



# FY 2024-2025 ADOPTED BUDGET



## CITY of DUNDEE Oregon



**CITY OF DUNDEE 2024-2025 BUDGET**

The approved budget for the fiscal year starting July 1, 2024, and ending June 30, 2025, has gone through the budget process and been approved by both the budget committee and the city council. Total appropriation for all funds combined in the proposed budget is \$10.3 million: about \$1.12 or 11% below the current fiscal year as follows:

	<i>FY 2023-2024</i>	<i>FY 2024-2025</i>	<i>\$ Change</i>	<i>% Change</i>
<i>Personal Services</i>	\$1,621,703	\$ 1,851,311	\$229,608	12%
<i>Materials &amp; Services</i>	\$2,302,297	\$2,792,645	\$490,348	18%
<i>Capital Outlay</i>	\$3,690,450	\$2,721,410	<\$969,040>	<36%>
<i>Debt Services</i>	\$921,100	\$1,153,643	\$232,543	20%
<i>Transfers</i>	\$2,440,200	\$1,261,200	<\$1,179,000>	<93%>
<i>Contingency</i>	\$87,000	\$152,000	\$65,000	43%
<i>Totals</i>	\$11,062,750	\$9,932,209	<\$1,130,541>	<11%>

**GENERAL FUND**

**REVENUE ESTIMATES**

**Taxes**

According to the Yamhill County Tax Assessors the estimated assessed property within the City of Dundee for 2023-2024 tax year is \$364,187,465 subtract \$27,628,323 for urban renewal leave \$336,559,142 in assessed property that can be taxed at the city’s permanent rate of 2.3115 or a total of \$777,956.46 in property tax revenue coming to the city for the 2024-2025 budget year. There is an expected non-payment rate of 5% which brings the estimated total of \$750,000 in expected property taxes. The range of receipt for prior property taxes for the last three years has been between \$21,000 and \$16,000 so the \$20,000 is an estimated place holder. The city expects the same amount as last year for the transient room tax of \$65,000. This seems to be the top of where the city is with tourism in its current form. Marijuana sales in Oregon have been going down the last couple of years as a whole and with the closing of the marijuana shop and the reopening of the shop with new owners it is expected that the marijuana tax for the city will decrease in the next year. \$20,000 based on current year sales and the drastic decrease between the 2021-2022 and 2022-2023 sales gives credibility to the estimate.

Staff have put a new safety levy on the books but have not put in an amount for the levy.

Currently the City Council has stated that they will not apply the levy that was passed last year within the city limits until the Rural Fire District has passed their levy. The Rural Fire District Levy has fail both times it was on the ballot.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
1	Taxes					
2		Current Property Taxes	699,634	713,623	720,000	750,000
3		Prior Property Taxes	21,632	16,079	20,000	20,000

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4		Transient Room Tax	58,710	66,734	65,000	65,000
5		Marijuana Tax	43,328	29,549	40,000	20,000
6		Safety Levy			0	-
7		<b>Total Taxes</b>	<b>823,304</b>	<b>825,985</b>	<b>845,000</b>	<b>855,000</b>

**Franchise Fees**

Portland General Electric has asked for a 7% rate increase starting in January of 2025 that has yet to be passed by the Public Utility Commission. However, I have put that rate increase into the budget for next year. Northwest Natural Gas has announced a decrease of an estimated \$8 a month for the coming year so I have lowered the estimate for Northwest Natural Gas. The rest of the franchise fees have been consistent for the last three years and I will expect to have them stay the same.

To note the biggest influence on franchise fees is the weather. A cold winter and hot summer will increase the franchise fees while mild temperatures will cause a slight decrease in fees.

9	Franchise Fees		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
10		PGE Franchise	96,906	97,908	98,000	109,000
11		NWNG Franchise	26,174	41,310	27,000	26,000
12		Comcast Franchise	28,967	28,933	34,000	24,000
13		Ziply Franchise	5,379	4,454	6,000	5,500
14		Astound	5,300	5,300	5,300	5,300
15		Waste Management Franchise	28,306	34,593	44,000	37,000
16		<b>Total Franchise Fees</b>	<b>191,032</b>	<b>212,498</b>	<b>214,300</b>	<b>206,800</b>

**Licenses and Permits**

Business license fees have ranged between \$8,000 and \$12,000 over the last three years. The staff has estimated a mid-point of \$10,000 as a fair estimate for the coming year. Building Permits estimate for the last fiscal year was dramatically off because of the building of the new elementary school. In the coming fiscal year, the city is expecting at least one major project to take place within city limits, so staff has estimated \$150,000 in building fees for the next fiscal year. Most of the fees go to the building inspections so there is a corresponding increase in building costs in the Community Development Fund. If the building does not happen as expected both line items will be down respectively.

**CITY OF DUNDEE 2024-2025 BUDGET**

Infrastructure Development Permits should increase from last year with the expected new building. I have decreased them over the last year because the building did not happen as expected in the 2023-2024 budget year.

18	Licenses & Permits		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
19		Business / OLCC Licenses	8,285	12,100	12,000	10,000
20		Building Permits	23,344	55,279	75,000	150,000
21		Infrastructure Dev Permits	2,363	25,858	33,000	20,000
22		Dog Licenses	2,123	1,999	2,000	2,000
23		Total Licenses & Permits	36,115	95,236	122,000	182,000

**Intergovernmental Revenue**

In intergovernmental revenue the American Rescue Plan, Office of Emergency Management-Address Mapping Grant and the Yamhill County Economic Development Grant will not have any funds in the coming fiscal year. Staff currently do not expect them to be funded in the future. The 911 Tax Receipts are being sent to Newberg as part of the contractual agreement for police services.

The Cigarette Tax Receipts, Liquor Tax Receipts, and Marijuana Tax Receipts are pass through taxes that the city receives from the state government which collects them. They are based on population and the estimated population for the City of Dundee is 3,265 according to the Portland State University Population Research Center. The estimated receipts per person for cigarette tax is 0.71 down for 0.73 from last year, liquor is \$21.24 up from \$20.23 and finally the marijuana tax is down \$0.03 from last fiscal year to \$1.38.

The fire department has received two grants one for a full time employee and another to pay for summer seasonals to support the department during the summer fire season.

The city receives 85% of the revenue from the Dundee Rural Fire District. For the 2023-2024 fiscal year the estimated property value for the district is \$272,355,289 and has a permanent tax rate of \$0.000558. This brings an estimated tax income of \$151,974.25 which when you assume a 5% nonpayment rate, then 85% of the remainder is \$123,000.

25	Intergovernmental Revenue		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
26		American Rescue Plan	363,398	363,602	0	
29		Cigarette Tax Receipts	2,802	2,377	3,000	2,300
30		Liquor Tax (20%) Receipts	61,202	64,126	75,000	70,000
31		Marijuana Tax Receipts	4,448	4,360	4,000	2,000
32		Yamhill County Econ Dev Grants	0	0	0	-

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33		FD Multi Year Grant (1st year)	0	0	0	124,178
34		FD Seasonal Firefighter Grant	0	0	0	35,000
35		Rural Fire Protection District	111,986	218,027	120,000	125,000
36		FD AFG Grant				
37		Total Intergovernmental Revenue	543,836	652,492	202,000	358,478

**Charges for Service**

Charges for service are payments the city receives for doing work for other entities. For example, the city collects system development charges for Chehalem Parks and Recreation District and the school excise tax for the Newberg-Dundee School District.

The fire conflagration charge is what the city receives when city fire personnel go out and help fight wildfires around the state. This fee is dependent on the different emergencies that happen around the state and the money goes to pay the personnel expenses for the city and the rent for vehicles and equipment. \$100,000 is the best estimate based on the past three years.

Land Use and Zoning is money the city receives for when property owners apply for zone changes of site approval within the city. The majority pay for the contract planner’s time. \$10,000 is the best estimate.

The internal administration charge is money the enterprise funds pay for city management and administration. It is based on a percentage of the sales within the enterprise funds.

39	Charges for Services		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
40		System Dev Charges - CPRD	310	1,426	1,400	1,400
41		School Excise Tax Fee	56	240	200	200
42		Fire / Med Services	0	0	0	-
43		Fire Conflagration	192,192	177,067	110,000	100,000
44		Land Use / Zoning	9,680	25,771	10,000	10,000
45		Internal Admin Charge	222,396	294,000	294,000	294,000
46		Total Charges for Services	424,633	498,504	415,600	405,600

**Fines and Forfeitures**

This is money received through the city’s local traffic court. When people are found guilty of a traffic violation, the fines they pay go into this fund which is used to pay for the court costs. The remainder goes to the city’s general fund. After a couple of years of trying to get the Newberg-Dundee Police to do a cross-walk enforcement at the beginning of the school year I have given up and brought down the amount to where the last couple of years have been, \$30,000.

**CITY OF DUNDEE 2024-2025 BUDGET**

Fines & Forfeitures		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	Fines / Forfeit / Court Fees	35,200	41,005	60,000	30,000
	<b>Total Fines &amp; Forfeitures</b>	<b>35,200</b>	<b>41,005</b>	<b>60,000</b>	<b>30,000</b>

**Miscellaneous Revenue**

This is revenue that the city receives that does not fit into a specific category. In this section there is the ground lease for the Verizon Cell Tower at the fire station for \$32,000. Interest on bank deposits \$10,000 and transactions that do not fit any other category \$2,000.

52	Miscellaneous Revenue	Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
53	Investment Interest	3,470	25,885	5,000	10,000
54	Verizon Ground Lease Rent	32,160	32,803	32,200	34,000
57	Other Misc Revenue	3,208	5,168	3,500	3,000
58	<b>Total Miscellaneous Revenue</b>	<b>38,838</b>	<b>63,857</b>	<b>40,700</b>	<b>47,000</b>

**Transfers In**

The city pays itself a franchise fee of 5% of sales for the water and sewer lines that run on city property. For the 2024-2025 budget season water should be \$45,000 and sewer is estimated at \$75,000.

