

City of Dallas, Oregon

Annual Budget

Fiscal Year 2010-2011



Budget Adopted by the
Dallas City Council
June 21, 2010

Thank you to all who contributed to this report.

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Annual Budget

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Introduction

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City of Dallas

City Council

Mayor



Jim Fairchild

Council Members



Brian Dalton,
Council President



Warren Lamb



Jackie Lawson



Kevin Marshall



Wes Scroggin



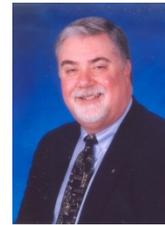
David Shein



Dave Voves



LaVonne Wilson



Ken Woods, Jr.

Executive Management Team

Jerry Wyatt, City Manager

Executive Management

Community Development.....	Jason Locke, Director
Finance.....	Cecilia Ward, Director
Fire.....	Bill Hahn, Fire Chief
Human Resources.....	Kim Marr, Assistant City Manager
Legal.....	Lane Shetterly, City Attorney
Police.....	John Teague, Police Chief
Public Works.....	Fred Braun, Director

Budget Committee Citizen Members

Tom Martin	Pete Christensen
Glen Scatterday	Lynn Hurt
Sam Collins	Rich Wolcott
Kelly Gabliks	Bob Ottaway
Jim Brown	

Council Vision and Action Plan

Community Vision

Our vision is to foster an environment in which Dallas residents can take advantage of a vital, growing, and diversified community that provides a high quality of life.

City Action Plan

The 2010-2011 City Action Plan listed below is included in this budget document and the Budget incorporates those goals and reflects the priorities of the Dallas City Council.

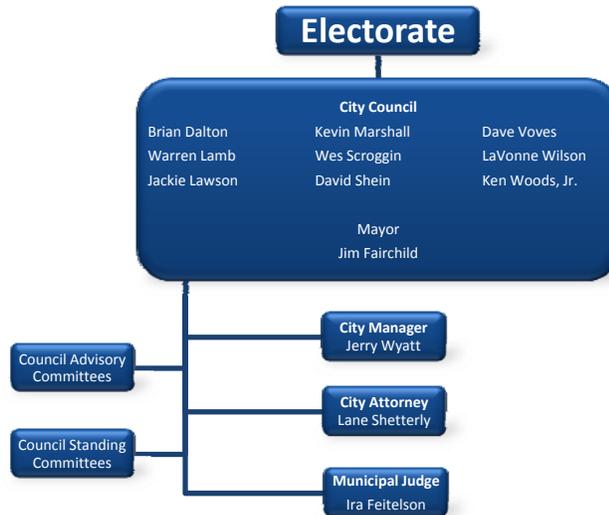
1. Adopt a budget that ensures high efficiencies in operations and awareness of the impact on taxpayers
2. Explore potential consolidation of departments and partnerships with outside agencies with the intention of better delivery of services at a reduced cost
3. Communicate the City strategies and incentives for property development to maximize business recruitment, enhance the city revenue base and spur job growth
4. Incorporate a sense of community within the city operations that give opportunities for citizen participation and involvement in which dignity, self-respect and community pride can flourish
5. Provide leadership in the community visioning process to bring awareness and clarification to the current character of Dallas
6. Promote a safe, clean, attractive and active community
7. Communicate the opportunities that Dallas offers both to the residents of Dallas and to those outside the community
8. Determine what level of service to provide and establish a plan for funding that level of service
9. Establish a plan which moves toward direct-service funding mechanisms, of which a fire and rescue service district is an example
10. Conduct City Hall, Shop/Fleet Maintenance, Police, and Fire facilities needs assessments, identify deficiencies, and establish a five-year plan for solving those deficiencies

Organization Mission

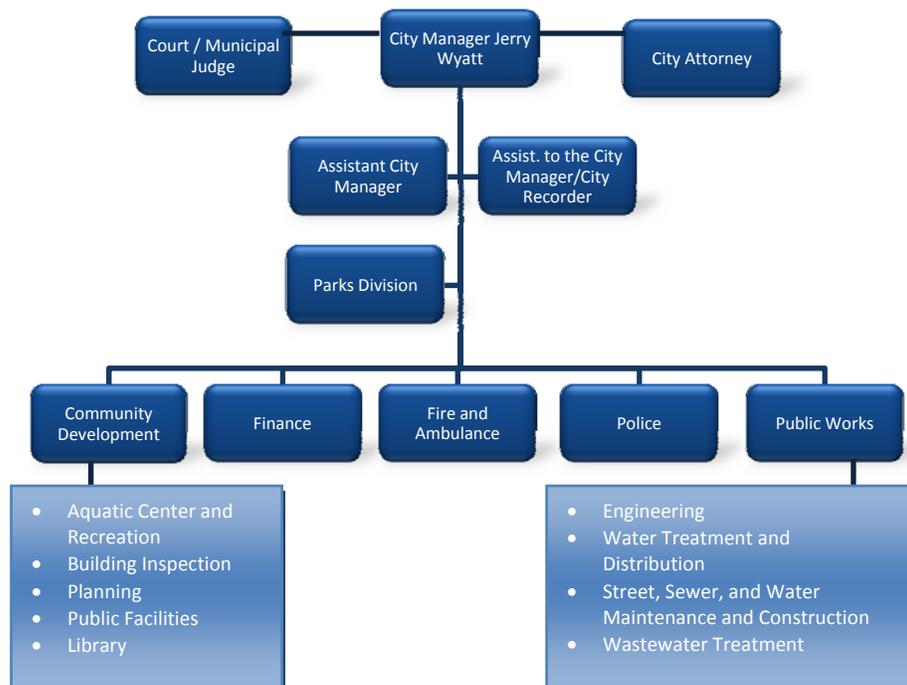
The mission of the City of Dallas is to maintain a safe, livable environment by providing open government with effective, efficient, and accountable service delivery.

Organization Structure and Chart

The current charter was adopted July 1, 1965. The City of Dallas is a full-service municipality that operates under a Council / Manager form of government. The city has an elected Mayor and nine Council members. The Dallas City Council meets the first and third Monday of each month at City Hall. The elected City Council sets policies for city government, enacts ordinances and hires, directs and evaluates the City Manager. In turn, the City Manager is the city's chief executive officer, responsible for overall management and administration. Municipal services are provided by City employees and headed by the City Manager. The city operates its own police department, fire department, ambulance service, municipal court, water, wastewater, storm, street operations, planning, building, engineering, fleet maintenance, library, Aquatic Center, and finance departments.



City of Dallas Staff



Educational Institutions –

- Dallas School District
 - 3 Elementary Schools
 - 1 Middle School
 - 1 High School
 - 2 Alternative Schools
 - 1 Charter School
- Parochial Schools – 2
 - Grace Community Church – Preschool through Kindergarten
 - Faith Christian Church – Preschool through 8th Grade
- Colleges – 1
 - Chemeketa Community College

Utilities –

- Municipal Water System
 - 10.5 million gallons per day capacity
 - 8.135 million gallons storage capacity
 - 3.3 million gallons average daily consumption
 - 5,073 connections
 - 483 fire hydrants
 - 8 treated water basins
 - 1 ASR well
 - 61 miles of water main lines

- Municipal Sewer System
 - 12.5 million gallons per day treatment capacity
 - 2.9 million gallons average daily treatment
 - 4,417 connections
 - 2 sanitary lift stations
 - 44 miles of sewer main lines

- Streets
 - 55 miles maintained
 - 747 street lights
 - 6 intersections with traffic signals
 - 2,148 street trees

Recreation –

- 80 acres Park open space
- 11 City parks
- 3 areas available for reservation
- 7 children’s play structures
- 1 disc golf courses
- 12 softball/baseball fields
- 6 tennis courts
- 1 aquatic center

<u>Major Employers</u>	<u>Product</u>	<u>Jobs</u>
Dallas Public Schools	Education	351
Polk County	Government	300
Dallas Retirement Village	Service	255
Forest River	Manufacturing	185
Wal-Mart	Retail	180
Safeway, Inc.	Food and Retail	155
West Valley Hospital	Service	150
James W. Fowler Co	Construction	130
City of Dallas	Government	74

2010-2011 Budget Calendar

- March 24 Publish first Legal Notice of Budget Committee meeting on April 19 for purpose of receiving 2010-2011 proposed budget and State Revenue Sharing.
- April 7 Publish second Legal Notice of Budget Committee meeting on April 19.
- April 19 General meeting of the total Budget Committee (City Council and Citizen Committee members).
 1. Presiding officer is elected.
 2. City Manager presents proposed budget and budget message.
 3. Public Hearing, to start no earlier than 7:30 p.m., on proposed budget and State Revenue Sharing.
 4. Members appointed to sub-committees.
 5. Schedule meetings between April 20 and May 14 of each sub-committee for detailed examination of budget sections.
- April 28 Publish Legal Notice of Budget Committee meeting and public hearing on May 17.
- May 17 General meeting of the total Budget Committee.
 1. Reports and recommendations are given by the sub-committees and Budget Committee makes changes where necessary.
 2. Public Hearing, to start no earlier than 7:30 p.m., on proposed budget and State Revenue Sharing.
 3. The Budget Committee passes a motion recommending to the City Council a Budget for Fiscal Year 2010-2011 and approving an amount or rate of total property taxes to be certified for collection.
- May 17 Last date for the Budget Committee to approve a recommended Budget.
- May 26 Publish “Financial Summary and Notice of Budget Hearing” on June 7 and advertisement of Budget including summary budget statements.
- June 7 Public Hearing – 7:00 p.m. in City Council Chambers on the recommended 2010-2011 Budget and proposed use of State Revenue Sharing funds.
- June 21 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.

City Manager Budget Message



I am pleased to present the Proposed Budget for the fiscal year 2010-2011. The budget submitted herein is the financial plan for maintaining all City operations for the next fiscal year, beginning July 1, 2010 and ending June 30, 2011. The budget has been prepared to satisfy the legal requirements of the Dallas City Charter and the State of Oregon local budget law. The Proposed Budget is balanced and stays within all of the statutory property tax limitations. It would be appropriate to view the Proposed Budget as the intersection of public policy and values, and available resources. For the second straight year the City slightly grew its General Fund beginning balance, however revenues did not reach the 2009 - 2010 projections and cuts were made during the fiscal year. The General Fund departments reduced the overall cost of expenditures by over 4% to offset the reduction in revenues. The City cut service, reduced staff and delayed projects to ensure the loss revenue would have a minimal impact on the citizens of Dallas.

Local Overview

This proposed budget is the product of months of staff work formulated by using the City Council's fiscal policies as guiding principles to prepare a budget to the Budget Committee for consideration and adoption by the City Council. In the final analysis, the annual budget represents the dollar value placed on a work levels which is designed to accomplish specific-end-results from the performance of every department. The budget preparation period gives the Department Heads an opportunity to evaluate the level of service provided, the effectiveness and efficiency of the operations, and to recommend any changes in their programs based on the reduction revenue. I believe that it is essential that each Department Head review critically the respective methods, procedures, and overall effectiveness of the various activities in order to determine what improvements can be made to bring about a more efficient and economical operation, and to make such budget recommendations.

The City Council in reviewing the budget has the opportunity to judge the adequacy of the proposed operating programs, establish the level of service to be rendered during the ensuing fiscal year and establish policies and priorities for the city. The Council can compare the need for desired services with the burden of taxes or service charges necessary to perform these services. The adoption of the budget is the City Council's most important policy making decision of the year, and it is therefore the responsibility of all persons involved in the budget-making process to provide the most accurate information upon which the decision can be made.

Dallas is a true "Home Town" where people return to raise their children and many join a variety of civic groups, such as the Chamber of Commerce, participate in school functions, as well as support the local businesses and the city government in working together to ensure the highest quality of life and value to our great community. These efforts create a "Sense of Community" and the City is a lead partner in this accomplishment. It is our continued goal that we turn this "Sense of Community" into a "Sense of Pride" that is a part of the core and character to living in Dallas.

Budget Committee Responsibilities

The purpose of the Budget Committee is to review and make recommendations on the budget document as proposed by the budget officer. Once satisfied with the budget, the Committee by majority vote approves it and forwards it to the City Council for public hearing and adoption. Budget Committee meetings typically begin in April, and are noticed as required by law. Meetings are open to the public, and public comment is heard at least at one of the meetings.

ORS 294.336 requires that each local government establish a Budget Committee. The committee is made up of the City Council and an equal number of citizens. Citizen members (1) must reside inside the City limits, (2) may not be an officer or employee of the City, and (3) must be a qualified voter of the City. Citizen members are appointed by the City Council, after an application has been filed with the Assistant to the City Manager. Citizen members are appointed for three year, staggered terms, and may be re-appointed. All members of the Budget Committee have the same degree of authority and responsibility. Budget Committee members may not receive compensation for serving in this capacity.

The Budget Committee responsibilities are outlined in ORS 294.401 and ORS 294.406. Specifically, the committee must hold one or more meetings for the purpose of “[r]eceiving the budget message and the budget document” and for “[p]roviding members of the public with an opportunity to ask questions about and comment upon the budget document.” The Committee’s ultimate responsibility pursuant to ORS 294.406(1) is to “approve the budget document as submitted by the budget officer or the budget document as revised and prepared by the budget committee.” In adopting a budget, the Committee must also “specify the ad valorem property tax amount or rate for all funds.”

The same Budget Committee serves for both the City of Dallas and the Dallas Urban Renewal Agency.

Budget Challenges

The City is continuing to meet the needs of its residents while finding ways to keep costs affordable. Every attempt has been made in the 2010-2011 Budget to balance revenues and expenditures without spending down the Beginning Balance/reserve. Unfortunately, we acknowledge that in order to keep from using the beginning balance the city service levels and operations will be impacted. The City has taken measures over the last couple of years to reduce staffing levels in several departments and hours of operation at the Library and Aquatic Center.

2009/2010 Budget Impacts

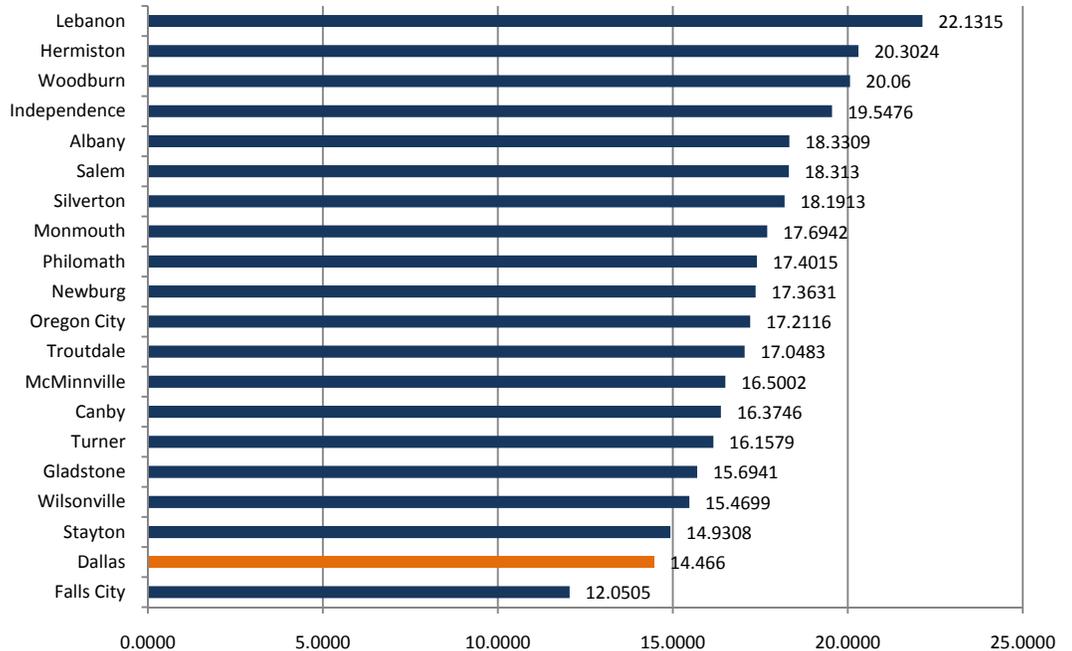
- Park maintenance position eliminated
- Building Inspection position reduced
- Community Development front counter position reduced
- Public Works front counter position reduced
- Engineer Tech position reduced
- Police Records Clerk position reduced
- Court Clerk position eliminated
- Community Service Officer reassigned
- School Resource Officer position vacant and absorbed within Department
- Volunteer Fire Coordinator moved to Ambulance (Temporary)
- Library reduced hours continued
- Aquatic Center hours reduced
- Purchased new fire hose and nozzles for Engine 101
- Funding for vehicle replacement established for all Departments (excluding major capital)
- Completed three park playground equipment installations
- Installed disc golf course
- Completed the Dog Park
- Held two summer movie nights

- Awarded Fire Station Seismic Rehabilitation Grant
- Awarded over \$350,000 Federal Stimulus money for Street repair
- Aquatic Center Energy Efficiency upgrades (45% energy savings)
- New Finance Software conversion completed
- Upgraded internet computers at the Library
- Remodeled the Civic Center
- Installed new phone system (City Hall, Police, Fire, Ambulance, Library)

Tax Rates

Dallas Residence Tax Rate by Code	Amount
City of Dallas	4.1640
Polk County	1.7034
Polk County Bonds after 2001	0.5561
Chemeketa	0.7037
Chemeketa Regional Library	0.0812
Willamette ESD	0.2946
Dallas Bonds prior to 2001	0.4684
Dallas Bonds after to 2001	0.5281
Dallas Urban Renewal	0.0984
Dallas CD	0.0543
Polk Soil / Water CD	0.0497
Dallas School District 2	5.7637
Total	14.466

Total Tax Rate - Dollars Per One Thousand Assessed Value



City of Dallas, Oregon, Tax Rate and Assessed Value

	Actual 2008-09	Actual 2009-10	Estimated 2010-11
Appraised assessed taxable property in the City	\$728,251,050	\$757,491,261	\$778,621,041
Tax levy	3,057,754	3,180,195	3,269,240
Debt service	731,185	707,540	734,082
TOTAL TAX LEVY	\$3,829,275	\$3,887,735	\$4,003,322
Tax rate per \$1,000 value	\$5.1855	\$5.2071	\$5.1416
Effective rate minus bonds	\$4.1954	\$4.1954	\$4.1954

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.

Budget Policy – Financial Control

Budgets are financial plans for future events. As better information becomes available, the budget may be amended within certain guidelines.

Ordinary operating expenses are subdivided into (a) salaries and wages, (b) materials and services, (c) payment of principal and interest on bonds and other fixed charges, and (d) capital outlays (for new construction, new equipment, and all improvements of lasting character).

Budget Process

The budget, as presented in this document, is developed for each general fund major program or department and for each general fund program. For example, Community Development is a major program. Within Community Development are several programs including Library, Aquatic Center, Facilities Maintenance, Building, and Planning all within the General Fund. Expenditures by category (as explained above) may not exceed the total major program budget for each of the four categories.

The budget is created and adopted in accordance with state law. Alterations made to the budget are also done according to requirements set forth by the State of Oregon. The budget is adopted on a basis consistent with generally accepted accounting principles.

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

Encumbrances represent purchase commitments. Encumbrances outstanding at year-end are reported as reservations of fund balances, since they do not constitute expenditures or liabilities.

