	2,675,050	2,675,050	2,675,050
TOTAL	12,634,855	13,467,266	14,562,745	14,030,000	14,090,000	14,090,000

It should be noted upfront that this budget does not take into consideration the likely negative effect COVID-19 will have on revenues. While we are almost certain revenues will be negatively affected, it is simply too early to determine with any clarity how much or which revenues will be affected. This will be closely monitored over the next many months, evaluated, and adjusted as necessary.

Property taxes are proposed to be increased by 5%, which is less than the actual increases we've been seeing over the past several years. We've reduced our overall franchise fees slightly, as some fee revenues appeared to be overestimated. Licenses and intergovernmental revenues are relatively flat. We've reduced municipal court fines slightly, again because the revenues appeared to be overestimated.

Charges for service include any general fund fees for service the city provides. Ambulance fee revenue has been slightly reduced to reflect historical patient transport numbers and reimbursement rates, with a conservative increase in the fee for each. Fire-Med revenue has also been slightly reduced to reflect historical membership numbers.

Aquatic Center fees have been increased by \$40,000. The City Council recently approved rate and other fee increases for the Aquatic Center. Community event fees / sponsorship has been greatly reduced based on the amount of sponsorships received in FY 19-20.

General Fund Expenditures Summary

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services	7,266,502	7,236,185	8,764,576	8,702,000	8,617,000	8,617,000
Materials and Services	2,297,385	2,572,327	2,726,619	2,538,350	2,535,350	2,535,350
Capital Outlay	0	0	0	124,850	124,850	124,850
Debt Service	131,202	131,195	251,040	254,235	254,235	254,235
Transfer to other funds	221,967	171,251	196,175	571,879	571,879	571,879
Non-Departmental Transfers	438,940	421,000	573,000	225,000	225,000	225,000
Reserves	0	0	0	20,000	20,000	20,000
TOTAL EXPENDITURES	10,355,997	10,531,958	12,511,410	12,436,314	12,348,314	12,348,314
Operating Contingencies	0	0	100,000	100,000	100,000	100,000
Unappropriated Fund Balances	0	0	1,994,490	1,493,686	1,641,686	1,641,686
TOTAL GF RECAP	10,355,997	10,531,958	14,605,900	14,030,000	14,090,000	14,090,000

The general fund is trending in the wrong direction. Forecasting the FY 19-20 general fund out two years results in a negative beginning fund balance, and in the third year would have a beginning fund balance of roughly \$2M in the negative. There were a variety of factors that contributed to this downward trend in the general fund including, overestimating revenues, spending more than we're receiving, adding 8 FTE in the past three years, spending onetime revenues for ongoing expenditures, and increasing healthcare and retirement costs. The general fund budgets have been critically evaluated. To begin the course correction, the proposed budgets in the general fund reduce spending, reduce personnel, provide conservative revenue estimates, and increase fees for services.

Overall personnel services in the general fund are reduced by 1.85%. Given the rising costs of health care, retirement (PERS) payments, and two unresolved collective bargaining agreements, this small reduction is a positive note in the general fund. To achieve this savings:

- Non-represented employees will go without a cost of living adjustment in the coming fiscal year
- Three FTE will be eliminated from the general fund
- The public safety fees will be modified to an annual sliding scale and the two firefighter/EMT employees partially funded by the SAFER grant were added to the fee.

Overall materials and services are reduced by 6.9%, or \$188,269. The City Manager directed general fund departments to critically evaluate their materials and services budgets for potential savings. A near 7% reduction, without reducing services is good work.

All capital outlay expenditures have been removed from the capital outlay fund and relocated to each department or enterprise fund. Overall capital outlay in the general fund is \$124,850, which is extremely low. This again tells the story that the general fund needs more attention over the next few years to continue to course correct and get the expenditures below the revenues.

Lastly, transfers to other funds are up significantly. The increase is due to paying off inter-fund loans the general fund has taken from the sewer-SDC fund over the past several years. The funds used to pay off the inter-fund loans are onetime personnel savings from FY 19-20.

Administration Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	491,044	384,691	430,000	286,000	286,000	286,000
Fringe benefits	183,492	173,678	290,000	197,000	197,000	197,000
PERS EIF Contribution	0	0	158,576	0	0	0
Total personnel services	674,536	558,369	878,576	483,000	483,000	483,000
Materials and Services						
Public notices	0	1,787	800	500	500	500
Materials and supplies	2,325	2,166	3,200	2,500	2,500	2,500
Repairs & maintenance	82	619	700	700	700	700
Office expense	2,633	1,505	3,000	2,000	2,000	2,000
Mayor expense	5,981	6,475	5,000	4,000	4,000	4,000
Council expense	6,644	9,051	10,000	8,000	8,000	8,000
Economic Development expense	9,547	8,464	10,000	42,000	42,000	42,000
Telecommunications	180	67	500	500	500	500
Maintenance & rental contracts	6,232	4,291	6,300	10,000	10,000	10,000
Computer services	6,398	6,813	6,000	8,000	8,000	8,000
Professional services	6,174	9,743	35,000	50,000	50,000	50,000
City Attorney	58,800	58,800	64,000	59,000	59,000	59,000
Employee development	6,275	196	5,000	1,000	1,000	1,000
Emergency Management	7,067	8,221	7,500	8,000	8,000	8,000
Risk Management	385	494	1,000	500	500	500
Travel and education	10,001	4,620	10,000	8,000	8,000	8,000
Miscellaneous	43,482	23,465	15,424	9,300	9,300	9,300
Total materials & services	172,205	146,779	183,424	214,000	214,000	214,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	846,742	705,148	1,062,000	697,000	697,000	697,000

Personnel Services salaries and fringe benefits have been significantly reduced. This is the result of the elimination of the Economic Development Director and Marketing and Communications Manager positions. The Administration department continues to support three FTE.

The overall materials and services object classification is increased by roughly \$10,500. However, many of the individual expense lines have been reduced to reflect actual amounts spent in the prior few fiscal years. The Economic Development Expense line has been increased to \$42,000. This amount will cover our portion of the Polk County Tourism Alliance employee, a portion of the R.A.R.E. student stipend, and other economic development projects (e.g. additional Christmas lights). The maintenance and rental contracts expense line has been increased to pay for printing costs, which have risen with the additional printing for advertising city-run community events. The professional services budget has also been increased to \$50,000. This will pay for a small contract with SEDCOR to assist with economic development work, as well as \$30,000 of the city's transient lodging tax revenue to maintain a Visitor's Center in Dallas. Additional lodging tax money is being spent out of the Parks budget.

Library Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	280,184	292,879	320,000	320,000	320,000	320,000
Fringe benefits	150,301	175,488	220,000	198,000	198,000	198,000
Total personnel services	430,486	468,368	540,000	518,000	518,000	518,000
Materials and Services						
Office expense	2,956	3,076	3,500	3,500	3,500	3,500
Postage	88	176	250	200	200	200
Materials and supplies	3,830	3,376	3,500	3,500	3,500	3,500
Periodicals	3,393	3,865	4,000	3,300	3,300	3,300
Maintenance & rental contracts	1,849	2,195	2,500	2,300	2,300	2,300
Repairs & maintenance	9,401	3,937	7,000	7,000	7,000	7,000
Books	40,818	42,771	45,000	45,000	45,000	45,000
Special programs	1,967	2,510	2,500	1,500	1,500	1,500
Telecommunications	2,432	2,468	2,500	2,500	2,500	2,500
HVAC, energy and lighting	12,497	12,844	15,000	14,000	14,000	14,000
Computer services	1,634	1,861	4,000	3,000	3,000	3,000
Professional services	1,658	3,264	6,500	4,000	4,000	4,000
Travel and education	793	177	1,750	1,500	1,500	1,500
Miscellaneous	1,377	1,758	2,000	1,500	1,500	1,500
Total materials & services	84,692	84,276	100,000	92,800	92,800	92,800
Capital Outlay						
Building Improvements	0	0	0	32,650	32,650	32,650
Total capital outlay	0	0	0	32,650	32,650	32,650
TOTAL	515,178	552,644	640,000	643,450	643,450	643,450

Personnel services shows a modest decrease in 20/21. The library FTE is unchanged from fiscal year 19/20. Salaries will be flat and fringe benefits somewhat lower. This is due to two recent retirements who were replaced by personnel with different benefit needs.

The Library materials and services budget shows a 9% decrease from FY 19-20. There are no increases in any of the expense line items. The supplies, repairs, telecommunications, and book budgets were kept the same as FY 19-20. All of the other expense line items were decreased. The professional services fund covers software licensing and other services provided by the Chemeketa Cooperative Regional Library Systems (CCRLS). It also provides funds for our contract with Western Oregon University for Work-Study student workers. The travel and education budget was set to \$1500 although we have not made significant use of that budget the last several years. With several staff moving into new positions, we expect an increase in use of this expense line this year. We were able to save a little in the maintenance and rental contracts expense line. Those funds cover fire sprinkler testing, HVAC weatherization, and carpet cleaning.

The slight increase in the overall budget is due to the \$32,650 in the capital outlay fund. This money will pay for two projects. The first is replacing the glass in the storefront windows with safety glass. The second project is to work on design, cost analysis, and architectural plans to remodel the vacated "Senior Center" in order to incorporate it into the library. The library will be able to use the space in a limited capacity until this planning is completed. At that time the library can work to procure grants and other funding to complete the project.

Parks and Recreation Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	142,252	173,106	230,000	205,000		
Overtime	627	0	0	0		
Fringe benefits	63,696	86,984	188,000	137,000		
Total personnel services	206,575	260,090	418,000	342,000	0	0
Materials and Services						
Materials and supplies	12,866	13,850	15,000	14,000		
Fuel	5,033	4,934	5,000	6,000		
Repairs & maintenance	5,177	5,228	17,200	7,000		
Miscellaneous tools	1,950	2,743	4,000	4,000		
Telecommunications	1,064	1,369	2,500	2,000		
HVAC, energy and lighting	6,982	7,356	8,000	8,000		
Maintenance & rental contracts	6,759	7,250	10,000	9,000		
Fleet service total care program	10,000	10,000	10,000	10,000		
Computer services	2,228	1,186	3,000	2,000		
Recreation	16,649	21,465	20,000	18,000		
Community Events and Promotion	0	52,539	100,000	45,000		
Professional services	3,356	9,250	8,000	8,000		
Employee development	323	460	3,000	1,000		
Travel and education	309	533	2,000	3,000		
Total materials & services	72,694	138,162	207,700	137,000	0	0
Capital Outlay						
Equipment	0	0	0	5,000		
Total capital outlay	0	0	0	5,000	0	0
Transfers						
Tsf to Fleet Mgmt - Capital Equip						
Replacement	8,300	8,300	8,300	0		
Total transfers	8,300	8,300	8,300	0	0	0
Reserves						
Equipment reserves	0	0	0	20,000		
Total transfers	0	0	0	20,000	0	0
TOTAL	287,569	406,552	634,000	504,000	0	0

Personnel services salaries and fringe benefits have been significantly reduced for the coming fiscal year. The reduction reflects the elimination of a Parks Maintenance Worker I position.

Overall, materials and services appropriations are down by \$70,700, including a \$55,000 reduction in Community Events and Promotion. This change is part of an overall effort to reduce general fund expenses. The city is working with other civic organizations to take over the management of these events. A reduction in the line item for repairs and maintenance reflects the completion of a project in the current fiscal year to resurface the swinging bridge at Dallas City Park.

