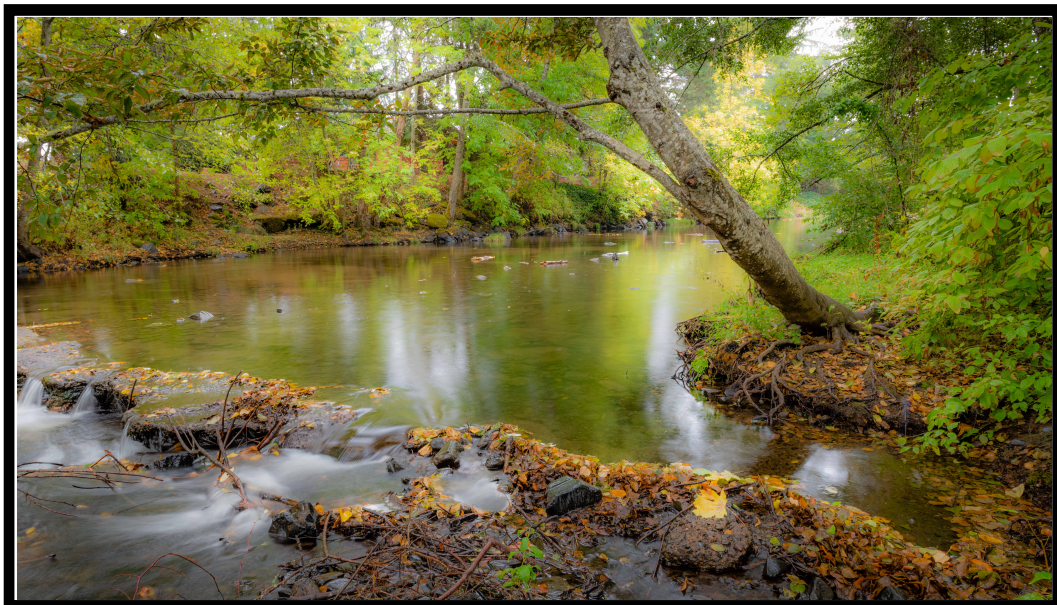




# Annual Budget Fiscal Year 2021-2022



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# Mayor and City Council

## Mayor



Brian Dalton

## Council Members



Michael Schilling  
Council President



Larry Briggs



Kirsten Collins



Ken Woods Jr.



Bill Hahn



Kim Fitzgerald



Paul Trahan



Rodney Dunham



Vacant Seat

## Executive Management Team

City Manager.....	Brian Latta
Assistant City Manager.....	Emily Gagner
Economic and Community Development .....	Charlie Mitchell
Public Works.....	Gary Marks
Financial Services.....	Cecilia Ward
Fire and EMS .....	Todd Brumfield
Legal.....	Lane Shetterly
Police .....	Tom Simpson

## Budget Committee Citizen Members

Nancy Adams  
Teresa Freborg  
David Shein  
Jim Williams

Lora Monroe  
Melanie Fisher  
Helen McCann  
Matthew Ceiplis

Vacant

# City Budget Message

by Brian Latta, City Manager

## 2021-22 Annual Budget

May 3, 2021



To the City of Dallas Budget Committee Members:

### Introduction

In last year's budget message, I started out with the grim truth about the health and direction of the City's budget, especially in the General Fund. We were running quickly to the cliff's edge, and took immediate budgetary actions to slow the pace to a light walk. This year we can still see the cliff and are slowly moving in its direction. In the General Fund, expenditures are up 3.6% and continue to outpace revenues which are only up 0.64%. The City Council is well aware of the current state of the city's General Fund and the need to take actions to retain its health for the long-term. The City Council prioritized the health of the City's budget, and specifically the General Fund, as one of its top 5 goals for FY2022.

This past year has certainly been challenging for everyone with the global pandemic and government-imposed restrictions affecting the state and local economy. The City and our operations were not immune, as we saw losses in some revenues and unplanned expenditures. The federal government did provide some financial relief with the CARES Act funding, and the City made the decision to reduce personnel mid-year to keep expenditures in check. These actions have put the city in a good financial position heading into this fiscal year. Additionally, the federal government recently passed the American Rescue Plan Act, which is expected to provide an additional \$3.2 million of restricted funds to the City of Dallas over the next three and a half fiscal years. I will note here that the proposed budget does not account for any of the funding from the ARPA, because the US Treasury continues to work on guidance on how, where and for what these funds can be used, and will not release any of the funding until this guidance is published. Assuming any of this funding is released in the coming fiscal year, and the City Council chooses to appropriate any of the funding in FY2022, it will likely require a supplemental budget process to do so.

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

- An explanation of the budget document
- Brief description of the city's financial policies
- Description of important features of the budget document, as they relate to 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.



## Acknowledgements

Before jumping into the full budget message, 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. I greatly value your contributions to this process, as they 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. I hope you recognize our efforts to reduce costs, while at the same time supporting necessary increases in charges for services.

Thank you 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 are finding ways to provide quality services with the reduced budget. That effort does not go unrecognized.

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

## Accomplishments

In considering the proposed budget for the upcoming year, I want to share some of what has been accomplished over the past year. I will not take too much room here but will provide a few quick highlights. In FY 2020-21 the City:

- Completed the Hayter Street sewer and Maple Street overlay projects, resulting in over 1 mile of improved streets surfaces in an older part of the City
- Completed the Economic Opportunities Analysis
- Organized and assisted hanging high school senior class banners on power poles throughout the community
- Provided library services, including curbside book delivery throughout the COVID-19 closures
- Constructed pedestrian crossings with RRFB signage on Miller and Fir Villa
- Obtained Federal and State funding to provide over \$300,000 in grants to local businesses struggling because of COVID-19.
- Installed the city's first public electric vehicle charging stations at the Library and Aquatic Center
- Responded to the ice storm and successfully completed the debris removal cleanup with the community
- Completed the engineering plans for the Godsey Road improvement project, as well as the recycled water project.
- Provided personnel assistance to the wildfires this summer in Oregon.
- Restructured the Planning and Building Department into the Economic & Community Development Department and hired a new director for the department

## Council Goals

On February 20, 2021, the City Council and senior management team attended a Council Goal Setting Retreat. Coming out of this half day activity, the City Council established a good list of goals and projects for the next few years. At their April 5, 2021 workshop meeting, the City Council selected five goals to be priorities in the coming fiscal year. They are:

- Increasing our pre-treatment water storage capacity
- Addressing the General Fund Budget Needs
- Preparing the former mill site for redevelopment
- Addressing the public safety facility needs
- Implementing the street maintenance program

The proposed budget includes funding for each of the Council's goals listed above. For example, the budget includes \$20,000 in the economic and community development department's professional services for an urban renewal district feasibility study and technical analysis addressing the former mill site redevelopment goal. Also, the street fund revenues include \$4.3 million in financing proceeds, and \$2.5 million in contractual overlays expenditures to implement year one of the street maintenance program.

Work has already begun on the Council goals of addressing the needs of the public safety facilities, increasing our pre-treatment water storage capacity, and addressing the General Fund budget needs.

## American Rescue Plan Act Funding

As mentioned in the introduction, the federal government approved the American Rescue Plan Act (ARPA), which, among other things, will provide direct payments to local governments to address the impacts of COVID-19. The US Treasury continues to work on guidance on how, when, and for what the funding can be used, in addition to determining the final allocations for each jurisdiction. It is anticipated that the City of Dallas will receive \$3.2 million. The federal legislation does shed a little light on what types of things this funding can be spent. According to the bill, the funding can be spent on:

- Responding to or mitigating the public health emergency with respect to the COVID-19 emergency or its negative economic impacts;
- Providing government services to the extent of the reduction in revenue;
- Making necessary investments in water, sewer, or broadband infrastructure; and
- Responding to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the city that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.

The US treasury guidance should provide better clarity to the broad categories outlined in the ARPA.

The ARPA also specifies that the allocation to the City will occur in two rounds. The first payment occurring within 60 days of the bill's effective date, and the second payment no earlier than a year from the first round payment. The ARPA states that all funding needs to be spent by December 31, 2024.

As I noted in the introduction to this message, the proposed budget does not account for any of the ARPA funding, either in the revenues or expenditures. This is because we do not have clarity on the total amount we will be receiving or on what the funding can be spent. Once the treasury guidance is released, City staff will work closely with the City Council on how to invest these funds. If the Council elects to expend any of the funding received in FY 2022, it will require a supplemental budget process.

## City's Financial Policies

The City Council reviewed and amended their fiscal policies in June 2020 (see Fiscal Policies in your budget packet).

I'd like to spend some space in this budget message to reinforce the importance of the City's financial 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. 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.

### Revenue Policies

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

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

With respect to revenue policy 5 above, no General Fund or other unrestricted revenue has been earmarked for specific programs, activities or services. This means these revenues may be applied to any service at any level up to the amount of the revenue.

## **Operating Budget Policies**

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

City staff are proposing to acquire long-term debt for the street maintenance program starting in this year's proposed budget. City staff have performed the analysis and determined the revenue source for repayment of this debt. The source of revenue is the increase in the state gas tax, approved by HB2017 (2017). The street maintenance program is a capital improvement program and is consistent with this policy.

## **Debt Policies**

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

City staff do not propose any new interfund loans in the FY 2022 budget.

## **Reserve Policies**

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

The General Fund unappropriated reserve, excluding contingency is roughly 16.4% this year, which is a significant improvement over last year's reserve of roughly 10%.

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

## **Operational and Budget Changes**

### **Operational Changes**

There are just a few changes in the organizational structure of the City this year. First, the Planning and Building Department has undergone a slight restructuring and rebranding. A year and a half ago the department added Code Services, which is our code enforcement program. This past year, the department has also taken on the Economic Development program for the City. The department has been renamed *Economic & Community Development*. A new department manager has been hired to replace the former department manager. These changes do not have significant impacts to the overall

budget. However, you'll notice that economic development expenses will now be paid out of this department's fund, instead of the Administration department's budget.

The Library and Police staffing were negatively impacted by covid-related personnel reductions in the fall of 2020. The police officer vacancy is planned to be filled in the proposed budget and a recruitment is currently underway. The staffing levels in the library will also be increased, albeit not back to pre-covid levels at this time.

### **Budget Changes**

There are just a few minor changes to the budget document this year, in terms of renaming funds, expense and revenue lines. For example, the Planning Fund has been renamed Economic & Community Development Fund.

#### *Transient Lodging Taxes*

The City collects a transient lodging tax (TLT), or hotel tax, from the short-term lodging facilities in Dallas. By state law, 70 percent of these funds are restricted, and can only be used in a few ways. Traditionally, these funds have been provided to the Dallas Area Visitor's Center which is a permitted use of these funds under state law. The average amount of funding provided was between \$80,000 and \$100,000 annually. The Visitor's Center traditionally used these funds to pay for an office space, staffing, running community events, and tourism promotion activities. In June 2019, the City Council ended their contract with the Visitor's Center, and did not provide them with any funding for the following fiscal year. In part, the Council's decision was based on the Visitor's Center staff's inability to properly account for how the funding provided by the City was being used.

Over the past two fiscal years, the City has provided a small amount of funding to the Visitor's Center. However, this amount has not been sufficient to enable the center to provide adequate tourism promotion for the City. Additionally, the City has provided a small amount of funding to the Polk County Tourism Alliance, which is a collaborative of the cities of Independence, Dallas and Monmouth, Polk County and Travel Oregon. This collaborative group provides tourism promotion and activities for the Polk County region.

In the coming fiscal year, the City will continue to plan, organize and run the community events. These events are a piece of the tourism offerings the City has. However, no TLT funding can be used to plan organize or run the events, except for promotion and advertising of the events. In addition to the events, there has been interest expressed among the City Councilors to create business-related tourism content (advertising) to help promote and grow the City's economy.

The options for using the TLT funding in this coming year are:

1. Increase the funding provided to the Visitor's Center which would likely result in additional tourism promotion as directed by the City of Dallas (\$50,000 requested);
2. Continue our participation in the Polk County Tourism Alliance (\$20,000 requested)
3. Provide funding to direct marketing and advertising campaigns for city run events and business tourism (\$50,000).



The proposed budget is moving ahead with options 2 and 3. The TLT funding is expended out of the Parks Fund under the Community Events and Promotion expenditure detail. \$94,500 is proposed in this expense line, and includes the \$70,000 identified above plus additional expenditures beyond the 70 percent restricted TLT funding.

## **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 21-22 are system development charge eligible, or enterprise fund supported projects (e.g. John Barnard Park, or equipment replacement at the wastewater treatment plant). The proposed budget does include some funds for General Fund supported capital expenditures. The General Fund capital improvement needs continue to exceed the revenues available for the capital projects. The unappropriated fund balance in the General Fund is intentionally kept large to pay for capital projects in the future. It is also anticipated that ARPA funding, if it is appropriated in this fiscal year, be strongly considered for General Fund capital projects, if allowed under the US Treasury guidance.

## **How to Read the Budget Document**

The FY 2021-22 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 FY 2021-22 Administration Expenditures number sheet as the example (see next page).

This is an Object Classification

This is the Fund

# Administration Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	384,691	373,578	286,000	300,000		
Fringe benefits	173,678	225,386	197,000	188,000		
PERS EIF Contribution	0	158,576	0	0		
<b>Total personnel services</b>	<b>558,369</b>	<b>757,540</b>	<b>483,000</b>	<b>488,000</b>	<b>0</b>	
<b>Materials and Services</b>						
Public notices	1,787	368	500	1,000		
Materials and supplies	2,166	3,621	2,500	3,000		
Repairs & maintenance	619	319	700	11,000		
Office expense	1,505	1,789	2,000	2,000		
Mayor expense	6,475	5,609	4,000	5,000		
Council expense	9,051	7,711	8,000	8,000		
Economic Development exp	8,464	8,053	42,000	0		
Telecommunications	67	73	500	500		
Maintenance & rental contracts	4,291	7,685	10,000	9,000		
Computer services	6,813	8,062	8,000	11,000		
Professional services	9,743	31,320	50,000	40,000		
City Attorney	58,800	58,800	59,000	59,000		
Employee development	196	957	1,000	3,000		
Emergency Management	8,221	8,791	8,000	10,000		
Risk Management	494	144	500	500		
Travel and education	4,620	7,690	8,000	10,000		
150th Celebration	0	0	0	5,000		
Miscellaneous	23,465	13,507	9,300	12,000		
<b>Total materials &amp; services</b>	<b>146,779</b>	<b>164,497</b>	<b>214,000</b>	<b>190,000</b>	<b>0</b>	
<b>Capital Outlay</b>						
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL</b>	<b>705,148</b>	<b>922,038</b>	<b>697,000</b>	<b>678,000</b>	<b>0</b>	

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 2018-19 and Actual 2019-20 numbers, as well as the Amended 2020-21 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 2021-22 are for the current budget process. The Proposed 2021-22 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 2021-22 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 2021-22 column and the FY 2021-22 budget will be completed.

Similar to last year, 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.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Brian Latta".

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 2020-21

Dallas Residence Tax Rate by Code	Amount
<i>City of Dallas</i>	4.1269
<i>Dallas Urban Renewal</i>	0.1898
Polk County	1.6888
Polk County Bonds	0.4250
Chemeketa Community College	0.6157
Chemeketa Bonds	0.2602
Chemeketa Regional Library	0.0805
Willamette ESD	0.2919
Dallas CD	0.0539
Polk Soil / Water CD	0.0492
Dallas School District 2	4.4783
Dallas SD2 Bonds	1.7204
4-H/M.G./Ag/Forest Ext Dist.	0.0640
<b>Total</b>	<b>14.0438</b>

City of Dallas, Oregon			
Tax Rate and Assessed Value	Actual 2019-20	Actual 2020-21	Estimated 2021-22
Appraised assessed taxable property in the City	\$1,146,970,686	\$1,190,963,792	\$1,256,585,897
Tax levy	4,733,176	4,996,569	5,271,880
<b>TOTAL TAX LEVY</b>	<b>\$4,733,176</b>	<b>\$4,996,569</b>	<b>\$5,271,880</b>
Tax rate per \$1,000 value	\$4.1267	\$4.1269	\$4.1954

## TOP 10 City of Dallas Property Tax Payers

OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
DALLAS MENNONITE RETIREMENT COMM INC	175,354.28	12,500,280	20,377,230
NORTHWEST NATURAL GAS CO	134,624.16	9,855,000	9,855,000
GREENWAY	124,502.43	8,864,760	15,808,310
WAL-MART REAL ESTATE BUSINESS	108,663.36	7,737,460	11,134,800
VICTORIA PLACE GENERAL PARTNERSHIP	103,490.31	7,369,110	12,593,360
DALLAS MENNONITE RET COMM, INC	91,837.20	6,539,340	13,754,420
CHARTER COMMUNICATIONS	79,954.78	5,852,700	5,852,700
PACIFICORP (PP&L)	67,966.54	4,975,000	4,975,000
ACI REAL ESTATE SPE 131 LLC	63,190.22	4,499,510	8,132,780
1351 TANDEM AVE LLC ETAL	61,426.19	4,373,900	7,433,180

### Taxes Outside Limitation

In 1997, Oregon voters changed the property tax system in Oregon. Previously, the City received voter approval of a tax base and a continuing serial levy (5 mills) based upon the real property value of the City. The new constitutionally approved property tax system (Measure 50) set up a new rate base tax system and limits the amount of property taxes that can be levied on each property. The new system allows for continuation of our existing authority to levy property taxes; however, at a reduced rate. Measure 50 limits general-purpose property taxes from growing more than 3% per year on any property. The City is allowed to tax new construction at a rate equal to existing property. Because bonds are excluded from the limit, the City is permitted to levy a tax to pay all General Obligation (GO) bond debt.

