



AGENDA STAFF REPORT

AGENDA LOCATION: Public Hearing Item #9B-Bi

MEETING DATE: June 12, 2023

TO: Honorable Mayor and City Council

FROM: Angie Wilson, Finance Director

ISSUE: Public Hearing to Receive Testimony Regarding the Approved 2023-24 Fiscal Budget and Resolution No. 23-016 Adopting the FY23/24 Budget for the City of The Dalles

BACKGROUND: The City Budget Committee reviewed the proposed budget on May 1 and May 2, 2023. They approved the budget, with several changes on May 2, 2023. The City Council will hold the required Public Hearing on the approved budget on June 12, 2023. Oregon Budget Law allows a governing body, prior to final adoption, to make changes to a Fund approved by the Budget Committee in amounts up to \$5,000 or 10% of the operating portion of that Fund, whichever is greater. If the changes are greater than the limit allows, another Public Hearing must be held, with the required published notices, prior to adoption.

BUDGET IMPLICATIONS: The City Manager requests to add \$28,115 to the animal control budget in the General Fund. The Budget Committee changed the amount to the animal control department from \$0.00 to \$16,000 during the budget process. After the budget committee met, it was brought to the City Manager that the request will need to be increased due to additional equipment not being installed for the animal control vehicle in FY2022/2023. Due to not being ready by the end of the fiscal year, additional monies will need to be added to complete the purchase in FY2023/24.

By reallocating these funds, it will increase the beginning fund balance by \$28,115.

The City Manager also request to add \$758,051 to the Special Grant Fund. Since the budget committee met, the Planning Department will have a newly awarded reimbursable grant between the City Of The Dalles and the Oregon Department of Energy for the installation of solar panels and associated equipment for the new MCACC Navigation Center. Separately, the City will enter into a grant agreement with MCACC to outline a “pass through” funding agreement and requirements for disbursing funds.

001 General Fund			Approved		Amended
	Description	Line Item #	Budget	Change	Budget
Exp	Dog Control-Capital Outlay-Vehicles	001-0000-300.00-00	(16,000)	(28,115)	(44,115)
Rev	Revenue - Beginning Fund Balance	001-4500-000.74-20	6,921,008	28,115	6,949,123
		Fund Net Change		-	
018 Debt Service Fund					
Exp	Oregon Department of Energy-Contractual	018-2650-000.31-10	-	(758,051)	(758,051)
Rev	Revenue- Oregon Department of Energy	018-0000-334.90-00	672,204	758,051	1,430,255
		Fund Net Change		-	

COUNCIL ALTERNATIVES:

1. **Staff recommendation:** *Make two (2) motions:*
 - a. *Move to approve the budget approved by the Budget Committee, including (or except) \$28,115 additional funds to increase the animal control department for the new dog control vehicle that will not be completed until FY2023/24. To also include \$758,051 in the Special Debt Fund for the approval of the Oregon Department of Energy Grant for solar panels and associated equipment for the new MCACC Navigation Center.*
 - b. *Move to adopt Resolution No. 23-016 Adopting the Fiscal Year 2023-2024 Budget for the City of The Dalles, making Appropriations, Authorizing Expenditures, Levying Taxes, and Authorizing the City Manager to Take Such Action as Necessary to carry out the Adopted Budget.*
2. City Council could elect to make changes to the approved budget and direct staff to include those changes in the adopting resolution. If any such changes were to be greater than the limit allows, a second Public Hearing on June 26th would be required. In that case, the Council could move to approve those proposed changes to the budget that are within the \$5,000 or 10% limit, and to hold a public hearing on June 26, 2023, on only the proposed changes that exceed that limit.

RESOLUTION NO. 23-016

A RESOLUTION ADOPTING THE FISCAL YEAR 2023-2024 BUDGET FOR THE CITY OF THE DALLES, MAKING APPROPRIATIONS, AUTHORIZING EXPENDITURES, LEVYING TAXES, AND AUTHORIZING THE CITY MANAGER TO TAKE SUCH ACTION AS NECESSARY TO CARRY OUT THE ADOPTED BUDGET

WHEREAS, the City Budget Committee reviewed and acted on the proposed City budget, and, on May 1, 2023, approved and recommended a balanced budget to the City Council; and

WHEREAS, in accordance with State Law, the City held a Public Hearing on the approved budget on June 12, 2023; and

WHEREAS, The City council has amended the budget previously approved by the Budget Committee, as permitted by ORS 294.435; and

WHEREAS, the City Council wishes to adopt the approved budget and carry out the programs identified in the budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL AS FOLLOWS:

Section 1. Clerical Changes. The City Council hereby authorizes City Staff to make the necessary clerical changes to the amended budget.

Section 2. Adoption of the Budget. The City Council of the City of The Dalles, Oregon, hereby adopts the budget for Fiscal Year 2023-2024 in the total of \$92,448,052 now on file in the office of the City Finance Director.