A new \$5,000 capital outlay appropriation for equipment will allow replacement of park tables at Dallas City Park. The elimination of the appropriation in the transfer to fleet management capital equipment replacement line and creation of a new equipment reserve line reflects a management initiative to include general fund equipment reserves within the general fund. The \$20,000 appropriation in the equipment reserve line is for the future purchase of a tractor.

Aquatic Center Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	398,634	401,597	400,000	470,000	470,000	470,000
Overtime	1,617	1,049	2,000	0	0	0
Fringe benefits	114,138	102,343	110,000	120,000	120,000	120,000
Total personnel services	514,389	504,990	512,000	590,000	590,000	590,000
Materials and Services						
Postage	101	0	100	100	100	100
Advertising	2,015	1,800	2,500	0	2,500	2,500
Materials and supplies	3,288	2,759	3,000	3,000	3,000	3,000
Janitorial supplies	6,634	5,844	7,000	7,000	7,000	7,000
Pro shop / concessions	29,980	30,892	35,000	35,000	32,500	32,500
Program supplies	1,799	2,176	5,000	3,000	3,000	3,000
Uniforms	60	219	1,000	1,000	1,000	1,000
Chemicals	34,981	37,929	38,000	38,000	38,000	38,000
Repairs & maintenance	21,640	41,029	40,000	40,000	40,000	40,000
Office expense	2,520	1,746	2,000	2,000	2,000	2,000
Electric service	81,590	80,652	85,000	85,000	85,000	85,000
Telecommunications	3,042	3,027	3,000	3,000	3,000	3,000
Gas service	51,698	52,851	57,000	55,000	55,000	55,000
Fleet service total care program	3,000	3,000	3,000	0	0	0
Computer services	6,434	7,694	8,000	8,000	8,000	8,000
Professional services	18,601	10,592	13,000	12,000	12,000	12,000
Travel and education	2,210	2,829	4,000	3,000	3,000	3,000
Professional services-ActiveNet	18,306	18,711	20,000	20,000	20,000	20,000
Miscellaneous	2,249	5,084	5,000	5,000	5,000	5,000
Total materials & services	290,145	308,835	331,600	320,100	320,100	320,100
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
Transfers						
Tsf to Swr SDC-Interfund Loan	43,412	21,694	33,960	109,643	109,643	109,643
Total transfers	43,412	21,694	33,960	109,643	109,643	109,643
TOTAL	847,946	835,519	877,560	1,019,743	1,019,743	1,019,743

Personnel services appropriations show a significant increase reflecting compliance with changes in the Oregon minimum wage.

The elimination of an appropriation for advertising in the materials and services object classification is part of an overall effort to reduce general fund expenses. The elimination of an appropriation for the fleet service total care program reflects a determination that the single vehicle associated with the Aquatic Center can be maintained by the Parks Division.

A significant increase in the transfer to Sewer SDC-Interfund Loan line item reflects a plan to pay-off two outstanding inter-fund loans incurred in prior years to support Aquatic Center projects to replace equipment and to resurface pools. This payoff will free up restricted general fund dollars in future budget years.

Finance Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	257,698	253,674	300,000	312,000	312,000	312,000
Fringe benefits	135,125	133,528	190,000	203,000	203,000	203,000
Total personnel services	392,824	387,202	490,000	515,000	515,000	515,000
Materials and Services						
Postage	11,066	8,689	12,000	11,000	11,000	11,000
Public notices	518	414	500	400	400	400
Materials and supplies	10,423	4,073	10,000	4,600	4,600	4,600
Office expense	1,460	1,811	2,500	2,000	2,000	2,000
Telecommunications	7,113	7,306	8,000	7,000	7,000	7,000
Maintenance & rental contracts	2,240	2,621	4,000	3,000	3,000	3,000
Computer services	32,674	28,504	40,000	33,000	33,000	33,000
Billing services	29,354	30,919	32,000	32,000	32,000	32,000
Professional services	71,888	109,087	85,000	94,000	94,000	94,000
Audit	29,285	33,785	38,000	36,000	36,000	36,000
Municipal memberships	24,232	25,217	25,000	27,000	27,000	27,000
Travel and education	4,867	5,532	7,000	5,000	5,000	5,000
Total materials & services	225,119	257,958	264,000	255,000	255,000	255,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	617,943	645,161	754,000	770,000	770,000	770,000

Personnel services increased by 5% due to changes in benefit needs and collective bargaining cost increases. The number of FTEs remains the same.

The overall materials and services shows a decrease of \$9,000. Savings include materials and supplies and computer services. The finance department will not need any significant computer hardware upgrades this year.

Municipal Court Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	65,876	68,002	75,000	75,000	75,000	75,000
Fringe benefits	35,657	36,357	45,000	44,000	44,000	44,000
Total personnel services	101,532	104,359	120,000	119,000	119,000	119,000
Materials and Services						
Office expense	1,131	298	2,000	1,200	1,200	1,200
Materials and supplies	4,363	3,214	4,000	3,300	3,300	3,300
Telecommunications	79	70	300	100	100	100
Computer services	8,625	7,888	7,000	5,500	5,500	5,500
Jury/Witness Fees	20	0	500	0	0	0
Professional Services	76,519	81,754	75,000	75,000	75,000	75,000
Prosecution	42,000	42,000	43,000	42,000	42,000	42,000
Travel and education	32	0	1,500	1,900	1,900	1,900
Total materials & services	132,770	135,225	133,300	129,000	129,000	129,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	234,302	239,584	253,300	248,000	248,000	248,000

Personnel services stayed relatively flat. This is due to changes of average hours over the year for the court bailiff. The number of FTEs remains the same.

Municipal court overall budget decreased by \$5,300. Office material needs have decreased.

Fire Department Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	271,102	324,524	465,000	520,000	520,000	520,000
Overtime	19,651	10,638	50,000	20,000	20,000	20,000
Fringe benefits	158,332	174,161	295,000	320,000	320,000	320,000
Total personnel services	449,085	509,323	810,000	860,000	860,000	860,000
Materials and Services						
Office expense	3,857	3,956	4,200	3,500	3,500	3,500
Materials and supplies/laundry	17,906	17,943	17,325	10,000	10,000	10,000
Fuel	13,648	17,218	11,500	9,000	9,000	9,000
Uniform allowance	3,457	6,851	7,000	5,000	5,000	5,000
Repairs & maintenance	26,690	27,780	20,000	18,000	18,000	18,000
Replacement - Equipment	15,090	17,440	18,000	13,000	13,000	13,000
Radios/pagers	5,076	52	5,000	5,000	5,000	5,000
Turnouts	27,382	43,696	28,000	25,000	25,000	25,000
Telecommunications	7,040	12,519	5,700	6,000	6,000	6,000
HVAC, energy & lighting	17,439	18,639	16,500	12,500	12,500	12,500
Maintenance and rental contracts	16,667	20,200	20,000	16,000	16,000	16,000
Fleet service total care program	35,000	35,000	35,000	35,000	35,000	35,000
Computer services	9,112	20,606	12,500	10,000	10,000	10,000
Insurance	1,000	0	0	0	0	0
Dispatch services	86,032	114,066	89,000	90,000	90,000	90,000
Professional services	66,266	86,777	45,000	36,000	36,000	36,000
Fire prevention program materials	2,695	4,036	5,000	4,000	4,000	4,000
Travel and education	23,862	23,777	25,000	20,000	20,000	20,000
Miscellaneous	5,306	11,182	0	0	0	0
Total materials & services	383,525	481,740	364,725	318,000	318,000	318,000
Capital Outlay						
Equipment	0	0	0	18,000	18,000	18,000
Total capital outlay	0	0	0	18,000	18,000	18,000
Transfers						
Transfer to Swr SDC-Intrfnd Loan	22,134	22,135	22,135	76,207	76,207	76,207
Transfer to Fire Volunteer Trust	75,000	80,000	69,500	72,280	72,280	72,280
Total transfers	97,134	102,135	91,635	148,487	148,487	148,487
Debt Service						
Debt Service - Principal	35,874	36,885	75,860	38,996	38,996	38,996
Debt Service - Interest	8,939	7,928	13,780	5,818	5,818	5,818
Total debt service	44,813	44,813	89,640	44,814	44,814	44,814
TOTAL	974,558	1,138,011	1,356,000	1,389,301	1,389,301	1,389,301

Personnel services show a 5.4% increase as a placeholder for our current collective bargaining with the represented employees. This also assumes two additional Firefighter/EMT positions being partially paid out of the police and firefighter/EMS fee fund. As a reminder, two firefighter/EMT positions are split between the police and firefighter/EMS fee fund and in the fire department expenditures, but the general fund receives 75% reimbursement for those two positions through the 2017 Staffing for Adequate Fire and Emergency Response (SAFER) grant.

^a This number sheet assumes the proposed Police and Firefighter/EMS Fee modifications, as proposed by City staff, are approved by the City Council. The Council will be considering the proposal at their April 20, 2020 meeting.

As directed by the City Manager, reductions were created in the material and services section as part of the overall strategy to reduce the city's income to expense imbalance. In the fire department fund we reduced our materials and services expenditures by 12.8% or \$46,725.

Maintenance and rental contracts saw a reduction of \$4,000. These include routine facilities care, such as annual garage door maintenance and HVAC service.

Dispatch services includes fees paid directly to Willamette Valley Communications Center and to Polk County Sheriff Office for use of the tower and radio system. There is only a 1% increase thanks to the recent state legislature approving the telephone tax increase supporting the 9-1-1 system.

Professional services was reduced by \$9,000. These include fees paid for our Medical Director contract, annual charges for several computer programs for national fire data collection reports and employee scheduling, as well as hiring costs such as psychological exams and medical physicals.

The inter-fund transfer to the systems development charge fund represents "one-time" revenues utilized to pay off our 2018 duty officer pickup truck. The transfer to the Volunteer Trust reflects a 4% increase to the volunteer appreciation program. Last year this group lost 13% of their funding due to the loss of the SW Polk contract. Our debt service is the annual payment for our 2015 fire engine loan.

EMS Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	819,032	899,164	750,000	780,000	780,000	780,000
Overtime	47,999	33,758	50,000	50,000	50,000	50,000
Fringe benefits	403,747	423,733	405,000	475,000	475,000	475,000
Total personnel services	1,270,779	1,356,655	1,205,000	1,305,000	1,305,000	1,305,000
Materials and Services						
Office expense	2,365	1,760	2,500	2,000	2,000	2,000
Fire Med advertising	3,927	4,168	4,800	4,500	4,500	4,500
Forms/Printing	49	0	500	250	250	250
Materials and supplies/laundry	84,787	84,050	85,000	90,000	90,000	90,000
Fuel	28,113	29,268	30,000	30,000	30,000	30,000
Uniform allowance	5,387	6,487	7,000	6,750	6,750	6,750
Repairs & maintenance	12,006	9,555	15,000	12,500	12,500	12,500
Equipment	11,328	6,205	15,000	11,000	11,000	11,000
Radios/pagers	2,452	4,282	3,000	3,000	3,000	3,000
Telecommunications	5,126	5,065	5,800	5,800	5,800	5,800
HVAC, energy & lighting	6,398	5,504	7,500	7,000	7,000	7,000
Maintenance and rental contracts	6,172	3,466	8,000	6,500	6,500	6,500
Fleet service total care program	25,000	45,000	25,000	28,000	28,000	28,000
Computer services	7,746	12,637	20,000	8,000	8,000	8,000
Dispatch services	67,698	70,625	89,000	90,000	90,000	90,000
Professional services	93,752	86,262	98,000	108,000	108,000	108,000
Travel and education	15,265	17,127	16,620	12,000	12,000	12,000
Total materials & services	377,569	391,462	432,720	425,300	425,300	425,300
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
Transfers						
Transfer to Fleet Management	30,000	10,000	0	0	0	0
Tsfr to Swr SDC-Intrfnd Loan	29,121	29,121	62,280	313,749	313,749	313,749
Total transfers	59,121	39,121	62,280	313,749	313,749	313,749
TOTAL	1,707,469	1,787,238	1,700,000	2,044,049	2,044,049	2,044,049

Personnel services show an 8.3% increase as a placeholder for our current collective bargaining with the represented employees.

