

**AMENDED AGENDA
DAYTON CITY COUNCIL
REGULAR SESSION**



DATE: MONDAY, APRIL 03, 2023
TIME: 6:30 PM
PLACE: DAYTON CITY HALL ANNEX – 408 FERRY STREET, DAYTON, OREGON
VIRTUAL: ZOOM MEETING – ORS 192.670/HB 2560

You may join the Council Meeting online via Zoom Meeting at: <https://us06web.zoom.us/j/89842350238>
or you can call in and listen via Zoom: 1 346 248-7799 or 1 720 707-2699

Dayton – Rich in History . . . Envisioning Our Future

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>PAGE #</u>
A.	CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B.	ROLL CALL	
C.	APPEARANCE OF INTERESTED CITIZENS	
	The public is encouraged to relay concerns and/or comments to the City Council in one of the following methods:	
	<ul style="list-style-type: none"> • Email – any time up to 5:00 p.m. the day of the meeting to myork@daytonoregon.gov. The Mayor will read the comments emailed to the City Recorder. • Appear in person – if you would like to speak during public comment, please sign-up on the sign-in sheet located on the table when you enter the Council Chambers. • Appear by Telephone only – please sign up prior to the meeting by emailing the City Recorder at myork@daytonoregon.gov. (The chat function is not available when calling by phone into Zoom.) • Appear virtually via Zoom – once you are in the meeting, send a chat directly to the City Recorder, Melissa York, use the raise hand feature in Zoom to request to speak during public comment. The City Recorder will need to your first and last name, address and contact information (email or phone number) before you are invited to speak. 	
	When it is your turn, the Mayor will announce your name and your microphone will be unmuted.	
D.	CONSENT AGENDA	
	1. Work Session Meeting Minutes – February 21, 2023	01-02
	2. Regular Session Meeting Minutes – March 06, 2023	03-07
	3. OLCC Liquor License Application - LOAM, 306 Ferry Street	09-13
E.	ACTION ITEMS	
	1. Donation Request – Dayton FFA Easter Egg Hunt	15-18
	2. Donation Request - Dayton Volunteer Firefighters – Old Timers Weekend	19-20
	3. FY 21-22 Audit Presentation, Devan Esch, Grove, Mueller & Swank, P.C.	21-83
	4. Temporary Signage Approval for Dayton VFW Event	85-91
	5. Sewer Rate Study Presentation, Tim Tice, Oregon Association of Water Utilities (OAWU)	93-95
	6. Reappointment of Budget Committee Members	97
	7. FY 2023/2024 Budget Calendar	99

8. Introduction of Tourism and Economic Development Director – Dave Rucklos

F. CITY COUNCIL COMMENTS/CONCERNS

G. INFORMATION REPORTS

1. City Manager’s Report

101-120

H. ADJOURN

Posted: April 03, 2023

By: Melissa York, City Recorder

NEXT MEETING DATES

City Council Regular Session Meeting - Budget, Monday, May 01, 2023

City Council Work Session Meeting - Budget, Monday, May 15, 2023

Virtually via Zoom and in Person; City Hall Annex, 408 Ferry Street, Dayton, Oregon

MINUTES
DAYTON CITY COUNCIL
WORK SESSION
February 21, 2023

PRESENT: Mayor Trini Marquez
Council President Jim Maguire
Councilor Annette Frank
Councilor Kitty Mackin (via Zoom)
Councilor Rosalba Sandoval-Perez (via Zoom)
Councilor Luke Wildhaber
Councilor Andrew Hildebrandt

ABSENT:

STAFF: Rochelle Roaden, City Manager
Melissa York, City Recorder
Steve Sagmiller, Public Works Director
Josh Bilodeau, Public Works Supervisor (via Zoom)
Denny Muchmore, City Engineer

A. CALL TO ORDER & PLEDGE OF ALLEGIANCE

Mayor Marquez called the meeting to order at 6:35 p.m. and those present gave the Pledge of Allegiance.

B. ROLL CALL

Mayor Marquez noted there was a quorum with Councilors Frank, Maguire, Wildhaber, and Hildebrandt attending the meeting in person. Councilors Sandoval-Perez and Mackin attending via Zoom.

C. WORK SESSION

1. Strategic Goals Review and Update

Rochelle Roaden, City Manager, stated that typically in February, a City Council Work Session is held to review and budget for the the current Fiscal Year (FY) 22/23 strategic goals, Priority 1 updates, and set the next FY 23/24 strategic goals and priorities. Updates had been included to each Priority 1 objectives for the current FY 22/23, and any adjustments and discussion points were marked in red.

Rochelle Roaden explained the four goals ratings and stated the following:

- 1 – begin/budget in the next fiscal year
- 2 – accomplish/budget for in 2-3 years
- 3 – accomplish/budget for in 3-5 years
- 4 – routine-ongoing from year to year

An overview of the strategic plan goals was given. Rochelle Roaden explained that they included goals A-F and stated the following:

- Goal A – Develop and maintain resilient infrastructure to support operations and meet growth.
- Goal B – Create a livable community that is aesthetically pleasing, affordable, inviting, and with a vibrant and diverse economy.
- Goal C – Capitalize on Dayton’s facilities and resources to provide recreational and cultural opportunities.
- Goal D – Use Dayton’s heritage and historic resources to forward our image as an authentic and charming town.
- Goal E – Engage in efficient and effective activities to promote community safety and wellness.
- Goal F – Enhance communications to actively engage the community.

A strategic plan goals discussion took place with a focus on all Priority 1 objectives for the current FY 22-23 and for FY 23-24.

Rochelle Roaden mentioned a few other projects that were not included in the strategic goals that staff had completed in FY 22-23. They were the Park Improvement Project List Creation and Survey (per Council Request), 6th Street Overlay, and Waste Management Conservation Plan Update (required by the State every 10 years).

D. ADJOURN

There being no further business, the meeting adjourned at 9:07 p.m.

Respectfully submitted:

APPROVED BY COUNCIL on April 03, 2023.

As Written **As Amended**

By: Melissa York
City Recorder

Trini Marquez, Mayor

MINUTES
DAYTON CITY COUNCIL
REGULAR SESSION
March 06, 2023

PRESENT: Mayor Trini Marquez
Council President Jim Maguire (via Zoom)
Councilor Annette Frank
Councilor Kitty Mackin
Councilor Luke Wildhaber
Councilor Andrew Hildebrandt

ABSENT: Councilor Rosalba Sandoval-Perez
Josh Bilodeau, Public Works Supervisor

STAFF: Rochelle Roaden, City Manager
Melissa York, City Recorder

A. CALL TO ORDER & PLEDGE OF ALLEGIANCE

Mayor Marquez called the meeting to order at 6:32 p.m. and those present gave the Pledge of Allegiance.

B. ROLL CALL

Mayor Marquez noted there was a quorum with Councilors Frank, Maguire, Wildhaber, and Hildebrandt attending the meeting in person. Councilor Mackin attending via Zoom and Councilor Rosalba Sandoval-Perez absent.

C. APPEARANCE OF INTERESTED CITIZENS

No one in attendance wanted to comment at tonight's meeting.

D. CONSENT AGENDA

Approval of Meeting Minutes

1. Regular Meeting Minutes from February 06, 2023

ANNETTE FRANK MOVED TO APPROVE THE MINUTES OF THE REGULAR SESSION CITY COUNCIL MEETING MINUTES OF FEBRUARY 6, 2023, AS AMENDED. SECONDED BY KITTY MACKIN. Motion carried with Frank, Mackin, Maguire, Wildhaber, Hildebrandt and Marquez voting aye.

E. ACTION ITEMS

1. **Approval of Resolution 22/23-10 Declaring April 2023 National Child Abuse Prevention Month**

Mayor Marquez introduced Carole Joa and Katie Bowman, representatives of Juliette's House. Carole Joa provided handouts regarding Juliette's House and handouts regarding specific training programs on how to prevent, recognize, and react responsibly to child abuse. She encouraged City Councilors to participate in the child abuse training programs, since they are all mandatory reporters, and could arrange to have the training during a City Council Work Session if needed.

Carol Joa provided statistical information detailing that in 2021 Yamhill County reported 115 child abuse cases. Sexual abuse was the most under reported type of child abuse because the child does not realize that these experiences are not normal and often the abuser is a trusted family member.

Katie Bowman encouraged the City Council to sign the Proclamation, proclaiming April as National Child Abuse Prevention Month. She provided ideas on how to spread awareness, such as placing blue and silver pinwheels throughout the community that represented Child Abuse Prevention Awareness, social media shares, newsletters, and blue ribbons to tie on trees.

Carol Joa noted that she was delighted to see that Dayton had participated in the Child Abuse Prevention Awareness month by tying blue ribbons around trees in the community. She said this year they were hoping to see communities participate in spreading Child Abuse Prevention Awareness by displaying a blue and silver pinwheel garden.

KITTY MACKIN MOVED TO APPROVE RESOLUTION 22/23-10, A RESOLUTION DECLARING APRIL 2023 AS NATIONAL CHILD ABUSE PREVENTION MONTH. SECONDED BY ANDREW HILDEBRANDT. *Motion carried with Frank, Mackin, Maguire, Wildhaber, Hildebrandt and Marquez voting aye.*

2. FY 21-22 Audit Presentation, Devan Esch, Grove, Mueller & Swank, P.C.

Rochelle Roaden, City Manager, stated that Deven Esch, a partner, with Grove, Mueller & Swank, P.C. was invited to do the City Audit Presentation. He was expected to remote in via Zoom, however, Deven Esch did not attend the meeting.

The FY 21-22 Audit Presentation with Devan Esch, Grove, Mueller & Swank, P.C. would need to be rescheduled.

3. Awarding of Inflow and Infiltration Study – Keller & Associates

Rochelle Roaden explained that at the February 6th meeting, the Council had approved awarding the Inflow and Infiltration Study to Keller and Associates with a not to exceed amount of \$38,000. The study was a requirement from the Department of Environmental Equality (DEQ) in response to the city's NPDES permit violation.

The city became aware after the February 6th meeting that DEQ would only accept the results of the annual smoke testing that the city had completed after 2019. The revised scope included two additional basins which added \$4,750 to Keller's estimate of \$34,490 for a total of \$39,240. This amount was over \$38,000 and the city needed Council approval for the additional amount. A 10% additional contingency was being added onto the updated project total.

The City has funds to cover the cost of the test in the Sewer Utility Capital Fund and was hopeful to receive a \$20,000 grant through Business Oregon so the total cost would be \$23,164.

ANNETTE FRANK MOVED TO APPROVE AWARDING THE INFLOW AND INFILTRATION STUDY REQUIRED BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY TO KELLER AND ASSOCIATES WITH A NOT TO EXCEED AMOUNT OF \$43,164. SECONDED BY KITTY MACKIN. *Motion carried with Frank, Mackin, Maguire, Wildhaber, Hildebrandt and Marquez voting aye.*

4. OLCC Annual Liquor License Renewal

Rochelle Roaden explained that each year pursuant to ORS 471.166 a person applying for issuance or renewal of a liquor license through the Oregon Liquor Control Commission, is required to seek approval from the local government with jurisdiction and must pay an application fee, in an amount determined by the governing body of the city or county, for each application, not to exceed \$25.00 per application.

Notices to renew annual liquor licenses were mailed to all eligible businesses in Dayton, on January 12, 2023, asking those businesses to respond by February 10, 2023. As of February 28, 2023, all businesses had complied and the \$25.00 per application had been paid.

Per OLCC, governing bodies had until March 10th to make a recommendation and Rochelle Roaden listed several examples of recommendations.

Rochelle Roaden stated that for informational purposes, a list of incidences that involved alcohol had been included for the Council's review.

Council President Maguire stated that the number of incidents at the Bypass had gone up significantly and wanted to keep an eye on that.

Councilor Hildebrandt inquired if the incidents outlined in the report were directly related to the specific location.

Rochelle Roaden stated that the incidents were related to each specific location.

5. Approval of City Council Strategic Goals for FY 23-24

Rochelle Roaden stated that at the February 21st City Council Work Session, the City Council discussed their 2023-2024 Strategic Plan Goals. The Council discussed previous goals, made modifications, and added new goals.

A red-line version of the FY 22-23 goals showing the goals that were completed, changed, and added was included, along with a final draft of the FY 2023-2024 Strategic Goals.

ANNETTE FRANK MOVED TO APPROVE THE CITY COUNCIL STRATEGIC PLAN GOALS FOR THE FISCAL YEAR 2023-2024. SECONDED BY KITTY MACKIN. *Motion carried with Frank, Mackin, Maguire, Wildhaber, Hildebrandt and Marquez voting aye.*

F. CITY COUNCIL COMMENTS/CONCERNS

Councilor Mackin stated that she signed up for the League of Oregon Cities Spring Conference. She was pleased to announce that she felt there were adequate ADA accommodations that she had requested.

Councilor Makin inquired that if it was okay for her to voice her specific ADA questions and concerns while representing the City.

Rochelle Roaden referred to the City of Dayton Council Rules and reviewed section 7, specifically section 7.1 regarding Councilor Conduct Representing the City which addressed Councilor Makin's questions.

Councilor Mackin stated that there was a very steep area located next to a rectangular utility box across the street that should be fixed.

Councilor Hildebrandt stated he had safety concerns regarding the Dayton Landing and asked if the city could install security cameras.

Rochelle Roaden stated that installing security cameras to property that the city did not own would not be the most feasible, however, he could provide her with his specific concerns, and she would communicate those concerns to the Yamhill County Parks Manager, the Deputy, and Sheriff.

G. INFORMATION REPORTS

City Manager's Report

Rochelle Roaden stated that the U.S. Senate opened their submission process earlier than had expected and application deadlines were March 3rd. In order to meet the additional workload she had been working additional hours to get the work done and was not able to get the City Manager's Report done for the last few weeks.

Three projects under the Congressional Direct Spending had been submitted. The first one was the Water Transmission Line Replacement, a \$2.9 million project and we requested \$2.36 million in funds. The second one was for the Main Basin Sewer Replacement (I & I Mitigation), a \$3.5 million project and we are requesting \$2.95 million. The third one was for Dayton Civic Center for 7700 square foot facility for a City Hall, Library, and Council Chambers and that was a \$3.8 million project and \$2.8 million was requested.

A congratulation letter from DEQ had been received, regarding the work for the DEQ Clean Water State Revolving Fund Loan. Two permits that required public comment would be completed by March 10th.

The Dayton Utility Bridge Main Span Replacement Pre-Construction meeting has been scheduled for March 31st.

Tree removal has already occurred to stay in compliance with Migratory Bird Act and mobilization was currently planned for May.

Rochelle Roaden stated that she and Mayor Marquez met with the School Superintendent, Steve Sugg, and discussed their new Agricultural Building they would be putting in off 8th Street. The city's replanning of 8th Street was also discussed, which was scheduled for next summer. A pre-design meeting with their engineers and our engineer was going to be scheduled.

Municipal Court was going to be cancelled for March and April due to our current Judge having health issues. Judge Larry Blake, who is the current municipal Judge for Newberg, Carlton, and Amity had been recommended by our current Judge Mahr. We met with Judge Blake last week and would be bringing a professional services agreement to the council at future City Council Meeting as the municipal Judge must be approved by the City Council.

The Fiscal Year 23-24 Budget Council Meeting timelines were reviewed. May 1st would be the first City Council Regular Session Meeting where the Budget would be presented, May 15th would be the City Council Budget Work Session, and May 22nd City Council Work Session would only take place if needed. The Budget Calendar will be in the April City Council Agenda Packet.

Josh Bilodeau is at the Oregon Association of Water Utilities annual seminar in Central Oregon.

Rochelle Roaden stated that she would be attending the National League of Cities Conference on Infrastructure in Washington, DC March 23-29, 2023. And would also be on vacation April 14-28, 2023.

The Tourism Economic Development position had been filled and would introduce him at the April 3rd City Council Meeting.

H. ADJOURN

There being no further business, the meeting adjourned at 7:21 p.m.

Respectfully submitted:

APPROVED BY COUNCIL on April 03, 2023.

As Written **As Amended**

By: Melissa York
City Recorder

Trini Marquez, Mayor

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OREGON LIQUOR & CANNABIS COMMISSION
LIQUOR LICENSE APPLICATION

Instructions

1. **Complete and sign** this application.
2. Prior to submitting this application to the OLCC, send the completed application to **the local government for the premises address** to obtain a recommendation.
 - If the premises street address is within a city’s limits, the local government is the city.
 - If the premises street address is not within a city’s limits, the local government is the county.
3. Collect the application from the local government **after** the recommendation has been provided.
4. **Email the application that contains the local government recommendation** to OLCC.LiquorLicenseApplication@Oregon.Gov.
5. **Do not** include any license fees with your application packet (fees will be collected at a later time). *When it’s time to pay the license fee you must pay the full yearly fee for the current license year (the license fee will not be prorated). If you pay in the last quarter of your license year you must also pay the yearly fee for the next license year.*

License Request Options - Please see the general definitions of the license request options below:

- **New Outlet:** The licensing of a business that does not currently hold an active liquor license.
- **Change of Ownership:** The request to completely change the licensee of record at a licensed business.
- **Greater Privilege:** The request to replace a Limited On-Premises sales license with a Full On-Premises sales license.
- **Lesser Privilege:** The request to replace a Full On-Premises sales license with a Limited On-Premises sales license.
- **Additional Privilege:** The licensee currently holds an active liquor license at the premises and that same licensee would like to request to add an **additional** different liquor license type at that same premises location.

Additional Information

Applicant Identification: Please review [OAR 845-006-0301](#) for the definitions of “applicant” and “licensee” and [OAR 845-005-0311](#) to confirm that all individuals or entities with an ownership interest (other than a waivable ownership interest, per OAR 845-005-0311[6]) in the business have been identified as license applicants on this document. If you have a question about whether an individual or entity needs to be listed as an applicant for the license, discuss this with the OLCC staff person assigned to your application.