**CITY OF DALLAS**  
2021-2022 BUDGET CALENDAR

April 19	<b>6:00 PM</b>	<b>General meeting of the Budget Committee</b> 1. Budget Committee Training
April 26		Post on website Legal Notice of Budget Committee meeting and public hearing on May 10 for the purpose of receiving the 2021-2022 budget message, and a public hearing to be held on May 10 on the proposed budget and state revenue sharing.
May 3		Proposed budget for FY 2021-2022 distributed to budget committee and made available to the public.
May 5		Publish Legal Notice of Budget Committee meeting on May 10 for the purpose of receiving the 2021-2022 budget message, and a public hearing to be held on May 10 on the proposed budget and state revenue sharing. (submit to newspaper by 4/28)
May 10	<b>6:00 PM</b>	<b>General Meeting of the Budget Committee</b> 1. Presiding officer elected 2. City Manager presents budget message 3. Public Hearing on the proposed budget and state revenue sharing 4. Discuss proposed department funds
May 12	<b>6:00 PM</b>	<b>Budget Committee meeting</b> 1. Continue discussion on proposed department funds 2. Budget Committee passes a motion recommending to the Council a Budget for FY 2021-2022 and approving an amount or rate of total property taxes to be certified for collection
May 17	<b>After 7:00 PM Council Meeting</b>	1. Budget committee meeting if needed 2. Last date for Budget Committee to approve a recommended Budget
June 16		Publish "Financial Summary and Notice of Budget Hearing" on June 7 and advertisement of Budget including summary budget statements. (submit to newspaper by 6/9)
June 21	<b>7:00 PM</b>	1. Public Hearing – in City Council Chambers on the recommended 2021-2022 Budget and proposed use of State Revenue Sharing funds 2. City Council adopts a resolution making appropriations and levying property taxes and a resolution regarding receiving State Revenue Sharing funds
June 30		Certify Property Tax Levy to County Assessor.





**TITLE** FISCAL POLICIES

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**PURPOSE**

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

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**SCOPE**

The City of Dallas's financial goals seek to:

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

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

**Revenue Policies**

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



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

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

### **Operating Budget Policies**

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

### **Expenditure Control Policies**

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



### **Capital Improvement Policies**

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

### **Accounting Policies**

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

### **Debt Policies**

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



**City of Dallas**  
Council Policies  
2010-01

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

### **Reserve Policies**

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

### **Management of Fiscal Policies**

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

Date Approved: 6/1/2020 by motion.

FY 2021-22 City of Dallas Positions/FTE

Department	Position Title	Positions	FTE				Total FTE
<b>Administration</b>			Admin				
	City Manager	1	1				1
	DH4 Assistant City Manager	1	1				1
	21 Executive Assistant/City Recorder	1	1				1
<b>Finance</b>			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
<b>Public Works</b>			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
	27 Water Treatment Facility Operator III	2	0	2	0	0	2
	28 Water Foreman	1	0	1	0	0	1
	25 Utility Worker II/Lead Worker	1	0.25	0.1	0.55	0.1	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	3	1.1	0.2	1.7	0	3
<b>Municipal Court</b>			Court				
	22 Court Services Administrator	1	1				1
	Court Bailiff	1	0.06				0.06
<b>Facilities</b>			Facilities				
	23 Facilities Maintenance Foreman	1	1				1
	Custodian	2	0.7				0.7
<b>EMS</b>			EMS	Fire			
	29 Ambulance Shift Lt.	1	1	0			1
	26 Paramedic	9	9	0			9
	Flexible Scheduled Employees*	14	4.56	0			4.56
* Flexible Scheduled Employees' hours vary.							
<b>Fire</b>			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	4	2	0	2		4
	17 Admin Assistant	1	0.85	0.15	0		1
<b>Fleet</b>			Fleet				
	29 Fleet Mgt. Supervisor	1	1				1
	24 Mechanic Maintenance Specialist	1	1				1



FY 2021-22 City of Dallas Positions/FTE

Department	Position Title	Positions	FTE			Total FTE
<b>Police</b>			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
	Communtiy Liaison	1	0.75			0.75
	16 Police Records Clerk II	1	0.73			0.73
	Police Officers	15	13	2		15
<b>Library</b>			Library			
	M2 Library Supervisor	1	1			1
	20 Library Assistant	2	2			2
	17 Library Aide II	2	2			2
	12 Library Aide 1	2	1			1
	08 Library Page	1	0.25			0.25
<b>Parks</b>						
	M1 Parks Supervisor	1	1			1
	22 Park Maintenance Worker II	1	1			1
	08 General Laborer	2	1			1
<b>Aquatic</b>			Aquatic			
	M1 Aquatic Center Supervisor	1	1			1
	18 Head Guard	1	1			1
	14 Custodian/Maint Repair Tech	1	0.3			0.3
	Flexible Scheduled Employees*	26	12.38			12.38
	* Flexible Scheduled Employees' hours vary.					
<b>Economic and Community Development</b>			Planning	Building	UR	
	DH3 Community Development Director	1	0.7	0.2	0.1	1
	28 Planner II	1	1	0	0	1
	22 Code Services Specialist	1	1	0	0	1
	21 Executive Assistant Community Dev	1	0.25	0.5	0.125	1
					Sewer	Water
					0.125	0.125
<b>Building</b>			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
		<b>142</b>				<b>110.435</b>

**CITY OF DALLAS**  
**STATEMENT OF BONDS AND LOANS OUTSTANDING JUNE 30, 2021**

	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6-30-21	Maturing 21-22 Principal	Maturing 21-22 Interest
<b>WATER BONDS/LOANS</b>							
2017 Sewer/Water Refunding Note	3/29/2017	3/1/2032	\$ 4,848,000	2.58%	\$ 3,568,000	\$ 339,000	\$ 92,054
2017 DEQ CWSRF Loan	1/23/2017	2/1/2038	\$ 1,750,000	1.41%	\$ 1,551,510	\$ 81,370	\$ 21,590
2015 Safe Drinking Water Loan	12/9/2014	12/1/2037	\$ 1,037,498	3.46%	\$ 922,378	\$ 40,821	\$ 31,914
TOTAL - Water			\$ 7,635,498		\$ 6,041,888	\$ 461,191	\$ 145,559
<b>SEWER BONDS/LOANS</b>							
2017 Sewer/Water Refunding Note	3/29/2017	3/1/2032	\$ 752,000	2.58%	\$ 698,000	\$ 56,000	\$ 18,008
TOTAL - Sewer			\$ 752,000		\$ 698,000	\$ 56,000	\$ 18,008
<b>STREET BONDS/LOANS</b>							
2019 Main St Loan	7/2/2019	6/1/2039	\$ 721,000	3.00%	\$ 668,000	\$ 29,000	\$ 20,040
TOTAL - Street			\$ 721,000		\$ 668,000	\$ 29,000	\$ 20,040
<b>GENERAL LONG TERM DEBT</b>							
2005 PERS Pension Obligation bonds	9/23/2005	6/1/2028	\$ 1,585,000	4.379%- 5.004%	\$ 980,000	\$ 115,000	\$ 49,039
TOTAL - General Long Term Debt			\$ 1,585,000		\$ 980,000	\$ 115,000	\$ 49,039
<b>GENERAL FUND DEBT SERVICE</b>							
2016 Jefferson Building Loan	8/1/2016	6/30/2026	\$ 261,500	1.50%	\$ 137,825	\$ 26,687	\$ 1,490
2013 Urban Renewal Financing	7/30/2013	7/15/2023	\$ 750,000	2.90%	\$ 248,246	\$ 80,361	\$ 6,034
2019 Urban Renewal Financing	7/2/2019	6/1/2039	\$ 927,000	3.00%	\$ 859,000	\$ 37,000	\$ 25,770
2014 Fire Apparatus Lease	11/30/2014	11/30/2024	\$ 385,795	2.82%	\$ 167,293	\$ 40,095	\$ 4,718
TOTAL - General Fund Debt Service			\$ 2,324,295		\$ 1,412,364	\$ 184,143	\$ 38,012
<b>TOTAL DEBT:</b>			<b>\$ 13,017,793</b>		<b>\$ 9,800,252</b>	<b>\$ 845,334</b>	<b>\$ 270,658</b>

Project	Funding Source	Current (Amended) FY 20-21	Proposed FY 21-22	FY 22-23	FY 23-24	FY 24-25	5+ Years	Cost Estimate
<b>General Fund</b>								
<b>Aquatic Center</b>								
Front Desk Remodel		\$ 10,000	\$ 11,000					\$ 11,000
Paint interior		\$ 7,000	\$ 15,000					\$ 15,000
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 Sanitation	Friends of the DAC			\$ 70,000				\$ 70,000
<b>Emergency Medical Services</b>								\$ -
Power Cot			\$ 21,630		\$ 22,947		\$ 24,345	\$ 68,922
Power Loading System						\$ 81,036	\$ 27,823	\$ 108,859
Stair Chair			\$ 7,004	\$ 7,214				\$ 14,218
Replace AED's			\$ 5,550	\$ 5,889				\$ 11,439
Patient Charting Computers						\$ 10,806		
Cardiac Compression Devices				\$ 60,000				\$ 60,000
Cardiac Monitors	Grant			\$ 33,949	\$ 139,868			\$ 173,817
Ventilators (2029)							\$ 45,000	\$ 45,000
Video Laryngoscope (2026)							\$ 14,832	\$ 14,832
<b>Vehicles</b>								
Replace Medic Units	EMS Operations		\$ 220,000		\$ 205,400			\$ 425,400
Community Paramedic/Support Vehicle				\$ 48,000				\$ 48,000
<b>Fire</b>								\$ -
Extrication Tool System						\$ 50,000		\$ 50,000
Mobile Data Computers (2027)		\$ 24,090					\$ 27,828	\$ 51,918
Radios	Fire/Grant				\$ 225,000			\$ 225,000
Training Props & Improvements					\$ 30,000			\$ 30,000
Hose		\$ 10,000	\$ 40,000					\$ 50,000
Electric (Battery) Ventilation Fan			\$ 5,780	\$ 11,916				\$ 17,696
Firefighter PPE			\$ 45,000	\$ 93,300	\$ 96,099			\$ 234,399
PPE Washer		\$ 8,000						\$ 8,000
PPE Dryer					\$ 8,000			\$ 8,000
Thermal Imaging Camera				\$ 10,000		\$ 10,000		\$ 20,000
4-Gas Detectors/Monitors				\$ 6,000				\$ 6,000
Self Contained Breathing Apparatus (2034)	Fire/Grant						\$ 350,000	\$ 350,000
SCBA Compressor (2030)	Fire/Grant						\$ 50,000	\$ 50,000
<b>Vehicles</b>								
Replace Fire Staff Vehicle				\$ 80,000				\$ 80,000
Engine 102 Replacement			\$ 700,000					\$ 700,000
Rescue L101 Replacement (2028)							\$ 1,800,000	\$ 1,800,000
<b>Facilities-City Hall</b>								\$ -
City Hall Phone System Upgrade		complete						\$ -
City Hall Seismic Retrofit	Grant				\$ 3,000,000			\$ 3,000,000
<b>Facilities-Non Departmental</b>								\$ -
Armory Property		\$ 30,000						\$ 30,000

Project	Funding Source	Current (Amended) FY 20-21	Proposed FY 21-22	FY 22-23	FY 23-24	FY 24-25	5+ Years	Cost Estimate
New HVAC-Radio Shack Bldg		\$ 15,000						\$ 15,000
Camera Security Systems		\$ 140,000						\$ 140,000
EV Charging Stations		\$ 11,200						\$ 11,200
<b>IT- Non Departmental</b>								\$ -
Server Replacement		\$ 40,000	\$ 45,000					\$ 85,000
Computer/IT Equipment		\$ 10,000	\$ 15,000					\$ 25,000
<b>Library</b>								\$ -
Library Remodel*		\$ 20,000						\$ 20,000
Circulation Remodel**				\$ 15,000				\$ 15,000
New Carpet**		\$ 40,000	\$ 40,000					\$ 80,000
Shelving (child height)**				\$ 9,000				\$ 9,000
Electronic Reader Sign - Washington St			\$ 15,000					\$ 15,000
Office Furniture/shelving - office					\$ 5,000			\$ 5,000
Security Gates							\$ 24,000	\$ 24,000
replace 3 sets handicap motors/hardware for automatic doors **					\$ 16,000	\$ 8,000		\$ 24,000
Update front entry way with safety glass		\$ 12,650						\$ 12,650
Paint workroom/replace shelving in storage and workrooms**				\$ 7,500				\$ 7,500
* Architect								\$ -
** If the remodel happens these items may be rolled into those funds								\$ -
<b>Parks</b>								\$ -
Re-roof Buildings A,B,D,F			\$ 10,000	\$ 22,000				\$ 32,000
Jon Barnard Park (Academy Park II)	Park SDC	\$ 480,000	\$ 480,000					\$ 480,000
Rickerall Creek Trail System (Mill Section)	Grant \$431K; Park SDC \$130K		\$ 561,000					\$ 561,000
Table Replacement		\$ 5,000			\$ 5,000			\$ 5,000
Japanese Garden Bridge			\$ 6,000					\$ 6,000
Kingsborough Irrigation			\$ 20,000					\$ 20,000
Irrigation on new side-Main Park			\$ 22,000					\$ 22,000
<b>Police</b>								\$ -
Firing Range Improvements		\$ 8,000	\$ 6,000					\$ 6,000
Enclose Impound Storage at City Shops		\$ 8,000						\$ 8,000
Metal cover (carport) for mobile command trailer		\$ 6,000	\$ 6,000					\$ 12,000
3 AED's (for remaining fleet)			\$ 5,400					\$ 5,400
Dog Shelter Replacement	Grant						\$ 45,000	\$ 45,000
PD HVAC Replacement		\$ 30,000		\$ 50,000				\$ 50,000
<b>Vehicles</b>								\$ -
Police Vehicle Replacement		\$ 73,000	\$ 76,000	\$ 76,000	\$ 78,000	\$ 78,000		\$ 308,000
Animal Control Pickup Replacement		\$ 45,000	\$ 45,000					\$ 45,000
<b>Building Fund</b>								\$ -
<b>Vehicles</b>								\$ -
Vehicle			\$ 26,000					\$ 26,000

Project	Funding Source	Current (Amended) FY 20-21	Proposed FY 21-22	FY 22-23	FY 23-24	FY 24-25	5+ Years	Cost Estimate
<b>Streets</b>								
<b>Routine</b>								
Sidewalk Replacement/ADA Ramps	Street Fund	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 240,000
Pavement Maintenance and Overlay Program	Street Fund-ODOT Fund Exchange \$500K; Loan \$4.3m	\$ 500,000	\$ 4,800,000	\$ 400,000	\$ 400,000	\$ 200,000		\$ 6,300,000
<b>Non-Routine</b>								
Miscellaneous Equipment - Crosswalk flashers (x2); Speed signs (x3); Streetlight additions; Misc.	Street Fund	\$ 50,000	\$ 30,000					\$ 80,000
Intersection-W Ellendale Ave/Levens St	Street SDC	\$ 180,000	\$ 959,000					\$ 1,139,000
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; FY22-23 Street SDC (Design)			\$ 200,000	\$ 1,600,000			\$ 1,800,000
Improve Monmouth Cut-off/Uglow intersection	Street SDC FY20-21; Developer?, Street Fund?						TBD	\$ -
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	<del>\$ 3,650,000</del>	\$ 3,650,000					\$ 3,650,000
<b>Sewer</b>								
<b>Routine</b>								
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	\$ 196,000	\$ 50,000	\$ 50,000	\$ 50,000			\$ 346,000
CMOM Program (Includes I & I and FOG Removal)	Sewer Fund	\$ 400,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 900,000
<b>Non-Routine</b>								
WWTF - 177 HP Wempco Influent Pump			\$ 200,000					\$ 200,000
WWTF - Clarifier Sweep Arm Rehab			\$ 110,000					\$ 110,000
WWTF - W3 Pump replacement			\$ 30,000					\$ 30,000
Reclaimed Wastewater (Purple Pipe) Project	Sewer SDC - DEQ Loan \$7M; Sewer SDC \$1.6M	<del>\$ 8,600,000</del>	\$ 8,600,000					\$ 8,600,000
Update Sewer Master Plan	Sewer SDC				\$ 200,000			\$ 200,000
Mobile Generator	Sewer Fund	\$ 50,000						\$ 50,000
Fiber Optics	Sewer Fund		\$ 50,000					\$ 50,000
LaCreole Node Sewer Line Design	Sewer SDC	\$ 475,000	\$ 500,000					\$ 975,000
<b>Stormwater</b>								
<b>Routine</b>								
Storm Drain Replacement and Rehab.	Stormwater Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 250,000
<b>Non-Routine</b>								
Kings Valley Hwy culverts replacement	Stormwater Fund	<del>\$ 175,000</del>						\$ 175,000
West Ellendale culvert	Stormwater Fund			\$ 600,000				\$ 600,000



Project	Funding Source	Current (Amended) FY 20-21	Proposed FY 21-22	FY 22-23	FY 23-24	FY 24-25	5+ Years	Cost Estimate
Feasibility Study	Stormwater Fund		\$ 350,000					\$ 350,000
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
<b>Water</b>								
<b>Routine</b>								\$ -
Small Diameter Pipe Replacements	Water Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ 375,000
<b>Non-Routine</b>								\$ -
WTP Capital Improvements	Water Fund	\$ 235,000						\$ 235,000
Upper Douglas High Pressure Water Feed Line	Water SDC	\$ 150,000						\$ 150,000