As directed by the City Manager, reductions were created in the material and services section as part of the overall strategy to reduce the city's income to expense imbalance. In the EMS fund we reduced our materials and services expenditures by 1.7% or \$7,420.

Maintenance and rental contracts saw a reduction of \$1,500. These include routine facilities care, such as annual garage door maintenance and HVAC service.

Dispatch services includes fees paid directly to Willamette Valley Communications Center and to Polk County Sheriff Office for use of the tower and radio system. There is only a 1% increase thanks to the recent state legislature approving the telephone tax increase supporting the 9-1-1 system.

Professional services is increased by \$10,000 this year. These include fees paid to our third-party ambulance billing service, our Medical Director Contract, and annual charges for several computer programs for electronic health care records, inventory control and employee scheduling. The large inter-fund transfer to the systems development charge fund represents “one-time” revenues utilized to pay off our 2016 and 2019 ambulance loans.

Police Department Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	1,784,649	1,675,112	1,925,000	1,965,000	1,965,000	1,965,000
Overtime	169,225	140,054	170,000	170,000	170,000	170,000
Fringe benefits	987,629	936,151	1,248,000	1,345,000	1,345,000	1,345,000
Total personnel services	2,941,503	2,751,317	3,343,000	3,480,000	3,480,000	3,480,000
Materials and Services						
Office expense	5,332	6,088	5,700	5,000	5,000	5,000
Materials and supplies	3,235	11,142	5,500	5,200	5,200	5,200
Dog control/dog shelter	5,075	4,469	5,000	3,250	3,250	3,250
Weapons skills	5,115	17,614	9,500	8,000	8,000	8,000
Investigations	14,478	16,475	20,000	18,000	18,000	18,000
Firing range maintenance	729	4,481	4,400	3,500	3,500	3,500
Evidence Control	507	947	2,000	1,300	1,300	1,300
Fuel	35,571	32,479	34,000	30,000	30,000	30,000
Uniforms and cleaning	18,892	20,660	25,500	20,000	20,000	20,000
Equipment	27,765	12,604	13,600	10,000	10,000	10,000
Safety/OSHA	3,107	8,008	4,550	3,850	3,850	3,850
Telecommunications	21,598	22,896	26,400	27,200	27,200	27,200
Maintenance and rental contracts	21,482	22,845	26,000	26,800	26,800	26,800
Fleet service total care program	40,000	40,000	40,000	40,000	40,000	40,000
Computer services	27,140	43,459	49,400	29,100	29,100	29,100
Insurance	1,001	0	0	0	0	0
Dispatch services	176,014	187,028	196,000	205,500	205,500	205,500
Professional services	6,070	12,869	19,000	13,800	13,800	13,800
Community relations	1,385	1,225	2,000	1,000	1,000	1,000
Employee development	3,327	4,262	3,500	3,000	3,000	3,000
Professional Memberships	775	1,245	1,200	500	500	500
Travel and training	15,815	22,655	15,500	15,000	15,000	15,000
R.A.I.N. / PRIORS	24,528	21,330	30,500	23,000	23,000	23,000
Reserve officers	52	3,755	6,500	0	0	0
Total materials & services	458,994	518,536	545,750	493,000	493,000	493,000
Capital Outlay						
Firing range expansion	0	0	0	8,000	8,000	8,000
Total capital outlay	0	0	0	8,000	8,000	8,000
Transfers						
Transfer to Fleet Management	14,000	0	0	0	0	0
Total transfers	14,000	0	0	0	0	0
TOTAL	3,414,498	3,269,853	3,888,750	3,981,000	3,981,000	3,981,000

Authorized staffing in the police department, 21 officers and 4 civilian support staff, has remained constant since last year, and all positions are currently filled. Personnel services are proposed to increase by 2.6%. The increase in personnel services this year is associated with fringe benefits—most significantly, PERS and Collective Bargaining Agreement costs. It should be noted two police officers are fully paid out of the police and firefighter/EMS fee fund.

^a This number sheet assumes the proposed Police and Firefighter/EMS Fee modifications, as proposed by City staff, are approved by the City Council. The Council will be considering the proposal at their April 20, 2020 meeting.

Materials and Services has been reduced by nearly \$53,000; this due to our share of overall efforts to reduce the general fund liabilities as we move forward.

A couple of our line items reflect minor proposed increases: Maintenance and Rental Contracts by \$800 due to the annual increase in our radio maintenance contract with the Polk County Sheriff's Office; and a small increase in our Telecommunications line (\$800) due to an increase in number of wireless devices, both mobile and handset.

One of our largest materials and services expense lines that we managed to decrease this year—even though it has steadily increased over the recent years—is for Computer Services. This line encompasses a variety of technology-related items associated with our daily operations, including such as staff email, anti-virus, encryption costs, and our department's share of the various technology services. In addition, the police department share of monthly IT support contract with Polk County is sizeable due to the number of staff and technology we routinely use. Increased utilization of body and car cameras, and the associated storage requirements, also impacts this line item.

The most significant proposed increase (\$9500) for FY20-21 is to our expense line for the shared Public Safety Answering Point (Dispatch) services of the Willamette Valley Communications Center in Salem. This is an annual increase which directly relates to the cost of staffing and operating the multi-agency dispatch center.

Planning Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	116,063	148,744	205,000	223,000	223,000	223,000
Fringe benefits	62,770	79,702	117,000	145,000	145,000	145,000
Total personnel services	178,833	228,447	322,000	368,000	368,000	368,000
Materials and Services						
Materials and supplies	268	461	500	1,000	1,000	1,000
Printing	0	0	500	200	200	200
Public notices/advertising	553	568	1,000	1,000	1,000	1,000
Fuel	354	399	500	600	600	600
Office expense	1,187	492	500	1,000	1,000	1,000
Planning Commission expense	424	565	800	1,000	1,000	1,000
Telecommunications	0	0	2,500	2,500	2,500	2,500
Fleet service total care program	2,000	2,000	2,000	2,000	2,000	2,000
Computer services	1,650	4,527	2,600	2,600	2,600	2,600
RV Abatement	0	0	0	1,000	1,000	1,000
Weed Abatement	717	0	0	0	0	0
Professional services	11,025	19,818	57,500	50,000	50,000	50,000
Travel and education	323	1,650	2,500	3,500	3,500	3,500
Miscellaneous	1,709	573	1,000	750	750	750
Total materials & services	20,209	31,054	71,900	67,150	67,150	67,150
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
Transfers						
Total transfers	0	0	0	0	0	0
TOTAL	199,042	259,501	393,900	435,150	435,150	435,150

Personnel services has a \$46,000 increase over last year. This is the result of the Police Department transferring the Code Services position to the Planning and Building Department. This change increased Planning Division staff to four FTE. The FY 20-21 budget for travel and education identifies projected increase for Code Services position. Similarly, FY 20-21 budget also accounts for Code Services position on office and fuel expenses.

The overall materials and services budget has been reduced by \$4,750. In professional services, the city is now under contract with ECONorthwest to prepare an Economic Opportunities Analysis (EOA) estimated to cost \$44,800. City also continues to work with David Pinyerd under separate contract to prepare the first Historic Resource Survey. Dallas has been awarded \$11,500 through the CLG grant program which accounts for ½ the project costs. The grant obligates the city to match this amount. The majority of Mr. Pinyerd's work is completed to date and the city has paid invoices. Public outreach and hearings remain necessary. City also continues to work with Eric Henning of Zion Natural to prepare the city's first Local Wetland Inventory (LWI). The majority of Mr. Henning's work is completed and the city estimates roughly \$2,000 needed to complete the LWI in FY 20-21. The proposed expenditure amount of \$50,000 should cover all consultant expenditures, but will need to be watched carefully.

Facilities Maintenance Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	65,347	68,205	75,000	70,000	70,000	70,000
Fringe benefits	40,612	38,860	51,000	52,000	52,000	52,000
Total personnel services	105,959	107,065	126,000	122,000	122,000	122,000
Materials and Services						
Materials and supplies	1,408	2,855	5,000	5,000	5,000	5,000
Repairs & maintenance	34,802	32,355	30,000	31,000	31,000	31,000
Safety/OSHA	0	0	0	500	500	500
Telecommunications	1,149	1,669	3,000	2,000	2,000	2,000
HVAC, energy and lighting	32,737	26,818	30,000	30,000	30,000	30,000
Maintenance & rental contracts	1,075	3,219	7,000	5,000	5,000	5,000
Fleet service total care program	1,000	1,000	1,000	1,000	1,000	1,000
Computer services	1,070	1,554	2,000	2,000	2,000	2,000
Professional services	3,010	6,380	10,000	7,000	7,000	7,000
Travel and education	1,544	854	500	1,000	1,000	1,000
Miscellaneous	1,668	1,596	3,000	2,500	2,500	2,500
Total materials & services	79,462	78,300	91,500	87,000	87,000	87,000
Capital Outlay						
Total capital outlay	0	0	0	0	0	0
TOTAL	185,421	185,365	217,500	209,000	209,000	209,000

Appropriations for the Facilities Maintenance Division are slightly reduced as compared to prior fiscal years. These changes reflect an effort to hold down expenses and more accurately budget for maintenance needs.

Non-Departmental Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Capital Outlay						
IT Equipment	0	0	0	50,000	50,000	50,000
EV charging stations	0	0	0	11,200	11,200	11,200
Total capital outlay	0	0	0	61,200	61,200	61,200
Transfers						
Transfer to Capital Projects	255,940	183,000	316,000	0	0	0
Transfer to Risk Management	183,000	238,000	257,000	225,000	225,000	225,000
Total transfers	438,940	421,000	573,000	225,000	225,000	225,000
Debt Service						
2013 UR Loan - Principal	71,559	73,664	119,587	116,064	116,064	116,064
2013 UR Loan - Interest	14,830	12,718	41,813	35,181	35,181	35,181
2016 Jefferson St Bldg -Principal	0	0	0	25,898	25,898	25,898
2016 Jefferson St Bldg -Interest	0	0	0	2,278	2,278	2,278
Armory Property	0	0	0	30,000	30,000	30,000
Total debt service	86,389	86,382	161,400	209,421	209,421	209,421
TOTAL	525,329	507,382	734,400	495,621	495,621	495,621

These expenditures come out of the general fund, but are not specific to any one department. For example, the city will be making a capital expenditure for information technology equipment.

In year's past, this has been where the city has transferred funds to the capital projects fund for all general fund capital projects. However, with the change to have each general fund department maintain their capital expenditures in their own funds, there is not a need to make this transfer. The general fund does continue transfer money to the risk management fund for insurance payments.

Lastly, general fund debt service expenditures are made out of this fund, such as urban renewal debt, and property purchases.

