

AGENDA
CITY OF DAYTON
CITY COUNCIL MEETING

DATE: MONDAY, JULY 21, 2025
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 YouTube: <https://youtube.com/live/acngHF7r4VA?feature=share>

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	
	1. Letter to Council - Henry Evers, Dayton Resident	1
D.	CONSENT AGENDA	
	1. June 16, 2025, Special / Executive Session Minutes	3-10
E.	ACTION ITEMS	
	1. Accounting for Water and Sewer Customer Deposits	11-12
	2. Accept Councilor Resignation and Declare Vacancies	13-18
	3. Approval of Resolution 2025/26-01 A Resolution Repealing Resolution 24/25-09 "A Resolution ...To Establish An All-Encompassing Events Committee Here After Referred To As Dayton Events Committee." - Sponsor: Mayor Frank	19-23
	4. Receive FY 2023-2024 Financial Statement	25-86
	5. Local Option Levy Discussion - Sponsor: Councilor Mackin	87-94
	6. Review and Approval of City Manager 6-month Evaluation Process - Presented by: Council President Hildebrandt	95-104
	7. Door to Door Solicitation Policy Discussion - Sponsor: Council President Hildebrandt	105-108
F.	CITY COUNCIL COMMENTS AND CONCERNS	
G.	INFORMATION REPORTS	

Meeting Accessibility Services and Americans with Disabilities Act (ADA) Notice: City Hall Annex is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to the City Recorder (503) 864-2221 or rvargas@daytonoregon.gov.

1. Tourism and Economic Development	
2. Public Works	
a Water Production/Loss Report	109
H. CITY MANAGER'S REPORT	111-130
I. ADJOURN (URA meeting to follow immediately)	

Posted: July 18, 2025

By: Rocio Vargas, City Recorder

NEXT MEETING

August 4, 2025, Regular Session Meeting

September 2, 2025, Regular Session Meeting

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

The public is encouraged to relay concerns and/or comments to the City Council in one of the following methods:

- a **Email - any time up to 5:00 p.m.** the day of the meeting to rvargas@daytonoregon.gov. The Mayor will read the comments emailed to the City Recorder.
- b **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.
- c **Appear by Telephone only** - please sign up prior to the meeting by emailing the City Recorder at rvargas@daytonoregon.gov. (The chat function is not available when calling by phone into Zoom.)
- d **Appear virtually via Zoom** - send an email directly to the City Recorder, Rocio Vargas, prior to 5:00pm to request to speak during public comment. **The City Recorder will need your first and last name, address, and contact information** (email, phone number), **and topic name** you will receive the Zoom Meeting link or information. When it is your turn, the Mayor will announce your name, and your microphone will be unmuted.

Dayton City Council

I have several questions #1

We voted on a bond (which we are still pay for) to finance ~~for~~ a multi-year contract for law enforcement through Hamilton County Sheriff's. So why do we need an additional 635?

#2 How long ago did we purchase the Fisher for with an existing well and 400 plus gallon water rights? If additional equipment we have a well in the Airport field producing less than 10. Use that wells equipment to put the Fisher well (which is adjacent to our water line) into our system as it has 400+ gpm which is twice our pre allotment.

Years ago McMinnville entered into an agreement with Dayton and other communities to use excess water from the Detroit reservoir via the Willamette river. Dayton is the closest and best location to utilize this source. A tie in with the Mac system would be mutually beneficial to everyone at this time.

Respectfully

Henry Evers

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**MINUTES
DAYTON CITY COUNCIL
SPECIAL / EXECUTIVE SESSION
JUNE 16, 2025**

PRESENT: Mayor Annette Frank
Council President Drew Hildebrandt
Councilor Kitty Mackin
Councilor Jim Maguire
Councilor Robin Pederson

ABSENT: Councilor Chris Teichroew
Councilor Luke Wildhaber

STAFF: Jeremy Caudle, City Manager
Rocio Vargas, City Recorder
Dave Rucklos, Tourism & Economic Development Director
Don Cutler, Public Works Supervisor

A. CALL TO ORDER & PLEDGE OF ALLEGIANCE

Mayor Frank called the meeting to order at 6:45pm and all those present gave the Pledge of Allegiance.

B. ROLL CALL

Mayor Frank noted that there was a quorum with Councilors Hildebrandt, Mackin, Maguire, and Pederson present in person. Councilor Teichroew was absent excused and Councilor Wildhaber unexcused.

C. APPEARANCE OF INTERESTED CITIZENS

None.

D. CONSENT AGENDA

- 1. May 5, 2025, Regular Session Minutes**
- 2. June 2, 2025, Regular Session Minutes**

JIM MAGUIRE MOVED TO APPROVE THE CONSENT AGENDA. SECONDED BY DREW HILDEBRANDT. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

E. PUBLIC HEARING

The City Council held a public hearing to obtain citizen input on the budget for the Fiscal Year beginning July 1, 2025, as approved by the City of Dayton Budget Committee.

The City Council held a public hearing to obtain citizen input on the proposed uses of State Revenue Sharing Funds in the City of Dayton FY 2025/2026 Budget.

- a) State alcohol taxes - \$50,000
- b) State cigarette taxes - \$1,700
- c) State marijuana taxes - \$5,000
- d) State revenue sharing - \$27,106

Mayor Frank opened the public hearing at 6:47pm.

Ukiah Bunn, Dayton resident, Dayton Community Downtown Association President, stated that the DCDA has partnered with the City of Dayton, and he is concerned about the reduction of the \$2,500 budgeted for the DCDA. He stated that the money covers the organization's operations, insurance, and Oregon Mainstreet Program dues.

Mayor Frank closed the public hearing at 6:50pm.

F. ACTION ITEMS

1. Approval of Resolution 24/25-17 Correcting Resolution No. 23/24-21 Due to Clerical Error in the Budget Tables.

Drew Hildebrandt moved to approve Resolution 24/25-17, A Resolution Correcting Resolution 23/24-21, "Adopting the Budget for Fiscal Year 2024/2025," Due to a Clerical Error in Budget Tables. Seconded by Robin Pederson. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

2. Approval of Resolution 24/25-18 Authorizing Year End Transfer of Funds in the FY 2025/2026 Budget.

Jim Maguire moved to approve Resolution 24/25-18 a resolution Authorizing Year End Transfers in the FY2025/2026 Budget. Seconded by Drew Hildebrandt. Motion carried with Frank, Hildebrandt, Mackin, Maguire,

and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

3. Approval of Resolution 24/25-19 Adopting the City of Dayton Budget for the Fiscal Year 2025/2026; Making Appropriations; and Categorizing and Levying Ad Valorem Taxes.

Councilor Maguire requested a review of the memo prepared by City Manager.

Jeremy Caudle, City Manager, reviewed the memo with the updated projections using updated data.

There was a discussion about the various changes to the approved budget.

Councilor Mackin noted that there was an error on the resolution document should read "ending June 30, 2026" not June 30, 2025.

Jim Maguire moved to approve Resolution 24/25-19 a resolution Adopting the City of Dayton Budget for the Fiscal Year 2025/2026; Making Appropriations; and Categorizing and Levying Ad Valorem Taxes as Amended. Seconded by Kitty Mackin. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

4. Approval of Resolution 24/25-20 Declaring the City of Dayton's Election to Receive State Revenues for Fiscal Year 2025/2026.

Caudle explained the purpose of the resolution is to allow Dayton to receive State Revenues.

There was a discussion on the resolution number and question about Dayton qualifying for State Revenues.

Caudle noted an error on the year of the first clause that should be 2025/2026.

Jim Maguire moved to approve Resolution 24/25-20 a resolution Declaring the City of Dayton's Election to Receive State Revenues for Fiscal Year 2025/2026 as Amended. Seconded by Drew Hildebrandt. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

5. Approval of Resolution 24/25-21 Approving an Intergovernmental Agreement between Yamhill County and the City of Dayton for Police Services for Fiscal Year 2025/2026.

Resolution was not approved instead a motion was made.

Drew Hildebrandt moved to approve the Agreement for Police Services as presented with Yamhill County in the amount of \$214,010.09 and to authorize the City Manager to sign. Seconded by Jim Maguire. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

6. Approval of Resolution 24/25-22 Approving an Intergovernmental Agreement with the Mid-Willamette Valley Council of Governments, July 1, 2025, through June 30, 2026.

Drew Hildebrandt moved to approve Resolution 24/25-22 a resolution approving an intergovernmental agreement with the Mid-Willamette Council of Governments, July 1, 2025, through June 30, 2026. Seconded by Jim Maguire. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

7. Approval of Resolution 24/25-23 Authorizing the City Manager to Enter into a Loan Agreement with Twin Towers to Complete the HWY 221 Stormwater Drain Line Replacement.

Caudle explained why the City is responsible for replacing the stormwater line based on the "notice of decision" document section 15. The language does not impose responsibility on the developer. The developer is offering a 0% loan but will not cover the cost.

There was a discussion on how the loan payment would be covered and if there could be a change in policy practice to avoid a similar situation in the future.

Jim Maguire moved to approve Resolution 24/25-23 a resolution authorizing the City Manager to enter into a loan agreement with Twin Towers to complete the HWY 221 Stormwater drain line replacement. Seconded by

Drew Hildebrandt. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

8. Approval of CIS quote for Property/Liability Insurance for FY25/26.

Kitty Mackin moved to approve the June 10, 2025, quote for property and liability insurance coverage through CIS in the amount of \$ 89,570.13 and authorize the City Manager to sign. Seconded by Robin Pederson. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

9. Business Oregon Grant Application

There was a discussion of the draft form attached to the agenda item.

Caudle explained that Business Oregon does not have any kind of grant financing available now that fits the City's needs. The intake form will allow Business Oregon to consider Dayton when something comes up.

There was a discussion about pursuing the Fisher Farms well testing, considering this would be a short-term solution.

Robin Pederson moved to authorize Jeremy Caudle to submit the Business Oregon intake form for Fisher Farms technical feasibility and water quality analysis funding. Seconded by Drew Hildebrandt. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

10. Approval of a New Finance Director Job Description

Kitty Mackin moved to approve the Finance Director job description as presented. Seconded by Jim Maguire. Motion carried with Frank, Hildebrandt, Mackin, Maguire, and Pederson voting aye. Councilors Teichroew and Wildhaber were absent.

11. Facilities Tour Discussion - Councilor Kitty Mackin

Councilor Mackin stated that there have been several conversations about having a facilities tour over the years. She stated that some of the facilities are not wheelchair accessible and the vehicle rented was not accessible either. She stated that she was not included in the planning of the tour and would like to be included in the future.

G. CITY COUNCIL COMMENTS AND CONCERNS

Mayor Frank reminded Council about National Night Out on August 5th. The City Council will be staffing the event, and she appointed Council President Hildebrandt as the point person to communicate with other organizations.

Mayor Frank assigned Councilor Kitty Mackin as the ADA and Inclusion Liaison and asked that she be contacted for input.

Mayor Frank assigned Councilor Robin Pederson as the Youth Outreach Liaison and to coordinate a Youth Council.

Mayor Frank assigned Councilor Jim Maguire as the Planning Commission Liaison.

Mayor Frank stated that she would like to assign Councilor Luke Wildhaber as the Outside of City Limits Resident Liaison.

Councilor Maguire expressed concerns for his fellow elected officials in the current political climate and stated his opinion on the decisions being made by the current Federal Government.

Councilor Maguire inquired if there had been a resolution to where the speed limit signs originate from and who decides where they go.

Don Cutler, Public Works Supervisor, explained that the City Engineer stated that it depends on County regulations.

Discussion continued.

Council President Hildebrandt requested a special session to talk about the water resource options.

Councilor Mackin restated that there needs to be a rate transparency policy that covers exact usage and requirements to keep up with maintenance and infrastructure replacement funds. She stated that Council and the City needs to start working on the Public Safety Levy for election.

There was a question about a fee versus a levy option. Discussion continued.

H. INFORMATION REPORTS

1. Tourism and Economic Development Director

Dave Rucklos, TED updated Council on the meeting with the Dayton businesses and wine community it was a good turnout and with great networking.

2. Public Works Supervisor

Don Cutler, Public Works Supervisor, stated that leak detection was completed the week of June 9th- 13th and the City should be getting a full report on any leaks found soon.

He stated that they met with the Fireworks subcommittee and got the information of requirements for the event day.

He stated that smoke testing is tentatively scheduled for the first week of August. He will coordinate with staff to get the information out to the community and the affected quadrant.

Council President Hildebrandt inquired about the current state of the reservoirs.

Cutler stated that the reservoirs are doing OK because Dayton is the only city pulling from the wellfield, however levels are still lower than normal.

Improper water use was discussed.

I. CITY MANAGER'S REPORT

Jeremy Caudle, City Manager, updated Council on the current efforts to fill the Finance Director position.

He stated that the City staff completed an internal survey to change the work week schedule to 4-10's.

There was a conversation about City Council being involved in internal controls policy.

J. ADJOURN

There being no further business to discuss the regular session meeting adjourned at 8:19pm.

K. EXECUTIVE SESSION

The executive session was held pursuant to ORS 192.660(2)(f) - to consider information or records that are exempt by law from public inspection.

Executive sessions are closed to the public. Representatives of the news media and designated staff may attend executive sessions. Representatives of the news media are specifically directed not to report

on any of the deliberations during the executive session, except to state the general subject of the session as previously announced. No decision will be made in this executive session. The City Council will adjourn directly from the executive session and will not be returning to open session.

Respectfully submitted:

By:

Rocio Vargas, City Recorder

APPROVED BY COUNCIL on **July 21, 2025**

☐ As Written ☐ As Amended

Annette Frank, Mayor

To: Honorable Mayor and City Councilors
From: Jamie Toman, Interim Finance Director
Through: Jeremy Caudle, City Manager
Issue: Accounting for water and sewer customer deposits
Date: July 21, 2025

Background and Information:

Customer deposits for water and sewer services have been incorrectly recorded on the income statement. Deposits received from customers have been recognized as revenue, while refunds have been recorded as expenditures. However, standard accounting practice requires that such deposits be classified as liabilities on the balance sheet until they are either applied or refunded, as they do not represent earned income.

Currently, the City of Dayton does not report the total amount of customer deposits held on its financial statements.

Per the Open Deposit Report in Caselle, the City's accounting system, as of June 30, 2025 the total sewer deposits held amounted to \$3,960.25 and the total water deposits held amounted to \$99,579.43. The total financial impact for FY 24-25 would be \$103,539.68. We believe this report provides an accurate representation of the actual deposits on hand.

Once the deposits are properly recorded as liabilities, the unrestricted balances in the water and sewer funds will be reduced. This reclassification could result in those funds having a lower than projected fund balance, potentially negative. As a result, the proposed rate increases will need to be reevaluated to ensure the fiscal solvency of those funds.

This matter was discussed with REDW, City of Dayton's external auditor, on July 15, 2025. They confirmed that customer deposit balances should be reflected on the financial statements. While practices vary among cities—with some reporting deposits as liabilities and others recording them as restricted portions of the fund balance when deposit activity is included in income statement accounts—it was noted that the restricted fund balances reported in prior years appear understated when compared to the amounts shown in the Open Deposit Report. We have responded to the auditor's request for additional information and, as of this writing, are awaiting their opinion.

Although the reason for the historical treatment of customer deposits is unknown, we understand the appropriate accounting approach. Moving forward, we are committed

to accurately recording customer deposits in compliance with applicable standards and ensuring the integrity of the City of Dayton's financial reporting.

City Manager Recommendation: n/a

Potential Motion: n/a

Council Options:

No Council action is required at this time.

To: Honorable Mayor and City Councilors
From: Jeremy Caudle, City Manager
Issue: Accept Councilor Resignation and Declare Vacancies
Date: July 21, 2025

Background and Information: On July 14, 2025, Councilor Jim Maguire delivered a letter of resignation to Mayor Frank.

It has come to the City's attention that Councilor Luke Wildhaber has ceased to maintain primary residence in the city. Councilor Wildhaber confirmed this verbally to staff on July 15, 2025.

According to Section 32 of the City Charter and Section 1.03.02 of the Municipal Code, both events require a declaration of vacancy by the City Council.

These sections also describe the process for filling vacancies. In sum, the remaining members of City Council appoint a qualified candidate to fill the remainder of the term.

City Manager Recommendation: Declare vacancies per City Charter Section 32 and DMC 1.03.02.

Potential Motion: "I move to accept the resignation letter from Councilor Jim Maguire; to declare that Councilor Luke Wildhaber has ceased to maintain his primary residency within the City limits; and to declare that the seats held by Councilor Jim Maguire and Councilor Luke Wildhaber are hereby declared to be vacant."

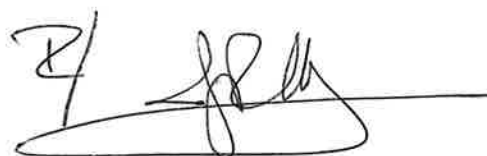
Council Options:

1 - Approve as recommended. The Municipal Code and City Charter do not grant discretion to the City Council on this matter.

14 JUL 25

MAYOR FRANK,

I hereby resign my seat
as a city councilor for
the City of Dayton.

A handwritten signature in black ink, consisting of a stylized 'P' followed by a series of loops and a horizontal line extending to the right.

NOTICE OF VACANCY IN THE OFFICE OF CITY COUNCILOR FOR THE CITY OF DAYTON

Two vacancies currently exists in the Office of City Councilor for the City of Dayton following the resignation of Councilor Jim Maguire; Councilor Luke Wildhaber has ceased to maintain his primary residency within the city limits. The City Council declared the vacancies as of July 21, 2025. Pursuant to Section 33 of the Dayton City Charter, the City Council fills a vacancy by appointment. The City Council is seeking interested people to submit applications for appointment of the two positions of Dayton City Councilor for the current term of office. The term of office will be through December 31, 2026.

To be considered for the position, applicants must be a qualified elector under state law, have primary residence within the city; not be a city employee; and have resided within the City for at least 1 year prior to July 14, 2025.

Application forms are available on the City's website at https://www.daytonoregon.gov/preview/City_Councilor_Application , at Dayton City Hall between the hours of 8 am to noon and 1 pm to 5:30 pm Monday through Thursday, or by calling Rocio Vargas, City Recorder, at (503) 864-2221x517.