Project	Funding Source	Current (Amended) FY 20-21	Proposed FY 21-22	FY 22-23	FY 23-24	FY 24-25	5+ Years	Cost Estimate
Upper Douglas 2MG Storage Reservoir	Developer, SRF Loan				\$ 3,800,000			\$ 3,800,000
Fiber Optics	Water Fund		\$ 50,000					\$ 50,000
Water System Facilities Master Plan	Water SDC			\$ 200,000				\$ 200,000
Clay St line rehab	Water Fund	\$ <del>500,000</del>	\$ 750,000					\$ 1,250,000
Land Acquisition		\$ 346,047						\$ 346,047
Clay St Reservoir Covers					\$ 1,500,000			\$ 1,500,000
Old Intake Pump Rebuild	Water Fund		\$ 15,000					\$ 15,000
Mobile Generator (Upper Bridlewood)	Water Fund	\$ 50,000						\$ 50,000
Water Supply Expansion	SRF Loan: SDC		\$ 300,000					\$ 300,000
<b>Fleet Services</b>								\$ -
<b><i>Buildings:</i></b>								\$ -
Shop Upgrade	Fleet Fund	\$ 25,000			\$ 500,000			\$ 525,000
<b><i>Public Works Equipment:</i></b>								\$ -
Parks Mower	Parks			\$ 20,000				\$ 20,000
Mini-Excavator	Water, Sewer, Street, Storm (\$8,750 ea)		\$ 35,000					\$ 35,000
<b><i>Vehicles</i></b>								\$ -
<b><i>Public Works</i></b>								\$ -
Fleet Vehicle w/ Utility Box	Fleet Fund		\$ 50,000					\$ 50,000
WTP Pick-up	Water Fund		\$ 30,000					\$ 30,000
Bucket Truck (Man Lift)	Street 40k; Water 20k		\$ 60,000					\$ -
<b><i>Parks</i></b>								\$ -
Truck	Parks				\$ 60,000			\$ 60,000

# All Funds Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Property Taxes	4,791,151	4,642,543	4,700,000	5,145,000	5,145,000	5,145,000
Other Agency Shared Taxes	1,776,966	1,810,653	2,014,750	2,046,865	2,046,865	2,046,865
State and Federal Grants	189,417	1,541,459	4,128,193	3,342,200	3,342,200	3,487,200
User Fees	12,795,606	12,506,200	20,609,600	21,850,500	23,550,500	23,550,500
Franchise Fees	1,302,982	1,336,582	1,350,000	1,395,500	1,395,500	1,395,500
Interest Earned	345,325	471,247	333,000	198,000	198,000	198,000
Reimbursements and Transfers	2,543,989	3,156,138	2,889,143	2,249,087	2,249,087	2,334,864
Trust Deposits	182,668	149,083	174,500	149,100	149,100	149,100
Other	990,634	1,517,546	511,000	4,772,500	4,772,500	4,772,500
Beginning Balance	18,038,162	20,392,669	19,867,332	22,958,750	24,658,750	24,658,751
<b>TOTAL</b>	<b>42,956,900</b>	<b>47,524,120</b>	<b>56,577,518</b>	<b>64,107,502</b>	<b>67,507,502</b>	<b>67,738,280</b>

This page includes all revenues in the city budget. The overall revenues are up 13.3%. One of the key reasons for the increase in revenues is a \$4.3 million dollar loan the city will be taking to finance our street maintenance program. This loan is reflected in the Other revenue line in the table above. We're projecting an 8.7% increase in overall property taxes this year, due to growth and a strong market. It is important to see the projected beginning fund balance is up 15.5%. This is a good trend, because it demonstrates that the organization is either spending less money than budget, receiving more money than budgeted, or both. Realizing a larger beginning fund balance from year to year is a key indicator of a healthy budget.

# All Funds Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Personnel Services	9,771,104	10,901,518	11,833,000	11,708,000	11,708,000	11,708,000
Materials & Services	5,622,700	5,273,710	5,822,300	6,389,050	6,401,050	6,401,050
Capital Outlay	3,109,161	6,898,294	25,831,062	28,576,827	28,576,827	28,857,605
Debt Service	2,310,671	2,013,420	1,485,827	1,490,995	1,490,995	1,490,995
Contingency	0	0	6,914,441	11,102,712	14,502,712	14,366,934
Intra-fund Transfers	2,347,173	2,973,684	2,663,882	2,079,047	2,079,047	2,164,825
Reserves	0	0	257,800	348,690	348,690	348,690
Unappropriated Fund Balance	1,994,490	1,751,486	2,760,871	2,412,181	2,400,181	2,400,181
<b>TOTAL</b>	<b>25,155,300</b>	<b>29,812,112</b>	<b>57,569,183</b>	<b>64,107,502</b>	<b>67,507,502</b>	<b>67,738,280</b>

The table above is all proposed expenditures in all funds the city budget, including transfers, contingency, reserves and unappropriated fund balance. Overall expenditures are increasing by 11.3%. It should be noted, that while the overall expenditures are up by 11.3%, a large portion of this increase is realized in larger contingency and capital outlay. Contingency is money that is appropriated, just not for a specific expense. It is uncommon for the City to spend much out of the contingency line items, meaning this funding sort of acts as a quasi-reserve. The overall contingency in this year's budget is up 59.5%.

The capital outlay is also up significantly, by 10.6%. The primary cause of this increase is the street maintenance program, which proposes to spend \$2.5 million. It should also be noted, that all SDC funds make up the major majority of the capital outlay expenditures, at roughly \$21 million. While we appropriate all SDC funds each year, our capital improvement plan does not spend all of the appropriated funds each year. The unspent funds roll forward to the following fiscal year to accomplish future planned capital projects.

Personnel services is proposed to be down slightly this year, while materials and services is up slightly.

# General Fund Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Taxes</b>						
Current Property taxes	4,239,278	4,539,672	4,620,000	5,045,000	5,045,000	5,045,000
Delinquent taxes	83,920	102,871	80,000	100,000	100,000	100,000
<b>Total property taxes</b>	<b>4,323,199</b>	<b>4,642,543</b>	<b>4,700,000</b>	<b>5,145,000</b>	<b>5,145,000</b>	<b>5,145,000</b>
<b>Franchise fees</b>						
Power franchise	708,055	693,824	715,000	715,000	715,000	715,000
Natural gas franchise	177,699	186,451	195,000	195,000	195,000	195,000
Garbage franchise	188,489	195,263	200,000	200,000	200,000	200,000
Telephone franchise	31,972	39,340	30,000	30,000	30,000	30,000
Data franchise	0	0	0	30,000	30,000	30,000
Cable franchise	94,186	101,178	100,000	100,000	100,000	100,000
PEG Fees	0	437	0	500	500	500
Utility License Fee	102,582	120,089	110,000	125,000	125,000	125,000
<b>Total franchise fees</b>	<b>1,302,982</b>	<b>1,336,582</b>	<b>1,350,000</b>	<b>1,395,500</b>	<b>1,395,500</b>	<b>1,395,500</b>
<b>Licenses</b>						
Licenses	2,713	1,670	2,000	2,000	2,000	2,000
<b>Total licenses</b>	<b>2,713</b>	<b>1,670</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Intergovernmental/Other agencies</b>						
CCRLS - Chemeketa Regional Library	93,451	97,036	95,500	109,700	109,700	109,700
Cigarette tax	18,044	17,421	18,000	13,000	13,000	13,000
State Revenue Sharing	151,646	165,693	175,000	195,000	195,000	195,000
Alcoholic beverages tax	276,348	286,656	310,000	320,000	320,000	320,000
Transient Lodging Tax	16,122	91,736	120,000	90,000	90,000	90,000
Rural Fire District	360,142	0	0	0	0	0
Tsf from Urban Renewal (Debt Svc)	86,382	143,791	151,250	149,165	149,165	149,165
<b>Total intergov./Other agencies</b>	<b>1,002,135</b>	<b>802,333</b>	<b>869,750</b>	<b>876,865</b>	<b>876,865</b>	<b>876,865</b>
<b>Municipal court fines</b>						
Fines & forfeitures	156,275	129,008	170,000	140,000	140,000	140,000
Parking fines	8,340	7,343	8,000	8,000	8,000	8,000
Court fees	65,056	43,149	55,000	45,000	45,000	45,000
Suspended licenses	3,475	3,514	0	3,500	3,500	3,500
<b>Total municipal court fines</b>	<b>233,146</b>	<b>183,013</b>	<b>233,000</b>	<b>196,500</b>	<b>196,500</b>	<b>196,500</b>
<b>Investment income</b>						
	134,020	143,454	100,000	50,000	50,000	50,000
<b>Charges for services</b>						
Planning	86,360	75,437	80,000	80,000	80,000	80,000
Ambulance fees	1,617,378	1,744,016	1,700,000	1,650,000	1,650,000	1,650,000
Fire-Med	68,315	63,612	65,000	65,000	65,000	65,000
Animal control	26,945	24,801	25,000	22,000	22,000	22,000
Aquatic Center fees	470,621	385,693	515,000	375,000	375,000	375,000
Recreation program fees	19,200	2,948	17,000	0	0	0
Community Event Fees/Sponsorship	13,370	11,264	12,000	5,000	5,000	5,000
Library fines	15,745	8,248	15,000	2,000	2,000	2,000
Senior Center Programs	0	0	3,600	15,000	15,000	15,000
Miscellaneous	462,853	334,625	175,000	175,000	175,000	175,000
<b>American Rescue Plan</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>	<b>1,700,000</b>
Proceeds from property sales	51,000	0	58,500	0	0	0
<b>Total charges for services</b>	<b>2,831,788</b>	<b>2,650,642</b>	<b>2,666,100</b>	<b>2,389,000</b>	<b>4,089,000</b>	<b>4,089,000</b>
<b>Reimbursements &amp; fund transfers</b>						
Miscellaneous transfers	1,277,400	1,687,634	1,416,200	1,437,200	1,437,200	1,437,200
Transfer from Grant Fund	81,025	151,299	80,000	30,000	30,000	30,000
<b>Reimbursements &amp; fund transfers</b>	<b>1,358,425</b>	<b>1,838,933</b>	<b>1,496,200</b>	<b>1,467,200</b>	<b>1,467,200</b>	<b>1,467,200</b>
<b>TOTAL REVENUES</b>	<b>11,188,408</b>	<b>11,599,170</b>	<b>11,417,050</b>	<b>11,522,065</b>	<b>13,222,065</b>	<b>13,222,065</b>
Beginning balances	2,278,858	2,921,045	3,211,245	3,200,000	4,900,000	4,900,000
<b>TOTAL</b>	<b>13,467,266</b>	<b>14,520,215</b>	<b>14,628,295</b>	<b>14,722,065</b>	<b>18,122,065</b>	<b>18,122,065</b>

The General Fund supports many of the City's services, including Library, Police, Fire & EMS, Municipal Court, Finance, Parks & Recreation, Economic Development, Planning, Code Services and Administration. General Fund revenues are unrestricted, meaning they can be spent on any city service.

Overall revenues remain relatively flat less than a 1% increase. Property taxes are estimated to increase by 9.4%, and franchise fees are up 3.3%, which is good to see. These increases can be attributed to growth.

The proposed revenues for Charges for Services are down 10.3%. This includes ambulance fees, library fees, aquatic center fees, recreation program fees, and community events/ sponsorship fees. The fees for services took a big hit during the past year due to COVID-19. Given continued uncertainty with COVID-19 and any long-term effects to the charges for services, the proposed budget reflects conservative estimates on these revenues.

# General Fund Expenditures Summary

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Personnel Services	7,331,008	8,002,311	8,714,000	8,663,000	8,663,000	8,663,000
Materials and Services	2,605,245	2,396,517	2,633,200	2,646,250	2,658,250	2,658,250
Capital Outlay	0	0	159,868	307,980	307,980	307,980
Debt Service	131,195	188,604	254,235	257,154	257,154	257,154
Transfer to other funds	171,251	196,169	571,879	80,500	80,500	80,500
Non-Departmental Transfers	421,000	573,000	262,442	235,000	235,000	235,000
Reserves	0	0	20,000	20,000	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>10,659,699</b>	<b>11,356,601</b>	<b>12,615,624</b>	<b>12,209,884</b>	<b>12,221,884</b>	<b>12,221,884</b>
Operating Contingencies	0	0	100,000	100,000	3,500,000	3,500,000
Unappropriated Fund Balances	0	1,994,490	1,493,686	2,412,181	2,400,181	2,400,181
<b>TOTAL GF RECAP</b>	<b>10,659,699</b>	<b>13,351,091</b>	<b>14,209,310</b>	<b>14,722,065</b>	<b>18,122,065</b>	<b>18,122,065</b>

The table above is all proposed expenditures in all funds the city budget, including transfers, contingency, reserves and unappropriated fund balance. Overall expenditures are increasing by 11.3%. It should be noted, that while the overall expenditures are up by 11.3%, a large portion of this increase is realized in larger contingency and capital outlay. Contingency is money that is appropriated, just not for a specific expense. It is uncommon for the City to spend much out of the contingency line items, meaning this funding sort of acts as a quasi-reserve. The overall contingency in this year's budget is up 59.5%.

The capital outlay is also up significantly, by 10.6%. The primary cause of this increase is the street maintenance program, which proposes to spend \$2.5 million. It should also be noted, that all SDC funds make up the major majority of the capital outlay expenditures, at roughly \$21 million. While we appropriate all SDC funds each year, our capital improvement plan does not spend all of the appropriated funds each year. The unspent funds roll forward to the following fiscal year to accomplish future planned capital projects.

Personnel services is proposed to be down slightly this year, while materials and services is up slightly.

# Administration Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	384,691	373,578	286,000	300,000	300,000	300,000
Fringe benefits	173,678	225,386	197,000	188,000	188,000	188,000
PERS EIF Contribution	0	158,576	0	0	0	0
<b>Total personnel services</b>	<b>558,369</b>	<b>757,540</b>	<b>483,000</b>	<b>488,000</b>	<b>488,000</b>	<b>488,000</b>
<b>Materials and Services</b>						
Public notices	1,787	368	500	1,000	1,000	1,000
Materials and supplies	2,166	3,621	2,500	3,000	3,000	3,000
Repairs & maintenance	619	319	700	11,000	11,000	11,000
Office expense	1,505	1,789	2,000	2,000	2,000	2,000
Mayor expense	6,475	5,609	4,000	5,000	5,000	5,000
Council expense	9,051	7,711	8,000	8,000	8,000	8,000
Economic Development exp	8,464	8,053	42,000	0	0	0
Telecommunications	67	73	500	500	500	500
Maintenance & rental contracts	4,291	7,685	10,000	9,000	9,000	9,000
Computer services	6,813	8,062	8,000	11,000	11,000	11,000
Professional services	9,743	31,320	50,000	40,000	40,000	40,000
City Attorney	58,800	58,800	59,000	59,000	59,000	59,000
Employee development	196	957	1,000	3,000	3,000	3,000
Emergency Management	8,221	8,791	8,000	10,000	10,000	10,000
Risk Management	494	144	500	500	500	500
Travel and education	4,620	7,690	8,000	10,000	10,000	10,000
150th Celebration	0	0	0	5,000	5,000	5,000
Miscellaneous	23,465	13,507	9,300	12,000	12,000	12,000
<b>Total materials &amp; services</b>	<b>146,779</b>	<b>164,497</b>	<b>214,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>Capital Outlay</b>						
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>705,148</b>	<b>922,038</b>	<b>697,000</b>	<b>678,000</b>	<b>678,000</b>	<b>678,000</b>

The Administration budget supports three FTE employees. Personnel costs are increased slightly to account for proposed cost of living adjustments. Fringe benefits are down slightly to adjust for changes in health care plans for individual employees in the department.

Overall materials and services is down 11.2%. This is a bit deceiving because the \$42,000 economic development costs in last year's budget have been moved to the Economic & Community Development Fund. Adjusting for the economic development appropriation, the overall materials and services is up by 10.4%. Most of the materials and services expenditure detail lines are similar to last year's appropriations. The repair and maintenance line has been increased to pay for a small renovation project in the City Manager's Office. Additionally, the 150th Celebration expenditure detail line has been added to the administration budget this year. The Council added the 150th Celebration to its strategic plan this year. The majority of expenses for the event will occur in FY2023. However, there may be some expenses for this project in this budget year, so it is proposed to have some funding appropriated for this purpose.



# Library Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	292,879	311,201	320,000	317,000	317,000	317,000
Fringe benefits	175,488	178,740	198,000	167,000	167,000	167,000
<b>Total personnel services</b>	<b>468,368</b>	<b>489,942</b>	<b>518,000</b>	<b>484,000</b>	<b>484,000</b>	<b>484,000</b>
<b>Materials and Services</b>						
Office expense	3,076	4,218	3,500	3,500	3,500	3,500
Postage	176	94	200	150	150	150
Materials and supplies	3,376	4,182	3,500	3,500	3,500	3,500
Periodicals	3,865	2,951	3,300	2,750	2,750	2,750
Maintenance & rental contracts	2,195	1,780	2,300	2,750	2,750	2,750
Repairs & maintenance	3,937	8,624	7,000	6,500	6,500	6,500
Books	42,771	45,668	45,000	47,000	47,000	47,000
E-resources/audio visual	0	0	0	3,000	3,000	3,000
Special programs	2,510	920	1,500	1,200	1,200	1,200
Telecommunications	2,468	2,224	2,500	2,500	2,500	2,500
HVAC, energy and lighting	12,844	13,496	14,000	14,000	14,000	14,000
Computer services	1,861	1,932	3,000	2,250	2,250	2,250
Professional services	3,264	1,556	4,000	3,000	3,000	3,000
Travel and education	177	0	1,500	1,150	1,150	1,150
Miscellaneous	1,758	2,539	1,500	1,750	1,750	1,750
<b>Total materials &amp; services</b>	<b>84,276</b>	<b>90,184</b>	<b>92,800</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>Capital Outlay</b>						
Equipment	0	0	0	9,000	9,000	9,000
Building Improvements	0	0	32,650	0	0	0
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>32,650</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>TOTAL</b>	<b>552,644</b>	<b>580,126</b>	<b>643,450</b>	<b>588,000</b>	<b>588,000</b>	<b>588,000</b>

The library’s personnel services have a modest decrease of 6.6%. The proposed personnel services budget will retain the existing FTE the library has working at the end of the current fiscal year. As noted in the budget message, the library reduced its FTE by 1.43 in October 2020 in response to COVID-19 revenue losses. These reductions in October 2020 account for the reduction in personnel costs in the proposed budget.