Premises Address: This is the physical location of the business and where the liquor license will be posted.

Applicant Signature(s): Each individual listed in the [applicant information box](#) on page 2 (entity or individuals applying for the license) must sign the application.

If an applicant listed in the applicant information box on page 2 is an entity (such as a corporation or limited liability company), at least one individual who is authorized to sign for the entity must sign the application.

Applicant/Licensee Representative(s): In order to make changes to a license or application or to receive information about a license or application by someone other than the applicant/licensee you must:

- Complete the below [Authorized Representative](#) area on page 2 as the applicant/licensee and/or
- Provide a Power of Attorney document showing the permissions allowable on the behalf of the applicant/licensee with this submission

Please note that applicants/licensees are responsible for all information provided on this form, even if an authorized representative or individual with authority signs on behalf of the applicant.

For help with this application or any related documents or processes, email olcc.alcohollicensing@oregon.gov.

LIQUOR LICENSE APPLICATION

Page 1 of 4

Check the appropriate license request option:

[New Outlet](#) | [Change of Ownership](#) | [Greater Privilege](#) | [Lesser Privilege](#) | [Additional Privilege](#)

Select the license type you are applying for.

More information about all license types is available [online](#).

Full On-Premises

- Commercial
- Caterer
- Public Passenger Carrier
- Other Public Location
- For Profit Private Club
- Nonprofit Private Club

Winery

- Primary location
- Additional locations: 2nd 3rd 4th 5th

Brewery

- Primary location
- Additional locations: 2nd 3rd

Brewery-Public House

- Primary location
- Additional locations: 2nd 3rd

Grower Sales Privilege

- Primary location
- Additional locations: 2nd 3rd

Distillery

- Primary location
- Additional tasting locations: 2nd 3rd 4th 5th 6th

Limited On-Premises

Off Premises

Warehouse

Wholesale Malt Beverage and Wine

INTERNAL USE ONLY

Local Governing Body: After providing your recommendation, return this application to the applicant.

LOCAL GOVERNING BODY USE ONLY

City/County name:

Date application received:

Optional: Date Stamp

- Recommend this license be granted
- Recommend this license be denied

Printed Name

Date

LIQUOR LICENSE APPLICATION

Page 2 of 4

APPLICANT INFORMATION	
<p>Identify the applicants applying for the license. This is the entity (example: corporation or LLC) or individual(s) applying for the license. Please add an additional page if more space is needed.</p>	
Name of entity or individual applicant #1: O Horizon Provisions LLC	Name of entity or individual applicant #2:
Name of entity or individual applicant #3:	Name of entity or individual applicant #4:

BUSINESS INFORMATION		
<p>Trade Name of the Business (name customers will see): LOAM</p>		
<p>Premises street address (The physical location of the business and where the liquor license will be posted): 306 Ferry Street</p>		
City: Dayton	Zip Code: 97114	County: Yamhill
Business phone number: 503-857-3742	Business email: eat@loamkitchen.com	
<p>Business mailing address (where we will send any items by mail as described in OAR 845-004-006511): P.O. Box 1519</p>		
City: McMinnville	State: Oregon	Zip Code: 97128
Does the business address currently have an OLCC liquor license? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Does the business address currently have an OLCC marijuana license? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

AUTHORIZED REPRESENTATIVE – A liquor applicant or licensee may give a representative authorization to make changes to the license or application on behalf of the licensee or to receive information about a license or application.		
<p>I give permission for the below named representative to:</p> <p><input type="checkbox"/> Make changes regarding this license/application on my behalf.</p> <p><input type="checkbox"/> Receive information about the status of this application, including information about pending compliance action or communications between OLCC and the licensee/applicant.</p>		
Representative Name:		
Phone number:	Email:	
Mailing address:		
City:	State:	Zip Code:

Please note: liquor license applications are public records.

OLCC Liquor License Application (Rev. 2.1.23)

LIQUOR LICENSE APPLICATION

Page 3 of 4

APPLICATION CONTACT INFORMATION – Provide the point of contact for this application. If this individual is not an applicant or licensee, the Authorized Representative section must be filled in and the appropriate permission(s) must be selected.

Application Contact Name:

Kimberly Lattig

Phone number:

503-857-3742

Email:

ohorizonprovisions@gmail.com

TERMS

- “Real property” means the real estate (land) and generally whatever is erected or affixed to the land (for example, the building) at the business address.
- “Common area” is a privately owned area where two or more parties (property tenants) have permission to use the area in common. Examples include the walking areas between stores at a shopping center, lobbies, hallways, patios, parking lots, etc. An area’s designation as a “common area” is typically identified in the lease or rental agreement.

ATTESTATION – OWNERSHIP AND CONTROL OF THE BUSINESS AND PREMISES

- Each applicant listed in the “Application Information” section of this form has read and understands [OAR 845-005-0311](#) and attests that:

1. At least one applicant listed in the “Application Information” section of this form has the legal right to occupy and control the real property proposed to be licensed as shown by a property deed, lease, rental agreement, or similar document.
2. No person not listed as an applicant in the “Application Information” section of this form has an ownership interest in the business proposed to be licensed, unless the person qualifies to have that ownership interest waived under OAR 845-005-0311.
3. The licensed premises at the premises street address proposed to be licensed either:
 - a. Does not include any common areas; or
 - b. Does include one or more common areas; however, only the applicant(s) have the exclusive right to engage in alcohol sales and service in the area to be included as part of the licensed premises.
 - In this circumstance, the applicant(s) acknowledges responsibility for ensuring compliance with liquor laws within and in the immediate vicinity of the licensed premises, including in portions of the premises that are situated in “common areas” and that this requirement applies at all times, even when the business is closed.
4. The licensed premises at the premises street address either:
 - a. Has no area on property controlled by a public entity (like a city, county, or state); or
 - b. Has one or more areas on property controlled by a public entity (like a city, county, or state) and the public entity has given at least one of the applicant(s) permission to exercise the privileges of the license in the area.

LIQUOR LICENSE APPLICATION

Page 4 of 4

• Each applicant listed in the “Application Information” section of this form has read and understands [OAR 845-006-0362](#) and attests that:

1. Upon licensure, each licensee is responsible for the conduct of others on the licensed premises, including in outdoor areas.
2. The licensed premises will be controlled to promote public safety and prevent problems and violations, with particular emphasis on preventing minors from obtaining or consuming alcoholic beverages, preventing over-service of alcoholic beverages, preventing open containers of alcoholic beverages from leaving the licensed premises unless allowed by OLCC rules, and preventing noisy, disorderly, and unlawful activity on the licensed premises.

I attest that all answers on all forms and documents, and all information provided to the OLCC as a part of this application, are true and complete.

Kimberly Lattig



3/9/2023

Print name

Signature

Date

Atty. Bar Info (if applicable)

Print name

Signature

Date

Atty. Bar Info (if applicable)

Print name

Signature

Date

Atty. Bar Info (if applicable)

Print name

Signature

Date

Atty. Bar Info (if applicable)

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City of Dayton
Community Giving Donations

	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>
Dayton FFA	\$ 600	\$ -	\$ -	\$ 600	
Dayton Food Bank	\$ -	\$ 7,500	\$ -	\$ -	\$ 3,500
Dayton Volunteer FireFighters	\$ -	\$ -	\$ -	\$ 2,000	\$ -
DHS Cheer	\$ 300	\$ 400	\$ -	\$ -	\$ -
Homeward Bound Pets	\$ 867	\$ 1,300	\$ 4,500	\$ 2,000	\$ -
VFW Post	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Yamhill Community Action Partnership	\$ -	\$ -	\$ -	\$ -	\$ -
Your Community Mediators	\$ 1,600	\$ 3,000	\$ 4,000	\$ -	\$ -
Total	\$ 3,367	\$ 12,200	\$ 9,500	\$ 4,600	\$ 3,500

22/23 Approved Budget	Community Giving	\$ 15,000
	Spent YTD	<u>\$ 3,500</u>
	Remaining Balance	<u><u>\$ 11,500</u></u>
Requested Donations	Dayton FFA	\$ 600
	Dayton Firefighters	<u>\$ 2,000</u>
	Remaining balance	<u><u>\$ 8,900</u></u>

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City of Dayton

REQUEST FOR DONATION

- Please answer all questions, incomplete answers may cause your request to be denied.
- Donation Requests must be received 60 days before the event or project date.
- Requests need to be submitted by the 20th day of the month prior to the City Council Meeting date.
- The Dayton City Council meets on the first Monday of each month.

Date Received:

Group/Organization Contact Information

Name of Organization/Group: Dayton FFA	
Mailing Address: 801 Ferry Street	
Contact Person: Mitch Coleman	Phone #: Cell (503) 434-3652
Email Address: mitch.coleman@dayton.k12.or.us	
Date of City Council Meeting you will be attending: April 3rd	
Name of representative attending Council Meeting: Mia Garcia & Mitch Coleman	
Check should be made out to: Dayton FFA	Date Donation is needed: April

Request Information

Amount Requested: \$ 600.00		Number of Citizens who will benefit: 400 - 500		
# of Citizens	Request Amount	Dayton City Council reserves the right to amend amounts to be donated.	# of Citizens	Request Amount
<input type="checkbox"/> 0 - 10	\$100		<input type="checkbox"/> 51 - 100	\$400
<input type="checkbox"/> 11 - 25	\$200		<input type="checkbox"/> 101 - 200	\$500
<input type="checkbox"/> 26 - 50	\$300		<input checked="" type="checkbox"/> 201 +	By Council

Of the number of citizens who will benefit from this donation, what percentage are Dayton residents?: 80 to 90%

How will the donated funds be used? (Be specific & Itemize dollar amounts)

The funds will be used to help purchase prizes, eggs, flyers and any other expenses involved in putting on the annual Easter Egg Hunt in the Dayton City Park on April 8th.

Will your project or event create excess funds? Yes No What will they be used for? NA

Fundraising

50% of your total fundraising goal amount must be raised by the date of this application

Fundraising Goal Amount? \$1,000	Fundraising amount earned to date: \$500
----------------------------------	--

Please list all fundraising planned & estimate projected amounts to be earned:

The FFA is providing money to help buy the eggs for the hunt, which is about \$500.00 and we are providing all of the manpower to carryout the event itself. We have made the money that we will using through plant sales and firewood sales during the year. The total for hosting the easter Egg Hunt and coloring contest is About \$1000.00

Benefits of your Event or Project?

How does your project or event benefit or bring honor to the Dayton Community?

400- 500 children from Dayton and the surrounding area come to the park in downtown Dayton each year to participate in the annual Easter Egg Hunt. Each one of these children and their parents see our beautiful City Park and are happy that they got a chance to be involved in the event. The Easter Egg Hunt leaves a positive memory in the participant’s mind about Dayton and the people who live here.

Why do you think the Council should honor your request?

We have been working with the Dayton City Council for the last 30 years to sponsor the annual Easter Egg Hunt in the Park. We have been trying to improve the Easter Egg Hunt every year and increase the size and participation from the community members. The hunt has been successful because we have been working together to create something good for everyone.

Are there any unique or special things about your request or your project that you feel might assist the City Council in making a decision?

This is a project that lots of children in the area look forward to each year and is a good thing for everyone involved. We are also doing a coloring contest for the youth in the area, which helps promote the Easter Egg Hunt and your involvement. We take coloring contest to all of the local preschools in the area to promote the event.

How & when do you plan to advise City Council on how their donation was used & the results of your event?

We can bring pictures of the Easter Egg Hunt to a city Council Meeting and present the results of the event. We will also promote the Easter Egg Hunt in the News Register and on the radio stations in the area.

Is your Group or Organization willing to do a volunteer project? Yes No

List the volunteer projects you are willing to complete & the date they can be completed by:

We do the Easter Egg Hunt and continue to develop the Palmer Creek Nature Trail every year. We also do several food drives during the year and are more than happy to help the City Council and the city of Dayton in any way we can.

Office/City Council Use

Date Application Received:

Council Meeting Review Date:

Requested Funds Date:

Date Application Approved:

Amount Approved:

Date results are to be reported:

Date results were reported:

Volunteer Project Required: Yes No

Date of Volunteer Project:

Type of Volunteer Project:

Date Volunteer Project Completed:

PO Box 339 - 416 Ferry Street - Dayton OR 97114

Ph# (503) 864-2221 - Fax # (503) 864-2956 - Email: cityofdayton@daytonoregon.gov - Website: daytonoregon.gov



City of Dayton

REQUEST FOR DONATION

- ✓ Please answer all questions, incomplete answers may cause your request to be denied.
- ✓ Donation Requests must be received 60 days before the event or project date.
- ✓ Requests need to be submitted by the 20th day of the month prior to the City Council Meeting date.
- ✓ The Dayton City Council meets on the first Monday of each month.

Date Received: 4/21/23

GROUP/ORGANIZATION CONTACT INFORMATION				
Name of Organization/Group: <i>Dayton Fire Dept Volunteer Assoc</i>				
Mailing Address: <i>P.O. Box 337, Dayton, OR 97114</i>				
Contact Person: <i>Steve Hopper</i>		Phone #: <i>503-435-8179</i>		
Email Address: <i>SteveHopper8@hotmail.com</i>				
Date of City Council Meeting you will be attending: <i>Apr 3, 2023</i>				
Name of representative attending Council Meeting: <i>Steve Hopper</i>				
Check should be made out to: <i>Dayton Fire Volunteer Assoc</i> Date Donation is needed: <i>ASAP by June</i>				
REQUEST INFORMATION				
Amount Requested: \$ <i>2,000</i>		Number of Citizens who will benefit:		
# of Citizens	Request Amount	Dayton City Council reserves the right to amend amounts to be donated.	# of Citizens	Request Amount
<input type="checkbox"/> 0 - 10	\$100		<input type="checkbox"/> 51 - 100	\$400
<input type="checkbox"/> 11 - 25	\$200		<input type="checkbox"/> 101 - 200	\$500
<input type="checkbox"/> 26 - 50	\$300		<input checked="" type="checkbox"/> 201 + 250 last yr	By Council
Out of the number of citizens who will benefit from this donation, what percentage are Dayton residents?: <i>most</i>				
How will the donated funds be used? (Be specific & Itemize dollar amounts) <i>Pre event purchases</i>				
<i>Profits from old Times chicken dinner go to Dayton & area</i>				
<i>Christmas giving tree ^{locks} bikes, helmets, plus educational things</i>				
<i>for grade school fire training, special smaller requests locally</i>				
Will your project or event create excess funds? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What will they be used for? <i>above</i>				
<i>last yr city seeded us \$2K, we sold 200 dinners at \$15 plus 50</i>				
<i>chicken only plates producing \$3,700 total profit minus city's 2K startup</i>				
FUNDRAISING				
50% of your total fundraising goal amount must be raised by the date of this application				
Fundraising Goal Amount? \$ 3,500 <i>\$2,000</i>		Fundraising amount earned to date: <i>\$1,700 in 2022</i>		
Please list all fundraising planned & estimate projected amounts to be earned:				

BENEFITS OF YOUR EVENT OR PROJECT?

How does your project or event benefit or bring honor to the Dayton Community?

Unites community relationships, honors heritage,
builds cohesiveness with newer residents.
It connects past, present + future

Why do you think the Council should honor your request?

contributes to council goals of community building

Are there any unique or special things about your request or your project that you feel might assist the City Council in making a decision?

How & when do you plan to advise City Council on how their donation was used & the results of your event?

d follow up letter of financial results, or council appearance
+ report

Is your Group or Organization willing to do a volunteer project? Yes No

List the volunteer projects you are willing to complete & the date they can be completed by:

OFFICE/CITY COUNCIL USE

Date Application Received:	Council Meeting Review Date:
Requested Funds Date:	
Date Application Approved:	Amount Approved:
Date results are to be reported:	Date results were reported:
Volunteer Project Required: <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Volunteer Project:
Type of Volunteer Project:	
Date Volunteer Project Completed:	

PO Box 339 - 416 Ferry Street - Dayton OR 97114

Ph# (503) 864-2221 - Fax # (503) 864-2956 - Email: cityofdayton@daytonoregon.gov - Website: daytonoregon.gov

To: Honorable Mayor and City Councilors
From: Rochelle Roaden, City Manager
Issue: FY21-22 Audit Presentation – Devan Esch, Grove, Mueller, and Swank
Date: April 3, 2023

Background and Information

The City’s audit for Fiscal Year (FY) 2021-2022 was completed in the fall of 2022. Financials are included in this packet for your review.

Devan Esch, with Grove, Mueller, and Swank, will attend to summarize the City’s audit and answer any questions the City Council may have.

Unless there are any unresolved issues the City Council has with the audit, the City Council will need to move to accept the Fiscal Year 2021-2022 Financial Statements.

City Manager Recommendation: I recommend accepting the Fiscal Year 2021-2022 Financial Statements.

Potential Motion to Approve: “I move to accept the Fiscal Year 2021-2022 Financial Statements.”

Council Options:

- 1 – Accept the Financial Statement for FY 2021-2022.
- 2 – Take no action and direct staff to bring further information back to the City Council at a later date.

