

**AGENDA
DAYTON CITY COUNCIL
REGULAR SESSION**



DATE: MONDAY, JANUARY 4, 2021

**PLACE: VIRTUAL ZOOM MEETING
HOUSE BILL 4212**

TIME: 6:30 PM

Please click the link to join the webinar: <https://zoom.us/j/94322193926> or Telephone: 1-346 248-7799
Meeting Password: 703643 Webinar ID: 943 2219 3926

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>PAGE #</u>
A.	CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B.	ROLL CALL	
C.	APPEARANCE OF INTERESTED CITIZENS	
This time is reserved for questions or comments from persons in the audience on any topic.		
D.	CONSENT AGENDA	
	1. Regular Session Meeting Minutes of December 7, 2020	1
E.	ACTION ITEMS	
	1. Swearing In of Elected City Councilors	
	2. Audit Presentation – Devan Esch, GMS	7-74
	3. Council President Election	
	4. Recology Voucher Discussion	75-76
	5. City of Dayton 2020 Survey Results Discussion	77-100
F.	CITY COUNCIL COMMENTS/CONCERNS	
G.	INFORMATION REPORTS	
	1. City Manager’s Report	101-108
H.	ADJOURN	

Posted: December 31, 2020
Patty Ringnalda, City Recorder

Persons with hearing, visual or manual impairments who wish to participate in the meeting should contact the City of Dayton AT LEAST 32 WORKING HOURS (4 DAYS) prior to the meeting date in order that appropriate communication assistance can be arranged. The City Hall Annex is accessible to the disabled. Please let us know if you need any special accommodations to attend this meeting.

NEXT MEETING DATES
City Council Work Session, Tuesday, January 19, 2021 – Virtual Meeting via Zoom
City Council Regular Session, Monday, February 1, 2021 – Virtual Meeting via Zoom

MINUTES
DAYTON CITY COUNCIL
REGULAR SESSION
December 7, 2020

PRESENT: Mayor Elizabeth Wytoski
Council President Daniel Holbrook
Councilor John Collins
Councilor Kitty Mackin
Councilor Trini Marquez
Councilor Darrick Price *arrived at 6:36 pm*
Councilor Rosalba Sandoval-Perez

ABSENT:

STAFF: Rochelle Roaden, City Manager
Patty Ringnalda, City Recorder
Steve Sagmiller, Public Works Director *arrived at 6:33 pm*

A. CALL TO ORDER

Mayor Wytoski called the meeting to order at 6:30 pm.

B. ROLL CALL

Mayor Wytoski noted there was a quorum with Councilors Collins, Holbrook, Mackin, Marquez and Sandoval-Perez attending the meeting virtually via Zoom. Mayor Wytoski noted the absence of Councilor Price.

C. APPEARANCE OF INTERESTED CITIZENS

No one was in attendance to comment.

D. CONSENT AGENDA

a. Regular Session Meeting Minutes of November 2, 2020

DANIEL HOLBROOK MOVED TO APPROVE THE CITY COUNCIL REGULAR SESSION MEETING MINUTES OF NOVEMBER 2, 2020. SECONDED BY KITTY MACKIN. Motion carried with Collins, Holbrook, Mackin, Marquez, Sandoval-Perez and Wytoski voting aye. Price absent.

E. ACTION ITEMS

1. Certificate of Appreciation

Mayor Wytoski announced that tonight's meeting will be Councilor John Collins last meeting as a City Councilor. Mayor Wytoski thanked Councilor Collins for his many years of service and dedication, stating that he has been a valuable asset to the City of Dayton. Mayor Wytoski advised that the City had a Certificate of Appreciation to present to him.

Councilor Collins thanked the Mayor and Council and spoke about moving to Dayton, becoming a resident and his experiences during his time as a councilor. Councilor Collins advised that he has applied to be a member of the Oregon Chiropractor's Association Board and that it is his time to move on to new experiences and responsibilities.

Councilor Price thanked Councilor Collins for his time on Council noting his exceptional research skills and stating that he will miss him a lot. Councilor Marquez also thanked Councilor Collins stating that she wouldn't be a City Councilor if it wasn't for his support and encouragement. Councilor Holbrook thanked Councilor Collins for being a role model and for all of his work with the Dayton Community Downtown Association.

2. Certification of Election Results

Patty Ringnalda, Elections Officer, certified the November 3, 2020 election results with the Council, stating that Annette Frank received 805 votes, Trini Marquez received 754 votes and Kitty Mackin received 648 votes.

3. Re-Appointment of Budget Committee Member

Rochelle Roaden, City Manager advised that of the 14 member budget committee, only committee member Debra Lien's term will expire on December 31, 2020. City Recorder, Patty Ringnalda has contacted Debra Lien and she expressed interest in serving another three year term.

JOHN COLLINS MOVED TO RE-APPOINT DEBRA LIEN TO THE BUDGET COMMITTEE WITH A TERM ENDING DECEMBER 31, 2023. SECONDED BY ROSALBA SANDOVAL-PEREZ. Motion carried with Collins, Holbrook, Mackin, Marquez, Price, Sandoval-Perez and Wytoski voting aye.

4. Planning Commission Open Seat

Councilor Kitty Mackin opened the discussion stating that her husband was interested in serving on the Planning Commission. Councilor Mackin asked if the Planning Commission rules required a year of residency before being appointed to the committee.

Rochelle Roaden advised that there are no restrictions regarding residency to be appointed to the Planning Commission. City Manager Roaden explained the process of appointing a Planning Commissioner, stating that code requires applicants to be interviewed by the Mayor.

Mayor Wytoski advised that once she has interviewed top qualified applicants, she will make an appointment recommendation to the Council.

5. Approval of Environmental Review Consultant and Budget

Rochelle Roaden stated that the proposed environmental review request is in regards to the DEQ Clean Water State Revolving Fund Loan Application for the sewer portion of utility bridge project. The loan process requires an environmental review. A similar type of review was done when the City had DEQ interim financing for the main pump station, which was outsourced to the same Engineering Company.

Rochelle Roaden requested quotes from three environmental engineering consulting firms and she only received a proposal from PBS Engineering and Environmental. There was no comment from the Council.

JOHN COLLINS MOVED TO APPROVE PBS ENGINEERING AND ENVIRONMENTAL FOR THE ENVIRONMENTAL REVIEW WORK WITH A BUDGET OF \$49,925. SECONDED BY TRINI MARQUEZ. *Motion carried with Collins, Holbrook, Mackin, Marquez, Price, Sandoval-Perez and Wytoski voting aye.*

6. CRF Funds – Dayton Dollars Program

Rochelle Roaden recapped the COVID Relief Fund (CRF) Funds with the Council stating the City of Dayton was allocated \$85,545 from the CARES Act for COVID related issues. Rochelle advised that if all of the Dayton Dollars are reimbursed, there will be a remaining balance of \$6,000. Air Scrubbers will be installed in City Hall, Community Event Center and Annex for a cost of \$5,700, which will use up the remaining amount of funds. If there are any additional funds left over, Rochelle Roaden would like to purchase Personal Protection Equipment and donate them to the Dayton Fire Department, School District, local businesses or residents who need them.

7. Mid-Year Budget Review

Due to the impacts of COVID-19, Rochelle Roaden reviewed the mid-year point of the budget with the Council focusing on revenue accounts. Revenues for this year were estimated with a 20 to 50 percent decrease which was calculated using the 2018/2019 fiscal year actuals. Revenue impacts in each fund account and the City's financial status was discussed.

Water and sewer past due accounts were reviewed, Council agreed that resource information should be sent to those accounts that have become several months past due. Mayor Wytoski stated that no matter how generous the Council may want to be, the City is not allowed to use federal funds to forgive those accounts. Councilor Collins stated that communications and connections is the best way to work with the community and that a gentle approach is the best way to handle these types of issues.