72	Transfers In	Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
73	Transfer In - Water	35,931	48,443	45,000	45,000
74	Transfer In - Sewer	66,871	55,915	75,000	75,000
75	Transfer In - Urban Renewal	0	0	75,000	75,000
	Transfer In - St Rev Sharing				38,000
76	<b>Total Transfers In</b>	<b>102,802</b>	<b>104,358</b>	<b>195,000</b>	<b>233,000</b>

**ADMINISTRATION AND FINANCE**

The administration and finance department manage the finances and management for the City of Dundee. This includes the City Administrators salary, IT support, Legal Services, and other related costs of running a city. In the 2023-2024 budget year the biggest errors in estimates were in Legal Services and IT support. I have increased the budget for Legal Services to \$75,000 from the \$30,000 budget of last year. This year’s expected end is going to be a little above \$90,000. For IT services I am budgeting \$100,000. This is to pay to get everything off the office server and have everything in the cloud, including hosting costs, \$35,000. An update and new hosting cost associated with the website is \$40,000 and \$25,000 for managed services for maintaining the system. Staff will also be increasing the employee development and dues and subscriptions to help cover the training costs of a new employee. The final increases will be to City Hall improvements, a new door and landscaping of the front \$20,000.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	EXPENDITURES					
1	Personnel Services					
2	Salaries & Wages					
3		Salaries / Wage	211,934	175,312	203,700	220,051
4		Total Salaries & Wages	211,934	175,312	203,700	220,051
6	Personnel Benefits					
7		FICA Taxes	16,026	13,130	18,000	16,796
8		Workers Comp	74	1,142	400	430
9		Unemployment	196	129	100	217
10		PERS Expense	32,026	35,824	44,400	42,550
11		PERS Side Account	0	0	0	-
12		Group Medical & Life	35,250	22,433	44,100	55,325
13		HRA VEBA Exp	4,450	3,140	3,038	4,034
14		ASI Flex Exp	105	15	150	200
15		Total Personnel Benefits	88,126	75,814	110,188	119,552
17		Total Personnel Services	300,060	251,126	313,888	339,603
18						
19	Materials & Services					

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20		Supplies				
21		Office & Operating Supplies	2,336	3,137	3,000	4,000
22		Small Tools & Minor Equip	1,330	822	1,000	1,000
23		Total Supplies	3,665	3,959	4,000	5,000
24						
25		Professional Services				
26		Accounting / Auditing	13,125	39,832	17,500	20,000
27		Temporary Worker Services	4,504	0	0	-
28		Legal Services	62,362	86,213	30,000	75,000
29		IT Support	30,826	69,731	30,000	65,000
30		Codification	1,677	930	2,000	2,000
31		Consultant	7,613	131,124	5,000	5,000
32		Other Professional Services	0	3,153	0	2,000
33		Total Professional Services	120,107	330,983	84,500	169,000
34						
35		Contractual Services				
36		Recruitment Services	11,201	182	1,500	1,000
37		Leased Equipment	2,921	2,242	2,500	3,000
38		Total Contractual Services	14,122	2,424	4,000	4,000
39						
40		Travel & Training				
41		Council/Committee Developments	3,912	382	1,000	1,000
42		Employee Development	0	745	1,000	3,000
43		Dues & Subscriptions	5,717	5,863	6,300	6,500
44		Total Travel & Training	9,629	6,990	8,300	10,500
45						
46		Insurance				



CITY OF DUNDEE 2024-2025 BUDGET

47		Insurance	21,566	16,740	20,000	23,600
48		Total Insurance	21,566	16,740	20,000	23,600
49						
50		Regulatory Requirements				
51		Certification & Permits	549	549	700	700
52		Equipment Testing	0	0	0	-
53		Total Regulatory Requirements	549	549	700	700
54						
55		Utilities				
56		Electricity	2,620	3,192	3,500	4,100
57		Natural Gas	1,062	1,131	1,200	1,200
58		Telephone & Cable	1,560	1,460	3,000	3,000
59		Total Utilities	5,241	5,784	7,700	8,300
60						
61		Repairs & Maintenance				
62		Equipment Maint & Repair	2,753	2,887	3,200	3,500
63		Bldg Maint / Repair	7,737	13,133	10,000	15,000
64		Grounds Maintenance	915	2,788	5,000	5,000
65		Total Repairs & Maintenance	11,405	18,807	18,200	23,500
66						
67		Other Materials & Services				
68		Postage / Shipping	1,285	1,355	1,500	2,500
69		Legal Notices	642	1,074	1,000	1,000
70		City Newsletters	789	5,424	10,000	-
71		Bank Charges	1,554	1,169	2,000	1,000
72		Lien Search	1,179	1,160	2,000	1,000
73		Other Misc Expenses	294	2,152	2,000	1,000

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74		Total Other Materials & Services	5,742	12,333	18,500	6,500
75						
76		Total Materials & Services	192,026	398,569	165,900	251,100
77						
78		Capital Outlay				
79		City Hall Improvements	0	678	10,000	10,000
80		City Hall Sign	0	0	0	-
81		Office Machine/Furniture	0	0	0	-
82		Computer HW/SW	0	1,378	3,000	4,000
83		Total Capital Outlay	0	2,056	13,000	14,000
84						
85		Total ADMIN/FINANCE EXPENDITURES	492,086	651,751	492,788	604,703

CITY OF DUNDEE 2024-2025 BUDGET

**COURT**

Dundee is one of the few small cities in Oregon that continue to have Court proceedings. Many of the costs of Court is employee salaries and benefits the next biggest cost is the Judge combined they are an estimated \$24,056. For the employees I am doing an expected increase of 5% over last year. Please review the employee benefits and payroll section for the complete breakout of all the employee salary and benefits.

		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
1	EXPENDITURES				
2	Personnel Services				
3	Salaries & Wages				
4	Salaries / Wage	10,843	12,536	15,000	13,808
5	Total Salaries & Wages	10,843	12,536	15,000	13,808
7	Personnel Benefits				
8	FICA Taxes	754	838	1,100	1,056
9	Workers Comp	19	2	25	27
10	Unemployment	10	10	10	14
11	PERS Expense	2,713	2,955	5,000	3,125
12	PERS Side Account	0	0	0	0
13	Group Medical & Life	4,422	4,239	6,000	5,556
14	HRA VEBA Exp	468	468	550	470
15	ASI Flex Exp	0	0	0	0
16	Total Personnel Benefits	8,385	8,512	12,685	10,248
18	Total Personnel Services	19,228	21,048	27,685	24,056
19					
20	Materials & Services				
21	Supplies				
22	Office & Operating Supplies	62	71	100	120
23	Other Supplies	0	0	0	0
24	Total Supplies	62	71	100	120
25					
26	Professional Services				
27	Legal Services	0	0	200	200
28	IT Support	2,628	5,262	4,000	2,000
29	Total Services	2,628	5,262	4,200	2,200
30					
31	Contractual Services				
32	Judge	2,688	3,016	6,000	6,000
33	Interpretation / Bailiff	350	350	700	1,000

**CITY OF DUNDEE 2024-2025 BUDGET**

34		Total Contractual Services	3,038	3,366	6,700	7,000
35						
36		Travel & Training				
37		Employee Development	0	1,548	1,000	1,000
38		Dues & Subscriptions	0	0	100	100
39		Total Travel & Training	0	1,548	1,100	1,100
40						
41		Other Materials & Services				
42		Postage / Shipping	209	171	300	300
43		Bank Charges	373	574	400	400
44		Other Misc Expenses	24	0	100	100
45		Total Other Materials & Services	606	745	800	800
46						
47		Total Materials & Services	6,334	10,992	12,900	11,220
48						
49		Capital Outlay				
50		Computer HW/SW	0	0	0	1,000
51		Total Capital Outlay	0	0	0	1,000
52						
53		Total COURT EXPENDITURES	25,563	32,040	40,585	36,276

**COMMUNITY DEVELOPMENT**

Professional and Contractual Services are the core responsibilities of community development and there is a relationship between building activities happening within the city and the expenses of professional and contractual services. Staff are expecting one or two major construction projects in the coming fiscal year. Therefore, staff in increasing the proposed budget for the planning \$65,000, engineering and architecture \$30,000, and building inspector \$100,000. The costs for these are related to the building activity happening within the city. If the building does not happen the costs will not go up. The rest of the costs in community development are on par with the 2023-2024 budget year.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	EXPENDITURES					
1	Personnel Services					
2	Salaries & Wages					
3		Salaries / Wage	12,778	12,093	11,000	9,678
4	Total Salaries & Wages		12,778	12,093	11,000	9,678
6	Personnel Benefits					
7		FICA Taxes	889	810	900	740
8		Workers Comp	14	647	20	18
9		Unemployment	12	9	10	9
10		PERS Expense	3,217	2,961	4,000	2,250
11		PERS Side Account	0	0	0	0
12		Group Medical & Life	5,199	4,287	5,000	4,167
13		HRA VEBA Exp	550	433	600	353
14		ASI Flex Exp	0	0	0	0
15	Total Personnel Benefits		9,882	9,146	10,530	7,537
17	Total Personnel Services		22,660	21,239	21,530	17,215
18						
19	Materials & Services					
20	Supplies					
21		Office & Operating Supplies	95	142	300	300
22		Small Tools & Minor Equip	0	0	0	0
23	Total Supplies		95	142	300	300
24						
25	Professional Services					
26		Legal Services	3,973	2,205	4,500	4,500
27		IT Support	0	2,156	2,500	10,000
28		Engineering/Architecture	27,782	30,148	20,000	30,000
29		GIS Services	2,100	288	2,000	1,000
30		Planning	25,915	31,336	30,000	65,000
31	Total Professional Services		59,769	66,131	59,000	110,500

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32						
33		Contractual Services				
34		Bldg Inspector	17,791	36,385	30,000	100,000
35		Total Contractual Services	17,791	36,385	30,000	100,000
36						
37		Travel & Training				
38		Council/Committee Developments	2,036	200	500	2,500
39		Employee Development	90	80	200	200
40		Dues & Subscriptions	40	117	50	50
41		Total Travel & Training	2,166	397	750	2,750
42						
43		Other Materials & Services				
44		Postage / Shipping	156	140	300	800
45		Legal Notices	774	184	600	600
46		Rehab Loans/Grants	0	0	0	0
47		YCAP - Relief Program	0	0	0	0
48		CRF Distance Learning Grant	0	0	0	0
49		Other Misc Expenses	0	341	300	0
50		Total Other Materials & Services	931	665	1,200	1,400
51						
52		Total Materials & Services	80,751	103,720	91,250	214,950
53						
54		Capital Outlay				
55		Computer - HW / SW	0	0	0	2,500
56		Total Capital Outlay	0	0	0	2,500
57						
58		Total COMMUNITY DEVELOPMENT EXPENDITURES	103,411	124,960	112,780	234,665

CITY OF DUNDEE 2024-2025 BUDGET

Police Force

**POLICE DEPARTMENT**

The City of Dundee is entering the fourth year of a five-year contract with the City of Newberg. According to the contract the increase in the cost of the contract is related to the increased cost of the police union contract. Speaking with the Police Chief, the 2024-2025 fiscal year that will be 5%.

