

RESOLUTION No. 24/25-17
City of Dayton, Oregon

A Resolution Correcting Resolution No. 23/24-21, "Adopting the Budget for the Fiscal Year 2024/2025," Due to a Clerical Error in Budget Tables

RECITALS:

In June 2023, the City Council adopted Resolution No. 23/24-21, titled "A Resolution adopting the City of Dayton Budget for the Fiscal Year 2024/2025; Making Appropriations; and Categorizing and Levying Ad Valorem Taxes." During a period of leadership transition—including changes in the positions of Mayor, City Manager, and City Accountant—the resolution was approved with a clerical error: the budget tables included were copied from the prior year's (FY 2023/2024) resolution.

The correct budget for FY 2024/2025 was properly prepared, publicly noticed as required under ORS 294, approved by the Budget Committee on May 20, 2024, and filed as part of the official budget document. Upon discovering the error in May 2025, City staff consulted with the Oregon Department of Revenue, who advised that the error be corrected by adopting a resolution documenting the mistake and inserting the correct budget tables.

To ensure the official record accurately reflects the budget adopted for FY 2024/2025, the City Council is now taking formal action to correct the resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Dayton as follows:

Section 1. Resolution No. 23/24-21 is hereby corrected to replace the first resolved clause with the following:

BE IT RESOLVED that the City Council of the City of Dayton, Oregon, hereby adopts the Fiscal Year 2024/2025 Budget, as approved by the Budget Committee on May 20, 2024, in the total amount of \$9,877,207, of which \$508,295 is unappropriated or reserved. Copies of said budget are available for public inspection at City Hall, 416 Ferry Street, Dayton, Oregon, and on the City's official website at www.daytonoregon.gov.

Section 2. Resolution No. 23/24-21 is further corrected to replace the second resolved clause with the following:

BE IT FURTHER RESOLVED that the amounts for the purpose of operating the City of Dayton for the Fiscal Year 2024/2025 are appropriated as set forth in the budget tables attached as Schedule A to correcting Resolution No. 24/25-17. These tables shall replace and supersede the tables originally included in or referenced by Resolution No. 23/24-21. For purposes of interpreting Resolution No. 23/24-21 as corrected, Schedule A to correcting Resolution No. 24/25-17 shall be read as if it had been properly attached to Resolution No. 23/24-21 at the time of its adoption.

Section 3. All other provisions of Resolution No. 23/24-21 not expressly amended or replaced herein shall remain in full force and effect.

Section 4. This resolution shall take effect immediately upon adoption.

ADOPTED by the City Council of Dayton, Oregon, on this 16th day of June 2025.

In Favor:

Opposed:

Absent:

Abstained:

Annette Frank, Mayor

Date Signed

ATTEST:

Rocio Vargas, City Recorder

Date of Enactment

Attachment: Schedule A

Schedule A

General Fund

Administration	291,199
Budgetary	0
Building Program	117,878
Contingency	0
Equity	0
Library	104,440
Parks	161,064
Planning and Development	75,224
Fund Total	749,805
Unappropriated	0

Local Option Tax Fund

Personnel	84,936
Materials and Services	266,535
Capital	500
Contingency	5,921
Fund Total	357,892
Unappropriated	0

Transient Lodging Tax Fund

Personnel	68,135
Materials and Services	150,140
Capital	5,000
Contingency	37,222
Transfer to General Fund	19,000
Transfer to State Revenue Sharing	5,000
Fund Total	284,497
Unappropriated	50,000

American Rescue Plan Fund

Transfer to Sewer Capital Fund	3,200
Fund Total	3,200
Unappropriated	0

Street Fund

Personnel	84,301
Materials and Services	139,450
Capital	16,000
Contingency	14,524
Transfer to Equipment Replacement Fund	10,000
Transfer to Building Reserve Fund	10,000
Transfer to Street Capital Fund	50,000
Fund Total	324,275
Unappropriated	0

Water Utility Fund

Personnel	512,943
Materials and Services	533,524
Capital	37,000
Contingency	24,634
Transfer to Equipment Replacement	30,000
Transfer to Water System Capital	100,000
Transfer to Debt Service Fund	210,000
Transfer to Building Reserve	10,000
Fund Total	1,458,101
Unappropriated	50,000

Sewer Fund

Personnel	352,088
Materials and Services	257,147
Capital	4,500
Contingency	47,758
Transfer to Sewer Reserve Fund	50,000
Transfer to Debt Service	125,380
Fund Total	836,873
Unappropriated	0

State Revenue Sharing Fund

Materials and Services	65,217
Capital	800
Fund Total	66,017

Water Utility Capital Fund

Materials and Services	0
Capital	525,000
Contingency	49,845
Fund Total	574,845

Sewer Utility Capital Fund

Materials and Services	0
Capital	3,159,775
Contingency	18,915
Fund Total	3,178,690
Unappropriated	30,000

Equipment Replacement Fund

Capital	60,000
Contingency	16,409
Fund Total	76,409

Building Reserve Fund

Capital	160,000
Contingency	247,726
Fund Total	407,726
Unappropriated	70,000

Street Reserve Fund

Materials and Services	0
Capital	425,000
Contingency	16,665
Fund Total	441,665
Unappropriated	50,000

Parks Reserve Fund

Materials and Services	60,000
Capital	41,000
Contingency	9,793
Fund Total	110,793

Debt Service Fund

Principal and Interest	498,124
Fund Total	498,124
Reserve for MPS FSTS USDA Loan	82,248
Reserve for Bridge DEQ Loan pmt	106,275
Unappropriated	69,772
Unappropriated and Reserved	258,295

Total Appropriations – All Funds	9,368,912
Unappropriated and Reserved – All Fund	508,295
Total FY 24/25 Budget	9,877,207