F. CITY COUNCIL COMMENTS AND CONCERNS

Councilor Collins stated that it is an honor to attend every City Council meeting, because it is a privilege to be a Councilor for the City of Dayton.

Councilor Holbrook thanked the City Manager, staff and all the volunteers for their time, effort and hard work in the past year. Happy Holidays.

Councilor Marquez stated that she was approached by someone within the community and asked if the City would be prepared to deal with the possibility of riots? Rochelle Roaden advised that the City does not have a formal plan, however the Yamhill County Sheriff's office would be called in for assistance. Rochelle Roaden stated that some spray painting of black lives matters on the back of stop signs was found within the City. The graffiti was taken care of immediately by Public Works, no other issues have been reported.

Mayor Wytoski shared that the reading of the Night before Christmas and the annual tree lighting event was live streamed on the Community Board Facebook page. The Mayor advised that there were 1300 views of the live event. Mayor Wytoski advised that she will start her term as the Oregon Mayor's Association President and will be attending the League of Oregon Cities Advocacy Team Meeting with the Governor. Mayor Wytoski announced that Rochelle Roaden received a Rotary Award.

G. INFORMATION REPORTS

1. City Manager's Report

Usually at this time of year the Auditors would be at the Council meeting to give the financial report, however due to COVID they do not have the report completed. The report will be presented at a future council meeting.

The City was awarded the Safe Routes to School Grant, this project is set to start this summer.

Steve Sagmiller updated the council on the City's water system, stating that the City's water production is within parameters. Spring levels are down. The joint wells are being rested on a regular basis. Public Works is in the process of updating the computer at the water treatment plant. Steve Sagmiller mentioned that the City will need to address getting Fisher Farms water into the city's water system sometime in the near future.

Rochelle Roaden advised that included in the packet is the Portland State University population estimate for 2020. As of July 1, 2020, Dayton's population is estimated at 2745.

The League of Oregon Cities Elected Essentials Training Workshop information was included in the packet for those interested in participating in the training. Also included in the packet is the 2021 City Day at the Capital registration information, there is no cost to attend so please take the opportunity to register if you are interested in attending.

Yamhill County Transit will be doing some upgrades to the bus stops and signage within Yamhill County, plans for Dayton have yet to be submitted.

PGE will be installing a street light on 6th Street at the City request. PGE is looking into installing an additional light at Neck Road as well.

The City of Dayton contracts planning services through the Mid-Willamette Valley Council of Governments. Our current Planner, Jim Jacks is retiring and the city has been assigned a new associate planner, Kiel Jenkins.

The Code Enforcement Office Specialist I position is open and interviews will begin this week. Vicki Durand, our Office Specialist II (OSII) has notified the City that she will be retiring in March 2021, Ricci Haworth who has previously worked as the OSII has been offered the position and has accepted, she will begin working full time in January 2021.

H. ADJOURN

There being no further business, the meeting adjourned at 7:26 pm.

Respectfully submitted:

APPROVED BY COUNCIL on January 4, 2021.

By: Patty Ringnalda
City Recorder

As Written As Amended

Elizabeth Wytoski, Mayor

To: Honorable Mayor and City Councilors

From: Rochelle Roaden, City Manager

Issue: Audit Presentation – Devan Esch, Grove, Mueller, and Swank

Date: January 4, 2021

Background and Information

The City’s audit for Fiscal Year (FY) 2019-2020 has been completed. Financials are included in this packet for your review. Devan Esch, from Grove, Mueller and Swank will attend to summarize the City’s audit and answer any questions the City Council may have. Unless there are any unresolved issues the City Council has with the audit, the City Council will need to move to accept the Fiscal Year 2019-20 Financial Statements.

City Manager Recommendation: I recommend accepting the Fiscal Year 2019-2020 Financial Statements.

Potential Motion to Approve: “I move to accept the Fiscal Year 2019-2020 Financial Statements.”

Council Options:

1 – Accept the Financial Statement for FY 2019-2020.

2 – Take no action and direct staff to bring further information back to the City Council at a later date.

***CITY OF DAYTON, OREGON
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2020***

CITY OF DAYTON, OREGON
CITY OFFICIALS
JUNE 30, 2020

<u>Name and Address</u>	<u>Position</u>	<u>Term Expires</u>
Beth Wytoski	Mayor	December 31, 2022
Darrick Price	Council President	December 31, 2022
Daniel Holbrook	Council Member	December 31, 2022
Kitty Mackin	Council Member	December 31, 2020
Trini Marquez	Council Member	December 31, 2020
John Collins	Council Member	December 31, 2020
Rosalba Sandoval-Perez	Council Member	December 31, 2022

Council members receive mail at the City's address

Appointed Officials

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

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

City of Newberg
Building Official *

Denny Muchmore, Westech Engineering
City Engineer *

Jim Jacks, Mid-Willamette Valley Council of Governments
City Planner *

*Contracted Services

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FINANCIAL SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

(503) 581-7788 • FAX (503) 581-0152

475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Dayton
P.O. Box 339
Dayton, Oregon 97114

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dayton as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in the notes to the financial statements; this includes 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 Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the modified cash basis 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 of Dayton, as of June 30, 2020, and the respective changes in modified cash basis financial position and, where applicable, cash flows, thereof for the year then ended in accordance with the modified cash basis of accounting described in the notes to the financial statements.

Basis of Accounting

We draw attention to the notes to financial statements, which describe 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.

Other Matters

Report on Supplemental and Other Information

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

The supplemental 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 on the basis of accounting described in notes to the financial statements.

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 it.

Other Legal and Regulatory Requirements

Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 17, 2020, 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.

Report Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 17, 2020, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

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

By: 
Devan W. Esch, A Shareholder
December 17, 2020

City of Dayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2020

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, 2020. 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
	2020	2019	
Net Position	\$ 3,349,981	\$ 3,094,756	\$ 255,225
Change in Net Position	255,225	291,595	(36,370)
Governmental Net Position	1,639,090	1,521,369	117,721
Proprietary Net Position	1,710,891	1,573,387	137,504
Change in Governmental Net Position	117,721	140,865	(23,144)
Change in Proprietary Net Position	137,504	150,730	(13,226)

Overview of the Financial Statements

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

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

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

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

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

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

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

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

- Water Operations
- Sewer Operations

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

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

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

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

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

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

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

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

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

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

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

The proprietary financial statements can be found on pages 13 through 14 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 *supplemental 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 \$3,349,981 at the close of fiscal year 2020.

A portion of the City's net position, \$1,409,172, or approximately 42%, represents resources that are subject to external restrictions on how they may be used. The remaining balance is net position - unrestricted totaling \$1,940,809, or approximately 58%.

	2020			2019		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 1,641,685	\$ 1,710,891	\$ 3,352,576	\$ 1,525,609	\$ 1,573,387	\$ 3,098,996
Other liabilities	2,595	-	2,595	4,240	-	4,240
Net position:						
Restricted	851,842	557,330	1,409,172	583,814	344,646	928,460
Unrestricted	787,248	1,153,561	1,940,809	937,555	1,228,741	2,166,296
Total Net Position	\$ 1,639,090	\$ 1,710,891	\$ 3,349,981	\$ 1,521,369	\$ 1,573,387	\$ 3,094,756

Statement of Activities (Modified Cash Basis)

The City's net position increased \$255,225 during fiscal 2019-2020. This increase is explained in the government and business-type activities as follows:

Governmental activities - The City's net position increased by \$117,721 from governmental activities despite a decrease in total revenues and increase in total expenses.