				Year 22/23 Actual	Year 23/24 Actual	Year 23/24 Budget	Year 24/25 Budget
1	Materials & Services						
2	Contractual Services						
3		Emergency Dispatch (911)	001-04-542-21	0	0	0	
4		Police Services Contract	001-04-542-22	508,018	533,295	560,207	588,000
5		Total Contractual Services		508,018	533,295	560,207	588,000
6							
	Total Materials & Services			508,018	533,295	560,207	588,000
				508,018	533,295	560,207	588,000

**Fire Department**

**FIRE DEPARTMENT**

Eighty-five percent of the fire department budget is in employee salaries. The salary and benefits currently are for a 5% increase in salary. For benefits the biggest increase is in PERS expense \$90,933 and Medical and life \$87,000. The biggest reason for the almost doubling of the personnel is the hiring of a new fire fighter. As mentioned in the revenue section the city received a three-year grant to hire a new firefighter with the goal of making the firefighter permanent. Staff also increased the estimated cost of conflagration wages \$55,000 and reservist's stipend \$25,000. The rest of the expenses are within last fiscal year's expenses. Two notes: First, Staff have not reached a new contract with the firefighters' union. The old contract ends June 30, 2024.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	EXPENDITURES						
1		Personnel Services					
2		Salaries & Wages					
3		Salaries / Wage		308,013	346,215	311,400	420,611
4		Reservists / Stipends		41,523	23,615	20,000	35,000
5		Fire Conflagration Wages		25,542	53,067	55,000	50,000
6		Total Salaries & Wages		375,079	422,897	386,400	505,611
8		Personnel Benefits					
9		FICA Taxes		27,823	31,117	24,000	34,472
10		Workers Comp		18,013	21,357	15,000	20,042
11		Unemployment		373	301	288	355
12		PERS Expense		62,615	73,271	80,500	90,933
13		PERS Side Account		0	0	0	-
14		Group Medical & Life		50,835	48,579	64,000	87,492
15		HRA VEBA Exp		6,150	5,918	7,300	9,400
16		Telephone Allowance		1,350	1,250	0	1,800
17		Total Personnel Benefits		167,159	181,792	191,088	244,494



CITY OF DUNDEE 2024-2025 BUDGET

19		Total Personnel Services	542,238	604,688	577,488	750,105
20						
21		Materials & Services				
22		Supplies				
23		Office/Op Supplies	3,350	8,459	8,000	8,000
24		Small Tools/Minor Equip	1,954	1,354	2,000	3,000
25		Fuel	10,454	12,109	20,000	12,000
26		Uniforms & Clothing	6,622	578	5,000	2,000
27		Total Supplies	22,380	22,500	35,000	25,000
28						
29		Professional Services				
30		Legal Services	10,115	745	5,000	5,000
31		Chaplain Service				3,000
32		IT Support	1,762	1,109	2,300	1,000
33		Total Professional Services	11,877	1,854	7,300	9,000
34						
35		Contractual Services				
36		Emergency Dispatch (911)	20,750	24,478	20,000	24,000
37		Fire Admin Services	22,462	357	1,000	-
38		Dundee Vol Fire Dept	2,250	4,493	3,000	4,000
39		Alarm Monitoring Svcs	432	270	300	300
40		Cooperative Svce Study	0	0	0	-
41		Recruitment Services	2,625	0	1,000	-
42		Leased Equipment	573	1,388	0	-
43		Total Contractual Services	49,092	30,986	25,300	28,300
44						
45		Travel & Training				
46		Employee Development	5,978	6,407	4,000	8,000

CITY OF DUNDEE 2024-2025 BUDGET

47			Dues & Subscriptions	312	2,247	1,500	2,000
48			Total Travel & Training	6,290	8,654	5,500	10,000
49							
50			Insurance				
51			Insurance	22,734	22,520	24,000	22,000
52			Total Insurance	22,734	22,520	24,000	22,000
53							
54			Regulatory Requirements				
55			Equipment Testing	9,559	8,453	10,000	9,000
56			Physical Evaluations	928	662	1,000	1,000
57			Total Regulatory Requirements	10,487	9,115	11,000	10,000
58							
59			Utilities				
60			Electricity	8,141	8,079	12,000	10,000
61			Natural Gas	6,460	6,067	4,000	4,000
62			Telephone & Cable	11,870	12,100	9,000	12,000
63			Total Utilities	26,470	26,246	25,000	26,000
64							
65			Repairs & Maintenance				
66			Equip Maint & Repair	3,076	4,450	5,000	4,000
67			Vehicle Maint & Repair	24,447	19,784	12,000	14,000
68			Bldg Maint / Repair	2,546	1,800	2,500	5,500
69			Grounds Maintenance	1,038	503	200	300
70			Total Repairs & Maintenance	31,108	26,536	19,700	23,800
71							
72			Other Materials & Services				
73			Postage / Shipping	14	18	50	500
74			Other Misc Expenses	553	31	100	200

CITY OF DUNDEE 2024-2025 BUDGET

75			Total Other Materials & Services	567	49	150	700
76							
77			Total Materials & Services	181,006	148,458	152,950	154,800
78							
79			Capital Outlay				
80			Fire Station Improvements	0	0	0	-
81			Computer HW/SW	13,272	220	150	5,000
82			Capital Equipment	0	648	12,000	10,000
83			Protective Clothing	18,050	19,675	25,000	16,000
84			Extrication Equipment	0	289	0	-
85			Washer / Extractor	0	0	0	-
86			Total Capital Outlay	31,322	20,831	37,150	31,000
87							
88			Total FIRE DEPT EXPENDITURES	754,565	773,978	767,588	935,905

**STREET FUND**

**Revenues**

There are three main revenue streams for the street fund. The first is the local tax on fuel. With the change in ownership of the gas station here in Dundee staff are uncertain how much revenue will be generated with this tax. Staff are keeping the amount the same as last fiscal year. The State Highway Trust Fund is appropriated by ODOT and is scheduled to be \$253,080 for 2024 and \$262,234 for 2025. Staff believe \$260,000 is a safe estimate.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES					
1	Taxes					
2		Motor Vehicle fuel Tax	21,722	25,797	30,000	20,000
3		Total Taxes	21,722	25,797	30,000	20,000
4						
5	Intergovernmental Revenue					
6		State Highway Trust Fund	260,554	253,581	255,000	260,000
7		Total Intergovernmental Revenue	260,554	253,581	255,000	260,000
9	Miscellaneous Revenue					
10		Investment Interest	563	4,894	3,000	5,000
11		Other Misc Revenue	0	0	0	0
12		Total Miscellaneous Revenue	563	4,894	3,000	5,000
14	Total Revenue		282,839	284,273	288,000	285,000

**Expenditures**

The salary and benefits have the same increases as in all the other departments. The biggest increase was in the engineering and architecture line item and was related to the design and building out of 9<sup>th</sup> and Alder. Although that project is completed with the expected development of commercial property in Dundee it is expected that the engineer will be busy working with contractors' engineers to ensure that road designs and construction will meet city standards. The city did not complete any street maintenance and repair in the 2023-2024 budget year but expects to get back to doing slurry and fog sealing in the 2024-2025 fiscal year. Staff also increase planting strips and trees to be able to replace dead or dying plants along Highway 99W now that ODOT no longer takes care of it. The city has hired Chehalem Parks and Recreation to maintain 99W in the coming fiscal year. Staff kept the transfer to Street CIP \$70,000.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
16	EXPENDITURES					
17	Personnel Services					
18	Salaries & Wages					
19		Salaries / Wage	24,482	29,684	47,800	34,956
20		Total Salaries and Wages	24,482	29,684	47,800	34,956
21						
22	Personnel Benefits					

CITY OF DUNDEE 2024-2025 BUDGET

23		FICA Taxes	1,790	2,144	3,700	2,587
24		Workers Comp	1,118	583	3,500	65
25		Unemployment	23	25	40	31
26		PERS Expense	5,492	6,441	12,300	8,485
27		PERS Side Account	0	0	0	0
28		Group Medical & Life	6,791	8,420	8,300	10,545
29		HRA VEBA Exp	714	951	1,200	949
30		ASI Flex Exp	0	0	0	0
31		Total Personnel Benefits	15,927	18,563	29,040	22,662
32						
33		Total Personnel Services	40,409	48,248	76,840	57,618
34						
35		Materials & Services				
36		Supplies				
37		Office & Operating Supplies	826	1,582	1,500	1,500
38		Small Tools & Minor Equip	970	827	6,500	2,000
39		Fuel	1,657	1,721	0	2,000
40		Uniforms & Clothing	82	304	500	500
41		Total Supplies	3,534	4,433	8,500	6,000
42						
43		Professional Services				
44		Legal Services	0	1,075	1,500	1,500
45		Engineering/Architecture	25,370	39,363	30,000	30,000
46		IT Support	750	81	1,200	500
47		Other Professional Services	0	0	0	0
48		Total Professional Services	26,120	40,520	32,700	32,000
49						
50		Travel & Training				
51		Employee Development	53	177	200	500
52		Total Travel & Training	53	177	200	500
53						
54		Insurance				
55		Insurance	2,602	2,634	4,000	4,500
56		Total Insurance	2,602	2,634	4,000	4,500
57						
58		Regulatory Requirements				
59		Equipment Testing	36	0	100	150
60		Total Regulatory Requirements	36	0	100	150
61						
62		Utilities				
63		Electricity	520	668	700	1,000