The overall materials and services expenditures are slightly up 2.3%. Expenditure detail line items have been adjusted up or down slightly to meet estimated costs.

The library’s capital outlay project this year is the purchase and installation of an electronic reader board. The electronic reader board will replace the current static reader board located on the east side of the Willamette Valley Fiber building on Washington Street.

# Parks and Recreation Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	173,106	241,969	205,000	170,000	170,000	170,000
Overtime	0	433	0	0	0	0
Fringe benefits	86,984	145,611	137,000	120,000	120,000	120,000
<b>Total personnel services</b>	<b>260,090</b>	<b>388,013</b>	<b>342,000</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>
<b>Materials and Services</b>						
Materials and supplies	13,850	19,736	14,000	14,400	14,400	14,400
Fuel	4,934	6,156	6,000	5,700	5,700	5,700
Repairs & maintenance	5,228	14,370	7,000	7,000	7,000	7,000
Miscellaneous tools	2,743	2,542	4,000	3,000	3,000	3,000
Telecommunications	1,369	1,271	2,000	1,500	1,500	1,500
HVAC, energy and lighting	7,356	7,391	8,000	7,500	7,500	7,500
Maintenance & rental contracts	7,250	5,541	9,000	7,200	7,200	7,200
Fleet service total care program	10,000	10,000	10,000	10,000	10,000	10,000
Computer services	1,186	1,030	2,000	1,400	1,400	1,400
Recreation	21,465	2,543	18,000	0	0	0
Community events and promotion	52,539	87,905	45,000	94,500	116,500	116,500
Professional services	9,250	11,358	43,000	9,500	9,500	9,500
Employee development	460	320	1,000	800	800	800
Travel and education	533	2,052	3,000	2,000	2,000	2,000
<b>Total materials &amp; services</b>	<b>138,162</b>	<b>172,214</b>	<b>172,000</b>	<b>164,500</b>	<b>186,500</b>	<b>186,500</b>
<b>Capital Outlay</b>						
Equipment	0	0	5,000	0	0	0
Building/Park Improvements	0	0	5,000	38,000	38,000	38,000
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
<b>Transfers</b>						
Tsf to Fleet Mgmt-Capital Equip	8,300	8,300	0	0	0	0
<b>Total transfers</b>	<b>8,300</b>	<b>8,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Equipment reserves	0	0	20,000	20,000	20,000	20,000
<b>Total transfers</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL</b>	<b>406,552</b>	<b>568,527</b>	<b>539,000</b>	<b>512,500</b>	<b>534,500</b>	<b>534,500</b>

- Overall expenditures in this fund are slightly down. Personnel Services are down roughly 15.2%. This is due to a position that was eliminated during the budget process last year. Materials and services expenses are down slightly. The Recreation expenditure detail has been zeroed out. This fund last year was to provide grants to community led recreation programming. However due to COVID-19 there was very limited community run recreation programs and the grant program was not lifted out of concept phase. The Council removed this grant program from their strategic plan this year, and so it is not being funded. The community events and promotion expenditure detail has been increased to pay for organizing and running city run events, as well as pay for the promotion of those events and a \$20,000 contribution to the Polk County Tourism Alliance. Traditionally the City has budgeted funding for the Visitor's Center. However, as explained in the budget message, no funding will be provided to that organization this year.

Capital outlay funding will go towards re-roofing buildings in our parks, replacing the Japanese Garden bridge, and providing irrigation in the City Park. The reserve funding is slated for a replacement riding lawn mower to be purchased in a future fiscal year.

# Aquatic Center Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	401,597	362,760	470,000	452,000	452,000	452,000
Overtime	1,049	263	0	0	0	0
Fringe benefits	102,343	105,708	120,000	125,000	125,000	125,000
<b>Total personnel services</b>	<b>504,990</b>	<b>468,731</b>	<b>590,000</b>	<b>577,000</b>	<b>577,000</b>	<b>577,000</b>
<b>Materials and Services</b>						
Postage	0	27	100	100	100	100
Advertising	1,800	1,224	2,500	2,500	2,500	2,500
Materials and supplies	2,759	3,288	3,000	3,000	3,000	3,000
Janitorial supplies	5,844	5,083	7,000	6,000	6,000	6,000
Pro shop / concessions	30,892	27,881	32,500	33,000	33,000	33,000
Program supplies	2,176	1,090	3,000	2,200	2,200	2,200
Uniforms	219	481	1,000	500	500	500
Chemicals	37,929	33,214	38,000	38,000	38,000	38,000
Repairs & maintenance	41,029	21,286	40,000	28,000	28,000	28,000
Office expense	1,746	3,096	2,000	2,000	2,000	2,000
Electric service	80,652	70,239	85,000	85,000	85,000	85,000
Telecommunications	3,027	5,486	3,000	3,000	3,000	3,000
Gas service	52,851	43,334	55,000	55,000	55,000	55,000
Fleet service total care program	3,000	3,000	0	0	0	0
Computer services	7,694	10,614	8,000	8,000	8,000	8,000
Professional services	10,592	14,478	12,000	12,000	12,000	12,000
Travel and education	2,829	969	3,000	700	700	700
Professional services-ActiveNet	18,711	16,404	20,000	20,000	20,000	20,000
Miscellaneous	5,084	2,868	5,000	3,000	3,000	3,000
<b>Total materials &amp; services</b>	<b>308,835</b>	<b>264,062</b>	<b>320,100</b>	<b>302,000</b>	<b>302,000</b>	<b>302,000</b>
<b>Capital Outlay</b>						
Building Improvements	0	0	0	26,000	26,000	26,000
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>Transfers</b>						
Tsf to Swr SDC-Interfund Loan	21,694	33,954	109,643	0	0	0
<b>Total transfers</b>	<b>21,694</b>	<b>33,954</b>	<b>109,643</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>835,519</b>	<b>766,747</b>	<b>1,019,743</b>	<b>905,000</b>	<b>905,000</b>	<b>905,000</b>

The aquatic center was the one city service that was most impacted by COVID-19 in the past fiscal year. The aquatic center was forced to close by the Governor's Office on three separate occasions. Many annual membership patrons have stayed with the aquatic center, but there was a significant shortfall in revenues this past year. This was somewhat balanced out in the expenditure column because we did not have a need to pay as much in personnel costs. The City expects to run the aquatic center at near full capacity for most of the coming fiscal year, and have budgeted accordingly.

Personnel costs are slightly down over last year's budgeted numbers. Materials and services are also slightly reduced. The capital outlay projects include painting the interior of the facility and remodeling the front desk. Lastly, the City would like to thank the Friends of the Dallas Aquatic Center who do a tremendous job fundraising and supporting the aquatic center both financially and otherwise.

# Finance Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	253,674	295,915	312,000	320,000	320,000	320,000
Fringe benefits	133,528	179,864	203,000	205,000	205,000	205,000
<b>Total personnel services</b>	<b>387,202</b>	<b>475,779</b>	<b>515,000</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>
<b>Materials and Services</b>						
Postage	8,689	9,766	11,000	11,000	11,000	11,000
Public notices	414	293	400	300	300	300
Materials and supplies	4,073	6,965	4,600	10,000	10,000	10,000
Office expense	1,811	1,517	2,000	4,000	4,000	4,000
Telecommunications	7,306	6,511	7,000	7,000	7,000	7,000
Maintenance & rental contracts	2,621	2,778	3,000	3,700	3,700	3,700
Computer services	28,504	25,047	33,000	40,000	40,000	40,000
Billing services	30,919	31,466	32,000	35,000	35,000	35,000
Professional services	109,087	85,473	94,000	98,000	98,000	98,000
Audit	33,785	35,129	36,000	42,000	42,000	42,000
Municipal memberships	25,217	26,435	27,000	30,000	30,000	30,000
Travel and education	5,532	4,105	5,000	7,000	7,000	7,000
<b>Total materials &amp; services</b>	<b>257,958</b>	<b>235,484</b>	<b>255,000</b>	<b>288,000</b>	<b>288,000</b>	<b>288,000</b>
<b>Capital Outlay</b>						
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>645,161</b>	<b>711,263</b>	<b>770,000</b>	<b>813,000</b>	<b>813,000</b>	<b>813,000</b>

Personnel costs in the Finance Department have risen slightly to accommodate for cost of living increases. The total number of FTE employees remains constant in this department. The overall materials and services is up 12.9%. This increase has been spread across most of the expenditure detail line items in the materials and services object classification. There is no proposed capital outlay.

# Municipal Court Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	68,002	67,967	75,000	78,000	78,000	78,000
Fringe benefits	36,357	40,091	44,000	45,000	45,000	45,000
<b>Total personnel services</b>	<b>104,359</b>	<b>108,059</b>	<b>119,000</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>
<b>Materials and Services</b>						
Office expense	298	715	1,200	3,000	3,000	3,000
Materials and supplies	3,214	3,180	3,300	4,900	4,900	4,900
Telecommunications	70	77	100	100	100	100
Computer services	7,888	6,405	5,500	10,000	10,000	10,000
Professional Services	81,754	75,719	75,000	78,000	78,000	78,000
Prosecution	42,000	42,000	42,000	42,000	42,000	42,000
Travel and education	0	1,448	1,900	2,000	2,000	2,000
<b>Total materials &amp; services</b>	<b>135,225</b>	<b>129,544</b>	<b>129,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>Capital Outlay</b>						
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>239,584</b>	<b>237,603</b>	<b>248,000</b>	<b>263,000</b>	<b>263,000</b>	<b>263,000</b>

Personnel costs in municipal court have risen slightly to accommodate for cost of living increases. The total number of FTE employees remains constant. The materials and services costs are up 8.5% and have been spread across most line items in this fund. There is no capital outlay projects for the municipal court.

# Fire Department Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	324,524	441,168	520,000	535,000	535,000	535,000
Overtime	10,638	13,912	20,000	25,000	25,000	25,000
Fringe benefits	174,161	259,549	320,000	322,000	322,000	322,000
<b>Total personnel services</b>	<b>509,323</b>	<b>714,629</b>	<b>860,000</b>	<b>882,000</b>	<b>882,000</b>	<b>882,000</b>
<b>Materials and Services</b>						
Office expense	3,956	2,618	3,500	3,000	3,000	3,000
Materials and supplies/laundry	17,943	6,309	10,000	9,500	9,500	9,500
Fuel	17,218	7,289	9,000	8,500	8,500	8,500
Uniform allowance	6,851	6,395	5,000	5,000	5,000	5,000
Repairs & maintenance	27,780	17,847	18,000	14,000	14,000	14,000
Replacement - Equipment	17,440	10,667	13,000	12,000	12,000	12,000
Radios/pagers	52	1,392	5,000	9,000	9,000	9,000
Turnouts	43,696	12,438	25,000	35,000	35,000	35,000
Telecommunications	12,519	6,573	6,000	6,500	6,500	6,500
HVAC, energy & lighting	18,639	13,869	12,500	13,000	13,000	13,000
Maintenance and rental contracts	20,200	10,852	16,000	17,000	17,000	17,000
Fleet service total care program	35,000	35,000	35,000	40,000	40,000	40,000
Computer services	20,606	10,716	10,000	17,000	17,000	17,000
Dispatch services	114,066	77,733	90,000	75,500	75,500	75,500
Professional services	86,777	33,966	36,000	15,500	15,500	15,500
Fire prevention program	4,036	1,943	4,000	3,000	3,000	3,000
Travel and education	23,777	22,126	20,000	25,000	25,000	25,000
Miscellaneous	11,182	0	0	0	0	0
<b>Total materials &amp; services</b>	<b>481,740</b>	<b>277,733</b>	<b>318,000</b>	<b>308,500</b>	<b>308,500</b>	<b>308,500</b>
<b>Capital Outlay</b>						
Equipment	0	0	18,000	90,780	90,780	90,780
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>90,780</b>	<b>90,780</b>	<b>90,780</b>
<b>Transfers</b>						
Transfer to Swr SDC-Intrfnd Loan	22,135	22,135	76,207	0	0	0
Transfer to Fire Volunteer Trust	80,000	69,500	72,280	80,500	80,500	80,500
<b>Total transfers</b>	<b>102,135</b>	<b>91,635</b>	<b>148,487</b>	<b>80,500</b>	<b>80,500</b>	<b>80,500</b>
<b>Debt Service</b>						
Debt Service - Principal	36,885	37,926	38,996	40,095	40,095	40,095
Debt Service - Interest	7,928	6,887	5,818	4,718	4,718	4,718
<b>Total debt service</b>	<b>44,813</b>	<b>44,813</b>	<b>44,814</b>	<b>44,813</b>	<b>44,813</b>	<b>44,813</b>
<b>TOTAL</b>	<b>1,138,011</b>	<b>1,128,810</b>	<b>1,389,301</b>	<b>1,406,593</b>	<b>1,406,593</b>	<b>1,406,593</b>

Personnel services are up 2.6%. This reflects increases approved by the collective bargaining agreement, as well as an increase in the amount the city pays for the two positions partially paid out of the SAFER Grant. In February 2021, the SAFER Grant dropped from paying 75% of the wages and benefits of the two positions to 35%. In February 2022, the City will pay 100% for these two positions.

Overall materials and services are down slightly. Capital Outlay is up 404% for a total of \$90,780. The Fire Department's capital projects include: fire hose, PPE, and an electric (battery ventilation fan).

The debt service is for an apparatus that was purchased in 2014.

# EMS Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	899,164	753,277	780,000	840,000	840,000	840,000
Overtime	33,758	31,169	50,000	40,000	40,000	40,000
Fringe benefits	423,733	402,364	475,000	515,000	515,000	515,000
<b>Total personnel services</b>	<b>1,356,655</b>	<b>1,186,809</b>	<b>1,305,000</b>	<b>1,395,000</b>	<b>1,395,000</b>	<b>1,395,000</b>
<b>Materials and Services</b>						
Office expense	1,760	1,629	2,000	1,800	1,800	1,800
Fire Med advertising	4,168	1,845	4,500	7,500	7,500	7,500
Forms/Printing	0	0	250	750	750	750
Materials and supplies/laundry	84,050	87,403	90,000	88,000	88,000	88,000
Fuel	29,268	30,216	30,000	30,000	30,000	30,000
Uniform allowance	6,487	5,971	6,750	6,500	6,500	6,500
Repairs & maintenance	9,555	12,300	12,500	11,000	11,000	11,000
Equipment	6,205	7,574	11,000	10,000	10,000	10,000
Radios/pagers	4,282	2,358	3,000	3,000	3,000	3,000
Telecommunications	5,065	5,677	5,800	5,700	5,700	5,700
HVAC, energy & lighting	5,504	8,447	7,000	6,500	6,500	6,500
Maintenance and rental contracts	3,466	1,865	6,500	6,000	6,000	6,000
Fleet service total care program	45,000	25,000	28,000	28,000	28,000	28,000
Computer services	12,637	17,564	8,000	19,500	19,500	19,500
Dispatch services	70,625	77,735	90,000	75,500	75,500	75,500
Professional services	86,262	103,894	108,000	95,500	95,500	95,500
Travel and education	17,127	12,950	12,000	10,000	10,000	10,000
<b>Total materials &amp; services</b>	<b>391,462</b>	<b>402,426</b>	<b>425,300</b>	<b>405,250</b>	<b>405,250</b>	<b>405,250</b>
<b>Capital Outlay</b>						
Equipment	0	0	0	34,200	34,200	34,200
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,200</b>	<b>34,200</b>	<b>34,200</b>
<b>Transfers</b>						
Transfer to Fleet Management	10,000	0	0	0	0	0
Tsfr to Swr SDC-Intrfnd Loan	29,121	62,280	313,749	0	0	0
<b>Total transfers</b>	<b>39,121</b>	<b>62,280</b>	<b>313,749</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>						
Debt Service - Principal	0	0	0	29,500	29,500	29,500
Debt Service - Interest	0	0	0	5,500	5,500	5,500
<b>Total debt service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>TOTAL</b>	<b>1,787,238</b>	<b>1,651,515</b>	<b>2,044,049</b>	<b>1,869,450</b>	<b>1,869,450</b>	<b>1,869,450</b>

The personnel services object classification is up 6.8%. This reflects step and cost of living increases, which were approved through collective bargaining. The materials and services expenses are similar to last year. Computer services is up \$11,500 and dispatch services has been reduced by \$14,500.

In the capital outlay object classification, the City proposes to purchase a power cot, stair chair, and replace AED machines. The new debt service will be to pay for a replacement ambulance.