Budget Calendar

- | | |
|----------------|--|
| April 19, 2010 | General meeting of total Budget Committee (City Council and Citizen Committee members). At this meeting, the Committee elects a presiding officer. The City Manager presents the proposed budget and budget message. The Committee holds a public hearing on the proposed budget and proposed use of State Revenue Sharing funds. Committee members are appointed to sub-committees and sub-committees schedule meetings no later than May 14, for detailed examination of specified budget sections |
| May 17, 2010 | General meeting of total Budget Committee. Reports and recommendations are given by the sub-committees and Budget Committee makes changes where necessary. The Committee holds a public hearing on the proposed budget and proposed use of State Revenue Sharing funds. The Budget Committee passes a motion recommending to the City Council a Budget for Fiscal Year 2010-2011 and approving an amount or rate of total property taxes to be certified for collection. |
| June 7, 2010 | City Council holds a public hearing on the recommended 2010-2011 Budget and proposed use of State Revenue Sharing funds. |
| June 21, 2010 | City Council adopts a resolution making appropriations and levying property taxes and a resolution regarding receiving State Revenue Sharing Funds. |

Fiscal Policies

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

The City of Dallas's financial goals seek to:

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

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

Fiscal Objectives

Revenue Policy

1. The City will maximize the use of service users' charges in lieu of taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
2. Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds (street, sewer, water, storm), including planning, operating contingency, reserve and future expansion/upgrade requirements.
3. User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.
4. Charges for services shall accurately reflect the actual cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated and systematically review user fees and charges to take into account the effects of additional service costs and inflation.
5. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.
6. System development charges shall be established to fund the costs of improvements and/or upgrades to service additional increments to growth, such as street, storm, water, sewer, and parks and recreation facilities.

Operating Budget Policy

1. The City shall prepare, present, adopt and amend its annual operating budget(s) in accordance with Oregon Budget Law.
2. The City shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least at mid-year.

3. The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, reimbursement transfers, reserves, unappropriated balances and contingencies.
4. Annual recurring revenues (including interfund reimbursement charges) of the General and Enterprise Funds shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, equity transfers, reserves, appropriated balances and contingencies).
5. Unless otherwise authorized by City Council, General Fund and other unrestricted revenues shall not be earmarked for specific programs, activities or services.
6. Long-term debt or bond financing shall only be used for the acquisition of capital improvement projects or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.

Expenditure Control Policy

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

Capital Improvement Policy

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

Accounting Policy

1. The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
2. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
3. Full disclosure shall be provided in the financial statements and bond representations.

4. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
5. Quarterly financial reports showing the current status of revenues and expenditures shall be prepared and distributed to the Council in a timely manner and made available for public inspection.

Debt Policy

1. Capital projects financed through the issuance of bonds shall not be financed for a period which (a) exceeds the expected useful life of the project and (b) is less than 30% of the expected useful life of the improvements.
2. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.
3. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
4. No debt shall be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.

Reserve Policy

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

Management of Fiscal Policy

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

2010-2011 Budget Summary – All Funds

BEGINNING FUND BALANCES

Beginning Fund Balance	Actual FY 06/07	Actual FY 07/08	Actual FY 08/09	Budget FY 09/10	Proposed FY 10/11
General Fund	1,848,153	1,314,191	1,114,119	1,464,359	1,320,000
Sewer Fund	3,778,571	2,838,016	2,184,599	2,033,854	2,375,000
Water Fund	1,219,912	1,223,837	1,175,756	1,404,620	950,000
Street Fund	230,336	201,751	128,558	150,124	52,900
Outside Water	111,667	133,187	113,036	95,037	N/A
Fleet Service Fund	138,402	186,095	142,286	227,286	240,000
Sewer SDC	4,961,650	5,337,881	5,494,664	4,150,756	3,550,000
Water SDC	948,708	436,330	404,944	449,950	150,000
Storm SDC	256,678	83,001	<104,791>	<46,080>	<38,000>
Street SDC	421,382	106,365	54,565	93,086	110,000
Park SDC	46,290	181,664	104,333	188,951	106,000

All Funds Revenues

Summary of General Fund Revenues						
	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Property Taxes	3,615,110	3,658,823	3,813,860	3,887,625	3,887,625	3,887,625
Other Agency Shared Taxes	1,084,540	1,065,742	1,119,300	1,246,000	1,246,000	1,246,000
State and Federal Grants	610,588	222,393	6,598,190	2,433,000	2,433,000	2,433,000
User Fees	8,542,527	7,796,068	8,195,737	7,447,500	7,447,500	7,447,500
Franchise Fees	1,067,980	1,093,289	902,000	1,002,000	1,002,000	1,002,000
Interest Earned	225,535	234,982	144,000	46,000	46,000	46,000
Reimbursements and Transfers	1,914,057	2,770,552	4,201,871	3,944,797	3,944,797	3,944,797
Bond Issues and Loans	2,510,806	1,263,855	0	0	0	0
Assessment Payments	2,604	665	0	0	0	0
Trust Deposits	235,904	1,028,053	216,300	171,000	171,000	171,000
Other	346,053	419,322	393,210	401,000	401,000	401,000
Beginning Balance	13,497,068	10,984,786	11,468,824	9,397,746	9,397,746	9,397,746
TOTAL	33,652,773	30,538,529	37,053,292	29,976,668	29,976,668	29,976,668

All Funds Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services	7,279,466	7,518,517	7,690,305	7,652,850	7,652,850	7,652,850
Materials & Services	5,935,596	6,340,875	6,525,092	5,912,676	5,912,676	5,912,676
Capital Outlay	6,522,889	2,325,996	12,139,536	7,050,000	7,050,000	7,050,000
Debt Service	2,542,278	2,176,024	4,941,196	4,332,038	4,332,038	4,332,038
Reserves	0	0	1,120,000	1,120,000	1,120,000	1,120,000
Contingency	0	0	3,194,915	2,174,291	2,174,291	2,174,291
Intra-fund Transfers	156,000	1,734,807	130,000	330,000	330,000	330,000
Unappropriated Fund Balance	-	480,017	1,312,248	1,404,813	1,404,813	1,404,813
TOTAL	22,436,229	20,576,236	37,053,292	29,976,668	29,976,668	29,976,668



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City of Dallas, Oregon

Annual Budget

Fiscal Year 2010-2011



General Fund

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General Fund Budget Discussion

As with past years, the budget balances the needs and community expectations for all public services provided by the city and revenue generated from several sources. Over sixty percent of all expenditures in the 2010-11 General Fund budget are for Public Safety (Municipal Court, Police, Ambulance and Fire).

Property tax revenues constitute approximately 32% of General Fund revenues. This year's property tax collections are projected at \$3,047,625. We have estimated a modest 3% increase in the property tax revenue this year.

The Aquatic Center revenue is projected to stabilize and the cost to operate the Aquatic Center will decrease due to the energy efficiency upgrades.

Building permit revenue is down, which is directly related to the reduction in new housing starts and the financial institutions reduction in lending of money for construction projects. This will result in a net loss for the Inspections Department for a ten year total of more than \$250,000.

The City is sensitive to the financial issues that are before us. This year's budget reflects a reduction in many areas including personnel costs. The reduction in personnel costs are directly related to staff reduction in hours, layoffs, unfilled positions and a zero cost of living adjustment for employee wages, which translates into a \$95,000 savings. This is the second year in a row that the employees have not had a CPI adjustment and that dollar amount is again used to offset insurance increases. The projected zero CPI includes salaries for the Police Department collective bargaining agreements as well. The cost of fringe benefits is projected with an 8% or \$90,000 increase in health insurance. The city is applying the money normally designated towards the CPI adjustment to the cost of insurance. There is no increase in the City's contribution rate for the Public Employees Retirement System (PERS) for this year, however next year the city will see an increase in the PERS contribution. An estimated PERS increase of 3.8% would be approximately \$30,000.

The total General Fund budget reflects a decrease of 4% over last year's expenditures. Staying within these appropriations and limiting the use of the contingency fund requires dedication, attention to the details, sacrifice, and careful management by all Departments during the next fiscal year.

The budget reflects the City Council's commitment to maintaining an adequate reserve in the General Fund. The contingency appropriation of \$375,000 is sufficient for any unanticipated expenditures that might arise during the year. The reserve in the General Fund is necessary for several reasons; one of which is to fund operations from July through November, when the majority of the General Fund property tax revenues are received. We are projecting that at the end of 2009-10 fiscal year, the General Fund reserve will be approximately \$1,320,000. The proposed city budget has addressed the vehicle replacement problems that existed and the financial burden of replacing department vehicles within the department budgets. The purchasing of vehicles through the Fleet Maintenance Division allows the department to schedule the capital expenditure and routine maintenance for the life of the vehicle. The proposed budget does include replacing or refurbishing an ambulance this year. Major capital expenditures will need to be planned through the City Capital Improvement Plan.

Working within the guidelines of continuing to provide all existing services to the Dallas community, the proposed budget provides for the continuation of all the existing services despite the reduction in revenues. The proposed 2010-2011 General Fund Budget balances revenues and expenditures without further spending down the Beginning Balance or having a significant negative impact on the level of service.



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General Fund Revenues

Summary of General Fund Revenues						
	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Taxes						
Current Property taxes	2,775,396	2,797,390	2,958,860	3,047,625	3,047,625	3,047,625
Delinquent taxes	124,828	158,556	140,000	140,000	140,000	140,000
Total property taxes	2,900,224	2,955,946	3,098,860	3,187,625	3,187,625	3,187,625
Franchise fees						
Pacificorp (power)	435,619	431,214	470,000	615,000	615,000	615,000
NW Natural Gas (gas)	216,805	199,369	230,000	185,000	185,000	185,000
Qwest (telephone)	75,255	80,755	82,000	82,000	82,000	82,000
Allied Waste (garbage)	53,668	48,942	60,000	60,000	60,000	60,000
Charter (cable television)	41,183	68,409	60,000	60,000	60,000	60,000
In-lieu of franchise fee	245,450	264,600	0	0	0	0
Total franchise fees	1,067,980	1,093,289	902,000	1,002,000	1,002,000	1,002,000
Licenses & permits						
Licenses	805	1,185	4,000	4,000	4,000	4,000
Permits	204,616	196,300	230,000	150,000	150,000	150,000
Total licenses & permits	205,421	197,485	234,000	154,000	154,000	154,000
Intergovernmental/Other agencies						
Alcoholic beverages tax	157,836	196,770	180,000	216,000	216,000	216,000
Cigarette tax	22,638	26,058	23,000	20,000	20,000	20,000
9-1-1 telephone tax	94,829	81,397	70,000	77,000	77,000	77,000
Transfer from revenue sharing	114,000	108,988	130,000	110,000	110,000	110,000
Rural Fire District	113,971	130,694	133,815	148,000	148,000	148,000
CCRLS - Chemeketa Regional Library	50,507	65,657	50,000	50,000	50,000	50,000
State & county assessment	98,754	91,701	0	0	0	0
State or local grants	195,240	88,735	150,000	0	0	0
Total intergov./Other agencies	847,775	790,000	736,815	621,000	621,000	621,000
Municipal court fines						
Fines & forfeitures	186,323	180,014	170,000	180,000	180,000	180,000
Parking fines	5,146	6,633	6,500	8,000	8,000	8,000
Court fees	68,285	67,530	80,000	85,000	85,000	85,000
Suspended licenses	7,438	8,085	0	2,500	2,500	2,500
Total municipal court fines	267,192	262,262	256,500	275,500	275,500	275,500
Investment income						
	83,044	110,058	100,000	25,000	25,000	25,000
Charges for services						
Civic Center rent	1,835	1,480	1,000	1,000	1,000	1,000
Planning	63,556	30,023	40,000	30,000	30,000	30,000
Animal control	2,790	31,606	25,000	25,000	25,000	25,000
Aquatic Center fees	473,494	498,942	525,000	450,000	450,000	450,000
Ambulance fees	919,447	957,207	880,000	900,000	900,000	900,000
Library fines	14,800	11,433	20,000	15,000	15,000	15,000
Library non-resident fee	6,665	6,480	0	5,000	5,000	5,000
Fire-Med	33,010	32,090	32,000	35,000	35,000	35,000
Recreation program fees	10,895	12,699	11,000	11,000	11,000	11,000
Miscellaneous	74,559	51,604	160,000	90,000	90,000	90,000
Total charges for services	1,601,051	1,633,564	1,694,000	1,562,000	1,562,000	1,562,000
Proceeds from property sale						
	10,106	17,446	0	200,000	200,000	200,000
Finance proceeds						
	0	204,330	55,410	0	0	0

General Fund Revenues

Summary of General Fund Revenues						
	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Reimbursements & fund transfers	0	783,819	1,266,390	1,300,000	1,300,000	1,300,000
TOTAL REVENUES	6,982,793	8,048,199	8,343,975	8,327,125	8,327,125	8,327,125
Beginning balances	1,314,191	1,114,119	1,464,359	1,320,000	1,320,000	1,320,000
TOTAL	8,296,984	9,162,318	9,808,334	9,647,125	9,647,125	9,647,125

General Fund Expenditures Recap

	Summary of General Fund Revenues					
	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services	5,420,403	5,807,128	6,008,305	5,879,350	5,879,350	5,879,350
Materials and Services	2,681,786	2,651,954	2,078,260	2,025,230	2,025,230	2,025,230
Capital Outlay	130,942	320,321	152,467	35,000	35,000	35,000
Debt Service	0	0	104,943	131,472	131,472	131,472
Transfer to other funds	42,000	42,000	0	0	0	0
TOTAL EXPENDITURES	8,275,131	8,821,402	8,343,975	8,071,052	8,071,052	8,071,052
Operating Contingencies	0	0	400,000	375,000	375,000	375,000
Unappropriated Fund Balances	0	480,017	1,064,359	1,201,073	1,201,073	1,201,073
TOTAL GEN FUND RECAP	8,275,131	9,301,419	9,808,334	9,647,125	9,647,125	9,647,125

Administration

Activities

- Policy
 - Development & Support to City Council
- Intergovernmental Relations
- Overall Organizational Operation
- Ordinance, Legislation & Legal Support

City Manager, Human Resources, Mayor and Council, City Attorney

The office of the City Manager provides for the efficient administration of the affairs of the City government, and coordinates the efforts of City staff to carry out the policies established by the City Council. All community affairs, including neighborhood meetings, special events, City services, nuisance abatement, licenses, and community relations are handled by this office. The City Manager prepares the City budget and provides for its implementation, as well as oversees the enforcement of local laws and ordinances.

The City of Dallas Mayor and nine City Councilors are elected by the citizens of Dallas to perform the legislative functions of city government, establish goals, priorities, and policies, adopt ordinances and resolutions, hire and evaluate the City Manager's performance, adopt the budget, exercise the rights and powers set forth in the Dallas Charter, and exercise all powers of a municipal governing body pursuant to state laws and the home rule provisions of the Oregon Constitution.

The City Attorney provides legal advice and support to the City Council, City administration, and various municipal boards and commissions. He is responsible for representing the City in litigation involving the City. He also provides legal opinions on official matters when requested by the City Council or City Manager, and reviews contracts. The City currently contracts with Lane Shetterly of the law firm Shetterly, Irick, and Ozias to perform all legal services.

The Human Resources Department is responsible on a city-wide basis for all personnel related functions, including but not limited to recruitment and selection; compensation and benefits administration; personnel records; performance management; employee relations; labor relations; policy, procedure, and program development; employee training and development; and state and federal compliance.

The City Recorder is responsible to prepare and maintain all public records, including all Council minutes, issue licenses, process various legal documents, and to perform general administration for the City Manager and Mayor and City Council. The City Recorder is the elections official for the City.



Our mission is to attain a higher quality of life for all citizens through increased quality of services, products provided, and customer service.

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 395,950	\$ 346,000	(13%)
Materials and Services	184,600	169,600	(8%)
Capital Outlay	0	0	0%
	\$ 580,550	\$ 515,600	(11%)

Full-Time Equivalent

FY2009-10	FY2010-11
3	3.5

Administration Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	251,468	248,102	263,000	240,000	240,000	240,000
Fringe benefits	121,209	130,482	132,950	106,000	106,000	106,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	372,677	378,584	395,950	346,000	346,000	346,000
Materials and Services						
Materials and supplies	1,375	1,830	4,000	4,000	4,000	4,000
Office expense	-	-	6,000	6,000	6,000	6,000
Travel and education	21,904	16,742	10,000	8,000	8,000	8,000
Employee development	-	-	4,000	4,000	4,000	4,000
Telecommunications	560	1,061	1,600	1,600	1,600	1,600
Public notices	-	-	1,500	1,500	1,500	1,500
Professional services	2,682	1,088	15,000	15,000	15,000	15,000
Maintenance & rental contracts	5,423	1,799	10,000	10,000	10,000	10,000
Repairs & maintenance	-	-	20,000	20,000	20,000	20,000
Computer services	-	-	5,000	5,000	5,000	5,000
Insurance	-	-	500	500	500	500
Recreation / Kids, Inc.	56,674	-	13,000	-	0	0
Miscellaneous	-	-	15,000	15,000	15,000	15,000
Mayor expense	1,500	3,088	2,000	2,000	2,000	2,000
Council expense	24,475	11,341	13,000	13,000	13,000	13,000
City Attorney	59,768	59,625	64,000	64,000	64,000	64,000
Total materials & services	174,361	96,574	184,600	169,600	169,600	169,600
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	547,038	475,158	580,550	515,600	515,600	515,600

Administration

Municipal Court

Activities

Adjudicates traffic and criminal cases through court appearances and officer and jury trials

The Municipal Court adjudicates violations of the Dallas Municipal Code and the Oregon Motor Vehicle Code. Responsibilities of the Municipal Court include filing all cases referred to the court, maintaining court dockets, conducting court appearances, collecting and reporting fines and assessments, monitoring payment agreements, and court trials.

Objectives

- Purchase new software to enhance operations
- Implement standard bail schedule
- Implement full court of record services
- Maintain or improve resolution time requirement for all cases
- Continue to address succession planning
- Increase work outputs and hold the line on administrative cost totals

Expenditures	FY2009-10	FY2010-11	Percent Change
	Amended Budget	Proposed Budget	
Personal Services	\$ 167,025	\$ 157,500	(6%)
Materials and Services	94,600	36,400	(62%)
Capital Outlay	0	0	
	\$ 261,625	\$ 193,900	(26%)

Full-Time Equivalent	FY2009-10	FY2010-11
		2.3



The Municipal Court recently updated their court software, greatly enhancing the efficiency of the court. Our reliable personnel are dedicated to communicating with defendants and attorneys with respect and consideration.

Municipal Court Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	95,407	119,548	110,525	101,000	101,000	101,000
Pro Tem	-	-	500	500	500	500
Fringe benefits	47,684	55,430	56,000	56,000	56,000	56,000
Workers' Compensation	-	-	-	-	0	0
Total personal services	143,091	174,977	167,025	157,500	157,500	157,500
Materials and Services						
Materials and supplies	17,993	6,566	7,000	6,500	6,500	6,500
Office expense	-	-	1,500	1,500	1,500	1,500
State Assessments	58,421	51,528	-	-	0	0
Jury/Witness Fees	1,050	730	1,200	1,000	1,000	1,000
Attorney/Interpreter	24,287	25,948	22,000	5,000	5,000	5,000
County Assessments	24,742	16,911	-	-	0	0
Prosecution	49,875	49,875	55,000	15,000	15,000	15,000
Telecommunications	30	-	500	500	500	500
Travel and education	3,798	1,433	2,500	2,500	2,500	2,500
Computer services	-	-	3,000	2,500	2,500	2,500
Insurance	1,509	1,401	1,900	1,900	1,900	1,900
Internal Services	30,160	27,825	-	-	-	-
Facilities Maintenance	2,724	2,888	-	-	-	-
Total materials & services	214,589	185,105	94,600	36,400	36,400	36,400
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	357,680	360,082	261,625	193,900	193,900	193,900

Administration

Parks

The City park system consists of eight parks and/or service areas that encompass over 62 acres, as well as two sports complexes, all managed by the Parks Department. Operation and maintenance functions provided for our parks include: care and maintenance of trails; athletic field and turf maintenance; park buildings and structure maintenance; playground and picnic facility maintenance; tennis court maintenance; park landscaping and planting; park security and safety; park planning and development; mowing of public right-of-ways and spraying curb grass; street tree maintenance; and wetland maintenance.

Our park system includes: Gala Park, Rotary Park, Brich Park, Roger Jordan Community Park, Central Bark Dog Park, Walnut Park, Kingsborough Park, and Dallas City Park.

Goals

- Increase field maintenance
- Continue tree maintenance in parks and along City streets
- Increase weed control and invasive species removal in City parks
- Maintain Tree City, USA status
- Generate low-cost recreational activities

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 192,000	137,000	(29%)
Materials and Services	61,000	71,000	16%
Capital Outlay	0	20,000	100%
	\$ 253,000	228,000	(10%)

Full-Time Equivalent

FY2009-10	FY2010-11
3	2.2



Dallas Parks

Department:

Generating activity through community participation, parks, and programs.