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***CITY OF DAYTON, OREGON
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2022***

CITY OF DAYTON, OREGON
CITY OFFICIALS
JUNE 30, 2022

<u><i>Name and Address</i></u>	<u><i>Position</i></u>	<u><i>Term Expires</i></u>
Beth Wytoski	Mayor	December 31, 2022
Rosalba Sandoval-Perez	Council President	December 31, 2022
Daniel Holbrook	Council Member	December 31, 2022
Kitty Mackin	Council Member	December 31, 2024
Trini Marquez	Council Member	December 31, 2024
Jim Maguire	Council Member	December 31, 2022
Annette Frank	Council Member	December 31, 2024

Council members receive mail at the City's address

Appointed Officials

Rochelle Roaden
City Manager
P.O. Box 339
Dayton, Oregon 97114

Heather Martin/Paul Elsner, Beery, Elsner & Hammond, LLP
City Attorneys *

City of Newberg
Building Official *

Denny Muchmore, Westech Engineering
City Engineer *

Keil Jenkins, Mid-Willamette Valley Council of Governments
City Planner *

*Contracted Services

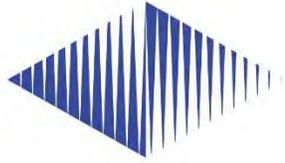
CITY OF DAYTON, OREGON
TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditor’s Report	1-3
Management's Discussion and Analysis	4-9
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position (Modified Cash Basis)	10
Statement of Activities (Modified Cash Basis)	11
Fund Financial Statements	
Balance Sheet – Governmental Funds-(Modified Cash Basis)	12
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds (Modified Cash Basis)	13
Statement of Fund Net Position – Proprietary Funds (Modified Cash Basis)	14
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds (Modified Cash Basis)	15
Statement of Cash Flows – Proprietary Funds (Modified Cash Basis)	16
Notes to Basic Financial Statements	17-30
Supplementary Information	
Governmental Funds	
Reconciliation of Budgetary Funds to Reporting Funds – General Fund Balance Sheet (Budgetary Basis)	31
Reconciliation of Budgetary Funds to Reporting Funds – General Fund Statement of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis)	32
Combining Balance Sheet – Nonmajor Governmental Funds	33
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	34
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual	
General Fund	35
State Revenue Sharing Fund	36
Transient Lodging Tax Fund	37
Local Option Tax Fund	38
American Rescue Act Fund	39
Street Fund	40
Street Capital Projects Fund	41
Building Reserve Fund	42
Park Capital Projects Fund	43
Equipment Replacement Reserve Fund	44
Proprietary Funds	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Water Operations	45
Schedule of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual	
Water Utility Fund	46
Water Utility Capital Fund	47
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Sewer Operations	48
Schedule of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual	
Sewer Fund	49
Sewer Utility Capital Fund	50
Debt Service Fund	51

CITY OF DAYTON, OREGON
TABLE OF CONTENTS (Continued)

	<u><i>Page</i></u>
<i>COMPLIANCE SECTION</i>	
Independent Auditor's Report Required by Oregon State Regulations	52-53

FINANCIAL SECTION



GROVE, MUELLER & SWANK, P.C.

Certified Public Accountants and Consultants

475 Cottage Street NE, Suite 200, Salem, OR 97301
(503) 581-7788 • FAX (503) 581-0152 • www.gms.cpa

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Dayton
Dayton, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, the business-type activities, and each major fund and the aggregate remaining fund information of the City of Dayton (the City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2022, and the respective changes in financial position—modified cash basis and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in the summary of significant accounting policies in the notes to the financial statements.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter — Basis of Accounting

We draw attention to the notes to financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in the notes to the financial statements, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. Management's discussion and analysis and the supplementary information, which are the responsibility of management, are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The supplementary information as listed in the table of contents is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Management's discussion and analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

Other Reporting Required by Legal and Regulatory Requirements

Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 21, 2022, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

*GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS*

By: 
Devan W. Esch, A Shareholder
December 21, 2022

City of Dayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2022

The management of the City of Dayton, Oregon presents this narrative overview and analysis to facilitate both a short and a long-term analysis of the financial activities of the City for the fiscal year ended June 30, 2022. Management's Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Please read it in conjunction with the City's financial statements which follow this section.

Financial Highlights

	June 30,		change
	2022	2021	
Net Position	\$ 5,150,713	\$ 3,611,370	\$ 1,539,343
Change in Net Position	1,539,343	261,389	1,277,954
Governmental Net Position	1,832,357	1,663,577	168,780
Proprietary Net Position	3,318,356	1,947,793	1,370,563
Change in Governmental Net Position	168,780	24,487	144,293
Change in Proprietary Net Position	1,370,563	236,902	1,133,661

Overview of the Financial Statements

The following discussion and analysis is intended to serve as an introduction to the City's basic financial statements and other information. The City's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements
4. Other information

Government-wide financial statements - The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position (Modified Cash Basis). The *statement of net position* presents information on all of the assets and liabilities of the City as of the date on the statement. Net position is what remains after the recognized liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities (Modified Cash Basis). The *statement of activities* presents information showing how the net position of the City changed over the most recent fiscal year by tracking revenues, expenses and other transactions that increase or decrease net position in total.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include the following:

- General Government
- Public Safety
- Public Works
- Community Development

The business-type activities of the City include the following:

- Water Operations
- Sewer Operations

The government-wide financial statements can be found on pages 9 through 10 of this report.

Fund financial statements – The fund financial statements provide more detailed information about the City’s funds, focusing on its most significant or “major” funds – not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds - Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. Therefore, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial decisions. By doing so, readers may better understand the long-term impact of the government’s near-term financial decisions.

The City maintains nine individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for those funds that are considered significant (major) to the City taken as a whole. These financial statements report four major funds, the General, Transient Lodging Tax, Local Option Tax, and American Rescue Act funds. The State Revenue Sharing Fund has been combined with the General Fund for presentation purposes. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided as supplementary information in the form of combining statements.

The governmental fund financial statements can be found on pages 11 through 12 in the basic financial statements.

The City adopts an annual appropriated budget for all governmental funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the General Fund, Transient Lodging Tax Fund, Local Option Tax Fund, American Rescue Act Fund, Street Fund, Street Capital Projects Fund, Building Reserve Fund, Park Capital Projects Fund, and Equipment Replacement Fund.

Proprietary funds - Proprietary funds are used to account for activities where the emphasis is placed on net income determination. All of the City’s proprietary funds are enterprise funds. Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

The City uses proprietary funds to account for its water and sewer activity.

The proprietary funds for Water Operations and Sewer Operations are considered to be major funds of the City and are reported separately in the proprietary financial statements in the basic financial statements.

The City adopts an annual appropriated budget for each Proprietary fund. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the proprietary funds as other supplementary information.

The proprietary financial statements can be found on pages 14 through 16 in the basic financial statements.

Notes to the basic financial statements - The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the basic financial statements and should be read in conjunction with them.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*, including the budgetary comparison schedules, and the combining nonmajor fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position (Modified Cash Basis)

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$5,150,713 at the close of fiscal year 2022.

A portion of the City's net position, \$2,833,513, or approximately 55%, represents resources that are subject to external restrictions on how they may be used. The remaining balance is net position - unrestricted totaling \$2,317,200, or approximately 45%.

	2022			2021		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 1,833,376	\$ 3,318,356	\$ 5,151,732	\$ 1,665,061	\$ 1,947,793	\$ 3,612,854
Other liabilities	1,019	-	1,019	1,484	-	1,484
Net position:						
Restricted	899,373	1,934,140	2,833,513	813,888	713,279	1,527,167
Unrestricted	932,984	1,384,216	2,317,200	849,689	1,234,514	2,084,203
Total Net Position	<u>\$ 1,832,357</u>	<u>\$ 3,318,356</u>	<u>\$ 5,150,713</u>	<u>\$ 1,663,577</u>	<u>\$ 1,947,793</u>	<u>\$ 3,611,370</u>

Statement of Activities (Modified Cash Basis)

The City's net position increased \$1,539,343 during fiscal 2021-2022. This increase is explained in the government and business-type activities as follows:

Governmental activities - The City's net position increased by \$168,780 from governmental activities due to an increase in total revenues and a decrease in total expenses.

	2022			2021		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Revenues						
Program Revenues						
Fees, fines and charges for services	\$ 94,878	\$ 1,557,995	\$ 1,652,873	\$ 224,054	\$ 1,498,929	\$ 1,722,983
Operating grants and contributions	536,743	-	536,743	290,075	-	290,075.00
Capital grants and contributions	156,161	1,570,330	1,726,491	179,730	248,222	427,952.00
General Revenues						
Property taxes	502,730	-	502,730	484,420	-	484,420.00
Transient lodging taxes	81,600	-	81,600	68,255	-	68,255.00
Franchise fees	114,835	-	114,835	108,223	-	108,223.00
Intergovernmental	88,601	23,249	111,850	96,757	23,249	120,006.00
Investment earnings	10,064	8,020	18,084	10,443	8,189	18,632.00
Miscellaneous	9,782	4,078	13,860	7,930	4,449	12,379.00
<i>Total Revenues</i>	<u>1,595,394</u>	<u>3,163,672</u>	<u>4,759,066</u>	<u>1,469,887</u>	<u>1,783,038</u>	<u>3,252,925</u>
Expenses						
General government	312,971	-	312,971	252,941	-	252,941
Public safety	302,311	-	302,311	290,746	-	290,746
Public works	537,628	-	537,628	704,397	-	704,397
Community development	241,954	-	241,954	242,316	-	242,316
Water	-	950,395	950,395	-	1,022,533	1,022,533
Sewer	-	874,464	874,464	-	478,603	478,603
<i>Total Expenses</i>	<u>1,394,864</u>	<u>1,824,859</u>	<u>3,219,723</u>	<u>1,490,400</u>	<u>1,501,136</u>	<u>2,991,536</u>
Transfers	(31,750)	31,750	-	45,000	(45,000)	-
Change in Net Position	168,780	1,370,563	1,539,343	24,487	236,902	261,389
Net Position, beginning of year	1,663,577	1,947,793	3,611,370	1,639,090	1,710,891	3,349,981
Net Position, end of year	<u>\$ 1,832,357</u>	<u>\$ 3,318,356</u>	<u>\$ 5,150,713</u>	<u>\$ 1,663,577</u>	<u>\$ 1,947,793</u>	<u>\$ 3,611,370</u>

Major Governmental Funds:

General. The General fund (reported as the combination of the General fund and the State Revenue Sharing fund) is the primary operating fund of the City. Fund balance was \$411,655 at June 30, 2022. The fund balance decreased by \$159,382 during the year mainly due to decreased licenses and permits revenue.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 56% of total General fund expenditures.

Transient Lodging Tax. The Transient Lodging Tax Fund accounts for revenues from the transient lodging tax. Expenditure are related to tourism promotion, tourism-related facilities and related administrative costs. The fund balance increased by \$79,744 during the year as a result of prior transient lodging taxes that were collected in the current year.

Local Option Tax. The Local Option Tax fund accounts for revenues and expenditures related to police services. The fund balance decreased by \$30,187 as a result of revenues being nearly equal to expenses during the year.

American Rescue Act. The American Rescue Act Fund accounts for revenues received through the American Rescue Plan Act of 2021. The money is used to respond to the COVID-19 pandemic and its negative economic impacts. The fund balance increased by \$184,320 as a result of the ARPA funds received.

Business-type activities - The City's net position increased by \$1,370,563 from business-type activities. This increase was due to increases in capital grants received.

Major Proprietary Funds:

Water Operations. Fund net position increased by \$622,143 during the year due to increased capital grant revenues.

Sewer Operations. Fund net position increased by \$730,670 as a result of decreased capital acquisitions and transfers to other funds.

Debt Service. Fund net position increased by \$17,750 as a result of decreased principal payments.

Capital Assets and Debt Administration

Capital Assets

The City does not maintain historical cost and depreciation records for capital assets including infrastructure. Therefore, no information for capital assets is presented in the financial statements.

Debt

At the end of the current fiscal year, the City had a total of \$4,445,865 in debt outstanding.

The City's debt is for business-type activities and includes \$2,224,724 in outstanding water system improvement loans from Oregon Business Development Department, and \$2,221,141 in an outstanding USDA loan. The loans are paid from net revenues of the water and sewer systems.

State statutes limit the amount of general obligation debt a government entity may issue up to 3 percent of its total assessed valuation. The City currently has no general obligation debt.

	<u>Business-type Activities</u>	
	<u>2022</u>	<u>2021</u>
OBDD loans	\$ 2,224,724	\$ 2,362,067
USDA loan	2,221,141	2,260,995
	<u>\$ 4,445,865</u>	<u>\$ 4,623,062</u>

Additional information on the City's debt can be found in the notes to the basic financial statements.

Current Year General Fund Budgetary Highlights

There was one supplemental budget adopted for the General fund during the current fiscal year which increased appropriations for Library, Planning, and Building capital expenditures.

Economic Factors and Next Year's Budgets and Rates

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the City. The following are the major assumptions used in developing the FY 2023 budget:

- The City's population will not grow significantly in 2023.
- The City's tax rate is estimated to be 100% of the City's permanent levy rate of \$1.7057 for general operations and \$1.85 for the local option tax levy.
- Assessed values, the basis of property tax revenues, will grow to 3% due to market conditions.
- Interest rates on investments will be similar to 2022.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report should be addressed to Rochelle Roaden, City Manager at P.O. Box 339, Dayton, Oregon 97114.

BASIC FINANCIAL STATEMENTS

CITY OF DAYTON, OREGON
STATEMENT OF NET POSITION (MODIFIED CASH BASIS)
JUNE 30, 2022

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
ASSETS			
Cash and cash equivalents	\$ 1,833,376	\$ 3,318,356	\$ 5,151,732
LIABILITIES			
Payroll withholdings	1,019	-	1,019
NET POSITION			
Restricted for:			
Debt service	-	82,248	82,248
Public safety	84,600	-	84,600
Streets	515,027	-	515,027
Community development	299,746	-	299,746
Capital acquisitions	-	1,755,467	1,755,467
Customer deposits	-	96,425	96,425
Unrestricted	932,984	1,384,216	2,317,200
<i>Total Net Position</i>	<u>\$ 1,832,357</u>	<u>\$ 3,318,356</u>	<u>\$ 5,150,713</u>

The accompanying notes are an integral part of the financial statements.

CITY OF DAYTON, OREGON
STATEMENT OF ACTIVITIES (MODIFIED CASH BASIS)
YEAR ENDED JUNE 30, 2022

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
FUNCTIONS/PROGRAMS							
Governmental activities:							
General government	\$ 312,971	\$ 3,026	\$ 304,995	\$ -	\$ (4,950)	\$ -	\$ (4,950)
Public safety	302,311	18,921	-	-	(283,390)	-	(283,390)
Public works	537,628	52,564	217,379	155,661	(112,024)	-	(112,024)
Community development	241,954	20,367	14,369	500	(206,718)	-	(206,718)
<i>Total Governmental activities</i>	1,394,864	94,878	536,743	156,161	(607,082)	-	(607,082)
Business-type activities:							
Water	950,395	1,026,214	-	421,510	-	497,329	497,329
Sewer	874,464	531,781	-	1,148,820	-	806,137	806,137
<i>Total Business-type activities</i>	1,824,859	1,557,995	-	1,570,330	-	1,303,466	1,303,466
<i>Total Activities</i>	\$ 3,219,723	\$ 1,652,873	\$ 536,743	\$ 1,726,491	(607,082)	1,303,466	696,384
General Revenues:							
Property taxes					502,730	-	502,730
Transient lodging taxes					81,600	-	81,600
Franchise taxes					114,835	-	114,835
Intergovernmental					88,601	23,249	111,850
Investment earnings					10,064	8,020	18,084
Miscellaneous					9,782	4,078	13,860
<i>Total General Revenues</i>					807,612	35,347	842,959
Transfers					(31,750)	31,750	-
Change in net position					168,780	1,370,563	1,539,343
Net Position - beginning of year					1,663,577	1,947,793	3,611,370
Net Position - end of year					\$ 1,832,357	\$ 3,318,356	\$ 5,150,713

The accompanying notes are an integral part of the financial statements.

CITY OF DAYTON, OREGON
BALANCE SHEET – GOVERNMENTAL FUNDS (MODIFIED CASH BASIS)
JUNE 30, 2022

	<i>Special Revenue</i>					<i>Total</i>
	<i>General</i>	<i>Transient Lodging Tax</i>	<i>Local Option Tax</i>	<i>American Rescue Plan Act</i>	<i>Other Governmental Funds</i>	
ASSETS						
Cash and cash equivalents	\$ 412,674	\$ 391,687	\$ 84,600	\$ 184,320	\$ 760,095	\$ 1,833,376
LIABILITIES AND FUND BALANCE						
Liabilities						
Payroll withholdings	\$ 1,019	\$ -	\$ -	\$ -	\$ -	\$ 1,019
Fund Balance						
Restricted for:						
Public safety	-	-	84,600	-	-	84,600
Streets	-	-	-	-	515,027	515,027
Community development	-	232,831	-	-	66,915	299,746
Committed to:						
Capital acquisitions	-	-	-	-	178,153	178,153
Community development	-	158,856	-	-	-	158,856
Unassigned	411,655	-	-	184,320	-	595,975
<i>Total Fund Balance</i>	411,655	391,687	84,600	184,320	760,095	1,832,357
<i>Total Liabilities and Fund Balance</i>	\$ 412,674	\$ 391,687	\$ 84,600	\$ 184,320	\$ 760,095	\$ 1,833,376

The accompanying notes are an integral part of the financial statements.