# Police Department Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	1,675,112	1,773,765	1,965,000	1,950,000	1,950,000	1,950,000
Overtime	140,054	103,576	170,000	123,000	123,000	123,000
Fringe benefits	936,151	1,070,592	1,345,000	1,310,000	1,310,000	1,310,000
<b>Total personnel services</b>	<b>2,751,317</b>	<b>2,947,933</b>	<b>3,480,000</b>	<b>3,383,000</b>	<b>3,383,000</b>	<b>3,383,000</b>
<b>Materials and Services</b>						
Office expense	6,088	5,122	5,000	5,000	5,000	5,000
Materials and supplies	11,142	7,655	5,200	5,000	5,000	5,000
Animal control/dog shelter	4,469	3,945	3,250	11,500	11,500	11,500
Weapons skills	17,614	7,446	8,000	8,000	8,000	8,000
Investigations	16,475	14,745	18,000	15,500	15,500	15,500
Firing range maintenance	4,481	2,860	3,500	3,500	3,500	3,500
Evidence Control	947	2,361	1,300	1,750	1,750	1,750
Fuel	32,479	29,830	30,000	30,000	30,000	30,000
Uniforms and cleaning	20,660	17,726	20,000	25,500	25,500	25,500
Equipment	12,604	9,122	10,000	8,500	8,500	8,500
Safety/OSHA	8,008	3,735	3,850	4,250	4,250	4,250
Telecommunications	22,896	22,570	27,200	21,800	21,800	21,800
Maintenance and rental contracts	22,845	26,756	26,800	32,200	32,200	32,200
Fleet service total care program	40,000	40,000	40,000	40,000	40,000	40,000
Computer services	43,459	50,543	29,100	32,000	32,000	32,000
Dispatch services	187,028	198,844	205,500	207,100	207,100	207,100
Professional services	12,869	25,299	13,800	21,600	21,600	21,600
Community relations	1,225	2,179	1,000	1,000	1,000	1,000
Employee development	4,262	3,396	3,000	2,000	2,000	2,000
Professional Memberships	1,245	965	500	1,000	1,000	1,000
Travel and training	22,655	13,373	15,000	14,000	14,000	14,000
RAIN / Mark43	21,330	21,542	23,000	23,800	23,800	23,800
Reserve officers	3,755	2,012	0	9,000	9,000	9,000
<b>Total materials &amp; services</b>	<b>518,536</b>	<b>512,028</b>	<b>493,000</b>	<b>524,000</b>	<b>524,000</b>	<b>524,000</b>
<b>Capital Outlay</b>						
Firing range expansion	0	0	8,000	0	0	0
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>3,269,853</b>	<b>3,459,961</b>	<b>3,981,000</b>	<b>3,907,000</b>	<b>3,907,000</b>	<b>3,907,000</b>

Personnel services is down 2.9%, which is mainly caused by a better calculation of actual overtime costs compared to the past few years. There is no proposed changes in the number of sworn officers or administrative staff.

Materials and services is up 6.2%. The dog control / dog shelter expenditure detail line item is significantly increased this year to purchase and implement a new dog licensing software program. This is a one time increase and will reduce ongoing costs in the future. The proposed budget also include \$9,000 for the reserve officers line item. This will restore the reserve officer program for the City of Dallas.

There are no proposed capital outlay expenses this year.



# Economic and Community Development Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	148,744	203,484	223,000	235,000	235,000	235,000
Fringe benefits	79,702	119,786	145,000	142,000	142,000	142,000
<b>Total personnel services</b>	<b>228,447</b>	<b>323,270</b>	<b>368,000</b>	<b>377,000</b>	<b>377,000</b>	<b>377,000</b>
<b>Materials and Services</b>						
Materials and supplies	461	1,434	1,000	1,000	1,000	1,000
Printing	0	129	200	700	700	700
Public notices/advertising	568	510	1,000	1,500	1,500	1,500
Fuel	399	594	600	1,300	1,300	1,300
Office expense	492	1,103	1,000	1,000	1,000	1,000
Planning Commission expense	565	1,068	1,000	500	500	500
Economic Development	0	0	0	62,500	52,500	52,500
Telecommunications	0	384	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	4,527	2,465	2,600	3,500	3,500	3,500
RV Abatement	0	0	1,000	1,500	1,500	1,500
Weed Abatement	0	0	0	2,000	2,000	2,000
Professional services	19,818	51,854	50,000	30,000	30,000	30,000
Travel and education	1,650	1,195	3,500	8,000	8,000	8,000
Miscellaneous	573	1,236	750	1,000	1,000	1,000
<b>Total materials &amp; services</b>	<b>31,054</b>	<b>63,972</b>	<b>67,150</b>	<b>119,000</b>	<b>109,000</b>	<b>109,000</b>
<b>Capital Outlay</b>						
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>259,501</b>	<b>387,242</b>	<b>435,150</b>	<b>496,000</b>	<b>486,000</b>	<b>486,000</b>

This department was formerly known as the Planning & Building Department, and this fund, the Planning Fund, paid for expenditures for the planning and code services functions of the department. The new department retained all of the previous functions and added economic development. The personnel services expenditures are slightly increased. This increase will pay for an additional 30-hour per week code services specialist position.

The materials and services budget has increased 77.2%. This increase is mostly captured by the economic development expenditures that last year were kept in the Administration Department's budget. The economic development expenditure detail line item will pay for a contract with SEDCOR, a RARE member (if awarded, and \$4,000 in economic development projects. The professional services expenditure detail line item will also pay for a contract with an urban renewal consultant to assist with the formation of a new urban renewal district around the former mill site and industrially zoned properties.

There is no capital outlay proposed for this department.

# Facilities Maintenance Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	68,205	56,772	73,000	82,000	82,000	82,000
Fringe benefits	38,860	40,104	52,000	57,000	57,000	57,000
<b>Total personnel services</b>	<b>107,065</b>	<b>96,876</b>	<b>125,000</b>	<b>139,000</b>	<b>139,000</b>	<b>139,000</b>
<b>Materials and Services</b>						
Materials and supplies	2,855	8,929	5,000	7,000	7,000	7,000
Repairs & maintenance	32,355	29,866	31,000	33,000	33,000	33,000
Safety/OSHA	0	0	500	1,000	1,000	1,000
Telecommunications	1,669	828	2,000	2,000	2,000	2,000
HVAC, energy and lighting	26,818	27,594	30,000	30,000	30,000	30,000
Maintenance & rental contracts	3,219	1,926	5,000	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	1,554	1,509	2,000	2,000	2,000	2,000
Professional services	6,380	5,721	7,000	7,000	7,000	7,000
Travel and education	854	250	1,000	1,000	1,000	1,000
Senior Center Utilities/Maint	0	0	8,000	16,000	16,000	16,000
Miscellaneous	1,596	3,573	2,500	5,000	5,000	5,000
<b>Total materials &amp; services</b>	<b>78,300</b>	<b>81,194</b>	<b>95,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Capital Outlay</b>						
Building Improvements	0	0	0	50,000	50,000	50,000
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL</b>	<b>185,365</b>	<b>178,070</b>	<b>220,000</b>	<b>299,000</b>	<b>299,000</b>	<b>299,000</b>

Personnel services are increased to cover step increases and cost of living adjustments approved through the collective bargaining process. Facilities maintenance covers 1.7 FTE employees.

In the materials and services expenditure detail line items, most expense lines are similar to last fiscal year. The Senior Center Utilities/Maintenance line is proposed to double. This is to more accurately account for the actual utility consumption since the building has now been constructed for a year with utilities being paid. The City does receive revenue from contracts with the Senior Center and NW Senior & Disability Services (meals on wheels to cover these costs).

The proposed budget includes \$50,000 in capital outlay. This will pay for exterior renovations and roof repair at City Hall.

# Non-Departmental Expenditures

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Materials and Services</b>						
CRF Eligible Expenses	0	0	271,140	0	0	0
Total capital outlay	0	0	271,140	0	0	0
<b>Capital Outlay</b>						
IT Equipment	0	0	50,000	60,000	60,000	60,000
EV charging stations	0	0	11,200	0	0	0
Building Improvements	0	0	35,018	0	0	0
Total capital outlay	0	0	96,218	60,000	60,000	60,000
<b>Transfers</b>						
Transfer to Risk Management	238,000	257,000	225,000	235,000	235,000	235,000
Transfer to Grant Fund-Trail Prj	0	0	9,273	0	0	0
Transfer to Street-Prop Share Fee	0	0	25,440	0	0	0
Transfer to Park Trust	0	0	2,729	0	0	0
Transfer to Capital Projects	183,000	316,000	0	0	0	0
Total transfers	421,000	573,000	262,442	235,000	235,000	235,000
<b>Debt Service</b>						
2013 UR Loan - Principal	73,664	75,832	80,064	80,361	80,361	80,361
2013 UR Loan - Interest	12,718	10,544	8,331	6,034	6,034	6,034
2019 UR Loan - Principal	0	32,000	36,000	37,000	37,000	37,000
2019 UR Loan - Interest	0	25,415	26,850	25,770	25,770	25,770
2016 Jefferson St Bldg -Principal	0	0	25,898	26,289	26,289	26,289
2016 Jefferson St Bldg -Interest	0	0	2,278	1,887	1,887	1,887
Armory Property	0	0	30,000	0	0	0
Total debt service	86,382	143,791	209,421	177,341	177,341	177,341
<b>TOTAL</b>	<b>507,382</b>	<b>716,791</b>	<b>839,221</b>	<b>472,341</b>	<b>472,341</b>	<b>472,341</b>

These expenditures come out of the General Fund, but are not specific to any one department. For example, we budget information technology expenses from this fund, as well as transfer funds to the Risk Management Fund.

For debt service, this fund pays for urban renewal loans, as well as General Fund financed property purchases. It should be noted that this past fiscal year the City paid off the debt for the Armory Property where the new Senior Center is located.

## Risk Management Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Miscellaneous	90,757	11,218	5,000	5,000	5,000	5,000
Transfer from General Fund	238,000	257,000	225,000	235,000	235,000	235,000
Transfer from Bldg Insp Fund	3,500	3,500	3,500	4,600	4,600	4,600
Transfer from PW Funds	164,000	145,000	148,000	132,800	132,800	132,800
<b>Total revenues</b>	<b>496,257</b>	<b>416,718</b>	<b>381,500</b>	<b>377,400</b>	<b>377,400</b>	<b>377,400</b>
Beginning balances	122,387	182,967	164,442	150,000	150,000	150,000
<b>TOTAL</b>	<b>618,644</b>	<b>599,686</b>	<b>545,942</b>	<b>527,400</b>	<b>527,400</b>	<b>527,400</b>

## Risk Management Fund Expenditures

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Materials and Services</b>						
Property / Auto Insurance	104,470	107,595	125,000	125,800	125,800	125,800
Liability Insurance	181,454	154,357	146,500	145,300	145,300	145,300
Workers Comp Insurance	149,753	170,281	135,000	101,300	101,300	101,300
Material and Supplies	0	3,010	20,000	5,000	5,000	5,000
<b>Total materials &amp; services</b>	<b>435,677</b>	<b>435,243</b>	<b>426,500</b>	<b>377,400</b>	<b>377,400</b>	<b>377,400</b>
<b>TOTAL EXPENDITURES</b>	<b>435,677</b>	<b>435,243</b>	<b>426,500</b>	<b>377,400</b>	<b>377,400</b>	<b>377,400</b>
Operating Contingencies	0	0	135,000	150,000	150,000	150,000
<b>TOTAL</b>	<b>435,677</b>	<b>435,243</b>	<b>561,500</b>	<b>527,400</b>	<b>527,400</b>	<b>527,400</b>

The revenues for this fund are predominantly from transfer from other funds. The expenditures are to purchase all of the insurance coverages, except for health insurance, for the City. The total budgeted expenditures are down slightly from last year. This is due to a change to CIS Workers Compensation coverage which lowered our costs.

This fund is obsolete. Historical information only.

## Capital Projects Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Miscellaneous Revenue	3,576	0	0	0	0	0
Proportionate share fee-Barberry Node	75,900	50,600	0	0	0	0
Transfer from General Fund	183,000	316,000	0	0	0	0
Transfer from Sewer SDC	211,022	0	0	0	0	0
<b>Total revenues</b>	<b>473,498</b>	<b>366,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Balance -Proportionate share fee-Barberry Node	0	0	170,000	0	0	0
Beginning balances	192,212	12,059	0	0	0	0
<b>TOTAL</b>	<b>665,710</b>	<b>378,659</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Capital Projects Expenditures

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Capital Outlay</b>						
Vehicles	338,757	68,257	0	0	0	0
Equipment	108,019	55,115	0	0	0	0
Building Improvements	138,699	46,549	0	0	0	0
Property/Property Improvemnts	40,000	30,000	0	0	0	0
<b>Total capital outlay</b>	<b>625,475</b>	<b>199,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>						
Debt Service - Principal	25,133	25,512	0	0	0	0
Debt Service - Interest	3,043	2,664	0	0	0	0
<b>Total debt service</b>	<b>28,176</b>	<b>28,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to Street Fund-Barberry Node	0	0	170,000	0	0	0
<b>Total transfers</b>	<b>0</b>	<b>0</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>						
Barberry Node Reserve	0	0	0	0	0	0
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>653,651</b>	<b>228,096</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Operating Contingencies	0	0	0	0	0	0
<b>TOTAL</b>	<b>653,651</b>	<b>228,096</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

This fund is no longer being used by the City. Instead the funds for capital projects have been moved to each department's fund from where the capital purchases are made. According to state budget law, this fund will be removed from the budget document after three years of no new appropriations from the fund.

# Street Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
State highway appropriation	1,151,095	1,100,056	1,265,000	1,260,000	1,260,000	1,260,000
Interest on investments	89,286	119,484	65,000	40,000	40,000	40,000
Miscellaneous	95,754	69,893	50,000	60,000	60,000	60,000
State hwy federal money reimb.	0	0	800,000	500,000	500,000	500,000
Finance Proceeds	0	721,000	0	4,300,000	4,300,000	4,300,000
Proportionate share fee-Barberry Node	0	0	50,000	60,000	60,000	60,000
Transfer from Cap Proj Fund-Barberry Nod	0	0	170,000	0	0	0
Transfer from Sewer SDC-interfund loan	0	127,510	0	0	0	0
Transfer from GF-Prop Share Fee	0	0	25,440	0	0	0
<b>Total revenues</b>	<b>1,336,135</b>	<b>2,137,943</b>	<b>2,425,440</b>	<b>6,220,000</b>	<b>6,220,000</b>	<b>6,220,000</b>
Beginning balances	1,464,543	1,908,269	1,904,909	2,600,000	2,600,000	2,600,000
<b>TOTAL</b>	<b>2,800,678</b>	<b>4,046,212</b>	<b>4,330,349</b>	<b>8,820,000</b>	<b>8,820,000</b>	<b>8,820,000</b>

The state highway appropriation revenue line item is the amount of money the City expects to receive from the state gas tax. The City is in the process of obtaining a \$4.3 million loan to fund the street maintenance program, authorized by the City Council.

# Street Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	162,130	139,821	175,000	155,000	155,000	155,000
Overtime	626	0	4,000	2,000	2,000	2,000
Fringe benefits	98,860	89,107	145,000	130,000	130,000	130,000
PERS EIF Contribution	0	4,942	0	0	0	0
<b>Total personnel services</b>	<b>261,616</b>	<b>233,870</b>	<b>324,000</b>	<b>287,000</b>	<b>287,000</b>	<b>287,000</b>
<b>Materials and Services</b>						
Materials and supplies	49,295	42,175	60,000	70,000	70,000	70,000
Vehicle/equipment expense	50,000	50,000	50,000	50,000	50,000	50,000
Repairs & maintenance	2,957	4,068	3,200	3,200	3,200	3,200
Traffic signal maintenance	1,363	1,142	2,500	2,500	2,500	2,500
Tools	1,430	1,930	4,000	4,000	4,000	4,000
Telecommunications	2,624	3,091	3,500	3,500	3,500	3,500
Street lighting	119,525	115,786	130,000	130,000	130,000	130,000
Computer services	6,242	4,059	6,000	6,000	6,000	6,000
Insurance	0	1,250	0	0	0	0
Weed abatement	279	533	2,000	0	0	0
Professional services	89,330	93,592	45,000	90,000	90,000	90,000
Employee development	98	476	1,000	1,000	1,000	1,000
Safety equipment & training	2,168	2,036	1,000	1,000	1,000	1,000
Travel and education	467	719	1,000	1,000	1,000	1,000
<b>Total materials &amp; services</b>	<b>325,778</b>	<b>320,856</b>	<b>309,200</b>	<b>362,200</b>	<b>362,200</b>	<b>362,200</b>
<b>Capital Outlay</b>						
Equipment	6,362	150,488	35,000	78,750	78,750	78,750
Contractual overlays	0	519,636	545,000	2,500,000	2,500,000	2,500,000
Contractual overlays-Hayter St	0	0	800,000	0	0	0
Sidewalk Projects	113,508	9,725	40,000	50,000	50,000	50,000
Godsey Road Sidewalk/Curb Project	81,795	0	0	0	0	0
Main Street Project 600-700	0	743,968	0	0	0	0
<b>Total capital outlay</b>	<b>201,665</b>	<b>1,423,817</b>	<b>1,420,000</b>	<b>2,628,750</b>	<b>2,628,750</b>	<b>2,628,750</b>
<b>Transfers</b>						
Transfer to General Fund	80,000	80,000	93,400	93,400	93,400	93,400
Transfer to Risk Mgmt Fund	19,850	17,000	11,500	12,000	12,000	12,000
Tsf to Fleet Mgmt - Capital Equip						
Replacement	3,500	3,500	3,500	3,500	3,500	3,500
Transfer to Sewer SDC-Interfund loa	0	17,493	17,493	59,954	59,954	59,954
<b>Total transfers</b>	<b>103,350</b>	<b>117,993</b>	<b>125,893</b>	<b>168,854</b>	<b>168,854</b>	<b>168,854</b>
<b>Street Debt Service</b>						
2019 Main St loan - principal	0	25,000	28,000	29,000	29,000	29,000
2019 Main St loan - interest	0	19,767	20,880	20,040	20,040	20,040
<b>Total debt service</b>	<b>0</b>	<b>44,767</b>	<b>48,880</b>	<b>49,040</b>	<b>49,040</b>	<b>49,040</b>
<b>Reserves</b>						
Barberry Node Reserve	0	0	220,000	311,440	311,440	311,440
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>220,000</b>	<b>311,440</b>	<b>311,440</b>	<b>311,440</b>
<b>TOTAL EXPENDITURES</b>	<b>892,409</b>	<b>2,141,303</b>	<b>2,447,973</b>	<b>3,807,284</b>	<b>3,807,284</b>	<b>3,807,284</b>
Operating Contingencies	0	0	2,202,027	5,012,716	5,012,716	5,012,716
<b>TOTAL</b>	<b>892,409</b>	<b>2,141,303</b>	<b>4,650,000</b>	<b>8,820,000</b>	<b>8,820,000</b>	<b>8,820,000</b>

Personnel services is down 11.4%, which is the result of changes in personnel caused by retirements and individuals moving on to other employment.