	2020			2019		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues						
Program Revenues						
Fees, fines and charges for services	\$ 78,116	\$ 1,453,233	\$ 1,531,349	\$ 104,944	\$ 1,418,691	\$ 1,523,635
Operating grants and contributions	214,163	-	214,163	224,447	-	224,447.00
Capital grants and contributions	-	922,541	922,541	1,225	11,806	13,031.00
General Revenues						
Property taxes	470,174	-	470,174	453,234	-	453,234.00
Transient lodging tax	76,257	-	76,257	-	-	-
Franchise fees	121,139	-	121,139	172,566	-	172,566.00
Intergovernmental	85,969	-	85,969	85,581	-	85,581.00
Issuance of debt	-	2,592,280	2,592,280	-	1,886,720	1,886,720.00
Investment earnings	27,506	21,502	49,008	32,053	38,518	70,571.00
Miscellaneous	3,277	12,866	16,143	5,148	1,504	6,652.00
<i>Total Revenues</i>	<u>1,076,601</u>	<u>5,002,422</u>	<u>6,079,023</u>	<u>1,079,198</u>	<u>3,357,239</u>	<u>4,436,437</u>
Expenses						
General government	217,980	-	217,980	196,461	-	196,461
Public safety	300,767	-	300,767	313,272	-	313,272
Public works	260,752	-	260,752	290,776	-	290,776
Community development	204,381	-	204,381	172,824	-	172,824
Water	-	1,014,167	1,014,167	-	825,276	825,276
Sewer	-	3,825,751	3,825,751	-	2,346,233	2,346,233
<i>Total Expenses</i>	<u>983,880</u>	<u>4,839,918</u>	<u>5,823,798</u>	<u>973,333</u>	<u>3,171,509</u>	<u>4,144,842</u>
Transfers	25,000	(25,000)	-	35,000	(35,000)	-
Change in Net Position	117,721	137,504	255,225	140,865	150,730	291,595
Net Position, beginning of year	1,521,369	1,573,387	3,094,756	1,380,504	1,422,657	2,803,161
Net Position, end of year	<u>\$ 1,639,090</u>	<u>\$ 1,710,891</u>	<u>\$ 3,349,981</u>	<u>\$ 1,521,369</u>	<u>\$ 1,573,387</u>	<u>\$ 3,094,756</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 \$523,278 at June 30, 2020. The fund balance decreased by \$270,118 during the year mainly due to transfers to other funds.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 95% of total General fund expenditures.

Transient Lodging Tax. The Transient Lodging Tax Fund accounts for revenues from the transient lodging tax. Expenditure are related to tourism promotion, tourism-related facilities and related administrative costs. The fund balance increased by \$244,918 during the year as a result of prior transient lodging taxes that were transferred from the General fund and current year taxes collected.

Local Option Tax. The Local Option Tax fund accounts for revenues and expenditures related to police services.

The fund balance increased by \$5,697 as a result of revenues being nearly equal to expenses during the year.

Street Capital Projects. The Street Capital Projects fund is restricted for construction and repair of City streets. The fund balance increased by \$47,662 during the year as a result of decreased capital acquisitions.

Building Reserve. The Building Reserve fund contains amounts committed to the construction of City facilities. The fund balance increased by \$31,869 as a result of transfers from the General fund.

Business-type activities - The City's net position increased by \$137,504 from business-type activities. This increase was due to increases in utility user fees and proceeds from the issuance of debt.

Major Proprietary Funds:

Water Operations. Fund net position decreased by \$39,608 during the year due to increased expenditures related to capital acquisitions.

Sewer Operations. Fund net position increased by \$172,264 as a result of proceeds from the issuance of debt and grants received during the 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 \$4,798,050 in debt outstanding.

The City's debt is for business-type activities and includes \$2,498,050 in outstanding water system improvement loans from Oregon Business Development Department, and \$2,300,000 in an outstanding USDA loan. The loans are paid from net revenues of the water and sewer systems.

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

	<u>Business-type Activities</u>	
	<u>2020</u>	<u>2019</u>
OBDD loans	\$ 2,498,050	\$ 2,632,687
DEQ State Revolving Loan	-	2,007,720
USDA loan	2,300,000	-
	<u>\$ 4,798,050</u>	<u>\$ 4,640,407</u>

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

Current Year General Fund Budgetary Highlights

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

Economic Factors and Next Year's Budgets and Rates

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the City. The following are the major assumptions used in developing the FY 2020 budget:

- The City's population will not grow significantly in 2021.
- The City's tax rate is estimated to be 100% of the City's permanent levy rate of \$1.7057 for general operations and \$1.85 for the local option tax levy.
- Assessed values, the basis of property tax revenues, will grow to 3% due to market conditions.
- Interest rates on investments will be similar to 2020.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

CITY OF DAYTON, OREGON
STATEMENT OF NET POSITION (MODIFIED CASH BASIS)
JUNE 30, 2020

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
ASSETS			
Cash and cash equivalents	\$ 1,641,685	\$ 1,710,891	\$ 3,352,576
LIABILITIES			
Payroll withholdings	2,595	-	2,595
NET POSITION			
Restricted for:			
Debt service	-	82,248	82,248
Public safety	145,925	-	145,925
Streets	468,781	-	468,781
Community development	237,136	-	237,136
Capital acquisitions	-	384,985	384,985
Customer deposits	-	90,097	90,097
Unrestricted	787,248	1,153,561	1,940,809
<i>Total Net Position</i>	\$ 1,639,090	\$ 1,710,891	\$ 3,349,981

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, 2020

	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	\$ 217,980	\$ 3,682	\$ 9,675	\$ -	\$ (204,623)	\$ -	\$ (204,623)
Public safety	300,767	18,837	-	-	(281,930)	-	(281,930)
Public works	260,752	27,255	193,321	-	(40,176)	-	(40,176)
Community development	204,381	28,342	11,167	-	(164,872)	-	(164,872)
<i>Total Governmental activities</i>	983,880	78,116	214,163	-	(691,601)	-	(691,601)
Business-type activities:							
Water	1,014,167	987,913	-	-	-	(26,254)	(26,254)
Sewer	3,825,751	465,320	-	922,541	-	(2,437,890)	(2,437,890)
<i>Total Business-type activities</i>	4,839,918	1,453,233	-	922,541	-	(2,464,144)	(2,464,144)
Total Activities	\$ 5,823,798	\$ 1,531,349	\$ 214,163	\$ 922,541	(691,601)	(2,464,144)	(3,155,745)
General Revenues:							
Property taxes					470,174	-	470,174
Transient lodging taxes					76,257	-	76,257
Franchise taxes					121,139	-	121,139
Intergovernmental					85,969	-	85,969
Investment earnings					27,506	21,502	49,008
Miscellaneous					3,277	12,866	16,143
<i>Total General Revenues</i>					784,322	34,368	818,690
Proceeds from issuance of debt						2,592,280	2,592,280
Transfers					25,000	(25,000)	-
Change in net position					117,721	137,504	255,225
Net Position - beginning of year					1,521,369	1,573,387	3,094,756
Net Position - end of year					\$ 1,639,090	\$ 1,710,891	\$ 3,349,981

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

CITY OF DAYTON, OREGON
BALANCE SHEET (MODIFIED CASH BASIS) - GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue			Capital Projects			Other Governmental Funds	Total
	General	Transient Lodging Tax	Local Option Tax	Street Capital Projects	Building Reserve			
ASSETS								
Cash and cash equivalents	\$ 525,873	\$ 244,918	\$ 145,925	\$ 275,330	\$ 169,780	\$ 279,859	\$ 1,641,685	
	\$ 2,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,595	
LIABILITIES AND FUND BALANCE								
Liabilities								
Payroll withholdings								
Fund Balance								
Restricted for:								
Public safety	-	-	145,925	-	-	-	145,925	
Streets	-	-	-	275,330	30,000	163,451	468,781	
Community development	-	177,794	-	-	-	59,342	237,136	
Committed to:								
Capital acquisitions	-	-	-	-	139,780	57,066	196,846	
Community development	-	67,124	-	-	-	-	67,124	
Unassigned	523,278	-	-	-	-	-	523,278	
Total Fund Balance	\$ 523,278	\$ 244,918	\$ 145,925	\$ 275,330	\$ 169,780	\$ 279,859	\$ 1,639,090	
Total Liabilities and Fund Balance	\$ 525,873	\$ 244,918	\$ 145,925	\$ 275,330	\$ 169,780	\$ 279,859	\$ 1,641,685	