Completed applications are due at City Hall, 416 Ferry Street, Dayton, Friday, August 8, 2025, by noon.



City of Dayton

APPLICATION FOR CITY COUNCIL VACANCY

Term of Appointment: Through December 31, 2026

Qualifications for Candidates: Must be a qualified elector under state law; have primary residence within the city; not be a city employee; and have resided within the City limits of Dayton for at least 1 year prior to July 14, 2025.

Deadline for Applications: Applications are due Friday, August 8, 2025, by noon.

Submit Applications to: PO Box 339, Dayton OR 97114; or deliver to Dayton City Hall, 416 Ferry St, Dayton, OR

If You Have Questions Call: Jeremy Caudle, City Manager 503-864-2221 X 504 or Rocio Vargas, City Recorder 503-864-2221 X 517

Name of Applicant _____

Physical Address _____ City _____ ST _____ Zip _____

Number of months at this address _____ Is this your primary residence? _____

Mailing Address _____ City _____ ST _____ Zip _____

Telephone Numbers _____

Email Address _____

Are you eligible to vote in the State of Oregon? _____

Occupation:

Please provide a brief background on your work experience, volunteer work, or other areas of special interest that you would bring to the Councilor position.

Have you ever held an elected or appointed office in local government? If so, please list what positions you have held and for how long.

Why do you wish to serve as a City Councilor for the City of Dayton?

What are the two most important issues you feel the City will be facing in the next 5 years?

I certify that I am a qualified elector whose primary residence is within the City limits of Dayton, that I am not a city employee, and that I have resided within the City limits of Dayton for at least one (1) year prior to July 14, 2025.

Applicants Signature

Date

To: Honorable Mayor and City Councilors
From: Jeremy Caudle, City Manager
Sponsored: Mayor Annette Frank
Issue: Approval of Resolution 2025/26-01 A Resolution Repealing Section 1 of Resolution 24/25-09
Date: April 7, 2025

Background and Information: This is on the agenda at the request of Mayor Frank. Intends to propose a reorganization strategy to the City Council that includes disbanding the Dayton Events Committee.

City Manager Recommendation: n/a

Potential Motion: "I move to approve Resolution 2025/26-01, A Resolution Repealing Section 1 of Resolution 2024/25-09."

Council Options:

- 1 - Approve as recommended.
- 2 - Approve with amendments.
- 3 - Take no action and direct staff to do further research or provide additional options.

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**RESOLUTION NO. 2025/26-01
CITY OF DAYTON, OREGON**

A RESOLUTION REPEALING SECTION 1 OF RESOLUTION 2024/25-09, "A RESOLUTION ...TO ESTABLISH AN ALL-ENCOMPASSING EVENTS COMMITTEE HERE AFTER REFERRED TO AS DAYTON EVENTS COMMITTEE."

WHEREAS, the City Council merged the Community Events Committee and Fireworks Committee into the Dayton Events Committee via Resolution 2024/25-09, and

WHEREAS, the Dayton Events Committee serves at the pleasure of the City Council, and

WHEREAS, the City Council wishes to reorganize its events functions by disbanding the Dayton Events Committee.

Therefore, the City of Dayton resolves as follows:

- 1) THAT** Section 1 of Resolution 24/25-09 is repealed with the effect of disbanding the Dayton Events Committee. All other sections of resolution 24/25-09 remain in effect.
- 2) THAT** this resolution shall become effective immediately upon adoption.

Adopted this 21st day of July 2025

In Favor:

Opposed:

Absent:

Abstained:

Annette Frank, Mayor

Date Signed

ATTESTED BY:

Rocio Vargas, City Recorder
Attachments: Exhibit A

Date of Enactment

**RESOLUTION NO. 2024/25-09
CITY OF DAYTON**

**A RESOLUTION TO DISOLVE THE COMMUNITY EVENTS COMMITTEE AND THE
FIREWORKS COMMITTEE AND TO ESTABLISH AN ALL-ENCOMPASSING EVENTS
COMMITTEE HERE AFTER REFERRED TO AS DAYTON EVENTS COMMITTEE**

WHEREAS, the City Council wishes to dissolve the current Community Events Committee and the Fireworks Committee; and

WHEREAS, the City Council wishes to create a streamlined approach to community events in the City of Dayton helping to attract more volunteers; and

WHEREAS, the City Council wishes to create a new all-encompassing Events Committee referred to here after as Dayton Events Committee; and

WHEREAS, the City Council wishes to define the responsibility of this committee to focus attention on creating annual events for Dayton residents; and

WHEREAS, the City Council wishes to populate the Dayton Events Committee with former Community Events Committee and Fireworks Committee volunteers, should they wish to volunteer; and

WHEREAS, the Dayton Events Committee would bring exposure to the City of Dayton and stimulate commerce; and

WHEREAS, the City Council wishes to create the Dayton Events Committee committed to fostering partnerships; and

WHEREAS, the City Council wishes the Dayton Events Committee to serve as a liaison between the City of Dayton and the Dayton Community Development Association (DCDA); and

WHEREAS, the Dayton Events Committee will consist of five voting members to include a chair, co-chair, secretary and two other voting members plus two alternates; and

WHEREAS, the City Council recognizes the county residents living outside of the City limits but who spend time in Dayton proper may have interest in participating as well; and the City Council recognizes no more than two voting members living outside of the City limits will have voting privileges; and

WHEREAS, due to the nature of the Dayton Events Committee there will be no limits as to the number of non-voting committee members, and the number of months that individual citizens may serve on this committee; and

WHEREAS, the City Council will appoint one City Council member to act as the liaison to the Dayton Events Committee and the City of Dayton.

WHEREAS, the Dayton Events Committee shall prepare certain bylaws to govern committee activities and standards; and

WHEREAS, the Chair, with the consent of the voting members of the Dayton Events Committee, will appoint non-voting committee members; and

WHEREAS, the City Council will commit a limited number of City Staff time and resources to this committee,

Therefore, the City of Dayton resolves as follows:

- 1) THAT** the City Council does hereby create the Dayton Events Committee as a standing committee in the City of Dayton that will serve at the pleasure of the City Council.
- 2) THAT** the current Community Events Committee and the Fireworks Committee will be dissolved.
- 3) THAT** this resolution shall become effective immediately upon adoption.

ADOPTED this 4th day of December 2024

In Favor: Frank, Hildebrandt, Hover, Mackin, Maguire, Teichroew, Wildhaber

Opposed:

Absent:

Abstained:


Annette Frank, Mayor


Date Signed

Attest:


Rocio Vargas, City Recorder


Date of Enactment

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To: Honorable Mayor and City Councilors
From: Jeremy Caudle, City Manager
Issue: Receive FY 2023-2024 Financial Statement
Date: July 21, 2025

Background and Information: It is good practice to present the annual financial statements from the external auditor to City Council. Attached you will find the document received from the auditors.

City Manager Recommendation: n/a

Potential Motion: n/a

Council Options:

As this is an informational item, no action is needed at this time.

City of Dayton, Oregon

CITY OF DAYTON, OREGON
CITY OFFICIALS
JUNE 30, 2024

<i><u>Name and Address</u></i>	<i><u>Position</u></i>	<i><u>Term Expires</u></i>
Annette Frank	Mayor	December 31, 2026
Luke Wildhaber	Council President	December 31, 2026
Kitty Mackin	Council Member	December 31, 2024
Jim Maguire	Council Member	December 31, 2026
Drew Hildebrandt	Council Member	December 31, 2024
Rosalba Sandoval-Perez	Council Member	December 31, 2026
Scott Hover	Council Member	December 31, 2024

Council members receive mail at the City's address

Appointed Officials

Cynthia Park
Interim City Manager
P.O. Box 339
Dayton, Oregon 97114

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

Brooks Bateman, City of Newberg
Building Official *

Denny Muchmore, Westech Engineering, Inc
City Engineer *

Curt Fisher, 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
Street Fund	38
Building Reserve Fund	39
Street Capital Projects Fund	40
Local Option Tax Fund	41
American Rescue Plan Act 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 Utility 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

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, 2024, 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, 2024, 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 Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated May 29, 2025, 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.

A handwritten signature in black ink, appearing to read "Devan W. Esch". The signature is fluid and cursive, with the first name "Devan" and last name "Esch" clearly distinguishable.

Devan W. Esch, Principal
For REDW LLC
Salem, Oregon
May 29, 2025

City of Dayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2024

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, 2024. 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
	2024	2023	
Net Position	\$ 1,660,385	\$ 4,712,662	\$ (3,052,277)
Change in Net Position	(3,052,277)	(438,051)	(2,614,226)
Governmental Net Position	1,007,105	1,488,722	(481,617)
Proprietary Net Position	653,280	3,223,940	(2,570,660)
Change in Governmental Net Position	(481,617)	(343,635)	(137,982)
Change in Proprietary Net Position	(2,570,660)	(94,416)	(2,476,244)

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 10 through 11 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 ten individual budgetary 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 five major funds, the General, Transient Lodging Tax, Local Option Tax, American Rescue Act funds, and Street Capital Projects. The State Revenue Sharing Fund has been combined with the General Fund for presentation purposes. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided as supplementary information in the form of combining statements.

The governmental fund financial statements can be found on pages 13 through 16 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, State Revenue Sharing Fund, Transient Lodging Tax Fund, Local Option Tax Fund, American Rescue Plan Act Fund, Street Capital Projects Fund, Street Fund, Building Reserve Fund, Park Capital Projects Fund, and Equipment Replacement Reserve 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 \$1,660,385 at the close of fiscal year 2024.

A portion of the City's net position, \$934,521 or approximately 56%, represents resources that are subject to external restrictions on how they may be used. The remaining balance is net position - unrestricted totaling \$725,864, or approximately 44%.

	2024			2023		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 1,006,275	\$ 653,280	\$ 1,659,555	\$ 1,489,419	\$ 3,223,940	\$ 4,713,359
Other liabilities	(830)	-	(830)	697	-	697
Net position:						
Restricted	529,522	470,396	999,918	697,274	2,074,198	2,771,472
Unrestricted	477,583	182,884	660,467	791,448	1,149,742	1,941,190
Total Net Position	\$ 1,007,105	\$ 653,280	\$ 1,660,385	\$ 1,488,722	\$ 3,223,940	\$ 4,712,662

Statement of Activities (Modified Cash Basis)

The City's net position decreased \$3,052,277 during fiscal 2023-2024. This decrease is explained in the government and business-type activities as follows:

Governmental activities - The City's net position decreased by \$481,635 from governmental activities due to a greater increase in total expenses compared to the increase in total revenues.

	2024			2023		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Revenues						
Program Revenues						
Fees, fines and charges for services	\$ 116,482	\$ 1,745,658	\$ 1,862,140	\$ 236,752	\$ 1,606,059	\$ 1,842,811
Operating grants and contributions	228,020	-	228,020	530,244	-	530,244
Capital grants and contributions	297,783	-	297,783	657,262	87,242	744,504
General Revenues						
Property taxes	551,887	-	551,887	527,302	-	527,302
Transient lodging taxes	86,210	-	86,210	70,364	-	70,364
Franchise fees	119,424	-	119,424	112,365	-	112,365
Intergovernmental	87,498	23,248	110,746	91,010	23,249	114,259
Investment earnings	81,865	65,838	147,703	55,152	44,025	99,177
Miscellaneous	12,475	65,306	77,781	5,376	24,153	29,529
<i>Total Revenues</i>	<u>1,581,644</u>	<u>1,900,050</u>	<u>3,481,694</u>	<u>2,285,827</u>	<u>1,784,728</u>	<u>4,070,555</u>
Expenses						
General government	329,745	-	329,745	323,277	-	323,277
Public safety	338,410	-	338,410	318,261	-	318,261
Public works	1,069,996	-	1,069,996	1,370,293	-	1,370,293
Community development	361,910	-	361,910	203,641	-	203,641
Water	-	1,696,772	1,696,772	-	1,106,835	1,106,835
Sewer	-	5,868,475	5,868,475	-	1,186,299	1,186,299
<i>Total Expenses</i>	<u>2,100,061</u>	<u>7,565,247</u>	<u>9,665,308</u>	<u>2,215,472</u>	<u>2,293,134</u>	<u>4,508,606</u>
Loan proceeds	-	3,131,336	3,131,336	-	-	-
Transfers	36,800	(36,800)	-	(413,990)	413,990	-
Change in Net Position	(481,617)	(2,570,661)	(3,052,278)	(343,635)	(94,416)	(438,051)
Net Position, beginning of year	1,488,722	3,223,941	4,712,663	1,832,357	3,318,356	5,150,713
Net Position, end of year	<u>\$ 1,007,105</u>	<u>\$ 653,280</u>	<u>\$ 1,660,385</u>	<u>\$ 1,488,722</u>	<u>\$ 3,223,940</u>	<u>\$ 4,712,662</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 \$175,735 on June 30, 2024. The fund balance decreased by \$197,416 during the year mainly due to increased public works expenses.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 20% of total General fund expenditures.

Transient Lodging Tax. The Transient Lodging Tax Fund accounts for revenues from the transient lodging tax. Expenditures are related to tourism promotion, tourism-related facilities, and related administrative costs. The fund balance decreased by \$46,496 during the year.

Street. The Street Fund accounts for revenues and expenditures related to general street maintenance and improvements. The fund balance increased by \$12,694 as a result of revenues exceeding current year expenditures.

Building Reserve. The Building Reserve Fund contains amounts committed to the construction of City facilities. The fund balance decreased by \$93,378 as a result of significant capital outlay in the current year.

Street Capital Projects. The Street Capital Projects fund accounts for revenues and expenditures related to street improvements. The fund balance increased by \$4,237 as a result revenue being higher than budget and expenditures being less than budget.

Business-type activities - The City's net position decreased by \$2,570,642 from business-type activities. This decrease was due to a decrease in revenues and an increase in expenditures.

Major Proprietary Funds:

Water Operations. Fund net position decreased by \$481,486 during the year primarily due to current year capital outlay of about \$675,000.

Sewer Operations. Fund net position decreased by \$2,218,566 during the year primarily due to current year capital outlay of about \$5,300,000. This was partially offset by loan proceeds of about \$3.1 million.

Debt Service. Fund net position increased by \$129,393 from the prior year.

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 \$7,211,558 in debt outstanding.

The City's debt is for business-type activities and includes \$1,945,905 in outstanding water system improvement loans from Oregon Business Development Department, \$2,134,317 in an outstanding USDA loan, and \$3,131,336 in new loan proceeds from the Clean Water State Revolving Fund loan program. 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 three percent of its total assessed valuation. The City currently has no general obligation debt.

	<u>Business-type Activities</u>	
	<u>2024</u>	<u>2023</u>
OBDD loans	\$ 1,945,905	\$ 2,086,008
USDA loan	2,134,317	2,180,539
CWSRF loan	3,131,336	-
	<u>\$ 7,211,558</u>	<u>\$ 4,266,547</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 to ensure adequate funds are available for Administration, Parks, Building, and planning to pay for increased expenses; and certain adjustments are necessary to ensure adequate funds are available within the Sewer fund and the State Revenue Sharing Fund.

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 2025 budget:

- The budget includes a 3% cost of living adjustment.
- 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.

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 Jeremy Caudle, 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, 2024

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
<i>ASSETS</i>			
Cash and cash equivalents	\$ 1,006,275	\$ 653,280	\$ 1,659,555
<i>LIABILITIES</i>			
Payroll withholdings	(830)	-	(830)
<i>NET POSITION</i>			
Restricted for:			
Debt service	-	105,873	105,873
Public safety	41,492	-	41,492
Streets	313,673	-	313,673
Community development	174,357	-	174,357
Capital acquisitions	-	362,698	362,698
Customer deposits	-	1,825	1,825
Unrestricted	477,583	182,884	660,467
<i>Total Net Position</i>	\$ 1,007,105	\$ 653,280	\$ 1,660,385

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, 2024

		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	\$ 329,745	\$ 2,250	\$ 3,579	\$ -	\$ (323,916)	\$ -	\$ (323,916)
Public safety	338,410	32,845	-	-	(305,565)	-	(305,565)
Public works	1,069,996	51,169	210,883	297,783	(510,161)	-	(510,161)
Community development	361,910	30,218	13,558	-	(318,134)	-	(318,134)
<i>Total Governmental activities</i>	2,100,061	116,482	228,020	297,783	(1,457,776)	-	(1,457,776)
Business-type activities:							
Water	1,696,771	1,166,856	-	-	-	(529,915)	(529,915)
Sewer	5,868,475	578,802	-	-	-	(5,289,673)	(5,289,673)
<i>Total Business-type activities</i>	7,565,246	1,745,658	-	-	-	(5,819,588)	(5,819,588)
<i>Total Activities</i>	<u>\$ 9,665,307</u>	<u>\$ 1,862,140</u>	<u>\$ 228,020</u>	<u>\$ 297,783</u>	(1,457,776)	(5,819,588)	(7,277,364)
General Revenues:							
Property taxes					551,887	-	551,887
Transient lodging taxes					86,210	-	86,210
Franchise taxes					119,424	-	119,424
Intergovernmental					87,498	23,248	110,746
Investment earnings					81,865	65,838	147,703
Miscellaneous					12,475	65,306	77,781
<i>Total General Revenues</i>					939,359	154,392	1,093,751
<i>Proceeds from issuance of debt</i>					-	3,131,336	3,131,336
<i>Transfers</i>					36,800	(36,800)	-
<i>Change in net position</i>					(481,617)	(2,570,660)	(3,052,277)
<i>Net Position - beginning of year</i>					1,488,722	3,223,940	4,712,662
<i>Net Position - end of year</i>					<u>\$ 1,007,105</u>	<u>\$ 653,280</u>	<u>\$ 1,660,385</u>