Materials and services is up 17.1%. The primary cause of the increase is in professional services or engineering costs associated with our street maintenance projects. This past year, we under budgeted and are ensuring that there is adequate funding this year.

For capital outlay, the street fund will be busy this year. As mentioned above in the Street Revenue Fund, the City is pulling a \$4.3 million dollar loan to fund the street maintenance program. The City plans on accomplishing \$2.5 million in overlay and maintenance projects this year, including engineering costs. Most of this work will be contracted out to others. The equipment line item includes the purchase of a bucket truck and mini excavator.

The transfers are pretty consistent from year to year. The transfer to the Sewer SDC interfund loans is to pay for the street sweeper and the street light replacement project.



# Building Inspections Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Permits	583,539	457,339	450,000	600,000	600,000	600,000
Miscellaneous	407	1,227	500	500	500	500
Transfer from-SDC Fund	51,500	69,875	47,375	73,000	73,000	73,000
<b>Total revenues</b>	<b>635,446</b>	<b>528,442</b>	<b>497,875</b>	<b>673,500</b>	<b>673,500</b>	<b>673,500</b>
Beginning balances	444,948	669,575	730,458	900,000	900,000	900,000
<b>TOTAL</b>	<b>1,080,393</b>	<b>1,198,016</b>	<b>1,228,333</b>	<b>1,573,500</b>	<b>1,573,500</b>	<b>1,573,500</b>

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 in this fund.

## Key Projects Anticipated for Building Permit issuance in Fiscal Year **2021-2022** (#) indicates number of dwellings anticipated.

Project Name	Commercial / Residential	Estimated Permit Fees *
LaCreole MS Seismic upgrade	Commercial **	\$6,000.00
Filling station/C-store	Commercial**	\$12,000.00
Polk CDC housing Project (10units)	Commercial **	\$40,000.00
Miscellaneous T.I. work ****	Commercial **	\$25,000.00
Wyatt Node – Phase 2,3,4 (25) *****	Residential ***	\$87,500.00
Barberry Node Phase 8-9 (20)	Residential ***	\$70,000.00
Ceres Gleann Phase 7-8 (12)	Residential ***	\$42,000.00
Oakdale Estates 1 (10)	Residential ***	\$35,000.00
Sunrise Meadows (10)	Residential ***	\$35,000.00
Hazelnut Glens (4)	Residential ***	\$14,000.00
Infill / Partitions (6)	Residential ***	\$21,000.00
<b>Totals (87 new SF dwellings)</b>		<b>\$304,500.00</b>
<b>Totals rounded (approx.)</b>		<b>\$387,500.00</b>

### Notes

\* Estimate includes increase in CPI-U at 1.6%. Building Permit fees cover 3 FTE staff and all services performed related plan review, inspections and administration, including the state recognized E-permit system which is used for on-line customer service and for tracking active permits. Fees cover part-time inspector for A-level plumbing inspector on-call.

Program is set-up 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 FY, to ensure continued service during lean years.

\*\* Total Building Permit Fees for commercial projects can vary, depending project type and valuation. SDC fee for commercial can also vary depending on the amount of floor area and plumbing fixtures and the use classification according to adopted schedule.

\*\*\* Total Building Permit fee for one SF dwelling can vary, but is roughly \$3,500.00 on average. 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.

# Building Inspections Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	189,879	215,993	225,000	260,000	260,000	260,000
Fringe benefits	129,507	152,748	165,000	190,000	190,000	190,000
PERS EIF Contribution	0	5,959	0	0	0	0
<b>Total personnel services</b>	<b>319,386</b>	<b>374,699</b>	<b>390,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>Materials and Services</b>						
Materials and supplies	2,194	3,607	4,000	4,400	4,400	4,400
Fuel	599	891	2,000	1,000	1,000	1,000
Telecommunications	4,217	3,812	4,500	4,600	4,600	4,600
Fleet Services Total Care program	2,000	2,000	2,000	2,000	2,000	2,000
Computer services	8,210	2,152	3,500	4,000	4,000	4,000
Professional services	13,667	23,839	2,000	3,000	3,000	3,000
E-permitting services	0	0	16,000	50,000	50,000	50,000
Travel and education	7,786	2,666	6,000	5,000	5,000	5,000
Miscellaneous	260	3,392	4,000	3,000	3,000	3,000
<b>Total materials &amp; services</b>	<b>38,932</b>	<b>42,360</b>	<b>44,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>
<b>Capital Outlay</b>						
Vehicle	0	0	0	26,000	26,000	26,000
<b>Total capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>Transfers</b>						
Transfer to General Fund	40,000	42,000	42,000	42,000	42,000	42,000
Transfer to Risk Mgmt Fund	3,500	3,500	3,500	4,600	4,600	4,600
Transfer to Fleet Management	9,000	5,000	5,000	5,000	5,000	5,000
<b>Total transfers</b>	<b>52,500</b>	<b>50,500</b>	<b>50,500</b>	<b>51,600</b>	<b>51,600</b>	<b>51,600</b>
<b>TOTAL EXPENDITURES</b>	<b>410,818</b>	<b>467,559</b>	<b>484,500</b>	<b>604,600</b>	<b>604,600</b>	<b>604,600</b>
Operating Contingencies	0	0	703,375	968,900	968,900	968,900
<b>TOTAL</b>	<b>410,818</b>	<b>467,559</b>	<b>1,187,875</b>	<b>1,573,500</b>	<b>1,573,500</b>	<b>1,573,500</b>

Building permit fees cover 3.73 FTE employees and all services related to plan review, inspections and administrative services for the Building Division. The fees also cover a part-time (on-call) inspector for A-level plumbing inspections. There is no proposed increase in staffing.

Personnel expenses are up 15.4%. This is attributed to step and cost of living increases approved through collective bargaining.

In the materials and services budget, the E-permitting services line item is significantly more than last year. This is caused by the credit card fees, and the volume of customers using the E-permitting system. City staff are working on solutions to off-set the cost of the credit card fees.

The Building Division is proposing to purchase a replacement vehicle out of the capital outlay vehicle line item.

## Police Officer and Firefighter/EMS Fee Fund

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Police Officer Fee	138,329	219,000	220,000	220,000	220,000	220,000
Firefighter/EMS Fee	126,045	199,544	200,000	200,000	200,000	200,000
<b>Total revenues</b>	<b>264,374</b>	<b>418,544</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
Beginning balance-Police Fee	0	47,730	44,639	135,000	135,000	135,000
Beginning balance-Firefighter/EMS	0	27,473	8,509	15,000	15,000	15,000
<b>TOTAL</b>	<b>264,374</b>	<b>493,747</b>	<b>473,148</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>

## Police Officer and Firefighter/EMS Fee Fund

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Police Officer Salaries	62,784	141,034	125,000	125,000	125,000	125,000
Firefighter/EMS Salaries	61,677	137,118	140,000	140,000	140,000	140,000
Police Officer Fringe benefits	27,815	81,057	95,000	95,000	95,000	95,000
Firefighter/EMS Fringe benefits	36,895	81,390	60,000	60,000	60,000	60,000
<b>Total personnel services</b>	<b>189,171</b>	<b>440,599</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
<b>TOTAL EXPENDITURES</b>	<b>189,171</b>	<b>440,599</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
Operating Contingencies-Police	0	0	12,000	135,000	135,000	135,000
Operating Contingencies-FF/EMS	0	0	25,000	15,000	15,000	15,000
<b>TOTAL</b>	<b>189,171</b>	<b>440,599</b>	<b>457,000</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>

The Police Officer and Firefighter / EMS Fee fund was established in FY 18-19. At the time it was designed to pay for two police officers and two firefighter/EMS positions. The fee did not account for cost of living increases or advancement in the pay scale. Management staff have been able to keep the lowest wage earners in these positions. However, if there is not steady turnover in the Police and Fire/EMS departments, this will create a problem where revenues will not keep pace with the expenditures.

# Systems Development Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Transportation SDC</b>						
Charges/revenue	339,717	378,743	450,000	560,000	560,000	560,000
Beginning balance	590,174	836,756	950,000	1,500,000	1,500,000	1,500,000
<b>Total transportation</b>	<b>929,891</b>	<b>1,215,499</b>	<b>1,400,000</b>	<b>2,060,000</b>	<b>2,060,000</b>	<b>2,060,000</b>
<b>Park SDC</b>						
Charges/revenue	320,657	279,375	280,000	390,000	390,000	390,000
Beginning balance	869,980	987,819	1,200,000	1,600,000	1,600,000	1,600,000
<b>Total park</b>	<b>1,190,637</b>	<b>1,267,194</b>	<b>1,480,000</b>	<b>1,990,000</b>	<b>1,990,000</b>	<b>1,990,000</b>
<b>Water SDC</b>						
Charges/revenue	577,024	503,022	515,000	750,000	750,000	750,000
<b>Reimb of SDC loan-Water Fund</b>	0	0	0	0	0	85,778
Beginning balance	1,885,181	2,036,119	1,920,000	2,800,000	2,800,000	2,800,000
<b>Total water</b>	<b>2,462,205</b>	<b>2,539,141</b>	<b>2,435,000</b>	<b>3,550,000</b>	<b>3,550,000</b>	<b>3,635,778</b>
<b>Sewer SDC</b>						
Charges/revenue	591,810	513,166	530,000	755,000	755,000	755,000
Finance Proceeds-DEQ loan	0	0	7,600,000	7,600,000	7,600,000	7,600,000
Reimbursement of SDC loan	82,951	118,666	499,598	0	0	0
Reimburse of SDC loan-PW	0	34,985	34,986	77,447	77,447	77,447
Beginning balance	5,410,841	5,826,277	4,650,416	4,500,000	4,500,000	4,500,000
<b>Total sewer</b>	<b>6,085,602</b>	<b>6,493,095</b>	<b>13,315,000</b>	<b>12,932,447</b>	<b>12,932,447</b>	<b>12,932,447</b>
<b>Storm SDC</b>						
Charges/revenue	141,914	109,417	120,000	150,000	150,000	150,000
Beginning balance	334,462	466,301	635,000	550,000	550,000	550,000
<b>Total storm</b>	<b>476,376</b>	<b>575,718</b>	<b>755,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>TOTAL SDC FUNDS</b>						
Beginning balances	9,090,639	10,153,272	9,355,416	10,950,000	10,950,000	10,950,000
Total transfers	82,951	153,652	534,584	77,447	77,447	163,225
Total deposits	1,971,121	1,783,723	9,495,000	10,205,000	10,205,000	10,205,000
<b>TOTAL</b>	<b>11,144,711</b>	<b>12,090,647</b>	<b>19,385,000</b>	<b>21,232,447</b>	<b>21,232,447</b>	<b>21,318,225</b>

System Development Charges are collected when building permits are issued. These funds are restricted funds and may only be used for the express purpose of expanding capacity to the system for which they are collected. This can include the planning and engineering needed to accomplish the work. The revenues are made up of new charges and beginning fund balance. New charges are estimated on the projects the Building Division expects to happen in the coming fiscal year.

# Systems Development Fund Expenditures

	Actual 2018-19	Actual 2019- 20	2019- Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Transportation SDC</b>						
Street Projects	78,836	131,294	1,370,750	2,021,000	2,021,000	2,021,000
Transfer to General Fund	8,800	26,000	18,000	24,000	24,000	24,000
Transfer to Building Fund	5,500	16,250	11,250	15,000	15,000	15,000
<b>Total expenditures</b>	<b>93,136</b>	<b>173,544</b>	<b>1,400,000</b>	<b>2,060,000</b>	<b>2,060,000</b>	<b>2,060,000</b>
<b>Park SDC</b>						
Park Projects	179,093	51,292	1,461,800	1,960,750	1,960,750	1,960,750
Transfer to General Fund	14,600	22,000	11,200	18,000	18,000	18,000
Transfer to Building Fund	9,125	13,750	7,000	11,250	11,250	11,250
<b>Total expenditures</b>	<b>202,818</b>	<b>87,042</b>	<b>1,480,000</b>	<b>1,990,000</b>	<b>1,990,000</b>	<b>1,990,000</b>
<b>Water SDC</b>						
Water Projects/Oversizing	383,836	466,066	2,401,525	3,494,750	3,494,750	3,580,528
Transfer to General Fund	26,000	26,200	20,600	34,000	34,000	34,000
Transfer to Building Fund	16,250	16,375	12,875	21,250	21,250	21,250
<b>Total expenditures</b>	<b>426,086</b>	<b>508,641</b>	<b>2,435,000</b>	<b>3,550,000</b>	<b>3,550,000</b>	<b>3,635,778</b>
<b>Sewer SDC</b>						
Sewer Projects/Oversizing	4,752	1,948,351	4,680,550	4,877,197	4,877,197	4,877,197
Sewer Reclaimed Water Project	0	0	8,600,000	8,000,000	8,000,000	8,000,000
Transfer to General Fund	26,800	22,600	21,200	34,000	34,000	34,000
Transfer to Capital Projects	211,022	0	0	0	0	0
Transfer to Public Works	0	255,020	0	0	0	0
Transfer to Street Fund	0	0	291,000	0	0	0
Transfer to Building Fund	16,750	14,125	13,250	21,250	21,250	21,250
<b>Total expenditures</b>	<b>259,324</b>	<b>2,240,096</b>	<b>13,606,000</b>	<b>12,932,447</b>	<b>12,932,447</b>	<b>12,932,447</b>
<b>Storm SDC</b>						
Storm Projects	0	132,019	747,200	688,950	688,950	688,950
Transfer to General Fund	6,200	15,000	4,800	6,800	6,800	6,800
Transfer to Building Fund	3,875	9,375	3,000	4,250	4,250	4,250
<b>Total expenditures</b>	<b>10,075</b>	<b>156,394</b>	<b>755,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
TOTAL Expenditures	646,517	2,729,022	19,261,825	21,042,647	21,042,647	21,128,425
TOTAL Transfers	344,922	436,695	123,175	189,800	189,800	189,800
<b>TOTAL</b>	<b>991,439</b>	<b>3,165,717</b>	<b>19,385,000</b>	<b>21,232,447</b>	<b>21,232,447</b>	<b>21,318,225</b>

Expenditures from the SDC Fund are restricted by state statute to projects that increase capacity to the system for which the funds are collected, including system planning and engineering. The City's capital improvement plan includes several projects that are SDC eligible, some of which are planned to be completed in FY 21-22. For example, John Barnard Park is planned to be constructed this year.

The proposed expenditures shown above, appropriates 100% of the SDC revenues. However, the City has never spent all of the funding that has been appropriated and has followed pretty close to what is planned in the capital improvement plan.

# Trust Fund Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Fire - Harpy Bovard Scholarship</b>						
Beginning balance	19,869	22,333	19,333	18,750	18,750	18,750
Deposits	3,500	0	500	1,500	1,500	1,500
<b>Total resources</b>	<b>23,369</b>	<b>22,333</b>	<b>19,833</b>	<b>20,250</b>	<b>20,250</b>	<b>20,250</b>
<b>Fire Extrinsication Team</b>						
Beginning balance	35,382	34,477	28,519	20,000	20,000	20,000
Deposits	0	5,700	15,000	15,000	15,000	15,000
<b>Total resources</b>	<b>35,382</b>	<b>40,177</b>	<b>43,519</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Fire Volunteer Appreciation Trust</b>						
Beginning balance	36,005	69,834	60,249	25,000	25,000	25,000
Transfer In from GF	80,000	69,500	72,280	80,500	80,500	80,500
Deposits	2,304	1,416	1,720	2,100	2,100	2,100
<b>Total resources</b>	<b>118,309</b>	<b>140,750</b>	<b>134,249</b>	<b>107,600</b>	<b>107,600</b>	<b>107,600</b>
<b>Other Fire Trust</b>						
Beginning balance	3,474	3,198	3,198	0	0	0
Deposits	0	0	0	0	0	0
<b>Total resources</b>	<b>3,474</b>	<b>3,198</b>	<b>3,198</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Mid-Valley Reserve Training Trust</b>						
Beginning balance	7,875	7,991	5,991	0	0	0
Deposits	4,725	0	5,000	0	0	0
<b>Total resources</b>	<b>12,600</b>	<b>7,991</b>	<b>10,991</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Economic Development</b>						
Beginning balance	32,982	4,500	0	0	0	0
Deposits	0	0	0	0	0	0
<b>Total resources</b>	<b>32,982</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park Trust</b>						
Beginning balance	27,653	25,496	26,196	29,000	29,000	29,000
Deposits	7,450	700	500	1,000	1,000	1,000
<b>Total resources</b>	<b>35,103</b>	<b>26,196</b>	<b>26,696</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Library Trust</b>						
Beginning balance	41,154	29,844	23,963	15,000	15,000	15,000
Deposits	33,823	39,545	28,000	15,000	15,000	15,000
<b>Total resources</b>	<b>74,977</b>	<b>69,389</b>	<b>51,963</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Community Holiday Trust</b>						
Beginning balance	2,545	0	0	0	0	0
Deposits	0	0	0	0	0	0
<b>Total resources</b>	<b>2,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Arboretum Trust</b>						
Beginning balance	6,362	7,711	4,854	2,000	2,000	2,000
Deposits	26,091	14,466	21,500	22,000	22,000	22,000
<b>Total resources</b>	<b>32,453</b>	<b>22,177</b>	<b>26,354</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>Glow Run Trust</b>						
Beginning balance	0	5,000	4,936	0	0	0
Deposits	5,000	15,706	15,000	0	0	0
<b>Total resources</b>	<b>5,000</b>	<b>20,706</b>	<b>19,936</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Friends of the DAC Trust</b>						
Beginning balance	0	15,293	5,071	25,000	25,000	25,000

# Trust Fund Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Deposits	19,774	2,050	5,000	10,000	10,000	10,000
Total resources	19,774	17,343	10,071	35,000	35,000	35,000
<b>Miscellaneous Donation Trust</b>						
Beginning balance	0	0	0	1,000	1,000	1,000
Deposits	0	0	10,000	2,000	2,000	2,000
Total resources	0	0	10,000	3,000	3,000	3,000
<b>TOTAL TRUST FUNDS</b>						
Beginning balance	213,301	225,677	182,310	135,750	135,750	135,750
Total Deposits	182,668	149,083	174,500	149,100	149,100	149,100
<b>TOTAL</b>	<b>395,969</b>	<b>374,761</b>	<b>356,810</b>	<b>284,850</b>	<b>284,850</b>	<b>284,850</b>

Trust fund revenues are monies either donated to the City or transferred from other funds. These revenues are dedicated or earmarked for a specific purpose. The City has set up 13 trust fund accounts. Five of those accounts are not proposed to receive any funding this year, and may be removed in the future. For example, the Glow Run is an event formerly run by the City, but is now being run by a nonprofit organization. As such, the City will no longer be managing the funds for this event.