Parks Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	103,911	110,453	122,000	85,000	85,000	85,000
Fringe benefits	56,842	63,596	70,000	52,000	52,000	52,000
	-	-	-	-	-	-
Total personal services	160,753	174,048	192,000	137,000	137,000	137,000
Materials and Services						
Materials and supplies	13,700	11,688	13,000	13,000	13,000	13,000
Computer services	-	-	1,000	1,000	1,000	1,000
Telecommunications	1,450	1,303	1,000	1,000	1,000	1,000
HVAC, energy and lighting	5,479	6,241	5,800	5,800	5,800	5,800
Garbage services	-	-	3,000	3,000	3,000	3,000
Travel and education	1,282	549	1,500	1,500	1,500	1,500
Employee development	-	-	500	500	500	500
Maintenance & rental contracts	17,599	20,017	18,000	18,000	18,000	18,000
Repairs & maintenance	2,735	1,096	5,000	5,000	5,000	5,000
Professional services	10,653	5,279	5,000	5,000	5,000	5,000
Miscellaneous tools	894	772	2,000	2,000	2,000	2,000
Insurance	4,357	4,356	5,200	5,200	5,200	5,200
Equipment reserve	-	-	-	10,000	10,000	10,000
Internal services	15,080	13,913	-	-	-	-
Total materials & services	73,229	65,214	61,000	71,000	71,000	71,000
Capital Outlay						
Capital Assets	-	-	-	20,000	20,000	20,000
Total capital outlay	0	0	0	20,000	20,000	20,000
TOTAL	233,982	239,262	253,000	228,000	228,000	228,000

Finance

Activities

- Manage the City's finances in accordance with City policy
- Monitor and audit ongoing financial transactions
- Develop and implement financial projections, forecasts, and policies
- Process payroll
- Accounts payable
- Accounts receivable

The Finance Department is responsible for the management of the City's financial affairs and the provision of certain support services to other City departments. The Finance Director is responsible for the proper accounting of all receipts, investing idle cash balances, maintaining all bank accounts, and debt service administration. This office prepares the annual budget and other financial reports and forecasts for management use and financial planning for the future needs of the City, produces payroll checks and associated reports, monthly and annual financial reports, all accounts payable checks, utility billing, cash receipting, monitors compliance with approved budgets, and serves as liaison with an outside auditor. The Finance Department manages the offices of accounting and purchasing. In addition, the Finance Department provides assistance as needed to Administration with the City's insurance, including health, liability, auto, workers' compensation, and unemployment.

Objectives

- Provide a high level of service to the public, other departments, and the City Council
- Provide meaningful and accurate information to the public, Council, and departments
- Prepare a GFOA award winning budget
- Streamline accounts payable, payroll, utility billing, and cash receipting

Expenditures	FY2009-10	FY2010-11	Percent Change
	Amended Budget	Proposed Budget	
Personal Services	\$ 338,350	345,000	2%
Materials and Services	185,200	189,700	2%
Capital Outlay	60,000	15,000	(75%)
	\$ 583,550	\$549,700	(6%)

Full-Time Equivalent	FY2009-10	FY2010-11
		4



Through implementation of new software, the Finance Department has improved processes, increased efficiency, and has been able to continue providing excellent customer service

Finance Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	229,186	217,705	217,000	218,000	218,000	218,000
Fringe benefits	116,179	103,804	121,350	127,000	127,000	127,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	345,364	321,508	338,350	345,000	345,000	345,000
Materials and Services						
Materials and supplies	49,021	24,911	20,000	18,000	18,000	18,000
Office expense	-	-	5,000	4,000	4,000	4,000
Postage	-	28,561	28,000	28,000	28,000	28,000
Telecommunications	15,213	14,402	11,000	11,000	11,000	11,000
Travel and education	3,777	6,033	7,000	5,000	5,000	5,000
Public notices	3,108	2,058	2,000	2,000	2,000	2,000
Audit	16,330	24,390	25,000	27,000	27,000	27,000
Maintenance & rental contracts	16,832	12,497	12,000	7,500	7,500	7,500
Computer services	27,785	28,869	18,000	12,000	12,000	12,000
Professional services	15,850	62,516	30,000	50,000	50,000	50,000
Insurance	2,021	2,637	2,200	2,200	2,200	2,200
Municipal memberships	19,673	21,204	25,000	23,000	23,000	23,000
Employee development	-	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total materials & services	169,611	228,078	185,200	189,700	189,700	189,700
Capital Outlay						
Capital Assets	-	63,078	60,000	15,000	15,000	15,000
Total capital outlay	0	63,078	60,000	15,000	15,000	15,000
TOTAL	514,975	612,664	583,550	549,700	549,700	549,700

Fire Department

Activities

- Fire Inspection
- Volunteer Coordination
- Training

The Fire Department has been making house calls since 1878. The Department operates from one main station located in the 200 block of SE Court Street with office access at 915 SE Shelton Street. The Department has a contract with SW Polk County Rural Fire Protection District and from the Dallas Station responded to 648 calls during 2009. Four paid staff and 50 volunteer firefighters provide the suppression response to these calls. Six support service members and 4 Chaplains provide assistance with the calls as needed. The service is provided by two 1995 Pierce Fire Engines, one 2003 Pierce Aerial Platform and 1995 Pierce Rescue Truck. The Rural District has two Engines and a Tender that respond from the Dallas Station.

This budget continues the contract with the SW Polk County Rural Fire Protection District for fire suppression and professional services. The District reimburses the City for a portion of the paid staff's salaries and benefits and certain Materials and Services costs. The City also contracts with the District for administrative services.

Objectives

- To provide emergency services designed to protect the lives and property of the community from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions.
- Training Site Improvements
- Station Upgrade
- Continue to recruit volunteers

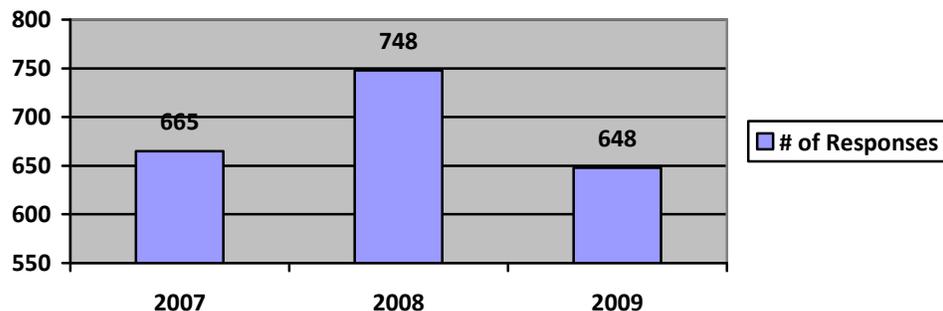
Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 453,350	449,850	(1%)
Materials and Services	285,000	303,000	6%
Capital Outlay	0	0	
	\$ 738,350	\$ 752,850	2%

Full-Time Equivalent

FY2009-10	FY2010-11
4	4

Annual Responses



THE CITY OF
DALLAS
OREGON

The most valuable resource of the Dallas Fire Department is our members.

Fire Department Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	214,330	261,577	261,500	262,000	262,000	262,000
Volunteer compensation	27,350	27,800	30,850	30,850	30,850	30,850
Fringe benefits	118,595	136,641	139,000	135,000	135,000	135,000
Fringe benefits - volunteers	20,568	20,508	22,000	22,000	22,000	22,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	380,843	446,526	453,350	449,850	449,850	449,850
Materials and Services						
Materials and supplies/laundry	8,641	9,534	6,000	7,500	7,500	7,500
Office expense	-	-	2,000	2,000	2,000	2,000
Radios/pagers	6,256	4,684	6,500	6,500	6,500	6,500
Equipment	3,130	3,047	3,500	3,500	3,500	3,500
Turnouts	26,044	33,626	35,000	40,000	40,000	40,000
Telecommunications	12,436	9,764	12,000	12,000	12,000	12,000
HVAC, energy & lighting	23,086	20,461	20,000	20,000	20,000	20,000
Travel and education	16,264	14,992	15,000	18,000	18,000	18,000
Uniform allowance	2,706	2,493	4,000	4,000	4,000	4,000
Fire prevention program materials	3,873	3,196	4,000	4,000	4,000	4,000
Maintenance and rental contracts	42,904	38,558	25,000	25,000	25,000	25,000
Shop services	-	-	9,000	11,500	11,500	11,500
Fuel	-	-	14,500	15,000	15,000	15,000
Repairs & maintenance	10,686	8,137	9,000	9,000	9,000	9,000
Computer services	2,688	1,987	5,000	4,000	4,000	4,000
Dispatch services	47,753	52,850	56,000	62,500	62,500	62,500
Professional services	48,052	23,144	32,000	32,000	32,000	32,000
Insurance	25,158	24,701	26,500	26,500	26,500	26,500
Internal services	50,267	55,810	-	-	-	-
Facilities maintenance	8,171	9,290	-	-	-	-
Equipment reserves	-	-	-	-	-	-
Total materials & services	338,115	316,272	285,000	303,000	303,000	303,000
Capital Outlay						
Capital Assets	-	994	-	-	-	-
Total capital outlay	0	994	0	0	0	0
TOTAL	718,958	763,792	738,350	752,850	752,850	752,850

Ambulance Department

Activities

Providing quality emergency medical treatment and transport for the citizens of our community.

The Ambulance Service has been operating since 1935. In 1940 the Ambulance Service was placed under the direction of the Fire Department where it remains today. Day to day operations are provided by the EMS Director with six full time paramedics and 44 intermediates and basic EMT's supplementing the two staffed Advanced Life Support Units that are in service 24 hours per day 7 days a week. Dallas provides this service by use of a 2009 International, 2003 and 1998 Ford Medic units.

Objectives

- Provide emergency medical services dedicated to preserving life and reduce injury within the community through effective, efficient, and accountable medical care and transportation.
- Seek a stable funding source
- Acquire a new medic unit to replace aged unit
- Seek funding for two power lift ambulance gurneys and stair chairs
- Continue to strive for and provide progressive emergency medical care

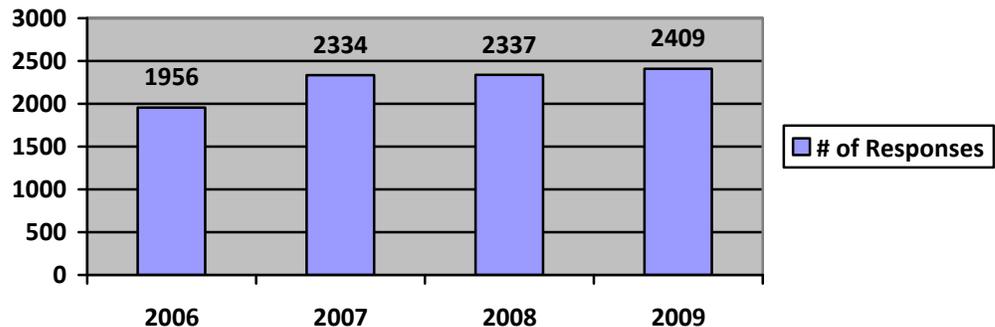
Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 776,000	\$ 780,000	1%
Materials and Services	265,660	280,300	6%
Capital Outlay	11,057	0	(100%)
Debt Service	59,943	66,074	10%
	\$ 1,112,660	\$ 1,126,374	1%

Full-Time Equivalent

FY2009-10	FY2010-11
19.3	19.3

Annual EMS Responses



The City of Dallas EMS enjoys a history of providing progressive advanced life support care both within the City as well as in our rural areas of Polk County.

Ambulance Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	465,187	572,537	535,000	550,000	550,000	550,000
Fringe benefits	205,367	245,017	231,000	220,000	220,000	220,000
Overtime	-	-	10,000	10,000	10,000	10,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	670,555	817,554	776,000	780,000	780,000	780,000
Materials and Services						
Materials and supplies/laundry	42,505	55,008	50,000	50,000	50,000	50,000
Office expense	-	-	4,000	2,000	2,000	2,000
Equipment reserves	-	-	-	-	-	-
Radios/pagers	-	-	2,000	2,000	2,000	2,000
Equipment	1,676	1,891	2,160	2,200	2,200	2,200
Turnouts	2,906	4,900	5,300	5,300	5,300	5,300
Telecommunications	11,431	9,430	10,000	10,000	10,000	10,000
HVAC, energy & lighting	5,911	6,395	6,200	6,200	6,200	6,200
Travel and education	10,703	11,696	11,000	11,000	11,000	11,000
Uniform allowance	2,337	4,218	4,000	4,000	4,000	4,000
Forms/Printing	4,413	3,830	3,500	3,500	3,500	3,500
Fire Med advertising	-	-	-	2,600	2,600	2,600
Maintenance and rental contracts	36,018	33,916	19,500	19,000	19,000	19,000
Shop services	-	-	6,000	8,000	8,000	8,000
Fuel	-	-	10,000	13,000	13,000	13,000
Repairs & maintenance	4,585	7,335	6,000	8,000	8,000	8,000
Computer services	486	116	2,000	2,000	2,000	2,000
Dispatch services	47,753	52,850	55,000	62,500	62,500	62,500
Professional services	55,855	68,515	55,000	55,000	55,000	55,000
Insurance	13,418	13,818	14,000	14,000	14,000	14,000
Internal services	50,267	55,810	-	-	-	-
Facilities maintenance	4,085	4,645	-	-	-	-
Total materials & services	294,350	334,373	265,660	280,300	280,300	280,300
Capital Outlay						
Capital Assets	13,438	225,496	11,057	-	-	-
Total capital outlay	13,438	225,496	11,057	0	0	0
Debt Service						
Debt Service - Fleet Mgmt	-	-	-	25,000	25,000	25,000
Debt Service - Principal	-	-	52,850	35,000	35,000	35,000
Debt Service - Interest	-	-	7,093	6,074	6,074	6,074
Total debt service	0	0	59,943	66,074	66,074	66,074
TOTAL	978,342	1,377,423	1,112,660	1,126,374	1,126,374	1,126,374

Police

Services

- Administration
- Patrol
- Investigations
- Records
- Dog Control
- Community Service

The Police Department continues to serve an increasingly large and mobile population. Patrol officers work around the clock, with three patrol officers assigned to a shift and no fewer than two officers on duty at any given time. In keeping with the times, the department became leaner during FY2009. While becoming leaner, though, the agency saw some productive changes.

There has been an improvement in investigations with the development of an investigations section comprised of a detective supervisor and three detectives, one of whom is assigned to the county multi-agency narcotics team. Having long or especially demanding investigations handled by detectives freed up patrol officers to more readily respond to and investigate typical patrol calls.

Patrol officers began inputting all of their reports into the regional data system. This doubled their paperwork but brought Dallas PD up to standard with every other agency in the valley.

FY2009 was the first year the agency closely tracked overtime expenses. With a budget limit of \$75,000, the department will exceed the line item due to staffing and shift coverage limitations. The department made up this deficit internally, with one layoff and other reductions, including reduced training. The Police Department has fewer officers now than it had ten years ago, when there were 3,000 fewer residents, and it is the increased demand for services, from fewer officers, squeezed by contractual obligations, that has driven the increased overtime.

Even with a reduction in personnel, the Department has been more involved with the community. The School Resource Officer was cut—in fact, the FTE was eliminated—yet the relationship with, and the department’s response to, the school district is stronger than in recent years. A Community Services Officer, responsible for, among other things, building bridges with the community was reduced from full time to half time due to a reassignment of duties, specifically replacing a half time position in police records; nevertheless, that CSO has increased the number of Neighborhood Watch programs, has assisted with numerous outreach programs, and has substantially increased the number of hours volunteers assist the department.

The Police Department is comprised of family men and women who take pride in doing their jobs well and thoroughly and are going to continue to do that as long as their resources permit.

Goals

- Substantially complete the revision of the agency policy manual
- Complete and equip the crime scene processing vehicle
- Begin department accreditation – a three-year process
- Expand Neighborhood Watch and participate in National Night Out
- Continue working towards an efficient facility

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$2,261,400	\$2,321,000	3%
Materials and Services	397,000	410,400	3%
Capital Outlay	55,410	0	(100%)
Debt Service	45,000	65,398	45%
	\$2,758,810	\$ 2,796,798	1%

Full-Time Equivalent

FY2009-10	FY2010-11
22	23



The mission of the Dallas Police Department is to enforce compliance with the criminal and traffic codes of the State of Oregon and the City of Dallas in a manner which fosters safety and freedom and builds public confidence.

Police Department Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	1,274,352	1,478,811	1,419,000	1,421,000	1,421,000	1,421,000
Fringe benefits	630,608	722,010	767,400	790,000	790,000	790,000
Overtime	-	-	75,000	110,000	110,000	110,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	1,904,959	2,200,821	2,261,400	2,321,000	2,321,000	2,321,000
Materials and Services						
Materials and supplies	8,059	7,834	5,000	5,000	5,000	5,000
Office expense	-	-	2,000	2,000	2,000	2,000
Animal control/dog shelter	2,166	1,608	2,500	4,400	4,400	4,400
Firearms skills & range facility	-	-	3,000	9,000	9,000	9,000
Community policing	3,999	3,971	4,000	4,000	4,000	4,000
Investigations	6,822	6,011	6,000	9,000	9,000	9,000
Equipment	2,508	34,862	6,000	6,000	6,000	6,000
Telecommunications	11,737	14,288	24,000	26,500	26,500	26,500
Safety/OSHA	-	-	2,500	3,000	3,000	3,000
Employee development	-	7,843	2,000	2,500	2,500	2,500
Travel and education	5,633	-	12,000	12,000	12,000	12,000
Uniforms and cleaning	14,649	19,276	16,000	15,500	15,500	15,500
Maintenance and rental contracts	74,401	70,813	5,000	5,000	5,000	5,000
Shop services	-	-	25,000	23,500	23,500	23,500
New vehicle maintenance	-	-	-	1,500	1,500	1,500
Fuel	-	-	30,000	30,000	30,000	30,000
Computer services	9,763	14,323	6,000	7,500	7,500	7,500
Reserves and volunteers	2,731	521	3,000	7,000	7,000	7,000
R.A.I.N. / PRIORS	37,919	31,186	37,000	25,500	25,500	25,500
Dispatch services	122,920	139,482	161,000	170,500	170,500	170,500
Professional services	63,736	61,527	15,000	15,000	15,000	15,000
Insurance	30,011	27,804	30,000	26,000	26,000	26,000
Equipment reserves	-	-	-	-	-	-
Internal services	115,614	121,607	-	-	-	-
Facilities maintenance	39,557	43,353	-	-	-	-
Total materials & services	552,224	606,309	397,000	410,400	410,400	410,400
Capital Outlay						
Capital Assets	87,806	29,753	55,410	-	-	-
Total capital outlay	87,806	29,753	55,410	0	0	0
Debt Service						
Debt Service - Fleet Mngt	-	-	-	15,000	15,000	15,000
Debt Service - Principal	-	-	41,109	44,850	44,850	44,850
Debt Service - Interest	-	-	3,891	5,548	5,548	5,548
Total debt service	0	0	45,000	65,398	65,398	65,398
TOTAL	2,544,989	2,836,883	2,758,810	2,796,798	2,796,798	2,796,798



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Community Development

Divisions

- Library
- Aquatic Center
- Facilities
 - Maintenance
- Building
 - Inspection
- Planning and
 - Economic Development
- Code Enforcement

The Community Development Department is responsible for a wide variety of services, from maintaining City facilities to the Dallas Public Library. The Department is comprised of dedicated and talented professionals who serve the public and each other well. The Department has developed a distinct unity of purpose to provide the very best of service in the most timely and efficient manner possible while looking forward to what the needs of the city and its residents may be in the future, and planning to meet and exceed those needs. As our motto says, “Helping build a Stronger, Healthier Community through Customer Service”.

Objectives

- To continue to improve service to meet the needs of our customers.
- To implement program efficiencies to ensure better customer service at a lower cost.
- To support and coordinate with other departments on a wide array of important city matters.