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

CITY OF DAYTON, OREGON**BALANCE SHEET – GOVERNMENTAL FUNDS (MODIFIED CASH BASIS)****JUNE 30, 2024**

	<i>Special Revenue</i>			<i>Capital Projects</i>		<i>Other</i>	
	<i>General</i>	<i>Transient Lodging Tax</i>	<i>Street</i>	<i>Building Reserve</i>	<i>Street Capital Projects</i>	<i>Governmental Funds</i>	<i>Total</i>
ASSETS							
Cash and cash equivalents	\$ 174,923	\$ 271,955	\$ 198,276	\$ 120,542	\$ 115,397	\$ 125,182	\$ 1,006,275
LIABILITIES AND FUND BALANCE							
Liabilities							
Payroll withholdings	\$ (830)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (830)
Fund Balance							
Restricted for:							
Public safety	-	-	-	-	-	41,492	41,492
Streets	-	-	198,276	-	115,397	-	313,673
Community development	-	127,568	-	-	-	46,789	174,357
Committed to:							
Capital acquisitions	-	-	-	120,542	-	36,943	157,485
Community development	-	144,387	-	-	-	-	144,387
Unassigned	175,753	-	-	-	-	(42)	175,711
<i>Total Fund Balance</i>	175,753	271,955	198,276	120,542	115,397	125,182	1,007,105
<i>Total Liabilities and Fund Balance</i>	\$ 174,923	\$ 271,955	\$ 198,276	\$ 120,542	\$ 115,397	\$ 125,182	\$ 1,006,275

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, 2024**

	<u>Special Revenue</u>			<u>Capital Projects</u>		<u>Other</u>	
	<u>General Fund</u>	<u>Transient Lodging Tax</u>	<u>Street</u>	<u>Building Reserve</u>	<u>Street Capital Projects</u>	<u>Governmental Funds</u>	<u>Total</u>
REVENUES							
Taxes and assessments	\$ 270,424	\$ 86,210	\$ -	\$ -	\$ -	\$ -	\$ 356,634
Licenses and permits	172,693	-	-	-	-	281,462	454,155
Intergovernmental	115,865	-	210,883	-	297,783	-	624,531
Fines and forfeitures	223	-	-	-	-	21,585	21,808
Miscellaneous	67,839	1,867	6,721	7,744	12,428	27,915	124,514
<i>Total Revenues</i>	627,044	88,077	217,604	7,744	310,211	330,962	1,581,642
EXPENDITURES							
Current							
General government	282,865	-	-	-	-	-	282,865
Public works	245,500	-	132,982	-	-	337,171	715,653
Community development	320,077	110,573	-	-	-	-	430,650
Capital acquisitions	-	-	1,929	121,122	355,974	191,867	670,892
<i>Total Expenditures</i>	848,442	110,573	134,911	121,122	355,974	529,038	2,100,059
REVENUES OVER (UNDER)							
EXPENDITURES	(221,398)	(22,496)	82,693	(113,378)	(45,763)	(198,076)	(518,417)
OTHER FINANCING SOURCES (USES)							
Transfers in	24,000	-	-	20,000	50,000	40,000	134,000
Transfers out	-	(24,000)	(70,000)	-	-	(3,200)	(97,200)
<i>Total Other Financing Sources (Uses)</i>	24,000	(24,000)	(70,000)	20,000	50,000	36,800	36,800
NET CHANGE IN FUND BALANCE	(197,398)	(46,496)	12,693	(93,378)	4,237	(161,276)	(481,617)
FUND BALANCE, beginning of year	373,151	318,451	185,582	213,920	111,160	286,458	1,488,722
FUND BALANCE, end of year	\$ 175,753	\$ 271,955	\$ 198,275	\$ 120,542	\$ 115,397	\$ 125,182	\$ 1,007,105

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, 2024**

	<i>Water Operations</i>	<i>Sewer Operations</i>	<i>Debt Service</i>	<i>Total</i>
ASSETS				
Current assets				
Cash and cash equivalents	\$ 1,112,456	\$ (941,345)	\$ 482,169	\$ 653,280
FUND NET POSITION				
Restricted for:				
Customer deposits	\$ 1,186	\$ 639	\$ -	\$ 1,825
Debt service	-	-	105,873	105,873
Capital acquisitions	362,698	-	-	362,698
Unrestricted	748,572	(941,984)	376,296	182,884
<i>Total Fund Net Position</i>	<i>\$ 1,112,456</i>	<i>\$ (941,345)</i>	<i>\$ 482,169</i>	<i>\$ 653,280</i>

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, 2024**

	<i>Water Operations</i>	<i>Sewer Operations</i>	<i>Debt Service</i>	<i>Total</i>
OPERATING REVENUES				
Charges for services	\$ 1,166,854	\$ 578,802	\$ -	\$ 1,745,656
Miscellaneous	24,900	40,408	-	65,308
<i>Total Operating Revenues</i>	1,191,754	619,210	-	1,810,964
OPERATING EXPENSES				
Personal services	374,573	270,123	-	644,696
Materials and services	402,865	314,925	-	717,790
<i>Total Operating Expenses</i>	777,438	585,048	-	1,362,486
OPERATING INCOME	414,316	34,162	-	448,478
NONOPERATING REVENUES/EXPENSES				
Intergovernmental	-	-	23,249	23,249
Issuance of debt	-	3,131,336	-	3,131,336
Capital acquisitions	(676,120)	(5,283,428)	-	(5,959,548)
Debt service				
Principal	-	-	(182,132)	(182,132)
Interest	-	-	(61,080)	(61,080)
Interest revenue	30,318	21,544	13,976	65,838
<i>Total Nonoperating Revenues/Expenses</i>	(645,802)	(2,130,548)	(205,987)	(2,982,337)
NET INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	(231,486)	(2,096,386)	(205,987)	(2,533,859)
Transfers in	-	43,200	335,380	378,580
Transfers out	(250,000)	(165,380)	-	(415,380)
CHANGE IN FUND NET POSITION	(481,486)	(2,218,566)	129,393	(2,570,659)
FUND NET POSITION, beginning of year	1,593,942	1,277,221	352,776	3,223,939
FUND NET POSITION (Deficit), end of year	\$ 1,112,456	\$ (941,345)	\$ 482,169	\$ 653,280

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, 2024**

	<i>Water Operations</i>	<i>Sewer Operations</i>	<i>Debt Service</i>	<i>Total</i>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,191,754	\$ 619,210	\$ -	\$ 1,810,964
Cash paid to employees and others for salaries and benefits	(374,573)	(270,123)	-	(644,696)
Cash paid to suppliers and others	(402,865)	(314,925)	-	(717,790)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>414,316</u>	<u>34,162</u>	<u>-</u>	<u>448,478</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	-	43,200	335,380	378,580
Transfers out	(250,000)	(165,380)	-	(415,380)
<i>Net Cash Provided by (Used for) Non-Capital Financing Activities</i>	<u>(250,000)</u>	<u>(122,180)</u>	<u>335,380</u>	<u>(36,800)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Intergovernmental revenue	-	-	23,249	23,249
Purchase of capital assets	(676,120)	(5,283,428)	-	(5,959,548)
Proceeds from issuance of debt	-	3,131,336	-	3,131,336
Interest paid on debt	-	-	(61,080)	(61,080)
Principal paid on debt	-	-	(182,132)	(182,132)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(676,120)</u>	<u>(2,152,092)</u>	<u>(219,963)</u>	<u>(3,048,175)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	<u>30,318</u>	<u>21,544</u>	<u>13,976</u>	<u>65,838</u>
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(481,486)</u>	<u>(2,218,566)</u>	<u>129,393</u>	<u>(2,570,659)</u>
CASH AND CASH EQUIVALENTS, Beginning of year	<u>1,593,942</u>	<u>1,277,221</u>	<u>352,776</u>	<u>3,223,939</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,112,456</u>	<u>\$ (941,345)</u>	<u>\$ 482,169</u>	<u>\$ 653,280</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 414,316	\$ 34,162	\$ -	\$ 448,478
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 414,316</u>	<u>\$ 34,162</u>	<u>\$ -</u>	<u>\$ 448,478</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. Nonmajor 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.

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.

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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The City reports the following nonmajor governmental funds:

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.

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, 2024

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, 2024 was \$26,055.

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, 2024. Actual results may differ from such estimates.

CASH AND CASH EQUIVALENTS

Cash

Cash on hand	\$ 350
Deposits with financial institutions	204,594

Investments

Local Government Investment Pool	1,454,611
	<hr/>
	\$ 1,659,555
	<hr/>

Deposits

At year end, the book balance of the City's bank deposits (checking account) was \$204,594 and the bank balance was \$332,532. 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, 2024, \$82,532 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, 2024, 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, 2024

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:

	<u>Outstanding July 1, 2023</u>	<u>Issued</u>	<u>Matured/ Redeemed During Year</u>	<u>Outstanding June 30, 2024</u>	<u>Due Within One Year</u>
<i>Direct Placement - Business-type activities</i>					
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	\$ 1,739,388	\$ -	\$ (125,939)	\$ 1,613,449	\$ 127,199
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	346,620	-	(14,164)	332,456	14,306
USDA Sewer Improvement Loan	2,174,921	-	(40,604)	2,134,317	42,029
Clean Water State Revolving Fund Loan	-	3,131,336	-	3,131,336	-
	<u>\$ 4,260,929</u>	<u>\$ 3,131,336</u>	<u>\$ (180,707)</u>	<u>\$ 7,211,558</u>	<u>\$ 183,534</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, 2024 was \$220,197.

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, 2024****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.

USDA requires a Debt Service Reserve, which is fully funded at \$82,248. There is also a requirement for an annual deposit of \$14,544 to the Short-Lived Assets Reserve (SLAR). The annual deposit was not made as of June 30, 2024. The balance in the SLAR was \$15,000 as of June 30, 2024 and June 30, 2023.

Clean Water State Revolving Fund (CWSRF): On March 5, 2021, the City entered into a \$750,000 loan agreement with the State of Oregon, acting through its Department of Environmental Quality (DEQ), with an interest rate of 1.72%. However, the City did not draw down the loan of \$750,000. On July 26, 2023, the loan was amended to a principal amount of \$6,000,000, with \$500,000 forgiven, resulting in a net loan amount of \$5,500,000. The amended loan carries an interest rate of 1% and will be repaid in two annual installments over 30 years. In case of default, the DEQ may pursue legally available remedies. Additionally, there is a requirement for a loan reserve of \$106,337. The City's debt service fund balance stands at \$482,169.

As of June 30, 2024, the City had drawn down \$3,131,336 for Sewer Utility Capital expenditure. No repayments were made during the year.

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

<i>Fiscal Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2025	\$ 183,534	\$ 59,678	\$ 243,212
2026	348,618	110,348	458,966
2027	352,483	106,482	458,965
2028	356,395	102,570	458,965
2029	360,252	98,714	458,966
2030-2034	1,862,693	432,188	2,294,881
2035-2039	1,534,890	330,189	1,865,079
2040-2044	1,328,424	249,738	1,578,162
2045-2049	1,338,072	169,514	1,507,586
2050-2054	1,456,120	142,037	1,598,157
2055-2059	381,813	29,427	411,240
2060-2061	76,929	1,554	78,483
	<u>\$ 9,580,222</u>	<u>* \$ 1,832,440</u>	<u>\$ 11,412,662</u>

* The future debt payments schedule includes the \$5.5 million CWSRF loan; however, the City has only drawn down \$3.1 million as of June 30, 2024.

CITY OF DAYTON, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2024

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>

Benefits Provided - PERS provides retirement, disability, and death benefits which vary based on a qualified employee's hire 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 nonretired 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.

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2024

PENSION PLAN (Continued)

Upon the death of a nonretired 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).

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 2024 were 21.92% for Tier One/Tier Two employees, 18.33% for OPSRP general service employees, and 23.12% for OPSRP police/fire employees. The City's total contributions to PERS were \$152,618 for fiscal year ended June 30, 2024.

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 2024 were based on the December 31, 2021 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, 2024, the City reported a net pension liability of \$1,055,085 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was based on a December 31, 2021 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 0.005633% as of the June 30, 2023 measurement date, compared to 0.005071% as of June 30, 2022.

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2021 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, 2021 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.

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2024

PENSION PLAN (Continued)

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%.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 1,742,801	\$ 1,055,085	\$ 479,539

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 \$44,506 for the year ended June 30, 2024. 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.

EXPENDITURES IN EXCESS OF APPROPRIATIONS

Oregon law prohibits disbursements of a fund in excess of Council approved appropriations. Disbursements in excess of appropriations in individual funds occurred as follows:

Fund/Appropriation Category	Budget	Actual	Variance
<i>General</i>			
Planning	\$ 94,449	\$ 129,117	\$ (34,668)
<i>Sewer Utility</i>			
Materials and services	282,836	314,925	(32,089)

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2024

INTERFUND TRANSFERS (BUDGETARY BASIS)

<i>Fund</i>	<i>Transfers In</i>	<i>Transfers Out</i>
General	\$ 19,000	\$ -
Transient Lodging Tax	-	24,000
Street	-	70,000
Building Reserve	20,000	-
Street Capital Projects	50,000	-
State Revenue Sharing	5,000	-
American Rescue Act	-	3,200
Equipment Replacement Reserve	40,000	-
Water Utility	-	350,000
Water Utility Capital	100,000	-
Sewer Utility	-	175,380
Sewer Utility Capital	53,200	-
Debt Service	335,380	-
	<u>\$ 622,580</u>	<u>\$ 622,580</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.

DEFICIT FUND BALANCE

The Sewer Utility Capital Fund have deficit fund balances as of June 30, 2024, of \$1,016,465. The deficits were primarily due to expenditures exceeding the related fund revenues. The deficits will be recovered through future revenues and transfers from the entities' business enterprises and other funds.

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, 2024**

	Budgetary funds		Total (reported as General Fund)
	General	State Revenue Sharing	
ASSETS			
Cash and cash equivalents	\$ 157,275	\$ 17,648	\$ 174,923
LIABILITIES AND FUND BALANCE			
Liabilities			
Payroll withholdings	\$ (830)	\$ -	\$ (830)
Fund Balance			
Unassigned	158,105	17,648	175,753
Total Liabilities and Fund Balance	\$ 157,275	\$ 17,648	\$ 174,923

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, 2024**

	Budgetary funds			Total (reported as General Fund)
	General	State Revenue Sharing	Elimination	
REVENUES				
Taxes and assessments	\$ 270,424	\$ -	\$ -	\$ 270,424
Licenses and permits	172,693	-	-	172,693
Intergovernmental	84,869	30,996	-	115,865
Fines and forfeitures	223	-	-	223
Miscellaneous	63,095	4,744	-	67,839
<i>Total Revenues</i>	591,304	35,740	-	627,044
EXPENDITURES				
General government	223,536	59,329	-	282,865
Public works	245,500	-	-	245,500
Community development	319,539	538	-	320,077
<i>Total Expenditures</i>	788,575	59,867	-	848,442
REVENUES OVER (UNDER) EXPENDITURES	(197,271)	(24,127)	-	(221,398)
OTHER FINANCING SOURCES (USES)				
Transfers in	19,000	5,000	-	24,000
NET CHANGE IN FUND BALANCE	(178,271)	(19,127)	-	(197,398)
FUND BALANCE, beginning of year	336,376	36,775	-	373,151
FUND BALANCE, end of year	\$ 158,105	\$ 17,648	\$ -	\$ 175,753

CITY OF DAYTON, OREGON**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS****JUNE 30, 2024**

	<i>Special Revenue</i>	<i>Capital Projects</i>			
	<i>Local Option Tax</i>	<i>American Rescue Plan Act</i>	<i>Park Capital Projects</i>	<i>Equipment Replacement Reserve</i>	<i>Total</i>
ASSETS					
Cash and cash equivalents	\$ 41,492	\$ (42)	\$ 46,789	\$ 36,943	\$ 125,182
LIABILITIES AND FUND BALANCE					
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance					
Restricted for:					
Public safety	41,492	-	-	-	41,492
Community development	-	-	46,789	-	46,789
Committed to:					
Capital acquisitions	-	-	-	36,943	36,943
Unassigned	-	(42)	-	-	(42)
<i>Total Fund Balance</i>	41,492	(42)	46,789	36,943	125,182
<i>Total Liabilities and Fund Balance</i>	\$ 41,492	\$ (42)	\$ 46,789	\$ 36,943	\$ 125,182

CITY OF DAYTON, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024**

	<i>Special Revenue</i>	<i>Capital Projects</i>			
	<i>Local Option Tax</i>	<i>American Rescue Plan Act</i>	<i>Park Capital Projects</i>	<i>Equipment Replacement Reserve</i>	<i>Total</i>
REVENUES					
Licenses and permits	\$ 281,462	\$ -	\$ -	\$ -	\$ 281,462
Fines and forfeitures	21,585	-	-	-	21,585
Miscellaneous	11,394	1,844	12,188	2,489	27,915
<i>Total Revenues</i>	314,441	1,844	12,188	2,489	330,962
EXPENDITURES					
Current					
Public works	337,171	-	-	-	337,171
Capital acquisitions	1,195	-	142,661	48,011	191,867
<i>Total Expenditures</i>	338,366	-	142,661	48,011	529,038
REVENUES OVER (UNDER) EXPENDITURES	(23,925)	1,844	(130,473)	(45,522)	(198,076)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	40,000	40,000
Transfers out	-	(3,200)	-	-	(3,200)
<i>Total Other Financing Sources (Uses)</i>	-	(3,200)	-	40,000	36,800
NET CHANGE IN FUND BALANCE	(23,925)	(1,356)	(130,473)	(5,522)	(161,276)
FUND BALANCE, beginning of year	65,417	1,314	177,262	42,465	286,458
FUND BALANCE (Deficit), end of year	\$ 41,492	\$ (42)	\$ 46,789	\$ 36,943	\$ 125,182

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes and assessments	\$ 252,000	\$ 252,000	\$ 270,424	\$ 18,424
Licenses and permits	191,125	191,125	172,693	(18,432)
Intergovernmental	97,250	97,250	84,869	(12,381)
Fines and forfeitures	-	-	223	223
Miscellaneous	49,150	49,150	63,095	13,945
<i>Total Revenues</i>	589,525	589,525	591,304	1,779
EXPENDITURES				
Administration	249,376	249,376	223,536	25,840
Parks	180,120	180,120	172,821	7,299
Library	158,285	158,285	146,718	11,567
Planning	94,449	94,449	129,117	(34,668)
Building program	119,670	119,670	116,383	3,287
Contingency	50,763	50,763	-	50,763
<i>Total Expenditures</i>	852,663	852,663	788,575	64,088
REVENUES OVER (UNDER) EXPENDITURES	(263,138)	(263,138)	(197,271)	65,867
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	19,000	9,000
Transfers out	(10,000)	(10,000)	-	10,000
<i>Total Other Financing Sources (Uses)</i>	-	-	19,000	19,000
NET CHANGE IN FUND BALANCE	(263,138)	(263,138)	(178,271)	84,867
FUND BALANCE, beginning of year	263,138	263,138	336,376	73,238
FUND BALANCE, end of year	\$ -	\$ -	\$ 158,105	\$ 158,105