CITY OF DUNDEE 2024-2025 BUDGET

64		Street Lights	25,079	34,410	27,000	35,000
65		Telephone & Cable	1,232	1,492	2,000	1,500
66		Solid Waste & Recycling Svc	0	0	200	100
67		Total Utilities	26,831	36,569	29,900	37,600
68						
69		Repairs & Maintenance				
70		Equipment Maint & Repair	691	828	1,000	1,000
71		Vehicle Maint & Repair	251	619	1,000	1,000
72		Bldg Maint / Repair	29	116	20	100
73		Grounds Maintenance	20	200	50	1,000
74		Street Light Maint/Repair	0	75	500	500
75		Street Sweeping	22,394	30,004	32,000	35,000
76		Street Surface Maint & Repair	58,244	6,586	60,000	60,000
77		Pedestrian Ways	0	0	500	500
78		Planting Strips & Street Trees	2,175	8,560	10,000	30,000
79		Traffic Control	3,475	5,136	4,000	10,000
80		Total Repairs & Maintenance	87,279	52,125	109,070	139,100
81						
82		Interfund Services				
83		Internal Admin Charge	19,092	20,000	20,000	20,000
84		Total Interfund Services	19,092	20,000	20,000	20,000
85						
86		Other Materials & Services				
87		Postage / Shipping	0	49	0	0
88		Recruitment Expense	0	0	0	0
89		Other Misc Expenses	0	125	100	100
90		Total Materials & Services	0	173	100	100
91						
92		Total Materials & Services	165,548	156,632	204,570	239,950
93						
94		Capital Outlay				
95		Capital Equipment	3,800	0	3,500	3,500
96		Total Capital Outlay	3,800	0	3,500	3,500
97						
98		Total EXPENDITURES	209,757	204,879	284,910	301,068
99						
100		EXCESS (deficiency) of REVENUE OVER EXPENDITURES		73,082	79,393	3,090
101						
102		OTHER FINANCING SOURCES (USES)				
103		Transfers Out				

CITY OF DUNDEE 2024-2025 BUDGET

104		Transfer to Street CIP	0	20,000	70,000	70,000
105		Transfer to Equipment Reserve	0	13,500	13,500	13,500
106		Total Transfers Out	0	33,500	83,500	83,500
107						
108		Other Uses				
109		Operating Contingency	0	0	5,000	10,000
110		Total Other Uses	0	0	5,000	10,000
111						
112		Total OTHER FINANCING SOURCES (USES)		0	33,500	78,500
113						
114		NET CHANGE IN FUND BALANCE	73,082	45,893	(75,410)	(109,568)
115						
116		BEGINNING FUND BALANCE	68,359	141,440	216,710	146,534
117						
118		ENDING FUND BALANCE	141,440	187,334	141,300	36,966

**STREET CIIP**

**Revenue**

The revenue for the Street CIP comes from a percentage of the PGE and NWNG Franchise fees. Estimates are in line with the last two years. The local improvement district is paying off the 9<sup>th</sup> Street and Alder projects. Transfer in for 2023-2024 went to the 9<sup>th</sup> and Alder Street projects and the loans will be repaid through Urban Renewal. There are no expected transfers this coming fiscal year.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
1	Franchise Fees					
2		PGE Franchise	27,773	33,349	45,000	54,000
3		NWNG Franchise	8,075	3,185	20,000	10,000
4		Total Franchise Fees	35,848	36,534	65,000	64,000
5						
6	Intergovernmental Revenue					
7		Small City Allotment Grant	100,000	0	100,000	0
8		Total Intergovernmental Revenue	100,000	0	100,000	0
9						
10	Miscellaneous Revenue					
11		Investment Interest	742	3,636	200	3,000
12		LID Assessment - Prin	304,619	12,153	400,000	150,000
13		Urban Renewal Contribution	0	0	0	0
14		Recovered Expenditure - ODOT	0	0	0	0
15		Total Miscellaneous Revenue	305,361	15,790	400,200	153,000
16						
17	Total Revenue		441,210	52,324	565,200	217,000

**Expenses**

The biggest increase in the Capital Outlay expense is to develop a system development charge for streets. Currently the city does not have a system development charge for street improvements and Staff feels that it would be smart to include that in the future in help pay for future development. The loans are the same as the 2023-2024 budget year, although the amount for OTIF Loan 46 has increased due to phase two of the bypass.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
19	Capital Outlay					
20		Street - Land Acquisition	0	0	0	0
21		Overlays	137,972	0	265,000	0
22		Sidewalks	19,616	0	35,000	0
23		TE Sidewalk/Streetscape Hwy 99	27,089	12,598	8,000	0
24		Locust Street LID	0	0	0	0



**CITY OF DUNDEE 2024-2025 BUDGET**

25		9th Street LID	0	0	1,663,000	0
		System Develop Charge				30,000
26			184,678	12,598	1,971,000	30,000
27						
28		Debt Service				
29		OTIF Loan 46 - Principal	27,270	13,312	14,000	14,760
30		OTIF Loan 47 - Principal	12,892	13,224	13,300	13,916
31		OTIF Loan 63 - Principal	76,397	77,925	78,000	80,257
32		OTIF Loan 46 - Interest	13,476	7,061	6,600	5,614
33		OTIF Loan 47 - Interest	5,464	5,132	5,200	4,441
34		OTIF Loan 63 - Interest	14,296	12,768	13,000	10,419
35		Total Debt Service	149,795	129,422	130,100	129,407
36						
37		Total EXPENDITURES	334,473	142,020	2,101,100	159,407
38						
39		EXCESS (deficiency) of REVENUE OVER EXPENDITURES		106,737	(89,697)	(1,535,900)
40						
41		OTHER FINANCING SOURCES (USES)				
42		Loan Proceeds				
43		OTIF Loan 63 Proceeds	0	0	0	0
44		Total Loan Proceeds	0	0	0	0
45						
46		Transfers In				
47		Transfer In from General Fund	0	100,000	0	0
48		Transfer In - Street	0	20,000	70,000	70,000
49		Transfer In - Urban Renewal	0	0	1,500,000	0
50		Total Other Uses	0	120,000	1,570,000	70,000
51						
52		Total OTHER FINANCING SOURCES (USES)		0	120,000	1,570,000
53						
54		NET CHANGE IN FUND BALANCE	106,737	30,303	34,100	127,593
55						
56		BEGINNING FUND BALANCE	73,247	179,984	49,161	336,930
57						
58		ENDING FUND BALANCE	179,984	210,287	83,261	464,523

**STREET RESERVE**

The street reserve fund started to help pay for sidewalks on 3rd Street when they were updated for new building and when the rest of the sidewalks were put in.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
			REVENUES				
1			Miscellaneous Revenues				
2			Investment Interest	236	1,262	300	1,300
3			Total Miscellaneous Revenue	236	1,262	300	1,300
4							
5			Total Revenue	236	1,262	300	1,300
6							
7			EXPENDITURES				
8			Capital Outlay				
9			Street Construction	0	0	46,300	50,637
10			Total Capital Outlay	0	0	46,300	50,637
11							
12			Total EXPENDITURES	0	0	46,300	50,637
13							
14			EXCESS (deficiency) of REVENUE OVER EXPENDITURES		236	1,262	(46,000)
15							
16			NET CHANGE IN FUND BALANCE	236	1,262	(46,000)	(49,337)
17							
18			BEGINNING FUND BALANCE	45,974	46,209	47,509	49,337
19							
20			ENDING FUND BALANCE	46,209	47,471	1,509	0

**STATE REVENUE SHARING FUND**

**Revenue**

The funding for the State Revenue Fund comes from 14% of the Liquor Tax \$33,000 and investment interest \$1,000. Both estimates are in line with the last fiscal year’s amount.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
<b>REVENUES</b>						
	Intergovernmental Revenue					
		Liquor Tax (14%) Receipts	32,202	33,129	32,000	33,000
	Total Intergovernmental Revenue		32,202	33,129	32,000	33,000
	Miscellaneous Revenues					
		Investment Interest	65	834	400	1,000
	Total Miscellaneous Revenue		65	834	400	1,000
	Total Revenue		32,268	33,963	32,400	34,000

**Expenditures**

This year Staff moved the Lobbyist for the Bypass Project from the Tourism Fund to the State Revenue Sharing Fund. This was to allow for more development of the tourism industry. The \$5,000 was the amount asked for by the head of the bypass committee. The gifts to the non-profits are the same as they were approved in the last fiscal year, but Staff increased the transfers to parks up to \$10,000 from \$7,000.

			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
<b>EXPENDITURES</b>						
	Materials & Services					
	Professional Services					
		City Newsletter				15,000
		Lobbyist - Bypass Project	0	0	3,000	5,000
	Total Professional Services		0	0	3,000	20,000
	Contractual Services					
		Newberg Animal Shelter	2,000	2,200	2,400	2,400
		Your Comm Mediators of Yamhill	1,500	1,500	1,700	0
		Dundee Community Committee	1,000	2,000	2,500	2,500
		Yamhill County Transit Area	0	0	0	0
		Promise Pantry Food Bank	2,000	2,200	2,400	2,400
		Homeward Bound Pets Adoption S	1,800	2,000	2,200	2,200

**CITY OF DUNDEE 2024-2025 BUDGET**

	Community Suppers	3,000	3,300	3,500	3,500
	Total Contractual Services	11,300	13,200	14,700	13,000
	Total Materials & Services	11,300	13,200	17,700	33,000
	Capital Outlay				
	Computer HW/SW	4,000	0	4,000	1,000
	Total Capital Outlay	4,000	0	4,000	1,000
	Total EXPENDITURES	15,300	13,200	21,700	34,000
	EXCESS (deficiency) of REVENUE OVER EXPENDITURES		16,968	20,763	10,700
	OTHER FINANCING SOURCES (USES)				
	Transfers Out				
	Transfer to General Fund				38,000
	Transfer to Parks Improv	0	7,000	7,000	10,000
	Total Transfers Out	0	7,000	7,000	48,000
	Total OTHER FINANCING SOURCES (USES)		0	7,000	7,000
	NET CHANGE IN FUND BALANCE	16,968	13,763	3,700	(48,000)
	BEGINNING FUND BALANCE	3,350	20,318	30,817	52,802
	ENDING FUND BALANCE	20,318	34,081	34,517	4,802