Risk Management Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Miscellaneous	15,001	90,757	10,000	5,000	5,000	5,000
Transfer from General Fund	183,000	238,000	257,000	225,000	225,000	225,000
Transfer from Bldg Insp Fund	3,500	3,500	3,500	3,500	3,500	3,500
Transfer from PW Funds	97,250	164,000	145,000	148,000	148,000	148,000
Total revenues	298,751	496,257	415,500	381,500	381,500	381,500
Beginning balances	236,960	122,387	182,967	180,000	180,000	180,000
TOTAL	535,710	618,644	598,467	561,500	561,500	561,500

Risk Management Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Materials and Services						
Property / Auto Insurance	99,509	104,470	110,000	115,000	115,000	115,000
Liability Insurance	122,164	181,454	125,000	136,500	136,500	136,500
Workers Comp Insurance	191,650	149,753	165,000	125,000	125,000	125,000
Material and Supplies	0	0	10,000	5,000	5,000	5,000
Total materials & services	413,323	435,677	410,000	381,500	381,500	381,500
TOTAL EXPENDITURES	413,323	435,677	410,000	381,500	381,500	381,500
Operating Contingencies	0	0	155,500	180,000	180,000	180,000
TOTAL	413,323	435,677	565,500	561,500	561,500	561,500

The revenues for this fund are predominantly from transfers from other funds. The expenditures are to purchase all insurance policies, except health, for the city. The total expenditures are very similar to last year.

Capital Projects Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Miscellaneous Revenue	20,775	3,576	5,000	0	0	0
Proportionate share fee- Barberrry Node	48,400	75,900	0	0	0	0
Transfer from General Fund	255,940	183,000	316,000	0	0	0
Transfer from Sewer SDC	103,530	211,022	0	0	0	0
Total revenues	428,645	473,498	321,000	0	0	0
Beginning Balance -Proportionate share fee- Barberrry Node	0	0	0	170,000	170,000	170,000
Beginning balances	234,497	192,212	12,059	0	0	0
TOTAL	663,142	665,710	333,059	170,000	170,000	170,000

Capital Projects Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Capital Outlay						
Vehicles	131,635	338,757	667,000	0	0	0
Equipment	272,535	108,019	69,000	0	0	0
Building Improvements	38,584	138,699	65,000	0	0	0
Property/Property Improvemnts	0	40,000	30,000	0	0	0
Total capital outlay	442,754	625,475	831,000	0	0	0
Debt Service						
Debt Service - Principal	24,759	25,133	25,513	0	0	0
Debt Service - Interest	3,417	3,043	2,664	0	0	0
Total debt service	28,176	28,176	28,177	0	0	0
Transfers						
Transfer to Street Fund-Barberrry Nod	0	0	0	170,000	170,000	170,000
Total transfers	0	0	0	170,000	170,000	170,000
Reserves						
Barberrry Node Reserve	0	0	116,000	0	0	0
Total reserves	0	0	116,000	0	0	0
TOTAL EXPENDITURES	470,930	653,651	975,177	170,000	170,000	170,000
Operating Contingencies	0	0	5,823	0	0	0
TOTAL	470,930	653,651	981,000	170,000	170,000	170,000

Capital project funds have all been moved to the appropriate department or enterprise fund. Overall, there is very little money available in this fiscal year for general fund supported capital projects. There are a number of enterprise fund supported projects. It is important to continue to course correct the general fund budget to once again be able to adequately fund capital projects, and not defer maintenance for multiple years.

Street Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
State highway appropriation	998,356	1,151,095	1,180,000	1,265,000	1,265,000	1,265,000
Interest on investments	37,288	89,286	55,000	65,000	65,000	65,000
Miscellaneous	68,054	95,754	50,000	50,000	50,000	50,000
State hwy federal money reimb.	161,656	0	645,000	800,000	800,000	800,000
Finance Proceeds	0	0	700,000	0	0	0
Proportionate share fee-Barberry Node	0	0	0	50,000	50,000	50,000
Transfer from Cap Proj Fund-Barberry Nod	0	0	0	170,000	170,000	170,000
Transfer from Sewer SDC-interfund loan	0	0	137,500	0	0	0
Total revenues	1,265,353	1,336,135	2,767,500	2,400,000	2,400,000	2,400,000
Beginning balances	1,127,774	1,464,543	1,908,269	2,250,000	2,250,000	2,250,000
TOTAL	2,393,127	2,800,678	4,675,769	4,650,000	4,650,000	4,650,000

The state highway appropriation revenue line item has been increased for the coming fiscal year to reflect the allotment of highway funds the city is expected to receive. The Barberry Node capital project fee has also been transferred into the street fund.

Street Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	170,350	162,130	170,000	175,000	175,000	175,000
Overtime	2,538	626	4,000	4,000	4,000	4,000
Fringe benefits	104,964	98,860	115,000	145,000	145,000	145,000
PERS EIF Contribution	0	0	4,942	0	0	0
Total personnel services	277,851	261,616	293,942	324,000	324,000	324,000
Materials and Services						
Materials and supplies	58,014	49,295	60,000	60,000	60,000	60,000
Vehicle/equipment expense	50,000	50,000	50,000	50,000	50,000	50,000
Repairs & maintenance	3,360	2,957	3,000	3,200	3,200	3,200
Traffic signal maintenance	1,187	1,363	10,000	2,500	2,500	2,500
Tools	1,350	1,430	4,000	4,000	4,000	4,000
Telecommunications	2,991	2,624	4,000	3,500	3,500	3,500
Street lighting	118,015	119,525	135,000	130,000	130,000	130,000
Computer services	6,028	6,242	2,500	6,000	6,000	6,000
Insurance	0	0	5,000	0	0	0
Weed abatement	0	279	5,000	2,000	2,000	2,000
Professional services	20,305	89,330	45,000	45,000	45,000	45,000
Employee development	0	98	2,000	1,000	1,000	1,000
Safety equipment & training	2,795	2,168	4,000	1,000	1,000	1,000
Travel and education	2,832	467	2,000	1,000	1,000	1,000
Total materials & services	266,877	325,778	331,500	309,200	309,200	309,200
Capital Outlay						
Equipment	86,071	6,362	152,500	35,000	35,000	35,000
Contractual overlays	38,400	0	1,000,000	500,000	545,000	545,000
Contractual overlays-Hayter St	0	0	0	800,000	800,000	800,000
Sidewalk Projects	18,100	113,508	20,000	40,000	40,000	40,000
Godsey Road Sidewalk/Curb Project	147,485	81,795	0	0	0	0
Main Street Project 600-700	0	0	700,000	0	0	0
Street Pavement Mngt Planning	0	0	0	45,000	0	0
Total capital outlay	290,056	201,665	1,872,500	1,420,000	1,420,000	1,420,000
Transfers						
Transfer to General Fund	80,000	80,000	80,000	93,400	93,400	93,400
Transfer to Risk Mgmt Fund	10,300	19,850	17,000	11,500	11,500	11,500
Tsf to Fleet Mgmt - Capital Equip						
Replacement	3,500	3,500	3,500	3,500	3,500	3,500
Transfer to Sewer SDC-Interfund loan	0	0	21,620	17,493	17,493	17,493
Total transfers	93,800	103,350	122,120	125,893	125,893	125,893
Street Debt Service						
2019 Main St loan - principal	0	0	0	28,000	28,000	28,000
2019 Main St loan - interest	0	0	0	20,880	20,880	20,880
Total debt service	0	0	0	48,880	48,880	48,880
Reserves						
Barberry Node Reserve	0	0	0	220,000	220,000	220,000
Total reserves	0	0	0	220,000	220,000	220,000
TOTAL EXPENDITURES	928,584	892,409	2,620,062	2,447,973	2,447,973	2,447,973
Operating Contingencies	0	0	1,977,380	2,202,027	2,202,027	2,202,027
TOTAL	928,584	892,409	4,597,442	4,650,000	4,650,000	4,650,000

Materials and services appropriations are down overall reflecting an effort to more accurately budget for street system needs. The professional services line item has seen no change in appropriation level. This line provides budget authority for routine waste hauling services, street striping services and small engineering projects.

Capital outlay appropriations include \$500,000 for the contractual overlays line item. This appropriation provides budget authority to overlay Maple Street, from Main Street to Uglow Street. The Contractual overlay-Hayter Street line item provides budget authority to overlay sections of Hayter Street, Birch Street and Main Street as part of the Hayter Street Sewer Project. An appropriation of \$45,000 has been included for the Street pavement management planning line item to facilitate an update of the city's pavement management plan and to conduct a funding analysis to help plan future street improvement projects. The funding analysis for street maintenance is part of the City Council's 2020 goal to fund and perform street maintenance projects.

Building Inspections Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Permits	582,275	583,539	1,100,000	450,000	450,000	450,000
Miscellaneous	0	407	1,000	500	500	500
Transfer from-SDC Fund	25,875	51,500	69,875	47,375	47,375	47,375
Total revenues	608,150	635,446	1,170,875	497,875	497,875	497,875
Beginning balances	217,739	444,948	669,575	690,000	690,000	690,000
TOTAL	825,888	1,080,393	1,840,450	1,187,875	1,187,875	1,187,875

This fund is wholly supported by fees from construction activity. Estimated fee revenues are based on projects the Building Division expects to happen in the coming fiscal year (see table below). Given the volatility of the construction markets, it is important to retain a healthy beginning fund balance from year to year.

Key Projects Anticipated for Building Permit issuance in Fiscal Year 2020-2021

(#) indicates number of dwellings anticipated.

Project Name	Commercial / Residential	Estimated Permit Fees *
Dallas Retirement Village (minor)	Commercial **	\$2,500.00
One Medical Bldg. about 4,000 s. f.	Commercial **	\$10,000.00
Miscellaneous T.I. work ****	Commercial **	\$30,000.00
Polk CDC Project one (beds/units)	Residential ***	\$48,000.00
Creekside Phase 2 (13)	Residential ***	\$41,600.00
Denton / Hillcrest Sub (22)	Residential ***	\$70,400.00
Valley Life Sub – Phase 2 (14)	Residential ***	\$44,800.00
Wyatt Node – Phase 2 (16)	Residential ***	\$51,200.00
Barberry Node Phase 9 (20)	Residential ***	\$64,000.00
Hubbard – Academy Sub (7)	Residential ***	\$22,400.00
Ceres Gleann Phase 5 (10)	Residential ***	\$32,000.00
Infill / Partitions (10)	Residential ***	\$32,000.00
Totals (112 new SF dwellings)		\$448,900.00
Totals rounded (approx.)		\$449,000.00

Notes

- * Estimate includes increase in CPI-U at 2.6%.
- ** Total Building Permit Fees for commercial projects can vary, depending project type and valuation.
- *** Total Building Permit fee for one SF dwelling can vary, but is roughly \$3,200.00 on average.
- **** Miscellaneous T.I. work total estimate is based on 12 month activity from last year.