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, 2024**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Intergovernmental	\$ 32,000	\$ 32,000	\$ 30,996	\$ (1,004)
Miscellaneous	1,000	1,000	4,744	3,744
<i>Total Revenues</i>	33,000	33,000	35,740	2,740
EXPENDITURES				
Materials and services	65,900	65,900	59,329	6,571
Capital outlay	1,000	1,000	538	462
<i>Total Expenditures</i>	66,900	66,900	59,867	7,033
REVENUES OVER (UNDER) EXPENDITURES	(33,900)	(33,900)	(24,127)	9,773
OTHER FINANCING SOURCES (USES)				
Transfers in	8,000	8,000	5,000	(3,000)
NET CHANGE IN FUND BALANCE	(25,900)	(25,900)	(19,127)	6,773
FUND BALANCE, beginning of year	25,900	25,900	36,775	10,875
FUND BALANCE, end of year	\$ -	\$ -	\$ 17,648	\$ 17,648

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes and assessments	\$ 70,000	\$ 70,000	\$ 86,210	\$ 16,210
Miscellaneous	200	200	1,867	1,667
<i>Total Revenues</i>	70,200	70,200	88,077	17,877
EXPENDITURES				
Personal services	65,748	65,748	50,057	15,691
Materials and services	82,743	82,742	60,516	22,226
Capital outlay	25,000	25,000	-	25,000
Contingency	82,482	82,483	-	82,483
<i>Total Expenditures</i>	255,973	255,973	110,573	145,400
REVENUES OVER (UNDER) EXPENDITURES	(185,773)	(185,773)	(22,496)	163,277
OTHER FINANCING SOURCES (USES)				
Transfers out	(18,000)	(18,000)	(24,000)	(6,000)
NET CHANGE IN FUND BALANCE	(203,773)	(203,773)	(46,496)	157,277
FUND BALANCE, beginning of year	303,773	303,773	318,451	14,678
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 271,955	\$ 171,955

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – STREET FUND
YEAR ENDED JUNE 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 200,000	\$ 200,000	\$ 210,883	\$ 10,883
Miscellaneous	2,600	2,600	6,722	4,122
<i>Total Revenues</i>	202,600	202,600	217,605	15,005
EXPENDITURES				
Personnel services	65,392	65,392	63,889	1,503
Materials and services	103,250	103,250	69,093	34,157
Capital outlay	22,500	22,500	1,929	20,571
Contingency	2,600	2,600	-	2,600
<i>Total Expenditures</i>	193,742	193,742	134,911	58,831
REVENUES OVER (UNDER) EXPENDITURES	8,858	8,858	82,694	73,836
OTHER FINANCING SOURCES (USES)				
Transfers out	(120,000)	(120,000)	(70,000)	50,000
NET CHANGE IN FUND BALANCE	(111,142)	(111,142)	12,694	123,836
FUND BALANCE, beginning of year	161,142	161,142	185,582	24,440
FUND BALANCE, end of year	\$ 50,000	\$ 50,000	\$ 198,276	\$ 148,276

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Miscellaneous	\$ 1,500	\$ 1,500	\$ 7,744	\$ 6,244
EXPENDITURES				
Capital outlay	135,000	135,000	121,122	13,878
Contingency	5,203	5,203	-	5,203
<i>Total Expenditures</i>	140,203	140,203	121,122	19,081
REVENUES OVER (UNDER) EXPENDITURES	(138,703)	(138,703)	(113,378)	25,325
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	20,000	(5,000)
NET CHANGE IN FUND BALANCE	(113,703)	(113,703)	(93,378)	20,325
FUND BALANCE, beginning of year	213,703	213,703	213,920	217
FUND BALANCE, end of year	\$ 100,000	\$ 100,000	\$ 120,542	\$ 20,542

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, 2024**

	<i>Budget Amounts</i>		<i>Actual</i>	<i>Variance</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Licenses and permits	\$ 2,250	\$ 2,250	\$ -	\$ (2,250)
Intergovernmental	250,000	250,000	297,783	47,783
Miscellaneous	4,000	4,000	12,428	8,428
<i>Total Revenues</i>	256,250	256,250	310,211	53,961
EXPENDITURES				
Capital outlay	400,000	400,000	355,974	44,026
REVENUES OVER (UNDER) EXPENDITURES	(143,750)	(143,750)	(45,763)	97,987
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	50,000	(50,000)
NET CHANGE IN FUND BALANCE	(43,750)	(43,750)	4,237	47,987
FUND BALANCE, beginning of year	69,874	69,874	111,160	41,286
FUND BALANCE, end of year	\$ 26,124	\$ 26,124	\$ 115,397	\$ 89,273

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes and assessments	\$ 261,500	\$ 261,500	\$ 281,462	\$ 19,962
Fines and forfeitures	7,000	7,000	21,585	14,585
Miscellaneous	1,400	1,400	11,394	9,994
<i>Total Revenues</i>	269,900	269,900	314,441	44,541
EXPENDITURES				
Personnel services	79,804	79,804	78,108	1,696
Materials and services	259,772	259,772	259,063	709
Capital outlay	1,750	1,750	1,195	555
Contingency	492	492	-	492
<i>Total Expenditures</i>	341,818	341,818	338,366	3,452
REVENUES OVER (UNDER) EXPENDITURES	(71,918)	(71,918)	(23,925)	47,993
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	-	(10,000)
NET CHANGE IN FUND BALANCE	(61,918)	(61,918)	(23,925)	37,993
FUND BALANCE, beginning of year	61,918	61,918	65,417	3,499
FUND BALANCE, end of year	\$ -	\$ -	\$ 41,492	\$ 41,492

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – AMERICAN RESCUE PLAN ACT FUND
YEAR ENDED JUNE 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 1,844	\$ 1,844
REVENUES OVER (UNDER)				
EXPENDITURES	-	-	1,844	1,844
OTHER FINANCING SOURCES (USES)				
Transfers out	(490,255)	(490,255)	(3,200)	487,055
NET CHANGE IN FUND BALANCE	(490,255)	(490,255)	(1,356)	488,899
FUND BALANCE, beginning of year	490,255	490,255	1,314	(488,941)
FUND BALANCE (Deficit), end of year	\$ -	\$ -	\$ (42)	\$ (42)

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Licenses and permits	\$ 400	\$ 400	\$ -	\$ (400)
Intergovernmental	75,000	75,000	-	(75,000)
Miscellaneous	4,000	4,000	12,188	8,188
<i>Total Revenues</i>	79,400	79,400	12,188	(67,212)
EXPENDITURES				
Materials and services	75,000	75,000	-	75,000
Capital outlay	159,500	159,500	142,661	16,839
<i>Total Expenditures</i>	234,500	234,500	142,661	91,839
NET CHANGE IN FUND BALANCE	(155,100)	(155,100)	(130,473)	24,627
FUND BALANCE, beginning of year	165,960	165,960	177,262	11,302
FUND BALANCE, end of year	\$ 10,860	\$ 10,860	\$ 46,789	\$ 35,929

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Miscellaneous	\$ 550	\$ 550	\$ 2,489	\$ 1,939
EXPENDITURES				
Capital outlay	85,000	85,000	48,011	36,989
Contingency	26,443	26,443	-	26,443
<i>Total Expenditures</i>	111,443	111,443	48,011	63,432
REVENUES OVER (UNDER) EXPENDITURES	(110,893)	(110,893)	(45,522)	65,371
OTHER FINANCING SOURCES (USES)				
Transfers in	70,000	70,000	40,000	(30,000)
NET CHANGE IN FUND BALANCE	(40,893)	(40,893)	(5,522)	35,371
FUND BALANCE, beginning of year	40,893	40,893	42,465	1,572
FUND BALANCE, end of year	\$ -	\$ -	\$ 36,943	\$ 36,943

CITY OF DAYTON, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
WATER OPERATIONS
YEAR ENDED JUNE 30, 2024**

	<i>Water Utility</i>	<i>Water Utility Capital</i>	<i>Interfund Eliminations</i>	<i>Total Water Operations</i>
REVENUES				
Charges for services	\$ 1,166,854	\$ -	\$ -	\$ 1,166,854
Miscellaneous	33,295	21,923	-	55,218
<i>Total Revenues</i>	1,200,149	21,923	-	1,222,072
EXPENDITURES				
Personnel services	374,573	-	-	374,573
Materials and services	402,865	-	-	402,865
Capital outlay	17,776	658,344	-	676,120
<i>Total Expenditures</i>	795,214	658,344	-	1,453,558
REVENUES OVER (UNDER) EXPENDITURES	404,935	(636,421)	-	(231,486)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	100,000	(100,000)	-
Transfers out	(350,000)	-	100,000	(250,000)
<i>Total Other Financing Sources (Uses)</i>	(350,000)	100,000	-	(250,000)
NET CHANGE IN FUND BALANCE	54,935	(536,421)	-	(481,486)
FUND BALANCE, beginning of year	694,823	899,119	-	1,593,942
FUND BALANCE, end of year	\$ 749,758	\$ 362,698	\$ -	\$ 1,112,456

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, 2024**

	Budget Amounts			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Charges for services	\$ 1,060,300	\$ 1,060,300	\$ 1,166,854	\$ 106,554
Miscellaneous	5,000	5,000	33,295	28,295
<i>Total Revenues</i>	1,065,300	1,065,300	1,200,149	134,849
EXPENDITURES				
Personnel services	392,906	392,906	374,573	18,333
Materials and services	473,214	473,214	402,865	70,349
Capital outlay	33,000	33,000	17,776	15,224
Contingency	53,234	53,234	-	53,234
<i>Total Expenditures</i>	952,354	952,354	795,214	157,140
REVENUES OVER (UNDER) EXPENDITURES	112,946	112,946	404,935	291,989
OTHER FINANCING SOURCES (USES)				
Transfers out	(605,000)	(605,000)	(350,000)	255,000
NET CHANGE IN FUND BALANCE	(492,054)	(492,054)	54,935	546,989
FUND BALANCE, beginning of year	567,054	567,054	694,823	127,769
FUND BALANCE, end of year	\$ 75,000	\$ 75,000	\$ 749,758	\$ 674,758

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Miscellaneous	\$ 3,000	\$ 3,000	\$ 21,923	\$ 18,923
EXPENDITURES				
Capital outlay	1,293,201	1,293,201	658,344	634,857
Contingency	28,464	28,464	-	28,464
<i>Total Expenditures</i>	1,321,665	1,321,665	658,344	663,321
REVENUES OVER (UNDER) EXPENDITURES	(1,318,665)	(1,318,665)	(636,421)	682,244
OTHER FINANCING SOURCES (USES)				
Capital contributions	16,968	16,968	-	(16,968)
Transfers in	415,000	415,000	100,000	(315,000)
<i>Total Other Financing Sources (Uses)</i>	431,968	431,968	100,000	(331,968)
NET CHANGE IN FUND BALANCE	(886,697)	(886,697)	(536,421)	350,276
FUND BALANCE, beginning of year	936,697	936,697	899,119	(37,578)
FUND BALANCE, end of year	\$ 50,000	\$ 50,000	\$ 362,698	\$ 312,698

CITY OF DAYTON, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
SEWER OPERATIONS
YEAR ENDED JUNE 30, 2024**

	<i>Sewer Utility</i>	<i>Sewer Utility Capital</i>	<i>Interfund Eliminations</i>	<i>Total Sewer Operations</i>
REVENUES				
Charges for services	\$ 578,802	\$ -	\$ -	\$ 578,802
Miscellaneous	48,511	13,441	-	61,952
<i>Total Revenues</i>	627,313	13,441	-	640,754
EXPENDITURES				
Personnel services	270,123	-	-	270,123
Materials and services	314,925	-	-	314,925
Capital outlay	2,209	5,281,219	-	5,283,428
<i>Total Expenditures</i>	587,257	5,281,219	-	5,868,476
REVENUES OVER (UNDER) EXPENDITURES	40,056	(5,267,778)	-	(5,227,722)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	53,200	(10,000)	43,200
Transfers out	(175,380)	-	10,000	(165,380)
Proceeds from issuance of debt	-	3,131,336	-	3,131,336
<i>Total Other Financing Sources (Uses)</i>	(175,380)	3,184,536	-	3,009,156
NET CHANGE IN FUND BALANCE	(135,324)	(2,083,242)	-	(2,218,566)
FUND BALANCE, beginning of year	210,462	1,066,759	-	1,277,221
FUND BALANCE (Deficit), end of year	\$ 75,138	\$ (1,016,483)	\$ -	\$ (941,345)

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) –
BUDGET AND ACTUAL – SEWER UTILITY FUND
YEAR ENDED JUNE 30, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Charges for services	\$ 651,912	\$ 651,912	\$ 578,802	\$ (73,110)
Miscellaneous	21,250	21,250	48,511	27,261
<i>Total Revenues</i>	673,162	673,162	627,313	(45,849)
EXPENDITURES				
Personnel services	299,073	299,073	270,123	28,950
Materials and services	282,836	282,836	314,925	(32,089)
Capital outlay	16,500	16,500	2,209	14,291
<i>Total Expenditures</i>	598,409	598,409	587,257	11,152
REVENUES OVER (UNDER) EXPENDITURES	74,753	74,753	40,056	(34,697)
OTHER FINANCING SOURCES (USES)				
Transfers out	(271,000)	(271,000)	(175,380)	95,620
NET CHANGE IN FUND BALANCE	(196,247)	(196,247)	(135,324)	60,923
FUND BALANCE, beginning of year	231,965	231,965	210,462	(21,503)
FUND BALANCE, end of year	\$ 35,718	\$ 35,718	\$ 75,138	\$ 39,420

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, 2024**

	Budget Amounts			
	Original	Final	Actual	Variance
REVENUES				
Miscellaneous	\$ 2,000	\$ 2,000	\$ 13,441	\$ 11,441
EXPENDITURES				
Materials and services	10,000	10,000	-	10,000
Capital outlay	7,190,000	7,190,000	5,281,219	1,908,781
Contingency	37,443	37,443	-	37,443
<i>Total Expenditures</i>	<u>7,237,443</u>	<u>7,237,443</u>	<u>5,281,219</u>	<u>1,956,224</u>
REVENUES OVER (UNDER) EXPENDITURES	(7,235,443)	(7,235,443)	(5,267,778)	1,967,665
OTHER FINANCING SOURCES (USES)				
Capital contributions	15,128	15,128	-	(15,128)
Transfers in	640,255	640,255	53,200	(587,055)
Proceeds from issuance of debt	5,500,000	5,500,000	3,131,336	(2,368,664)
<i>Total Other Financing Sources (Uses)</i>	<u>6,155,383</u>	<u>6,155,383</u>	<u>3,184,536</u>	<u>(2,970,847)</u>
NET CHANGE IN FUND BALANCE	(1,080,060)	(1,080,060)	(2,083,242)	(1,003,182)
FUND BALANCE, beginning of year	<u>1,080,060</u>	<u>1,080,060</u>	<u>1,066,759</u>	<u>(13,301)</u>
FUND BALANCE (Deficit), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,016,483)</u>	<u>\$ (1,016,483)</u>

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, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 23,249	\$ 23,249	\$ 23,249	\$ -
Miscellaneous	1,000	1,000	13,976	12,976
<i>Total Revenues</i>	24,249	24,249	37,225	12,976
EXPENDITURES				
Debt service				
Principal	181,012	181,012	182,132	(1,120)
Interest	161,654	161,654	61,080	100,574
<i>Total Expenditures</i>	342,666	342,666	243,212	99,454
REVENUES OVER (UNDER) EXPENDITURES	(318,417)	(318,417)	(205,987)	112,430
OTHER FINANCING SOURCES (USES)				
Transfers in	236,000	236,000	335,380	99,380
NET CHANGE IN FUND BALANCE	(82,417)	(82,417)	129,393	211,810
FUND BALANCE, beginning of year	349,677	349,677	352,776	3,099
FUND BALANCE, end of year	\$ 267,260	\$ 267,260	\$ 482,169	\$ 214,909

COMPLIANCE SECTION

***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, 2024, and have issued our report thereon dated May 29, 2025.

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, except for the following:

- Omission of the annual deposit to the Short-lived Annual Reserve (SLAR) as detailed in the notes to the financial statements on page 26
- Expenditures in excess of appropriations as detailed in the notes to the basic financial statements on page 29
- The deficit fund balance as detailed in the notes to the basic financial statements on page 30
- Except for the general fund, the FY23/24 budget was adopted at the category level instead of at the organization unit/program as required by local budget law.

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.

A handwritten signature in black ink, appearing to read "Devan W. Esch". The signature is fluid and cursive, with the first name "Devan" being more prominent than the last name "Esch".

Devan W. Esch, Principal
For REDW LLC
Salem, Oregon
May 29, 2025

To: Honorable Mayor and City Councilors
From: Rocio Vargas, City Recorder
Sponsored: Councilor Kitty Mackin
Issue: Local Option Levy Discussion
Date: July 21, 2025

Background and Information: In August of 2021 the Dayton City Council submitted to the registered voters a measure for approval of a Local Option Levy for police services for the November 2, 2021, general election. The measure did not pass at the general elections and City Council submitted a new approval request in February of 2022 for the May 17, 2022, Special Election. The measure was approved by voters for a levy of \$1.85 per \$1,000 of assessed value for a term of six years beginning 2022-2023 expiring in 2027-2028.

Council has time to decide based on the attached election calendar when they wish to propose the levy in the ballot and the term of the levy beginning 2028-2029.

Attached documents for review:

- 2026 Election Calendar (see bottom part for measures)
- 2021 Resolution 2021/22-04 and Explanatory Statement
- 2022 Resolution 2021/22-16 and Explanatory Statement

City Manager Recommendation: n/a

Potential Motion: n/a

Council Options:

As this is a discussion item, no action is requested at this time.