Expenditures	FY2009-10	FY2010-11	Percent Change
	Amended Budget	Proposed Budget	
Personal Services	\$1,424,230	\$1,343,000	(6%)
Materials and Services	605,200	\$564,830	(7%)
Capital Outlay	26,000	0	(100%)
	\$ 2,055,430	\$1,907,830	(7%)

Full Time Equivalent	FY2009-10	FY2010-11
		24.2

Budget Highlights

The proposed FY 10/11 budget for the Community Development Department is \$1,907,830, down from \$2,055,430 FY 09/10 (-\$147,600 or 7.1%).

Community Development

Library

Activities

Storytime:

Infants/Toddlers

Summer Reading

Preschoolers -

Teens

Hobby Day: all ages

Humanities

Events: Adults

Book

Discussions:

Adults

Spring Break

Programs:

Children, all ages

Other Special

Events: all ages

The Dallas Public Library recognizes the vital role it plays in personal and professional development of the individual and places the greatest emphasis on providing current materials in a variety of formats; making information available to individuals in pursuit of educational, job-related, leisure and personal interests; and providing timely access to information, including access to the Internet. In addition to the traditional circulation of materials, patrons are able to view their accounts, view the Library Catalog, request books from any library in the Chemeketa Cooperative Regional Library Service (CCRLS), and pay any fines, fees, etc. online, as well as make donations to the Library.

Objectives

- Continue to provide a high level of professional customer service as demand for library services increases.
- To maintain existing staffing levels and hours of operation
- During these economic difficulties, ensure that the Library's book/periodicals/etc. budget reflects the increased use of the Library.
- To continue to develop programs that serve the community.

Expenditures	FY2009-10	FY2010-11	Percent Change
	Amended Budget	Proposed Budget	
Personal Services	\$ 330,600	335,000	1%
Materials and Services	79,700	73,700	(8%)
Capital Outlay	16,000	0	(100%)
	\$ 426,300	\$408,700	(4%)

Full Time Equivalent	FY2009-10	FY2010-11
		5.3

Budget Highlights

The proposed FY 10/11 budget for the Dallas Public Library is \$408,700, down from \$426,300 for FY 09/10 (-\$17,600). This includes a 7.5 % decrease in materials and services, primarily through a \$10,000 reduction in the book purchase line item.



The Library provides an environment to promote life-long learning in the community it serves, from our youngest to our oldest patrons, and all ages in between.

Library Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	236,631	215,776	225,600	235,000	235,000	235,000
Fringe benefits	113,304	93,997	105,000	100,000	100,000	100,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	349,936	309,773	330,600	335,000	335,000	335,000
Materials and Services						
Materials and supplies	4,147	3,744	2,500	2,500	2,500	2,500
Office expense	-	-	2,000	2,500	2,500	2,500
Postage	143	148	300	300	300	300
Telecommunications	1,778	1,806	1,800	1,800	1,800	1,800
HVAC, energy and lighting	12,799	12,897	13,500	14,000	14,000	14,000
Travel and education	1,703	1,443	2,500	1,000	1,000	1,000
Maintenance & rental contracts	2,542	2,118	2,000	3,000	3,000	3,000
Repairs & maintenance	5,771	6,807	4,000	6,000	6,000	6,000
Outbound transport	504	504	500	500	500	500
Computer services	2,885	2,244	2,000	3,500	3,500	3,500
Books	41,895	34,638	35,000	25,000	25,000	25,000
Periodicals	5,549	6,652	7,000	7,000	7,000	7,000
Professional services	5,396	4,495	3,000	3,000	3,000	3,000
Miscellaneous	-	-	1,000	1,000	1,000	1,000
Insurance	2,251	2,356	2,600	2,600	2,600	2,600
Internal services	8,171	26,749	-	-	-	-
Facilities Maintenance	25,133	13,935	-	-	-	-
Total materials & services	120,667	120,535	79,700	73,700	73,700	73,700
Capital Outlay						
Capital Assets	-	-	16,000	-	-	-
Total capital outlay	0	0	16,000	0	0	0
TOTAL	470,602	430,309	426,300	408,700	408,700	408,700

Community Development

Activities

- Recreation Swim
- Swim Lessons
- Swim Teams
- Water Aerobics
- Lap Swims
- Physical Therapy
- Special Events
- Lifeguard Training
- Party Packages

Aquatic Center

The Aquatic Center is a 5 pool complex that opened in November 2000. The facility contains a 25 yd. Lap Pool, a River and Leisure Pool with a Fountain, a Therapy Pool, a Spa, and a kids Wading Pool. It is the home of the Blue Dolphin Swim Team, the Dallas High School Swim Team, the Western Oregon University Women’s Water Polo Team, and West Valley Hospital Hydro-Therapy Services. It is a full service facility that includes a Pro Shop, Concession stand, lessons, lap swims, water aerobics, special events and many family recreational swim times.

Objectives

- Create a safe place for persons of all ages to swim safely, while exercising or just having fun.
- Provide opportunities for all to learn to swim and enjoy the water.
- Promote family activity and connections.
- Provide a gathering place for adults and seniors to relax and socialize.
- Continue to develop programs and activities for a wide variety of people in the community

Expenditures	FY2009-10	FY2010-11	Percent Change
	Amended Budget	Proposed Budget	
Personal Services	\$ 452,000	410,000	(9%)
Materials and Services	414,600	353,500	(15%)
Capital Outlay	0	0	
	\$ 866,600	\$ 763,500	(12%)

Full-Time Equivalent	FY2009-10	FY2010-11
		11.44

Budget Highlights

The proposed FY 10/11 budget for the Dallas Aquatic Center is \$763,500, down from \$866,600 for FY 09/10 (-\$103,100). This includes a decrease in personnel services of 9.3% (this is primarily due to reduced hours and efficient scheduling) and a 14.7% decrease in materials and services. The amount budgeted for gas and electric service has been reduced by \$45,000 from the previous year due to the implementation of the Energy Efficiency project. The projected revenue for FY 10/11 is \$450,000, which is a decrease from FY 08/09 of \$75,000. As projected, the revenue/expenditure ratio is 59%.



The Dallas Aquatic Center is the best place in town to enjoy recreational, social and fitness activities for swimmers of all ages.

Aquatic Center Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	362,356	342,128	340,000	320,000	320,000	320,000
Fringe benefits	78,336	101,080	112,000	90,000	90,000	90,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	440,692	443,208	452,000	410,000	410,000	410,000
Materials and Services						
Materials and supplies	2,409	1,972	1,000	1,000	1,000	1,000
Office expense	-	-	1,000	2,000	2,000	2,000
Chemicals	21,798	24,941	23,000	23,000	23,000	23,000
Postage	-	325	200	500	500	500
Janitor supplies	6,377	5,021	5,000	6,000	6,000	6,000
Program supplies	6,290	3,563	4,000	3,000	3,000	3,000
Uniforms	3	749	500	1,000	1,000	1,000
Pro shop / concessions	52,044	45,298	60,000	50,000	50,000	50,000
Telecommunications	2,434	1,989	2,000	3,000	3,000	3,000
Electric service	89,334	79,588	85,000	65,000	65,000	65,000
Gas service	140,829	161,866	100,000	75,000	75,000	75,000
Travel and education	3,564	2,684	3,000	4,000	4,000	4,000
Employee development/water safety	10	615	-	-	-	-
Public notices/advertising	23,596	9,221	7,500	5,000	5,000	5,000
Repairs & maintenance	66,359	27,325	35,000	30,000	30,000	30,000
Computer services	8,040	3,920	5,400	6,000	6,000	6,000
Professional services	14,123	12,618	9,000	10,000	10,000	10,000
Insurance	8,629	8,483	9,000	9,000	9,000	9,000
Miscellaneous	3,323	277	14,000	10,000	10,000	10,000
Equipment reimbursement	-	-	50,000	50,000	50,000	50,000
Internal services	50,267	47,875	-	-	-	-
Total materials & services	499,429	438,329	414,600	353,500	353,500	353,500
Capital Outlay						
Capital Assets	22,466	-	-	-	-	-
Total capital outlay	22,466	0	0	0	0	0
TOTAL	962,587	881,537	866,600	763,500	763,500	763,500

Community Development

Planning and Economic Development

Activities

Current and long-range land-use planning

Commercial and Economic Development planning and implementation

Staffing for Planning Commission, URDAC, CDT, EDC, and City Council

Code Enforcement

Floodplain Management

The Planning and Economic Development Division is responsible for all current and long-range planning activities in the City, coordinating economic development activities and programs, and code enforcement. All these activities are and will continue to be effectively accomplished with minimal staff. Assisting customers with routine land use questions, developing and implementing long range plans, meeting with developers, providing the public with information and opportunities to be involved in a meaningful way are all priorities for the division. The goal of the division is to ensure a well-planned and functional community through coordination with other city departments and elected and appointed bodies.

Objectives

- Continue to provide a high level of service with limited resources.
- Revise and implement land use and other applications.
- Focus on Code violations in the community and work with property owners to get the issues addressed.
- Review the operations of the division and assess ways to improve.
- Review land-use fees and other potential revenue sources to ensure that services are being paid for by those using them.
- Secure grants to assist with the master planning of the South Fairview area.

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 282,730	270,000	(5%)
Materials and Services	23,800	36,530	54%
Capital Outlay	0	0	
	\$ 306,530	\$306,530	0%

Full-Time Equivalent

FY2009-10	FY2010-11
3.1	2.9

Budget Highlights

The proposed FY 10/11 budget for the Planning and Economic Development Division is \$306,530, which represents no increase from the FY 09/10 budget. The professional services line item has been increased in order to provide matching funds for grants or consultants for planning projects. In FY 09/10, the Planning Division secured approximately \$150,000 in planning work with no cost to the city.



The Division was busy this past year with numerous projects, including the 2010 Census, adoption of the new development code, facilitating new business ventures, and awarding façade loans and grants to improve downtown.

Planning and Economic Development Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	129,968	113,492	189,230	180,000	180,000	180,000
Fringe benefits	62,273	60,452	93,500	90,000	90,000	90,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	192,242	173,943	282,730	270,000	270,000	270,000
Materials and Services						
Materials and supplies	4,352	932	4,000	4,000	4,000	4,000
Printing	1,512	290	0	2,500	2,500	2,500
Office expense	-	-	1,500	1,500	1,500	1,500
Telecommunications	-	-	-	-	-	-
Travel and education	6,650	3,684	3,000	2,500	2,500	2,500
Planning Commission expense	1,486	642	1,000	1,000	1,000	1,000
Public notices/advertising	2,886	303	2,000	2,000	2,000	2,000
Economic Development expense	2,862	2,022	1,000	1,000	1,000	1,000
Maintenance and rental contracts	1,975	1,639	1,500	1,500	1,500	1,500
Computer services	3,637	632	1,200	2,000	2,000	2,000
Professional services	4,163	75	4,000	15,000	15,000	15,000
Miscellaneous	-	-	3,000	1,930	1,930	1,930
Insurance	1,509	1,401	1,600	1,600	1,600	1,600
Equipment reserves	-	-	-	-	-	-
Internal services	25,133	23,188	-	-	-	-
Facilities maintenance	10,894	11,551	-	-	-	-
Total materials & services	67,061	46,358	23,800	36,530	36,530	36,530
Capital Outlay						
Capital Assets	3,616	-	-	-	-	-
Total capital outlay	3,616	0	0	0	0	0
TOTAL	262,919	220,301	306,530	306,530	306,530	306,530

Community Development

Building Division

Activities

Perform plan intake and review

Answers building and construction questions

Coordinate plan reviews with other departments

Issues building permits

Inspect building projects from residential to commercial

The basic function of the Building Division is to conduct plan reviews, issue permits and perform inspections. The division is the main conduit for establishing information links to other departments within the City of Dallas on every building project. Not only zoning and public works issues related to the development, but also things like planning commission conditions, collection of project related fees, water meter connections, and establishing utility accounts. With knowledge of federal, state and city requirements and teamwork with other city departments, the building department can truly be the “one stop-shop” for customers wanting to invest in our city.

Objectives

- Have the capability to provide plan review and inspection services to other jurisdictions when requested with expanded IGA's (Inter-governmental agreements).
- Work in partnership with the State of Oregon and other Jurisdictions to provide a common configuration for the E-Permitting program.
- Implement the E-permitting program as soon as it is feasible.
- Expand changing department forms to a web- base product for customer convenience and reduced printing costs.

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 258,500	240,000	(7%)
Materials and Services	19,600	22,100	13%
Capital Outlay	10,000	0	(100%)
	\$ 288,100	\$ 262,100	(9%)

Full-Time Equivalent

FY2009-10	FY2010-11
2.5	2.3

Budget Highlights

The proposed FY 10/11 budget for the Building Division is \$262,100, down from \$288,100 for FY 09/10 (-\$26,000). This includes a decrease in personal services of 7.2% and a 13% increase in materials and services primarily for maintenance of vehicles and telecommunications to implement new e-permitting mobile software. The projected revenue for FY 10/11 is \$131,000.



Our building department is approachable and able to help customers navigate the issues and requirements of your building project in the City of Dallas.

Inspections/Building Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	206,702	161,910	165,000	150,000	150,000	150,000
Fringe benefits	106,633	88,862	93,500	90,000	90,000	90,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	313,335	250,772	258,500	240,000	240,000	240,000
Materials and Services						
Materials and supplies	4,065	906	3,000	3,000	3,000	3,000
State surcharge	8,568	17,171	-	-	-	-
Telecommunications	3,931	2,852	4,000	5,500	5,500	5,500
Travel and education	5,503	2,596	5,000	5,000	5,000	5,000
Maintenance & rental contracts	837	525	1,000	2,000	2,000	2,000
Computer services	1,250	883	2,000	2,000	2,000	2,000
Professional services	331	-	1,000	1,000	1,000	1,000
Miscellaneous	-	-	1,000	1,000	1,000	1,000
Insurance	2,458	2,300	2,600	2,600	2,600	2,600
Equipment reserves	-	-	-	-	-	-
Internal services	40,214	46,360	-	-	-	-
Facilities Maintenance	16,342	19,415	-	-	-	-
Total materials & services	83,499	93,009	19,600	22,100	22,100	22,100
Capital Outlay						
Capital Assets	3,616	-	10,000	-	-	-
Total capital outlay	3,616	0	10,000	0	0	0
TOTAL	400,450	343,781	288,100	262,100	262,100	262,100

Community Development

Facilities Maintenance Division

Activities

- Maintain City facilities including City Hall, the Library, and the Carnegie Building
- Perform maintenance at the Dallas Aquatic Center
- Provide Janitorial service

The work of the Facilities Maintenance division is multifaceted. The work performed can include any of the following:

plumbing, lightning, cleaning, repairing equipment, painting, assembling fixtures, problem solving through research and networking, project management, distribution of equipment or supplies, telecommunications, including all maintenance of the City phone system, data transfer, customer relations, purchasing, design and fabrication, preventative maintenance, repair or maintenance of HVAC, setting up the civic center and council chambers, boiler operation, climate control, energy conservation, recycling of equipment and wastes in a proper manner, supervision and supply of the custodial crew, dealing with surplus equipment, safety awareness, vendor relations, minor repairs at the Dallas Aquatic Center, long range planning, OSHA compliance, and safety equipment inspections.

Objectives

- To provide a safe and comfortable environment to aiding employees in achieving a maximum level of productivity.
- To conserve resources to maximize efficiency and minimize cost
- To limit, through preventive maintenance, problem solving, research and networking, dependency on outside vendors to minimize capital outlay.
- To maintain a high standard of facility care.

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 100,400	88,000	(12%)
Materials and Services	67,500	79,000	17%
Capital Outlay	0	0	
	\$ 167,900	\$167,000	(1%)

Full-Time Equivalent

FY2009-10	FY2010-11
1.82	1.82

Budget Highlights

The proposed FY 10/11 budget for the Facilities Maintenance Division is \$167, 000, down from \$167,900 for FY 09/10 (-\$900).



The Facilities Maintenance division oversaw the installation of the new City phone system, and continues to address issues and troubleshoot as required.

Facilities Maintenance Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	35,710	68,469	65,000	55,000	55,000	55,000
Fringe benefits	21,949	36,236	35,400	33,000	33,000	33,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	57,659	104,705	100,400	88,000	88,000	88,000
Materials and Services						
Materials and supplies	60	617	3,000	4,000	4,000	4,000
Janitorial services	-	-	3,000	-	-	-
Telecommunications	-	-	10,000	12,000	12,000	12,000
HVAC, energy and lighting	19,339	19,232	19,000	20,000	20,000	20,000
Heating fuel	-	-	-	-	-	-
Travel and education	460	-	500	1,000	1,000	1,000
Maintenance & rental contracts	3,352	2,710	2,500	2,500	2,500	2,500
Repairs & maintenance	33,509	23,737	20,000	30,000	30,000	30,000
Computer services	84	816	500	1,000	1,000	1,000
Professional services	17,827	1,026	1,500	1,000	1,000	1,000
Miscellaneous	-	-	2,000	2,000	2,000	2,000
Insurance	3,891	3,927	5,500	5,500	5,500	5,500
Total materials & services	78,522	52,065	67,500	79,000	79,000	79,000
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	-	-	-	-	0	0
TOTAL	136,180	156,770	167,900	167,000	167,000	167,000

Civic Center Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Total personal services	0	0	0	0	0	0
Materials and Services						
Supplies - janitors	-	-	-	-	-	-
Electrical service	-	-	-	-	-	-
Heating fuel	-	-	-	-	-	-
Dues/training	-	-	-	-	-	-
Operation and maintenance of equip.	-	-	-	-	-	-
Building and grounds	-	-	-	-	-	-
Computer operations	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Internal services	2,513	4,275	-	-	-	-
Facilities maintenance	13,618	15,483	-	-	-	-
Total materials & services	16,131	19,758	0	0	0	0
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	16,131	19,758	0	0	0	0

**Historical information only - fund is being eliminated

Recreation Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	56,799	7,019	-	-	-	-
Fringe benefits	31,498	3,688	-	-	-	-
Total personal services	88,296	10,707	0	0	0	0
Materials and Services						
Supplies	519	520	-	-	-	-
Newsletter/postage	-	-	-	-	-	-
Dues/training	191	-	-	-	-	-
Operation and maintenance of equip	156	117	-	-	-	-
Computer operations	65	-	-	-	-	-
Contractual services	29,493	12,834	-	-	-	-
Kids, Inc.	19,500	-	-	-	-	-
Insurance	151	33,831	-	-	-	-
Internal services	2,513	2,675	-	-	-	-
Facilities maintenance	4,085	-	-	-	-	-
Total materials & services	56,674	49,978	0	0	0	0
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	144,970	60,684	0	0	0	0

**Historical information only - fund is being eliminated

Non Departmental and Contingency Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Miscellaneous						
General miscellaneous	31,430	39,913	-	-	-	-
Municipal memberships	-	-	-	-	-	-
Loan to other funds	-	-	-	-	-	-
Election costs	-	-	-	-	-	-
Loan - imp. bond and & int. fund	-	-	-	-	-	-
Equipment replacement	-	-	-	-	-	-
Contractual services	15,900	10,000	-	-	-	-
Transfer to other funds	-	-	-	-	-	-
Transfer to Street Fund (reimb right of way maint and improve)	42,000	42,000	-	-	-	-
Total miscellaneous	89,330	91,913	0	0	0	0
Capital Outlay						
City Hall improvements	-	1,000	-	-	-	-
Total capital outlay	0	1,000	0	0	0	0
TOTAL NON DEPT.	89,330	92,913	0	0	0	0
Contingency						
	-	-	-	-	-	-
Unapprop Ending Fund Balance						
	-	-	-	-	-	-
TOTAL	89,330	92,913	0	0	0	0