Building Inspections Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	187,486	189,879	205,000	225,000	225,000	225,000
Fringe benefits	116,812	129,507	155,000	165,000	165,000	165,000
PERS EIF Contribution	0	0	5,959	0	0	0
Total personnel services	304,298	319,386	365,959	390,000	390,000	390,000
Materials and Services						
Materials and supplies	2,529	2,194	4,000	4,000	4,000	4,000
Fuel	531	599	2,000	2,000	2,000	2,000
Telecommunications	3,273	4,217	4,000	4,500	4,500	4,500
Fleet Services Total Care progm	2,000	2,000	2,000	2,000	2,000	2,000
Computer services	2,086	8,210	3,500	3,500	3,500	3,500
Professional services	11,888	13,667	17,500	2,000	2,000	2,000
E-permitting services	0	0	0	16,000	16,000	16,000
Travel and education	2,838	7,786	6,000	6,000	6,000	6,000
Miscellaneous	3,997	260	4,000	4,000	4,000	4,000
Total materials & services	29,142	38,932	43,000	44,000	44,000	44,000
Transfers						
Transfer to General Fund	40,000	40,000	42,000	42,000	42,000	42,000
Transfer to Risk Mgmt Fund	3,500	3,500	3,500	3,500	3,500	3,500
Transfer to Fleet Management	4,000	9,000	5,000	5,000	5,000	5,000
Total transfers	47,500	52,500	50,500	50,500	50,500	50,500
TOTAL EXPENDITURES	380,941	410,818	459,459	484,500	484,500	484,500
Operating Contingencies	0	0	1,292,375	703,375	703,375	703,375
TOTAL	380,941	410,818	1,751,834	1,187,875	1,187,875	1,187,875

Budget for FY 20-21 includes increase in CPI-U at 2.6%. Building Permit fees cover 3 FTE staff and all services performed related plan review, inspections and administration. This includes fees for operating the state recognized E-permit system which is used for on-line customer service and for tracking active permits. Fees also cover part-time inspector for A-level plumbing inspector on-call. No increase in Building Division staff is identified for FY 20-21. Upgrades to software are expected in FY 20-21. This includes Bluebeam electronic plan review and staff training.

Building Division of the Planning & Building Department operates as a separate fund, which includes a reserve account for collection of fees that exceed funding estimated for salaried positions and expenditures estimated for the fiscal year, to ensure continued service during lean years. Total building permit fees for commercial projects can vary, depending project type and valuation. Revenues via Building Permits in FY 20-21 does not anticipate Mint Valley Paper. When Mint Valley Paper secures their financing, we'll likely do a budget amendment to account for the necessary revenues and expenditures.

Police Officer and Firefighter/EMS Fee Fund*

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Police Officer Fee	0	138,329	220,000	220,000	220,000	220,000
Firefighter/EMS Fee	0	126,045	200,000	200,000	200,000	200,000
Total revenues	0	264,374	420,000	420,000	420,000	420,000
Beginning balance-Police Fee	0	0	47,730	12,000	12,000	12,000
Beginning balance-Firefighter/EMS	0	0	27,473	25,000	25,000	25,000
TOTAL	0	264,374	495,203	457,000	457,000	457,000

Police Officer and Firefighter/EMS Fee Fund*

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Police Officer Salaries	0	62,784	125,000	125,000	125,000	125,000
Firefighter/EMS Salaries	0	61,677	140,000	140,000	140,000	140,000
Police Officer Fringe benefits	0	27,815	95,000	95,000	95,000	95,000
Firefighter/EMS Fringe benefits	0	36,895	75,000	60,000	60,000	60,000
Total personnel services	0	189,171	435,000	420,000	420,000	420,000
TOTAL EXPENDITURES	0	189,171	435,000	420,000	420,000	420,000
Operating Contingencies-Police	0	0	35,000	12,000	12,000	12,000
Operating Contingencies-FF/EMS	0	0	5,000	25,000	25,000	25,000
TOTAL	0	189,171	475,000	457,000	457,000	457,000

The City Council is considering modifications to the Police and Firefighter/EMS Fees at their business meeting on April 20, 2020. The revenues above assume the City Council approves the fee modifications, as proposed by city staff. This will increase the revenues by \$70,000 in this fiscal year.

These new revenues will fully pay for two Police Officers, and four Firefighter/EMS positions. Two of the Firefighter/EMS positions are mostly funded by a Federal SAFER Grant (75% grant / 25% city) in FY20-21.

*This is a new Governmental Fund created in FY 18-19.

Systems Development Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Transportation SDC						
Charges/revenue	171,029	339,717	650,000	450,000	450,000	450,000
Beginning balance	424,671	590,174	775,000	950,000	950,000	950,000
Total transportation	595,699	929,891	1,425,000	1,400,000	1,400,000	1,400,000
Park SDC						
Charges/revenue	388,827	320,657	550,000	280,000	280,000	280,000
Beginning balance	658,154	869,980	1,000,000	1,200,000	1,200,000	1,200,000
Total park	1,046,981	1,190,637	1,550,000	1,480,000	1,480,000	1,480,000
Water SDC						
Charges/revenue	700,577	577,024	655,000	515,000	515,000	515,000
Beginning balance	1,207,354	1,885,181	1,825,000	1,920,000	1,920,000	1,920,000
Total water	1,907,931	2,462,205	2,480,000	2,435,000	2,435,000	2,435,000
Sewer SDC						
Charges/revenue	734,049	591,810	565,000	530,000	530,000	530,000
Finance Proceeds-DEQ loan	0	0	0	7,600,000	7,600,000	7,600,000
Reimbursement of SDC loan	124,667	82,951	56,095	499,598	499,598	499,598
Reimbursement of SDC loan-PW	0	0	89,380	34,986	34,986	34,986
Beginning balance	4,678,404	5,410,841	5,675,000	4,650,416	4,650,416	4,650,416
Total sewer	5,537,121	6,085,602	6,385,475	13,315,000	13,315,000	13,315,000
Storm SDC						
Charges/revenue	145,036	141,914	375,000	120,000	120,000	120,000
Beginning balance	193,326	334,462	450,000	635,000	635,000	635,000
Total storm	338,362	476,376	825,000	755,000	755,000	755,000
TOTAL SDC FUNDS						
Beginning balances	7,161,910	9,090,639	9,725,000	9,355,416	9,355,416	9,355,416
Total transfers	124,667	82,951	145,475	534,584	534,584	534,584
Total deposits	2,139,518	1,971,121	2,795,000	9,495,000	9,495,000	9,495,000
TOTAL	9,426,095	11,144,711	12,665,475	19,385,000	19,385,000	19,385,000

System Development Charges are collected when building permits are issued. These funds are to be used for the express purpose of expanding capacity to the system for which they are collected. The revenues are made up of new charges and beginning fund balance. New charges are estimated on projects the Building Division expects to happen in the coming fiscal year (see table below).

Key Projects Anticipated for Building Permit issuance in Fiscal Year 2020-2021

(#) indicates number of dwellings anticipated.

Project Name	Commercial / Residential	Estimated Total SDC
Dallas Retirement Village (minor)	Commercial *	\$9,000.00
One Medical Bldg. about 4,000 s. f.	Commercial *	\$92,000.00
Miscellaneous T.I. work ***	Commercial *	\$50,000.00
Polk CDC Project one (beds/units)	Residential **	\$175,000.00
Creekside Phase 2 (13)	Residential **	\$191,269.00
Denton / Hillcrest Sub (22)	Residential **	\$323,686.00
Valley Life Sub – Phase 2 (14)	Residential **	\$205,982.00
Wyatt Node – Phase 2 (16) ****	Residential **	\$157,723.36
Barberry Node Phase 9 (20)	Residential **	\$294,260.00
Hubbard – Academy Sub (7)	Residential **	\$102,991.00
Ceres Gleann Phase 5 (10)	Residential **	\$147,130.00
Infill / Partitions (10)	Residential **	\$147,130.00
Totals (112 new SF dwellings)		\$1,896,171.36
Totals rounded (approx.)		\$1,896,000.00

Notes

- * SDC fee for commercial can vary depending on the amount of floor area and plumbing fixtures and the use classification according to adopted schedule.
- ** Current total SDC fee for one new single-family dwelling is \$14,713.00.
- *** Miscellaneous T.I work total estimate is based on 12 month activity from last year.
- **** Wyatt Node Agreement has SDC 1/3 credit or reimbursement for work on certain streets. SDC estimate assumes 33% less amount typically applied for new SFD.

Systems Development Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Transportation SDC						
Street Projects	0	78,836	1,382,750	1,370,750	1,370,750	1,370,750
Transfer to General Fund	3,400	8,800	26,000	18,000	18,000	18,000
Transfer to Building Fund	2,125	5,500	16,250	11,250	11,250	11,250
Total expenditures	5,525	93,136	1,425,000	1,400,000	1,400,000	1,400,000
Park SDC						
Park Projects	164,651	179,093	1,514,250	1,461,800	1,461,800	1,461,800
Transfer to General Fund	7,600	14,600	22,000	11,200	11,200	11,200
Transfer to Building Fund	4,750	9,125	13,750	7,000	7,000	7,000
Total expenditures	177,001	202,818	1,550,000	1,480,000	1,480,000	1,480,000
Water SDC						
Water Projects/Oversizing	0	383,836	2,437,425	2,401,525	2,401,525	2,401,525
Transfer to General Fund	14,000	26,000	26,200	20,600	20,600	20,600
Transfer to Building Fund	8,750	16,250	16,375	12,875	12,875	12,875
Total expenditures	22,750	426,086	2,480,000	2,435,000	2,435,000	2,435,000
Sewer SDC						
Sewer Projects/Oversizing	0	4,752	5,738,750	4,680,550	4,680,550	4,680,550
Sewer Reclaimed Water Project	0	0	0	8,600,000	8,600,000	8,600,000
Transfer to General Fund	14,000	26,800	22,600	21,200	21,200	21,200
Transfer to Capital Projects	103,530	211,022	0	0	0	0
Transfer to Public Works	0	0	610,000	0	0	0
Transfer to Building Fund	8,750	16,750	14,125	13,250	13,250	13,250
Total expenditures	126,280	259,324	6,385,475	13,315,000	13,315,000	13,315,000
Storm SDC						
Storm Projects	0	0	800,625	747,200	747,200	747,200
Transfer to General Fund	2,400	6,200	15,000	4,800	4,800	4,800
Transfer to Building Fund	1,500	3,875	9,375	3,000	3,000	3,000
Total expenditures	3,900	10,075	825,000	755,000	755,000	755,000
TOTAL Expenditures	164,651	646,517	11,873,800	19,261,825	19,261,825	19,261,825
TOTAL Transfers	170,805	344,922	791,675	123,175	123,175	123,175
TOTAL	335,456	991,439	12,665,475	19,385,000	19,385,000	19,385,000

Expenditures from the SDC fund are restricted by state statute to projects that increase the capacity to the system for which the funds are collected, including system planning. The city's capital improvement plan includes several projects that are SDC eligible, some of which are planned to be completed in FY 20-21. Identified in this fund are a few major projects, such as the Sewer Reclaimed Water Project (Purple Pipe) under the Sewer SDC object classification. All of the SDC fund categories (Park, Sewer, Water, etc.) are pretty healthy.