**Conduct of Elections**

	March 10	May 19	August 25	November 3
Last day to mail ballots to military/overseas voters	January 24	April 4	July 11	September 19
First day to mail ballots to out of state voters	February 9	April 20	July 27	October 5
Last day to register to vote	February 17	April 28	August 4	October 13
First day to mail ballots	February 18	April 29	August 5	October 14
Last day to mail ballots to voters without daily mail service	February 20	May 1	August 7	October 16
Last day to mail ballots	February 24	May 5	August 11	October 20
Last day required to mail absentee/replacement ballots	March 5	May 14	August 20	October 29

**Candidates**

	March 10	May 19	August 25	November 3
Last Day for County Elections Official to Publish				
→ notice of district board election (ORS 255.075)	Nov 29, 2025	January 29	May 16	July 16
Last Day for a County, City or District Candidate to file with Local Elections Official				
→ a declaration of candidacy and required filing fee	January 8	March 10	June 25	August 25
or				
→ a verified nominating petition containing 100% of the required number of signatures				
→ a statement for inclusion in county voters' pamphlet if the candidate is a candidate for county office	January 12	March 12	June 29	August 27
→ a statement for inclusion in county voters' pamphlet if the candidate is a candidate for city or district office	January 12	March 23	June 29	September 8
Last Day for Local Governing Body to File with County Elections Official				
→ Statements of Offices and Candidate Filings	January 8	March 19	June 25	September 3



County and City Candidates: Candidates for county and city offices, unless otherwise provided for by charter or ordinance, are elected at the primary or general election. If a county or city charter provides for candidates to be elected at an election other than the primary or general election but does not specify a deadline or adopts the statutory filing deadline, ORS 249.722 applies.



District Candidates: The enabling statutes, or principal act, of a district specifies how board members are elected. Most districts, as defined in ORS 255.012, elect board members at the regular district election which is held in May of odd numbered years or at the Primary or General Election. The March and August deadlines included above, are only applicable if the election is a district's first election to elect board member (ORS 255.235(2)(a)). They are not included in the daily calendar.

**Measures**

	March 10	May 19	August 25	November 3
Last Day for County, City or District Governing Body to File with Local Elections Official				
→ ballot title for publication of notice	Dec 19, 2025	February 27	June 5	August 14
or				
→ referral text for drafting of ballot title				
Last Day for Local Governing Body to File with County Elections Official				
→ Form SEL 801 Notice of Measure Election - County	January 8	March 19	June 25	September 3
! Form may only be filed upon completion of the ballot title challenge process.				
→ Form SEL 802 Notice of Measure Election - City	January 8	March 19	June 25	September 3
! Form may only be filed upon completion of the ballot title challenge process.				
→ Form SEL 803 Notice of Measure Election - District	January 8	March 19	June 25	September 3
! Form may not be filed until after the deadline for the immediately preceding election has passed and only upon completion of the ballot title challenge process.				
Last Day to File with County Elections Official				
→ arguments for inclusion in county voters' pamphlet	January 12	March 23	June 29	September 8

**RESOLUTION NO. 2021/22-04
CITY OF DAYTON, OREGON**

Title: A Resolution of the Dayton City Council Submitting to the Registered Voters of the City for Their Approval A Local Option Tax at a Rate of \$2.30 Per \$1,000 of Assessed Value Annually for 5 Years Beginning in Fiscal Year 2022-2023 to Provide Police Services.

WHEREAS, policing is a basic and vital city service; and

WHEREAS, the City of Dayton previously placed a three-year operating levy on the ballot for public safety that was approved by the voters in 2007, 2010, 2012, 2015 and 2018; and

WHEREAS, due to increasing costs associated with law enforcement costs and public safety services the amount of the local option levy must be increased; and

WHEREAS, the City of Dayton's local option levy for funding law enforcement and public safety services expires on June 30, 2022; and

WHEREAS, the City Council has reviewed a number of options to provide such services; and

WHEREAS, the City Council desires to send a local option tax to the voters for the November 2, 2021 General Election; and

WHEREAS, this proposed tax measure is outside the limitation imposed by Section 11, Article XI of the Oregon Constitution and must be submitted to the voters of the City for their approval.

The City of Dayton resolves as follows:

Section 1: An election is hereby called in and for the City of Dayton, Yamhill County, Oregon for the purpose of submitting to the legal voters of said city the following:

QUESTION: Shall Dayton levy \$2.30 per \$1,000 assessed property value each year for 5 years for police services beginning 2022-2023? This measure may cause property taxes to increase more than three percent.

Section 2: Tuesday, November 2, 2021 is hereby designated the date for holding the election for the purpose of voting on the measure as stated in Section 1 of this resolution.

Section 3: The election will be held by mail-in ballot in the City of Dayton, Yamhill County, Oregon.

Section 4: The precincts for said election shall be and constitute all of the territory included within the corporate limits of the City of Dayton.

Section 5: The ballot title to appear on the ballots shall be:

CAPTION: 5 YEAR LOCAL OPTION TAX FOR POLICE SERVICES

QUESTION: Shall Dayton levy \$2.30 per \$1,000 assessed property value each year for 5 years for police services beginning 2022-2023? This measure may cause property taxes to increase more than three percent.

SUMMARY: The proposed levy would fund the current Yamhill County deputy sheriff to provide police service exclusively in the City and could include the

following services: Municipal Court, Court/Records Clerk, Code Enforcement Officer, 9-1-1 services and support services.

The City contracts these services out through an intergovernmental agreement with Yamhill County and receives numerous public safety benefits for the cost of service.

The City's current law enforcement local option tax will expire June 30, 2022. The current tax funds one full-time sheriff deputy and one half-time code enforcement officer. It also funds Municipal Court, 9-1-1 services and support services. This increase in the local option tax for the first time in 14 years is to maintain current service levels.

The estimated total amount of the levy is \$322,173 per year for 5 years. A home assessed at \$100,000.00 would pay \$230 annually.

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate.

Section 6: In compliance with ORS 251.345, the City Recorder is hereby authorized to submit an impartial explanatory statement for the Yamhill County Voters' Pamphlet on behalf of the City.

Section 7: A copy of the ballot title shall be published in the next available edition of a newspaper of general distribution in the City as well as notice of the seven day ballot challenge period as required in ORS 250.296.

Section 8: This resolution is effective on August 2, 2021.

ADOPTED this 2nd day of August 2021.

In Favor: Frank, Holbrook, Mackin, Sandoval-Perez, Wytoski

Opposed: None

Absent: Marquez, Price

Abstained: None


Elizabeth Wytoski, Mayor

8/3/21
Date of Signing

ATTESTED BY:


Patty Ringnalda, City Recorder

08/02/21
Date of Enactment

YAMHILL COUNTY, OREGON
EXPLANATORY STATEMENT FOR YAMHILL COUNTY VOTER'S
PAMPHLET

Ballot Tile Caption: FIVE YEAR LOCAL OPTION TAX FOR POLICE SERVICES

Measure Number: _____

Word Count (500 Max): 361

EXPLANATORY STATEMENT:

This measure is a Five-Year Local Option Tax for Dayton police services. If approved, the City of Dayton will have \$322,173 for police services each year for five years beginning fiscal year 2022-2023.

In 2018, the city passed a 3-year operating levy for public safety services which was a continuation of previous levies. The current law enforcement local option tax is set to expire June 30, 2022.

The proposed levy would fund the current Yamhill County deputy sheriff providing police services exclusively in the City and could include the following services: Municipal Court, Court/Records Clerk, Code Enforcement Officer, 9-1-1 services and other support services. By contracting out for these services, the City receives numerous benefits including but not limited to public safety service, criminal law enforcement, City ordinance citations, traffic enforcement, preparation of reports, attendance at City Council meetings, clerical services, administrative services, vehicle maintenance and upkeep and professional training.

The levy is needed to ensure the City's public safety needs are met as the population continues to grow. The levy would foster continued positive growth and provide a stable public safety presence in the City. Failure of the measure would reduce police services offered to the public and decrease the efficiency of services already offered.

The Yamhill County Sheriff's Office currently provides services to the City as a part of its rural patrol based on an intergovernmental agreement it has with the City. Calls are answered based upon priorities set by the department. If this levy passes, the City will have continued dedicated coverage in an approximately 1 square mile area. This ensures the same level of police response and contributes to officer familiarity with the City and its activities.

The total amount of the levy is \$2.30 per \$1000 of assessed valuation each year for five years, beginning in tax year 2022-2023. A home assessed at \$100,000 would pay \$230 annually. This is the first time in 14 years the tax levy is asking to be increased to maintain current service levels.

The estimated tax cost for this measure is AN ESTIMATE ONLY based on the best information available from the county assessor at the time of the estimate.

**RESOLUTION NO. 21/22-16
CITY OF DAYTON, OREGON**

Title: A Resolution of the Dayton City Council Submitting to the Registered Voters of the City for Their Approval A Local Option Tax at a Rate of \$1.85 Per \$1,000 of Assessed Value Annually for 6 Years Beginning in Fiscal Year 2022-2023 to Provide Police Services.

WHEREAS, policing is a basic and vital city service; and

WHEREAS, the City of Dayton previously placed a three-year operating levy on the ballot for public safety that approved by the voters in 2007, 2010, 2012, 2015 and 2018; and

WHEREAS, the City of Dayton's local option levy for funding law enforcement and public safety services expires on June 30, 2022; and

WHEREAS, the City Council has reviewed a number of options to provide such services; and

WHEREAS, the City Council desires to send a local option tax to the voters for the May 17, 2022 Special Election; and

WHEREAS, this proposed tax measure is outside the limitation imposed by Section 11, Article XI of the Oregon Constitution and must be submitted to the voters of the City for their approval.

The City of Dayton resolves as follows:

Section 1: An election is hereby called in and for the City of Dayton, Yamhill County, Oregon for the purpose of submitting to the legal voters of said city the following:

QUESTION: Shall Dayton levy \$1.85 per \$1,000 assessed property value each year for 6 years for police services beginning 2022-2023? This measure **renews** current local option taxes.

Section 2: Tuesday, May 17, 2022, is hereby designated the date for holding the election for the purpose of voting on the measure as stated in Section 1 of this resolution.

Section 3: The election will be held by mail-in ballot in the City of Dayton, Yamhill County, Oregon.

Section 4: The precincts for said election shall be and constitute all of the territory included within the corporate limits of the City of Dayton.

Section 5: The ballot title to appear on the ballots shall be:

CAPTION: 6 YEAR LOCAL OPTION TAX FOR POLICE SERVICES

QUESTION: Shall Dayton levy \$1.85 per \$1,000 assessed property value each year for 6 years for police services beginning 2022-2023? This measure renews current local option taxes.

SUMMARY: The proposed levy would fund the current Yamhill County deputy sheriff to provide police service exclusively in the City and includes the following services: Municipal Court, Court/Records Clerk, Code Enforcement Officer, 9-1-1 services and support services.

The City contracts these services out through an intergovernmental agreement with Yamhill County and receives numerous public safety benefits for the cost of service.

The City's current law enforcement local option tax will expire June 30, 2022. The current tax funds one full-time sheriff deputy and one half-time code enforcement officer. It also funds Municipal Court, 9-1-1 services and support services.

The estimated total amount of the levy is \$269,230 per year for 6 years. A home assessed at \$100,000.00 would pay \$185 annually.

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate.

Section 6: In compliance with ORS 251.345, the City Recorder is hereby authorized to submit an impartial explanatory statement for the Yamhill County Voters' Pamphlet on behalf of the City.

Section 7: A copy of the ballot title shall be published in the next available edition of a newspaper of general distribution in the City as well as notice of the seven day ballot challenge period as required in ORS 250.296.

Section 8: This resolution is effective on July 1, 2022.

ADOPTED this 7th day of February 2022.

In Favor: Frank, Holbrook, Mackin, Marquez, Sandoval-Perez, Wytoski

Opposed: None

Absent: None

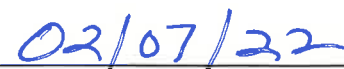
Abstained: None


Elizabeth Wytoski, Mayor


Date of Signing

ATTESTED BY:

Patty Ringnald, City Recorder


Date of Enactment

YAMHILL COUNTY, OREGON
EXPLANATORY STATEMENT FOR YAMHILL COUNTY VOTER'S
PAMPHLET

Ballot Tile Caption: SIX YEAR LOCAL OPTION TAX FOR POLICE SERVICES

Measure Number: _____

Word Count (500 Max): 392

EXPLANATORY STATEMENT:

This measure is a Six-year Local Option Tax for Dayton police services. If approved, the City of Dayton will have \$269,230 for police services each year for six years beginning fiscal year 2022-2023.

In 2018, the city passed a 3-year operating levy for public safety services which was a continuation of previous levies.

The proposed levy is a continuation of the current levy and would fund the current Yamhill County deputy sheriff providing police services exclusively in the City and could include the following services: Municipal Court, Court/Records Clerk, Code Enforcement Officer, 9-1-1 services and other support services. By contracting out for these services, the City receives numerous benefits including but not limited to public safety service, criminal law enforcement, City ordinance citations, traffic enforcement, preparation of reports, attendance at City Council meetings, clerical services, administrative services, vehicle maintenance and upkeep and professional training.

The levy is needed to ensure the City's public safety needs are met as the population continues to grow. The levy would foster continued positive growth and provide a stable public safety presence in the City. Failure of the measure would reduce police services offered to the public and decrease the efficiency of services already offered.

The Yamhill County Sheriff's Office currently provides 40 hours a week of services exclusively in the City based on an intergovernmental agreement it has with the City. Calls are answered based upon priorities set by the department. If this levy passes, the City will have continued dedicated coverage in an approximately 1 square mile area. This ensures the same level of police response and contributes to officer familiarity with the City and its activities.

The total amount of the levy is \$1.85 per \$1000 of assessed valuation each year for six years, beginning in tax year 2022-2023. A home assessed at \$100,000 would pay \$185 annually.

The current law enforcement local option tax is set to expire June 30, 2022, and the proposed six-year levy is for the same amount taxpayers paid under the previous levy.

The estimated tax cost for this measure is AN ESTIMATE ONLY based on the best information available from the county assessor at the time of the estimate.

To: Honorable Mayor and City Councilors
From: Council President Hildebrandt, Councilor Pederson
Issue: City Manager 6-month evaluation
Date: July 21, 2025

Background and Information: Councilor Pederson, Council President Hildebrandt and Jeremy Caudle worked together on an evaluation instrument.

At the July 21, 2025, meeting, Council President Hildebrandt will describe the process and instructions to complete the review. He will also present the deadline for completing the process.

City Manager Recommendation: n/a

Potential Motion: n/a

Council Options:

As this is a discussion item, no action is requested at this time.

City Manager Evaluation Form

Please complete all the fields below. If a "NI=Needs Improvement" response is given, then a general comment must also be provided to give the City Manager feedback.

I. LEADERSHIP

Rate the ability of the City Manager to inspire, encourage, and facilitate the activities of subordinates and peers to achieve City goals. Consider the degree of ingenuity demonstrated in seeking proactive solutions and assuming responsibility for outcomes, as well as creativity, resourcefulness, and communicating in a manner that inspires confidence or builds support.

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Takes a Proactive approach to issues.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Offers new motivation, ideas, processes, and procedures to Council, staff, and the public.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Provides mentoring and coaching to key staff.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Understands his staff's strengths and shapes programs around those.				

General Comments:

II. FISCAL MANAGEMENT AND BUDGETING

Rate the City Manager's ability to prepare an operating and a capital budget, be responsible for (or delegate) purchasing, ensure the collection of revenues, administer the financial affairs of the City, and prepare reports to Council to keep members abreast of the City's financial condition, per the City's Charter.

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Ensures purchasing policies are followed and informs Council when revisions are needed.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Prepares realistic and understandable budget documents.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Operates the City's finances in compliance with generally accepted accounting principles.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Maximizes all efforts to collect taxes and other revenues and seeks new revenue sources.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Manages the budget within the confines of what the Council adopted.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Makes the best use of available funds, conscious of the need to operate the City efficiently and effectively.				

General Comments:

III. SERVICE DELIVERY AND ADMINISTRATION

Rate the ability of the City Manager to supervise the administrative affairs of the City to include staffing, the management of the departments, and the provision of City services. Basically, the ability to run the City.

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Ensures the public receives City services efficiently and effectively.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Enforces laws and policies adopted by the Council and the state.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Manages resources appropriately to assist staff in performing their duties.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Responds appropriately to citizen and employee suggestions and/or concerns.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Responsive in completion of duties.				

General Comments:

IV. CITIZEN AND COMMUNITY RELATIONS

Rate the effectiveness of the City Manager in dealing with the citizens, the public, intergovernmental agencies, businesses and non-profits. Is fair, responsive, professional, polite, open, skillful with the media, cooperative, and listens.

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Gives attention to concerns and opinions of community groups and individuals.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Uses sensitivity, diplomacy, and empathy when dealing with the public.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Interacts effectively with federal, state, and other local government representatives to achieve potential benefit for the City.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Demonstrates openness, receptiveness, and approachability in both formal and informal situations.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Deals effectively with the media.				

General Comments:

V. PERSONAL AND PROFESSIONAL QUALITIES

Evaluate the character of the City Manager in dealing with employees, the Council, and the public. Also, evaluate his/her dedication to professional development, time management, problem solving, and decision making skills in relation to the ICMA Code of Ethics.

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Projects a positive personal and professional image.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Has a complete professional integrity and adheres by the ICMA Code of Ethics.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Demonstrates continuous professional development.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Works toward gaining and maintaining the respect and support of staff.				

General Comments:

VI. CITY COUNCIL RELATIONS

Rate the effectiveness of the City Manager in dealing with Council members including prompt, thorough and complete information provided equally to all Council members; the lack of surprises on behalf of Council members; availability; tact; responsiveness; and how well he/she successfully interprets the direction and intent of Council.

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Progress toward accomplishing established goals set by the City Manager and the City Council.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Assists by facilitating decision making without overstepping authority.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Disseminates complete and accurate information equally to all members in a timely manner.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Appropriately responds to requests, advice, and constructive criticism.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Presents multiple options for Council to consider.				

General Comments:

	Needs Improvement	Fully Meets Expectations	Exceeds Expectations	No Observation or too early to tell
Keeps the Council informed of administrative developments.				

General Comments:

VII. ADDITIONAL NARRATIVE - LOOKING AHEAD

What would you identify as the manager's strength(s), expressed in terms of the principal results achieved during the rating period?

What performance area(s) would you identify as most critical for improvement?

What constructive suggestions or assistance can you offer the City Manager to enhance performance?