**Historical information only - fund is being eliminated

Internal Services Revenues**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Reimb from General Fund						
General	407,162	426,086	-	-	-	-
Facilities maintenance	106,221	120,560	-	-	-	-
Total from Gen Fund	513,383	546,646	0	0	0	0
Reimb from Street Fund						
General	95,507	108,745	-	-	-	-
Facilities maintenance	7,490	9,371	-	-	-	-
Total from Street Fund	102,997	118,116	0	0	0	0
Reimb from Sewer Fund						
General	231,228	253,190	-	-	-	-
Facilities maintenance	11,235	13,420	-	-	-	-
Total from Sewer Fund	242,463	266,609	0	0	0	0
Reimb from Water Fund						
General	221,175	242,490	-	-	-	-
Facilities maintenance	11,235	13,420	-	-	-	-
Total from Water Fund	232,409	255,910	0	0	0	0
Reimb from Shop Fund						
General	50,267	57,310	-	-	-	-
Facilities maintenance	-	-	-	-	-	-
Total from Shop Fund	50,267	57,310	0	0	0	0
Reimb from Ambulance Fund						
General	-	-	-	-	-	-
Facilities maintenance	-	-	-	-	-	-
Total from Ambulance Fund	0	0	0	0	0	0
TOTAL	1,141,519	1,244,590	0	0	0	0

**Historical information only - fund is being eliminated

Internal Services Fund Expenditures Recap**

Summary of General Fund Revenues						
	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services	775,700	804,798	0	0	0	0
Materials and Services	365,819	376,715	0	0	0	0
Capital Outlay	0	63,078	0	0	0	0
TOTAL INTERNAL SERVICES FUND RECAP	1,141,519	1,244,591	0	0	0	0

**Historical information only - fund is being eliminated

Mayor and City Council Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Materials and Services						
Mayor's expenses	1,500	3,088	-	-	-	-
Council expenses	24,475	11,341	-	-	-	-
Total materials & services	25,975	14,429	0	0	0	0
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	25,975	14,429	0	0	0	0

**Historical information only - fund is being eliminated

Human Resources Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	59,689	64,413	-	-	-	-
Fringe benefits	30,008	29,412	-	-	-	-
Total personal services	89,697	93,825	0	0	0	0
Materials and Services						
Materials and supplies	1,375	1,830	-	-	-	-
Travel and education	2,940	5,164	-	-	-	-
Repairs and maintenance	195	1,109	-	-	-	-
Professional services	2,682	1,088	-	-	-	-
Total materials & services	7,192	9,190	0	0	0	0
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	96,889	103,015	0	0	0	0

**Historical information only - fund is being eliminated

City Manager Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	191,779	183,689	-	-	-	-
Fringe benefits	91,201	101,070	-	-	-	-
Total personal services	282,980	284,759	0	0	0	0
Materials and Services						
Materials and supplies	-	-	-	-	-	-
Office expense	-	-	-	-	-	-
Travel and education	18,964	11,578	-	-	-	-
Employee development	-	-	-	-	-	-
Telecommunications	560	1,061	-	-	-	-
Public notices	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
Operation and maintenance of equip.	5,228	690	-	-	-	-
Repair and maintenance	-	-	-	-	-	-
Computer services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Total materials & services	24,752	13,329	0	0	0	0
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	307,732	298,088	0	0	0	0

**Historical information only - fund is being eliminated

Finance Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	229,186	217,705	-	-	-	-
Fringe benefits	116,179	103,804	-	-	-	-
Total personal services	345,364	321,508	0	0	0	0
Materials and Services						
Materials and supplies	21,302	24,911	-	-	-	-
Office expense		-	-	-	-	-
Postage	27,719	28,561	-	-	-	-
Telecommunications	15,213	14,402	-	-	-	-
Travel and education	3,777	6,033	-	-	-	-
Public notices/advertising	3,108	2,058	-	-	-	-
Audit	16,330	24,390	-	-	-	-
Maintenance and rental contracts	16,832	12,497	-	-	-	-
Computer services	27,785	28,869	-	-	-	-
Professional services	15,850	62,516	-	-	-	-
Insurance	2,021	2,637	-	-	-	-
Municipal memberships	19,673	21,204	-	-	-	-
Total materials & services	169,611	228,078	0	0	0	0
Capital Outlay						
Capital Assets	-	63,078	-	-	-	-
Total capital outlay	0	63,078	0	0	0	0
TOTAL	514,975	612,664	0	0	0	0

**Historical information only - fund is being eliminated

City Attorney Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Total personal services	0	0	0	0	0	0
Materials and Services						
Office supplies	-	-	-	-	-	-
Dues/training	-	-	-	-	-	-
Legal services	968	630	-	-	-	-
Contractual services	58,800	58,995	-	-	-	-
Total materials & services	59,768	59,625	0	0	0	0
TOTAL	59,768	59,625	0	0	0	0

**Historical information only - fund is being eliminated

Facilities Maintenance Expenditures**

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	35,710	68,469	-	-	-	-
Fringe benefits	21,949	36,236	-	-	-	-
Total personal services	57,659	104,705	0	0	0	0
Materials and Services						
Materials and supplies	60	617	-	-	-	-
Energy and lighting	19,339	19,232	-	-	-	-
Heating fuel	-	-	-	-	-	-
Travel and education	460	-	-	-	-	-
Operation and maintenance of equip.	3,352	2,710	-	-	-	-
Building and grounds	33,509	23,737	-	-	-	-
Repair and maintenance	-	-	-	-	-	-
Computer services	84	816	-	-	-	-
Professional services	17,827	1,026	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Insurance	3,891	3,927	-	-	-	-
Total materials & services	78,522	52,065	0	0	0	0
Capital Outlay						
Equipment	-	-	-	-	-	-
Total capital outlay	0	0	0	0	0	0
TOTAL	136,180	156,770	0	0	0	0

**Historical information only - fund is being eliminated

City of Dallas, Oregon

Annual Budget

Fiscal Year 2010-2011



Revenue Sharing Fund

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Revenue Sharing Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
State Treasury						
State revenue sharing	110,635	108,644	130,000	110,000	110,000	110,000
Beginning balance	3,710	345	-	-	-	-
TOTAL	114,345	108,988	130,000	110,000	110,000	110,000

Revenue Sharing Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Transfer to General Fund	-	-	130,000	110,000	110,000	110,000
Emergency svc tsf to Gen. Fund	114,000	108,988	-	-	-	-
Ambulance tsf to General Fund	-	-	-	-	-	-
TOTAL	114,000	108,988	130,000	110,000	110,000	110,000



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City of Dallas, Oregon

Annual Budget

Fiscal Year 2010-2011



Systems Development Charge Fund

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System Development Charges

System development charges (SDC) are a one-time fee imposed on new development and some types of redevelopment. The fees are intended to recover a fair share of the costs of existing and planned infrastructure that provide capacity to serve new growth. These charges are collected for water, sewer, storm drainage, streets, and parks, and are paid as part of the permit process.

Sewer SDC:

The Sewer SDC Fund accounts for the City's collection and expenditure of sewer system development charges.

Sewer SDC	Actual FY 2008-2009	Budgeted FY 2009-2010	Proposed Budget FY 2010-2011
Beginning Fund Balance	5,494,664	4,150,756	3,550,000
System Development Charges/Revenue	215,369	425,000	100,000
Total Resources	5,710,033	4,575,756	3,650,000
Total Requirements/Expenditures	1,726,286	4,575,756	3,650,000

Water SDC:

The Water SDC Fund accounts for the City's collection and expenditure of water system development charges.

Water SDC	Actual FY 2008-2009	Budgeted FY 2009-2010	Proposed Budget FY 2010-2011
Beginning Fund Balance	404,944	449,950	150,000
System Development Charges/Revenue	255,264	280,000	60,000
Total Resources	660,208	729,950	210,000
Total Requirements/Expenditures	297,794	729,950	210,000

City of Dallas Oregon – 2010-2011 Budget

Transportation SDC:

The Transportation SDC Fund accounts for the City's collection and expenditure of transportation system development charges.

Transportation SDC	Actual FY 2008-2009	Budgeted FY 2009-2010	Proposed Budget FY 2010-2011
Beginning Fund Balance	54,565	93,086	110,000
System Development Charges/Revenue	64,161	85,000	20,000
Total Resources	118,726	178,086	130,000
Total Requirements/Expenditures	30,229	178,086	130,000

Parks SDC:

The Parks SDC Fund accounts for the City's collection and expenditure of parks system development charges.

Parks SDC	Actual FY 2008-2009	Budgeted FY 2009-2010	Proposed Budget FY 2010-2011
Beginning Fund Balance	104,333	188,951	106,000
System Development Charges/Revenue	150,779	152,422	30,000
Total Resources	255,113	343,373	136,000
Total Requirements/Expenditures	147,128	343,373	136,000

City of Dallas Oregon – 2010-2011 Budget

Storm SDC:

The Storm SDC Fund accounts for the City's collection and expenditure of storm system development charges.

Storm SDC	Actual FY 2008-2009	Budgeted FY 2009-2010	Proposed Budget FY 2010-2011
Beginning Fund Balance	(104,791)	(46,080)	(38,000)
System Development Charges/Revenue	60,443	70,000	15,000
Total Resources	(44,348)	23,920	(23,000)
Total Requirements/Expenditures	1,254	23,920	(23,000)

Systems Development Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
General Purpose						
Charges/revenue	-	-	-	-	-	-
Beginning balance	4,406	-	-	-	-	-
Total general purpose	4,406	0	0	0	0	0
Sewer SDC						
Charges/revenue	463,733	215,369	425,000	100,000	100,000	100,000
Beginning balance	5,337,881	5,494,664	4,150,756	3,550,000	3,550,000	3,550,000
Total sewer	5,801,614	5,710,033	4,575,756	3,650,000	3,650,000	3,650,000
Water SDC						
Charges/revenue	239,305	255,264	280,000	60,000	60,000	60,000
Beginning balance	436,330	404,944	449,950	150,000	150,000	150,000
Total water	675,635	660,208	729,950	210,000	210,000	210,000
Transportation SDC						
Charges/revenue	264,888	64,161	85,000	20,000	20,000	20,000
Beginning balance	106,365	54,565	93,086	110,000	110,000	110,000
Total transportation	371,253	118,726	178,086	130,000	130,000	130,000
Park SDC						
Charges/revenue	319,207	150,779	154,422	30,000	30,000	30,000
Beginning balance	181,664	104,333	188,951	106,000	106,000	106,000
Total park	500,871	255,113	343,373	136,000	136,000	136,000
Storm SDC						
Charges/revenue	57,011	60,443	70,000	15,000	15,000	15,000
Beginning balance	83,001	(104,791)	(46,080)	(38,000)	(38,000)	(38,000)
Total storm	140,012	(44,348)	23,920	(23,000)	(23,000)	(23,000)
TOTAL	7,493,791	6,699,732	5,851,085	4,103,000	4,103,000	4,103,000

Systems Development Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
General Purpose						
General purpose (prior to 1991)	-	-	-	-	-	-
Sewer projects - constr/oversizing	307,189	142,467	3,994,066	3,430,000	3,430,000	3,430,000
Sewer - tsf to Aqua Ctr trust loan	-	800,000	-	-	-	-
Sewer - tsf to Fleet Mgmt	-	-	-	220,000	220,000	220,000
Sewer - tsf to Debt Service	-	-	581,690	-	-	-
Sewer - py int earned - tsf to GF	-	783,819	-	-	-	-
Water projects - constr/oversizing	270,691	297,794	398,434	210,000	210,000	210,000
Water - tsf to Debt Service	-	-	331,516	-	-	-
Transportation projects	392,533	30,229	178,086	130,000	130,000	130,000
Park projects	215,249	147,128	343,373	136,000	136,000	136,000
Storm projects	244,802	1,254	23,920	(23,000)	(23,000)	(23,000)
TOTAL	1,430,464	2,202,691	5,851,085	4,103,000	4,103,000	4,103,000



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Trust and Grant Funds

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Trust Fund

The City of Dallas trust funds are dedicated for specific purposes.

Park Trust

This is money donated to the City by individuals or groups for special park projects or facilities. This year's budget includes donations for a new park trail brick program.

Skate Park Trust

These funds are donations for the skate park, which was build in the Roger Jordan Community Park.

Fire – Harpy Bovard Scholarship

This was money donated by Harpy Bovard in his will to establish a scholarship program.

Fire – Extrication Team

This includes revenue received from training provided by City firefighters.

Ambulance Equipment Trust

Receives funds to replace ambulance equipment.

Aquatic Center Trust

These funds are donations received from the public for the Aquatic Center. This includes funds donated for Aquatic Center scholarships, equipment, and general purpose.

Library Trust

Fund are derived from donations from Friends of the Library and memorials received from Library patrons.

Bail Trust

This is monies held on deposit awaiting a court determination for violations of City ordinances.

Improvement Trust

This includes funds held as deposits for specific projects for citizens and developers. When the project is completed, any remaining balance on deposit is refunded.

Police Trust

Police Trust funds are received on occasion for false alarm calls, etc. The funds are used to purchase equipment for the Police Department.

Police Reserve Trust

Fundraising for police reserves.

Firing Range Improvements Trust

This account includes funds received from other governmental agencies for use of the City's firing range.

Civic Center Deposit

This account holds the deposit sometimes required for use of this City facility.

Economic Development

This is money held for the Economic Development Commission and dedicated for specific economic development projects or programs.

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Community Dinner Trust

Funds are derived from donations from City employees toward the annual Community Holiday Dinner for citizens in need.

Transient Lodging Tax

These funds are collected by hotel/motel operators from their customers. These funds are earmarked for tourism. Seventy percent of the Transient Lodging Tax funds will be transferred to the Dallas Area Visitors Center to be used for promotion of the Dallas area as a tourist destination. The remaining thirty percent will be used as directed by the Council.

Trust Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Aquatic Center Trust						
Beginning balance	11,350	4,130	404,129	154,000	154,000	154,000
Deposits	15,325	800,000	-	10,000	10,000	10,000
Total resources	26,675	804,130	404,129	164,000	164,000	164,000
Fire - Harpy Bovard Scholarship						
Beginning balance	25,280	26,720	27,680	28,040	28,040	28,040
Deposits	1,440	1,320	200	2,500	2,500	2,500
Total resources	26,720	28,040	27,880	30,540	30,540	30,540
Fire Extrication Team						
Beginning balance	20,526	12,930	19,696	10,000	10,000	10,000
Deposits	18,657	19,768	15,000	15,000	15,000	15,000
Total resources	39,183	32,698	34,696	25,000	25,000	25,000
Other Fire Trust						
Beginning balance	3,458	3,497	3,497	482	482	482
Deposits	2,300	-	-	0	0	0
Total resources	5,758	3,497	3,497	482	482	482
Street Improvement Trust						
Beginning balance	93,883	122,563	124,548	100,000	100,000	100,000
Deposits	28,681	1,985	2,000	0	0	0
Total resources	122,564	124,548	126,548	100,000	100,000	100,000
Transient Lodging						
Beginning balance	-	1,074	18,800	20,000	20,000	20,000
Deposits	1,074	62,390	75,000	85,000	85,000	85,000
Total resources	1,074	63,464	93,800	105,000	105,000	105,000
Improvement Trust						
Beginning balance	198,865	150,773	90,306	20,000	20,000	20,000
Deposits	9,500	5,613	3,000	10,000	10,000	10,000
Total resources	208,365	156,386	93,306	30,000	30,000	30,000
Civic Center Deposit						
Beginning balance	200	200	410	510	510	510
Deposits	300	210	200	200	200	200
Total resources	500	410	610	710	710	710
Economic Development						
Beginning balance	1,940	1,940	307	35,000	35,000	35,000
Deposits	-	-	500	30,000	30,000	30,000
Total resources	1,940	1,940	807	65,000	65,000	65,000
Park Trust						
Beginning balance	-	328	1,000	2,719	2,719	2,719
Deposits	1,865	28,810	5,000	5,000	5,000	5,000
Total resources	1,865	29,138	6,000	7,719	7,719	7,719
Police Trust						
Beginning balance	1,154	2,360	980	5,000	5,000	5,000
Deposits	2,214	6,092	7,500	5,000	5,000	5,000
Total resources	3,368	8,452	8,480	10,000	10,000	10,000

Trust Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Police Reserve Trust						
Beginning balance	-	-	-	250	250	250
Deposits	-	-	500	200	200	200
Total resources	0	0	500	450	450	450
Firing Range Improvements Trust						
Beginning balance	-	-	-	1,800	1,800	1,800
Deposits	-	-	3,000	2,000	2,000	2,000
Total resources	0	0	3,000	3,800	3,800	3,800
Library Trust						
Beginning balance	3,916	3,730	2,038	6,000	6,000	6,000
Deposits	5,192	1,700	18,500	5,000	5,000	5,000
Total resources	9,108	5,430	20,538	11,000	11,000	11,000
Skate Park						
Beginning balance	4,020	4,020	4,020	4,020	4,020	4,020
Deposits	-	-	-	0	0	0
Total resources	4,020	4,020	4,020	4,020	4,020	4,020
Bail Trust						
Beginning balance	14,349	34,234	31,384	10,000	10,000	10,000
Deposits	139,357	100,125	85,000	0	0	0
Total resources	153,706	134,359	116,384	10,000	10,000	10,000
Ambulance Equipment Trust						
Beginning balance	-	-	-	25	25	25
Deposits	-	40	100	100	100	100
Total resources	0	40	100	125	125	125
Community Dinner Trust						
Beginning balance	-	-	-	500	500	500
Deposits	-	-	800	1,000	1,000	1,000
Total resources	0	0	800	1,500	1,500	1,500
Development Park Trust						
Beginning balance	10,000	3,386	-	-	-	-
Deposits	10,000	-	-	-	-	-
Total resources	20,000	3,386	0	0	0	0
TOTAL FUND						
Beginning balance	388,942	371,887	728,795	398,346	398,346	398,346
Total Deposits	235,904	1,028,053	216,300	171,000	171,000	171,000
TOTAL	624,846	1,399,940	945,095	569,346	569,346	569,346

Trust Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Park Trust						
Total expenditures	1,537	28,353	6,000	7,719	7,719	7,719
Skate Park						
Total expenditures	-	-	4,020	4,020	4,020	4,020
Fire - Harpy Bovard Scholarship						
Scholarship	-	-	1,000	1,000	1,000	1,000
Reserve for future scholarship	-	-	26,880	29,540	29,540	29,540
Total expenditures	0	0	27,880	30,540	30,540	30,540
Fire Extrication Team						
Total expenditures	26,253	13,987	34,696	25,000	25,000	25,000
Other Fire Trust						
Total expenditures	2,261	-	3,497	482	482	482
Ambulance Equipment Trust						
Purchase of equipment	-	40	100	125	125	125
Aquatic Center Trust						
Expenditures	-	416,428	400,975	160,846	160,846	160,846
Scholarship	-	-	2,200	2,200	2,200	2,200
Equipment expenditures	22,546	-	954	954	954	954
Total expenditures	22,546	416,428	404,129	164,000	164,000	164,000
Library Trust						
Total expenditures	5,378	3,427	20,538	11,000	11,000	11,000
Bail Trust						
Refunds and forfeitures	119,472	103,810	116,384	10,000	10,000	10,000
Improvement Trust						
Total expenditures	57,592	107,374	93,306	30,000	30,000	30,000
Street Improvement Trust						
Total expenditures	-	-	126,548	100,000	100,000	100,000
Police Trust						
Total expenditures	1,008	3,045	8,480	10,000	10,000	10,000
Police Reserve Trust						
Total expenditures	-	-	500	450	450	450
Firing Range Improvements Trust						
Total expenditures	-	-	3,000	3,800	3,800	3,800
Development Park Trust						
Total expenditures	16,614	3,386	-	-	-	-
Civic Center Deposit						
Total refunds	300	-	610	710	710	710
Economic Development						
Total expenditures	-	1,633	807	65,000	65,000	65,000
Community Dinner Trust						
Total expenditures	-	-	800	1,500	1,500	1,500
Transient Lodging						
Transient lodging	-	44,425	93,800	105,000	105,000	105,000
TOTAL	252,961	681,484	945,095	569,346	569,346	569,346