**EQUIPMENT RESERVE FUND**

**Revenue**

Much of the reserve fund revenue comes from transfers from other funds. Steet Fund \$13,500, Water Fund \$45,200, Sewer Fund \$35,000, and Storm Water \$15,000. The \$5,000 increase in Storm Water Fund is to better even the spread between funds. Also, as income in the repayment of a loan for work on 99W

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1		Miscellaneous Revenue					
2			Investment Interest	2,129	5,855	5,000	5,000
3			Sale of Surplus Property	0	87,000	0	-
4		Total Miscellaneous Revenue		2,129	92,855	5,000	5,000
5							
6		Total Revenue		2,129	92,855	5,000	5,000

**Expenditures**

The main expenditure in the reserve fund is for a new vacuum truck. This truck sprays water into a hole and vacuums up the dirt and rocks in the hole. It does it quicker and safer than having staff dig the hole or using a backhoe. It was ordered in the 2023-2024 fiscal year and is not scheduled for delivery until July 2024 the new fiscal year.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
8	EXPENDITURES						
9		Capital Outlay					
10			Fire - Equipment & Vehicles	286,098	365,000	0	-
11			PW - Equipment & Vehicles	0	0	350,000	350,000
12		Total Capital Outlay		286,098	365,000	350,000	350,000
13							
14		Debt Service					
15			Key Bank Loan Principal	57,228	0	57,300	
16			Key Bank Loan Interest & Fees	1,471	0	1,500	
17			US Bank Loan Principal	41,188	41,884	55,000	57,878

CITY OF DUNDEE 2024-2025 BUDGET

18			US Bank Loan Interest	3,731	18,009	5,100	2,015
19			Total Debt Service	103,619	59,893	118,900	59,893
20							
21			Total EXPENDITURES	389,717	424,893	468,900	409,893
22							
23			EXCESS (deficiency) of REVENUE OVER EXPENDITURES		(387,587)	(332,037)	(463,900)
24							
25			OTHER FINANCING SOURCES (USES)				
26			Transfers In				
27			Transfer In - General Fund	0	0	0	25,000
28			Transfer In - Street	0	13,500	13,500	13,500
29			Transfer In - Water	0	45,200	45,200	45,200
30			Transfer In - Water CIP	0	0	0	-
31			Transfer In - Sewer	0	14,000	28,000	35,000
32			Transfer In - Storm Water	0	10,000	10,000	15,000
33			Total Transfers In	0	82,700	96,700	133,700
34							
35			Interfund Loans Advanced				
36			Interfund Loan Repaid	0	16,875	25,000	75,000
37			Interfund Loan Int - Repaid	0	14,625	6,500	5,663
38			Total Interfund Loans	0	31,500	31,500	80,663
39							
40			Loan Proceeds				
41			US BANK LOAN PROCEEDS	285,552	0	0	-
42			Total Loan Proceeds	285,552	0	0	-
43							
44			Total OTHER FINANCING SOURCES (USES)		285,552	114,200	128,200
45							
46			NET CHANGE IN FUND BALANCE	(102,035)	(217,837)	(335,700)	(190,530)

CITY OF DUNDEE 2024-2025 BUDGET

47						
48		BEGINNING FUND BALANCE	552,223	450,188	395,970	310,924
49						
50		ENDING FUND BALANCE	450,188	232,351	60,270	120,394

**PARKS FUND**

**Revenue**

Revenue for the parks department comes mostly from grants. The city received a \$250,000 from the Oregon State Parks Department to finish the development of tipsu palach Park. The parks committee has been implementing the plan that was developed for the park. There will also be the transfer of \$10,000 and \$60,000 from the Tourism Fund to keep up with the restrooms and ensure that tipsu palach Park.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1	Intergovernmental Revenue						
2			Intergovernmental Grant	0	0	250,000	150,000
3			State Parks Local Gov't Grant	0	0	75,000	0
4		Total Intergovernmental Revenue			0	0	325,000
5							
6	Miscellaneous Revenue						
7			Investment Interest	22	977	100	2,500
8			Private Grants / Contributions	0	15,360	0	0
9		Total Miscellaneous Revenue		22	16,337	100	2,500
10							
11	Total Revenue			22	16,337	325,100	152,500

**Expenses**

The expenses for the park will be to finish the construction of tipsu palach Park plans for \$250,000 and to ensure that the new restrooms will be clean \$60,000 and that trail and parks maintenance will happen.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	EXPENDITURES						
	Materials & Services						
		Professional Services					
			Engineering/Architecture	3,954	470	10,000	2,000
			Other Professional Services	0	0	0	0
		Total Professional Services		3,954	470	10,000	2,000
		Repairs & Maintenance					
			Parks & Trails Maint/Repair	1,496	11,293	2,000	5,000



**CITY OF DUNDEE 2024-2025 BUDGET**

		tipsu palach Park Maint	0	0	0	56,000
		Total Repairs & Maintenance	1,496	11,293	2,000	61,000
		Total Materials & Services	5,450	11,763	12,000	63,000
		Capital Outlay				
		Project - Viewmont Greenway	0	0	0	0
		Project - First St. Mini-Park	11,804	0	0	10,000
		Project - Park Development	0	0	500,000	250,000
		Total Capital Outlay	11,804	0	500,000	260,000
		Total EXPENDITURES	17,254	11,763	512,000	323,000
		EXCESS (deficiency) of REVENUE OVER EXPENDITURES		(17,232)	4,574	(186,900)
		OTHER FINANCING SOURCES (USES)				
		Transfers In				
		Transfer In - General Fund	0	0	0	0
		Transfer In - St Shared Rev	0	7,000	7,000	10,000
		Transfer In - Tourism	0	80,000	20,000	60,000
		Transfer In- Urban Renewal	0	80,000	20,000	0
		Total Transfers In	0	167,000	47,000	70,000
		Total OTHER FINANCING SOURCES (USES)		0	167,000	47,000
		NET CHANGE IN FUND BALANCE	(17,232)	171,574	(139,900)	(100,500)
		BEGINNING FUND BALANCE	11,923	(5,309)	166,529	112,043
		ENDING FUND BALANCE	(5,309)	166,265	26,629	11,543

**TOURISM FUND**

**Revenue**

Most of the revenue that comes to the Tourism Fund comes from the Transient Room Tax of \$200,000. This tax has been going up the last couple of years since the end of the COVID-19 Restrictions. Although Staff believe that it is approaching its max in its current form. The city received multiple grants in the 2023-2024 fiscal year from Travel Oregon. Staff expect to have the revenue from the Competitive Grant of \$35,000 for the ADA/Parking study of downtown in the fiscal year of 2024-2025 but are not expecting any new grants from Travel Oregon.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1	Taxes						
2			Transient Room Tax	131,583	155,220	200,000	200,000
3		Total Taxes		131,583	155,220	200,000	200,000
4							
5	Intergovernmental Revenue						
6			Oregon Tourism Comm Grant	20,000	28,000	60,000	35,000
7		Total Taxes		20,000	28,000	60,000	35,000
8							
9	Miscellaneous Revenue						
10			Investment Interest	852	4,538	2,500	6,000
11			Private Grants / Contributions	0	0	0	0
12		Total Miscellaneous Revenue		852	4,538	2,500	6,000
13							
14	Total Revenue			152,435	187,759	262,500	241,000

**Expenses**

The expenses for the Tourism Fund are currently unset. Staff have set aside \$175,000 for marketing, website, identity enhancement and agency expenses. However, the Tourism Committee is waiting until they receive a copy of the Tourism Plan to best use the money to achieve the goals of the plan.

Staff set aside \$60,000 for Tourism Facilities. This is meant for the entrance sign on the Southwest entrance of Dundee on 99W and a sign for tipsu palach Park that shows downtown Dundee. Also, transfer \$60,000 up from \$20,000 to take care of the restrooms at tipsu palach Park and the trails.

**CITY OF DUNDEE 2024-2025 BUDGET**

16	EXPENDITURES			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
17			Materials & Services				
18							
19			Lobbyist - Bypass Project	2,650	2,935	3,000	0
20							
21			Total Professional Services	2,650	2,935	3,000	0
22							
23			Contractual Services				
24			Identity Enhancements	38,940	19,109	85,000	0
25			DCA Tourism Website	32,672	14,671	35,000	0
26			Grant Expense - Tourism	173	10,573	0	10,000
			Project Manager				60,000
27			Event Marketing				50,000
28			Agencies Expense	0	1,200	54,000	30,000
			Travel Dundee Coordinator				30,000
29			Marketing - Tourism	13,571	25,565	55,000	45,000
30			Total Contractual Services	85,356	71,118	229,000	225,000
31							
32			Repairs & Maintenance				
33			Maintenance Contract	0	0	20,000	60,000
34			Total Repairs & Maintenance		0	0	20,000
35							
36			Total Materials & Services	88,005	74,053	252,000	285,000
37							
38			Capital Outlay				
39			Tourism Facilities	159,335	0	0	60,000
40			Total Capital Outlay	159,335	0	0	60,000
41							
42			Total EXPENDITURES	247,340	74,053	252,000	345,000
43							
44			OTHER FINANCING SOURCES (USES)				
45			Transfers Out				
46			Transfer Out - Parks	0	80,000	0	
47			Transfer Out - Parks	0	0	20,000	60,000
48			Total Transfers Out	0	80,000	20,000	60,000
49							
50			Total OTHER FINANCING SOURCES (USES)		0	80,000	20,000
51							
52			EXCESS (deficiency) of REVENUE OVER EXPENDITURES		(94,905)	33,706	(9,500)

CITY OF DUNDEE 2024-2025 BUDGET

53						
54		NET CHANGE IN FUND BALANCE	(94,905)	33,706	(9,500)	(164,000)
55						
56		BEGINNING FUND BALANCE	237,312	142,407	14,330	221,140
57						
58		ENDING FUND BALANCE	142,407	176,113	4,830	57,140

**BONDED DEDT**

The citizens of Dundee passed a bond in 2012 to build a new fire station. The bond has a tax rate of 0.0004213 on an assessed value of \$364,187,465 for revenue of \$153,432.18. The prior tax year estimate is \$4,000.