What other comments do you have for the City Manager (eg. Priorities, expectations, goals, or objectives for the new rating period)?

Please provide recommendations and comments on a possible change in compensations and / or a contract extension beyond the current expiration date.

To: Honorable Mayor and City Councilors
From: Jeremy Caudle, City Manager
Sponsored: Council President Drew Hildebrandt
Issue: Door to Door Solicitation Policy Discussion
Date: July 21, 2025

Background and Information: Council President Hildebrandt would like to discuss the current “Door to Door Solicitation Policy.” If any changes are requested by Council, staff will need direction to inform subsequent discussions with the City Attorney on how to formalize Council’s direction into an ordinance to regulate this matter.

City Manager Recommendation: n/a

Potential Motion: “I move to direct staff to work with the City Attorney on amendments to Chapter 5.6 Door to Door Solicitation or Materials Distribution of the Dayton Municipal Code. Specifically, those amendments should cover [STATE THE GENERAL NATURE OF THE AMENDMENTS COUNCIL WISHES TO SEE].”

Council Options:

- 1 - Approve as recommended.
- 2 - Approve with amendments.
- 3 - Take no action and direct staff to do further research or provide additional options.

5.6 Door To Door Solicitation Or Materials Distribution

5.6.1 Definitions

5.6.2 Solicitation And Materials Distribution Violations

5.6.3 Consent To Enter Onto Real Property, Exemptions

5.6.4 "No Solicitation" Sign

5.6.5 Posting Or Distribution Restrictions

5.6.6 Evidentiary Matters

5.6.7 Violation

(Revised by Ordinance #586, 05/12/08 and effective 06/11/08)

5.6.1 Definitions

1. Distribute, distributor or materials distribution: Any printed or written matter including but not limited to placards, handbills, advertisements or posters, including signs for garage sales placed upon real property used for residential purposes with the intent of communicating with a resident of the property.
2. Notice: Any printed or written matter including but not limited to placards, commercial or non-commercial handbills, advertisements or posters, including signs for garage sales.
3. Solicit, solicitor or solicitation: Entry onto real property used for residential purposes with the intent of visually or verbally communicating with a resident of the property.

5.6.2 Solicitation And Materials Distribution Violations

It shall be unlawful for any person to:

1. Solicit or distribute before 9 a.m. or after 9 p.m. when the local time is daylight savings time or after 8 p.m. when local time is standard time, without the consent of the occupant to do so.
2. Solicit or distribute materials upon real property where a sign conforming to the requirements of Subsection 5.6.4 is posted.

5.6.3 Consent To Enter Onto Real Property, Exemptions

1. It shall be an affirmative defense to an alleged violation of Subsection 5.6.2 that the person charged with the violation had received actual or constructive consent of the

resident prior to entering onto the real property. Constructive consent to enter onto real property may be implied from the circumstances of each instance, the relationship of the parties and actual or implied contractual relationships.

2. The resident of the real property shall be considered to have given constructive consent to enter onto the real property for the purpose of solicitation or materials distribution between the hours of 9:00 a.m. and 9:00 p.m. when the local time is daylight savings time or after 8:00 p.m. when the local time is standard time, if they have not posted a "No Solicitation" sign, pursuant to Subsection 5.6.4.
3. Nothing in this subsection shall be construed to authorize the entry into a structure located on real property. The right to enter any structure must be otherwise provided for by law.
4. Officers, employees or agents of a governmental entity while performing activities within the scope of their office, employment or agency are exempt from the requirements of Chapter 5.6.
5. No person may be charged with a violation of Subsection 5.6.3 in connection with an act committed between 4:00 p.m. and 9:00 p.m. on each October 31st.

5.6.4 "No Solicitation" Sign

1. If a resident of real property chooses to not invite solicitors or distributors onto their property the resident may post a "No Solicitation" sign pursuant to this subsection. The effect of the posting of such a sign is to express the refusal of the resident to grant consent to any person to enter onto their real property to solicit or distribute, except to those persons exempt from these provisions by subsection 5.6.3.
2. Signs posted pursuant to this section shall be posted on or near the boundaries of the property at the normal points of entry, and must be no smaller than 6 inches in height by 8 inches in width, and must contain wording sufficient to notify potential solicitors and distributors that solicitation and distribution is not allowed upon the property.
3. For real property possessing no apparent barriers to entry at the boundaries of the property which limit access to the primary entrance of a structure located on the property, placement of the sign at the primary entrance to the structure constitutes compliance with this subsection.

5.6.5 Posting Or Distribution Restrictions

1. No person may affix any notice on utility poles, street lights, stop signs, other street signs, trees in the public right of way, public places or premises. This section shall not be construed as an amendment to or repeal of any regulation now or hereafter adopted by the City regulating the use and location of signs and advertising.
2. No person, either as principal or agent, may scatter, distribute or cause to be scattered on public places or premises any notice.

5.6.6 Evidentiary Matters

1. It shall be prima facie evidence of a violation of Subsection 5.6.2 if written material is found on real property upon which a sign conforming to the requirements of Subsection 5.6.4 has been posted. The person responsible for such written material shall be the person identified in the written material as its proponent, sponsor, distributor or potential beneficiary of the communication conveyed.
2. It shall be prima facie evidence of a violation of Subsection 5.6.5 if written material is found on the property described by that subsection.

5.6.7 Violation

A violation of Chapter 5.6 of the Dayton Municipal Code is a Class B violation.

	Well 1	Well 2	Well 3	Well 4	Well 5	Total	Treatment Plant Influent	Backwas	Lafayette Distribution	Dayton Distribution	Lafayette %	Dayton %	L + D	Diff	McDougall 1	McDougall 2	Springs	PRV	Before PRV	Water sent to system	Water sold cf	Water use gal	difference	% loss	Laf 20-20	Dayton 20-20	Laf %	Day %
Jan	2,398,000	1,223,000	2,399,000	2,923,000	2,445,000	11,388,000	9,970,124	46,421	5,000	9,844,288	0%	100%	9,849,288	1,538,712	1,579,973	3,121,908	2,922,042	5,905,904	104,428	15,854,620	995,931	7,449,564	8,405,056	53%	184,000	10,213,952	2%	98%
Feb	829,000	427,000	977,000	1,648,000	844,000	4,725,000	3,558,380	46,544	0	4,669,000	0%	100%	4,669,000	56,000	226,721	1,517,246	2,770,752	3,759,169	547,931	8,976,100	1,140,613	8,531,785	444,315	5%	0	6,352,552	0.00%	100%
Mar	921,000	475,000	884,000	1,837,000	943,000	5,060,000	3,798,323	46,648	0	4,353,000	0%	100%	4,353,000	707,000	738,983	1,725,968	3,356,058	4,675,504	568,627	9,597,131	1,278,698	9,564,661	32,470	0.34%	0	3,297,496	0	100%
Apr	500,000	263,000	562,000	994,000	510,000	2,829,000	2,140,598	46,710	0	2,437,000	0%	100%	2,437,000	392,000	618,206	1,515,453	3,363,486	4,032,391	108,473	6,577,864	685,895	5,130,495	1,447,369	22%	0	2,696,872	0%	100%
May	614,000	317,000	690,000	1,221,000	626,000	3,468,000	2,633,542	46,781	0	2,223,000	0%	100%	2,223,000	1,245,000	652,260	1,643,122	3,527,940	4,253,440	93,606	6,570,046	717,392	5,366,092	1,203,954	18%	0	2,223,000	0%	100%
Jun	883,000	453,000	985,000	1,758,000	899,000	4,978,000	3,776,575	46,893	0	3,905,000	0%	100%	3,905,000	1,073,000	766,523	1,925,541	3,343,480	4,488,175	86,241	8,479,416	1,029,069	7697436	781979.88	9%	0	3,325,248	0%	85%
Jul						0					#DIV/0!	#DIV/0!	0	0						0		0	0	#DIV/0!			#DIV/0!	#DIV/0!
Aug						0					#DIV/0!	#DIV/0!	0	0						0		0	0	#DIV/0!			#DIV/0!	#DIV/0!
Sep						0					#DIV/0!	#DIV/0!	0	0						0		0	0	#DIV/0!			#DIV/0!	#DIV/0!
Oct						0					#DIV/0!	#DIV/0!	0	0						0		0	0	#DIV/0!			#DIV/0!	#DIV/0!
Nov						0					#DIV/0!	#DIV/0!	0	0						0		0	0	#DIV/0!			#DIV/0!	#DIV/0!
Dec						0					#DIV/0!	#DIV/0!	0	0						0		0	0	#DIV/0!			#DIV/0!	#DIV/0!
Total						32448000																						

Meter rolled over
Leak repaired end of January (Palmer)
Marion Ct, Neck Rd, Church St. Water Leaks
Water leak Cindy Lane



To: Mayor Frank and City Council
From: City Manager Jeremy Caudle
Re: City Manager's report – 7/21/25 meeting
Date: 7/17/25

MEMO

This report covers activities since the June 2, 2025 regular meeting.

Selection of Interim Finance Director and Finance Director recruitment.

During the week of June 16, staff and I interviewed 8 candidates for the Interim Finance Director position. Following that process, I selected Jamie Toman, who is working with us on a contract basis through VanderHouwen, a firm that specializes in placing accounting professionals. Jamie started working with us on June 23. Since starting, Jamie has been focused on catching up on a backlog of accounting tasks. Much of my time over the past few weeks has focused on orienting Jamie to the job, assisting in obtaining account access and locating information, and so on.

I anticipate that the interim assignment will last no more than 3 months. I posted the announcement for the Finance Director recruitment on July 17. I will review applications as I receive them, but July 31 is the date for priority consideration.

Water loss audit.

On July 2, Public Works Supervisor Don Cutler and I initiated the annual water loss audit project with GSI, our hydrogeologist of record. Don will speak in detail on this project during his monthly report to you.

Old Timers' Festival.

On July 3, Councilor Teichroew, Mayor Frank, Tourism/Economic Development Director Rucklos, Event Committee leadership and I met to plan for a continuation of Old Timers' Festival this year, albeit on a reduce scale. We collaboratively identified a minimal budget—using State Revenue Sharing Funds budgeted in the “miscellaneous” account—and scope of work to continue the festival.

DCDA events meeting.

On July 3, I attended a meeting with Councilor Teichroew and DCDA leadership. The purpose of the meeting was to explore the feasibility of greater partnership with DCDA in implementing city events. The idea that we explored was the possibility of DCDA ownership of city events with city funding and volunteer support. This was an exploratory conversation, and no decisions were made. Further discussion and evaluation from both parties is necessary.

Business Oregon technical assistance funding request

I submitted the technical assistance intake form that City Council approved on 6/16/25. The funding request on the technical assistance form totaled \$206,588. The funds would pay for the Fisher Farms wells water quality testing. Note that this technical assistance program provides low interest loans with a 10-year term; it is not a grant program.

The Business Oregon contact to whom I sent the form inquired if the direct legislative award for Fisher Farms could pay for the water quality testing. If so, the technical assistance loan might not be necessary. He offered to schedule a call with the person who will be our grant manager at the Oregon Water Resources Department for the Fisher Farms legislative award. The purpose of the call would be to explore using technical assistance loans or the direct legislative award for the water quality testing project. I have not yet heard back.

Update on HB 5006 – “Christmas Tree Bill”

The legislature passed HB 5006, which contains an appropriation of \$1,218,750 for the Fisher Farms wells project. This is pursuant to the request that we submitted to our legislative delegation earlier this year. The bill now sits on the Governor’s desk, and she has 30 days to sign the bill from the date of its passage in both houses.

Meeting with the VFW to explore “cost-saving partnership proposal”

On July 14, 2025, I met with leadership from the local VFW to discuss a preliminary concept they brought forward regarding potential third-party management of the community center. This proposal was submitted by the VFW independently, following earlier discussions I had with them about the center’s temporary closure due to budget constraints.

Their concept involves the VFW taking on day-to-day management of the community center—including scheduling, marketing, and event coordination—with a portion of facility rental revenues retained by their organization. The City, under their proposal, would continue covering utility costs and capital improvements.

While the proposal is in a very early stage, I provided initial feedback aimed at strengthening their concept for potential future review. I specifically asked them to develop a clearer marketing strategy, including ideas for ensuring the facility supports a broad range of community interests. They indicated an intent to conduct informal surveys and return with a sample monthly programming calendar to illustrate how they envision use of the facility.

As stated in the FY 25/26 budget message, a sustainable funding and operational model for the community center remains a priority. Exploring third-party partnerships—whether with the VFW or other qualified organizations—is one potential avenue under consideration.

At this point, the VFW’s proposal is conceptual and does not represent a formal arrangement. Any potential partnership would require full City Council review and approval. I will bring forward additional information once a more complete proposal is submitted for consideration.

The idea of partnering with the VFW on third-party management of the community center is still in the conceptual. Any decision on this will require City Council approval and would be brought to you for your input at a future meeting.

Franchise negotiation processes

Both Comcast and Ziply have contacted me about renegotiated franchise agreements with them that have or are about to expire. Our agreement with Ziply will expire in September. I met with their governmental affairs manager on 7/14/25, and we discussed a short-term extension to allow time for a fuller review and update of the agreement.

Single Audit Act project

On 7/15/25, the Interim Finance Director and I met with staff from REDW, our external audit firm. The purpose of the meeting was to discuss completing the FY 23/24 compliance audit for federal funds under Single Audit Act requirements. The Single Audit Act requires this compliance audit for entities that receive over \$750,000 in federal funds in a single year. We received over that amount with funding received for the utility bridge construction project. Failure to complete the compliance audit could result, at a minimum, in disqualification from receiving future federal funds.

This compliance audit is overdue, so this must be a priority over the next month. We also need to complete this before we start the FY 24/25 financial statement preparation and audit.

Utility bridge project – Final bill

On 7/7/25, I received a final payment authorization from DOWL, our project manager, to the general contractor, Stellar J. The final payment to Stellar J totals \$406,745.66, which includes the release of retainage. I authorized that payment. I also directed the Interim Finance Director to submit a reimbursement request to DEQ for our final loan drawdown with them.

The City approved a contract amendment around \$25,000 with DOWL for final permitting and other tasks. I asked them for a status update on remaining deliverables, and this is what they sent me. The project is nearing completion.

- Permit closeout documents have been drafted and are in final review
- Notification of final completion to Stellar J
- Final review of any outstanding closeout documents for DEQ
- As-builts (Complete)
- Final Payment (Complete)
- Maintenance Manual (Complete)
- Payroll (Complete)

Transportation system plan

DKS Associates, our consultant on the TSP project, is planning a second open house at Dayton Friday Nights on August 8.

Other items

- I signed a fully executed copy of the Twin Towers loan for the stormwater line replacement project. We are waiting on the contractor to schedule work.
- I received a fully executed copy of the Sheriff's Office IGA.

Council training budget

The City Council's training budget for FY 25/26 is \$1,129. With payment of a recent registration request to attend the LOC conference, the budget now stands at \$479.

To: Honorable Mayor and City Councilors

From: Jason Shirley

Through: Jeremy Caudle, City Manager

Issue: June Code Enforcement Report

Date: July 21, 2025

Summary:

Code Enforcement Topic Counts
For Date Period From 06/01/2025 Through 07/01/2025

Topic	Count
Tall Grass and Weeds	6
Noise	2
Storing RVs, Trailers, Boats, Trucks, and Vehicles	1
Property Management	1
Barking Dogs	1
Total	11

City of Dayton CFS
June 2024

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNS-24-014114		336	4	FOLLOW UP	LAW	Ferry St	DAYTON	6/1/2024 11:15
MNS-24-014130	24YC1606	607	4	DHS	LAW	5th St	DAYTON	6/1/2024 13:51
MNS-24-014165		DPWKS	6	INFORMATION MISC	LAW	Se Wallace Rd / Palmer Ln	DAYTON	6/1/2024 18:53
MNS-24-014174		339	3	TRAFFIC STOP	LAW	Ferry St / 3rd St	DAYTON	6/1/2024 20:11
MNS-24-014175		339	3	TRAFFIC STOP	LAW	Ferry St / 2nd St	DAYTON	6/1/2024 20:16
MNS-24-014178	24YC1613	318, 339	1	DRIVING UNDER INFLUENCE	LAW	TH ST	DAYTON	6/1/2024 20:29
MNS-24-014184		329	2	NOISE	LAW	Ashley Ct	DAYTON	6/1/2024 22:00
MNS-24-014190		339	3	TRAFFIC STOP	LAW	7th St	DAYTON	6/1/2024 22:49
MNS-24-014191	24YC1614	318, 339	1	DRIVING UNDER INFLUENCE	LAW	3rd St / Alder St	DAYTON	6/1/2024 23:06
MNS-24-014210		315	4	FOLLOW UP	LAW	Se Neck Rd	DAYTON	6/2/2024 10:09
MNS-24-014285		DPWKS	6	INFORMATION MISC	LAW	Palmer Ln	DAYTON	6/3/2024 7:26
MNS-24-014289	24YC1622	315, 338	2	THEFT	LAW	Mill St	DAYTON	6/3/2024 7:39
MNS-24-014314		324	1	BEHAVIORAL HEALTH CONCERN	LAW	Ferry St	DAYTON	6/3/2024 14:58
MNS-24-014332		326	2	RUNAWAY	LAW	Laurie Ln	DAYTON	6/3/2024 19:26
MNS-24-014333		326	2	CIVIL PAPER	LAW	Mill St	DAYTON	6/3/2024 19:52
MNS-24-014431		304, 326	2	SUSPICIOUS	LAW	Se Kreder Rd	DAYTON	6/4/2024 23:29
MNS-24-014458		337	4	FOLLOW UP	LAW	Oak St	DAYTON	6/5/2024 11:24
MNS-24-014459		337	4	FOLLOW UP	LAW	Mill St	DAYTON	6/5/2024 11:38
		302, 303, 319, 322,						
MNS-24-014509	24YC1647	331, COS	1	MEDICAL ASSIST	LAW	Ferry St	DAYTON	6/5/2024 19:57
MNS-24-014521		339	3	TRAFFIC STOP	LAW	FERRY ST	DAYTON	6/5/2024 23:21
MNS-24-014525		322	2	CIVIL PAPER	LAW	Mill St	DAYTON	6/6/2024 0:00
MNS-24-014526		322	2	SUSPICIOUS	LAW	Mill St	DAYTON	6/6/2024 0:28
MNS-24-014527		322	2	SUSPICIOUS	LAW	7th St	DAYTON	6/6/2024 0:40
MNS-24-014528	24YC1648	322, 342	1	MEDICAL ASSIST	LAW	Marion Ct	DAYTON	6/6/2024 1:48
MNS-24-014537		337	4	CAMPING ORDINANCE	LAW	4th St / Main St	DAYTON	6/6/2024 9:03
MNS-24-014543		337	4	FOLLOW UP	LAW	Ferry St	DAYTON	6/6/2024 9:46
MNS-24-014564		337	3	TRAFFIC STOP	LAW	7th St / Ferry St	DAYTON	6/6/2024 13:21
MNS-24-014616		303	2	NOISE	LAW	Main St	DAYTON	6/6/2024 23:12
MNS-24-014622		329	3	TRAFFIC STOP	LAW	Se Kreder Rd	DAYTON	6/7/2024 4:36
MNS-24-014650		337	4	FOLLOW UP	LAW	Main St	DAYTON	6/7/2024 14:25
MNS-24-014664		337	3	TRAFFIC STOP	LAW	Se Fletcher Rd / Howard Jordan Loop	DAYTON	6/7/2024 16:13

