

**RESOLUTION NO. 12/13-10
CITY OF DAYTON, OREGON**

Title: A Resolution Designating 2011/2012 Ending Fund Balances for Specific Uses in 2012/2013

WHEREAS, on July 7, 2008, the Dayton City Council adopted Resolution #08/09-06, "A Resolution Adopting General Fiscal Policies for the City of Dayton" (hereinafter called "Fiscal Policies"); and

WHEREAS, GASB 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2011, requires fund balances to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent; and

WHEREAS, on May 2, 2011 the Dayton City Council adopted Resolution 10/11-29, "A Resolution Adopting Amendment #1 to Resolution # 08/09-06; and

WHEREAS the City Manager and/or the City Recorder has the authority to assign ending fund balances; and

WHEREAS, pursuant to Section 8.A.3 ending fund balances that have been assigned as committed can only be used as directed by formal action of the City Council;

The City of Dayton resolves as follows:

- 1) **THAT** the City Council hereby makes the following commitments as identified in Exhibit A, attached hereto and made a part hereof; and
- 2) **THAT** this resolution shall become effective immediately upon adoption.

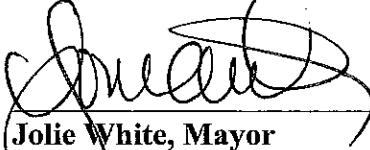
ADOPTED this 5th day of November 2012.

In Favor Bixler, Blackburn, Evers, Utt, White, Wytoski

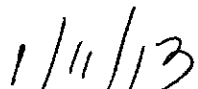
Opposed None

Absent Frank

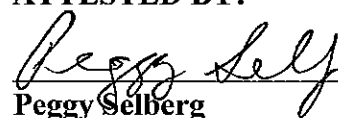
Abstained None



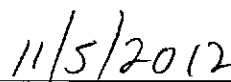
Jolie White, Mayor



Date of Signing

ATTESTED BY:


**Peggy Selberg
City Recorder**



Date of Enactment

ATTACHMENT: Exhibit A

CITY OF DAYTON
FUND BALANCE AND NET ASSETS
FYE 2011-12

<u>Fund Number</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>
100- General	\$ -	\$ -	\$ -	\$ -	\$ 410,814	\$ 410,814
101- Local Option	\$ -	\$ -	\$ 74,310	\$ -	\$ -	\$ 74,310
200- Street Fund	\$ -	\$ 131,121	\$ -	\$ -	\$ -	\$ 131,121
300- Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400- Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500- State Revenue	\$ -	\$ -	\$ 14,074	\$ -	\$ -	\$ 14,074
600- Water Systems Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700- Sewer Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
750- Equip Replacement	\$ -	\$ -	\$ 72,149	\$ -	\$ -	\$ 72,149
760- Building Reserve	\$ -	\$ -	\$ 33,992	\$ -	\$ -	\$ 33,992
770- Street Reserve	\$ -	\$ -	\$ 102,790	\$ -	\$ -	\$ 102,790
780- Parks Reserve	\$ -	\$ -	\$ 41,607	\$ -	\$ -	\$ 41,607
850- Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ -	\$ -
Total	\$ -	\$ 131,121	\$ 338,922	\$ -	\$ 410,814	\$ 880,857