CITY OF DAYTON, OREGON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS (MODIFIED CASH BASIS)
YEAR ENDED JUNE 30, 2022**

	<i>Special Revenue</i>					<i>Total</i>
	<i>General Fund</i>	<i>Transient Lodging Tax</i>	<i>Local Option Tax</i>	<i>American Rescue Plan Act</i>	<i>Other Governmental Funds</i>	
REVENUES						
Taxes and assessments	\$ 246,338	\$ 81,600	\$ 256,392	\$ -	\$ -	\$ 584,330
Licenses and permits	170,424	-	-	-	6,125	176,549
Intergovernmental	112,554	-	-	304,570	367,415	784,539
Fines and forfeitures	104	-	9,336	-	-	9,440
Miscellaneous	33,888	227	1,397	-	5,024	40,536
<i>Total Revenues</i>	563,308	81,827	267,125	304,570	378,564	1,595,394
EXPENDITURES						
Current						
General government	250,845	-	-	-	-	250,845
Public safety	-	-	301,695	-	-	301,695
Public works	194,291	-	-	-	57,385	251,676
Community development	291,054	2,083	-	-	57,970	351,107
Capital acquisitions	-	-	617	-	238,924	239,541
<i>Total Expenditures</i>	736,190	2,083	302,312	-	354,279	1,394,864
REVENUES OVER (UNDER) EXPENDITURES	(172,882)	79,744	(35,187)	304,570	24,285	200,530
OTHER FINANCING SOURCES (USES)						
Transfers in	38,500	-	5,000	-	171,000	214,500
Transfers out	(25,000)	-	-	(120,250)	(101,000)	(246,250)
<i>Total Other Financing Sources (Uses)</i>	13,500	-	5,000	(120,250)	70,000	(31,750)
NET CHANGE IN FUND BALANCE	(159,382)	79,744	(30,187)	184,320	94,285	168,780
FUND BALANCE, beginning of year	571,037	311,943	114,787	-	665,810	1,663,577
FUND BALANCE, end of year	\$ 411,655	\$ 391,687	\$ 84,600	\$ 184,320	\$ 760,095	\$ 1,832,357

The accompanying notes are an integral part of the financial statements.

CITY OF DAYTON, OREGON

STATEMENT OF FUND NET POSITION – PROPRIETARY FUNDS (MODIFIED CASH BASIS)

JUNE 30, 2022

	<u><i>Water</i></u> <u><i>Operations</i></u>	<u><i>Sewer</i></u> <u><i>Operations</i></u>	<u><i>Debt Service</i></u>	<u><i>Total</i></u>
ASSETS				
Current assets				
Cash and cash equivalents	\$ 1,533,082	\$ 1,457,952	\$ 327,322	\$ 3,318,356
	<hr/>	<hr/>	<hr/>	<hr/>
FUND NET POSITION				
Restricted for:				
Customer deposits	\$ 62,677	\$ 33,748	\$ -	\$ 96,425
Debt service	-	-	82,248	82,248
Capital acquisitions	756,793	998,674	-	1,755,467
Unrestricted	713,612	425,530	245,074	1,384,216
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Fund Net Position</i>	\$ 1,533,082	\$ 1,457,952	\$ 327,322	\$ 3,318,356
	<hr/>	<hr/>	<hr/>	<hr/>

The accompanying notes are an integral part of the financial statements.

CITY OF DAYTON, OREGON**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION –
PROPRIETARY FUNDS (MODIFIED CASH BASIS)
YEAR ENDED JUNE 30, 2022**

	<i>Water</i>	<i>Sewer</i>	<i>Debt Service</i>	<i>Total</i>
	<u>Operations</u>	<u>Operations</u>		
OPERATING REVENUES				
Charges for services	\$ 1,026,214	\$ 531,781	\$ -	\$ 1,557,995
Miscellaneous	2,430	1,648	-	4,078
<i>Total Operating Revenues</i>	1,028,644	533,429	-	1,562,073
OPERATING EXPENSES				
Personal services	307,778	217,714	-	525,492
Materials and services	251,423	148,276	-	399,699
<i>Total Operating Expenses</i>	559,201	365,990	-	925,191
OPERATING INCOME	469,443	167,439	-	636,882
NONOPERATING REVENUES/EXPENSES				
Intergovernmental	400,000	1,111,000	23,249	1,534,249
Capital acquisitions	(147,983)	(508,474)	-	(656,457)
Debt service				
Principal	-	-	(177,197)	(177,197)
Interest	-	-	(66,014)	(66,014)
Interest revenue	3,673	2,635	1,712	8,020
<i>Total Nonoperating Revenues/Expenses</i>	255,690	605,161	(218,250)	642,601
NET INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	725,133	772,600	(218,250)	1,279,483
Capital contributions	21,510	37,820	-	59,330
Transfers in	55,500	31,250	236,000	322,750
Transfers out	(180,000)	(111,000)	-	(291,000)
CHANGE IN FUND NET POSITION	622,143	730,670	17,750	1,370,563
FUND NET POSITION, beginning of year	910,939	727,282	309,572	1,947,793
FUND NET POSITION (Deficit), end of year	<u>\$ 1,533,082</u>	<u>\$ 1,457,952</u>	<u>\$ 327,322</u>	<u>\$ 3,318,356</u>

The accompanying notes are an integral part of the financial statements.

CITY OF DAYTON, OREGON**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (MODIFIED CASH BASIS)**

YEAR ENDED JUNE 30, 2022

	<i>Water Operations</i>	<i>Sewer Operations</i>	<i>Debt Service</i>	<i>Total</i>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,028,644	\$ 533,429	\$ -	\$ 1,562,073
Cash paid to employees and others for salaries and benefits	(307,778)	(217,714)	-	(525,492)
Cash paid to suppliers and others	(251,423)	(148,276)	-	(399,699)
<i>Net Cash Provided by Operating Activities</i>	<u>469,443</u>	<u>167,439</u>	<u>-</u>	<u>636,882</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	55,500	31,250	236,000	322,750
Transfers out	(180,000)	(111,000)	-	(291,000)
<i>Net Cash Provided by (Used for) Non-Capital Financing Activities</i>	<u>(124,500)</u>	<u>(79,750)</u>	<u>236,000</u>	<u>31,750</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Intergovernmental revenue	400,000	1,111,000	23,249	1,534,249
Purchase of capital assets	(147,983)	(508,474)	-	(656,457)
Interest paid on debt	-	-	(66,014)	(66,014)
Principal paid on debt	-	-	(177,197)	(177,197)
Capital contributions	21,510	37,820	-	59,330
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>273,527</u>	<u>640,346</u>	<u>(219,962)</u>	<u>693,911</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	3,673	2,635	1,712	8,020
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<u>622,143</u>	<u>730,670</u>	<u>17,750</u>	<u>1,370,563</u>
CASH AND CASH EQUIVALENTS, Beginning of year	<u>910,939</u>	<u>727,282</u>	<u>309,572</u>	<u>1,947,793</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,533,082</u>	<u>\$ 1,457,952</u>	<u>\$ 327,322</u>	<u>\$ 3,318,356</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 469,443	\$ 167,439	\$ -	\$ 636,882
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 469,443</u>	<u>\$ 167,439</u>	<u>\$ -</u>	<u>\$ 636,882</u>

The accompanying notes are an integral part of the financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Dayton, Oregon was incorporated in 1880 under the provisions of the Oregon Statutes. The City is governed by a city council and mayor who are responsible for rulemaking, budget preparation and enforcement, expenditure approval, and hiring of the City management personnel. The mayor and six council members are elected by vote of the general public.

There are certain governmental agencies and various service districts which provide services within the City. These agencies have independently elected governing boards and the City is not financially accountable for these organizations. Therefore, financial information for these agencies is not included in the accompanying basic financial statements.

As discussed further under *Measurement Focus and Basis of Accounting*, these financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide financial statements display information about the reporting government as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position (Modified Cash Basis) and the Statement of Activities (Modified Cash Basis).

The Statement of Net Position (Modified Cash Basis) presents all the recorded assets and liabilities of the City. Net position, representing assets less liabilities, is shown in two components: restricted for special purposes, amounts which must be spent in accordance with legal restrictions; and unrestricted, the amount available for ongoing City activities.

The Statement of Activities (Modified Cash Basis) demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Currently, the City has governmental (general, special revenue and capital projects) and proprietary type (enterprise) funds. Major individual governmental funds, and major individual proprietary funds are reported

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements (Continued)

as separate columns in the fund financial statements. Non-major funds are consolidated into a single column within each fund type in the financial section of the basic financial statements and are detailed in the supplementary information.

Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

Government accounting standards set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the government and proprietary combined) for the determination of major funds.

The City reports the following major governmental funds:

General Fund

This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenues are property taxes, licenses and permits, franchise fees and State shared revenues. Primary expenditures are for general administration.

State Revenue Sharing Fund

This fund accounts for state fund resources and expenditures are for general operations. This fund is included with the General Fund for reporting purposes.

Transient Lodging Tax Fund

This fund accounts for transient lodging taxes received that will be spent on tourism promotion, tourism-related facilities and related administrative costs, with some restrictions.

Local Option Tax Fund

This fund accounts for the property tax revenue received from a special levy approved by the voters. The money is used primarily to pay for police services.

American Rescue Plan Act Fund

This fund accounts for revenues received through the American Rescue Plan Act of 2021. The money is used to respond to the COVID-19 pandemic and its negative economic impacts.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The City reports the following nonmajor governmental funds:

Street Fund

This fund accounts for street maintenance and improvements. The primary source of revenues is from motor vehicle fuel taxes and expenditures are for street maintenance and improvements.

Street Capital Projects Fund

This fund accounts for money set aside for street improvements. The principal revenues are from transfers in and the primary expenditures are for street improvements.

Building Reserve Fund

This fund accounts for money set aside for building improvements. The principal revenues are from transfers in and primary expenditures are for building improvements.

Park Capital Projects Fund

This fund accounts for money set aside for park improvements. The principal revenues are transfers from the General Fund and primary expenditures are for park projects.

Equipment Replacement Reserve Fund

This fund accounts for money set aside for equipment purchases. The principal revenues are from transfers from the General Fund and primary expenditures are for equipment purchases.

The City reports the following proprietary operations as major. They are used to account for the acquisition, operation, and maintenance of the sewer and water systems. These funds are entirely or predominantly self-supported through user charges to customers.

Water Operations

This fund accounts for the operations, maintenance, capital construction projects and payments of principal and interest on loans for the water system, which are funded through utility fees and debt proceeds.

Sewer Operations

This fund accounts for the operations, maintenance, capital construction projects and payments of principal and interest on loans for the sewer system, which are funded through utility fees and debt proceeds.

Debt Service Fund

This fund accounts for the accumulation of resources and payment of principal and interest on loans. Interest earnings and transfers from other funds are the primary source of revenues.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance

In governmental funds, the City's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the City Council takes formal action that places specific constraints on how the resources may be used. The City Council can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the City's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the City Council approves which resources should be "reserved" during the adoption of the annual budget. The City's City Manager uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the City's Annual Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

When expenditures are paid for purposes in which both net position - restricted and net position - unrestricted are available, the City deems net position - restricted to be spent first.

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenues sources" means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements. Budgetary Special Revenue Funds whose primary source of funding is transfers from the General Fund must be reported as part of the General Fund. Therefore, in the Governmental Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances, the State Revenue Sharing Fund has been combined with the General Fund.

Capital Projects Funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

In the government-wide Statement of Net Position (Modified Cash Basis) and Statement of Activities (Modified Cash Basis), both governmental and business-type activities are presented using the economic resource measurement focus, within the limitations of the modified cash basis of accounting, as defined below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an economic resource measurement focus within the limitations of the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, change in net position (or cost recovery), net financial position, and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent or financial or nonfinancial) associated with their activities are generally reported within the limitations of the modified cash basis of accounting.

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by the GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include:

1. Interfund receivables and payables that are temporary borrowing and result from transactions involving cash or cash equivalents are recognized.
2. Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, external cash pools, and marketable investments) that arise from transactions and events involving cash or cash equivalents are recognized.
3. Liabilities for cash (or cash equivalents) held on behalf of others or held in escrow are recognized.

The modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods and services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value. Additionally, long-term liabilities such as debt are only reported in the notes to the financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

If the City utilized the basis of accounting recognized as generally accepted in the United States of America, the fund financial statements for the governmental funds would use the modified accrual basis of accounting, and the fund financial statements for the proprietary funds would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

The City's policy, although not in accordance with accounting principles generally accepted in the United States of America, is acceptable under Oregon Law (ORS 294.333), which leaves the selection of the method of accounting to the discretion of the municipal corporation.

Proprietary funds distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses result from providing services to customers in connection with ongoing utility operations. The principal operating revenues are charges to customers for service. Operating expenses include payroll and related costs, and materials and supplies. All revenues not considered operating are reported as nonoperating.

Cash and Cash Equivalents

The City maintains cash and cash equivalents in a common pool that is available for use by all funds. Each fund type's portion of this pool is displayed in the financial statements as cash and cash equivalents. The City considers cash on hand, demand deposits and savings accounts, and short-term investments with an original maturity of three months or less from the date of acquisition to be cash and cash equivalents.

Oregon Revised Statutes authorize the City to invest in certificates of deposit, savings accounts, bank repurchase agreements, bankers' acceptances, general obligations of U.S. Government and its agencies, certain bonded obligations of Oregon municipalities and the State Treasurer's Local Government Investment Pool, among others.

Investments are stated at cost, which approximates fair value.

Property Taxes

Property taxes are levied by the County Assessor and collected by the County Tax Collector. The taxes are levied and become a lien as of July 1. They may be paid in three installments payable in equal payments due November 15, February 15, and May 15. The City's property tax collection records show that most of the property taxes due are collected during the year of levy and delinquent taxes are collected in the next few years.

Capital Assets

The City does not maintain historical cost or depreciation records for capital assets. Therefore, capital assets are not reported in the notes to the financial statements.

Long-Term Debt

Long-term debt is presented only in the notes to the financial statements. Payments of principal and interest are recorded as expenditures / expenses when paid.

CITY OF DAYTON, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Compensated Absences

Accumulated unpaid vacation and comp time pay is not accrued. Earned but unpaid sick pay is recorded as an expenditure when paid. The amount payable for accumulated vacation and comp time at June 30, 2022 was \$42,797.

Budgets and Budgetary Accounting

The City adopts the budget on an object basis (personnel services, materials and services, capital outlay, debt service), for all funds except the General fund, where the budget is adopted on a departmental basis. Therefore, cash expenditures of a fund may not legally exceed that object's appropriations for cash expenditures. The City Council may amend the budget to expend unforeseen revenues by supplemental appropriations. Appropriations lapse at year-end and may not be carried over. The City does not use encumbrance accounting.

Use of Estimates

The preparation of basic financial statements, in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses/expenditures during the year ended June 30, 2022. Actual results may differ from such estimates.

CASH AND CASH EQUIVALENTS

Cash	
Cash on hand	\$ 350
Deposits with financial institutions	300,258
Investments	
Local Government Investment Pool	4,851,124
	<hr/>
	\$ 5,151,732
	<hr/> <hr/>

Deposits

At year end, the book balance of the City's bank deposits (checking account) was \$300,272 and the bank balance was \$282,743. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon.

CASH AND CASH EQUIVALENTS (Continued)

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City's deposits with financial institutions for up to \$250,000 for the aggregate of all demand deposits and the aggregate of all time deposit and savings accounts at each institution. Deposits in excess of FDIC coverage are with institutions participating in the Oregon Public Funds Collateralization Program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. As of June 30, 2022, \$32,743 of the City's bank balances was covered by the PFCP.

Custodial Risk – Local Government Investment Pool

For the LGIP, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The City's investment policy limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP.

Local Government Investment Pool

The State Treasurer of the State of Oregon maintains the Oregon Short Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The Oregon Short Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). At June 30, 2022, the fair value of the position in the Oregon State Treasurer's Short Term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short Term Fund is not subject to risk evaluation. LGIP is not rated for credit quality.

CITY OF DAYTON, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2022

CASH AND CASH EQUIVALENTS (Continued)

Local Government Investment Pool (Continued)

Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

Interest Rate Risk

In accordance with its investment policy, the City manages its exposure to declines in fair value of its investments by limiting its investments to the LGIP.

LONG-TERM DEBT

As a result of the use of the modified cash basis of accounting in this report, obligations related to long-term debt and other obligations are not reported as liabilities in the financial statements. Long-term debt transactions for the year were as follows:

	<i>Outstanding July 1, 2021</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2022</i>	<i>Due Within One Year</i>
<i>Direct Placement - Business-type activities</i>				
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	\$ 1,987,538	\$ (123,458)	\$ 1,864,080	\$ 124,692
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	374,529	(13,885)	360,644	14,024
USDA Sewer Improvement Loan	2,260,995	(39,854)	2,221,141	40,602
	<u>\$ 4,623,062</u>	<u>\$ (177,197)</u>	<u>\$ 4,445,865</u>	<u>\$ 179,318</u>

In relation to the 2005 Infrastructure Finance Authority borrowing, the City of Dayton made a loan to the City of Lafayette in the amount of \$600,000, which is collateralized by wells. The loan is to be repaid in annual installments of \$23,249 including interest at 1% through November 2033. The balance receivable at June 30, 2022 was \$261,666.

Loans payable – Business Type Activities

Infrastructure Finance Authority (OBDD): On September 30, 2002 the City entered into a loan agreement with the Oregon Business Development Division for water system improvements. The loan was for \$3,383,000 and calls for annual payments of \$143,333. The loan bears interest at 1%. Final maturity is December 1, 2032. In the event of default OBDD may declare all amounts immediately due and payable and pursue any remedies that are legally available.

CITY OF DAYTON, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2022

LONG-TERM DEBT (Continued)

Infrastructure Finance Authority (OBDD): On November 18, 2014 the City entered into a loan agreement with the Oregon Business Development Division for water system improvements. The loan was for \$910,000 with a \$455,000 conditional forgivable portion which was forgiven in June 2015. The loan calls for annual payments of \$17,630 and bears interest at 1%. Final maturity is December 1, 2044. In the event of default OBDD may declare all amounts immediately due and payable and pursue any remedies that are legally available.

USDA Sewer Improvement Loan: On December 6, 2019 the City refinanced the existing loan with Oregon DEQ in the amount of \$2,300,000 through the U.S. Department of Agriculture. The loan will bear interest at 1.874% and will be repaid in equal installments over 40 years. In the event of default USDA may pursue any remedies that are legally available.