# Trust Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Fire - Harpy Bovard Scholarship</b>						
Scholarship	1,035	3,000	3,000	3,000	3,000	3,000
Reserve for future scholarship	0	0	17,800	17,250	17,250	17,250
Total expenditures	1,035	3,000	20,800	20,250	20,250	20,250
<b>Fire Extrication Team</b>						
Total expenditures	904	11,659	50,000	35,000	35,000	35,000
<b>Fire Volunteer Appreciation Trust</b>						
Total expenditures	48,475	80,501	84,000	107,600	107,600	107,600
<b>Other Fire Trust</b>						
Total expenditures	276	0	3,200	0	0	0
<b>Mid-Valley Reserve Training Trust</b>						
Total expenditures	4,610	2,000	10,000	0	0	0
<b>Economic Development</b>						
Total expenditures	28,482	4,500	0	0	0	0
<b>Park Trust</b>						
Total expenditures	9,607	0	26,500	30,000	30,000	30,000
<b>Library Trust</b>						
Total expenditures	45,133	45,426	63,000	30,000	30,000	30,000
<b>Community Holiday Trust</b>						
Total expenditures	2,545	0	0	0	0	0
<b>Arboretum Trust</b>						
Total expenditures	24,742	17,323	25,000	24,000	24,000	24,000
<b>Glow Run Trust</b>						
Total expenditures	0	15,770	19,900	0	0	0
<b>Friends of the DAC Trust</b>						
Total expenditures	4,481	12,272	10,000	35,000	35,000	35,000
<b>Miscellaneous Donation Trust</b>						
Total expenditures	0	0	10,000	3,000	3,000	3,000
<b>TOTAL</b>	<b>170,292</b>	<b>192,450</b>	<b>322,400</b>	<b>284,850</b>	<b>284,850</b>	<b>284,850</b>

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

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

**Fire - Extrication Team Trust** - This 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.

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



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

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

**Arboretum Trust** - These funds are derived from membership fees to the Delbert Hunter Arboretum and miscellaneous donations.

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

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

# Grant Fund Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Public Works</b>						
STIP/ODOT Grant	0	0	2,410,000	2,410,000	2,410,000	2,410,000
EV charging station grant	0	0	100,000	0	0	0
Beginning bal-ODOT Bike/ped grant	(925)	(40,987)	(11,683)	0	0	0
ODOT bike/ped grant		150,000	0	0	0	0
Transfer from Street Fund		0	11,683	0	0	0
<b>Total resources</b>	<b>(925)</b>	<b>109,013</b>	<b>2,510,000</b>	<b>2,410,000</b>	<b>2,410,000</b>	<b>2,410,000</b>
<b>Economic &amp; Community Development Grants</b>						
Com Dev Block Grant	69,448	1,231,095	141,200	0	0	0
Beginning balance CDBG SenCntr	(455)	(455)	(4,005)	0	0	0
Com Dev Block Grant-Housing	0	0	400,000	380,000	380,000	380,000
<b>Com Dev Block Grant-Small Bus</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,000</b>
Business Oregon Pass-Thru	0	0	45,000	0	0	0
Pacific Power (RARE)	0	0	0	5,000	5,000	5,000
<b>Total resources</b>	<b>68,993</b>	<b>1,230,640</b>	<b>582,195</b>	<b>385,000</b>	<b>385,000</b>	<b>530,000</b>
<b>Parks</b>						
Beginning bal -Trail Project	(9,273)	(9,273)	(9,273)	0	0	0
Transfer from General Fund	0	0	9,273	0	0	0
<b>Total resources</b>	<b>(9,273)</b>	<b>(9,273)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Library</b>						
Grant - Ready to Read	3,696	2,641	2,000	2,700	2,700	2,700
Beginning balance	2,595	1,910	1,295	1,000	1,000	1,000
<b>Total resources</b>	<b>6,291</b>	<b>4,551</b>	<b>3,295</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>Public Safety</b>						
Beginning bal. - Police Grant	2,725	6,602	2,194	2,000	2,000	2,000
Police Grant	10,248	6,424	5,000	3,000	3,000	3,000
FEMA AFG EMS Grant	0	0	16,310	1,500	1,500	1,500
FEMA AFG Fire Grant-SAFER	81,025	151,299	140,000	30,000	30,000	30,000
Ambulance Grant	25,000	0	4,500	5,000	5,000	5,000
Beginning bal - Fire Grant	209	209	209	0	0	0
Fire Grant	0	0	2,500	5,000	5,000	5,000
Criminal Justice CESF Grant	0	0	50,000	0	0	0
<b>Total resources</b>	<b>119,207</b>	<b>164,533</b>	<b>220,713</b>	<b>46,500</b>	<b>46,500</b>	<b>46,500</b>
<b>TOTAL GRANT FUNDS</b>						
Beginning balance	(4,200)	(1,007)	(9,580)	3,000	3,000	3,000
Transfers in	0	0	20,956	0	0	0
Total Deposits	189,417	1,541,459	3,328,193	2,842,200	2,842,200	2,987,200
<b>TOTAL</b>	<b>185,218</b>	<b>1,540,452</b>	<b>3,339,569</b>	<b>2,845,200</b>	<b>2,845,200</b>	<b>2,990,200</b>

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 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Public Works</b>						
Godsey St Improvements	0	0	2,410,000	2,410,000	2,410,000	2,410,000
EV charging station	0	0	100,000	0	0	0
ODOT-ped xing @ E Ellendale	40,062	120,695	0	0	0	0
Transportation grant	0	0	0	0	0	0
<b>Total Public Works Grants</b>	<b>40,062</b>	<b>120,695</b>	<b>2,510,000</b>	<b>2,410,000</b>	<b>2,410,000</b>	<b>2,410,000</b>
<b>Economic &amp; Community Development Grants</b>						
CDBG Grant - Senior Center	479,226	1,234,645	141,200	0	0	0
CDBG Grant - Housing Rehab	0	0	400,000	380,000	380,000	380,000
<b>CDBG Grant-Small Business</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,000</b>
Business Oregon Pass-Thru	0	0	45,000	0	0	0
Pacific Power (RARE)	0	0	0	5,000	5,000	5,000
<b>Econ/Comm Dev Total</b>	<b>479,226</b>	<b>1,234,645</b>	<b>586,200</b>	<b>385,000</b>	<b>385,000</b>	<b>530,000</b>
<b>Library</b>						
Ready to Read grant	4,380	3,257	4,650	3,700	3,700	3,700
<b>Total Library Grants</b>	<b>4,380</b>	<b>3,257</b>	<b>4,650</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>Public Safety</b>						
Police Grant	6,371	10,832	9,000	5,000	5,000	5,000
Criminal Justice CESF Grant	0	0	50,000	0	0	0
FEMA AFG EMS Grant	0	0	16,310	1,500	1,500	1,500
Ambulance Grant	25,000	0	4,500	5,000	5,000	5,000
Fire Grant	0	0	2,709	5,000	5,000	5,000
<b>Total Public Safety Grants</b>	<b>31,371</b>	<b>10,832</b>	<b>82,519</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
<b>Transfers</b>						
Transfer to General Fund-SAFER	81,025	151,299	140,000	30,000	30,000	30,000
<b>Total transfers</b>	<b>81,025</b>	<b>151,299</b>	<b>140,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>TOTAL</b>	<b>636,065</b>	<b>1,520,727</b>	<b>3,323,369</b>	<b>2,845,200</b>	<b>2,845,200</b>	<b>2,990,200</b>

The grants we have or will apply for and anticipate receiving in FY 2021-22 are listed below:

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

**CDBG Housing Grant:** The City received a \$400,000 housing rehabilitation grant that is being administered by Polk Community Development Corporation.

**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

This fund is obsolete. Historical information only.

## General Obligation Fund Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Current taxes	442,740	0	0	0	0	0
Delinquent taxes	25,212	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Beginning balances	347,682	378,834	0	0	0	0
<b>TOTAL</b>	<b>815,634</b>	<b>378,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## General Obligation Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Debt Service</b>						
Debt service - principal	420,000	0	0	0	0	0
Debt service - interest	16,800	0	0	0	0	0
<b>Total debt service</b>	<b>436,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>						
Transfer to General Fund	0	378,834	0	0	0	0
<b>Total transfers</b>	<b>0</b>	<b>378,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unappropriated fund balance	0	0	0	0	0	0
<b>TOTAL</b>	<b>436,800</b>	<b>378,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The city paid off its last general obligation bond in FY18-19. The Council may decide in the future to ask the citizens to approve general obligation bond debt for certain projects, such as a public safety facility. However, nothing is proposed for fiscal year 2021-22.

## General Long-Term Debt Fund Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Total General Fund	102,458	106,860	104,904	111,711	111,711	111,711
Total Sewer Fund	16,080	16,771	17,407	18,536	18,536	18,536
Total Fleet Fund	2,988	3,117	3,235	3,445	3,445	3,445
Total Street Fund	7,542	7,866	8,164	8,694	8,694	8,694
Total Water Fund	13,234	13,803	14,326	15,256	15,256	15,256
Total Building Fund	0	0	6,008	6,398	6,398	6,398
<b>TOTAL</b>	<b>142,304</b>	<b>148,416</b>	<b>154,044</b>	<b>164,040</b>	<b>164,040</b>	<b>164,040</b>

## General Long-Term Debt Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Debt service - principal	80,000	90,000	100,000	115,000	115,000	115,000
Debt service - interest	62,304	58,416	54,044	49,040	49,040	49,040
<b>TOTAL</b>	<b>142,304</b>	<b>148,416</b>	<b>154,044</b>	<b>164,040</b>	<b>164,040</b>	<b>164,040</b>

In 2005, the City bought into the PERS Pension Obligation Bond. This program allowed borrowing to pay down the unfunded liability and reduce our PERS rates. The City's Pension Obligation Bonds will be paid off in 2028. The revenues from the bond payments are equitably spread among all funds which pay personnel services. The debt payment in FY21-22 will be \$164,040. 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 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Reimbursed services	58,298	71,173	70,000	80,000	80,000	80,000
Fuel and oil reimbursement	6,190	8,279	6,500	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	136,000	116,000	116,000	121,000	121,000	121,000
Fleet svc Total Care prgrm BLDG	2,000	2,000	2,000	2,000	2,000	2,000
Sale of equipment	10,145	36,868	5,000	5,000	5,000	5,000
Transfer in - capital equip repl.	11,800	11,800	3,500	3,500	3,500	3,500
Transfer in - Building fund veh pmt	9,000	5,000	5,000	5,000	5,000	5,000
Transfer in - vehicle payments	24,000	0	0	0	0	0
<b>Total revenues</b>	<b>557,433</b>	<b>551,120</b>	<b>508,000</b>	<b>523,000</b>	<b>523,000</b>	<b>523,000</b>
Beginning Balance	389,077	353,117	397,608	390,000	390,000	390,000
<b>TOTAL</b>	<b>946,510</b>	<b>904,238</b>	<b>905,608</b>	<b>913,000</b>	<b>913,000</b>	<b>913,000</b>

Reimbursed services are contracts the City has taken on with client agencies for automotive support; West Valley Fire District and Sheridan Fire District to name a few.

Other revenues come from the City's Total Care program which departments pay into to receive maintenance on their fleet vehicles, as well as some transfers.

# Fleet Management Fund Expenditures

	Actual 2018-19	Actual 2019- 20	2019- Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	127,643	132,581	135,000	138,000	138,000	138,000
Fringe benefits	88,097	97,661	115,000	107,000	107,000	107,000
PERS EIF Contribution	0	3,779	0	0	0	0
<b>Total personnel services</b>	<b>215,741</b>	<b>234,021</b>	<b>250,000</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>
<b>Materials and Services</b>						
Materials and supplies	9,177	4,965	6,000	6,000	6,000	6,000
Fuel and oil	48,419	48,809	48,000	51,000	51,000	51,000
Parts and service	104,861	81,707	100,000	100,000	100,000	100,000
Parts and service-intergovt	6,278	16,424	15,000	25,000	25,000	25,000
Repairs & maintenance	10,054	4,255	6,000	6,000	6,000	6,000
Tools	3,128	5,580	6,000	6,000	6,000	6,000
Telecommunications	4,723	4,535	5,000	5,000	5,000	5,000
HVAC, energy & lighting	10,576	11,584	12,500	12,500	12,500	12,500
Computer services	5,682	3,536	6,000	6,000	6,000	6,000
Travel and education	1,585	2,762	3,000	3,000	3,000	3,000
Miscellaneous	3,097	2,952	8,500	5,000	5,000	5,000
<b>Total materials &amp; services</b>	<b>207,580</b>	<b>187,110</b>	<b>216,000</b>	<b>225,500</b>	<b>225,500</b>	<b>225,500</b>
<b>Capital Outlay</b>						
Equipment	68,500	0	0	0	0	0
Vehicles	24,572	0	0	50,000	50,000	50,000
Building Improvements	0	17,000	25,000	0	0	0
<b>Total capital outlay</b>	<b>93,072</b>	<b>17,000</b>	<b>25,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Transfers</b>						
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to General Fund-Parks	0	0	20,000	0	0	0
Transfer to Risk Mgmt Fund	17,000	18,500	19,500	19,000	19,000	19,000
Tsf to Swr SDC-intfnd loan	10,000	0	0	0	0	0
<b>Total transfers</b>	<b>77,000</b>	<b>68,500</b>	<b>89,500</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>
<b>TOTAL EXPENDITURES</b>	<b>593,393</b>	<b>506,630</b>	<b>580,500</b>	<b>589,500</b>	<b>589,500</b>	<b>589,500</b>
Operating Contingencies	0	0	292,500	323,500	323,500	323,500
<b>TOTAL</b>	<b>593,393</b>	<b>506,630</b>	<b>873,000</b>	<b>913,000</b>	<b>913,000</b>	<b>913,000</b>

There are no major changes to the personnel services or materials and services expenditures. In capital outlay, it is proposed to purchase a new fleet vehicle with a utility box.

# Sewer Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Sewer service charges	3,557,368	3,687,494	3,650,000	3,750,000	3,750,000	3,750,000
Miscellaneous	78,656	94,258	75,000	75,000	75,000	75,000
Interest on investments	57,261	47,770	45,000	25,000	25,000	25,000
<b>Total revenues</b>	<b>3,693,285</b>	<b>3,829,522</b>	<b>3,770,000</b>	<b>3,850,000</b>	<b>3,850,000</b>	<b>3,850,000</b>
Beginning balances	1,030,640	819,571	697,996	1,550,000	1,550,000	1,550,000
<b>TOTAL</b>	<b>4,723,925</b>	<b>4,649,093</b>	<b>4,467,996</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>5,400,000</b>

The Sewer Fund revenues are generated from utility fees and miscellaneous charges. These, when added to the beginning fund balance, give you the total revenues for this fund.