The loan costs for the 2024-2025 fiscal year of \$150,143. The remainder goes to the ending fund balance.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1	Taxes						
2			Current Property Taxes	140,028	140,997	153,000	151,000
3			Prior Property Taxes	204	3,638	4,700	5,000
4				140,233	144,636	157,700	156,000
5	Miscellaneous Revenue						
6			Investment Interest	204	619	200	1,000
7			Total Miscellaneous Revenue		204	619	200
8							
9	Total Revenue			140,436	145,255	157,900	157,000
10							
11	EXPENDITURES						
12	Debt Service						
13			Rural Dev Loan - Principal	83,690	89,002	84,000	94,651
14			Rural Dev Loan - Interest	66,453	61,141	67,000	55,492
15			Total Debt Service	150,143	150,143	151,000	150,143
16							
17	Total EXPENDITURES			150,143	150,143	151,000	150,143
18							
19	EXCESS (deficiency)REVENUE OVER EXPENDITURES				(9,707)	(4,888)	6,900
20							
21	NET CHANGE IN FUND BALANCE			(9,707)	(4,888)	6,900	6,857
22							
23	BEGINNING FUND BALANCE			22,899	13,192	14,127	33,151
24							
25	ENDING FUND BALANCE			13,192	8,304	21,027	40,008

**WATER FUND**

**Revenue**

Water revenue is derived from the sale of water, account set up fees, delinquent fees, and meter installations. The City of Dundee has not had a water rate increase since 2020 when it kept the base rate the same but increased the water costs by 1.2%. Currently the city is losing \$4.47 per every 500-acre foot of water it delivers to residential customers. Staff are expecting to see an increase in the city’s water rate next fiscal year. Not knowing the rate increase, staff has entered \$740,000 as a place holder. The rest of the revenue is expected to stay the same as in previous years.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1	Charges for Services						
2			User Charges	699,531	704,663	730,000	740,000
3			Bulk Water - Metered	22,018	1,857	2,500	10,000
4			Bulk Water - Un-Metered	920	120	0	0
5			Delinquent Fees	9,374	10,204	10,000	10,000
6			Acct Setup Fees	1,340	1,470	1,600	1,600
7			Meter Installation	2,746	5,200	5,000	5,000
8			Total Charges for Services	735,928	723,514	749,100	766,600
9							
10	Miscellaneous Revenue						
11			Investment Interest	1,604	9,041	6,000	10,000
12			Capital Contributions	5,000	0	0	0
13			Other Misc Revenue	0	2,315	0	0
14			Total Miscellaneous Revenue	6,604	11,356	6,000	10,000
15							
16			Total REVENUE	742,532	734,870	755,100	776,600

**Expenses**

The water expenses are expected to stay the same as in the last fiscal year with the exception being the increase in personnel costs and water meters. Last fiscal year the city hired a leak detection company to listen to the city pipes. This was after the city had consecutive water loss of 25 and 30 percent in consecutive months. The listening test came back with no significant leaks. This leads staff to believe that the issue is with the old mechanical meters. Mechanical meters begin to fail after ten years on the side of the customer. Most of the meters in Dundee are fifteen to twenty years old. That and the city was unable to get the mechanical meters in stock to replace old and broken meters has led staff to change the meters used from mechanical to pressurized meters. Staff began to change the type of meters installed over the last fiscal year by replacing them with larger meters. Increasing amount for water meters/radios from \$30,000 to

CITY OF DUNDEE 2024-2025 BUDGET

\$50,000 will speed up the conversion. When the pressure meters are in place the public works staff will be able to find water leaks between the meters.

18	EXPENDITURES		Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
19	Personnel Services					
20		Salaries & Wages				
21		Salaries / Wage	132,885	176,226	189,400	202,455
22		Total Salaries & Wages	132,885	176,226	189,400	202,455
23						
24	Personnel Benefits					
25		FICA Taxes	9,637	12,353	12,800	15,042
26		Workers Comp	2,008	1,703	2,500	4,118
27		Unemployment	125	149	200	189
28		PERS Expense	30,241	34,565	40,400	43,740
29		PERS Side Account	0	0	0	0
30		Group Medical & Life	42,981	51,544	48,600	73,608
31		HRA VEBA Exp	4,327	5,874	5,000	5,620
32		ASI Flex Exp	0	0	0	0
33		Total Personnel Benefits	89,320	106,189	109,500	142,317
34						
35	Total Personnel Services		222,205	282,415	298,900	344,772
36						
37	Materials & Services					
38	Supplies					
39		Office & Operating Supplies	2,295	3,821	3,000	4,500
40		Small Tools & Minor Equip	3,529	2,460	4,000	4,500
41		Fuel	3,372	3,442	5,000	5,500
42		Uniforms & Clothing	164	608	600	650
43		Chemicals	5,310	4,498	7,500	8,000
44		Total Supplies	14,669	14,827	20,100	23,150
45						
46	Professional Services					
47		Legal Services	75	1,049	2,000	2,000
48		Engineering/Architecture	6,130	18,564	5,000	5,000
49		IT Support	4,457	12,012	2,500	3,000
50		Total Professional Services	10,662	31,625	9,500	10,000
51						
52	Contractual Services					
53		Contract Water	11,544	14,002	15,000	25,000
54		Total Contractual Services	11,544	14,002	15,000	25,000
55						
56	Travel & Training					

CITY OF DUNDEE 2024-2025 BUDGET

57		Employee Development	699	1,340	2,500	3,000
58		Dues & Subscriptions	291	283	350	350
59		Total Travel & Training	990	1,624	2,850	3,350
60						
61		Insurance				
62		Insurance	8,581	13,009	15,000	16,000
63		Total Insurance	8,581	13,009	15,000	16,000
64						
65		Regulatory Requirements				
66		Certification & Permits	3,363	5,449	3,500	5,000
67		Lab Testing	484	8,470	6,000	12,000
68		Equipment Testing	72	23	200	200
69		Total Regulatory Requirements	3,919	13,942	9,700	17,200
70						
71		Utilities				
72		Electricity	39,789	44,093	51,300	60,000
73		Telephone & Cable	4,183	2,813	4,500	4,500
74		Solid Waste & Recycling Svc	0	0	50	50
75		Total Utilities	43,972	46,905	55,850	64,550
76						
77		Repairs & Maintenance				
78		Equipment Maint & Repair	1,426	2,000	2,500	3,000
79		Vehicle Maint & Repair	502	1,239	1,500	1,500
80		Bldg Maint / Repair	668	232	700	700
81		Grounds Maintenance	24	399	500	500
82		Storage & Supply Repair / Main	17,000	1,176	15,000	15,000
83		Distribution Sys Repair/Main	8,493	20,771	25,000	25,000
84		Total Repairs & Maintenance	28,114	25,817	45,200	45,700
85						
86		Interfund Services				
87		Internal Admin Charge	97,296	140,000	140,000	140,000
88		Total Interfund Services	97,296	140,000	140,000	140,000
89						
90		Other Materials & Services				
91		Postage / Shipping	2,465	4,256	3,000	3,500
92		Legal Notices	0	0	0	100
93		Bank Charges	7,199	8,023	6,000	8,500
94		Recruitment Expense	0	0	0	0
95		Other Misc Expenses	0	0	0	0
96		Total Other Materials & Services	9,665	12,279	9,000	12,100
97						



**CITY OF DUNDEE 2024-2025 BUDGET**

98		Total Materials & Services	229,412	314,030	322,200	357,050
99						
100		Capital Outlay				
101		Computer HW/SW	359	3,311	3,500	4,000
102		Capital Equipment	0	0	0	0
103		Water Utility Infrastructure	0	11,675	0	0
104		Water Meters / Radios	10,494	37,812	30,000	50,000
105		Meter Read Equipment	13,558	0	0	0
106		Hydrants	2,848	47	5,000	10,000
107		Total Capital Outlay	27,260	52,845	38,500	64,000
108						
109		Total EXPENDITURES	478,876	649,290	659,600	765,822
110						
111		EXCESS (deficiency) REVENUE OVER EXPENDITURES	263,656	85,580	95,500	10,778
112						
113		OTHER FINANCING SOURCES (USES)				
114		Transfers Out				
115		Transfer to General Fund	35,931	36,414	45,000	45,000
116		Transfer to Equipment Reserve	0	45,200	45,200	45,200
117		Transfer to Water CIP	0	110,000	0	110,000
118		Total Transfers Out	35,931	191,614	90,200	200,200
119						
120		Other Uses				
121		Operating Contingency	0	0	50,000	10,000
122		Total Other Uses	0	0	50,000	10,000
123						
124		Total OTHER FINANCING SOURCES (USES)	35,931	191,614	40,200	210,200
125						
126		NET CHANGE IN FUND BALANCE	227,725	(106,034)	55,300	(199,422)
127						
128		BEGINNING FUND BALANCE	117,079	344,804	66,597	240,156
129						
130		ENDING FUND BALANCE	344,804	238,770	121,897	40,734

The staff is also suggesting an increase in the transfer to the Water CIP to plan/save for larger water projects. From zero to \$110,000.

**WATER CIP**

**Revenue**

Water revenue comes from system development charges, grants, and transfers. In the 2023-2024 fiscal year the building of the new elementary school increased the revenue for the system development charges, because of the expected construction to start within Dundee staff has budgeted higher in the 2024-2025 budget year \$85,000 compared to \$65,500. Staff also increased transfers from the water fund from zero to \$110,000.

In the last fiscal year, the city’s water system tested positive for PSAF which is a name for a forever chemical that seeps into the ground and then into the water table. This is an increasing problem within the country. This made the city eligible for a grant from the Oregon Health Authority to figure out a way to remove the PSAF from the well that has tested positive. The \$500,000 is a place holder until the city receives word that we have received the grant.

					Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES							
1	Charges for Services							
2				SDC - Improvements	28,862	52,137	0	70,000
3				SDC - Reimbursement	5,870	9,162	10,000	13,000
4				SDC - Compliance	601	1,053	55,500	2,000
5				Total Charges for Services	35,333	62,352	65,500	85,000
6								
7	Miscellaneous Revenue							
8				Investment Interest	95	374	400	10,000
9				Settlements	0	0	0	0
10				Capital Contributions	30,680	3,105	10,000	3,000
11				Grant Revenue				500,000
12				Total Miscellaneous Revenue	30,775	3,480	10,400	513,000
13								
14	Total REVENUE				66,108	65,832	75,900	598,000

**Expenses**

The biggest increase is in the wells/pumps line. This is where the grant for the PSAF will be spent. The budget also includes \$30,000 for the water funds share of a system development charge study. The \$200,000 in distribution systems is there in case of an emergency.

16	EXPENDITURES				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
17				Capital Outlay				
18				Distribution Systems	1,148	63,720	200,000	100,000
19				Wells/Pump Station	0	0	0	550,000
20				Master Plan Update	7,339	3,878	0	30,000

**CITY OF DUNDEE 2024-2025 BUDGET**

21			Total Capital Outlay	8,487	67,597	200,000	680,000
22							
23			Debt Service				
24			IFA Loan Principal	0	0	0	0
25			IFA Loan Interest	0	0	0	0
26			US Bank Loan Principal	114,961	114,881	0	0
27			US Bank Loan Interest	2,242	1,514	0	0
28				117,203	116,395	0	0
29							
30			Total EXPENDITURES	125,690	183,992	200,000	680,000
31							
32			EXCESS (deficiency) of REVENUE OVER EXPENDITURES		(59,582)	(118,160)	(124,100)
33							
34			OTHER FINANCING SOURCES (USES)				
35			Transfers In				
36			Transfer In from General Fund	0	363,602	0	0
37			Transfer In - Water	0	110,000	0	110,000
38			Total Other Uses	0	473,602	0	110,000
39							
40			Interfund Loan Received (Paid)				
41			Interfund Loan Repaid - Equip	0	16,875	25,000	75,000
42			Interfund Loan Int - Equip Rsv	0	14,625	6,500	5,663
43			Total Loan Proceeds	0	31,500	31,500	80,663
44							
45			Total OTHER FINANCING SOURCES (USES)	0	442,102	31,500	190,663
46							
47			NET CHANGE IN FUND BALANCE	(59,582)	323,942	(155,600)	108,663
48							
49			BEGINNING FUND BALANCE	24,066	(35,516)	186,198	57,029
50							
51			ENDING FUND BALANCE	(35,516)	288,426	30,598	165,692

**SEWER FUND**

**Revenues**

The sewer fund revenue comes from the sewer charges, investment interest and transfers. Sewer charges are developed in the following way: Sewer Base Charge - \$71.46 per dwelling unit. Includes 550 cubic feet consumption. Consumption is based on the water use recorded by the water meter. Sewer Volume Charge- 551 cubic feet and over-0.0935 per cubic of water consumption through the month of November through March. April through October irrigation average as explained below is used to charge the sewer rate.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1	Charges for Services						
2			User Charges - Sewer	1,341,816	1,358,866	1,350,000	1,400,000
3			Total Taxes	1,341,816	1,358,866	1,350,000	1,400,000
4							
5	Miscellaneous Revenue						
6			Investment Interest	766	4,008	2,500	9,000
7			Other Misc Revenue	0	0	0	0
8			Total Miscellaneous Revenue	766	4,008	2,500	9,000
9							
10			Total REVENUE	1,342,582	1,362,874	1,352,500	1,409,000

**Expenses**

The increase in expenses comes from the personnel services, up \$23,000, insurance up \$10,000 to \$35,100. Electricity up 7% to 107,000. Staff have also increased the Treatment Facility repair and maintenance up to \$100,000 from \$65,000. Over the last fiscal year, the effluent plant has had multiple pump and electrical issues. This culminated in the plant overflowing last February. This increase is to ensure that the any issues in the plant can be fixed and to start planning a way to store wastewater during a weather event. Staff increased the transfer to sewer CIP to pay the principal and interest for the loan that built the effluent plant. Finally, added \$100,000 for contingency.

12	EXPENDITURES			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
13			Personnel Services				
14			Salaries & Wages				
15			Salaries / Wage	129,495	131,679	140,000	172,756
16			Total Salaries & Wages	129,495	131,679	140,000	172,756
17							

CITY OF DUNDEE 2024-2025 BUDGET

18		Personnel Benefits				
19		FICA Taxes	9,464	9,244	13,400	13,171
20		Workers Comp	1,305	2,191	300	328
21		Unemployment	123	93	200	159
22		PERS Expense	28,979	28,712	55,000	37,317
23		PERS Side Account	0	0	0	0
24		Group Medical & Life	37,638	36,647	47,000	55,031
25		HRA VEBA Exp	4,430	3,990	5,000	5,836
26		ASI Flex Exp	0	0	150	0
27		Total Personnel Benefits	81,938	80,876	121,050	111,842
28						
29		Total Personnel Services	211,433	212,555	261,050	284,598
30						
31		Materials & Services				
32		Supplies				
33		Office & Operating Supplies	2,019	5,100	5,000	6,000
34		Small Tools & Minor Equip	1,613	3,944	3,000	3,000
35		Fuel	2,606	2,581	6,000	5,000
36		Uniforms & Clothing	123	456	900	1,000
37		Chemicals	6,473	6,180	9,000	9,000
38		WWTP Lab	2,653	7,324	3,000	10,000
39		Total Supplies	15,487	25,585	26,900	34,000
40						
41		Professional Services				
42		Legal Services	1,860	0	2,000	2,000
43		Engineering/Architecture	31,053	43,245	40,000	40,000
44		IT Support	4,457	14,490	3,000	5,000
45		Total Professional Services	37,370	57,735	45,000	47,000
46						
47		Contractual Services				
48		Alarm Monitoring Services	2,461	809	2,500	1,000
49		Total Contractual Services	2,461	809	2,500	1,000
50						
51		Travel & Training				
52		Employee Development	818	382	2,000	3,000
53		Dues & Subscriptions	291	283	350	350
54		Total Travel & Training	1,109	665	2,350	3,350
55						
56		Insurance				
57		Insurance	19,440	21,974	25,000	35,100
58		Total Insurance	19,440	21,974	25,000	35,100

CITY OF DUNDEE 2024-2025 BUDGET

59							
60			Regulatory Requirements				
61			Certification & Permits	5,997	3,479	5,000	5,000
62			Lab Testing	0	280	1,500	3,000
63			Equipment Testing	944	920	1,100	1,000
64			Physical Evaluations	0	0	0	0
65			Total Regulatory Requirements	6,941	4,679	7,600	9,000
66							
67			Utilities				
68			Electricity	74,355	81,850	91,200	107,000
69			Telephone & Cable	2,858	2,415	4,500	4,500
70			Solid Waste & Recycling Svc	4,740	4,660	4,600	5,000
71			Total Utilities	81,953	88,924	100,300	116,500
72							
73			Repairs & Maintenance				
74			Equipment Maint & Repair	1,096	1,199	1,100	1,200
75			Vehicle Maint & Repair	376	929	1,000	1,000
76			Bldg Maint / Repair	272	3,662	500	500
77			Grounds Maintenance	18	300	350	1,000
78			Distribution Sys Repair/Main	0	0	0	0
79			Treatment Facility Repair/Main	33,074	62,952	65,000	80,000
80			Collection System	3,032	0	3,000	1,000
81			Infiltration/Inflow	25,436	0	25	25
82			Bio Solids Disposal	0	120	48,000	75,000
83			Total Repairs & Maintenance	63,304	69,162	118,975	159,725
84							
85			Interfund Services				
86			Internal Admin Charge	93,204	120,000	120,000	120,000
87			Total Interfund Services	93,204	120,000	120,000	120,000
88							
89			Other Materials & Services				
90			Postage / Shipping	3,764	3,640	3,000	4,000
91			Bank Charges	6,022	8,023	7,000	9,000
92			Recruitment Expense	0	0	0	0
93			Other Misc Expenses	0	0	0	0
94			Total Other Materials & Services	9,786	11,664	10,000	13,000
95							
96			Total Materials & Services	331,056	401,196	458,625	538,675
97							
98			Capital Outlay				
99			Computer HW/SW	2,236	1,253	1,000	2,500

**CITY OF DUNDEE 2024-2025 BUDGET**

100			Capital Equipment	4,940	2,045	0	3,000
101			Total Capital Outlay	7,176	3,298	1,000	5,500
102							
103			Total EXPENDITURES	549,665	617,049	720,675	828,773
104							
105			EXCESS (deficiency) of REVENUE OVER EXPENDITURES		792,917	745,824	631,825
106							
107			OTHER FINANCING SOURCES (USES)				
108			Transfers Out				
109			Transfer to General Fund	66,871	67,943	75,000	75,000
110			Transfer to Equipment Reserve	0	14,000	28,000	35,000
111			Transfer to Sewer CIP	680,004	500,000	500,000	700,000
112			Total Transfers Out	746,875	581,943	603,000	810,000
113							
114			Other Uses				
115			Operating Contingency	0	0	0	100,000
116			Total Other Uses	0	0	0	100,000
117							
118			Total OTHER FINANCING SOURCES (USES)		746,875	581,943	603,000
119							
120			NET CHANGE IN FUND BALANCE	46,042	163,881	28,825	(329,773)
121							
122			BEGINNING FUND BALANCE	85,103	131,145	393,534	381,428
123							
124			ENDING FUND BALANCE	131,145	295,027	422,359	51,655

**SEWER CIP**

**Revenue**

The revenue for the sewer CIP comes from system development charges, investments, and transfers. Staff expect increased system development charges from development currently going through the planning department. The transfers are to pay for the DEQ loan for the effluent plant.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
<b>REVENUES</b>							
Intergovernmental Revenue							
			Yamhill County ARPA Grants	448,500	0	0	
			<b>Total Intergovernmental Revenue</b>	<b>448,500</b>	<b>0</b>	<b>0</b>	
Charges for Services							
			SDC - Improvements	2,215	15,273	8,000	20,000
			SDC - Reimbursement	10,151	46,235	35,000	85,000
			SDC - Compliance	340	1,800	500	3,000
			<b>Total Charges for Services</b>	<b>12,706</b>	<b>63,308</b>	<b>43,500</b>	<b>108,000</b>
Miscellaneous Revenue							
			Investment Interest	4,171	17,774	2,000	10,000
			Capital Contributions	0	0	0	0
			Urban Renewal Contribution	0	0	0	0
			<b>Total Miscellaneous Revenue</b>	<b>4,171</b>	<b>17,774</b>	<b>2,000</b>	<b>10,000</b>
			<b>Total REVENUE</b>	<b>465,377</b>	<b>81,082</b>	<b>45,500</b>	<b>118,000</b>

**Expenses**

The biggest expense in the sewer CIP is the payment to DEQ for the CWSRF loan for the effluent plant. There is also a \$30,000 expense for the system development charge study.