Future maturities of unmatured principal and interest for the fiscal years ending June 30 are as follows:

<i>Fiscal Year</i> <i>Ending</i> <i>June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2023	\$ 179,318	\$ 63,893	\$ 243,211
2024	181,466	61,745	243,211
2025	183,534	59,678	243,212
2026	185,846	57,366	243,212
2027	188,079	55,132	243,211
2028-2032	974,849	241,209	1,216,058
2033-2037	892,133	180,897	1,073,030
2038-2042	361,428	137,962	499,390
2043-2047	357,336	106,741	464,077
2048-2052	335,232	76,008	411,240
2053-2057	367,857	43,383	411,240
2058-2061	238,788	9,050	247,838
	<u>\$ 4,445,865</u>	<u>\$ 1,093,065</u>	<u>\$ 5,538,930</u>

PENSION PLAN

Plan Description - City employees are provided pension benefits through the Oregon Public Employees Retirement System (PERS). PERS is a cost-sharing multiple-employer defined benefit pension plan for units of state and local government in Oregon, containing multiple actuarial pools. Benefits are established and amended by the Oregon State Legislature pursuant to ORS Chapters 238 and 238A. The legislature has delegated the authority to administer and manage PERS to the Public Employees Retirement Board. PERS issues a publicly available financial report that can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2022

PENSION PLAN (Continued)

Benefits Provided - PERS provides retirement, disability, and death benefits which vary based on a qualified employee's hiring date and employment class (general service or police/fire). All City employees are eligible to participate after six months of covered employment. Details applicable to police/fire employees are noted in [square brackets] where different.

The Tier One/Tier Two Retirement Plan applies to qualifying employees hired before August 29, 2003 and is closed to new members.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.67% [2.00%]. Benefits may also be based on a money match computation, or formula plus annuity (for members contributing before August 21, 1981), if a greater benefit results. Employees are fully vested after making contributions in each of five calendar years, and are eligible to retire at age 55 [50]. Tier One benefits are reduced if retirement occurs prior to age 58 [55] with less than 30 [25] years of service; Tier Two benefits are reduced for retirement prior to age 60.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. Disability benefits are determined in the same manner as retirement benefits with service time computed to age 58 [55].

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance. The beneficiary may also receive a matching lump-sum payment from employer funds if the member was in covered employment at the time of death, or if the member died less than 120 days after termination, while on official leave of absence, or as a result of a job-related injury.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238.360).

The Oregon Public Service Retirement Plan (OPSRP) applies to qualifying employees hired on or after August 29, 2003.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.50% [1.80%]. Employees are fully vested after completing 600 hours of service in each of five calendar years, and are eligible to retire at age 58 [53] with 30 [25] years of service, or at age 65 [60] otherwise.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. The benefit is 45% of the employee's salary during the last full month of employment before the disability occurred.

Upon the death of a non-retired member, the beneficiary receives a monthly benefit equal to 50% of the retirement benefit that would have been paid to the member.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238A.210).

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2022

PENSION PLAN (Continued)

Contribution Requirements – As a participating employer, the City is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2022 were 19.37% for Tier One/Tier Two employees, 15.52% for OPSRP general service employees, and 19.88% for OPSRP police/fire employees. The City’s total contributions to PERS were \$103,426 for fiscal year ended June 30, 2022.

Contribution requirements are established by Oregon statute and may be amended by an act of the Oregon State Legislature. Employer contribution rates for fiscal year 2022 were based on the December 31, 2019 actuarial valuation using the entry age normal actuarial cost method. It is important to note that the actuarial valuations used for rate setting are based on different methods and assumptions than those used for financial reporting which are described later in this note.

Employee contributions are set by statute at 6% of salary and are remitted by participating employers, who may agree to make employee contributions on the employee’s behalf. Prior to January 1, 2004, employee contributions were credited to the defined benefit pension plan. Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan described further at the end of this note.

Pension Assets/Liabilities, Pension Expense, and Pension-Related Deferrals – At June 30, 2022, the City reported a net pension liability of \$522,276 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was based on a December 31, 2019 actuarial valuation, rolled forward to the measurement date. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to PERS relative to the projected contributions of all participating employers, as actuarially determined. The City’s proportion was 0.004364% as of the June 30, 2021 measurement date, compared to 0.003875% as of June 30, 2020.

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2019 actuarial valuation was determined using the entry age normal method and the following actuarial assumptions, applied to all periods included in the measurement: inflation rate of 2.40%, projected salary increases of 3.40%, investment rate of return of 6.90%, and mortality rates based on the Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs. These assumptions were based on the results of the December 31, 2019 actuarial experience study.

The long-term expected rate of return on pension plan investments was developed by combining estimated rates of return for each major asset class weighted by target asset allocation percentages and adjusting for inflation.

Target allocations and estimated geometric rates of return for each major asset class are available in the PERS publicly available financial report previously mentioned.

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following chart shows the sensitivity of the net pension liability (asset) to changes in the discount rate, based on calculations using discount rates of 5.90%, 6.90%, and 7.90%.

CITY OF DAYTON, OREGON
 NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2022

PENSION PLAN (Continued)

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Proportionate share of the net pension liability	\$ 1,025,625	\$ 522,276	\$ 101,155

Pension Plan Fiduciary Net Position – Detailed information about PERS’ net position is available in its separately issued financial report.

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the City has opted to pick-up the contributions on behalf of employees; contributions were \$30,865 for the year ended June 30, 2022. Employees are fully vested after completing 600 hours of service in each of five calendar years. PERS contracts with VOYA Financial to administer the IAP.

INTERFUND TRANSFERS (BUDGETARY BASIS)

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 28,500	\$ 25,000
Local Option Tax	5,000	-
American Rescue Act	-	120,250
Street Capital Projects	50,000	-
State Revenue Sharing	10,000	-
Street	-	101,000
Park Capital Projects	5,000	-
Building Reserve	30,000	-
Equipment Replacement Reserve	86,000	-
Water Utility	55,500	430,000
Sewer Utility	31,250	121,000
Water Utility Capital	250,000	-
Sewer Utility Capital	10,000	-
Debt Service	236,000	-
	<u>\$ 797,250</u>	<u>\$ 797,250</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move revenues restricted to debt service from the funds collecting the revenues to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CONTINGENCIES

The City purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability and employee bonds. Most policies carry a small deductible amount. There were no open claims at the time of this report. No insurance settlements have exceeded coverage in the last three years.

SUPPLEMENTARY INFORMATION

CITY OF DAYTON, OREGON

**RECONCILIATION OF BUDGETARY FUNDS TO REPORTING FUNDS – GENERAL FUND –
BALANCE SHEET (BUDGETARY BASIS)**

JUNE 30, 2022

	<u>Budgetary funds</u>		<u>Total (reported as General Fund)</u>
	<u>General</u>	<u>State Revenue Sharing</u>	
ASSETS			
Cash and cash equivalents	\$ 366,852	\$ 45,822	\$ 412,674
LIABILITIES AND FUND BALANCE			
Liabilities			
Payroll withholdings	\$ 1,019	\$ -	\$ 1,019
Fund Balance			
Unassigned	365,833	45,822	411,655
Total Liabilities and Fund Balance	\$ 366,852	\$ 45,822	\$ 412,674

CITY OF DAYTON, OREGON

**RECONCILIATION OF BUDGETARY FUNDS TO REPORTING FUNDS – GENERAL FUND –
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2022**

	Budgetary funds		Total (reported as General Fund)
	General	State Revenue Sharing	
REVENUES			
Taxes and assessments	\$ 246,338	\$ -	\$ 246,338
Licenses and permits	170,424	-	170,424
Intergovernmental	79,966	32,588	112,554
Fines and forfeitures	104	-	104
Miscellaneous	33,775	113	33,888
<i>Total Revenues</i>	530,607	32,701	563,308
EXPENDITURES			
General government	216,640	34,205	250,845
Public works	194,291	-	194,291
Community development	289,830	1,224	291,054
<i>Total Expenditures</i>	700,761	35,429	736,190
REVENUES OVER (UNDER) EXPENDITURES	(170,154)	(2,728)	(172,882)
OTHER FINANCING SOURCES (USES)			
Transfers in	28,500	10,000	38,500
Transfers out	(25,000)	-	(25,000)
<i>Total Other Financing Sources (Uses)</i>	3,500	10,000	13,500
NET CHANGE IN FUND BALANCE	(166,654)	7,272	(159,382)
FUND BALANCE, beginning of year	532,487	38,550	571,037
FUND BALANCE, end of year	\$ 365,833	\$ 45,822	\$ 411,655

CITY OF DAYTON, OREGON

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022

	<i>Special Revenue</i>	<i>Capital Projects</i>			<i>Capital Projects</i>	<i>Total</i>
	<i>Street</i>	<i>Street Capital Projects</i>	<i>Building Reserve</i>	<i>Park Capital Projects</i>	<i>Equipment Replacement Reserve</i>	
ASSETS						
Cash and cash equivalents	\$ 211,479	\$ 253,548	\$ 206,978	\$ 66,915	\$ 21,175	\$ 760,095
Fund Balance						
Restricted for:						
Streets	\$ 211,479	\$ 253,548	\$ 50,000	\$ -	\$ -	\$ 515,027
Community development	-	-	-	66,915	-	66,915
Committed to:						
Capital acquisitions	-	-	156,978	-	21,175	178,153
<i>Total Fund Balance</i>	211,479	253,548	206,978	66,915	21,175	760,095
<i>Total Liabilities and Fund Balance</i>	\$ 211,479	\$ 253,548	\$ 206,978	\$ 66,915	\$ 21,175	\$ 760,095

CITY OF DAYTON, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022**

	<i>Special Revenue</i>	<i>Capital Projects</i>				<i>Total</i>
	<i>Street</i>	<i>Street Capital Projects</i>	<i>Building Reserve</i>	<i>Park Capital Projects</i>	<i>Equipment Replacement Reserve</i>	
REVENUES						
Licenses and permits	\$ -	\$ 5,625	\$ -	\$ 500	\$ -	\$ 6,125
Intergovernmental	217,379	150,036	-	-	-	367,415
Miscellaneous	753	1,524	949	1,494	304	5,024
<i>Total Revenues</i>	218,132	157,185	949	1,994	304	378,564
EXPENDITURES						
Current						
Public works	57,385	-	-	-	-	57,385
Community development	57,970	-	-	-	-	57,970
Capital acquisitions	8,104	110,898	22,013	-	97,909	238,924
<i>Total Expenditures</i>	123,459	110,898	22,013	-	97,909	354,279
REVENUES OVER (UNDER) EXPENDITURES	94,673	46,287	(21,064)	1,994	(97,605)	24,285
OTHER FINANCING SOURCES (USES)						
Transfers in	-	50,000	30,000	5,000	86,000	171,000
Transfers out	(101,000)	-	-	-	-	(101,000)
<i>Total Other Financing Sources (Uses)</i>	(101,000)	50,000	30,000	5,000	86,000	70,000
NET CHANGE IN FUND BALANCE	(6,327)	96,287	8,936	6,994	(11,605)	94,285
FUND BALANCE, beginning of year	217,806	157,261	198,042	59,921	32,780	665,810
FUND BALANCE, end of year	\$ 211,479	\$ 253,548	\$ 206,978	\$ 66,915	\$ 21,175	\$ 760,095

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 221,000	\$ 227,000	\$ 246,338	\$ 19,338
Licenses and permits	124,200	154,200	170,424	16,224
Intergovernmental	85,200	90,700	79,966	(10,734)
Fines and forfeitures	100	100	104	4
Miscellaneous	4,750	21,750	33,775	12,025
<i>Total Revenues</i>	435,250	493,750	530,607	36,857
EXPENDITURES				
Adminstration	220,729	236,179	216,640	19,539
Parks	208,338	208,338	185,343	22,995
Library	126,656	126,656	104,487	22,169
Planning	103,186	103,186	91,364	11,822
Building program	95,853	119,315	102,927	16,388
Contingency	47,080	66,668	-	66,668
<i>Total Expenditures</i>	801,842	860,342	700,761	159,581
REVENUES OVER (UNDER)	(366,592)	(366,592)	(170,154)	196,438
OTHER FINANCING SOURCES (USES)				
Transfers in	28,500	28,500	28,500	-
Transfers out	(25,000)	(25,000)	(25,000)	-
NET CHANGE IN FUND BALANCE	(363,092)	(363,092)	(166,654)	196,438
FUND BALANCE, beginning of year	363,092	363,092	532,487	169,395
FUND BALANCE, end of year	\$ -	\$ -	\$ 365,833	\$ 365,833

CITY OF DAYTON, OREGON

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – STATE REVENUE SHARING FUND
YEAR ENDED JUNE 30, 2022*

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 32,588	\$ 2,588
Miscellaneous	600	600	113	(487)
<i>Total Revenues</i>	30,600	30,600	32,701	2,101
EXPENDITURES				
Materials and services	54,940	54,940	34,205	20,735
Capital outlay	6,400	6,400	1,224	5,176
<i>Total Expenditures</i>	61,340	61,340	35,429	25,911
REVENUES OVER (UNDER) EXPENDITURES				
	(30,740)	(30,740)	(2,728)	28,012
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	10,000	-
NET CHANGE IN FUND BALANCE				
	(20,740)	(20,740)	7,272	28,012
FUND BALANCE, beginning of year				
	20,740	20,740	38,550	17,810
FUND BALANCE, end of year				
	\$ -	\$ -	\$ 45,822	\$ 45,822

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – TRANSIENT LODGING TAX FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 58,000	\$ 58,000	\$ 81,600	\$ 23,600
Miscellaneous	300	300	227	(73)
<i>Total Revenues</i>	58,300	58,300	81,827	23,527
EXPENDITURES				
Materials and services	2,810	2,810	2,083	727
Contingency	258,437	258,437	-	258,437
<i>Total Expenditures</i>	261,247	261,247	2,083	259,164
NET CHANGE IN FUND BALANCE	(202,947)	(202,947)	79,744	282,691
FUND BALANCE, beginning of year	302,947	302,947	311,943	8,996
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 391,687	\$ 291,687

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – LOCAL OPTION TAX FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Taxes and assessments	\$ 226,500	\$ 226,500	\$ 256,392	\$ 29,892
Fines and forfeitures	8,500	8,500	9,336	836
Miscellaneous	1,000	1,000	1,397	397
<i>Total Revenues</i>	236,000	236,000	267,125	31,125
EXPENDITURES				
Personnel services	67,452	67,452	61,878	5,574
Materials and services	254,900	254,900	239,817	15,083
Capital outlay	2,000	2,000	617	1,383
Contingency	2,488	2,488	-	2,488
<i>Total Expenditures</i>	326,840	326,840	302,312	24,528
REVENUES OVER (UNDER) EXPENDITURES	(90,840)	(90,840)	(35,187)	55,653
OTHER FINANCING SOURCES				
Transfers in	5,000	5,000	5,000	-
NET CHANGE IN FUND BALANCE	(85,840)	(85,840)	(30,187)	55,653
FUND BALANCE, beginning of year	85,840	85,840	114,787	28,947
FUND BALANCE, end of year	\$ -	\$ -	\$ 84,600	\$ 84,600

CITY OF DAYTON, OREGON

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – AMERICAN RESCUE ACT FUND
YEAR ENDED JUNE 30, 2022*

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 560,000	\$ 560,000	\$ 304,570	\$ (255,430)
<i>Total Revenues</i>	560,000	560,000	304,570	(255,430)
EXPENDITURES				
Contingency	439,750	439,750	-	439,750
REVENUES OVER (UNDER) EXPENDITURES	120,250	120,250	304,570	184,320
OTHER FINANCING SOURCES				
Transfers out	(120,250)	(120,250)	(120,250)	-
NET CHANGE IN FUND BALANCE	-	-	184,320	184,320
FUND BALANCE, beginning of year	-	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ 184,320	\$ 184,320

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – STREET FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 180,000	\$ 180,000	\$ 217,379	\$ 37,379
Miscellaneous	600	600	753	153
<i>Total Revenues</i>	180,600	180,600	218,132	37,532
EXPENDITURES				
Personnel services	61,981	61,981	57,385	4,596
Materials and services	87,937	87,937	57,970	29,967
Capital outlay	21,500	21,500	8,104	13,396
Contingency	106,255	65,255	-	65,255
<i>Total Expenditures</i>	277,673	236,673	123,459	113,214
REVENUES OVER (UNDER) EXPENDITURES	(97,073)	(56,073)	94,673	150,746
OTHER FINANCING SOURCES (USES)				
Transfers out	(65,000)	(106,000)	(101,000)	5,000
NET CHANGE IN FUND BALANCE	(162,073)	(162,073)	(6,327)	155,746
FUND BALANCE, beginning of year	162,073	162,073	217,806	55,733
FUND BALANCE, end of year	\$ -	\$ -	\$ 211,479	\$ 211,479

CITY OF DAYTON, OREGON

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – STREET CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2022*

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 4,500	\$ 4,500	\$ 5,625	\$ 1,125
Intergovernmental	850,000	850,000	150,036	(699,964)
Miscellaneous	1,000	1,000	1,524	524
<i>Total Revenues</i>	855,500	855,500	157,185	(698,315)
EXPENDITURES				
Capital outlay	925,000	925,000	110,898	814,102
Contingency	50,760	50,760	-	50,760
<i>Total Expenditures</i>	975,760	975,760	110,898	864,862
REVENUES OVER (UNDER) EXPENDITURES	(120,260)	(120,260)	46,287	166,547
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	50,000	-
NET CHANGE IN FUND BALANCE	(70,260)	(70,260)	96,287	166,547
FUND BALANCE, beginning of year	70,260	70,260	157,261	87,001
FUND BALANCE, end of year	\$ -	\$ -	\$ 253,548	\$ 253,548