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

CITY OF DAYTON, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(MODIFIED CASH BASIS) - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Special Revenue			Capital Projects			Other Governmental Funds	Total
	General Fund	Transient Lodging Tax	Local Option Tax	Street Capital Projects	Building Reserve			
REVENUES								
Taxes and assessments	\$ 240,167	\$ 76,257	\$ 239,789	\$ -	\$ -	\$ -	\$ -	\$ 556,213
Licenses and permits	152,066	-	-	-	-	-	-	152,066
Intergovernmental	102,943	-	-	-	-	193,321	-	296,264
Fines and forfeitures	122	-	12,933	-	-	-	-	13,055
Miscellaneous	41,184	606	3,742	4,084	2,545	6,842	-	59,003
<i>Total Revenues</i>	536,482	76,863	256,464	4,084	2,545	200,163	-	1,076,601
EXPENDITURES								
Current								
General government	216,444	-	-	-	-	-	-	216,444
Public safety	-	-	298,324	-	-	-	-	298,324
Public works	131,184	-	-	-	-	111,016	-	242,200
Community development	205,170	747	-	-	-	-	-	205,917
Capital acquisitions	-	-	2,443	6,422	10,676	1,454	-	20,995
<i>Total Expenditures</i>	552,798	747	300,767	6,422	10,676	112,470	-	983,880
REVENUES OVER (UNDER)	(16,316)	76,116	(44,303)	(2,338)	(8,131)	87,693	-	92,721
OTHER FINANCING SOURCES (USES)								
Transfers in	20,000	178,802	50,000	50,000	40,000	35,000	-	373,802
Transfers out	(273,802)	(10,000)	-	-	-	(65,000)	-	(348,802)
<i>Total Other Financing Sources (Uses)</i>	(253,802)	168,802	50,000	50,000	40,000	(30,000)	-	25,000
NET CHANGE IN FUND BALANCE	(270,118)	244,918	5,697	47,662	31,869	57,693	-	117,721
FUND BALANCE, beginning of year	793,396	-	140,228	227,668	137,911	222,166	-	1,521,369
FUND BALANCE, end of year	\$ 523,278	\$ 244,918	\$ 145,925	\$ 275,330	\$ 169,780	\$ 279,859	\$ -	\$ 1,639,090

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

CITY OF DAYTON, OREGON

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

JUNE 30, 2020

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>(Nonmajor) Debt Service</u>	<u>Total</u>
ASSETS				
Current assets				
Cash and cash equivalents	\$ 811,563	\$ 607,538	\$ 291,790	\$ 1,710,891
LIABILITIES				
	\$ -	\$ -	\$ -	\$ -
FUND NET POSITION				
Restricted for:				
Customer deposits	58,563	31,534	-	90,097
Debt service	-	-	82,248	82,248
Capital acquisitions	185,898	199,087	-	384,985
Unrestricted	567,102	376,917	209,542	1,153,561
<i>Total Net Position</i>	<u>\$ 811,563</u>	<u>\$ 607,538</u>	<u>\$ 291,790</u>	<u>\$ 1,710,891</u>

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

CITY OF DAYTON, OREGON**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION****(MODIFIED CASH BASIS) - PROPRIETARY FUNDS****YEAR ENDED JUNE 30, 2020**

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>(Nonmajor) Debt Service</u>	<u>Total</u>
OPERATING REVENUES				
Charges for services	\$ 964,664	\$ 465,320	\$ -	\$ 1,429,984
Miscellaneous	7,589	5,277	-	12,866
<i>Total Operating Revenues</i>	972,253	470,597	-	1,442,850
OPERATING EXPENSES				
Personal services	254,250	187,244	-	441,494
Materials and services	278,555	114,287	-	392,842
<i>Total Operating Expenses</i>	532,805	301,531	-	834,336
OPERATING INCOME	439,448	169,066	-	608,514
NONOPERATING REVENUES/EXPENSES				
Intergovernmental	-	922,541	23,249	945,790
Issuance of debt	-	2,592,280	-	2,592,280
Capital acquisitions	(320,398)	(1,209,190)	-	(1,529,588)
Debt service				
Principal	-	-	(134,637)	(134,637)
Interest	-	-	(41,357)	(41,357)
Interest revenue	9,842	7,067	4,593	21,502
Payment on refunded debt	-	-	(2,300,000)	(2,300,000)
<i>Total Nonoperating Revenues/Expenses</i>	(310,556)	2,312,698	(2,448,152)	(446,010)
NET INCOME BEFORE TRANSFERS	128,892	2,481,764	(2,448,152)	162,504
Transfers in	6,500	3,500	2,453,000	2,463,000
Transfers out	(175,000)	(2,313,000)	-	(2,488,000)
CHANGE IN FUND NET POSITION	(39,608)	172,264	4,848	137,504
FUND NET POSITION, beginning of year	851,171	435,274	286,942	1,573,387
FUND NET POSITION, end of year	<u>\$ 811,563</u>	<u>\$ 607,538</u>	<u>\$ 291,790</u>	<u>\$ 1,710,891</u>

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

CITY OF DAYTON, OREGON

STATEMENT OF CASH FLOWS (MODIFIED CASH BASIS) - PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2020

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>(Nonmajor) Debt Service</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 972,253	\$ 470,597	\$ -	\$ 1,442,850
Cash paid to employees and others for salaries and benefits	(254,250)	(187,244)	-	(441,494)
Cash paid to suppliers and others	(278,555)	(114,287)	-	(392,842)
<i>Net Cash Provided by Operating Activities</i>	<u>439,448</u>	<u>169,066</u>	<u>-</u>	<u>608,514</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	6,500	3,500	2,453,000	2,463,000
Transfers out	(175,000)	(2,313,000)	-	(2,488,000)
<i>Net Cash Used for Non-Capital Financing Activities</i>	<u>(168,500)</u>	<u>(2,309,500)</u>	<u>2,453,000</u>	<u>(25,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Intergovernmental revenue	-	922,541	23,249	945,790
Purchase of capital assets	(320,398)	(1,209,190)	-	(1,529,588)
Proceeds from issuance of debt	-	2,592,280	-	2,592,280
Interest paid on debt	-	-	(41,357)	(41,357)
Principal paid on debt	-	-	(134,637)	(134,637)
Payment on refunded debt	-	-	(2,300,000)	(2,300,000)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(320,398)</u>	<u>2,305,631</u>	<u>(2,452,745)</u>	<u>(467,512)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	9,842	7,067	4,593	21,502
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(39,608)</u>	<u>172,264</u>	<u>4,848</u>	<u>137,504</u>
CASH AND CASH EQUIVALENTS, Beginning of year	<u>851,171</u>	<u>435,274</u>	<u>286,942</u>	<u>1,573,387</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 811,563</u>	<u>\$ 607,538</u>	<u>\$ 291,790</u>	<u>\$ 1,710,891</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 439,448	\$ 169,066	\$ -	\$ 608,514
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 439,448</u>	<u>\$ 169,066</u>	<u>\$ -</u>	<u>\$ 608,514</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 rule-making, budget preparation and enforcement, expenditure approval, and hiring of the City management personnel. The mayor and six council members are elected by vote of the general public.