19	EXPENDITURES			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
20			Capital Outlay				
21			Treatment Facilities	121,227	443,342	0	30,000
22			Collection System	6,225	172,030	500,000	200,000
23			<b>Total Capital Outlay</b>	<b>127,452</b>	<b>615,372</b>	<b>500,000</b>	<b>230,000</b>
24							
25			Debt Service				



**CITY OF DUNDEE 2024-2025 BUDGET**

26				DEQ CWSRF Loan Repayment	475,769	500,554	500,000	522,427
27				DEQ CWSRF Loan Interest & Fees	177,405	150,144	140,000	100,447
28				US Bank Loan Principal	11,350	11,274	0	0
29				US Bank Loan Interest	449	431	0	0
30				Total Debt Service	664,973	662,403	640,000	622,874
31								
32				Total EXPENDITURES	792,425	1,277,775	1,140,000	852,874
33								
34				EXCESS (deficiency) of REVENUE OVER EXPENDITURES		(327,048)	(1,196,693)	(1,094,500)
35								
36				OTHER FINANCING SOURCES (USES)				
37				Transfers In				
38				Transfer In from General Fund	0	263,602	0	0
39				Transfer In - Sewer	680,004	500,000	500,000	700,000
40				Total Other Uses	680,004	763,602	500,000	700,000
41								
42				Total OTHER FINANCING SOURCES (USES)		680,004	763,602	500,000
43								
44				NET CHANGE IN FUND BALANCE	352,956	(433,091)	(594,500)	(34,874)
45								
46				BEGINNING FUND BALANCE	606,903	959,860	847,797	483,615
47								
48				ENDING FUND BALANCE	959,860	526,768	253,297	448,741

**STORM WATER FUND**

**Revenue**

Stormwater service fees shall be based on the total impervious surface of developed properties. The average impervious surface area of a single-family residence in Dundee is assumed to be 3,000 square feet. Residential units are \$6.00 a month, Nonresidential/multifamily are \$6.00 a month plus \$.20 per hundred square feet. This brings in an expected \$110,000 to \$111,000 a year.

				Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES						
1	Charges for Services						
2			User Charges	110,923	111,980	110,500	111,500
3			Total Taxes	110,923	111,980	110,500	111,500
4							
5	Miscellaneous Revenue						
6			Investment Interest	176	1,939	1,000	3,000
7			Other Misc Revenue	0	0	0	0
8			Total Miscellaneous Revenue	176	1,939	1,000	3,000
9							
10	Total REVENUE			111,098	113,918	111,500	114,500

**Expenses**

The major expenses for the storm water fund are personnel at \$373,344, engineering/architecture at \$30,000 and transfers to equipment reserve fund and storm water CIP \$15,000 and \$20,000, respectively. The personnel service will be focused on cleaning up the water catch basins and other water streams to reduce water issues to the soil.

12	EXPENDITURES			Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
13	Personnel Services						
14			Salaries & Wages				
15			Salaries / Wage	17,853	19,348	27,000	19,135
16			Total Salaries & Wages	17,853	19,348	27,000	19,135
17							
18	Personnel Benefits						
19			FICA Taxes	1,299	1,358	1,920	1,438
20			Workers Comp	858	(39)	152	37
21			Unemployment	17	16	50	41
22			PERS Expense	3,982	4,045	7,800	4,224
23			PERS Side Account	0	0	0	0
24			Group Medical & Life	5,503	5,718	6,300	6,923

CITY OF DUNDEE 2024-2025 BUDGET

25		HRA VEBA Exp	587	643	1,100	1,546
26		ASI Flex Exp	0	0	0	0
27		Total Personnel Benefits	12,246	11,741	17,322	14,209
28						
29		Total Personnel Services	30,099	31,088	44,322	33,344
30						
31		Materials & Services				
32		Supplies				
33		Office & Operating Supplies	424	670	500	550
34		Small Tools & Minor Equip	483	718	800	800
35		Fuel	828	860	1,000	1,000
36		Uniforms & Clothing	41	152	100	50
37		Total Supplies	1,776	2,400	2,400	2,400
38						
39		Professional Services				
40		Legal Services	0	6,499	100	100
41		Engineering/Architecture	17,328	20,697	30,000	30,000
42		IT Support	139	2,541	2,500	3,500
43		Total Professional Services	17,467	29,736	32,600	33,600
44						
45		Travel & Training				
46		Employee Development	11	79	100	100
47		Total Travel & Training	11	79	100	100
48						
49		Insurance				
50		Insurance	300	228	275	700
51		Total Insurance	300	228	275	700
52						
53		Regulatory Requirements				
54		Equipment Testing	18	0	50	100
55		Certification & Permits	6	18	20	50
56		Total Regulatory Requirements	24	18	70	150
57						
58		Utilities				
59		Electricity	240	322	350	1,000
60		Telephone & Cable	616	789	800	800
61		Solid Waste & Recycling Svc	0	0	50	50
62		Total Utilities	856	1,111	1,200	1,850
63						
64		Repairs & Maintenance				
65		Equipment Maint & Repair	345	333	400	400

**CITY OF DUNDEE 2024-2025 BUDGET**

66			Vehicle Maint & Repair	125	310	400	400
67			Bldg Maint / Repair	14	58	100	100
68			Grounds Maintenance	6	100	50	100
69			Collection Sys R/M - Stm Wtr	1,668	1,589	2,000	2,000
70			Total Repairs & Maintenance	2,159	2,389	2,950	3,000
71							
72			Interfund Services				
73			Internal Admin Charge	12,804	14,000	14,000	14,000
74			Total Interfund Services	12,804	14,000	14,000	14,000
75							
76			Other Materials & Services				
77			Postage / Shipping	12	29	0	0
78			Recruitment Expense	0	0	50	50
79			Other Misc Expenses	0	0	50	50
80			Total Other Materials & Services	12	29	100	100
81							
82			Total Materials & Services	35,409	49,991	53,695	55,900
83							
84			Total EXPENDITURES	65,507	81,079	98,017	89,244
85							
86			EXCESS (deficiency) of REVENUE OVER EXPENDITURES		45,591	32,839	13,483
87							
88			OTHER FINANCING SOURCES (USES)				
89			Transfers Out				
90			Transfer to Equipment Reserve	0	10,000	10,000	15,000
91			Transfer to Storm Water CIP	0	20,000	0	20,000
92			Total Transfers Out	0	30,000	10,000	35,000
93							
94			Other Uses				
95			Operating Contingency	0	0	2,000	2,000
96			Total Other Uses	0	0	2,000	2,000
97							
98			Total OTHER FINANCING SOURCES (USES)	0	30,000	8,000	37,000
99							
100			NET CHANGE IN FUND BALANCE	45,591	2,839	5,483	(11,744)
101							
102			BEGINNING FUND BALANCE	5,627	51,218	44,824	74,822
103							
104			ENDING FUND BALANCE	51,218	54,057	50,307	63,078

**STORM WATER CIP**

**Revenue**

The revenue for the storm water CIP comes from system development charges, investments, and transfers, because of the expected construction in Dundee in the next fiscal year staff increased the system development charge revenue to \$170,000 from \$27,000 the previous fiscal year.

					Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
	REVENUES							
1	Charges for Services							
2				SDC - Improvements	1,948	11,976	15,000	70,000
3				SDC - Reimbursement	2,924	9,443	12,000	100,000
4			Total Charges for Services		4,872	21,420	27,000	170,000
5								
6	Miscellaneous Revenue							
7				Investment Interest	263	1,070	800	7,000
8				Capital Contributions	0	0	0	0
9			Total Miscellaneous Revenue		263	1,070	800	7,000
10								
11		Total REVENUE			5,135	22,490	27,800	177,000
12								
13	EXPENDITURES							
14		Capital Outlay						
15				Master Plan Update	990	6,000	6,000	95,000
16				Storm Water Infrastructure	0	0	20,000	20,000
17		Total Capital Outlay			990	6,000	26,000	115,000

**Expenses**

The major increase is to pay for the Storm water Master Plan and system development charge update from \$6,000 to \$95,000. Storm water infrastructure is the same at \$20,000.

					Year 21/22 Actual	Year 22/23 Actual	Year 23/24 Budget	Year 24/25 Budget
13	EXPENDITURES							
14		Capital Outlay						
15				Master Plan Update	990	6,000	6,000	95,000
16				Storm Water Infrastructure	0	0	20,000	20,000
17		Total Capital Outlay			990	6,000	26,000	115,000
18								
19		Debt Service						

CITY OF DUNDEE 2024-2025 BUDGET

20				Key Bank Loan Interest & Fees	0	0	0	0
21				US Bank Loan Principal	22,700	22,541	0	0
22				US Bank Loan Interest	898	890	0	0
23				Total Debt Service	23,598	23,431	0	0
24								
25				Total EXPENDITURES	24,588	29,431	26,000	115,000
26								
27				EXCESS (deficiency) of REVENUE OVER EXPENDITURES		(19,453)	(6,941)	1,800
28								
29				OTHER FINANCING SOURCES (USES)				
30				Transfers In				
31				Transfer In - Storm Water	0	20,000	0	20,000
32				Total Transfers In	0	20,000	0	20,000
33								
34				Total OTHER FINANCING SOURCES (USES)	0	20,000	0	20,000
35								
36				NET CHANGE IN FUND BALANCE	(19,453)	13,059	1,800	82,000
37								
38				BEGINNING FUND BALANCE	68,258	48,805	51,233	247,716
39								
40				ENDING FUND BALANCE	48,805	61,864	53,033	329,716