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – BUILDING RESERVE FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 500	\$ 500	\$ 949	\$ 449
EXPENDITURES				
Capital outlay	40,000	40,000	22,013	17,987
Contingency	83,275	83,275	-	83,275
<i>Total Expenditures</i>	<u>123,275</u>	<u>123,275</u>	<u>22,013</u>	<u>101,262</u>
REVENUES OVER (UNDER) EXPENDITURES	(122,775)	(122,775)	(21,064)	101,711
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(92,775)	(92,775)	8,936	101,711
FUND BALANCE, beginning of year	<u>192,775</u>	<u>192,775</u>	<u>198,042</u>	<u>5,267</u>
FUND BALANCE, end of year	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 206,978</u>	<u>\$ 106,978</u>

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – PARK CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 400	\$ 400	\$ 500	\$ 100
Miscellaneous	1,000	1,000	1,494	494
<i>Total Revenues</i>	1,400	1,400	1,994	594
EXPENDITURES				
Capital outlay	45,000	45,000	-	45,000
Contingency	11,743	11,743	-	11,743
<i>Total Expenditures</i>	56,743	56,743	-	56,743
REVENUES OVER (UNDER) EXPENDITURES	(55,343)	(55,343)	1,994	57,337
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000	5,000	5,000	-
NET CHANGE IN FUND BALANCE	(50,343)	(50,343)	6,994	57,337
FUND BALANCE, beginning of year	50,343	50,343	59,921	9,578
FUND BALANCE, end of year	\$ -	\$ -	\$ 66,915	\$ 66,915

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – EQUIPMENT REPLACEMENT RESERVE FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Miscellaneous	\$ 550	\$ 550	\$ 304	\$ (246)
EXPENDITURES				
Capital outlay	64,000	105,000	97,909	7,091
Contingency	20,868	20,868	-	20,868
<i>Total Expenditures</i>	84,868	125,868	97,909	27,959
REVENUES OVER (UNDER) EXPENDITURES	(84,318)	(125,318)	(97,605)	27,713
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	91,000	86,000	(5,000)
NET CHANGE IN FUND BALANCE	(34,318)	(34,318)	(11,605)	22,713
FUND BALANCE, beginning of year	34,318	34,318	32,780	(1,538)
FUND BALANCE, end of year	\$ -	\$ -	\$ 21,175	\$ 21,175

CITY OF DAYTON, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
WATER OPERATIONS
YEAR ENDED JUNE 30, 2022**

	<u>Water Utility</u>	<u>Water Utility Capital</u>	<u>Interfund Eliminations</u>	<u>Total Water Operations</u>
REVENUES				
Charges for services	\$ 1,026,214	\$ -	\$ -	\$ 1,026,214
Intergovernmental	-	400,000	-	400,000
Miscellaneous	3,416	2,687	-	6,103
<i>Total Revenues</i>	1,029,630	402,687	-	1,432,317
EXPENDITURES				
Personnel services	307,778	-	-	307,778
Materials and services	251,423	-	-	251,423
Capital outlay	2,493	145,490	-	147,983
<i>Total Expenditures</i>	561,694	145,490	-	707,184
REVENUES OVER (UNDER) EXPENDITURES	467,936	257,197	-	725,133
OTHER FINANCING SOURCES (USES)				
Capital contributions	-	21,510	-	21,510
Transfers in	55,500	250,000	(250,000)	55,500
Transfers out	(430,000)	-	250,000	(180,000)
<i>Total Other Financing Sources (Uses)</i>	(374,500)	271,510	-	(102,990)
NET CHANGE IN FUND BALANCE	93,436	528,707	-	622,143
FUND BALANCE, beginning of year	682,853	228,086	-	910,939
FUND BALANCE, end of year	<u>\$ 776,289</u>	<u>\$ 756,793</u>	<u>\$ -</u>	<u>\$ 1,533,082</u>

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – WATER UTILITY FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 855,700	\$ 855,700	\$ 1,026,214	\$ 170,514
Miscellaneous	3,000	3,000	3,416	416
<i>Total Revenues</i>	858,700	858,700	1,029,630	170,930
EXPENDITURES				
Personnel services	325,932	325,932	307,778	18,154
Materials and services	429,250	429,250	251,423	177,827
Capital outlay	30,000	30,000	2,493	27,507
Contingency	40,111	40,111	-	40,111
<i>Total Expenditures</i>	825,293	825,293	561,694	263,599
REVENUES OVER (UNDER) EXPENDITURES	33,407	33,407	467,936	434,529
OTHER FINANCING SOURCES (USES)				
Transfers in	55,500	55,500	55,500	-
Transfers out	(430,000)	(430,000)	(430,000)	-
<i>Total Other Financing Sources (Uses)</i>	(374,500)	(374,500)	(374,500)	-
NET CHANGE IN FUND BALANCE	(341,093)	(341,093)	93,436	434,529
FUND BALANCE, beginning of year	416,093	416,093	682,853	266,760
FUND BALANCE, end of year	\$ 75,000	\$ 75,000	\$ 776,289	\$ 701,289

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – WATER UTILITY CAPITAL FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ -	\$ 400,000	\$ 400,000	\$ -
Miscellaneous	2,000	2,000	2,687	687
<i>Total Revenues</i>	2,000	402,000	402,687	687
EXPENDITURES				
Capital outlay	369,000	769,000	145,490	623,510
Contingency	11,494	11,494	-	11,494
<i>Total Expenditures</i>	380,494	780,494	145,490	635,004
REVENUES OVER (UNDER) EXPENDITURES	(378,494)	(378,494)	257,197	635,691
OTHER FINANCING SOURCES (USES)				
Capital contributions	16,968	16,968	21,510	4,542
Transfers in	250,000	250,000	250,000	-
<i>Total Other Financing Sources and Uses</i>	266,968	266,968	271,510	4,542
NET CHANGE IN FUND BALANCE	(111,526)	(111,526)	528,707	640,233
FUND BALANCE, beginning of year	111,526	111,526	228,086	116,560
FUND BALANCE, end of year	\$ -	\$ -	\$ 756,793	\$ 756,793

CITY OF DAYTON, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
SEWER OPERATIONS
YEAR ENDED JUNE 30, 2022**

	<u>Sewer Utility</u>	<u>Sewer Utility Capital</u>	<u>Interfund Eliminations</u>	<u>Total Sewer Operations</u>
REVENUES				
Charges for services	\$ 531,781	\$ -	\$ -	\$ 531,781
Intergovernmental	-	1,111,000	-	1,111,000
Miscellaneous	2,636	1,647	-	4,283
<i>Total Revenues</i>	534,417	1,112,647	-	1,647,064
EXPENDITURES				
Personnel services	217,714	-	-	217,714
Materials and services	148,276	-	-	148,276
Capital outlay	38,259	470,215	-	508,474
<i>Total Expenditures</i>	404,249	470,215	-	874,464
REVENUES OVER (UNDER) EXPENDITURES	130,168	642,432	-	772,600
OTHER FINANCING SOURCES (USES)				
Capital contributions	-	37,820	-	37,820
Transfers in	31,250	10,000	(10,000)	31,250
Transfers out	(121,000)	-	10,000	(111,000)
<i>Total Other Financing Sources (Uses)</i>	(89,750)	47,820	-	(41,930)
NET CHANGE IN FUND BALANCE	40,418	690,252	-	730,670
FUND BALANCE, beginning of year	418,860	308,422	-	727,282
FUND BALANCE, end of year	<u>\$ 459,278</u>	<u>\$ 998,674</u>	<u>\$ -</u>	<u>\$ 1,457,952</u>

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – SEWER FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Charges for services	\$ 496,000	\$ 496,000	\$ 531,781	\$ 35,781
Miscellaneous	1,250	1,250	2,636	1,386
<i>Total Revenues</i>	497,250	497,250	534,417	37,167
EXPENDITURES				
Personnel services	228,869	228,869	217,714	11,155
Materials and services	243,325	243,325	148,276	95,049
Capital outlay	94,000	94,000	38,259	55,741
Contingency	34,357	34,357	-	34,357
<i>Total Expenditures</i>	600,551	600,551	404,249	196,302
REVENUES OVER (UNDER) EXPENDITURES	(103,301)	(103,301)	130,168	233,469
OTHER FINANCING SOURCES (USES)				
Transfers in	31,250	31,250	31,250	-
Transfers out	(121,000)	(121,000)	(121,000)	-
NET CHANGE IN FUND BALANCE	(193,051)	(193,051)	40,418	233,469
FUND BALANCE, beginning of year	293,051	293,051	418,860	125,809
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 459,278	\$ 359,278

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – SEWER UTILITY CAPITAL FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 1,500,000	\$ 2,611,000	\$ 1,111,000	\$ (1,500,000)
Miscellaneous	1,500	1,500	1,647	147
<i>Total Revenues</i>	1,501,500	2,612,500	1,112,647	(1,499,853)
EXPENDITURES				
Capital outlay	1,665,000	2,776,000	470,215	2,305,785
Contingency	43,051	43,051	-	43,051
<i>Total Expenditures</i>	1,708,051	2,819,051	470,215	2,348,836
REVENUES OVER (UNDER) EXPENDITURES	(206,551)	(206,551)	642,432	848,983
OTHER FINANCING SOURCES (USES)				
Capital contributions	30,256	30,256	37,820	7,564
Transfers in	10,000	10,000	10,000	-
<i>Total Other Financing Sources (Uses)</i>	40,256	40,256	47,820	7,564
NET CHANGE IN FUND BALANCE	(166,295)	(166,295)	690,252	856,547
FUND BALANCE, beginning of year	266,295	266,295	308,422	42,127
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 998,674	\$ 898,674

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2022**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 23,249	\$ 23,249	\$ 23,249	\$ -
Miscellaneous	1,000	1,000	1,712	712
<i>Total Revenues</i>	24,249	24,249	24,961	712
EXPENDITURES				
Debt service				
Principal	178,150	178,150	177,197	953
Interest	65,061	65,061	66,014	(953)
<i>Total Expenditures</i>	243,211	243,211	243,211	-
REVENUES OVER (UNDER) EXPENDITURES	(218,962)	(218,962)	(218,250)	712
OTHER FINANCING SOURCES (USES)				
Transfers in	236,000	236,000	236,000	-
NET CHANGE IN FUND BALANCE	17,038	17,038	17,750	712
FUND BALANCE, beginning of year	309,091	309,091	309,572	481
FUND BALANCE, end of year	\$ 326,129	\$ 326,129	\$ 327,322	\$ 1,193

COMPLIANCE SECTION



GROVE, MUELLER & SWANK, P.C.

Certified Public Accountants and Consultants

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(503) 581-7788 • FAX (503) 581-0152 • www.gms.cpa

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Honorable Mayor and Members of the City Council
City of Dayton
Dayton, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Dayton, Oregon (the City) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 21, 2022.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials - no money was collected or received by elected officials.**

In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

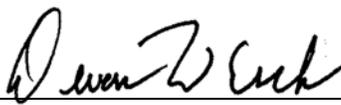
Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Restriction on Use

This report is intended solely for the information and use of the City Council and management of the City of Dayton, Oregon and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 

Devan W. Esch, A Shareholder
December 21, 2022

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To: Honorable Mayor and City Councilors

From: Rochelle Roaden, City Manager

Issue: Temporary Sign Approval for the Dayton VFW Bingo Monthly Event

Date: April 3, 2023

Background Information:

In 2020, the Dayton VFW moved their meeting location from the City Hall Annex to the Community Center to provide additional space and safety precautions for its members during the pandemic. In addition to their monthly meetings, they have started renting the Community Center on the first Sunday of each month and hosting BINGO for the community. This event is a fundraiser for the non-profit. The VFW purchased four A-board signs with printed event information to help advertise their event and direct folks to the Community Center from the main streets in Dayton. Attached is a map of where they would like to set up their A-Board signs on the first Sunday of each month from 10 am to 8 pm.

Per Dayton Municipal Code (DMC) 7.4.105.02 (see attached) for the Central Business Overlay Zone, one A-Board sign is permitted per business to be placed in front of the business during its business hours. Our current temporary sign code does not address A-Board event signage. This will be included in the upcoming temporary sign code update that is a current strategic goal of the city council.

In the meantime, we are asking the Council for guidance and/or approval to allow the VFW to put up their Bingo event signage one Sunday each month on the corner of 3rd and Ferry, 4th and Ferry (on the park corners) and on Alder Street on both sides of 3rd Street. (see attached map)

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▲ Proposed VFW A-Board Sign Locations

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7.4.105.01 Purpose And Applicability:

Sign regulations are intended to protect the character while enhancing and contributing to the economic vitality of the commercial core. The City acknowledges the need to effectively communicate and attract the eye to the business for which they are intended to advertise. Signs should be compatible or integrated with the architecture and should not obscure or dominate the building or business. In the review of sign applications within the City, the following criteria and standards shall apply. All properties within the Central Business Overlay (CBO) and all commercial uses within the Commercial Residential (CR) Zone shall be subject to the provisions of this section. Unless specifically listed as a permitted use or type in this section, other sign types and uses are prohibited. The Dayton Sign Code shall not be construed to permit the erection or maintenance of any sign at any place or in any manner unlawful under any other city code provision or other applicable law. In any case where a part of the Dayton Sign Code conflicts with a provision of any zoning, development, building, fire, safety or health ordinance or code, the provision which establishes a stricter standard for the protection of the public health and safety shall prevail.

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

7.4.105.02 Permitted Signs

1. Wall signs.
2. Freestanding signs.
3. Projecting signs.
4. A-Board signs (one per tenant space).
5. Temporary Signs.
 1. Temporary signs are allowed provided they are erected not longer than sixty (60) days prior to an event and fifteen (15) days after an event. Temporary fabric or paper signs may be placed upon the window opening of a non-residential building when such signs do not obscure more than twenty (20) percent of the window area, and no more than ten (10) percent of the total primary facade area.
 2. All other temporary signs shall be installed for not longer than 30 days in a calendar year.
6. Awning signs.
 1. Sign lettering and imagery may only be located on the awning skirt.
7. Flags (maximum of two per property).

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

7.4.105.03 Maximum Sign Area:

1. Wall signs: one (1) square foot of sign area for each one linear foot of building façade not exceeding 100 square feet. This maximum area shall apply to all signs attached to the building such that the total area of all signs combined on the property does not exceed 100 square feet.
2. Freestanding Signs: 24 square feet.
3. Projecting signs: Blade, projecting or hanging signs shall be limited to one (1) per tenant space. Projecting signs shall have a maximum area of eight (8) square feet.
4. One (1) A-Board sign is permitted per business or property and shall measure no more than three (3) feet wide and not more than four (4) feet high. A-Board signs shall not be calculated in total sign area calculations.
5. Temporary signs: 12 square feet.
6. Awning: 6 square feet. Must comply with the provisions of 7.4.105.02.F.1.
7. Flags: 15 square feet per flag.

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

7.4.105.04 Maximum Sign Height:

1. Wall signs: 6 feet. May not project higher than the height of the roof.
2. Free-standing signs: 6 feet.

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

7.4.105.05 Location:

1. Wall signs shall be placed in traditional locations in order to fit within architectural features, such as: above transoms, on cornice fascia boards, or below cornices.
2. The edge of a projecting sign furthest from the wall shall not extend more than 42 inches from a wall, the bottom of the sign shall be no lower than eight (8) feet above a right-of-way or private sidewalk area and the top of the sign shall not extend over the roof line of the building.

3. A-board signs.

1. A-Board signs may be placed upon private property or within an adjacent public right-of-way along the frontage of the business displaying the sign when a minimum of forty-two (42) inches of clear pedestrian walkway is available immediately adjacent to the sign.
2. Removal. A-Board signs shall be movable at all times and displayed only during the hours the business is open.
3. Freestanding.
Freestanding signs shall only be permitted when the property has a building setback greater than 15 feet.
4. Temporary signs must be located on the subject property and may not infringe upon the frontage of another business.
5. Awnings: Text on awnings shall be limited to that placed upon the awning skirt only and shall be included in the calculation of the maximum allowable sign area.

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

7.4.105.06 Illumination

1. Hanging signs may be externally illuminated although ambient light is usually sufficient to light these small signs. Planning staff must review and approve alternative lighting designs.
2. Direct or in-direct illumination shall be permitted, provided all illumination is directed away from adjacent property. The applicant must submit a photometric plan showing that there will be no light trespass on neighboring properties.

1. Internally lit signs, including Neon or LED signage shall be permitted subject to the following restrictions:

1. Signs shall be limited to one (1) sign per business, not exceeding three (3) square feet in area, and shall be limited to three (3) colors. Strobe, blinking or flashing lights are prohibited.
2. Awning signs may not be illuminated.

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

7.4.105.07 Design Standards:

All signs within the CBO shall be subject to the following additional design standards

1. The placement of signage shall not visually obscure architecturally significant features of the building.
2. Where signage is proposed on (or behind) window surfaces, such signage should not substantially obscure visibility through the window and should be incidental to the scale of the window. Larger window signs will be considered in the overall sign allowances for individual tenants.
3. Generally, the placement of signage shall occur below the sill of the second story windows. Alternative placement may be considered under the following circumstances:
 1. Free-standing signs must have a base of either a flower bed or shrubbery to integrate the sign into the streetscape.
 2. The placement of signs must not disrupt or obstruct the vision of drivers or pedestrians so as to create a hazardous situation. No signs shall be so located as to significantly obstruct pedestrian circulation.

HISTORY

Adopted by Ord. [652 II](#) on 10/7/2021

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To: Honorable Mayor and City Councilors
From: Rochelle Roaden, City Manager
Issue: Sewer Rate Study Presentation, Tim Tice, Oregon Association of Water Utilities (OAWU)
Date: April 3, 2023

History/Background

Council Goal A – Develop and maintain resilient infrastructure to support operations and meet growth.