# Sewer Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	329,584	321,086	335,000	300,000	300,000	300,000
Overtime	1,352	0	3,000	3,000	3,000	3,000
Fringe benefits	199,999	205,843	280,000	245,000	245,000	245,000
PERS EIF Contribution	0	9,302	0	0	0	0
<b>Total personnel services</b>	<b>530,935</b>	<b>536,231</b>	<b>618,000</b>	<b>548,000</b>	<b>548,000</b>	<b>548,000</b>
<b>Materials and Services</b>						
Materials and supplies	16,914	15,914	20,000	20,000	20,000	20,000
DEQ permits	6,535	18,907	22,000	25,000	25,000	25,000
Vehicle/equipment expense	125,000	125,806	125,000	135,000	135,000	135,000
Repairs and maintenance	55,328	30,620	100,000	110,000	110,000	110,000
Tools	1,785	1,663	3,500	3,500	3,500	3,500
Telecommunications	3,241	3,704	4,000	4,000	4,000	4,000
HVAC, energy and lighting	3,194	3,050	4,000	4,000	4,000	4,000
Computer services	9,097	15,968	9,000	9,000	9,000	9,000
Insurance	132	0	0	0	0	0
Professional services	830,058	823,072	850,000	950,000	950,000	950,000
Employee development	1,316	1,456	1,000	1,000	1,000	1,000
Safety equipment and training	1,729	2,475	1,000	1,000	1,000	1,000
Travel and education	2,028	2,452	1,000	1,000	1,000	1,000
<b>Total materials and services</b>	<b>1,056,357</b>	<b>1,045,088</b>	<b>1,140,500</b>	<b>1,263,500</b>	<b>1,263,500</b>	<b>1,263,500</b>
<b>Capital Outlay</b>						
Equipment	26,438	23,778	50,000	58,750	58,750	58,750
I & I	52,896	0	400,000	200,000	200,000	200,000
Reclaimed wastewater project	195,173	0	0	0	0	0
Hayter/Birch St sewer project	116,929	500,000	0	0	0	0
WWTF capital improvements	84,666	141,220	0	0	0	0
Sewer replacement projects	30,223	0	50,000	50,000	50,000	50,000
WWTF equipment replacement	206,338	88,778	196,000	390,000	390,000	390,000
<b>Total capital outlay</b>	<b>712,661</b>	<b>753,776</b>	<b>696,000</b>	<b>698,750</b>	<b>698,750</b>	<b>698,750</b>
<b>Transfers</b>						
Transfer to General Fund	551,000	551,000	551,000	551,000	551,000	551,000
Transfer to Risk Mgmt Fund	50,000	68,000	78,000	62,700	62,700	62,700
<b>Total transfers</b>	<b>601,000</b>	<b>619,000</b>	<b>629,000</b>	<b>613,700</b>	<b>613,700</b>	<b>613,700</b>
<b>Sewer Debt Service</b>						
2017 Sewer loan - principal	0	0	54,000	56,000	56,000	56,000
2017 Sewer loan - interest	19,401	19,402	19,402	18,008	18,008	18,008
2011 Sewer refund bonds-prin	910,000	940,000	0	0	0	0
2011 Sewer refund bonds-int	74,000	37,600	0	0	0	0
2015 Sewer DEQ loan-principal	0	0	265,000	150,000	150,000	150,000
2015 Sewer DEQ loan - interest	0	0	84,000	190,000	190,000	190,000
<b>Total debt service</b>	<b>1,003,401</b>	<b>997,002</b>	<b>422,402</b>	<b>414,008</b>	<b>414,008</b>	<b>414,008</b>
<b>TOTAL EXPENDITURES</b>	<b>3,904,354</b>	<b>3,951,096</b>	<b>3,505,902</b>	<b>3,537,958</b>	<b>3,537,958</b>	<b>3,537,958</b>
Operating Contingencies	0	0	1,034,098	1,862,042	1,862,042	1,862,042
<b>TOTAL</b>	<b>3,904,354</b>	<b>3,951,096</b>	<b>4,540,000</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>5,400,000</b>

The professional services and materials and services expenses are relatively similar to last fiscal year. In the capital outlay object classification the City proposes to reduce the I&I work by half, and increase our wastewater treatment facility (WWTF) equipment replacement by roughly \$200,000. The equipment replacement includes pumps, clarifier arms, and other equipment needed to operate the plant.

# Stormwater Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Stormwater service charges	210,329	306,949	420,000	660,000	660,000	660,000
Interest on investments	5,719	5,308	3,000	3,000	3,000	3,000
Miscellaneous	100	0	2,000	2,000	2,000	2,000
Transfer from Sewer SDC-inter	0	127,510	0	0	0	0
<b>Total revenues</b>	<b>216,148</b>	<b>439,766</b>	<b>425,000</b>	<b>665,000</b>	<b>665,000</b>	<b>665,000</b>
Beginning balances	101,496	85,150	184,381	430,000	430,000	430,000
<b>TOTAL</b>	<b>317,644</b>	<b>524,916</b>	<b>609,381</b>	<b>1,095,000</b>	<b>1,095,000</b>	<b>1,095,000</b>

The Stormwater Fund revenue is generated from a fee on the City's utility bill. This fee was approved by the Council to increase beginning last year for three consecutive years. This increase is consistent with the Stormwater Master Plan and will aid in future stormwater capital projects. As can be seen, the beginning balance and overall fund is becoming very healthy.

# Stormwater Fund Expenditures

	Actual 2018-19	Actual 2019- 20	2019- Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	57,051	59,404	62,000	60,000	60,000	60,000
Overtime	244	55	2,000	2,000	2,000	2,000
Fringe benefits	22,436	23,686	33,000	28,000	28,000	28,000
PERS EIF Contribution	0	1,744	0	0	0	0
<b>Total personnel services</b>	<b>79,730</b>	<b>84,889</b>	<b>97,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Materials and Services</b>						
Materials and supplies	5,400	13,793	7,000	7,000	7,000	7,000
DEQ permits	0	1,112	2,000	2,000	2,000	2,000
Vehicle/equipment expense	25,000	25,000	25,000	28,000	28,000	28,000
Repairs and maintenance	418	2,399	3,000	3,000	3,000	3,000
Material Disposal	21,258	24,787	22,000	24,000	24,000	24,000
Tools	390	1,512	1,700	2,000	2,000	2,000
Telecommunications	371	421	600	600	600	600
Computer services	2,035	2,765	2,000	3,000	3,000	3,000
Professional services	4,457	4,147	5,000	355,000	355,000	355,000
Employee development	544	352	500	500	500	500
Safety equipment and training	890	1,173	500	500	500	500
Travel and education	24	0	500	500	500	500
<b>Total materials and services</b>	<b>60,786</b>	<b>77,460</b>	<b>69,800</b>	<b>426,100</b>	<b>426,100</b>	<b>426,100</b>
<b>Capital Outlay</b>						
Equipment	6,257	128,371	0	8,750	8,750	8,750
Stormwater Projects	14,570	822	50,000	50,000	50,000	50,000
Culvert installs/replacements	0	0	175,000	0	0	0
<b>Total capital outlay</b>	<b>20,828</b>	<b>129,194</b>	<b>225,000</b>	<b>58,750</b>	<b>58,750</b>	<b>58,750</b>
<b>Transfers</b>						
Transfer to General Fund	29,000	29,000	69,000	69,000	69,000	69,000
Transfer to Risk Mgmt Fund	42,150	2,500	2,500	2,500	2,500	2,500
Transfer to Sewer SDC-Intrfnd loc	0	17,493	17,493	17,493	17,493	17,493
<b>Total transfers</b>	<b>71,150</b>	<b>48,993</b>	<b>88,993</b>	<b>88,993</b>	<b>88,993</b>	<b>88,993</b>
<b>Debt Service</b>						
<b>Total debt service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>232,494</b>	<b>340,535</b>	<b>480,793</b>	<b>663,843</b>	<b>663,843</b>	<b>663,843</b>
Operating Contingencies	0	0	119,207	431,157	431,157	431,157
<b>TOTAL</b>	<b>232,494</b>	<b>340,535</b>	<b>600,000</b>	<b>1,095,000</b>	<b>1,095,000</b>	<b>1,095,000</b>

The personnel services pays for 1.2 FTE. The significant change in the materials and services object classification is in the professional services line item. The City proposes to complete a citywide study of the stormwater system. This study was called out in the stormwater master plan, and should be accomplished before doing any major public stormwater projects.

# Water Fund Revenues

	Actual 2018-19	Actual 2019- 20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Revenues</b>						
Sale of water	2,748,437	2,762,025	2,900,000	3,200,000	3,200,000	3,200,000
New account fees	13,485	14,647	14,000	15,000	15,000	15,000
Service connections	78,896	65,041	55,000	75,000	75,000	75,000
Miscellaneous	121,486	70,347	90,000	90,000	90,000	90,000
Interest on investments	148,325	155,232	120,000	80,000	80,000	80,000
<b>Total revenues</b>	<b>3,110,629</b>	<b>3,067,293</b>	<b>3,179,000</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,460,000</b>
Beginning balances	2,366,577	2,608,936	2,825,000	2,500,000	2,500,000	2,500,000
<b>TOTAL</b>	<b>5,477,206</b>	<b>5,676,229</b>	<b>6,004,000</b>	<b>5,960,000</b>	<b>5,960,000</b>	<b>5,960,000</b>

The Water Fund revenues are generated from the sale of municipal water, new water account fees, and service connections. These added together with the beginning fund balance, miscellaneous revenues and interest provides the total amount of revenues in the fund.

The Council has approved a water rate increase for this coming year, which will take effect in February 2022.

# Water Fund Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	499,451	540,895	575,000	585,000	585,000	585,000
Overtime	26,689	44,773	10,000	20,000	20,000	20,000
Fringe Benefits	317,378	393,532	435,000	400,000	400,000	400,000
PERS EIF Contribution	0	15,698	0	0	0	0
<b>Total personnel services</b>	<b>843,519</b>	<b>994,898</b>	<b>1,020,000</b>	<b>1,005,000</b>	<b>1,005,000</b>	<b>1,005,000</b>
<b>Materials and Services</b>						
Materials and supplies	197,400	191,285	225,000	250,000	250,000	250,000
Permits	18,318	8,914	10,000	10,000	10,000	10,000
Vehicle/equipment expense	100,000	100,000	100,000	100,000	100,000	100,000
Repairs and maintenance	45,933	39,905	40,000	55,000	55,000	55,000
Tools	14,052	4,334	5,000	5,000	5,000	5,000
Telecommunications	11,540	12,043	13,000	13,000	13,000	13,000
HVAC, energy and lighting	121,673	106,284	135,000	135,000	135,000	135,000
Computer services	15,093	17,716	17,000	17,000	17,000	17,000
Professional services	186,678	89,314	125,000	150,000	150,000	150,000
Employee development	3,606	1,748	2,500	2,500	2,500	2,500
Safety equipment and training	3,585	3,685	3,000	3,000	3,000	3,000
Travel and education	4,174	1,398	3,000	3,000	3,000	3,000
<b>Total materials &amp; services</b>	<b>722,052</b>	<b>576,627</b>	<b>678,500</b>	<b>743,500</b>	<b>743,500</b>	<b>743,500</b>
<b>Capital Outlay</b>						
Equipment	48,210	55,364	50,000	108,750	108,750	108,750
Land Acquisition	0	0	346,047	0	0	0
Clay St Line Rehab	0	0	153,953	750,000	750,000	750,000
Water Line Replcmt Projects	50,647	14,671	75,000	75,000	75,000	75,000
Mercer Reservoir Projects	0	82,770	0	0	0	0
WTP capital Improvements	155,047	123,332	235,000	15,000	15,000	15,000
<b>AMR Project</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Total capital outlay</b>	<b>253,904</b>	<b>276,138</b>	<b>860,000</b>	<b>948,750</b>	<b>948,750</b>	<b>998,750</b>
<b>Transfers</b>						
Transfer to General Fund	445,000	445,000	515,000	515,000	515,000	515,000
Transfer to Risk Mgmt Fund	35,000	39,000	33,000	36,600	36,600	36,600
<b>Transfer to Water SDC-Intfrnd lc</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,778</b>
<b>Total transfers</b>	<b>480,000</b>	<b>484,000</b>	<b>548,000</b>	<b>551,600</b>	<b>551,600</b>	<b>637,378</b>
<b>Water Debt Service</b>						
2017 Water Loan - principal	313,000	322,000	330,000	339,000	339,000	339,000
2017 Water Loan - interest	116,950	108,759	100,569	92,056	92,056	92,056
2015 IFA SRF Loan - principal	37,527	38,137	39,457	40,822	40,822	40,822
2015 IFA SRF Loan - interest	35,209	34,599	33,280	31,915	31,915	31,915
2016 DEQ CWSRF Loan-princ	39,142	79,114	80,234	81,370	81,370	81,370
2016 DEQ CWSRF Loan-int	26,968	23,846	22,726	21,590	21,590	21,590
<b>Total debt service</b>	<b>568,795</b>	<b>606,455</b>	<b>606,266</b>	<b>606,753</b>	<b>606,753</b>	<b>606,753</b>
<b>TOTAL EXPENDITURES</b>	<b>2,868,270</b>	<b>2,938,118</b>	<b>3,712,766</b>	<b>3,855,603</b>	<b>3,855,603</b>	<b>3,991,381</b>
Operating Contingencies	0	0	2,291,234	2,104,397	2,104,397	1,968,619
<b>TOTAL</b>	<b>2,868,270</b>	<b>2,938,118</b>	<b>6,004,000</b>	<b>5,960,000</b>	<b>5,960,000</b>	<b>5,960,000</b>

All object classifications, except capital outlay, are relatively similar to last fiscal year. In the capital outlay, the equipment line item has increased to help pay for the box truck, new pickup truck, and the mini excavator. The Clay Street waterline project is also proposed to be completed.



# Annual Budget Fiscal Year 2021-2022



# Urban Renewal Agency

## Budget Message

by Brian Latta, City Manager

### 2021-22 Annual Budget

May 3, 2021

#### 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 & Community Development Director serves as the staff for and administers the Urban Renewal Program.

This budget reflects the 16<sup>th</sup> 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. The taxes collected are not new property taxes. Rather they are taxes that would otherwise be collected and distributed to the other taxing agencies (i.e. School, County, City, and Special Districts). In 2004 when the urban renewal district was created, the property taxes for the properties inside the district became frozen, meaning the taxing agencies will receive the same amount of taxes from those properties inside the district until the urban renewal district is dissolved. As the property taxes inside the district incrementally grow from year to year, that growth is given to the urban renewal district agency. It is estimated that the agency will collect roughly \$229,000 in property taxes this fiscal year.

The following are projects completed in FY 2020-21:

- Affordable Upholstery Façade Grant (siding and window replacement)
- Courtyard Café Façade Grant (masonry and painting)
- Dallas Cinema Façade Grant (masonry, painting, marquee repair, box office window repair)
- Ron Burch Mixed Use Building Façade Grant (stucco repair, trim repair, and painting)
- New Morning Bakery Building Improvement Grant (new bathroom & awnings)
- Dallas Fuel & Food Mart Building Improvement Grant (electrical upgrades, painting, new canopy siding and signage)
- Four Season Styling Minor Improvement Grant (new sign)
- Downtown Barbershop Minor Improvement Grant (new window sign)
- Wards Auction Minor Improvement Grant (painting exterior wall)
- Starlite Lanes Minor Improvement Grant (new rain gutters)
- Tater's Café Minor Improvement Grant (repair main entry door)
- Inner Fuel Services Minor Improvement Grant (replace main entry door)

# Urban Renewal Agency Budget Message

by Brian Latta, City Manager

The following are projects planned for FY 2021-22:

- Continue the Building Improvement Grant program
- Continue the Minor Improvement Grant program
- Complete a market analysis and feasibility study on three vacant properties in the district

Respectfully submitted,



Brian Latta  
City Manager



# Urban Renewal Fund

## Revenues

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Current taxes	198,703	208,977	225,000	225,000	225,000	225,000
Delinquent taxes	3,408	3,910	3,500	4,000	4,000	4,000
Finance Proceeds	0	927,000	0	0	0	0
ODOT Grant	0	100,000	0	0	0	0
Interest	15,157	17,428	15,000	7,000	7,000	7,000
Miscellaneous	31,408	16,818	20,000	16,000	16,000	16,000
<b>Total revenues</b>	<b>248,675</b>	<b>1,274,133</b>	<b>263,500</b>	<b>252,000</b>	<b>252,000</b>	<b>252,000</b>
Beginning Balance *	454,296	465,150	430,000	490,000	490,000	490,000
<b>TOTAL</b>	<b>702,971</b>	<b>1,739,284</b>	<b>693,500</b>	<b>742,000</b>	<b>742,000</b>	<b>742,000</b>

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

## Expenditures

	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
<b>Personnel Services</b>						
Salaries	19,052	19,648	9,000	10,000	10,000	10,000
Fringe	3,910	8,278	3,000	5,000	5,000	5,000
<b>Total personnel services</b>	<b>22,962</b>	<b>27,927</b>	<b>12,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Materials and Services</b>						
Materials and Supplies	29	824	250	250	250	250
Professional Services	20,936	46,151	28,000	40,000	40,000	40,000
Minor Improvement Grant	0	1,000	10,000	5,000	5,000	5,000
Bldg Improv Grant Program	30,000	39,150	250,000	200,000	200,000	300,000
Miscellaneous	5,087	298	3,000	2,000	2,000	2,000
<b>Total materials &amp; services</b>	<b>56,052</b>	<b>87,423</b>	<b>291,250</b>	<b>247,250</b>	<b>247,250</b>	<b>347,250</b>
<b>Capital Outlay</b>						
Projects	72,424	20,000	10,000	100,000	100,000	20,000
Main Street Project 600-700	0	400,000	0	0	0	0
Senior Center	0	530,220	25,000	0	0	0
Property Acquisition	0	0	25,000	0	0	0
<b>Total capital outlay</b>	<b>72,424</b>	<b>950,220</b>	<b>60,000</b>	<b>100,000</b>	<b>100,000</b>	<b>20,000</b>
<b>Transfers</b>						
Transfer to GF-Debt Service	86,382	143,791	151,246	149,165	149,165	149,165
<b>Total transfers</b>	<b>86,382</b>	<b>143,791</b>	<b>151,246</b>	<b>149,165</b>	<b>149,165</b>	<b>149,165</b>
<b>Reserves</b>						
Debt Service Reserve	0	0	151,246	149,165	149,165	149,165
<b>Total reserves</b>	<b>0</b>	<b>0</b>	<b>151,246</b>	<b>149,165</b>	<b>149,165</b>	<b>149,165</b>
Operating Contingencies	0	0	20,000	81,420	81,420	61,420
Art Mural Contingency	0	0	7,758	0	0	0
<b>Total Contingencies</b>	<b>0</b>	<b>0</b>	<b>27,758</b>	<b>81,420</b>	<b>81,420</b>	<b>61,420</b>
<b>TOTAL EXPENDITURES</b>	<b>237,821</b>	<b>1,209,361</b>	<b>693,500</b>	<b>742,000</b>	<b>742,000</b>	<b>742,000</b>

The Urban Renewal Fund revenues are predominantly property taxes, with some miscellaneous and interest revenue. There is also a healthy beginning fund balance which has slowly grown over the past few years.

On the expenditures, staff proposes to increase professional services to pay for a consultant to perform a market analysis and feasibility study on three properties in the district. The Building Improvement Grant and Minor Improvement Grants have been active in this past fiscal year, and significant funds have been put towards those two programs. In capital outlay, staff propose including \$100,000 towards the Projects line item. This will enable the Agency to do a project based on the outcome of the market study and feasibility analysis.