Grant Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Public Works						
Street Improvements	61,623	5,098	-	-	-	-
Community Block Grant						
CDBG grant	-	-	1,164,190	1,000,000	1,000,000	1,000,000
Community Services						
Community activities coordinator	36,584	-	-	-	-	-
Parks						
Grant - trail project	-	-	100,000	-	-	-
Economic Development						
Core area redevelopment mgr	57,500	50,000	-	-	-	-
Industrial redevelopment mgr	80,000	-	-	-	-	-
Total resources	137,500	50,000	0	0	0	0
Library						
Grant - Ready to Read	2,885	2,400	3,000	3,000	3,000	3,000
Trust management grant	10,000	-	-	-	-	-
Beginning balance	-	38	-	-	-	-
Total resources	12,885	2,438	3,000	3,000	3,000	3,000
Public Safety						
School resource officer	40,341	34,099	-	-	-	-
Police Grant	-	-	26,000	60,000	60,000	60,000
Ambulance Grant	-	-	25,000	20,000	20,000	20,000
Total resources	40,341	34,099	51,000	80,000	80,000	80,000
Water						
Water conservation grant	-	42,023	-	200,000	200,000	200,000
ARRA						
Am. Recovery & Reinvestment Act	-	-	5,000,000	1,000,000	1,000,000	1,000,000
TOTAL	288,933	133,658	6,318,190	2,283,000	2,283,000	2,283,000

Grant Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Community Block Grant						
CDBG grant	-	-	1,164,190	1,000,000	1,000,000	1,000,000
Community Services						
Community activities coordinator	36,584	-	-	-	-	-
Parks						
Trail project	-	-	100,000	-	-	-
Economic Development						
Transfer to Gen Fund/Planning	137,500	50,000	-	-	-	-
Library						
Ready to Read grant	2,847	2,381	3,000	3,000	3,000	3,000
Trust management grant	10,000	-	-	-	-	-
Total Aquatic Center Trust	12,847	2,381	3,000	3,000	3,000	3,000
Public Safety						
Tsf to GF/School Resource officer	40,341	34,099	-	-	-	-
Police Grant	-	-	26,000	60,000	60,000	60,000
Ambulance Grant	-	-	25,000	20,000	20,000	20,000
Total Public Safety Trust	40,341	34,099	51,000	80,000	80,000	80,000
Water						
Water conservation grant	-	20,577	-	200,000	200,000	200,000
Street						
Street and sidewalk improvements	-	5,098	-	-	-	-
ARRA						
Am. Recovery & Reinvestment Act	-	-	5,000,000	1,000,000	1,000,000	1,000,000
TOTAL	227,272	112,154	6,318,190	2,283,000	2,283,000	2,283,000



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Capital Improvement & Improvement Funds

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Capital Improvement Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Proceeds from prop sale - Walnut	73,977	-	-	-	-	-
Water system imp beg balance	-	-	200,000			
Proceeds from loan - wat sys impr	2,475,664	1,263,871	-	-	-	-
Levens St bridge - beg balance	860,600	(515,945)	-	-	-	-
Levens St bridge - reconstruction	35,142	(17)	-	-	-	-
TOTAL	3,445,383	747,909	200,000	0	0	0

Capital Improvement Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Capital Outlay						
Senior Center bonds	-	-	-	-	-	-
Park and trail development	73,977	-	-	-	-	-
Senior Center - grants	-	-	-	-	-	-
Water system improvements	2,914,611	1,262,416	200,000	-	-	-
Public safety facility imp bonds	-	-	-	-	-	-
Levens St bridge reconstruction	972,740	-	-	-	-	-
TOTAL	3,961,328	1,262,416	200,000	0	0	0

Improvement Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Interest assessment payments	361	146	-	-	-	-
Principal assessment payments	2,244	519	-	-	-	-
Interest on investments	3,659	3,944	-	-	-	-
Reimbursed improvements	487,683	10,521	-	-	-	-
Transfer from Utility Fund	-	-	300,000	-	-	-
Beginning balance	6,344	115,087	116,390	-	-	-
TOTAL	500,290	130,217	416,390	0	0	0

Improvement Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Improvement loans	-	-	-	-	-	-
Reimbursed improvements	385,203	13,165	-	-	-	-
Transfer to other funds	-	-	416,390	-	-	-
TOTAL	385,203	13,165	416,390	0	0	0



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General Obligation & General Long-Term Debt Funds

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General Obligation Fund

A property tax is levied on property inside the City to pay debt service on the City's General Obligation (GO) bonds. During the 2004-2005 fiscal year, GO bonds issued in 1989, 1994, 1996, and 1999 were refunded. In other words, the debt was refinanced at a significantly lower interest rate. The Net Present Value of savings resulting from the refunding was almost \$200,000. This savings is reflected in a lower tax levied on property owners for GO bond debt service.

Expenditures

Bonded debt of the City that is due and payable during the 2010-11 fiscal year is as follows:

	Principal	Interest	Total
2003 Public Safety	60,000	28,710	88,710
2005 Refunding Bonds	420,000	171,050	591,050
Totals	480,000	199,760	679,760

The General Obligation Fund budget includes \$203,740 in Unappropriated Ending Fund Balance. This is the balance carried forward to next year to ensure sufficient funds for debt service payments that are due before property tax payments are received in November.

General Obligation Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Current taxes	687,645	667,976	680,000	680,000	680,000	680,000
Delinquent taxes	27,241	34,901	35,000	20,000	20,000	20,000
Beginning balances	190,749	201,342	211,696	183,500	183,500	183,500
TOTAL	905,635	904,219	926,696	883,500	883,500	883,500

General Obligation Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Debt service - principal	445,000	470,000	460,000	480,000	480,000	480,000
Debt service - interest	259,293	239,645	218,807	199,760	199,760	199,760
Unappropriated fund balance	-	-	247,889	203,740	203,740	203,740
TOTAL	704,293	709,645	926,696	883,500	883,500	883,500



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General Long Term Debt Fund

During 2005-06, the City sold pension bonds to refinance a portion of the PERS debt at a lower rate.

As the bonds payable are long-term debt that is not related to one specific operating fund, the General Debt Fund has been established to account for the PERS bonds. The revenue in the Fund derives from all operating funds with employee wages. Because the bond debt represents a portion of the City's retirement benefits contribution to PERS, the expenditure in the operating funds for debt service is included in Fringe Benefits in those departments. Revenue from other funds is equal to the principal and interest paid on the bonds.

General Long-Term Debt Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Total General Fund	47,245	50,301	63,615	66,807	66,807	66,807
Total Street Fund	4,146	4,423	4,676	4,918	4,918	4,918
Total Sewer Fund	8,839	9,430	9,970	10,485	10,485	10,485
Total Water Fund	7,275	7,757	8,117	8,629	8,629	8,629
Total Shop Fund	1,643	1,752	1,854	1,949	1,949	1,949
Total Internal Fund	9,074	9,680	-	-	-	-
TOTAL	78,222	83,344	88,232	92,788	92,788	92,788

General Long-Term Debt Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Debt service - principal	-	5,000	10,000	15,000	15,000	15,000
Debt service - interest	78,222	78,344	78,232	77,788	77,788	77,788
TOTAL	78,222	83,344	88,232	92,788	92,788	92,788



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Street Fund

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Public Works

Divisions

- Engineering
- Street
- Sewer
- Water
- Fleet Management

The mission of the Department of Public Works is to plan, develop, operate, and maintain transportation facilities, utility systems, and related services which contribute to the livability and economic health of the City.

Objectives

- Plan, Design and Construct Public Utilities and Infrastructure
- Regulate/Facilitate Private Development
- Efficient Project Delivery
- Maintain and operate the City's vital utility and transportation infrastructure.
- Maintain and plan for the replacement of the City's rolling stock of vehicles.

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$1,682,000	1,773,500	5%
Materials and Services	3,406,700	3,318,100	(3%)
Capital Outlay	531,000	849,000	60%
Debt Service	913,206	1,714,009	88%
DEQ Loan Reserve	1,120,000	1,120,000	0%
Operating Contingencies	2,794,915	1,799,291	(36%)
	\$10,447,821	\$10,573,900	1%



The Public Works Department receives no revenues from property taxes or the General Fund, operating solely on State Highway Funds, Utility fees and service charges.

Public Works - Engineering

The Engineering Department plans, surveys, designs and supervises construction of the City's Capital Improvement Projects and inspects private projects in the right-of-way. The department also reviews and approves plans and projects proposed by developers for compliance with City Codes and standards. The Engineering Department maintains records of the water system, sewer systems, streets, traffic signals, storm water detention basins and other public and privately owned facilities within the City. This Department maintains records of City boundaries and subdivisions within the City, as well as maintaining records of all annexations, plats, final plats, and other plats regarding properties in or near the City. The Department utilizes and maintains the City's Geographical Information System (GIS) to facilitate retrieval of these records.

Objectives

- Monitor the Capital Improvement Program for updates.
- Provide necessary review of plans and inspection for public infrastructure.
- Maintain up-to-date as-built data on City projects and private development.
- Analyze and seek solutions to public concerns with traffic, parking, signs, drainage, etc.

Activities

- Project design
- Project inspection
- Map updates
- Surveying
- Data collection & analysis
- Weed abatement
- Sidewalk safety
- Backflow inventory

Activities

Provide maintenance of city's streets, curbs, street signage, medians, and rights-of-way.
 Infrastructure design and mapping, contract administration, contract inspection, long term infrastructure planning

Public Works

Street Division

The mission of the Street Division is to maintain and repair the street system to allow for optimum service life and the safe and efficient travel of the motoring public. The City of Dallas is responsible for the maintenance of over 50 miles of paved streets, more than 2000 signs, 5 bridges, and 3 traffic signals.

Objectives

- Providing maintenance and repair to ensure the proper operation of the City's traffic signals, streetlights, traffic safety devices, signs, and roadway markings
- Provide for the management and maintenance of street landscapes, street trees, ramps and curbs, to provide a safe and aesthetically pleasing streetscape
- To clean, maintain and repair the street network to allow for optimum service life and safe and efficient travel of the motoring public.
- Street sweeping, emergency response, stormwater management, snow removal,

Projects

Mill Street Overlay*	\$87,700
<i>(Levens/Jefferson to Uglow)</i>	
SE Uglow Ave Overlay*	\$66,950
<i>(SE Mill St to SE Clay St)</i>	
NE Dallas Drive Overlay	\$121,500
<i>(Kings Valley Hwy to NE Gerlinger Dr)</i>	
NE Polk Station Road Overlay	\$40,550
<i>(Kings Valley Hwy to NE Fern Ave)</i>	
Repair of residential sidewalks	\$5,000

*Costs exclude amount budgeted in sewer and water funds

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 268,000	\$ 287,000	7%
Materials and Services	366,100	381,000	4%
Capital Outlay	185,000	310,000	68%
Operating Contingencies	150,124	168,900	13%
	\$ 969,224	\$1,146,900	18.3%

Full-Time Equivalent

FY2009-10	FY2010-11
3.1	3.1



With federal stimulus funding, the City was able to pave a record of over 2.5 miles of streets in 2009.

Street Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
State highway appropriation	648,095	587,216	666,300	773,000	773,000	773,000
Materials sold to other projects	0	0	0	0	0	0
Interest on investments	4,349	5,323	1,000	1,000	1,000	1,000
State highway sidewalk grant	0	0	0	0	0	0
Overhead/construction costs	188	3,963	0	0	0	0
Miscellaneous	29,710	9,273	21,800	20,000	20,000	20,000
State hwy federal money reimb.	126,415	0	130,000	150,000	150,000	150,000
General Fund right of way reimb.	42,000	42,000	0	0	0	0
Street utility fee	0	0	0	150,000	150,000	150,000
Total revenues	<u>850,756</u>	<u>647,775</u>	<u>819,100</u>	<u>1,094,000</u>	<u>1,094,000</u>	<u>1,094,000</u>
Beginning balances	<u>201,751</u>	<u>128,558</u>	<u>150,124</u>	<u>52,900</u>	<u>52,900</u>	<u>52,900</u>
TOTAL	<u>1,052,507</u>	<u>776,333</u>	<u>969,224</u>	<u>1,146,900</u>	<u>1,146,900</u>	<u>1,146,900</u>

Street Fund Expenditures Recap

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services	357,457	320,691	268,000	287,000	287,000	287,000
Materials and Services	373,762	373,967	366,100	381,000	381,000	381,000
Capital Outlay	192,731	12,233	185,000	310,000	310,000	310,000
Contingency	0	0	150,124	168,900	168,900	168,900
TOTAL	923,950	706,890	969,224	1,146,900	1,146,900	1,146,900

Street Fund Expenditures+

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	-	-	170,000	185,000	185,000	185,000
Fringe benefits	-	-	98,000	102,000	102,000	102,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	0	0	268,000	287,000	287,000	287,000
Materials and Services						
Materials and supplies	-	-	38,500	40,000	40,000	40,000
Computer services	-	-	4,500	5,000	5,000	5,000
Telecommunications	-	-	2,100	2,500	2,500	2,500
HVAC, energy & lighting	-	-	1,500	-	-	-
Street lighting	-	-	80,000	110,000	110,000	110,000
Traffic signal maintenance	-	-	18,500	20,000	20,000	20,000
Travel and education	-	-	2,500	2,500	2,500	2,500
Employee development	-	-	5,000	5,000	5,000	5,000
Vehicle/equipment expense	-	-	74,500	76,000	76,000	76,000
Repairs & maintenance	-	-	4,500	5,000	5,000	5,000
Equipment reserves	-	-	-	-	-	-
Safety equipment and training	-	-	3,000	3,000	3,000	3,000
Professional services	-	-	20,000	20,000	20,000	20,000
Sidewalk loan program	-	-	5,000	5,000	5,000	5,000
Tools	-	-	1,500	2,000	2,000	2,000
Insurance	-	-	5,000	5,000	5,000	5,000
Transfer to General Fund	-	-	100,000	80,000	80,000	80,000
Total materials & services	0	0	366,100	381,000	381,000	381,000
Capital Outlay						
Contractual overlays	-	-	150,000	310,000	310,000	310,000
Equipment	-	-	35,000	-	-	-
Total capital outlay	-	-	185,000	310,000	310,000	310,000
TOTAL EXPENDITURES	0	0	819,100	978,000	978,000	978,000
Operating Contingencies						
	-	-	150,124	168,900	168,900	168,900
TOTAL	0	0	969,224	1,146,900	1,146,900	1,146,900

** W/ STREET FEE

+ Historical data found on Street Fund budget pages that follow

Street Fund Expenditures**

Administration and Engineering

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	90,929	77,964	-	-	-	-
Fringe benefits	42,189	42,002	-	-	-	-
Total personal services	133,118	119,967	0	0	0	0
Materials and Services						
Tools and supplies	1,611	1,111	-	-	-	-
Telecommunications	2,498	2,546	-	-	-	-
Membership and training	1,880	557	-	-	-	-
Employee development		-	-	-	-	-
Operating and maintenance of equip.	1,667	1,959	-	-	-	-
Computer operations	1,795	6,465	-	-	-	-
Contractual services	-	615	-	-	-	-
Insurance	1,132	1,051	-	-	-	-
Internal services	95,507	108,745	-	-	-	-
Facilities maintenance	7,490	9,371	-	-	-	-
Total materials & services	113,581	132,420	0	0	0	0
Capital Outlay						
Equipment	1,500	-	-	-	-	-
Total capital outlay	1,500	-	-	-	-	-
TOTAL	248,199	252,387	0	0	0	0

**Historical information only - fund is being eliminated

Street Fund Expenditures**

Maintenance	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	122,578	105,163	-	-	-	-
Fringe benefits	71,630	64,628	-	-	-	-
Total personal services	194,208	169,791	0	0	0	0
Materials and Services						
Materials	15,321	17,732	-	-	-	-
Miscellaneous	5,259	48	-	-	-	-
Training	1,043	436	-	-	-	-
Operation and maintenance of equip	57,488	64,840	-	-	-	-
Reimburse to Shops	20,000	12,000	-	-	-	-
Contractual services	12,336	13,673	-	-	-	-
Tools and equipment	2,263	1,434	-	-	-	-
Insurance	20,316	3,510	-	-	-	-
Total materials & services	134,026	113,672	0	0	0	0
Capital Outlay						
Equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
TOTAL	328,234	283,463	0	0	0	0

**Historical information only - fund is being eliminated

Street Fund Expenditures**

Construction	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	3,981	2,403	-	-	-	-
Fringe benefits	2,232	1,234	-	-	-	-
Total personal services	6,213	3,637	0	0	0	0
Materials and Services						
Materials	3,111	-	-	-	-	-
Operation and maintenance of equip	3,643	3,532	-	-	-	-
Sidewalk loan program	-	-	-	-	-	-
Contractual construction	183,722	8,000	-	-	-	-
Assessed projects	-	-	-	-	-	-
Insurance	755	701	-	-	-	-
Total materials & services	191,231	12,233	0	0	0	0
Capital Outlay						
Capital Assets	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
TOTAL	197,444	15,870	0	0	0	0

**Historical information only - fund is being eliminated

Street Fund Expenditures**

Marking and Lighting

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	15,209	17,172	-	-	-	-
Fringe benefits	8,708	10,124	-	-	-	-
Total personal services	23,917	27,296	0	0	0	0
Materials and Services						
Marking and sign supplies	13,483	14,472	-	-	-	-
Street and traffic lights	103,353	95,541	-	-	-	-
Operation and maintenance of equip.	4,742	4,768	-	-	-	-
Contractual services	3,648	-	-	-	-	-
Tools and supplies	175	159	-	-	-	-
Insurance	755	701	-	-	-	-
Total materials & services	126,155	115,642	0	0	0	0
Capital Outlay						
Capital assets	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
TOTAL	150,073	142,938	0	0	0	0

**Historical information only - fund is being eliminated

Street Fund Expenditures**

Debt Service and Contingency

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Other Requirements						
Contingency	-	-	-	-	-	-
TOTAL	0	0	0	0	0	0

**Historical information only - fund is being eliminated



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City of Dallas, Oregon

Annual Budget

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Sewer Fund

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City of Dallas Oregon – 2010-2011 Budget

Activities

- Operation and maintenance of the sanitary sewer collection system.
- Operation and maintenance of the storm drainage system.
- Contract management of the Wastewater Treatment Facility.
- Planning and Engineering for the collection and treatment systems.

Public Works

Sewer Division

Management of wastewater and stormwater are vital for a healthy society and healthy environment. In the City of Dallas, the wastewater from more than 15,000 people and numerous businesses travels through more than 40 miles of sewer pipes to the Wastewater Treatment Facility on Bowersville Road.

Objectives

- To provide timely and effective cleaning and repair of the sanitary sewer collection system to ensure uninterrupted sewage flow to the Water Pollution Control Plant.
- To maintain and operate the storm sewer system in a way that is environmentally sensitive and ensures proper flow into Rickreall Creek and Ash Creek.
- To efficiently manage the operation and maintenance of the Wastewater Treatment Facility.
- To provide long term planning for regulatory compliance, growth, cost effectiveness and efficiency of the system.

Projects

SW Court Street Sewer Replacement (500 LF 8")	\$38,000
SW Mill Street Sewer Replacement (600 LF 8").....	\$50,900
Inflow-Infiltration	\$10,000
WWTF Capital Upgrades.....	\$25,000
Trench Restoration (with scheduled paving)	\$48,000

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 534,000	\$560,000	5%
Materials and Services	1,516,800	1,507,800	(1%)
Capital Outlay	178,000	118,000	(34%)
Sewer Debt Service	581,690	1,158,641	99%
Operating Contingencies	1,081,364	815,559	(25%)
DEQ Loan Reserve	1,120,000	1,120,000	0%
	\$ 5,011,854	\$ 5,280,000	5%

Full-Time Equivalent

FY2009-10	FY2010-11
6.1	6.1



In 2009, the City began an aggressive program to systematically identify rainfall and groundwater entering the sewer system.