Trust Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Fire - Harpy Bovard Scholarship						
Beginning balance	19,090	19,869	18,000	20,300	20,300	20,300
Deposits	1,779	3,500	500	500	500	500
Total resources	20,869	23,369	18,500	20,800	20,800	20,800
Fire Extrication Team						
Beginning balance	24,755	35,382	34,000	35,000	35,000	35,000
Deposits	22,800	0	0	15,000	15,000	15,000
Total resources	47,555	35,382	34,000	50,000	50,000	50,000
Fire Volunteer Appreciation Trust						
Beginning balance	44,081	36,005	50,000	10,000	10,000	10,000
Transfer In from GF	75,000	80,000	69,500	72,280	72,280	72,280
Deposits	3,009	2,304	2,000	1,720	1,720	1,720
Total resources	122,090	118,309	121,500	84,000	84,000	84,000
Other Fire Trust						
Beginning balance	3,474	3,474	3,500	3,200	3,200	3,200
Deposits	20,000	0	500	0	0	0
Total resources	23,474	3,474	4,000	3,200	3,200	3,200
Mid-Valley Reserve Training Trust						
Beginning balance	5,716	7,875	5,000	5,000	5,000	5,000
Deposits	13,625	4,725	10,000	5,000	5,000	5,000
Total resources	19,341	12,600	15,000	10,000	10,000	10,000
Economic Development						
Beginning balance	10,682	32,982	0	0	0	0
Deposits	22,500	0	0	0	0	0
Total resources	33,182	32,982	0	0	0	0
Park Trust						
Beginning balance	25,996	27,653	25,000	26,000	26,000	26,000
Deposits	3,120	7,450	5,000	500	500	500
Total resources	29,116	35,103	30,000	26,500	26,500	26,500
Library Trust						
Beginning balance	26,527	41,154	35,000	35,000	35,000	35,000
Deposits	53,062	33,823	25,000	28,000	28,000	28,000
Total resources	79,589	74,977	60,000	63,000	63,000	63,000
Community Holiday Trust						
Beginning balance	2,440	2,545	0	0	0	0
Deposits	330	0	0	0	0	0
Total resources	2,770	2,545	0	0	0	0
Arboretum Trust						
Beginning balance	3,581	6,362	3,500	3,500	3,500	3,500
Deposits	15,964	26,091	21,500	21,500	21,500	21,500
Total resources	19,545	32,453	25,000	25,000	25,000	25,000
Glow Run Trust						
Beginning balance	0	0	5,000	4,900	4,900	4,900
Deposits	0	5,000	15,000	15,000	15,000	15,000

Trust Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Total resources	0	5,000	20,000	19,900	19,900	19,900
Friends of the DAC Trust						
Beginning balance	0	0	15,293	5,000	5,000	5,000
Deposits	0	19,774	5,000	5,000	5,000	5,000
Total resources	0	19,774	20,293	10,000	10,000	10,000
Miscellaneous Donation Trust						
Beginning balance	0	0	0	0	0	0
Deposits	0	0	0	10,000	10,000	10,000
Total resources	0	0	0	10,000	10,000	10,000
TOTAL TRUST FUNDS						
Beginning balance	166,342	213,301	194,293	147,900	147,900	147,900
Total Deposits	231,189	182,668	154,000	174,500	174,500	174,500
TOTAL	397,531	395,969	348,293	322,400	322,400	322,400

Trust funds are monies, either donated or transferred from other funds, dedicated for a specific purpose. The city has setup 13 individual trust funds. The economic development trust has not been used for the past year, nor is it proposed to receive any revenue this year. The miscellaneous trust is new this year, and is created to support miscellaneous donations for special activities that are planned to be expended in a short amount of time, such as the Police Secret Santa activity.

Trust Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Fire - Harpy Bovard Scholarship						
Scholarship	1,000	1,035	3,000	3,000	3,000	3,000
Reserve for future scholarship	0	0	15,500	17,800	17,800	17,800
Total expenditures	1,000	1,035	18,500	20,800	20,800	20,800
Fire Extrication Team						
Total expenditures	12,173	904	34,000	50,000	50,000	50,000
Fire Volunteer Appreciation Trust						
Total expenditures	86,085	48,475	121,500	84,000	84,000	84,000
Other Fire Trust						
Total expenditures	20,000	276	4,000	3,200	3,200	3,200
Mid-Valley Reserve Training Trust						
Total expenditures	11,466	4,610	15,000	10,000	10,000	10,000
Economic Development						
Total expenditures	200	28,482	0	0	0	0
Park Trust						
Total expenditures	1,463	9,607	30,000	26,500	26,500	26,500
Library Trust						
Total expenditures	38,435	45,133	60,000	63,000	63,000	63,000
Community Holiday Trust						
Total expenditures	225	2,545	0	0	0	0
Arboretum Trust						
Total expenditures	13,183	24,742	25,000	25,000	25,000	25,000
Glow Run Trust						
Total expenditures	0	0	20,000	19,900	19,900	19,900
Friends of the DAC Trust						
Total expenditures	0	4,481	5,000	10,000	10,000	10,000
Miscellaneous Donation Trust						
Total expenditures	0	0	0	10,000	10,000	10,000
TOTAL	184,230	170,292	333,000	322,400	322,400	322,400

Below is a listing and brief summary of each trust account.

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

Fire – Extrication Team Trust: This is revenue received from training provided by city firefighters.

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. This program was developed in conjunction with the Dallas Volunteer Firefighters Association.

Fire Trust – other expenditures: Funds are derived from donations to the Wall of Honor.

Mid-Valley Reserve Training Trust: The City of Dallas is the collecting agency for all the participants in a multi-agency group with which we provide reserve officer training. These accounts for the funds collected and dispersed related to that group.

Park Trust: Funds are derived from miscellaneous donations to the parks, including the Central Bark Dog Park.

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

Arboretum Trust: Funds are derived from membership fees to the Delbert Hunter Arboretum and miscellaneous donations.

Glow Run Trust: Designated trust for Christmas Cheer (non-profit) Christmas Cheer is the recipient of net proceeds from the Glow Run annual event.

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

Miscellaneous Donation Trust: This trust is designated for miscellaneous funds donated to the city and expended within a short period of time. An example would be our anonymous Santa who donates money to the PD each year to purchase \$100 gift cards for the officers to hand out to people in need around the Christmas holiday.

Grant Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Public Works						
STIP/ODOT Grant	0	0	2,410,000	2,410,000	2,410,000	2,410,000
Beginning bal -EV charging station	9,500	0	0	(20,000)	(20,000)	(20,000)
EV charging station grant	0	0	0	100,000	100,000	100,000
Beginning bal -ODOT Bike/ped gran	0	(925)	0	0	0	0
ODOT bike/ped grant	0		0	0	0	0
Transportation grant	0		0	0	0	0
Total resources	9,500	(925)	2,410,000	2,490,000	2,490,000	2,490,000
Community Block Grant						
Com. Dev. Block Grant	32,137	69,448	1,600,000	0	0	0
Beginning balance	(455)	(455)	(455)	0	0	0
CDBG grant	31,682	68,993	1,599,545	0	0	0
Parks						
Oregon Parks and Rec Grant	0	0	75,000	0	0	0
Parks Grant - Miscellaneous	0	0	4,000	0	0	0
Beginning bal -Trail Project	(310,000)	(9,273)	(9,273)	0	0	0
Trail Project	300,727	0	0	0	0	0
Beginning bal - HEAL Grant	9,500	0	0	0	0	0
HEAL Grant	0	0	0	0	0	0
Total resources	227	-9,273	69,727	0	0	0
Library						
Grant - Ready to Read	3,740	3,696	3,700	2,000	2,000	2,000
Beginning balance	976	2,595	0	2,650	2,650	2,650
Total resources	4,716	6,291	3,700	4,650	4,650	4,650
Public Safety						
Beginning bal. - Police Grant	(609)	2,725	2,725	4,000	4,000	4,000
Police Grant	41,797	10,248	5,000	5,000	5,000	5,000
Beg Bal - FEMA AFG EMS Grant	(81,723)	0	0	0	0	0
FEMA AFG EMS Grant	81,273	0	0	16,310	16,310	16,310
FEMA AFG Fire Grant-SAFER	109,017	81,025	150,000	140,000	140,000	140,000
Ambulance Grant	0	25,000	0	0	0	0
Beginning bal - Fire Grant	209	209	209	209	209	209
Fire Grant	0	0	0	0	0	0
Total resources	149,964	119,207	157,934	165,519	165,519	165,519
TOTAL GRANT FUNDS						
Beginning balance	(382,102)	(5,125)	(6,794)	(13,141)	(13,141)	(13,141)
Total Deposits	568,691	189,417	4,247,700	2,673,310	2,673,310	2,673,310
TOTAL	186,588	184,293	4,240,906	2,660,169	2,660,169	2,660,169

Grant funds are monies received through a donation or contribution of assets (usually cash) by an organization or governmental unit to another organization or governmental unit. Grants are generally made for specific purposes.

Grant Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Public Works						
Godsey St Improvements	0	0	2,410,000	2,410,000	2,410,000	2,410,000
EV charging station	0	0	0	80,000	80,000	80,000
ODOT-ped xing @ E Ellendale	925	40,062	0	0	0	0
Transportation grant	0	0	0	0	0	0
Total Public Works Grants	925	40,062	2,410,000	2,490,000	2,490,000	2,490,000
Community Block Grant						
CDBG grant	32,137	479,226	1,600,000	0	0	0
Parks						
Parks Grant-Miscellaneous	0	0	79,000	0	0	0
RTP grant - Phase 5 trail	0	0	0	0	0	0
HEAL Grant	9,500	0	0	0	0	0
Total Parks Grants	9,500	0	79,000	0	0	0
Library						
Ready to Read grant	2,121	4,380	3,700	4,650	4,650	4,650
Total Library Grants	2,121	4,380	3,700	4,650	4,650	4,650
Public Safety						
Police Grant	38,463	6,371	8,000	9,000	9,000	9,000
FEMA AFG EMS Grant	0	0	0	16,310	16,310	16,310
FEMA AFG Fire Grant	0	0	0	0	0	0
Ambulance Grant	0	25,000	0	0	0	0
Fire Grant	0	0	0	209	209	209
Total Public Safety Grants	38,463	31,371	8,000	25,519	25,519	25,519
Transfers						
Transfer to General Fund-SAFER	109,017	81,025	150,000	140,000	140,000	140,000
Total transfers	109,017	81,025	150,000	140,000	140,000	140,000
TOTAL	192,163	636,065	4,250,700	2,660,169	2,660,169	2,660,169

The grants we have or will apply for and anticipate receiving in FY 2020-21 are listed below:

Godsey Street Improvements grant: The city has been awarded a STIP/ODOT grant to assist with Godsey Road improvements.

EV Charging Station grant: The city has been awarded a Pacific Power grant to purchase and install at least two electric vehicle charging stations to be located in a public parking lot.

Ready to Read grant: This grant is funded through the general fund of the State of Oregon and administered by the Oregon State Library.

Police grants: The department will continue to take advantage of the Bulletproof Vest Partnership program, which reimburses law enforcement jurisdictions up to 50% of the cost of body armor using federal funds. The department will also continue to pursue animal control-related grants.

Fire grants: The Fire Department has received a SAFER grant to employ two grant-funded Firefighter/EMTs.

General Obligation Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Current taxes	499,664	442,740	0	0	0	0
Delinquent taxes	15,676	25,212	0	0	0	0
Miscellaneous	1,851	0	0	0	0	0
Beginning balances	360,719	347,682	378,834	0	0	0
TOTAL	877,910	815,634	378,834	0	0	0

General Obligation Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Debt Service						
Debt service - principal	495,000	420,000	0	0	0	0
Debt service - interest	35,228	16,800	0	0	0	0
Total debt service	530,228	436,800	0	0	0	0
Transfers						
Transfer to General Fund	0	0	475,000	0	0	0
Total transfers	0	0	475,000	0	0	0
Unappropriated fund balance	0	0	0	0	0	0
TOTAL	530,228	436,800	475,000	0	0	0

The city paid off its last general obligation bond in FY18-19. In FY19-20, the remaining bond proceeds were transferred to the general fund. A City Council goal for 2020-2021 is to investigate and consider placing a general obligation bond tax measure on the May 2021 ballot to construct a shared Public Safety Facility Project. If this project were to move forward and be supported by the public, bond proceeds would not be collected until at least FY2021-22.