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

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

Basic Financial Statements

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

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements (Continued)

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

Basis of Presentation

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

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

The City reports the following major governmental funds:

General Fund

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

State Revenue Sharing Fund

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

Transient Lodging Tax Fund

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

Local Option Tax Fund

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

Street Capital Projects Fund

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

Building Reserve Fund

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The City reports the following nonmajor governmental funds:

Street Fund

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

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.

The City reports the following nonmajor proprietary funds:

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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

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 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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

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.

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, 2020 was \$34,128.

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 financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues and expenditures / expenses as of and for the year ended June 30, 2020. Actual results may differ from such estimates.

CASH AND CASH EQUIVALENTS

Cash	
Cash on hand	\$ 350
Deposits with financial institutions	675,605
Investments	
Local Government Investment Pool	2,676,621
	<hr/>
	\$ 3,352,576
	<hr/> <hr/>

Deposits

At year end, the book balance of the City's bank deposits (checking account) was \$675,605 and the bank balance was \$700,085. 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, 2020, \$450,085 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, 2020, 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, 2020

CASH AND CASH EQUIVALENTS (Continued)

Local Government Investment Pool (Continued)

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

Interest Rate Risk

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

LONG-TERM DEBT

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

	<i>Outstanding July 1, 2019</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2020</i>	<i>Due Within One Year</i>
<i>Direct Placement - Business-type activities</i>					
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	\$ 2,230,798	\$ -	\$ (121,025)	\$ 2,109,773	\$ 122,235
Note payable to Infrastructure Finance Authority (Oregon Business Development Department)	401,889	-	(13,612)	388,277	13,748
Oregon DEQ State Revolving Loan	2,007,720	292,280	(2,300,000)	-	-
USDA Sewer Improvement Loan	-	2,300,000	-	2,300,000	39,005
	<u>\$ 4,640,407</u>	<u>\$ 2,592,280</u>	<u>\$ (2,434,637)</u>	<u>\$ 4,798,050</u>	<u>\$ 174,988</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 at June 30, 2020 was \$302,319.

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, 2020

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.

Oregon DEQ State Revolving Loan: On May 15, 2017 the City entered into an agreement with the Oregon Department of Environmental Quality (DEQ) to borrow a maximum of \$2,500,000 (later amended to a maximum of \$2,300,000) for improvements to their wastewater system. At the completion of the wastewater improvement project on December 6, 2019, this loan was refinanced through the U.S. Department of Agriculture.

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

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

<i>Fiscal Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2021	\$ 174,988	\$ 68,224	\$ 243,212
2022	177,197	66,014	243,211
2023	179,318	63,893	243,211
2024	181,466	61,745	243,211
2025	183,534	59,678	243,212
2026-2030	951,763	264,295	1,216,058
2031-2035	1,010,638	205,473	1,216,111
2036-2040	491,795	151,181	642,976
2041-2045	379,843	119,494	499,337
2046-2050	323,005	88,235	411,240
2051-2055	354,457	56,783	411,240
2056-2060	388,972	22,268	411,240
2061-2065	1,074	20	1,094
	<u>\$ 4,798,050</u>	<u>\$ 1,227,303</u>	<u>\$ 6,025,353</u>

PENSION PLAN

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

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

PENSION PLAN (Continued)

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

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

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

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

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

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

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

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

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

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

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

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

PENSION PLAN (Continued)

Contribution Requirements – As a participating employer, the City is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2020 were 18.16% for Tier One/Tier Two employees, 11.33% for OPSRP general service employees, and 15.96% for OPSRP police/fire employees. The City's total contributions to PERS were \$95,239, for fiscal year ended June 30, 2020.

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 2020 were based on the December 31, 2017 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, 2020, the City reported a net pension liability of \$561,482 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on a December 31, 2017 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 0.00324601% as of the June 30, 2019 measurement date, compared to 0.00401704% as of June 30, 2018.

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2017 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 2.50%, projected salary increases of 3.50%, investment rate of return of 7.20%, and mortality rates based on the RP-2014 sex-distinct mortality tables, with generational adjustments per scale BB. These assumptions were based on the results of an actuarial experience study for the four-year period ending December 31, 2016.

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

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

The discount rate used to measure the total pension liability was 7.20%. 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 6.20%, 7.20%, and 8.20%.

CITY OF DAYTON, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2020

PENSION PLAN (Continued)

	<u>1% Decrease</u> <u>(6.20%)</u>	<u>Discount Rate</u> <u>(7.20%)</u>	<u>1% Increase</u> <u>(8.20%)</u>
Proportionate share of the net pension liability	\$ 899,164	\$ 561,482	\$ 278,889

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

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the City has opted to pick-up the contributions on behalf of employees; contributions were \$30,287 for the year ended June 30, 2020. Employees are fully vested after completing 600 hours of service in each of five calendar years. PERS contracts with VOYA Financial to administer the IAP.

INTERFUND TRANSFERS (BUDGETARY BASIS)

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 153,302
Local Option Tax	50,000	-
Transient Lodging Tax	178,802	10,000
Street Capital Projects	50,000	-
State Revenue Sharing	20,000	120,500
Street	-	65,000
Park Capital Projects	5,000	-
Building Reserve	40,000	-
Equipment Replacement Reserve	30,000	-
Water Utility	6,500	490,000
Sewer	3,500	113,000
Water Utility Capital	315,000	-
Sewer Utility Capital	100,000	2,300,000
Debt Service	2,453,000	-
	<u>\$ 3,251,802</u>	<u>\$ 3,251,802</u>

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

CONTINGENCIES

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

OVEREXPENDITURE OF APPROPRIATIONS

During the year, the City had expenditures in excess of appropriations within the Debt Service Fund as a result of the refinance of existing debt. These overexpenditures are not in violation of Local Budget Law under ORS 294.338(4).

SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 17, 2020, the date on which the financial statements were available to be issued. As a result of the recent coronavirus pandemic (COVID-19), numerous sectors of the economy are suffering damage and the long-term economic and business consequences of this remain unknown. The extent to which this will impact the City is uncertain.

Subsequent to year end, the City received \$61,204 in reimbursement basis COVID relief funding for expenditures through November 2020.

SUPPLEMENTAL INFORMATION

CITY OF DAYTON, OREGON
RECONCILIATION OF BUDGETARY TO REPORTING FUNDS
BALANCE SHEET (BUDGETARY BASIS) - GENERAL FUND
JUNE 30, 2020

	<i>Budgetary funds</i>		<i>Total (reported as General Fund)</i>
	<i>General</i>	<i>State Revenue Sharing</i>	
ASSETS			
Cash and cash equivalents	\$ 502,255	\$ 23,618	\$ 525,873
LIABILITIES AND FUND BALANCE			
<i>Liabilities</i>			
Payroll withholdings	\$ 2,595	\$ -	\$ 2,595
<i>Fund Balance</i>			
Unassigned	499,660	23,618	523,278
<i>Total Liabilities and Fund Balance</i>	\$ 502,255	\$ 23,618	\$ 525,873

CITY OF DAYTON, OREGON**RECONCILIATION OF BUDGETARY TO REPORTING FUNDS****STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - GENERAL FUND**