City of Dayton CFS
June 2024

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNS-24-014669	24YC1669	337	4	FOLLOW UP	LAW	Main St	DAYTON	6/7/2024 17:10
MNS-24-014686		322	2	CIVIL COMPLAINT	LAW	Ferry St	DAYTON	6/7/2024 19:55
MNS-24-014690		303, 329	1	TRESPASS NOW	LAW	Ferry St	DAYTON	6/7/2024 21:10
MNS-24-014703			1	FIGHT NOW	LAW	Ferry St	DAYTON	6/7/2024 23:23
MNS-24-014705		319	2	NOISE	LAW	Tribbett Ct	DAYTON	6/7/2024 23:26
MNS-24-014855		323	2	SUSPICIOUS	LAW	3rd St	DAYTON	6/9/2024 22:42
MNS-24-014902		315	2	PROPERTY LOST FOUND	LAW	Maple St	DAYTON	6/10/2024 16:45
MNS-24-014904		315, 343	2	ANIMAL ABUSE	LAW	Ferry St	DAYTON	6/10/2024 17:09
MNS-24-014910		305	2	NOISE	LAW	Countryside Ct	DAYTON	6/10/2024 18:49
MNS-24-014939	24YC1704	337	2	ANIMAL BITE	LAW	Oak St	DAYTON	6/11/2024 9:38
MNS-24-014944		312	2	CIVIL PAPER	LAW	Ferry St	DAYTON	6/11/2024 10:53
MNS-24-014945		337	3	TRAFFIC STOP	LAW	Flower Ln / Church St	DAYTON	6/11/2024 10:56
MNS-24-014958		337	2	TRAFFIC HAZARD	LAW	Ferry St / 4th St	DAYTON	6/11/2024 13:45
MNS-24-014961	24YC1708	337	2	THEFT	LAW	Ferry St	DAYTON	6/11/2024 14:04
MNS-24-014970		337	4	DETAIL	LAW	FERRY ST	DAYTON	6/11/2024 14:54
MNS-24-014979		312	2	CIVIL PAPER	LAW	Se Neck Rd	DAYTON	6/11/2024 16:40
MNS-24-014981		337	4	FOLLOW UP	LAW	Maple St	DAYTON	6/11/2024 16:53
MNS-24-014985		337	4	FOLLOW UP	LAW	Oak St	DAYTON	6/11/2024 17:05
MNS-24-015066		337	2	ANIMAL NUISANCE	LAW	Mill St	DAYTON	6/12/2024 14:40
MNS-24-015162	24YC1733	337	4	FOLLOW UP	LAW	Mill St	DAYTON	6/13/2024 14:42
MNS-24-015229		YCOM	4	REPOSSESSED VEHICLE	LAW	Village Place	DAYTON	6/14/2024 2:26
MNS-24-015239		337	3	TRAFFIC STOP	LAW	7th St / Church St	DAYTON	6/14/2024 9:29
MNS-24-015240		337	4	FOLLOW UP	LAW	Mill St	DAYTON	6/14/2024 9:59
MNS-24-015381		332	2	LIVESTOCK	LAW	7th St	DAYTON	6/15/2024 21:26
		318, 319,						
MNS-24-015389		330	1	TRESPASS NOW	LAW	Flower Ln	DAYTON	6/15/2024 23:20
MNS-24-015397		INFO5	6	INFORMATION MISC	LAW	Joel Palmer Wy	DAYTON	6/16/2024 7:07
MNS-24-015420	24YC1763	607	4	DHS	LAW	Mill St	DAYTON	6/16/2024 13:44
MNS-24-015437		305	1	WELFARE CHECK	LAW	1st St	DAYTON	6/16/2024 16:45
MNS-24-015456		332	2	DRUG VIOLATION	LAW	Alder St	DAYTON	6/17/2024 0:23
MNS-24-015467			2	RUNAWAY	LAW	4th St	DAYTON	6/17/2024 5:35
MNS-24-015470		INFO5	6	INFORMATION MISC	LAW	Joel Palmer Wy	DAYTON	6/17/2024 6:01

City of Dayton CFS
June 2024

Incident	Case Numbers	Units	Priority	Problem	Agency	Address	City	Response Date
MNS-24-015483	24YC1774	322, 335, 340	1	TRESPASS NOW	LAW	3rd St / Ferry St	DAYTON	6/17/2024 9:31
MNS-24-015493		318, 322, 335	1	DISTURBANCE	LAW	2nd St	DAYTON	6/17/2024 11:46
MNS-24-015532		336	2	LIVESTOCK	LAW	Ferry St	DAYTON	6/17/2024 20:19
MNS-24-015537		328, 336, 341, 342	2	HARASSMENT	LAW	2nd St	DAYTON	6/17/2024 21:34
MNS-24-015550		INFO5	6	INFORMATION MISC	LAW	Joel Palmer Wy	DAYTON	6/18/2024 6:50
MNS-24-015580		338	2	DRUG VIOLATION	LAW	Flower Ln / Ash St	DAYTON	6/18/2024 15:27
MNS-24-015587		322	3	TRAFFIC STOP	LAW	8th St / Church St	DAYTON	6/18/2024 16:26
MNS-24-015594		344	2	CIVIL PAPER	LAW	Se Kreder Rd	DAYTON	6/18/2024 17:06
MNS-24-015692		337	2	SUSPICIOUS	LAW	8th St	DAYTON	6/19/2024 22:22
MNS-24-015718		308	1	DISTURBANCE	LAW	Mill St	DAYTON	6/20/2024 10:10
MNS-24-015734		337	4	FOLLOW UP	LAW	Church St	DAYTON	6/20/2024 15:04
MNS-24-015745		337	3	TRAFFIC STOP	LAW	3rd St / Alder St	DAYTON	6/20/2024 16:38
MNS-24-015756		337	2	CIVIL PAPER	LAW	Oak St	DAYTON	6/20/2024 19:12
MNS-24-015757		337	2	CIVIL PAPER	LAW	Ferry St	DAYTON	6/20/2024 19:18
MNS-24-015768		337	2	TRESPASS	LAW	Ferry St	DAYTON	6/20/2024 20:55
MNS-24-015782		337	2	TRAFFIC COMP MISC	LAW	4th St	DAYTON	6/21/2024 0:29
MNS-24-015789		306, 315, 332	1	TRESPASS NOW	LAW	Maple St	DAYTON	6/21/2024 2:46
MNS-24-015791		306	2	AREA CHECK	LAW	Ferry St	DAYTON	6/21/2024 3:05
MNS-24-015810			6	INFORMATION MISC	LAW	James Pl	DAYTON	6/21/2024 11:43
MNS-24-015823			2	HARASSMENT	LAW	Maple St	DAYTON	6/21/2024 13:12
MNS-24-015865		337	3	TRAFFIC STOP	LAW	3rd St / Church St	DAYTON	6/21/2024 19:17
MNS-24-015873		318	3	TRAFFIC STOP	LAW	6th St / Ferry St	DAYTON	6/21/2024 21:39
MNS-24-015874		339	3	TRAFFIC STOP	LAW	FERRY ST	DAYTON	6/21/2024 21:55
MNS-24-015896		305	2	ASSIST OUTSIDE AGENCY	LAW	3rd St	DAYTON	6/22/2024 6:44
MNS-24-015902			4	FOLLOW UP	LAW	Church St	DAYTON	6/22/2024 10:29
MNS-24-015932		337	3	TRAFFIC STOP	LAW	3rd St / Ferry St	DAYTON	6/22/2024 17:43
MNS-24-015942		332	3	TRAFFIC STOP	LAW	8TH ST / MAIN ST	DAYTON	6/22/2024 19:13
MNS-24-015996	24YC1829	607	4	DHS	LAW	Laurie Ln	DAYTON	6/23/2024 1:08
MNS-24-016081		341	2	SUSPICIOUS	LAW	Ferry St	DAYTON	6/24/2024 4:19
MNS-24-016104		303	4	CAMPING ORDINANCE	LAW	Ferry St	DAYTON	6/24/2024 10:15

City of Dayton CFS
June 2024

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNS-24-016124		303, 329, 335	4 FOLLOW UP		LAW	FERRY ST	DAYTON	6/24/2024 13:59
MNS-24-016171	24YC1844	328, 341, 342	1 TRF COLLISION UNKNOWN INJURIES		LAW	Ferry St / 4th St	DAYTON	6/25/2024 3:43
MNS-24-016195		312	2 CIVIL PAPER		LAW	Oak St	DAYTON	6/25/2024 9:22
MNS-24-016204		PO48	3 FIELD INVESTIGATION		LAW	Rodeo Dr	DAYTON	6/25/2024 10:15
MNS-24-016222		324	2 ANIMAL NUISANCE		LAW	Mill St	DAYTON	6/25/2024 15:20
MNS-24-016257		342	4 FOLLOW UP		LAW	Se Neck Rd	DAYTON	6/25/2024 21:47
MNS-24-016330		337	3 TRAFFIC STOP		LAW	3rd St / Alder St	DAYTON	6/26/2024 19:02
MNS-24-016334		318	2 CIVIL PAPER		LAW	Oak St	DAYTON	6/26/2024 19:58
MNS-24-016400		323	2 SUSPICIOUS		LAW	1st St	DAYTON	6/27/2024 11:21
MNS-24-016416	24YC1876	313	4 DHS		LAW	7th St	DAYTON	6/27/2024 13:52
MNS-24-016495		305, 314	3 TRAFFIC STOP		LAW	Ferry St / 4th St	DAYTON	6/28/2024 10:15
MNS-24-016498	24YC1883	305	2 CRIMINAL MISCHIEF		LAW	Ferry St	DAYTON	6/28/2024 10:27
MNS-24-016507		316	3 TRAFFIC STOP		LAW	Se Kreder Rd	DAYTON	6/28/2024 13:16
MNS-24-016534		315	6 INFORMATION MISC		LAW	Ash St	DAYTON	6/28/2024 17:48
MNS-24-016555		315	3 TRAFFIC STOP		LAW	3rd St / Oak St	DAYTON	6/28/2024 20:54
MNS-24-016566		306	3 TRAFFIC STOP		LAW	8th St / Ferry St	DAYTON	6/28/2024 21:48
MNS-24-016570		306, 339	3 TRAFFIC STOP		LAW	Ferry St / 3rd St	DAYTON	6/28/2024 22:07
MNS-24-016602		322	1 ALARM AUDIBLE		LAW	Ashley Ct	DAYTON	6/29/2024 6:12
MNS-24-016614		303	3 TRAFFIC STOP		LAW	Ferry St	DAYTON	6/29/2024 9:20
MNS-24-016646		303, 318, 328, 334	1 DISTURBANCE		LAW	Ferry St	DAYTON	6/29/2024 15:15
MNS-24-016706	24YC1911	1425, 303, 322, 329, 340, 605	1 FIGHT NOW		LAW	Ferry St	DAYTON	6/30/2024 16:32
NGP-24-000744		312	2 RESTRAINING ORDER VIOL		LAW	ASHLEY CT	DAYTON	6/10/2024 11:58
114		17 TOTALS						

DAYTON CFS

June 2025

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNP-25-016701		305	1	WELFARE CHECK	LAW	FERRY ST	DAYTON	6/11/2025 19:33
		304, 312,						
MNS-25-013196		335, 342	2	CRIMINAL MISCHIEF	LAW	Ferry St	DAYTON	6/2/2025 12:12
MNS-25-013223		304, 342	2	ANIMAL NUISANCE	LAW	7th St / Main St	DAYTON	6/2/2025 16:12
MNS-25-013232		303	4	DETAIL	LAW	Ferry St	DAYTON	6/2/2025 18:34
MNS-25-013290		332	3	TRAFFIC STOP	LAW	FERRY ST	DAYTON	6/3/2025 11:36
MNS-25-013358		INFO	6	INFORMATION MISC	LAW	Palmer Ln	DAYTON	6/3/2025 19:31
MNS-25-013388		338	2	CIVIL PAPER	LAW	Alder St	DAYTON	6/4/2025 8:41
		8016,						
MNS-25-013393		8030	4	FOLLOW UP	LAW	Ferry St	DAYTON	6/4/2025 10:10
MNS-25-013426	25YC1434	337	3	TRAFFIC STOP	LAW	Joel Palmer Wy	DAYTON	6/4/2025 15:48
MNS-25-013445		305, 346	1	WELFARE CHECK	LAW	Se Kreder Rd	DAYTON	6/4/2025 19:54
MNS-25-013451		346	2	PROPERTY LOST FOUND	LAW	Ferry St	DAYTON	6/4/2025 22:01
MNS-25-013526		337	6	INFORMATION MISC	LAW	Ferry St	DAYTON	6/5/2025 15:25
MNS-25-013539		337	4	FOLLOW UP	LAW	Ferry St	DAYTON	6/5/2025 17:33
MNS-25-013563		314, 339	1	DISTURBANCE	LAW	Se Kreder Rd	DAYTON	6/5/2025 22:17
MNS-25-013565		346	2	CIVIL COMPLAINT	LAW	Mill St	DAYTON	6/5/2025 22:34
MNS-25-013576	25YC1458	344	4	DHS	LAW	Park Pl	DAYTON	6/6/2025 6:35
MNS-25-013582		304	2	ANIMAL NUISANCE	LAW	Church St / 5th St	DAYTON	6/6/2025 7:44
MNS-25-013612		337	4	ORDINANCE	LAW	Ferry St	DAYTON	6/6/2025 13:30
MNS-25-013613		304	6	INFORMATION MISC	LAW	Ferry St / 3rd St	DAYTON	6/6/2025 13:46
MNS-25-013625		338	2	CIVIL PAPER	LAW	Ferry St	DAYTON	6/6/2025 15:39
MNS-25-013712		303, 315	4	DETAIL	LAW	Ferry St	DAYTON	6/7/2025 17:00
MNS-25-013721		303	2	ANIMAL ABUSE	LAW	Se Kreder Rd	DAYTON	6/7/2025 18:53
MNS-25-013726		DPWKS	6	INFORMATION MISC	LAW	Oak St	DAYTON	6/7/2025 19:59
MNS-25-013731		315, 319	1	WARRANT SERVICE	LAW	Countryside Ct	DAYTON	6/7/2025 20:47
MNS-25-013736	25YC1470	303	2	ASSAULT	LAW	Church St	DAYTON	6/7/2025 21:28
MNS-25-013737		319	2	ANIMAL NUISANCE	LAW	Se Kreder Rd	DAYTON	6/7/2025 21:35
		315, 342,						
MNS-25-013776	25YC1473	COS5	1	DISTURBANCE	LAW	7th St	DAYTON	6/8/2025 17:37
MNS-25-013786	25YC1475	303	2	ANIMAL BITE	LAW	Ferry St	DAYTON	6/8/2025 21:32
MNS-25-013794		607	1	ALARM AUDIBLE	LAW	7th St	DAYTON	6/8/2025 23:07
MNS-25-013809	25YC1478	334	2	FRAUD	LAW	Ferry St	DAYTON	6/9/2025 9:33

DAYTON CFS

June 2025

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNS-25-013841		332	2	CIVIL COMPLAINT	LAW	Mill St	DAYTON	6/9/2025 16:16
		305, 327,						
MNS-25-013846	25YC1485	346	1	MEDICAL ASSIST	LAW	Ferry St	DAYTON	6/9/2025 17:40
MNS-25-013858	25YC1486	305, 346	2	SUSPICIOUS	LAW	FERRY ST	DAYTON	6/9/2025 20:56
MNS-25-013859		346	2	SUSPICIOUS	LAW	Ferry St	DAYTON	6/9/2025 21:08
MNS-25-013885		337	2	SUSPICIOUS	LAW	Ferry St	DAYTON	6/10/2025 8:59
MNS-25-013886	25YC1500	337	6	INFORMATION MISC	LAW	7th St	DAYTON	6/10/2025 9:01
MNS-25-013918	25YC1501	337	2	ANIMAL NUISANCE	LAW	Church St	DAYTON	6/10/2025 13:55
MNS-25-013923		337	4	DETAIL	LAW	Ferry St	DAYTON	6/10/2025 14:46
MNS-25-013936		INFO	6	INFORMATION MISC	LAW	Mill St	DAYTON	6/10/2025 17:00
MNS-25-013937	25YC1505	337	2	FRAUD	LAW	Ferry St	DAYTON	6/10/2025 17:06
MNS-25-013943			1	911 HANG UP OPEN LINE	LAW	CHURCH ST	DAYTON	6/10/2025 18:14
MNS-25-013987		337	4	FOLLOW UP	LAW	Church St	DAYTON	6/11/2025 11:09
		306, 326,						
MNS-25-014003	25YC1518	332, 337	1	WARRANT SERVICE	LAW	7th St	DAYTON	6/11/2025 13:31
MNS-25-014024		337	4	FOLLOW UP	LAW	Mill St	DAYTON	6/11/2025 16:18
		321, 337,						
MNS-25-014036		346	6	INFORMATION MISC	LAW	Countryside Ct	DAYTON	6/11/2025 17:34
MNS-25-014039		DPWKS	6	INFORMATION MISC	LAW	Ferry St	DAYTON	6/11/2025 17:59
MNS-25-014109	25YC1524	337	4	FOLLOW UP	LAW	Church St	DAYTON	6/12/2025 16:51
MNS-25-014113		337	6	INFORMATION MISC	LAW	Ferry St	DAYTON	6/12/2025 17:31
		303, 315,						
MNS-25-014122	25YC1527	318, 334	1	BURGLARY NOW	LAW	Se Kreder Rd	DAYTON	6/12/2025 19:55
MNS-25-014166		337	3	TRAFFIC STOP	LAW	5th St / Fir St	DAYTON	6/13/2025 11:08
MNS-25-014171	25YC1530	337	2	FRAUD	LAW	7th St	DAYTON	6/13/2025 11:39
MNS-25-014205		322, 337	4	ORDINANCE	LAW	Ferry St	DAYTON	6/13/2025 16:59
MNS-25-014222		315	2	SUSPICIOUS	LAW	Norris Ct	DAYTON	6/13/2025 20:55
		341, 342,						
MNS-25-014254		COS	1	DISTURBANCE	LAW	3rd St	DAYTON	6/14/2025 13:59
MNS-25-014276		303	2	AREA CHECK	LAW	Ferry St	DAYTON	6/14/2025 19:25
MNS-25-014296		303	2	NOISE	LAW	Cindy Ln	DAYTON	6/14/2025 22:57
MNS-25-014310		332	1	WELFARE CHECK	LAW	Se Kreder Rd	DAYTON	6/15/2025 8:10