Sewer Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Sewer service charges	2,607,639	2,839,212	2,850,000	2,850,000	2,850,000	2,850,000
Materials sold to projects	-	-	-	-	-	-
Interest on investments	85,080	66,652	18,000	10,000	10,000	10,000
Overhead charges to assessed prjt	-	-	-	-	-	-
Sewer hookup fees	9,600	7,500	5,000	5,000	5,000	5,000
Miscellaneous	137,653	92,412	105,000	40,000	40,000	40,000
Total revenues	<u>2,839,971</u>	<u>3,005,776</u>	<u>2,978,000</u>	<u>2,905,000</u>	<u>2,905,000</u>	<u>2,905,000</u>
Beginning balances	<u>2,838,016</u>	<u>2,184,599</u>	<u>2,033,854</u>	<u>2,375,000</u>	<u>2,375,000</u>	<u>2,375,000</u>
TOTAL	<u><u>5,677,987</u></u>	<u><u>5,190,375</u></u>	<u><u>5,011,854</u></u>	<u><u>5,280,000</u></u>	<u><u>5,280,000</u></u>	<u><u>5,280,000</u></u>

Sewer Fund Expenditures Recap

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services	635,842	482,370	534,000	560,000	560,000	560,000
Materials and Services	1,369,424	1,357,570	1,516,800	1,507,800	1,507,800	1,507,800
Capital Outlay	309,921	0	178,000	118,000	118,000	118,000
Debt Services	1,166,965	1,162,745	581,690	1,158,641	1,158,641	1,158,641
Contingency	0	0	1,081,364	815,559	815,559	815,559
Reserve	0	0	1,120,000	1,120,000	1,120,000	1,120,000
TOTAL	3,482,153	3,002,685	5,011,854	5,280,000	5,280,000	5,280,000

Sewer Fund Expenditures+

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	-	-	340,000	355,000	355,000	355,000
Fringe benefits	-	-	194,000	205,000	205,000	205,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	0	0	534,000	560,000	560,000	560,000
Materials and Services						
Materials and supplies	-	-	42,000	25,000	25,000	25,000
Telecommunications	-	-	2,800	2,800	2,800	2,800
Travel and education	-	-	3,000	3,000	3,000	3,000
Employee development	-	-	2,500	2,500	2,500	2,500
Safety equipment and training	-	-	1,500	1,500	1,500	1,500
Vehicle/equipment expense	-	-	169,000	175,000	175,000	175,000
Equipment reserves	-	-	-	-	-	-
HVAC, energy and lighting	-	-	4,500	4,500	4,500	4,500
Computer services	-	-	17,000	17,000	17,000	17,000
Professional services	-	-	660,000	660,000	660,000	660,000
Insurance	-	-	28,000	28,000	28,000	28,000
DEQ permits	-	-	16,000	18,000	18,000	18,000
Tools	-	-	3,500	3,500	3,500	3,500
Repairs and maintenance	-	-	17,000	17,000	17,000	17,000
Transfer to General Fund	-	-	375,000	550,000	550,000	550,000
Transfer to Improvement Fund	-	-	175,000	-	-	-
Total materials and services	0	0	1,516,800	1,507,800	1,507,800	1,507,800
Capital Outlay						
Sewer Replacement Projects	-	-	-	45,000	45,000	45,000
WWTF capital improvements	-	-	40,000	25,000	25,000	25,000
Trench restoration contract	-	-	48,000	48,000	48,000	48,000
Storm drainage improvement project	-	-	90,000	-	-	-
Total capital outlay	-	-	178,000	118,000	118,000	118,000
Sewer Debt Service						
Transfer to Debt Service	-	-	581,690	1,158,641	1,158,641	1,158,641
Total debt service	-	-	581,690	1,158,641	1,158,641	1,158,641
TOTAL EXPENDITURES	0	0	2,810,490	3,344,441	3,344,441	3,344,441
Operating Contingencies						
	-	-	1,081,364	815,559	815,559	815,559
DEQ Loan Reserve						
	-	-	1,120,000	1,120,000	1,120,000	1,120,000
TOTAL	0	0	5,011,854	5,280,000	5,280,000	5,280,000

+ Historical data found on Sewer Fund budget pages that follow

Sewer Fund Expenditures**

Administration and Engineering

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	159,563	155,929	-	-	-	-
Fringe benefits	78,354	80,030	-	-	-	-
Total personal services	237,917	235,959	0	0	0	0
Materials and Services						
Tools and supplies	935	639	-	-	-	-
Telecommunications	2,798	2,919	-	-	-	-
Membership and training	3,621	2,130	-	-	-	-
Operation and maintenance of equip.	2,013	2,715	-	-	-	-
Computer operations	16,950	8,138	-	-	-	-
Contractual engineering	12,080	2,579	-	-	-	-
Insurance	1,509	1,401	-	-	-	-
Facilities maintenance	-	13,420	-	-	-	-
In-lieu of franchise fee	144,200	157,300	-	-	-	-
Internal services	231,228	253,190	-	-	-	-
Total materials & services	415,334	444,431	0	0	0	0
Capital Outlay						
Equipment	2,250	-	-	-	-	-
Total capital outlay	2,250	-	-	-	-	-
TOTAL	655,502	680,390	0	0	0	0

**Historical information only - fund is being eliminated

Sewer Fund Expenditures**

Maintenance	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	152,908	140,766	-	-	-	-
Fringe benefits	86,282	81,556	-	-	-	-
Total personal services	239,190	222,322	0	0	0	0
Materials and Services						
Materials	14,838	13,286	-	-	-	-
Miscellaneous	6,785	7,630	-	-	-	-
Training	2,616	2,112	-	-	-	-
Operation and maintenance of equip.	153,281	130,719	-	-	-	-
Reimburse to Shops	40,000	24,000	-	-	-	-
Contractual services	3,034	9,275	-	-	-	-
Tools and supplies	862	8,453	-	-	-	-
Insurance	3,573	2,102	-	-	-	-
Total materials & services	224,988	197,577	0	0	0	0
Capital Outlay						
Equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
TOTAL	464,178	419,899	0	0	0	0

**Historical information only - fund is being eliminated

Sewer Fund Expenditures**

Construction (Non-Assessed)

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	24,958	10,712	-	-	-	-
Fringe benefits	14,304	7,134	-	-	-	-
Total personal services	39,262	17,846	0	0	0	0
Materials and Services						
Materials	27,470	1,229	-	-	-	-
Operation and maintenance of equip.	14,491	14,000	-	-	-	-
Transfer to Street Fund	-	-	-	-	-	-
Contractual services	35,471	15,948	-	-	-	-
Insurance	2,264	2,102	-	-	-	-
Total materials & services	79,695	33,279	0	0	0	0
Capital Outlay						
Capital assets	307,671	-	-	-	-	-
Total capital outlay	307,671	-	-	-	-	-
TOTAL	426,628	51,125	0	0	0	0

**Historical information only - fund is being eliminated

Sewer Fund Expenditures**

Treatment Plant

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	71,432	1,251	-	-	-	-
Fringe benefits	48,040	4,992	-	-	-	-
Total personal services	119,473	6,243	0	0	0	0
Materials and Services						
Technical supplies	3,230	94	-	-	-	-
Telecommunications	1,785	1,235	-	-	-	-
Electricity and gas	33,415	3,413	-	-	-	-
Training	1,107	-	-	-	-	-
Operation and maintenance of equip.	32,283	8,677	-	-	-	-
Building and grounds	42,419	5,243	-	-	-	-
Contractual services	517,091	645,670	-	-	-	-
Tools and supplies	95	-	-	-	-	-
Insurance	17,980	17,951	-	-	-	-
Total materials & services	649,407	682,283	0	0	0	0
Capital Outlay						
Equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
TOTAL	768,880	688,526	0	0	0	0

**Historical information only - fund is being eliminated

Sewer Fund Expenditures**

Debt Service and Contingency

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Other Requirements						
Contingency	-	-	-	-	-	-
General facilities reserve	-	-	-	-	-	-
DEQ loan debt service reserve	-	-	-	-	-	-
Repayment	-	-	-	-	-	-
DEQ loan debt service - principal	653,555	679,491	-	-	-	-
DEQ loan debt service - interest	472,460	443,193	-	-	-	-
OEDD loan debt service - principal	24,199	24,386	-	-	-	-
OEDD loan debt service - interest	16,751	15,675	-	-	-	-
TOTAL	1,166,965	1,162,745	0	0	0	0

**Historical information only - fund is being eliminated



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Water Fund

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Public Works

Activities

Operation and maintenance of water distribution and treatment systems.
 Planning and Engineering for the distribution and treatment systems.

Water

An abundant and reliable supply of fresh, clean drinking water is vital for a healthy society and the local economy. In order to ensure an abundant and reliable supply, the Water Division maintains and operates more than 50 miles of water lines, over 5,000 metered service connections, 4 water pump stations, 3 pressure zones, and more than 8 million gallons of potable water storage capacity in 3 concrete and 4 steel reservoirs. The Division also operates and maintains Mercer Reservoir (500 MG capacity) and Dam, the Rickreall Creek raw water intake and pumping station, an 8 million gallon per day water treatment facility, and a 50 million gallon ASR facility.

Objectives

- To provide timely and effective maintenance and repair of the distribution system and treatment plant to ensure an uninterrupted supply of potable water for the community.
- To operate the system in a way that is environmentally sensitive and ensures a reliable supply of water for the community.
- To provide long term planning for regulatory compliance, growth, cost effectiveness and efficiency of the system.

Projects

SE Arizona Street – Birchwood to Needham (400 LF of 6")	\$27,950
SE Birchwood Drive – Walnut to Needham (700 LF of 6")	\$49,425
Hydrant replacement (2 hydrants)	\$11,050
Trench restoration	\$42,000

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 719,000	\$ 767,000	7%
Materials and Services	1,128,000	1,108,500	(2%)
Capital Outlay	161,000	71,000	(56%)
Water Debt Service	331,516	555,368	68%
Operating Contingencies	1,446,141	676,132	(53%)
	\$ 3,785,657	\$ 3,178,000	(16%)

Full-Time Equivalent

FY2009-10	FY2010-11
8	8



In 2009, the City began a project to replace manual read meters with automated radio meters. The meter reading process will be fully automated by 2018.

Water Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Sale of water	1,835,922	1,886,361	2,150,000	2,150,000	2,150,000	2,150,000
Service connections	12,400	10,903	8,000	8,000	8,000	8,000
Materials sold to projects	3,480	3,077	0	-	-	-
Interest on investments	49,403	49,005	25,000	10,000	10,000	10,000
New account fees	10,185	8,430	10,000	10,000	10,000	10,000
Overhead charges to assessed prjt	1,074	1,589	0	-	-	-
Transfer from Outside Water Fund	0	0	95,037	-	-	-
Miscellaneous	16,381	37,217	50,000	50,000	50,000	50,000
Total revenues	<u>1,928,846</u>	<u>1,996,581</u>	<u>2,338,037</u>	<u>2,228,000</u>	<u>2,228,000</u>	<u>2,228,000</u>
Beginning balances	<u>1,223,837</u>	<u>1,175,756</u>	<u>1,404,620</u>	<u>950,000</u>	<u>950,000</u>	<u>950,000</u>
TOTAL	<u><u>3,152,683</u></u>	<u><u>3,172,338</u></u>	<u><u>3,742,657</u></u>	<u><u>3,178,000</u></u>	<u><u>3,178,000</u></u>	<u><u>3,178,000</u></u>

Water Fund Expenditures Recap

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services	743,881	763,539	719,000	767,000	767,000	767,000
Materials and Services	936,828	1,001,379	1,128,000	1,108,500	1,108,500	1,108,500
Capital Outlay	88,623	0	118,000	71,000	71,000	71,000
Debt Services	207,595	207,125	331,516	555,368	555,368	555,368
Contingency	-	-	1,446,141	676,132	676,132	676,132
Reserve	-	-	-	-	-	-
TOTAL	1,976,926	1,972,043	3,742,657	3,178,000	3,178,000	3,178,000

Water Fund Expenditures+

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	-	-	436,000	482,000	482,000	482,000
Fringe Benefits	-	-	253,000	260,000	260,000	260,000
Overtime	-	-	30,000	25,000	25,000	25,000
Workers' Compensation	-	-	-	-	-	-
Total personal services	0	0	719,000	767,000	767,000	767,000
Materials and Services						
Materials and supplies	-	-	235,000	220,000	220,000	220,000
Telecommunications	-	-	8,000	10,000	10,000	10,000
Travel and education	-	-	3,500	3,500	3,500	3,500
Employee development	-	-	4,000	4,000	4,000	4,000
Safety equipment and training	-	-	4,500	4,500	4,500	4,500
Vehicle/equipment expense	-	-	104,000	110,000	110,000	110,000
Equipment reserves	-	-	-	-	-	-
HVAC, energy and lighting	-	-	130,000	120,000	120,000	120,000
Computer services	-	-	17,000	17,000	17,000	17,000
Professional services	-	-	110,000	110,000	110,000	110,000
Permits	-	-	1,500	2,000	2,000	2,000
Insurance	-	-	20,000	20,000	20,000	20,000
Transfer to General Fund	-	-	325,000	450,000	450,000	450,000
Transfer to Improvement Fund	-	-	125,000	-	-	-
Tools	-	-	2,500	2,500	2,500	2,500
Repairs and maintenance	-	-	38,000	35,000	35,000	35,000
Total materials & services	0	0	1,128,000	1,108,500	1,108,500	1,108,500
Capital Outlay						
Water Line Replacement Projects	-	-	-	29,000	29,000	29,000
Trench restoration contract	-	-	43,000	42,000	42,000	42,000
Intake generator	-	-	75,000	-	-	-
Total capital outlay	-	-	118,000	71,000	71,000	71,000
Water Debt Service						
Transfer to Debt Service	-	-	331,516	555,368	555,368	555,368
Total debt service	-	-	331,516	555,368	555,368	555,368
TOTAL EXPENDITURES	0	0	2,296,516	2,501,868	2,501,868	2,501,868
Operating Contingencies						
	-	-	1,446,141	676,132	676,132	676,132
TOTAL	0	0	3,742,657	3,178,000	3,178,000	3,178,000

+ Historical data found on Water Fund budget pages that follow

Water Fund Expenditures**

Administration and Engineering

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	159,563	155,928	-	-	-	-
Fringe Benefits	78,195	80,031	-	-	-	-
Overtime	-	-	-	-	-	-
Total personal services	237,758	235,959	0	0	0	0
Materials and Services						
Engineering supplies	905	1,835	-	-	-	-
Telecommunications	2,632	2,913	-	-	-	-
Membership and training	3,168	2,471	-	-	-	-
Operation and maintenance of equip.	1,737	2,741	-	-	-	-
Computer operations	13,924	8,217	-	-	-	-
Contractual engineering	11,146	2,408	-	-	-	-
Insurance	1,509	1,401	-	-	-	-
In-lieu of franchise fee	101,250	107,300	-	-	-	-
Internal services	221,175	242,490	-	-	-	-
Facilities maintenance	11,235	13,420	-	-	-	-
Total materials & services	368,680	385,196	0	0	0	0
Capital Outlay						
Intake generator equipment	2,250	-	-	-	-	-
Total capital outlay	2,250	-	-	-	-	-
TOTAL	608,688	621,155	0	0	0	0

**Historical information only - fund is being eliminated

Water Fund Expenditures**

Maintenance and Customer Service

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	188,010	187,382	-	-	-	-
Fringe Benefits	102,364	101,998	-	-	-	-
Total personal services	290,374	289,380	0	0	0	0
Materials and Services						
Materials	55,497	85,955	-	-	-	-
Miscellaneous	4,075	603	-	-	-	-
Training	2,554	1,928	-	-	-	-
Operation and maintenance of equip.	27,861	22,757	-	-	-	-
Reimburse to Shops	40,000	24,000	-	-	-	-
Contractual services	21,271	(847)	-	-	-	-
Tools and supplies	1,205	2,383	-	-	-	-
Insurance	2,264	2,102	-	-	-	-
Total materials & services	154,727	138,881	0	0	0	0
Capital Outlay						
Intake generator equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
TOTAL	445,100	428,261	0	0	0	0

**Historical information only - fund is being eliminated

Water Fund Expenditures**

Construction (Non-Assessed)

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	25,863	36,513	-	-	-	-
Fringe benefits	14,879	21,598	-	-	-	-
Total personal services	40,742	58,111	0	0	0	0
Materials and Services						
Materials	23,683	37,658	-	-	-	-
Operation and maintenance of equip.	17,287	54,461	-	-	-	-
Contractual services	70,357	21,108	-	-	-	-
Insurance	2,264	2,102	-	-	-	-
Total materials & services	113,591	115,330	0	0	0	0
Capital Outlay						
Equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	0	0	0
TOTAL	154,333	173,441	0	0	0	0

**Historical information only - fund is being eliminated

Water Fund Expenditures**

Treatment and Pumping

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	114,065	118,095	-	-	-	-
Fringe benefits	60,943	61,993	-	-	-	-
Total personal services	175,007	180,088	0	0	0	0
Materials and Services						
Technical supplies	52,995	58,994	-	-	-	-
Communications	7,382	5,613	-	-	-	-
Electricity and gas	94,867	91,813	-	-	-	-
Training	2,468	2,787	-	-	-	-
Operation and maintenance of equip.	14,755	9,500	-	-	-	-
Building and grounds	42,370	19,588	-	-	-	-
Contractual services	74,189	162,342	-	-	-	-
Tools and supplies	304	960	-	-	-	-
Insurance	10,499	10,377	-	-	-	-
Total materials & services	299,829	361,973	0	0	0	0
Capital Outlay						
Equipment	86,373	-	-	-	-	-
Total capital outlay	86,373	-	-	-	-	-
TOTAL	561,210	542,061	0	0	0	0

**Historical information only - fund is being eliminated

Water Fund Expenditures**

Debt Service and Contingency

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Other Requirements						
Contingency	-	-	-	-	-	-
Facilities replacement reserve	-	-	-	-	-	-
Bank of Amer. Debt Svc - principal	170,000	176,000	-	-	-	-
Bank of Amer. Debt Svc - interest	37,595	31,125	-	-	-	-
TOTAL	207,595	207,125	0	0	0	0

**Historical information only - fund is being eliminated

Outside of City Water Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Water charges	22,050	21,435	-	-	-	-
Beginning balance	133,187	113,036	95,037	-	-	-
TOTAL	155,237	134,471	95,037	0	0	0

Outside of City Water Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	1,272	6,618	-	-	-	-
Fringe benefits	619	2,956	-	-	-	-
Total personal services	1,891	9,574	0	0	0	0
Materials and Services						
Materials	4,239	14,062	-	-	-	-
Operation and maintenance of equip.	-	4,200	-	-	-	-
Contractual services	36,072	6,500	-	-	-	-
Transfer to Water Fund	-	-	95,037	-	-	-
Total materials & services	40,311	24,762	95,037	0	0	0
Reserve						
Reserve	-	-	-	-	-	-
Total reserve	-	-	-	0	0	0
TOTAL	42,202	34,336	95,037	0	0	0



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Fiscal Year 2010-2011



Debt Service Fund

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Debt Service Fund

The debt service appropriations in this budget are for payments for Sewer and Water bonds and loans.

<u>Water Debt Service</u>	<u>Sewer Debt Service</u>
2005 Water Debt Refunding	OEDD Sewer System Bonds
2009 Water System Improvement Projects	DEQ Sewer System Loan

Debt Service Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Transfer from Water Fund	-	-	331,516	555,368	555,368	555,368
Transfer from Water SDC	-	-	331,516	-	-	-
Transfer from Sewer Fund	-	-	581,690	1,158,641	1,158,641	1,158,641
Transfer from Sewer SDC	-	-	581,690	-	-	-
TOTAL	0	0	1,826,412	1,714,009	1,714,009	1,714,009

Fund was created for the 2009-10 FY

Debt Service Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Debt Service						
2005 Water debt serv. - principal	-	-	183,000	190,000	190,000	190,000
2005 Water debt serv. - interest	-	-	24,394	17,400	17,400	17,400
Safe drinking water debt svc - prin	-	-	202,266	173,936	173,936	173,936
Safe drinking water debt svc - int	-	-	253,372	174,032	174,032	174,032
Sewer OEDD - principal	-	-	29,583	29,791	29,791	29,791
Sewer OEDD - interest	-	-	14,577	13,232	13,232	13,232
DEQ loan - principal	-	-	706,459	776,704	776,704	776,704
DEQ loan - interest	-	-	412,761	338,915	338,915	338,915
TOTAL	0	0	1,826,412	1,714,009	1,714,009	1,714,009

Fund was created for the 2009-10 FY



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Fleet Management Fund

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Public Works

Fleet Management

Activities

Manage the city's vehicle fleet.