General Long-Term Debt Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Total General Fund	97,707	102,458	106,860	104,904	104,904	104,904
Total Sewer Fund	15,335	16,080	16,772	17,407	17,407	17,407
Total Fleet Fund	2,850	2,988	3,117	3,235	3,235	3,235
Total Street Fund	7,192	7,542	7,866	8,164	8,164	8,164
Total Water Fund	12,621	13,234	13,803	14,326	14,326	14,326
Total Building Fund	0	0	0	6,008	6,008	6,008
TOTAL	135,705	142,304	148,417	154,044	154,044	154,044

General Long-Term Debt Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Debt service - principal	70,000	80,000	90,000	100,000	100,000	100,000
Debt service - interest	65,705	62,304	58,417	54,044	54,044	54,044
TOTAL	135,705	142,304	148,417	154,044	154,044	154,044

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 FY20-21 will be \$154,044. This amount will continue to increase to a pinnacle in FY26-27 with a bond payment of \$203,761. As the general fund supports the most personnel, it contributes the largest portion of this debt service payment. As this payment is scheduled to rise over the next seven years, the city needs to keep this debt service payment in mind when considering the general fund supported budgets.

Fleet Management Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Reimbursed services	27,436	58,298	30,000	70,000	70,000	70,000
Fuel and oil reimbursement	6,182	6,190	6,000	6,500	6,500	6,500
Fleet svc Total Care program PW	300,000	300,000	300,000	300,000	300,000	300,000
Fleet svc Total Care program GF	118,000	136,000	118,000	116,000	116,000	116,000
Fleet svc Total Care prgrm BLDG	0	2,000	2,000	2,000	2,000	2,000
Sale of equipment	971	10,145	5,000	5,000	5,000	5,000
Transfer in - capital equip repl.	11,800	11,800	11,800	3,500	3,500	3,500
Transfer in - Building fund veh pmt	4,000	9,000	5,000	5,000	5,000	5,000
Transfer in - vehicle payments	44,000	24,000	0	0	0	0
Total revenues	512,388	557,433	477,800	508,000	508,000	508,000
Beginning Balance	431,389	389,077	353,117	365,000	365,000	365,000
TOTAL	943,777	946,510	830,917	873,000	873,000	873,000

An increase in anticipated revenue for reimbursed services recognizes that the city has recently taken on two additional client agencies for automotive support; West Valley Fire District and Sheridan Fire District. The revenue transfer line for capital equipment replacement shows a significant decrease. This change reflects a management objective to include general fund capital reserves in the general fund.

Fleet Management Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	135,312	127,643	130,000	135,000	135,000	135,000
Fringe benefits	88,953	88,097	102,000	115,000	115,000	115,000
PERS EIF Contribution	0	0	3,779	0	0	0
Total personnel services	224,264	215,741	235,779	250,000	250,000	250,000
Materials and Services						
Materials and supplies	4,300	9,177	6,000	6,000	6,000	6,000
Fuel and oil	48,801	48,419	48,000	48,000	48,000	48,000
Parts and service	90,337	104,861	90,000	100,000	100,000	100,000
Parts and service-intergovt	8,265	6,278	20,000	15,000	15,000	15,000
Repairs & maintenance	6,610	10,054	6,000	6,000	6,000	6,000
Tools	706	3,128	8,000	6,000	6,000	6,000
Telecommunications	5,123	4,723	4,200	5,000	5,000	5,000
HVAC, energy & lighting	9,444	10,576	8,500	12,500	12,500	12,500
Computer services	3,329	5,682	3,500	6,000	6,000	6,000
Travel and education	1,297	1,585	3,000	3,000	3,000	3,000
Miscellaneous	1,726	3,097	6,000	8,500	8,500	8,500
Total materials & services	179,937	207,580	203,200	216,000	216,000	216,000
Capital Outlay						
Equipment	53,696	68,500	0	0	0	0
Vehicles	0	24,572	0	0	0	0
Building Improvements	0	0	0	25,000	25,000	25,000
Total capital outlay	53,696	93,072	0	25,000	25,000	25,000
Transfers						
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to General Fund-Parks	0	0	0	20,000	20,000	20,000
Transfer to Risk Mgmt Fund	16,800	17,000	18,500	19,500	19,500	19,500
Tsf to Swr SDC-intfnd loan	30,000	10,000	0	0	0	0
Total transfers	96,800	77,000	68,500	89,500	89,500	89,500
TOTAL EXPENDITURES	554,697	593,393	507,479	580,500	580,500	580,500
Operating Contingencies	0	0	274,100	292,500	292,500	292,500
TOTAL	554,697	593,393	781,579	873,000	873,000	873,000

Within the materials and services object classification the appropriation for parts and service is increased by \$10,000 to reflect the addition of two client agencies to the city's total care automotive maintenance program. An increase of \$4,000 in the HVAC, energy & lighting line reflects an adjustment from the current year appropriation which was not sufficient to cover expenses.

An appropriation for building improvements in the capital outlay object classification of \$25,000 provides budget authority to prepare a shop facilities plan to address future needs at the Public Works Shops.

A new transfer to general fund parks line item in the amount of \$20,000 has been included within the transfer object classification to achieve a management objective to include general fund capital reserves in the general fund.

Sewer Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Sewer service charges	3,331,989	3,557,368	3,600,000	3,650,000	3,650,000	3,650,000
Miscellaneous	136,318	78,656	80,000	75,000	75,000	75,000
Finance Proceeds	0	0	7,000,000	0	0	0
Interfund Loan-Sewer SDC	0	0	335,000	0	0	0
Interest on investments	30,847	57,261	50,000	45,000	45,000	45,000
Total revenues	3,499,154	3,693,285	11,065,000	3,770,000	3,770,000	3,770,000
Beginning balances	902,515	1,030,640	819,571	770,000	770,000	770,000
TOTAL	4,401,669	4,723,925	11,884,571	4,540,000	4,540,000	4,540,000

Revenue lines for both finance proceeds and interfund loan-sewer SDC have been brought to zero as compared to significant appropriations in the current fiscal year. This change reflects a decision to move the Reclaimed Water Project from the sewer fund to the sewer division of the systems development fund.

Sewer Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	355,552	329,584	320,000	335,000	335,000	335,000
Overtime	4,106	1,352	6,000	3,000	3,000	3,000
Fringe benefits	223,773	199,999	229,000	280,000	280,000	280,000
PERS EIF Contribution	0	0	9,302	0	0	0
Total personnel services	583,432	530,935	564,302	618,000	618,000	618,000
Materials and Services						
Materials and supplies	14,251	16,914	20,000	20,000	20,000	20,000
DEQ permits	16,205	6,535	25,000	22,000	22,000	22,000
Vehicle/equipment expense	125,000	125,000	125,000	125,000	125,000	125,000
Repairs and maintenance	84,251	55,328	100,000	100,000	100,000	100,000
Tools	4,565	1,785	3,500	3,500	3,500	3,500
Telecommunications	3,599	3,241	4,000	4,000	4,000	4,000
HVAC, energy and lighting	3,558	3,194	7,000	4,000	4,000	4,000
Computer services	8,409	9,097	5,000	9,000	9,000	9,000
Insurance	0	132	5,000	0	0	0
Professional services	724,656	830,058	850,000	850,000	850,000	850,000
Employee development	880	1,316	2,000	1,000	1,000	1,000
Safety equipment and training	3,185	1,729	2,000	1,000	1,000	1,000
Travel and education	3,135	2,028	3,000	1,000	1,000	1,000
Total materials and services	991,691	1,056,357	1,151,500	1,140,500	1,140,500	1,140,500
Capital Outlay						
Equipment	56,396	26,438	57,500	50,000	50,000	50,000
I & I	0	52,896	100,000	400,000	400,000	400,000
Reclaimed wastewater project	34,642	195,173	7,000,000	0	0	0
Hayter/Birch St sewer project	6,810	116,929	335,000	0	0	0
WWTF capital improvements	101,165	84,666	250,000	0	0	0
Sewer replacement projects	0	30,223	50,000	50,000	50,000	50,000
WWTF equipment replacement	0	206,338	100,000	196,000	196,000	196,000
Total capital outlay	199,013	712,661	7,892,500	696,000	696,000	696,000
Transfers						
Transfer to Swr SDC-Interfund Loa	0	0	24,520	0	0	0
Transfer to General Fund	551,000	551,000	551,000	551,000	551,000	551,000
Transfer to Risk Mgmt Fund	44,000	50,000	68,000	78,000	78,000	78,000
Total transfers	595,000	601,000	643,520	629,000	629,000	629,000
Sewer Debt Service						
2017 Sewer loan - principal	0	0	0	54,000	54,000	54,000
2017 Sewer loan - interest	17,893	19,401	19,402	19,402	19,402	19,402
2011 Sewer refund bonds - prin.	875,000	910,000	940,000	0	0	0
2011 Sewer refund bonds - int.	109,000	74,000	37,600	0	0	0
2015 Sewer DEQ loan-principal	0	0	265,000	265,000	265,000	265,000
2015 Sewer DEQ loan - interest	0	0	84,000	84,000	84,000	84,000
Total debt service	1,001,893	1,003,401	1,346,002	422,402	422,402	422,402
TOTAL EXPENDITURES	3,371,029	3,904,354	11,597,824	3,505,902	3,505,902	3,505,902
Operating Contingencies	0	0	226,478	1,034,098	1,034,098	1,034,098
TOTAL	3,371,029	3,904,354	11,824,302	4,540,000	4,540,000	4,540,000

The fringe benefits line in the personnel services object classification shows a significant increase. This change reflects a budgeting change to assume all covered employees have family health coverage. This step has been taken to avoid under-budgeting. It is likely actual expenditures will be less than the appropriated amount.

Overall, materials and services appropriations are slightly reduced from the current fiscal year reflecting an effort to more accurately budget for system needs. Most of the appropriations in materials and services are committed to the professional services line item which has been maintained at \$850,000. Much of this appropriation is committed to supporting the city's contract with Operations Management International, Inc. (OMI) to operate the Wastewater Treatment Facility (WWTF). Remaining amounts of this appropriation support the city's on-call services agreement with CH2M Hill Engineers and other professional services.

The capital outlay object classification includes \$50,000 in the equipment line to bring fiber-based communications to the WWTF and \$400,000 in the I & I (Inflow & Infiltration) line to facilitate repairs to the sewer collection system. These repairs are needed to reduce the introduction of outside water sources into the system. This appropriation will enable a much higher emphasis on I & I repairs during the coming fiscal year as compared to prior years. An appropriation of \$196,000 for WWTF equipment replacement will facilitate the replacement or rebuilding of critical treatment facility equipment that has reached the end of its useful life.

Stormwater Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Stormwater service charges	203,392	210,329	210,000	420,000	420,000	420,000
Interest on investments	3,195	5,719	3,000	3,000	3,000	3,000
Miscellaneous	2,834	100	5,000	2,000	2,000	2,000
Transfer from Sewer SDC-inter	0	0	137,500	0	0	0
Total revenues	209,421	216,148	355,500	425,000	425,000	425,000
Beginning balances	109,252	101,496	85,150	175,000	175,000	175,000
TOTAL	318,673	317,644	440,650	600,000	600,000	600,000

The revenue line item for stormwater services charges has been significantly increased to reflect the recent fee adjustment of stormwater charges.