DAYTON CFS

June 2025

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNS-25-014325		326, 332, 343, COS 314, 323,	1	DISTURBANCE	LAW	3rd St	DAYTON	6/15/2025 12:04
MNS-25-014371	25YC1552	346	1	BEHAVIORAL HEALTH CONCERN	LAW	Ferry St	DAYTON	6/16/2025 0:45
MNS-25-014372		305, 327	2	SUSPICIOUS	LAW	Ferry St	DAYTON	6/16/2025 1:07
MNS-25-014389		306	2	HARASSMENT	LAW	FERRY ST	DAYTON	6/16/2025 9:31
MNS-25-014419		332	2	CIVIL COMPLAINT	LAW	Alder St	DAYTON	6/16/2025 14:33
		305, 314, 323, 327,						
MNS-25-014465		346	1	SUICIDAL	LAW	Maple St / Palmer Ln	DAYTON	6/17/2025 0:32
MNS-25-014486		326, 332	1	ALARM SILENT	LAW	Mill St	DAYTON	6/17/2025 10:30
MNS-25-014495		326	6	INFORMATION MISC	LAW	Mill St	DAYTON	6/17/2025 11:29
MNS-25-014520		COS4	1	WELFARE CHECK	LAW	Reeder Pl	DAYTON	6/17/2025 15:19
MNS-25-014544		305	2	SUSPICIOUS	LAW	Ferry St	DAYTON	6/18/2025 0:41
MNS-25-014558		338	2	CIVIL PAPER	LAW	Ferry St	DAYTON	6/18/2025 8:01
MNS-25-014560		330	1	BEHAVIORAL HEALTH CONCERN	LAW	Se Kreder Rd	DAYTON	6/18/2025 8:25
MNS-25-014596		337	2	CIVIL COMPLAINT	LAW	Ferry St	DAYTON	6/18/2025 13:13
MNS-25-014615		321, 337	4	DHS	LAW	7th St	DAYTON	6/18/2025 15:48
MNS-25-014617		337	2	TRAFFIC HAZARD	LAW	3rd St	DAYTON	6/18/2025 16:08
MNS-25-014635		337	1	WELFARE CHECK	LAW	Ash St	DAYTON	6/18/2025 19:30
MNS-25-014642		303, 337	1	DISTURBANCE	LAW	Church St	DAYTON	6/18/2025 21:26
MNS-25-014715		318	1	RECKLESS DRIVER	LAW	Ferry St / 3rd St	DAYTON	6/19/2025 16:35
		319, 337,						
MNS-25-014729		341	2	AREA CHECK	LAW	Ferry St	DAYTON	6/19/2025 17:14
MNS-25-014738		315	3	TRAFFIC STOP	LAW	Ferry St	DAYTON	6/19/2025 19:21
MNS-25-014757	25YC1590	337	4	FOLLOW UP	LAW	Church St	DAYTON	6/19/2025 22:43
MNS-25-014810		339	3	TRAFFIC STOP	LAW	3rd St / Mill St	DAYTON	6/20/2025 16:34
MNS-25-014813		339	3	TRAFFIC STOP	LAW	Ferry St / 4th St	DAYTON	6/20/2025 16:47
MNS-25-014818		337	2	HARASSMENT	LAW	Mill St	DAYTON	6/20/2025 17:27
MNS-25-014827		303, 337	2	CIVIL COMPLAINT	LAW	Mill St	DAYTON	6/20/2025 19:28
MNS-25-014831		303	2	CIVIL PAPER	LAW	Ferry St	DAYTON	6/20/2025 19:51
MNS-25-014839		337	2	CIVIL PAPER	LAW	Pioneer St	DAYTON	6/20/2025 21:05
MNS-25-014844		329	2	CIVIL PAPER	LAW	7th St	DAYTON	6/20/2025 21:20

DAYTON CFS

June 2025

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
MNS-25-014846		337	2	CIVIL PAPER	LAW	Ferry St	DAYTON	6/20/2025 21:26
		317, 321,						
MNS-25-014850		337, 339	1	DISTURBANCE	LAW	Ferry St	DAYTON	6/20/2025 21:54
MNS-25-014853		303	3	TRAFFIC STOP	LAW	7th St	DAYTON	6/20/2025 22:20
MNS-25-014855		320	2	CIVIL COMPLAINT	LAW	Mill St	DAYTON	6/20/2025 22:24
MNS-25-014858		339	3	TRAFFIC STOP	LAW	Se Kreder Rd	DAYTON	6/20/2025 22:42
		303, 337,						
MNS-25-014860	25YC1597	339	1	DOMESTIC NOW	LAW	Reeder Pl	DAYTON	6/20/2025 22:54
MNS-25-014948		326	2	CIVIL COMPLAINT	LAW	7th St	DAYTON	6/22/2025 7:51
MNS-25-015057		332, 343	1	TRESPASS NOW	LAW	Mill St	DAYTON	6/23/2025 17:07
MNS-25-015121		330	2	ANIMAL NUISANCE	LAW	4th St	DAYTON	6/24/2025 10:53
MNS-25-015123		338	2	CIVIL PAPER	LAW	Pioneer St	DAYTON	6/24/2025 11:36
MNS-25-015130	25YC1623	330	2	MISCELLANEOUS ARREST	LAW	Ferry St	DAYTON	6/24/2025 12:47
MNS-25-015141		330	6	INFORMATION MISC	LAW	Mill St	DAYTON	6/24/2025 15:05
MNS-25-015155		303	1	WELFARE CHECK	LAW	Mill St	DAYTON	6/24/2025 17:58
MNS-25-015167	25YC1631	303	2	RESTRAINING ORDER VIOL	LAW	Mill St	DAYTON	6/24/2025 21:11
MNS-25-015200		OSP5	6	INFORMATION MISC	LAW	Se Kreder Rd	DAYTON	6/25/2025 9:12
MNS-25-015219		PO72	3	FIELD INVESTIGATION	LAW	Kallapuya St	DAYTON	6/25/2025 11:32
MNS-25-015222		PO72	3	FIELD INVESTIGATION	LAW	Ash St	DAYTON	6/25/2025 12:04
MNS-25-015275	25YC1639	331	2	DRUG VIOLATION	LAW	3rd St / Ferry St	DAYTON	6/25/2025 22:04
MNS-25-015290		341	4	FOLLOW UP	LAW	3rd St	DAYTON	6/26/2025 6:05
MNS-25-015305		8030	4	FOLLOW UP	LAW	Ferry St	DAYTON	6/26/2025 10:13
MNS-25-015328		330	2	HARASSMENT	LAW	Mill St	DAYTON	6/26/2025 12:49
		319, 321,						
		322, 330,						
MNS-25-015347		337, 341	1	DISTURBANCE	LAW	Main St	DAYTON	6/26/2025 14:35
MNS-25-015352		304, 321	3	TRAFFIC STOP	LAW	Ferry St	DAYTON	6/26/2025 15:26
MNS-25-015356		DPWKS	6	INFORMATION MISC	LAW	Ferry St	DAYTON	6/26/2025 16:02
MNS-25-015365		337	1	WELFARE CHECK	LAW	7th St	DAYTON	6/26/2025 16:56
MNS-25-015369		337	1	WELFARE CHECK	LAW	Joel Palmer Wy	DAYTON	6/26/2025 17:22
MNS-25-015385	25YC1651	337	2	TRESPASS	LAW	Ferry St	DAYTON	6/26/2025 20:44
MNS-25-015408		337	3	FIELD INVESTIGATION	LAW	ASH ST	DAYTON	6/26/2025 22:20

DAYTON CFS

June 2025

<u>Incident</u>	<u>Case Numbers</u>	<u>Units</u>	<u>Priority</u>	<u>Problem</u>	<u>Agency</u>	<u>Address</u>	<u>City</u>	<u>Response Date</u>
		315, 317, 318, 329,						
MNS-25-015411	25YC1654	337	1	BURGLARY NOW	LAW	Flower Ln	DAYTON	6/26/2025 22:28
MNS-25-015414		337	2	SUSPICIOUS	LAW	Ferry St	DAYTON	6/26/2025 23:37
MNS-25-015443		326	2	CRIMINAL MISCHIEF	LAW	Ferry St / 1st St	DAYTON	6/27/2025 8:21
MNS-25-015475	25YC1660	316	4	DHS	LAW	2nd St	DAYTON	6/27/2025 14:42
MNS-25-015483		337	2	THEFT	LAW	Mill St	DAYTON	6/27/2025 15:07
MNS-25-015512		337	3	FIELD INVESTIGATION	LAW	4th St / Ferry St	DAYTON	6/27/2025 19:30
MNS-25-015515		337	1	RECKLESS DRIVER	LAW	Church St	DAYTON	6/27/2025 20:19
MNS-25-015516		339	3	TRAFFIC STOP	LAW	3rd St / Alder St	DAYTON	6/27/2025 20:35
MNS-25-015519		339	3	TRAFFIC STOP	LAW	Oak St	DAYTON	6/27/2025 20:43
MNS-25-015560		326	6	INFORMATION MISC	LAW	Church St	DAYTON	6/28/2025 9:34
MNS-25-015578	25YC1669	326	2	RESTRAINING ORDER VIOL	LAW	Mill St	DAYTON	6/28/2025 10:19
MNS-25-015583	25YC1670	321, 337	2	CRIMINAL MISCHIEF	LAW	Church St	DAYTON	6/28/2025 10:28
MNS-25-015593		321	2	ANIMAL ABUSE	LAW	9th St	DAYTON	6/28/2025 13:43
MNS-25-015608	25YC1673	337	2	DOMESTIC	LAW	Howard Jordan Lp	DAYTON	6/28/2025 16:02
MNS-25-015616		318	1	DRIVING WHILE SUSPENDED	LAW	7TH ST	DAYTON	6/28/2025 17:34
MNS-25-015644		337	2	CRIMINAL MISCHIEF	LAW	Main St	DAYTON	6/28/2025 22:19
MNS-25-015647		337	2	NOISE	LAW	Marion Ct / Sweeney St	DAYTON	6/28/2025 22:34
MNS-25-015664		305, 327 304, 330,	1	TRESPASS NOW	LAW	1st St	DAYTON	6/29/2025 1:05
MNS-25-015743	25YC1685	341	3	TRAFFIC STOP	LAW	3rd St / Mill St	DAYTON	6/30/2025 12:28
MNS-25-015752		335	2	CIVIL PAPER	LAW	Rodeo Dr	DAYTON	6/30/2025 13:47

DAYTON CFS

June 2025

Calls	Cases	2023-2024 TOTAL				
133	28					
					Calls	Cases
					1482	237
		Contract Deputy(s)		Rural		
Civil Paper	9				213	
Audible Alarm	2	337	33	12	26	
Animal	8			0	81	
Area Check	2			0	32	
		<hr/>				
Agency Assist	0			33	12	100
Civil Complaint	7					21
DHS	3					48
Disturbance	7					55
Domenstic Now	1					64
Extra Patrol	0					23
Field Investigation	4					5
Follow Up	8					61
Harassment	3					183
Information Misc	14					58
Noise	2					69
Ordinance	2					33
Suspicious	7					6
Traffic Stop	12					116
Warrant Service	2					212
Welfare Check	8					27
						38
				Rural Deputy	1125	
				City Deputy	357	
				City/Rural	95	

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	154,513	20,400	33	0	81,499	688,663	945,108

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	11,558.17	525.13	48.87	-	7,702.34	66,160.26	85,994.77
Sewer Amount	4,517.04	-	58.18	-	2,440.56	49,993.01	57,008.79
Misc Amount	-	-	-	-	-	345.00	345.00
Backflow Amount	-	-	-	-	-	-	-
NSFCheck Amount	-	-	-	-	-	-	-
Late Chrg Amount	60.00	20.00	-	-	-	960.00	1,040.00
Total Charges:	16,135.21	545.13	107.05	-	10,142.90	117,458.27	144,388.56

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	24,857.76	601.87	107.05	150.00	9,991.06	135,356.51	171,064.25
Payments	14,673.71-	80.00-	-	60.00-	9,991.06-	97,120.74-	121,925.51-
Contract Adjustments	-	-	-	-	-	-	-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	-	-	-	-	300.00-	300.00-
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	16,135.21	545.13	107.05	-	10,142.90	117,458.27	144,388.56
Current Balance:	26,319.26	1,067.00	214.10	90.00	10,142.90	155,394.04	193,227.30

Year To Date: 07/01/2023 - 06/30/2024

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	1,562,359	407,143	82	10	1,037,024	7,869,274	10,875,892

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	115,408.65	6,121.29	143.35	-	97,375.35	774,406.28	993,454.92
Sewer Amount	46,657.50	-	170.66	-	24,976.27	518,853.62	590,658.05
Misc Amount	-	-	-	-	-	3,527.89	3,527.89
Backflow Amount	720.00	-	-	150.00	960.00	4,110.00	5,940.00
NSFCheck Amount	61.00	-	-	-	-	549.00	610.00
Late Chrg Amount	396.00	90.00	-	-	110.00	15,285.22	15,881.22
Total Charges:	163,243.15	6,211.29	314.01	150.00	123,421.62	1,316,732.01	1,610,072.08

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	16,369.36	50.00	-	-	8,681.79	142,889.49	167,990.64
Payments	153,293.25-	5,144.29-	99.91-	60.00-	121,960.51-	1,298,695.79-	1,579,253.75-
Contract Adjustments	-	-	-	-	-	300.92-	300.92-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	50.00-	-	-	-	5,230.75-	5,280.75-

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	163,243.15	6,211.29	314.01	150.00	123,421.62	1,316,732.01	1,610,072.08
Current Balance:	26,319.26	1,067.00	214.10	90.00	10,142.90	155,394.04	193,227.30

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	127,098	1,800	0	0	102,521	797,670	1,029,089

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	9,553.41	104.00	-	-	8,900.37	72,551.27	91,109.05
Sewer Amount	6,382.65	-	-	-	3,230.25	62,043.65	71,656.55
Misc Amount	-	-	-	-	-	420.00	420.00
Backflow Amount	4.57	-	-	-	-	-	4.57
NSFCheck Amount	-	-	-	-	-	108.00	108.00
Late Chrg Amount	60.00	10.00	-	-	-	1,140.00	1,210.00
Total Charges:	16,000.63	114.00	-	-	12,130.62	136,262.92	164,508.17

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	9,699.97	118.00	-	150.00	10,371.04	146,363.10	166,702.11
Payments	8,493.91-	6.00-	-	60.00-	10,071.04-	109,100.27-	127,731.22-
Contract Adjustments	-	-	-	-	-	-	-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	-	-	-	-	-	289.62-	289.62-
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	16,000.63	114.00	-	-	12,130.62	136,262.92	164,508.17
Current Balance:	17,206.69	226.00	-	90.00	12,430.62	173,236.13	203,189.44

Year To Date: 07/01/2024 - 06/30/2025

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Usage	1,466,029	97,300	0	1	735,892	7,641,454	9,940,676

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Water Amount	113,025.35	3,465.87	-	-	78,241.66	762,164.28	956,897.16
Sewer Amount	60,713.92	-	-	-	32,944.27	660,449.74	754,107.93
Misc Amount	-	-	-	-	-	4,059.26	4,059.26
Backflow Amount	634.57	-	-	150.00	1,170.00	4,110.00	6,064.57
NSFCheck Amount	108.00	-	-	-	-	828.00	936.00
Late Chrg Amount	580.00	40.00	-	-	30.00	14,900.00	15,550.00
Total Charges:	175,061.84	3,505.87	-	150.00	112,385.93	1,446,511.28	1,737,614.92

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Previous Balance	26,503.12	845.00	-	90.00	10,142.90	145,147.29	182,728.31
Payments	183,908.27-	4,124.87-	-	150.00-	110,098.21-	1,412,990.61-	1,711,271.96-
Contract Adjustments	-	-	-	-	-	321.51-	321.51-
Assistance Applied	-	-	-	-	-	-	-
Deposits Applied	450.00-	-	-	-	-	5,110.32-	5,560.32-

Description	Commercial	Hydrant	None	Other	Public	Residential	Totals
Interest Applied	-	-	-	-	-	-	-
Balance Transfers	-	-	-	-	-	-	-
Balance Write-offs	-	-	-	-	-	-	-
Reallocations	-	-	-	-	-	-	-
Total Charges	175,061.84	3,505.87	-	150.00	112,385.93	1,446,511.28	1,737,614.92
Current Balance:	17,206.69	226.00	-	90.00	12,430.62	173,236.13	203,189.44

CITY OF DAYTON

NATIONAL NIGHT OUT

**TUESDAY,
AUGUST 5TH, 2025**



POLICE • COMMUNITY PARTNERSHIPS

FREE COMMUNITY EVENT



**COURTHOUSE SQUARE PARK
5:30PM - 7:30PM**

WWW.DAYTONOREGON.GOV