The City Council 2022-2023 Strategic Plan Goals include completing a sewer rate study. The city contracted with Tim Tice, OAWU, to complete a sewer rate study to assess our rate structure and to confirm that our rates are supporting the cost of the sewer system and the sewer system capital improvements.

The sewer rates are currently a base rate of \$44.51 per month. The last sewer rate increase was in 2017/18 for \$4.51. This increase was to fund the \$2.3 million debt payment on the \$3.2 million Main Pump Station and Ferry Street Trunk Sewer project completed in 2019. *(The City received \$910,000 in grant funds for this project.)*

On November 7, 2022, Tim Tice presented an update to the City Council on the rate study including a proposed rate and methodology change for sewer rates which is in alignment with the water rate structure that was adopted in January of 2022 after completing a water rate study. The Council asked to see updated numbers that included the cost of the loan payment for the bridge and sewer line upgrade project (\$6,000,000). Additionally, to update the methodology using a base allowance to provide an equitable cost to all users.

Mr. Tice will be presenting the attached rate options report and will be available to answer any questions the Council may have.

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Comparison Existing with Recommendations - \$1,092,031.00										
User Class	Size (in)	Existing Rate	Cu. Ft. Allow	Unit Price	Option One	Cu. Ft. Allow - 2	Unit Price - 3	Option Two	Cu. Ft. Allow	Unit Price
Residential (in)	5/8 by 3/4	\$ 44.51	0		\$ 51.42	2		\$ 51.42	4	
Commercial	5/8 by 3/4	\$ 44.51	0	NA	\$ 51.42	2		\$ 51.42	4	
	1.0	\$ 50.51	0		\$ 71.99	3		\$ 71.99	6	
	1.5	\$ 44.51	0		\$ 92.56	4	\$ 6.75	\$ 92.56	7	\$ 9.25
	2.0	\$ 44.51	0	\$5.00	\$ 149.12	6		\$ 149.12	12	
	3.0	\$ 44.51	0		\$ 565.62	22		\$ 565.62	44	
	4.0	\$ 44.51	0	\$4.00	\$ 719.88	28		\$ 719.88	56	
	6.0	\$ 44.51	0		\$ 1,079.82	42		\$ 1,079.82	84	
Total Annual Bridge Payment										
		\$ 260,000.00								
Bridge Payment per Connection										
		\$ 24.49								
Two-Year Approach										
		\$ 12.25								
Current Proposed Budget										
		\$ 832,530.00			\$ 1,092,031.00			\$ 1,092,031.00		
Annual Bridge Funding - Part 1 - '23										
		\$ 130,000.00			Included			Included		
Total '23 - '24 Budget										
		\$ 962,530.00			\$ 1,092,031.00			\$ 1,092,031.00		
Projected Revenues '23-'24										
		\$ 597,342.24								
Annual Bridge Funding - Part 2 - '24										
		\$ 130,000.00			Included			Included		
Total '24 - '25 Budget										
		\$ 1,092,031.00			\$ 1,092,031.00			\$ 1,092,031.00		
Projected Revenues '24-'25										
		\$ 726,261.24								
Residential Mo. Bill										
	Cu. Ft.	7/1/2023		Existing	7/1/2023			7/1/2023		
Typical Ave Usage	5.44	\$ 56.76	\$ 12.25	\$ 83.96	\$ 74.64			\$ 64.74		
	7.00	\$ 56.76		\$ 91.76	\$ 85.17			\$ 79.17		
	10.0	\$ 56.76		\$ 106.76	\$ 105.42			\$ 106.92		
Projected Revenues '23-'24		\$ 597,342.24		\$ 1,107,548.00	\$ 1,105,282.00			\$ 1,102,496.00		
		7/1/2024		Existing	7/1/2024			7/1/2024		
Typical Ave Usage	5.44	\$ 69.01	\$ 12.25	\$ 90.77	NA			NA		
	7.00	\$ 69.01		\$ 97.01						
	10.00	\$ 69.01		\$ 109.01						

Notes:
1 - \$12.25 per connection added to the base rate July 1, 2023 and 2024 to cover cost associated with bridge funding, accruing monies for first payment ≈ 2025
2 - Allowance of wastewater with base rate matches the water rate study format
3 - Aligns with unit charge set with water rate study

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To: Honorable Mayor and City Councilors
From: Rochelle Roaden, City Manager
Issue: Reappointment of Budget Committee Members
Date: April 3, 2023

Background and Information

Per ORS 294.414 the local governing body must establish a budget committee. The budget committee is to be comprised of the Council and an equal number of electors appointed by the Council. Per Council Rules Section 17- Committees, Organizations, and Media, “The Mayor will appoint the City Committees with the consent of the Council.”

The citizen members on the Budget Committee are Chris Wytoski, Christopher Dahlvig, Angie Gonzalez, Steve Hopper, Michael Howard, and Debra Lien with one vacant position. Angie Gonzalez and Steve Hopper’s terms expired December 31, 2022. Both members would like to be reappointed for an additional 3-year term expiring on 12/31/2025.

The City has advertised the vacant position and has not received any applications.

City Manager Recommendation: I recommend reappointing Angie Gonzalez and Steve Hopper to the Budget Committee with a three-year term ending 12/31/2025.

Potential Motion to Appoint: “I move to reappoint Angie Gonzalez and Steve Hopper to the budget committee with terms ending 12/31/2025.”

City Council Options:

- 1 – Move to appoint the Budget Committee members as recommended.
- 2 – Move to appoint another community member to the Budget Committee.
- 3 – Take no action and direct Staff to do more research and bring more options back to the City Council at a later date.

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CITY OF DAYTON 2023-2024 BUDGET CALENDAR

April 7, 2023	First Legal Notice of Budget Committee Meeting - May 1, 2023. Publish in the News Register on April 21, 2023 for the purpose of receiving 2023-2024 Proposed Budget and State Revenue Sharing.
April 21, 2023	Second Legal Notice of Budget Committee Meeting – May 1, 2023. Publish no later than April 22, 2023 on the City of Dayton website.
May 1, 2023 Monday 6:30 p.m.	General meeting of the total Budget Committee (City Council and Citizen Committee members) <ol style="list-style-type: none"> 1. Budget Committee Chair is elected (Not a Council member) and Secretary is elected (City Recorder). 2. City Manager presents proposed budget and budget message. 3. Hear public comment on the proposed budget and public hearing on State Revenue Sharing.
May 15, 2023 Monday 6:30 p.m.	First deliberation meeting of the total Budget Committee. <ol style="list-style-type: none"> 1. Reports and recommendations are given and Budget Committee makes changes as needed. 2. The Budget Committee passes a motion recommending to the City Council a budget for Fiscal Year 2023/2024 and approving an amount or rate of total property taxes to be certified for collection. Dinner will be served at 6:00 p.m. in Council Chambers.
May 22, 2023 Monday 6:30 p.m.	Continued deliberation meeting of the Budget Committee (if needed).
May 22, 2023	Financial Summary and Notice of Budget Hearing advertisement of Budget, including summary budget statements for the June 5, 2023 meeting, needs to be noticed in the News Register for publication on May 26, 2023.
June 5, 2023	Public Hearing – held in Council Chambers regarding the recommended 2023/2024 Budget and proposed use of State Revenue Sharing Funds.
June 20, 2023	City Council adopts a Resolution adopting budget, making appropriations and levying property taxes for general fund and special operating funds (public safety) and a resolution regarding receiving State Revenue Sharing Funds.
June 23, 2023	Certify Property Tax Levy to County Tax Assessor on or before July 14, 2023.
June 23, 2023	Send copy of adopted budget to the Yamhill County Clerk via email: clerk@co.yamhill.or.us
July 14, 2023	Department of Administrative Services (DAS) Certifies City to receive State revenues under ORS 221.770 and ORS 221.760. Annual Certification is done electronically. Attach Resolution.

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Report Criteria:
 Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Check Amount
02/23	02/09/2023	28418	1958	Conor Culp	DRAW 02092	1	100.000.201.00	.00	300.00
02/23	02/16/2023	28419	329	Alexonet Inc	2425	11	105.105.705.30	.00	2,301.25
02/23	02/16/2023	28420	127	Baker & Taylor	Multiple	1	100.104.715.00	.00	285.71
02/23	02/16/2023	28421	1878	Brightside Electric & Lighting	Multiple	11	300.301.707.00	.00	452.00
02/23	02/16/2023	28422	125	Canon Solutions America	Multiple	10	400.400.601.00	.00	763.01
02/23	02/16/2023	28423	255	Cascade Columbia	856938	2	300.300.616.00	.00	3,085.08
02/23	02/16/2023	28424	166	Cascade Form Systems	Multiple	10	400.400.601.00	.00	744.64
02/23	02/16/2023	28425	1922	Cintas Corp	Multiple	6	400.400.616.10	.00	179.14
02/23	02/16/2023	28426	105	City of Dayton	Multiple	1	100.103.619.00	.00	2,438.73
02/23	02/16/2023	28427	362	City of Newberg	Multiple	1	500.500.752.00	.00	1,824.64
02/23	02/16/2023	28428	1865	Comcast Business	8778105130	1	400.400.705.30	.00	104.85
02/23	02/16/2023	28429	1841	CyntrX	INV149524	5	400.400.614.00	.00	45.00
02/23	02/16/2023	28430	1954	Daniela Lopez	DEPOSIT RE	1	100.100.750.20	.00	200.00
02/23	02/16/2023	28431	148	Davison Auto Parts	396995	6	400.400.617.00	.00	172.46
02/23	02/16/2023	28432	1683	Dayton Village HOA	2023	1	760.760.920.00	.00	1,800.00
02/23	02/16/2023	28433	111	DCBS Fiscal Services	DECEMBER	1	100.106.700.35	.00	149.70
02/23	02/16/2023	28434	388	Dell Marketing L.P.	1064684277	6	400.400.903.00	.00	1,019.69
02/23	02/16/2023	28435	231	DOWL	Multiple	1	700.700.910.41	.00	10,093.44
02/23	02/16/2023	28436	789	Edge Analytical	Multiple	1	300.300.751.00	.00	352.00
02/23	02/16/2023	28437	543	Ferrellgas	1121914154	10	400.400.600.10	.00	606.28
02/23	02/16/2023	28438	694	GPEC Electrical Contractors	Multiple	8	400.400.705.10	.00	7,144.09
02/23	02/16/2023	28439	1953	Gregory Cramer	CASH BAIL	1	101.000.418.00	.00	35.00
02/23	02/16/2023	28440	1956	Hadley Abell	DEPOSIT RE	2	400.400.750.00	.00	95.78
02/23	02/16/2023	28441	957	Haworth, Inc	Multiple	1	770.770.910.70	.00	141,479.37
02/23	02/16/2023	28442	107	League of Oregon Cities	Multiple	11	400.400.611.00	.00	80.00
02/23	02/16/2023	28443	121	McMinnville Water & Light	67508 223	1	300.300.600.00	.00	254.74
02/23	02/16/2023	28444	1957	Melissa Lewis	DEPOSIT RE	1	100.100.750.20	.00	350.00
02/23	02/16/2023	28445	1514	MidAmerica Books	Multiple	1	100.104.715.00	.00	384.15
02/23	02/16/2023	28446	124	Mid-Willamette Valley COG	Multiple	1	100.105.705.20	.00	5,812.75
02/23	02/16/2023	28447	1933	Mobile Modular	2369306	4	100.103.601.00	.00	904.90
02/23	02/16/2023	28448	832	Newman Paving & Curbing	7669	1	200.200.614.40	.00	1,800.00
02/23	02/16/2023	28449	109	News Register	136622	12	400.400.700.10	.00	149.03
02/23	02/16/2023	28450	871	ODP Business Solutions, LLC	Multiple	10	400.400.601.00	.00	201.16
02/23	02/16/2023	28451	758	OHA - Cashier	LINDOW OP	1	300.300.706.00	.00	90.00
02/23	02/16/2023	28452	289	Oregon Mayors Association	523	1	500.500.611.00	.00	25.83
02/23	02/16/2023	28453	1294	Oscar Marquez	DEPOSIT RE	2	400.400.750.00	.00	110.42
02/23	02/16/2023	28454	103	PGE	Multiple	1	400.400.600.00	.00	10,940.18
02/23	02/16/2023	28455	1388	Pitney Bowes	1022269308	10	400.400.601.10	.00	107.88
02/23	02/16/2023	28456	213	Pitney Bowes Purchase Power	STATEMENT	10	400.400.601.10	.00	1,210.50
02/23	02/16/2023	28457	621	Portland Engineering, Inc	Multiple	1	300.300.614.00	.00	1,524.00
02/23	02/16/2023	28458	240	Print NW	22588	11	400.400.601.00	.00	58.00
02/23	02/16/2023	28459	1959	San Martin de Porres	DEPOSIT RE	1	100.100.750.20	.00	650.00
02/23	02/16/2023	28460	119	Sprint	414585229-2	10	400.400.602.00	.00	3,203.31
02/23	02/16/2023	28461	875	Step Forward Activities	127308	10	400.400.601.00	.00	539.00
02/23	02/16/2023	28462	1955	Stephanie O'Halloran	DEPOSIT RE	1	100.100.750.20	.00	200.00
02/23	02/16/2023	28463	171	Terminix Processing Center	429591266	10	100.104.707.00	.00	100.00
02/23	02/16/2023	28464	1763	Terrence D. Mahr	22-012	1	101.101.705.40	.00	250.00
02/23	02/16/2023	28465	937	United Site Services	Multiple	1	100.103.619.00	.00	1,406.40
02/23	02/16/2023	28466	1001	Utility Service Co., Inc	573937	1	600.600.930.60	.00	7,050.44
02/23	02/16/2023	28467	102	Verizon	9925119069	10	400.400.602.00	.00	1,992.55
02/23	02/16/2023	28468	154	Westech Engineering, Inc	Multiple	1	400.400.705.60	.00	26,610.08
02/23	02/16/2023	28469	1472	WIN-911 Software	4A268E14-2	1	300.301.705.30	.00	800.00
02/23	02/16/2023	28470	114	Yamhill County Sheriff	FEBRUARY	1	101.101.705.10	.00	15,324.12

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Check Amount
02/23	02/16/2023	28471	1960	Zach's Mobile Repair	395	5	400.400.614.00	.00	3,285.49
02/23	02/16/2023	28472	614	Ziplyfiber	Multiple	1	300.300.602.00	.00	323.54
02/23	02/28/2023	28474	329	Alexonet Inc	2448	11	105.105.705.30	.00	1,262.62
02/23	02/28/2023	28475	127	Baker & Taylor	2037273754	1	100.104.715.00	.00	18.61
02/23	02/28/2023	28476	151	Beery, Elsner & Hammond	Multiple	11	500.500.700.00	.00	1,738.50
02/23	02/28/2023	28477	1064	Botten's Equipment Rental	1-632813	1	100.103.619.00	.00	10.00
02/23	02/28/2023	28478	1497	C3 Intelligence, Inc.	30099	7	200.200.705.00	.00	401.50
02/23	02/28/2023	28479	125	Canon Solutions America	Multiple	10	400.400.601.00	.00	607.58
02/23	02/28/2023	28480	1962	Carrie Lawson	DEPOSIT RE	1	100.100.707.30	.00	200.00
02/23	02/28/2023	28481	255	Cascade Columbia	859691	1	400.400.616.00	.00	1,144.08
02/23	02/28/2023	28482	1961	Christian Melara	DEPOSIT RE	1	100.100.750.20	.00	200.00
02/23	02/28/2023	28483	1922	Cintas Corp	Multiple	6	400.400.616.10	.00	227.86
02/23	02/28/2023	28484	362	City of Newberg	JANUARY 20	4	100.106.716.00	.00	516.15
02/23	02/28/2023	28485	464	City of Willamina	2023-001	1	400.400.905.00	.00	10,000.00
02/23	02/28/2023	28486	1568	Correct Equipment Inc	48690	1	600.600.910.20	.00	469.14
02/23	02/28/2023	28487	111	DCBS Fiscal Services	JANUARY 20	1	100.106.700.35	.00	76.45
02/23	02/28/2023	28488	1937	Don Cutler	FEB EXPEN	2	100.103.616.10	.00	279.99
02/23	02/28/2023	28489	789	Edge Analytical	Multiple	1	300.300.751.00	.00	432.00
02/23	02/28/2023	28490	1810	Elizabeth Sagmiller	224	1	400.400.705.80	.00	3,230.00
02/23	02/28/2023	28491	1630	Gerry Butler	53 BOOKS	1	100.104.715.00	.00	530.00
02/23	02/28/2023	28492	134	Iron Mountain Records Mgmt	HGGK362	10	400.400.601.00	.00	114.47
02/23	02/28/2023	28493	1468	Jillanne Wauters	DEPOSIT RE	1	100.100.750.20	.00	200.00
02/23	02/28/2023	28494	108	Les Schwab	Multiple	6	400.400.614.00	.00	740.25
02/23	02/28/2023	28495	1572	McMinnville Commercial Cleaners	Multiple	1	100.100.707.30	.00	1,000.00
02/23	02/28/2023	28496	1507	McMinnville Immediate Health Car	1283K1814	2	100.103.705.00	.00	775.58
02/23	02/28/2023	28497	124	Mid-Willamette Valley COG	2225	1	100.105.705.20	.00	1,057.50
02/23	02/28/2023	28498	1933	Mobile Modular	2380219	4	100.103.601.00	.00	904.90
02/23	02/28/2023	28499	871	ODP Business Solutions, LLC	2898272980	10	400.400.601.00	.00	63.69
02/23	02/28/2023	28500	758	OHA - Cashier	2023-2024 A-	1	300.300.706.10	.00	245.00
02/23	02/28/2023	28501	103	PGE	Multiple	1	400.400.600.00	.00	10,968.78
02/23	02/28/2023	28502	621	Portland Engineering, Inc	Multiple	3	400.400.705.10	.00	4,887.24
02/23	02/28/2023	28503	240	Print NW	22669	1	500.500.752.00	.00	39.00
02/23	02/28/2023	28504	106	Recology Western Oregon	Multiple	2	200.200.603.00	.00	705.08
02/23	02/28/2023	28505	1194	Rochelle Roaden	EXP FEB 23	11	400.400.611.00	.00	149.39
02/23	02/28/2023	28506	942	Santiago Rangel	DEPOSIT RE	1	100.100.750.20	.00	650.00
02/23	02/28/2023	28507	316	Statesman Journal	Multiple	10	400.400.705.00	.00	1,086.34
02/23	02/28/2023	28508	102	Verizon	9927497260	10	400.400.602.00	.00	990.23
02/23	02/28/2023	28509	1876	Western Rock Resources	51797	1	200.200.614.41	.00	181.75
02/23	02/28/2023	28510	1785	Western Systems	Multiple	5	400.400.614.00	.00	1,965.12
02/23	02/28/2023	28511	117	YCOM	5009002	1	101.101.770.00	.00	2,296.67
02/23	02/28/2023	28512	614	Ziplyfiber	Multiple	1	300.300.602.00	.00	670.50
Grand Totals:								.00	312,446.30