Stormwater Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	60,740	57,051	60,000	62,000	62,000	62,000
Overtime	532	244	2,000	2,000	2,000	2,000
Fringe benefits	21,767	22,436	27,000	33,000	33,000	33,000
PERS EIF Contribution	0	0	1,744	0	0	0
Total personnel services	83,039	79,730	90,744	97,000	97,000	97,000
Materials and Services						
Materials and supplies	11,948	5,400	5,500	7,000	7,000	7,000
DEQ permits	1,009	0	2,000	2,000	2,000	2,000
Vehicle/equipment expense	25,000	25,000	25,000	25,000	25,000	25,000
Repairs and maintenance	73	418	3,000	3,000	3,000	3,000
Material Disposal	18,774	21,258	15,000	22,000	22,000	22,000
Tools	507	390	1,500	1,700	1,700	1,700
Telecommunications	427	371	1,000	600	600	600
Computer services	1,910	2,035	1,000	2,000	2,000	2,000
Professional services	705	4,457	6,000	5,000	5,000	5,000
Employee development	0	544	500	500	500	500
Safety equipment and training	631	890	1,000	500	500	500
Travel and education	127	24	1,000	500	500	500
Total materials and services	61,110	60,786	62,500	69,800	69,800	69,800
Capital Outlay						
Equipment	39,378	6,257	137,500	0	0	0
Stormwater Projects	0	14,570	50,000	50,000	50,000	50,000
Culvert installs/replacements	0	0	0	175,000	175,000	175,000
Total capital outlay	39,378	20,828	187,500	225,000	225,000	225,000
Transfers						
Transfer to General Fund	29,000	29,000	29,000	69,000	69,000	69,000
Transfer to Risk Mgmt Fund	4,650	42,150	2,500	2,500	2,500	2,500
Transfer to Sewer SDC-Intrfnd loa	0	0	21,620	17,493	17,493	17,493
Total transfers	33,650	71,150	53,120	88,993	88,993	88,993
Debt Service						
Total debt service	0	0	0	0	0	0
TOTAL EXPENDITURES	217,177	232,494	393,864	480,793	480,793	480,793
Operating Contingencies	0	0	63,380	119,207	119,207	119,207
TOTAL	217,177	232,494	457,244	600,000	600,000	600,000

Within the materials and services object classification an increase of \$7,000 in the material disposal line reflects an adjustment from the current year appropriation which was not sufficient to cover expenses. This appropriation supports the disposal of debris collected during street sweeping operations.

The culvert installs/replacement line item has been budgeted at \$175,000 to replace two stormwater culverts under King's Valley Highway near the Dallas Cemetery.

The transfer to general fund line item shows a \$40,000 increase over prior fiscal years. This change reflects an updated calculation of administrative support services provided by the general fund to the stormwater utility.

Water Fund Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Revenues						
Sale of water	2,537,301	2,748,437	2,800,000	2,900,000	2,900,000	2,900,000
New account fees	13,244	13,485	12,000	14,000	14,000	14,000
Service connections	76,511	78,896	60,000	55,000	55,000	55,000
Miscellaneous	90,830	121,486	90,000	90,000	90,000	90,000
Finance Proceeds	1,934,674	0	0	0	0	0
Interest on investments	77,477	148,325	118,000	120,000	120,000	120,000
Total revenues	4,730,037	3,110,629	3,080,000	3,179,000	3,179,000	3,179,000
Beginning balances	1,669,332	2,366,577	2,608,936	2,825,000	2,825,000	2,825,000
TOTAL	6,399,369	5,477,206	5,688,936	6,004,000	6,004,000	6,004,000

The sale of water revenue line item has been increased for the coming fiscal year to reflect a rate adjustment pursuant to Council resolution.

Water Fund Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	299,487	499,451	540,000	575,000	575,000	575,000
Overtime	9,029	26,689	25,000	10,000	10,000	10,000
Fringe Benefits	183,504	317,378	385,000	435,000	435,000	435,000
PERS EIF Contribution	0	0	15,698	0	0	0
Total personnel services	492,021	843,519	965,698	1,020,000	1,020,000	1,020,000
Materials and Services						
Materials and supplies	225,653	197,400	225,000	225,000	225,000	225,000
Permits	936	18,318	20,000	10,000	10,000	10,000
Vehicle/equipment expense	100,000	100,000	100,000	100,000	100,000	100,000
Repairs and maintenance	28,522	45,933	40,000	40,000	40,000	40,000
Tools	7,486	14,052	5,000	5,000	5,000	5,000
Telecommunications	10,507	11,540	13,000	13,000	13,000	13,000
HVAC, energy and lighting	125,865	121,673	135,000	135,000	135,000	135,000
Computer services	19,645	15,093	13,000	17,000	17,000	17,000
Professional services	260,554	186,678	110,000	125,000	125,000	125,000
Employee development	2,338	3,606	2,500	2,500	2,500	2,500
Safety equipment and training	1,395	3,585	3,000	3,000	3,000	3,000
Travel and education	1,581	4,174	3,000	3,000	3,000	3,000
Total materials & services	784,482	722,052	669,500	678,500	678,500	678,500
Capital Outlay						
Equipment	46,223	48,210	107,500	50,000	50,000	50,000
Land Acquisition	1,732,477	0	0	0	0	0
Clay St Line Rehab	0	0	0	500,000	500,000	500,000
Water Line Replcmt Projects	22,694	50,647	75,000	75,000	75,000	75,000
Mercer Reservoir Projects	28,431	0	160,000	0	0	0
WTP capital Improvements	0	155,047	200,000	235,000	235,000	235,000
Total capital outlay	1,829,825	253,904	542,500	860,000	860,000	860,000
Transfers						
Transfer to General Fund	445,000	445,000	445,000	515,000	515,000	515,000
Transfer to Risk Mgmt Fund	21,500	35,000	39,000	33,000	33,000	33,000
Total transfers	466,500	480,000	484,000	548,000	548,000	548,000
Water Debt Service						
2017 Water Loan - principal	315,000	313,000	322,000	330,000	330,000	330,000
2017 Water Loan - interest	115,350	116,950	108,876	100,569	100,569	100,569
2015 IFA SRF Loan - principal	0	37,527	38,137	39,457	39,457	39,457
2015 IFA SRF Loan - interest	29,614	35,209	34,599	33,280	33,280	33,280
2016 DEQ CWSRF Loan-princ	0	39,142	79,114	80,234	80,234	80,234
2016 DEQ CWSRF Loan-int	0	26,968	23,846	22,726	22,726	22,726
Total debt service	459,964	568,795	606,572	606,266	606,266	606,266
TOTAL EXPENDITURES	4,032,791	2,868,270	3,268,270	3,712,766	3,712,766	3,712,766
Operating Contingencies	0	0	2,277,428	2,291,234	2,291,234	2,291,234
TOTAL	4,032,791	2,868,270	5,545,698	6,004,000	6,004,000	6,004,000

The professional services line has been appropriated at \$125,000. This appropriation supports required water quality testing services, security/monitoring services, inspection services, hydrant testing and small engineering projects.

The capital outlay object classification includes \$50,000 in the equipment line to bring fiber-based communications to the Water Treatment Facility (WTF). The Clay Street line rehabilitation project line has been budgeted at \$500,000. The Clay Street transmission line brings water from the Clay Street Reservoir to the Main Street vicinity. The line needs to be rehabilitated to restore functionality to shut-off valves and to assure the ongoing integrity of the line. The line item for WTP capital improvements shows an appropriation of \$235,000. This appropriation supports two projects; one to install a bypass on the water system's chemical feed vault to enable servicing without shutting down the system and another project to make modifications to the treatment facility's clearwell for compliance with state regulation.

The transfer to general fund line item shows a significant increase over prior fiscal years. This change reflects an updated calculation of administrative support services provided by the general fund to the water utility.

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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 a 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

The proposed 202-210 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

Urban Renewal Fund

Revenues

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Current taxes	172,129	198,703	210,000	225,000	225,000	225,000
Delinquent taxes	3,688	3,408	3,500	3,500	3,500	3,500
Finance Proceeds	0	0	900,000	0	0	0
ODOT Grant	0	0	100,000	0	0	0
Interest	17,759	15,157	10,000	15,000	15,000	15,000
Miscellaneous	15,711	31,408	25,000	20,000	20,000	20,000
Total revenues	209,287	248,675	1,248,500	263,500	263,500	263,500
Beginning Balance *	450,199	454,296	465,150	360,000	360,000	360,000
TOTAL	659,486	702,971	1,713,650	623,500	623,500	623,500

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

Expenditures

	Actual 2017-18	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personnel Services						
Salaries	11,249	19,052	24,000	9,000	9,000	9,000
Fringe	4,059	3,910	9,000	3,000	3,000	3,000
Total personnel services	15,308	22,962	33,000	12,000	12,000	12,000
Materials and Services						
Materials and Supplies	0	29	1,000	250	250	250
RARE Participant	8,500	0	0	0	0	0
Professional Services	4,368	20,936	55,000	28,000	28,000	28,000
Minor Maint Facade Grant	0	0	4,000	5,000	5,000	5,000
Facade Grant Program	30,779	30,000	90,000	210,000	210,000	210,000
Miscellaneous	1,256	5,087	5,000	3,000	3,000	3,000
Total materials & services	44,903	56,052	155,000	246,250	246,250	246,250
Capital Outlay						
Projects	48,534	72,424	10,000	10,000	10,000	10,000
Main Street Project 600-700	0	0	400,000	0	0	0
Senior Center	0	0	600,000	0	0	0
Property Acquisition	10,056	0	125,000	25,000	25,000	25,000
Total capital outlay	58,590	72,424	1,135,000	35,000	35,000	35,000
Transfers						
Transfer to GF-Debt Service	86,389	86,382	161,400	151,246	151,246	151,246
Total transfers	86,389	86,382	161,400	151,246	151,246	151,246
Reserves						
Debt Service Reserve	0	0	161,400	151,246	151,246	151,246
Total reserves	0	0	161,400	151,246	151,246	151,246
Operating Contingencies	0	0	20,700	20,000	20,000	20,000
Art Mural Contingency	0	0	7,000	7,758	7,758	7,758
Total Contingencies	0	0	27,700	27,758	27,758	27,758
TOTAL EXPENDITURES	205,190	237,821	1,673,500	623,500	623,500	623,500

Urban Renewal revenues are generated from property taxes and incurring debt. We're proposing a 7% increase in tax revenue this year, which is in the middle range of increases over the past five years. No new debt is included in the proposed budget. However, it is anticipated the Agency may incur some debt to increase the amount of available funding for private investment projects in the district. If this occurs, a mid-year budget amendment will be necessary.

The Urban Renewal District Advisory Committee (URDAC) and the Agency accomplished some wonderful work this past year. Projects included the completion of the 600 and 700 blocks of Main Street, \$600,000 funding for the new Senior Center Building, several façade grants were issued, and a minor maintenance grant program was established.

The City Manager will be staffing the urban renewal program in this fiscal year. In addition, the city has applied through the R.A.R.E. program to hire a staff person to assist with this work. If awarded, \$12,000 will be paid from the professional services expense line for this purpose. The façade grant program funding is increasing. This is predominantly due to projects that have already been approved, but not yet paid out. The debt service was increased last year to pay for the added debt for the Main Street and Senior Center projects, in addition to the 800-900 block Main Street project.

The URDAC and Agency look forward to continuing to develop additional private investment programs, as well as potentially assisting with the COVID-19 economic recovery in Dallas.