Execute IGA's with:

SW Polk Rural Fire

Falls City Fire

DPSST H. Duty

Fleet

Independence

Police

The Division manages and maintains the City's fleet of vehicles and equipment. The responsibilities include developing specifications for vehicles and equipment and making recommendation for purchase of new vehicles. Repairs are performed at the Fleet Management Facility staffed with the Fleet Management Foreman and Mechanic Maintenance Specialist.

Objectives

- Provide City staff safe and well maintained vehicles and equipment to support all departments and programs, and to continually monitor processes and methods to provide the best services available.
- Continue to research and evaluate the use of alternative fueled vehicles such as Hybrid or electric vehicles in the fleet.
- Increase the productivity of the maintenance staff through the utilization of new tools for inventory and fleet maintenance data recording.
- Research ways to decrease the fuel and other cost of the fleet.

Expenditures

	FY2009-10 Amended Budget	FY2010-11 Proposed Budget	Percent Change
Personal Services	\$ 161,000	\$ 159,500	(1%)
Materials and Services	395,800	320,800	(19%)
Capital Outlay	50,000	350,000	600%
Operating Contingencies	117,286	138,700	18%
	\$ 724,086	\$ 969,000	34%

Full-Time Equivalent

FY2009-10	FY2010-11
2	2



Our mission within Fleet Management is to keep the city's vehicles and equipment repaired and mobile in the most practical and competent manner and doing so in a cost effective manner, as to provide the best service possible to the citizens of the City of Dallas.

Fleet Management Fund Revenues

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Revenues						
Rental of equipment	293,485	321,502	293,000	293,000	293,000	293,000
Fuel and oil reimbursement	89,936	68,591	105,000	90,000	90,000	90,000
Reimbursement services	54,895	57,718	97,800	85,000	85,000	85,000
Sale of equipment	-	-	1,000	1,000	1,000	1,000
Transfer from sewer SDC				220,000	220,000	220,000
Vehicle lease payment				40,000	40,000	40,000
Street, water and sewer reimb.	100,000	60,000	-	-	-	-
Total revenues	<u>538,316</u>	<u>507,811</u>	<u>496,800</u>	<u>729,000</u>	<u>729,000</u>	<u>729,000</u>
Beginning Balance	<u>186,094</u>	<u>142,286</u>	<u>227,286</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>
TOTAL	<u><u>724,410</u></u>	<u><u>650,097</u></u>	<u><u>724,086</u></u>	<u><u>969,000</u></u>	<u><u>969,000</u></u>	<u><u>969,000</u></u>

Fleet Management Fund Expenditures

	Actual 2007-08	Actual 2008-09	Amended 2009-10	Proposed 2010-11	Approved 2010-11	Adopted 2010-11
Personal Services						
Salaries	78,376	84,960	102,000	104,500	104,500	104,500
Fringe benefits	41,617	50,255	59,000	55,000	55,000	55,000
Overtime	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Total personal services	119,992	135,215	161,000	159,500	159,500	159,500
Materials and Services						
Materials and supplies	5,657	5,490	6,000	6,000	6,000	6,000
Miscellaneous	1,261	1,369	1,500	1,500	1,500	1,500
Telecommunications	4,454	4,409	5,100	5,100	5,100	5,100
HVAC, energy & lighting	8,137	9,101	6,700	6,700	6,700	6,700
Travel and education	1,347	1,104	1,000	1,000	1,000	1,000
Repairs & maintenance	18,016	3,839	15,000	15,000	15,000	15,000
Fuel and oil	127,712	103,587	140,000	140,000	140,000	140,000
Parts	36,631	48,860	50,000	50,000	50,000	50,000
Tools	8,701	2,837	9,200	9,200	9,200	9,200
Equipment replacement	7,104	1,200	25,000	25,000	25,000	25,000
Insurance	11,236	10,654	11,300	11,300	11,300	11,300
Equipment reserve	-	-	75,000	-	-	-
Internal services	50,267	57,310	-	-	-	-
Transfer to General Fund	-	-	50,000	50,000	50,000	50,000
Total materials & services	280,524	249,760	395,800	320,800	320,800	320,800
Capital Outlay						
Vehicles	-	-	-	275,000	275,000	275,000
Equipment	181,608	-	50,000	75,000	75,000	75,000
Total capital outlay	181,608	-	50,000	350,000	350,000	350,000
TOTAL EXPENDITURES	582,124	384,976	606,800	830,300	830,300	830,300
Operating Contingencies						
	-	-	117,286	138,700	138,700	138,700
TOTAL	582,124	384,976	724,086	969,000	969,000	969,000



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City of Dallas, Oregon

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Glossary

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Glossary

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Glossary

9-1-1 Dispatch/MDS – Willamette Valley Communications Center (WVCC) agency user fees; mobile data system access; non-emergency dispatch services.

Actual – Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

Adopted Budget – Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. This is the financial plan that is the basis for appropriations. Adopted budget becomes effective July 1st. Subsequent to adoption, Council may make changes throughout the year.

Animal Control/Dog Shelter – This budget line item includes veterinarian charges, cleaning, and sanitation supplies, snares and leashes, immobilizer dart gun for aggressive dogs, and specialized training for certification.

Appropriations – A specific amount of money authorized by the City Council, generally during adoption of the annual budget, used to make expenditures for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any.

Approved Budget – Approved as used in the fund summaries, revenue summaries, etc., represents the proposed budget that has been approved by the Budget Committee.

Assessed Value – The value set on real and personal property as a basis for imposing taxes. A tax initiative passed in 1997 reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets – Resources having a monetary value and that are owned or held by an entity.

Audit – The annual review and appraisal of the City's accounts and fiscal affairs conducted by an accountant under contract.

Balanced Budget – A budget in which the resources equal the requirements in every fund.

Beginning Balance – The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond or Bond Issue – Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds – Established to account for bond proceeds to be used only for approved bond projects.

Budget – Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Adjustment – A revision to the adopted budget occurring during the affected fiscal year as approved by the City Council by an amendment or a transfer.

Budget Calendar – The schedule of key dates involved in the process of preparing and adopting a budget.

Budget Committee – Fiscal planning board of the City, consisting of the governing body (the Council) plus an equal number of legal voters appointed from the City.

Budget Message – Written explanation of the budget and the City’s financial priorities for the next fiscal year. It is prepared and presented by the City Manager.

Capital Improvement Project (CIP) – Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay – Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Capital Assets – Major assets that benefit more than a single fiscal period. Examples include land, easements, buildings, vehicles, equipment, and infrastructure.

City Council – The elected body of members making up the legislative arm of local government in Dallas.

Charges for Service – Includes a wide variety of fees charged for services provided to the public and other agencies.

City Attorney – Appointed by the City Council to represent the City, act as general counsel, give legal advice to the City, and to generally handle all legal matters for the City.

Community Policing – Materials to support community-based programs such as Neighborhood Watch & Crime Prevention; Safe House; employee business cards; promotional items; and volunteer uniforms.

Comprehensive Annual Financial Report – The annual audited results of the city’s financial position and activity.

Comprehensive Plan – An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature, and rate of city development.

Computer Services – This budget item includes computer hardware, software and repair. Also includes computer training costs.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City separates contingencies into those that are designated for specific purposes and undesignated. (Also see Unappropriated Ending Fund Balance).

Council Expense – Includes cost for food during lunch meetings and other meeting supplies, as well as the cost for Councilors to attend conferences and other meetings at which they represent the City of Dallas.

Debt Service – Interest and principal on outstanding bonds due and payable during the fiscal year.

Debt Service Fund – Established to account for payment of general long-term debt principal and interest.

Defense Attorney/Interpreter – Costs for the court-appointed attorney representing the defendant in a criminal prosecution or for an interpreter hired by the court.

Deficit – The excess of expenditures over revenues.

Department – The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (e.g., Police, Fire, Public Works, etc.)

Division – A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Employee Benefits – Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical, and life insurance plans.

Employee Development – In-house training, seminars, workshops, or continuing education for city employees.

Ending Balance – The residual non-restricted funds that are spendable or available for appropriations at the end of the fiscal year.

Enterprise Fund – Established to account for operations that are financed and operated similarly to private businesses. They are usually self-supporting. The City maintains three Enterprise Funds to account for Water, Sewer, and Street activities.

Equipment Reimbursement – Aquatic Center payment to Sewer SDC for energy upgrades.

Equipment & Replacement – This Police budget line item is a contingency for basic equipment outfit for two officers; portable radios; mobile radio; radars.

Expenditure (Expense) – Decreases in net financial resources other than through interfund transfers.

Fees – Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business license, fines, and user charges.

Firearms Skills/Range Facility – Includes ammunition for training and regular duty; portable toilets; gun cleaning supplies; targets.

Fiscal Management – A government’s directive with respect to revenues, spending, reserves, and debt management as these relate to governmental services, programs, and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Dallas’s fiscal year is July 1 through June 30.

Fleet Maintenance – Cost of maintenance and repairs to city-owned vehicles.

Franchise Fee – Charged to all utilities operating within the City and is a reimbursement to the General Fund for the utility’s use of City streets and right-of-ways.

Fuel – Cost of gasoline or diesel fuel for City owned vehicles.

Full-Time Equivalent (FTE) – Equivalent of one employee working full time, or 2,080 hours per year. An FTE can be filled by any number of employees whose combined hours total 2,080 per year.

Fund – A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance –The fund equity of government funds.

GASB (Governmental Accounting Standards Board) – It is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund – Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police protection, fire and ambulance services, building and grounds maintenance, parks and recreation, library, general administration of the City, and any other activity for which a special fund has not been created.

General Long-Term Debt – Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds (G.O. Bonds) – Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer’s property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

GFOA (Government Financial Officers’ Association) – The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting.

GIS – Geographic Information Services

Grant – A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.

HVAC, Energy and Lighting – Electricity, oil, or natural gas to provide heat, lights, and/or power to buildings.

Infrastructure – Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Insurance – Payment to insurance services for estimated general liability, property, auto, and employee bond insurance coverage.

Interfund Transfers – Appropriation category used in the city’s budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds appear as non-departmental expenditures called “Interfund Transfers.”

Intergovernmental Revenues – Levied by one government but shared on a predetermined basis with another government or class of governments. An example would be the state liquor tax, which is distributed in part to cities.

Investigations – This Police budget line item includes interview transcriptions; evidence room supplies; contingency for major investigations; crime scene investigation & processing equipment; evidence packaging and forms.

Janitorial Services and Supplies – Building custodial services and supplies.

Jury/Witness Fees – Fees incurred by a court case requiring a jury or witness. Fees are paid directly to a juror or witness.

Levy – (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

Line Item Budget – The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law – Oregon Revised Statutes (ORS) dictate local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Maintenance and Rental Contracts – Payments made for contracts covering a variety of maintenance and office equipment leases.

Materials and Services – General materials and supplies that support program operations and cost; may include office supplies, postage, printing supplies, forms, batteries, meeting costs, lunches, and other program supplies. Also includes laundry costs, if applicable.

Mayor Expense – This covers expenses incurred by the Mayor for attendance at conferences and functions at which he represents the City of Dallas.

Measure 5 – A constitutional amendment passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50 – A constitutional amendment passed in 1997 that limits growth in a property’s assessed value to 3% per year. It also limits a local government’s taxing authority by creating permanent rate limits.

Miscellaneous (Revenue) – Includes all revenues not specified, such as title fees, copies, tow fees, park reservations, police records, etc.

Mission – Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

Municipal Memberships – Cost of membership on a city-wide basis, such as the League of Oregon Cities.

Net Assets – The equity associated with general government less liabilities.

Non-Operating Budget – Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective – Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Office Expense – Purchases for office equipment, furnishings, and materials. These products are of a more durable nature than those items included in the “Materials and Supplies” budget item.

Operating Budget – The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

Outbound Transport – Covers costs (including gas allowance) for bringing library items to patrons who live within city limits but are unable to come to the library for items.

Permanent Rate Limit – The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent tax rate. The permanent tax rate for the City of Dallas is \$4.1954 per \$1,000 of assessed value.

Personal Services – Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Professional Services – This budget item includes payments to contractors or companies for services provided to the City. In the Sewer Fund budget, this line item includes the contract with OMI for operation of the Wastewater Treatment Facility.

Program – A group of related activities to accomplish a major service or function for which the City is responsible.

Property Tax – Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget – Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

Public Notices/Advertising – This budget item includes all expenses related to meeting notices and other required public notices.

RAIN / PRIORS – User fees for PRIORS (Police Records Information and Offense Reporting System) and access to RAIN (Regional Automated Information Network), an information sharing system.

Real Market Value (RMV) – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.

Recreation/Kids, Inc. – This budget item includes Kids, Inc. and Sounds of Summer payments.

Repairs and Maintenance – Routine repairs of city equipment and/or building maintenance costs.

Reserves & Volunteers – Uniforms, equipment, and materials for Police Reserve and Volunteer programs.

Resolution – A formal order of a governing body; lower legal status than an ordinance.

Resources – Estimated beginning funds on hand plus anticipated receipts.

Revenue – Funds received by the City from either tax or non-tax sources.

Safety/OSHA – Materials, minor equipment, personal protective equipment (PPE), videos, seminars and educational supplies; required hearing tests, Bloodborne pathogen protection supplies, and body armor.

Supplemental Budget – A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

System Development Charges (SDC) – Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, storm drainage, streets, and parks and are paid by developers and builders as part of the permit process.

Tax Rate – The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax Revenue – Includes property taxes, and hotel and motel room tax.

Telecommunications – Communication operation costs including desk telephones, cell phones, and pagers.

Transfers – The authorized exchange of cash or other resources between funds.

Travel and Education – All travel and education costs associated with professional association conferences, seminars, and workshops, including meal costs, professional memberships, dues, subscriptions, and professional reference materials.

Trust Funds – A fund used to account for fiscal activities of assets held in trust by the City.

Turn-outs – Replacement or purchase of protective coats and footwear used by Fire and EMS personnel.

Unappropriated Ending Fund Balance – Amount set aside in the budget to be carried over to the next year's budget. It provides the City with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

Uniform Allowance – Purchases of uniforms or required personal equipment; cleaning of uniforms.

User Fees – The fee charged for services to the party or parties who directly benefits. Also called Charges for Service.

Working Capital – Current assets minus current liabilities. This measure is used as a gauge in determining appropriate fund balances.

CITY OF DALLAS
STATEMENT OF BONDS AND LOANS OUTSTANDING JUNE 30, 2010

	Date of Issue	Date of Maturity	Date of Optional Retirement	Amount of Issue	Rate of Interest	Outstanding 6-30-10	Maturing 10-11 Principal	Maturing 10-11 Interest
<u>WATER BONDS</u>								
2005 Water Debt Refunding	9/30/2005	12/1/2012	12/1/2008	\$ 1,347,000	3.75%	\$ 735,000	\$ 190,000	\$ 17,400
2009 Water System Improvement Project	3/6/2009	12/1/2028		<u>\$ 5,650,000</u>	3.38%	<u>\$ 4,999,584</u>	<u>\$ 173,935</u>	<u>\$ 174,032</u>
TOTAL - Water				<u>\$ 6,997,000</u>		<u>\$ 5,734,584</u>	<u>\$ 363,935</u>	<u>\$ 191,432</u>
<u>SEWER BONDS AND LOAN</u>								
OEDD Sewer System Bonds	7/21/1998	7/21/2018		\$ 523,000	4.74%	\$ 270,446	\$ 24,386	\$ 15,675
DEQ Sewer System Loan	4/29/1998	1/1/2018		<u>\$ 14,500,000</u>	3.93%	<u>\$ 8,805,591</u>	<u>\$ 776,704</u>	<u>\$ 338,914</u>
TOTAL - Sewer				<u>\$ 15,023,000</u>		<u>\$ 9,076,037</u>	<u>\$ 801,090</u>	<u>\$ 354,589</u>
<u>GENERAL LONG TERM DEBT</u>								
2005 PERS Pension Obligation bonds	9/23/2005	6/1/2028	None	<u>\$ 1,585,000</u>	4.437%	<u>\$ 1,570,000</u>	<u>\$ 15,000</u>	<u>\$ 77,787</u>
TOTAL - General Long Term Debt				<u>\$ 1,585,000</u>		<u>\$ 1,570,000</u>	<u>\$ 15,000</u>	<u>\$ 77,787</u>
<u>GENERAL OBLIGATION BONDS</u>								
2003 Public Safety Equipment(Registered)	1/29/2003	12/15/2017	12/15/2005	\$ 850,000	4.95%	\$ 610,000	\$ 60,000	\$ 28,710
2005 Refunding Bonds	12/20/2005	6/1/2019	12/1/2015	<u>\$ 4,695,000</u>	4.30%	<u>\$ 3,980,000</u>	<u>\$ 420,000</u>	<u>\$ 171,050</u>
TOTAL - General Obligation Bonds				<u>\$ 5,545,000</u>		<u>\$ 4,590,000</u>	<u>\$ 480,000</u>	<u>\$ 199,760</u>
<u>GENERAL FUND DEBT SERVICE</u>								
2009 Ambulance Debt Service	9/30/2008	1/1/2015		<u>\$ 210,000</u>	4.95%	<u>\$ 180,000</u>	<u>\$ 35,000</u>	<u>\$ 6,643</u>
TOTAL - General Fund Debt Service				<u>\$ 210,000</u>		<u>\$ 180,000</u>	<u>\$ 35,000</u>	<u>\$ 6,643</u>
TOTAL DEBT:				<u>\$ 29,360,000</u>		<u>\$ 21,150,621</u>	<u>\$ 1,695,025</u>	<u>\$ 830,211</u>

CITY OF DALLAS, OREGON
STATEMENT OF BONDS/LOANS AND INTEREST PAYABLE
July 1, 2010 to Maturity

	Public Safety	Ambulance 2009	GO Refunding Bonds	Sewer Debt	Water Debt	Water System Impr.	PERS Bonds	Total Bonds/ Loans	Total Interest Payable	Total Bonds/Loans & Interest
2010-11	60,000	35,000	420,000	764,285	190,000	209,102	15,000	1,693,387	879,413	2,572,801
2011-12	70,000	35,000	435,000	793,658	197,000	216,170	20,000	1,766,828	809,031	2,575,859
2012-13	70,000	35,000	455,000	824,201	172,000	223,477	30,000	1,809,678	735,956	2,545,633
2013-14	75,000	35,000	475,000	855,965	-	231,030	35,000	1,706,995	659,104	2,366,099
2014-15	80,000	40,000	455,000	893,995	-	238,839	40,000	1,747,834	582,120	2,329,954
2015-16	80,000	-	480,000	928,338	-	246,912	50,000	1,785,250	504,394	2,289,644
2016-17	85,000	-	385,000	964,052	-	255,257	60,000	1,749,309	428,574	2,177,883
2017-18	90,000	-	405,000	1,006,186	-	263,885	70,000	1,835,071	353,933	2,189,004
2018-19	-	-	420,000	1,002,782	-	272,804	80,000	1,775,586	277,905	2,053,492
2019-20	-	-	-	1,042,575	-	282,025	90,000	1,414,600	203,091	1,617,691
2020-21	-	-	-	-	-	291,558	100,000	391,558	155,722	547,280
2021-22	-	-	-	-	-	301,412	115,000	416,412	140,864	557,276
2022-23	-	-	-	-	-	311,600	125,000	436,600	124,922	561,522
2023-24	-	-	-	-	-	322,132	140,000	462,132	108,134	570,266
2024-25	-	-	-	-	-	333,020	155,000	488,020	90,240	578,260
2025-26	-	-	-	-	-	344,276	170,000	514,276	71,228	585,504
2026-27	-	-	-	-	-	355,913	190,000	545,913	51,085	596,998
2027-28	-	-	-	-	-	367,943	85,000	452,943	29,547	482,490
2028-29	-	-	-	-	-	380,379	-	380,379	12,857	393,236
	610,000	180,000	3,930,000	9,076,037	559,000	5,447,734	1,570,000	21,372,771	6,218,119	27,590,890