Web Traffic Dashboard

Jan 1, 2023 - Jan 31, 2023

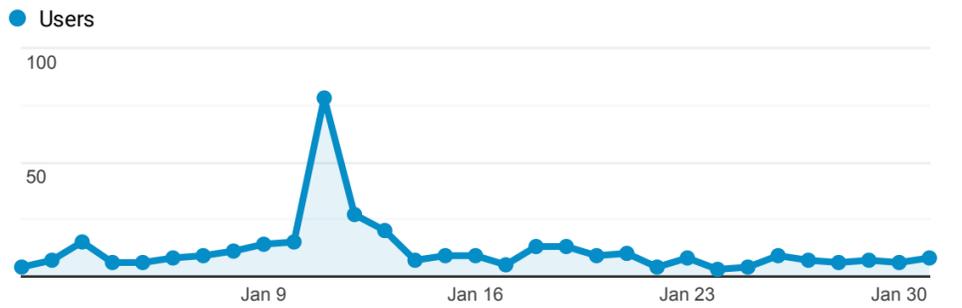
All Users
100.00% Sessions

Total Users

207
% of Total: 100.00% (207)



Users



Top Pageviews

Page	Pageviews
There is no data for this view.	

by Browser

Browser	Users
Safari (in-app)	141
Android Runtime	66

by Device Category

Device Category	Users
mobile	191
tablet	16

by Operating System

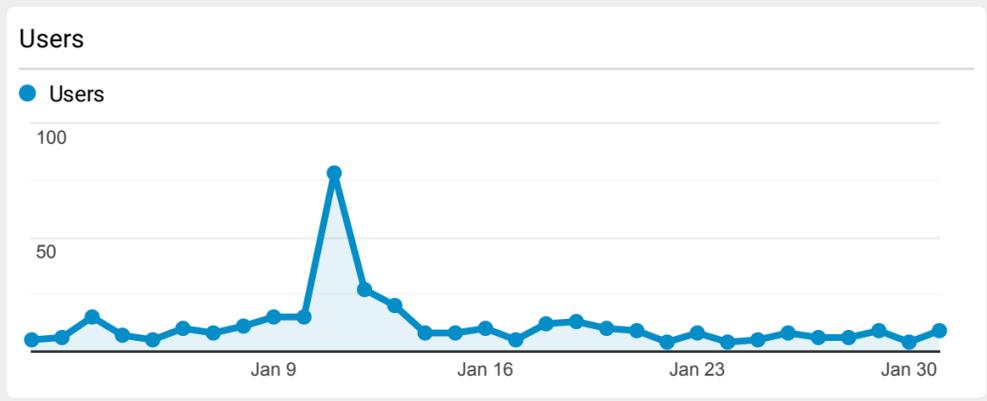
Operating System	Users
iOS	141
Android	66

Mobile Dashboard

Jan 1, 2023 - Jan 31, 2023

All Users
100.00% Sessions

Total Users
207
% of Total: 100.00% (207)

by Device

Operating System	Users
iOS	141
Android	66

Total Screen Views

Screen Name	Screen Views
Home	389
Notifications	137
News	79
Agendas & Minutes	28
City Council	26
FAQ's	15
Parks	14
Report a Code Violation	11
Our Staff	8
Who do I Contact?	8

To: Mayor Marquez and City Councilors
 Through: Rochelle Roaden, City Manager
 From: Jason Shirley, Code Compliance
 Subject: Code Compliance Activities Report
 Date: March 2023

2022/2023												
Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Animals	2	2	6	2	1	3	7	1	1			
Building		1	2	1	4		3	2				
Junk Private Property				1		1		2				
Noise	1			1	1	1	1	1				
Noxious Vegetation	2	1	1	1								
Parking Right-of-way	5	17	12	1	6	5	4	8	2			
Storing Junk - ROW		5	18	10			4		4			
Attractive Nuisance			1									
Posting Signs		2	2	4	1	1	1	1				
Camping							1	1				
Sidewalks			1									
Vehicle Code/YCSO	2	1										
Other			4	4		4		3	1			
TOTAL	12	29	47	25	12	15	21	19	8			

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EthicsMatters

Volume 4, Issue 1 - Winter 2023



Public Officials and Government Transparency

The annual verified Statement of Economic Interest, also known as the SEI, is all about transparency. In the SEI, public officials identify their businesses, properties, and sources of income so that members of the public will know where their financial interests lie and so that the public will have confidence that the public officials are acting in their public body's interest.

The Oregon Government Ethics Commission (OGEC) makes it easy for members of the public to access and review public officials' SEI information. Public officials file their SEIs using OGEC's Electronic Filing System. Once filed, the SEIs are available to the public online, at no cost.

Public officials have been required to file SEIs since 1974. While the list of public officials required to file SEIs has grown over the years, the information required to be reported has remained the same. That information includes:

- Any businesses in which they or their household members are officers or directors, and the names of businesses that they or their household members do business under.
- Their sources of income (not the amounts) that make up 10% or more of their total annual household income.
- The real property they or their household members own (not including their personal residence) that is in the geographical boundaries of the jurisdiction they serve.

There are also questions about certain office-related events, honoraria, and shared businesses with lobbyists. Finally, the SEI asks about any income, debt, business investments, and service fees of \$1,000 or more with businesses that could have a legislative or administrative interest in the public officials' decisions.

[More SEI Information](#)

Who is required to file an SEI?

SEI Filers Include



See ORS 244.050 for a complete list of required filers

Public officials who hold any of the various public offices or positions listed in ORS 244.050 are required to file an SEI each year they hold the office/position.

These offices/positions include elected state, county and city officials. They also include various appointed officials and public employees. What all these offices/positions have in common is that the people who hold the offices/positions are those with the authority to make important decisions about public resources and public monies.

Training and Resources Available

OGEC has created a variety of resources to assist you in filing your SEI correctly and on time.

Webinars

The training team is offering free weekly, live webinars to SEI filers. These webinars cover the details of filing an SEI and provide time for questions and answers.

Written Guide

In addition, the [2023 SEI Filer Guide](#) provides written step-by-step instructions on setting up your account, how to reset your account information, steps to file your SEI, and details on the questions in the SEI.

Website

Curious what questions are included in the SEI? Looking for links to the ORS regarding SEI filing? This information

File Your SEI

The Electronic Filing System (EFS) opens the SEI filing period on Wednesday, March 15th. Anyone seated in their position on April 15 is required to file.

You have 30 days to file your SEI on time. The deadline to complete your SEI filing is April 15.

You can access EFS through the E-filing Login link located in the top menu bar on the OGEC website, or by clicking the link below.

can all be found on the [Statements of Economic Interest page](#) of the OGEC website.

To access these resources please click on the box below. If you have any questions regarding the trainings or resources, please contact the training team at training@ogec.oregon.gov.

[SEI Resources](#)

If you have questions or need assistance filing your SEI, please contact our office at (503)378-5105 or mail@ogec.oregon.gov.

[File SEI](#)

What happens if you don't file your SEI?

If you do not file your SEI on time, you may be subject to civil penalties outlined in ORS 244.350(4). These penalties automatically begin to accrue in your account if you miss the filing deadline.

Civil penalties:

- \$10 per day for the first 14 days
- \$50 per day thereafter
- Up to a maximum of \$5,000 in a filing period

If you begin to accrue penalties, first please file your SEI as soon as possible. Once you have filed, please contact our office at (503) 378-5105 or mail@ogec.oregon.gov to discuss your penalty options.

Accessing SEI Public Records

Once a public official files their SEI, it becomes part of the public record. You can easily lookup not only SEIs but also Lobbyist and Lobby Client/Employer registrations and expenditures through our Public Records Lookup page.

You can either look up a specific public official or all public officials required to file who serve a specific public body.

[Public Records Lookup](#)

Upcoming Trainings

OGEC offers in person and online trainings on the three areas of OGEC's jurisdiction, Oregon Government Ethics law, Lobby law, and the Executive Session provisions of Public Meetings law.

Hosted Trainings

The City of St. Helens is partnering with OGEC to host two trainings on April 12.

The sessions will be on Ethics law (1:00 pm) and Executive Sessions (4:00 pm). Public officials from nearby jurisdictions are encouraged to attend, but registration is required.

Live Webinars

We offer live webinars every month on

- Conflicts of Interest/ Use of Office
- Gifts
- New Employee Orientation
- Executive Sessions
- Lobby law

These webinars are open to anyone to attend.

Customized Trainings

Is your public body looking for training on Ethics law, Lobby law, or Executive Sessions?

We offer customized trainings both in person and virtually. Request your training today!

[Training Registration](#)

[Webinar Registration](#)

[Customized Trainings](#)

Commission Updates

Thank You Commissioner Edwards

After serving on the Commission for more than two years, former Commissioner Karly Edwards stepped down from her role in November 2022. We wish Commissioner Edwards all the best in her new endeavors and thank her for her service on the Commission.

Welcome Back Commissioner Burke

On September 23, 2023 two new dedicated public servants were confirmed by the Senate to be a member of OGEC. As per our custom, we will be featuring each of our new Commissioners in our newsletter. You may recognize the name of the first new Commissioner, Richard Burke, as he previously served on the Commission from September 2016 to September 2020.

We asked him a few questions about rejoining the Commission and here is what he had to say:



Would you tell us about yourself?

I live in West Linn with my wife, Natasha, and our German Shepard Dog, Arya. I have a stepdaughter, Anastasia. I work in the non-profit sector, helping people engage with local democratic processes. I grew up in the Midwest, began my education at the University of Nebraska and finished at Portland State University after moving to Oregon in 1987.

What inspired you to apply to be a member of the Oregon Government Ethics Commission?

In the current divisive political environment, building a culture of ethical governance is key to keeping our nation together. My experience has informed me that the vast majority of public officials are genuinely interested in serving the public faithfully and offering guidance on ethical governance helps them do so successfully.

What aspect of the Commission are you most looking forward to?

There are many things about the Commission I am looking forward to dealing with, but its educational mission is what excites me most. I believe OGEC can play a very important role in educating public officials, activists, and the public at large about ethical governance.

Any other relevant details that you feel should be shared or want to be included?

Having served on OGEC before, I find it an oasis of civic-minded non-partisan governance in a sea of partisan discord. One can attend an OGEC meeting and have difficulty determining which commissioner is affiliated with which party. The staff and other commissioners of OGEC are people of high character and I am honored to serve alongside them.

Thanks for joining us again Commissioner Burke!

Welcome the New Trainer, Charlie Esparza



Charlie joined OGEC as a Trainer. We asked Charlie a few questions to get to know him.

Tell us a little about your background, such as education and job experience. Born and raised in Texas. Prior to moving to Oregon, I spent 5 years teaching state required certification classes with the Railroad Commission of Texas.

What inspired you to apply for OGEC? I really enjoy meeting and training new people, so being able to do both AND relocate to Oregon was an opportunity I couldn't pass up.

What is your favorite part of your job here? The people! I work with an absolutely great team!

Dogs or Cats? Both. Always both.

Favorite Color? Black...dark gray...maybe navy blue? Just one, right? Black. Definitely black.

Favorite Movie? Only ONE favorite movie?!?!?!? At this moment right now - Mean Streets (1973) directed by Martin Scorsese

Any hobbies or passions that you would care to share or talk about? Bicycling, storytelling, doodling, tinkering, listening to 80's punk rock records.

Come say hi to Charlie in a monthly webinar or customized training!

Farewell Kathy Baier

Farewells can be so very hard. As a small agency, OGEC has been lucky to hire some amazing people. Kathy is one of those people that touches everyone that she interacts with. She has been with OGEC for over 9 years, and she has made quite the impact within OGEC. She helped transition OGEC's paper filing system to a solely electronic system. She has helped countless public officials file their reports. She provided support to each and every one of the staff members at OGEC. While we are excited that she will get to enjoy her retirement, we will miss her smile in the office.



Tell us a little about your background, such as education and job experience.

I've come a long way baby! Spending many years as a hairdresser, I finally decided to go back to school and learn how to use a computer! That led me into the corporate world focusing on marketing and promotions for a west coast retailer. I later found my niche as a corporate sales and marketing director, traveling internationally with a senior housing corporation. I entered state service with DAS in HRSD, contracting training vendors

for statewide programs. I coordinated the Oregon Project Management Certification Program and earned my OPMA prior to being hired by OGEC.

What originally inspired you to apply for OGEC?

(I needed a job!!) The Ethics Commission seems like a great fit for my professional track. I had worked interim for a financial advisor and also assisted in a law office.

What was your favorite part of your job here?

My favorite part is coming to work with great coworkers! Seriously! I'm very gregarious. Not only with my coworkers but thoroughly enjoy assisting others on the phone with their challenges and helping them understand our role in government.

Do you have a favorite project that you worked on?

My favorite has been the transition from paper to electronic filing of the annual SEIs. Assisting and educating those required to file on the reasons why and how. I've made a lot of friends year after year.

What are some key takeaways that you would care to share with current and/or future Commissioners?

Key takeaways are those times when you can demonstrate to those public officials who may have opportunities to interact with Commissioners, that we have a role in making our government a positive one of change. One of improving our communities and our working relationships with those around us.

Any other relevant details that you feel should be shared or want to be included?

The last 10+ years has been a great learning experience for me, I've made many new friends and relationships that have enriched me as a person. As I move forward during the next chapters of my life, I will have fond memories and continue friendships with those that have made a difference in my life.

We wish you all the best in your next adventure Kathy, we will miss you!

New E-News Subscription Service

OGEC has implemented a new email subscription service to make it easier for you to learn about updates on the topics which interest you. You are subscribed to the OGEC Ethics Matters newsletter, which you will continue to receive quarterly. In addition, you can now sign-up for email updates on specific topics.

Manage Your Subscription

Upcoming Commission Meetings

- April 28, 2023
- June 2, 2023

[Meeting Information](#)

Oregon Government Ethics Commission

3218 Pringle Road SE, Suite 220
Salem, OR 97302

(503) 378-5105 | mail@ogec.oregon.gov | www.oregon.gov/OGEC



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Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	97,180	100	0	0	49,623	475,306	622,209
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Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	7,640.41	-	-	-	5,858.57	55,031.31	68,530.29
Sewer Amount	3,496.41	-	-	-	1,821.91	38,427.73	43,746.05
Misc Amount	1.66-	-	-	-	-	361.41	359.75
Backflow Amount	-	-	-	-	-	-	-
NSFCheck Amount	-	-	-	-	-	54.16	54.16
Late Chrg Amount	70.45	-	-	-	-	1,234.55	1,305.00
<hr/>							
Total Charges:	11,205.61	-	-	-	7,680.48	95,109.16	113,995.25

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	14,801.79	-	-	-	7,811.33	118,014.13	140,627.25
Payments	10,996.36-	-	-	-	7,811.33-	88,116.72-	106,924.41-
Contract Adjustments	954.02-	-	-	-	-	472.90-	1,426.92-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	150.00-	-	-	-	-	375.55-	525.55-
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	11,205.61	-	-	-	7,680.48	95,109.16	113,995.25
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Current Balance:	13,907.02	-	-	-	7,680.48	124,158.12	145,745.62

Year To Date: 07/01/2022 - 03/31/2023

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	1,132,609	2,600	0	1	576,946	6,170,393	7,882,549

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	82,021.88	350.00	-	-	57,833.30	601,111.06	741,316.24
Sewer Amount	31,225.11	-	-	-	16,398.68	347,913.19	395,536.98
Misc Amount	83.34	-	-	-	-	2,514.73	2,598.07
Backflow Amount	-	-	-	-	-	-	-
NSFCheck Amount	-	-	-	-	-	360.50	360.50
Late Chrg Amount	250.45	-	-	-	-	11,092.89	11,343.34
<hr/>							
Total Charges:	113,580.78	350.00	-	-	74,231.98	962,992.37	1,151,155.13

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	13,902.81	-	-	-	6,356.26	123,890.90	144,149.97
Payments	112,472.55-	350.00-	-	-	72,907.76-	957,898.70-	1,143,629.01-
Contract Adjustments	954.02-	-	-	-	-	1,620.23-	2,574.25-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	150.00-	-	-	-	-	3,206.22-	3,356.22-

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	113,580.78	350.00	-	-	74,231.98	962,992.37	1,151,155.13
Current Balance:	13,907.02	-	-	-	7,680.48	124,158.12	145,745.62