YEAR ENDED JUNE 30, 2020

	<i>Budgetary funds</i>		
	<i>General</i>	<i>State Revenue Sharing</i>	<i>Total (reported as General Fund)</i>
REVENUES			
Taxes and assessments	\$ 240,167	\$ -	\$ 240,167
Licenses and permits	152,066	-	152,066
Intergovernmental	73,474	29,469	102,943
Fines and forfeitures	122	-	122
Miscellaneous	40,881	303	41,184
<i>Total Revenues</i>	506,710	29,772	536,482
EXPENDITURES			
General government	180,009	36,435	216,444
Public works	131,184	-	131,184
Community development	203,634	1,536	205,170
<i>Total Expenditures</i>	514,827	37,971	552,798
REVENUES OVER (UNDER) EXPENDITURES	(8,117)	(8,199)	(16,316)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	20,000	20,000
Transfers out	(153,302)	(120,500)	(273,802)
<i>Total Other Financing Sources (Uses)</i>	(153,302)	(100,500)	(253,802)
NET CHANGE IN FUND BALANCE	(161,419)	(108,699)	(270,118)
FUND BALANCE, beginning of year	661,079	132,317	793,396
FUND BALANCE, end of year	\$ 499,660	\$ 23,618	\$ 523,278

CITY OF DAYTON, OREGON
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	<u>Special Revenue</u>	<u>Capital Projects</u>		<u>Total</u>
	<u>Street</u>	<u>Park Capital Projects</u>	<u>Equipment Replacement Reserve</u>	
ASSETS				
Cash and cash equivalents	\$ 163,451	\$ 59,342	\$ 57,066	\$ 279,859
LIABILITIES AND FUND BALANCE				
Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balance				
Restricted for:				
Streets	163,451	-	-	163,451
Community development	-	59,342	-	59,342
Committed to:				
Capital acquisitions	-	-	57,066	57,066
Total Fund Balance	163,451	59,342	57,066	279,859
Total Liabilities and Fund Balance	\$ 163,451	\$ 59,342	\$ 57,066	\$ 279,859

CITY OF DAYTON, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

	<i>Special Revenue</i>	<i>Capital Projects</i>		<i>Total</i>
	<i>Street</i>	<i>Park Capital Projects</i>	<i>Equipment Replacement Reserve</i>	
REVENUES				
Intergovernmental	\$ 193,321	\$ -	\$ -	\$ 193,321
Miscellaneous	2,019	4,005	818	6,842
<i>Total Revenues</i>	195,340	4,005	818	200,163
EXPENDITURES				
Current				
Public works	111,016	-	-	111,016
Capital acquisitions	1,454	-	-	1,454
<i>Total Expenditures</i>	112,470	-	-	112,470
REVENUES OVER (UNDER) EXPENDITURES	82,870	4,005	818	87,693
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,000	30,000	35,000
Transfers out	(65,000)	-	-	(65,000)
<i>Total Other Financing Sources (Uses)</i>	(65,000)	5,000	30,000	(30,000)
NET CHANGE IN FUND BALANCE	17,870	9,005	30,818	57,693
FUND BALANCE, beginning of year	145,581	50,337	26,248	222,166
FUND BALANCE, end of year	\$ 163,451	\$ 59,342	\$ 57,066	\$ 279,859

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Taxes and assessments	\$ 222,100	\$ 222,100	\$ 240,167	\$ 18,067
Licenses and permits	126,100	130,100	152,066	21,966
Intergovernmental	72,000	72,000	73,474	1,474
Fines and forfeitures	-	-	122	122
Miscellaneous	32,550	32,550	40,881	8,331
<i>Total Revenues</i>	452,750	456,750	506,710	49,960
EXPENDITURES				
Administration	205,630	205,630	180,009	25,621
Parks	178,379	178,379	121,302	57,077
Library	94,605	96,605	82,332	14,273
Planning	96,006	97,006	66,939	30,067
Building Program	114,373	115,373	64,245	51,128
Contingency	49,062	49,062	-	49,062
<i>Total Expenditures</i>	738,055	742,055	514,827	227,228
REVENUES OVER (UNDER) EXPENDITURES	(285,305)	(285,305)	(8,117)	277,188
OTHER FINANCING SOURCES (USES)				
Transfers out	(153,302)	(153,302)	(153,302)	-
NET CHANGE IN FUND BALANCE	(438,607)	(438,607)	(161,419)	277,188
FUND BALANCE, beginning of year	683,607	683,607	661,079	(22,528)
FUND BALANCE, end of year	<u>\$ 245,000</u>	<u>\$ 245,000</u>	<u>\$ 499,660</u>	<u>\$ 254,660</u>

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 29,469	\$ 4,469
Miscellaneous	400	400	303	(97)
<i>Total Revenues</i>	<u>25,400</u>	<u>25,400</u>	<u>29,772</u>	<u>4,372</u>
EXPENDITURES				
Materials and services	41,136	41,136	36,435	4,701
Capital outlay	12,000	12,000	1,536	10,464
<i>Total Expenditures</i>	<u>53,136</u>	<u>53,136</u>	<u>37,971</u>	<u>15,165</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(27,736)</u>	<u>(27,736)</u>	<u>(8,199)</u>	<u>19,537</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	20,000	-
Transfers out	(120,500)	(120,500)	(120,500)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(100,500)</u>	<u>(100,500)</u>	<u>(100,500)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(128,236)</u>	<u>(128,236)</u>	<u>(108,699)</u>	<u>19,537</u>
FUND BALANCE, beginning of year	<u>128,236</u>	<u>128,236</u>	<u>132,317</u>	<u>4,081</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,618</u>	<u>\$ 23,618</u>

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Taxes and assessments	\$ 65,000	\$ 65,000	\$ 76,257	\$ 11,257
Miscellaneous	400	400	606	206
<i>Total Revenues</i>	65,400	65,400	76,863	11,463
EXPENDITURES				
Materials and services	1,325	1,325	747	578
Contingency	170,661	160,661	-	160,661
<i>Total Expenditures</i>	171,986	161,986	747	161,239
REVENUES OVER (UNDER) EXPENDITURES	(106,586)	(96,586)	76,116	172,702
OTHER FINANCING SOURCES (USES)				
Transfers in	178,802	178,802	178,802	-
Transfers out	-	(10,000)	(10,000)	-
<i>Total Other Financing Sources (Uses)</i>	178,802	168,802	168,802	-
NET CHANGE IN FUND BALANCE	72,216	72,216	244,918	172,702
FUND BALANCE, beginning of year	-	-	-	-
FUND BALANCE, end of year	<u>\$ 72,216</u>	<u>\$ 72,216</u>	<u>\$ 244,918</u>	<u>\$ 172,702</u>

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -
BUDGET AND ACTUAL - LOCAL OPTION TAX FUND
YEAR JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Taxes and assessments	\$ 222,000	\$ 222,000	\$ 239,789	\$ 17,789
Fines and forfeitures	30,250	30,250	12,933	(17,317)
Miscellaneous	1,000	1,000	3,742	2,742
<i>Total Revenues</i>	253,250	253,250	256,464	3,214
EXPENDITURES				
Personnel services	59,097	59,097	54,970	4,127
Materials and services	278,715	278,715	243,354	35,361
Capital outlay	3,500	3,500	2,443	1,057
Contingency	100,643	100,643	-	100,643
<i>Total Expenditures</i>	441,955	441,955	300,767	141,188
REVENUES OVER (UNDER) EXPENDITURES	(188,705)	(188,705)	(44,303)	144,402
OTHER FINANCING SOURCES				
Transfers in	50,000	50,000	50,000	-
NET CHANGE IN FUND BALANCE	(138,705)	(138,705)	5,697	144,402
FUND BALANCE, beginning of year	138,705	138,705	140,228	1,523
FUND BALANCE, end of year	\$ -	\$ -	\$ 145,925	\$ 145,925

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Licenses and permits	\$ 11,250	\$ 11,250	\$ -	\$ (11,250)
Intergovernmental	150,000	150,000	-	(150,000)
Miscellaneous	3,000	3,000	4,084	1,084
<i>Total Revenues</i>	164,250	164,250	4,084	(160,166)
EXPENDITURES				
Capital outlay	397,000	397,000	6,422	390,578
REVENUES OVER (UNDER) EXPENDITURES	(232,750)	(232,750)	(2,338)	230,412
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	50,000	-
NET CHANGE IN FUND BALANCE	(182,750)	(182,750)	47,662	230,412
FUND BALANCE, beginning of year	229,067	229,067	227,668	(1,399)
FUND BALANCE, end of year	<u>\$ 46,317</u>	<u>\$ 46,317</u>	<u>\$ 275,330</u>	<u>\$ 229,013</u>