Section 3. Setting Appropriations. The amounts for the Fiscal Year beginning July 1, 2023 and for the purposes shown are hereby appropriated as follows:

GENERAL FUND (001)

City Council Department	399,893
City Clerk Department	212,859
City Manager	377,461
Legal	675,740
Finance / Utility Billing / Judicial Department	1,018,055
Personnel Department	498,759
Planning Department / Economic Development Department	944,138
Police Department/ Codes Department	5,415,092
Technology Department	401,141
City Hall / Transportation Center Department	608,950

Animal Control Department	169,501
Special Payments	879,300
Interfund Transfers	3,814,192
Contingency	1,062,247
Debt Service	<u>21,528</u>
TOTAL GENERAL FUND (001) *	16,498,856
LIBRARY FUND (004)	
Library Department	2,880,411
Interfund Transfers	193,000
Contingency	<u>250,455</u>
TOTAL LIBRARY FUND (004) **	3,323,866
STREET FUND (005)	
Public Works Department	3,447,290
Interfund Transfers	930,118
Contingency	<u>111,128</u>
TOTAL STREET FUND (005)	4,488,536
PUBLIC WORKS RESERVE FUND (009)	
Public Works Department	<u>708,007</u>
TOTAL PUBLIC WORKS RESERVE FUND (009)	708,007
UNEMPLOYMENT RESERVE FUND (010)	
Personnel Services	<u>71,585</u>
TOTAL UNEMPLOYMENT RESERVE FUND (010)	71,585
COMMUNITY BENEVOLENCE FUND - VIETNAM MEMORIAL (011)	
Materials & Services	<u>5,153</u>
TOTAL COMMUNITY BENEVOLENCE FUND (011)	5,153
TRANSPORTATION SYSTEM RESERVE FUND	
Public Works Department	6,595,002
Interfund Transfers	<u>-</u>
TOTAL TRANSPORTATION SYSTEM RESERVE FUND (013)	6,595,002
SPECIAL GRANTS FUND (018)	
Materials & Services	3,191,861
Capital Outlay	3,875,137
Interfund Transfers	<u>1,549,147</u>
TOTAL SPECIAL GRANTS FUND (018)	8,616,145
STATE OFFICE BUILDING FUND (021)	
State Office Building Department	491,194
Contingency	<u>265,302</u>
TOTAL STATE OFFICE BUILDING FUND (021)	756,496

SPECIAL ASSESSMENTS FUND (036)	
Materials & Services	28,658
Capital Outlay	451,520
Interfund Transfers	115,548
TOTAL SPECIAL ASSESSMENTS FUND (036)	595,726
CAPITAL PROJECTS FUND (037)	
Materials & Services	10,000
Capital Outlay	3,237,766
Debt Service	-
Interfund Transfers	11,643
TOTAL CAPITAL PROJECTS FUND (037)	3,259,409
2009 FFCO BOND FUND (044)	
Debt Service	946,616
TOTAL 2009 FFCO BOND FUND (044)	946,616
WATER FUND (51)	
Public Works Department	4,869,575
Interfund Transfers	1,639,213
Contingency	63,269
TOTAL WATER FUND (051)	6,572,057
WATER CAPITAL RESERVE FUND (053)	
Public Works Department	9,399,786
Debt Service	240,379
Interfund Transfers	536,188
Contingency	-
TOTAL WATER CAPITAL RESERVE FUND (053)	10,176,353
WASTEWATER FUND (055)	
Public Works Department	4,446,820
Interfund Transfers	2,211,112
Contingency	26,676
TOTAL WASTEWATER FUND (055)	6,684,608
SEWER CAPITAL RESERVE FUND (056)	
Public Works Department	3,529,705
Interfund Transfers	7,163
TOTAL SEWER CAPITAL RESERVE FUND (056)	3,536,868

SEWER PLANT CONSTRUCTION FUND (057)

Public Works Department	3,199,520
Debt Service	95,997
Interfund Transfers	304,737
TOTAL SEWER PLAN CONSTRUCTION FUND (057)	3,600,254

UTILITY REVENUE BOND (059)

Public Works Department	
Debt Service	810,815
TOTAL UTILITY REVENUE BOND (059)	810,815

AIRPORT FUND (061)

Airport Department	7,763,809
Contingency	532,489
Interfund Transfers	-
TOTAL AIRPORT FUND (061)***	8,296,298

SPECIAL ENTERPRIZE ZONE FUND(022)

Special Enterprize Department	
Materials & Services	2,608,832
Interfund Transfers	450,000
TOTAL SPECIAL ENTERPRIZE ZONE FUND (022)	3,058,832

AIRPORT DEBT SERVICE FUND (062)

Airport Department	-
Debt Service	207,634
TOTAL AIRPORT DEBT SERVICE FUND (062)	207,634

TOTAL ALL FUNDS 88,051,065

* An Unappropriated Ending Fund Balance has been set for the General Fund in the amount of: 2,480,813

** An Unappropriated Ending Fund Balance has been set for the Library Fund in the amount of: 895,662

*** An Unappropriated Ending Fund Balance has been set for the Airport Fund in the amount of: 262,461

TOTAL ADOPTED BUDGET 91,690,001

Section 4. Authority of City Manager. The City Council hereby authorizes the City Manager to take such action as is necessary and consistent with State Statutes and City Ordinances, including, but not limited to, entering into contracts to carry out the programs, projects and services identified in the adopted budget.

Section 5. Imposing and Categorizing the Tax. The City Council of the City of The Dalles, Oregon, hereby imposes the taxes provided for in this adopted budget in the General Fund at the rate of \$3.0155 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the City of The Dalles as of 12:01 AM, July 1, 2023.

Subject to General Government		
	Limitation	Excluded from Limitation
TOTAL TAX IMPOSED	\$ 3.0155 per 1,000 of assessed value	0

Section 5. Certifying the Tax Levy. The City Finance Director shall certify to the County Clerk and County Assessor, the tax levy made by this Resolution, and shall file with them and to the State of Oregon, copies of the budget as finally adopted.

PASSED AND ADOPTED THIS 12th DAY OF JUNE, 2023.

Voting Yes, Councilors: _____
Voting No, Councilors: _____
Absent, Councilors: _____
Abstaining, Councilors: _____

AND APPROVED BY THE MAYOR THIS 12th DAY OF JUNE, 2023.

SIGNED:

ATTEST:

Richard A. Mays, Mayor

Izetta Grossman, City Clerk, CMC