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Miscellaneous	\$ 1,500	\$ 1,500	\$ 2,545	\$ 1,045
EXPENDITURES				
Capital outlay	20,000	20,000	10,676	9,324
Contingency	56,781	56,781	-	56,781
<i>Total Expenditures</i>	<u>76,781</u>	<u>76,781</u>	<u>10,676</u>	<u>66,105</u>
REVENUES OVER (UNDER) EXPENDITURES	(75,281)	(75,281)	(8,131)	67,150
OTHER FINANCING SOURCES				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(35,281)	(35,281)	31,869	67,150
FUND BALANCE, beginning of year	<u>135,281</u>	<u>135,281</u>	<u>137,911</u>	<u>2,630</u>
FUND BALANCE, end of year	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 169,780</u>	<u>\$ 69,780</u>

CITY OF DAYTON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -
BUDGET AND ACTUAL - STREET FUND
YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Intergovernmental	\$ 160,000	\$ 160,000	\$ 193,321	\$ 33,321
Miscellaneous	1,100	1,100	2,019	919
<i>Total Revenues</i>	161,100	161,100	195,340	34,240
EXPENDITURES				
Personnel services	54,979	54,979	49,768	5,211
Materials and services	83,418	83,418	61,248	22,170
Capital outlay	6,500	6,500	1,454	5,046
Contingency	76,328	76,328	-	76,328
<i>Total Expenditures</i>	221,225	221,225	112,470	108,755
REVENUES OVER (UNDER) EXPENDITURES	(60,125)	(60,125)	82,870	142,995
OTHER FINANCING SOURCES (USES)				
Transfers out	(65,000)	(65,000)	(65,000)	-
NET CHANGE IN FUND BALANCE	(125,125)	(125,125)	17,870	142,995
FUND BALANCE, beginning of year	125,125	125,125	145,581	20,456
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,451</u>	<u>\$ 163,451</u>

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -
BUDGET AND ACTUAL - PARK CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Licenses and permits	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Miscellaneous	3,000	3,000	4,005	1,005
<i>Total Revenues</i>	4,000	4,000	4,005	5
EXPENDITURES				
Capital outlay	35,000	35,000	-	35,000
Contingency	18,052	18,052	-	18,052
<i>Total Expenditures</i>	53,052	53,052	-	53,052
REVENUES OVER (UNDER) EXPENDITURES	(49,052)	(49,052)	4,005	53,057
OTHER FINANCING SOURCES				
Transfers in	5,000	5,000	5,000	-
NET CHANGE IN FUND BALANCE	(44,052)	(44,052)	9,005	53,057
FUND BALANCE, beginning of year	44,052	44,052	50,337	6,285
FUND BALANCE, end of year	\$ -	\$ -	\$ 59,342	\$ 59,342

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Miscellaneous	\$ 550	\$ 550	\$ 818	\$ 268
EXPENDITURES				
Capital outlay	10,000	10,000	-	10,000
Contingency	46,775	46,775	-	46,775
<i>Total Expenditures</i>	<u>56,775</u>	<u>56,775</u>	<u>-</u>	<u>56,775</u>
REVENUES OVER (UNDER) EXPENDITURES	(56,225)	(56,225)	818	57,043
OTHER FINANCING SOURCES				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(26,225)	(26,225)	30,818	57,043
FUND BALANCE, beginning of year	<u>26,225</u>	<u>26,225</u>	<u>26,248</u>	<u>23</u>
FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 57,066</u></u>	<u><u>\$ 57,066</u></u>

CITY OF DAYTON, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
WATER OPERATIONS
YEAR ENDED JUNE 30, 2020**

	<u>Water Utility</u>	<u>Water Utility Capital</u>	<u>Interfund Eliminations</u>	<u>Total Water Operations</u>
REVENUES				
Charges for services	\$ 964,664	\$ -	\$ -	\$ 964,664
Miscellaneous	10,226	7,205	-	17,431
<i>Total Revenues</i>	974,890	7,205	-	982,095
EXPENDITURES				
Personnel services	254,250	-	-	254,250
Materials and services	278,555	-	-	278,555
Capital outlay	6,896	313,502	-	320,398
<i>Total Expenditures</i>	539,701	313,502	-	853,203
REVENUES OVER (UNDER) EXPENDITURES	435,189	(306,297)	-	128,892
OTHER FINANCING SOURCES (USES)				
Transfers in	6,500	315,000	(315,000)	6,500
Transfers out	(490,000)	-	315,000	(175,000)
<i>Total Other Financing Sources (Uses)</i>	(483,500)	315,000	-	(168,500)
NET CHANGE IN FUND BALANCE	(48,311)	8,703	-	(39,608)
FUND BALANCE, beginning of year	673,976	177,195	-	851,171
FUND BALANCE, end of year	<u>\$ 625,665</u>	<u>\$ 185,898</u>	<u>\$ -</u>	<u>\$ 811,563</u>

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -
BUDGET AND ACTUAL - WATER UTILITY FUND
YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Charges for services	\$ 917,400	\$ 910,900	\$ 964,664	\$ 53,764
Miscellaneous	7,000	7,000	10,226	3,226
<i>Total Revenues</i>	924,400	917,900	974,890	56,990
EXPENDITURES				
Personnel services	305,176	305,176	254,250	50,926
Materials and services	398,935	398,935	278,555	120,380
Capital outlay	13,000	13,000	6,896	6,104
Contingency	158,061	158,061	-	158,061
<i>Total Expenditures</i>	875,172	875,172	539,701	335,471
REVENUES OVER (UNDER) EXPENDITURES	49,228	42,728	435,189	392,461
OTHER FINANCING SOURCES (USES)				
Transfers in	-	6,500	6,500	-
Transfers out	(490,000)	(490,000)	(490,000)	-
<i>Total Other Financing Sources (Uses)</i>	(490,000)	(483,500)	(483,500)	-
NET CHANGE IN FUND BALANCE	(440,772)	(440,772)	(48,311)	392,461
FUND BALANCE, beginning of year	640,773	640,773	673,976	33,203
FUND BALANCE, end of year	\$ 200,001	\$ 200,001	\$ 625,665	\$ 425,664

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Licenses and permits	\$ 42,420	\$ 42,420	\$ -	\$ (42,420)
Miscellaneous	2,500	2,500	7,205	4,705
<i>Total Revenues</i>	44,920	44,920	7,205	(37,715)
EXPENDITURES				
Capital outlay	490,005	490,005	313,502	176,503
REVENUES OVER (UNDER) EXPENDITURES	(445,085)	(445,085)	(306,297)	138,788
OTHER FINANCING SOURCES (USES)				
Transfers in	315,000	315,000	315,000	-
NET CHANGE IN FUND BALANCE	(130,085)	(130,085)	8,703	138,788
FUND BALANCE, beginning of year	130,085	130,085	177,195	47,110
FUND BALANCE, end of year	\$ -	\$ -	\$ 185,898	\$ 185,898

CITY OF DAYTON, OREGON**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
SEWER OPERATIONS****YEAR ENDED JUNE 30, 2020**

	<u>Sewer Utility</u>	<u>Sewer Utility Capital</u>	<u>Interfund Eliminations</u>	<u>Total Sewer Operations</u>
REVENUES				
Charges for services	\$ 465,320	\$ -	\$ -	\$ 465,320
Intergovernmental	-	922,541	-	922,541
Miscellaneous	7,926	4,418	-	12,344
<i>Total Revenues</i>	473,246	926,959	-	1,400,205
EXPENDITURES				
Personnel services	187,244	-	-	187,244
Materials and services	114,287	-	-	114,287
Capital outlay	8,659	1,200,531	-	1,209,190
<i>Total Expenditures</i>	310,190	1,200,531	-	1,510,721
REVENUES OVER (UNDER) EXPENDITURES	163,056	(273,572)	-	(110,516)
OTHER FINANCING SOURCES (USES)				
Transfers in	3,500	100,000	(100,000)	3,500
Transfers out	(113,000)	(2,300,000)	100,000	(2,313,000)
Proceeds from issuance of debt	-	2,592,280	-	2,592,280
<i>Total Other Financing Sources (Uses)</i>	(109,500)	392,280	-	282,780
NET CHANGE IN FUND BALANCE	53,556	118,708	-	172,264
FUND BALANCE, beginning of year	354,895	80,379	-	435,274
FUND BALANCE, end of year	\$ 408,451	\$ 199,087	\$ -	\$ 607,538

CITY OF DAYTON, OREGON**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) -
BUDGET AND ACTUAL - SEWER FUND
YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Charges for services	\$ 451,600	\$ 448,100	\$ 465,320	\$ 17,220
Miscellaneous	4,250	4,250	7,926	3,676
<i>Total Revenues</i>	455,850	452,350	473,246	20,896
EXPENDITURES				
Personnel services	220,528	220,528	187,244	33,284
Materials and services	213,225	213,225	114,287	98,938
Capital outlay	60,275	60,275	8,659	51,616
Contingency	111,801	111,801	-	111,801
<i>Total Expenditures</i>	605,829	605,829	310,190	295,639
REVENUES OVER (UNDER) EXPENDITURES	(149,979)	(153,479)	163,056	316,535
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,500	3,500	-
Transfers out	(113,000)	(113,000)	(113,000)	-
<i>Total Other Financing Sources (Uses)</i>	(113,000)	(109,500)	(109,500)	-
NET CHANGE IN FUND BALANCE	(262,979)	(262,979)	53,556	316,535
FUND BALANCE, beginning of year	347,979	347,979	354,895	6,916
FUND BALANCE, end of year	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 408,451</u>	<u>\$ 323,451</u>

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Intergovernmental	\$ 1,000,000	\$ 1,307,870	\$ 922,541	\$ (385,329)
Licenses and permits	75,640	75,640	-	(75,640)
Miscellaneous	4,800	4,800	4,418	(382)
<i>Total Revenues</i>	1,080,440	1,388,310	926,959	(461,351)
EXPENDITURES				
Capital outlay	1,045,000	1,352,870	1,200,531	152,339
Contingency	42,151	42,151	-	42,151
<i>Total Expenditures</i>	1,087,151	1,395,021	1,200,531	194,490
REVENUES OVER (UNDER) EXPENDITURES	(6,711)	(6,711)	(273,572)	(266,861)
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	100,000	-
Transfers out	-	-	(2,300,000)	(2,300,000) *
Proceeds from issuance of debt	-	-	2,592,280	2,592,280
<i>Total Other Financing Sources (Uses)</i>	100,000	100,000	392,280	292,280
NET CHANGE IN FUND BALANCE	93,289	93,289	118,708	25,419
FUND BALANCE, beginning of year	56,711	56,711	80,379	23,668
FUND BALANCE, end of year	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 199,087</u>	<u>\$ 49,087</u>

* Transfers out occurred as a result of debt issuance in order to provide funds for payment of existing loan, therefore this is not considered noncompliance related to overexpenditure of appropriations.

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, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Intergovernmental	\$ 23,249	\$ 23,249	\$ 23,249	\$ -
Miscellaneous	1,000	1,000	4,593	3,593
<i>Total Revenues</i>	24,249	24,249	27,842	3,593
EXPENDITURES				
Debt service				
Principal	138,655	138,655	134,637	4,018
Interest	22,308	22,308	41,357	(19,049) *
<i>Total Expenditures</i>	160,963	160,963	175,994	(15,031)
REVENUES OVER (UNDER) EXPENDITURES	(136,714)	(136,714)	(148,152)	(11,438)
OTHER FINANCING SOURCES				
Transfers in	153,000	153,000	2,453,000	2,300,000
Payment on refunded debt	-	-	(2,300,000)	(2,300,000) *
<i>Total Other Financing Sources and Uses</i>	153,000	153,000	153,000	-
NET CHANGE IN FUND BALANCE	16,286	16,286	4,848	(11,438)
FUND BALANCE, beginning of year	286,818	286,818	286,942	124
FUND BALANCE, end of year	<u>\$ 303,104</u>	<u>\$ 303,104</u>	<u>\$ 291,790</u>	<u>\$ (11,314)</u>

* Amounts in excess of appropriations due to payment of refunded loan, therefore this is not considered noncompliance related to overexpenditure of appropriations.

COMPLIANCE SECTION



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Honorable Mayor and Members of the City Council
City of Dayton
P.O. Box 339
Dayton, Oregon 97114

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City of Dayton, Oregon (the City) as of and for the year ended June 30, 2020, and have issued our report thereon dated December 17, 2020.

Compliance and Other Matters

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

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

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

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

Internal Control Over Financial Reporting

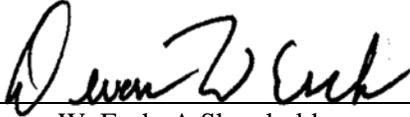
In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose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

See the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for additional comments.

Restriction on Use

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

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

By: 
Devan W. Esch, A Shareholder
December 17, 2020

City of Dayton
Adjusting Journal Entry
June 30, 2020

Adjusting Journal Entries JE # 1

To record transfer of funds for debt repayment

700.700.850.000	Transfer to Debt Service Fund	2,300,000.00	
850.000.101.000	Cash in US Bank	2,300,000.00	
700.000.101.000	CASH IN US BANK		2,300,000.00
850.000.459.300	Transfer fr Sewer Fund		2,300,000.00
Total		4,600,000.00	4,600,000.00



December 17, 2020

Grove, Mueller & Swank, P.C.
475 Cottage Street NE, Suite 200
Salem, OR 97301

This representation letter is provided in connection with your audit of the financial statements of the City of Dayton (the City) as of June 30, 2020, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of December 17, 2020, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 14, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with the modified cash basis of accounting and for preparation of the supplemental information in accordance with the applicable criteria.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.
10. All events subsequent to the date of the financial statements that would require adjustment or disclosure have been properly made.
11. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording into our books and records and reflected in the financial statements.
12. All funds and activities are properly classified.
13. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. The City does not maintain historical cost or depreciation records for capital assets.
22. We acknowledge our responsibility for the supplemental information (SI). The SI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SI.
23. We acknowledge our responsibility to present the supplemental information with the audited financial statements or, if the supplemental information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplemental information no later than the date of issuance by the City of the supplemental information and the auditor's report thereon.
24. With respect to the preparation of the financial statements and related notes, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

25. We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit;
 - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence; and
26. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
27. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
28. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
- Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
29. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City's financial statements communicated by employees, former employees, vendors, regulators, or others.
30. We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
31. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
32. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.
33. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
34. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
35. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
36. There are no:
- Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
37. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

38. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

With respect to federal award programs:

39. The City was not required to be audited in accordance with the requirements of Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (the Uniform Guidance) for the fiscal years ended June 30, 2019 or 2018, respectively.
40. We are responsible for understanding and complying with and have complied with the requirements of Uniform Guidance, including requirements relating to preparation of the schedule of expenditures of federal awards, or we acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
41. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
42. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
43. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
44. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
45. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
46. We have received no requests from a federal agency to audit one or more specific programs as a major program.
47. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
48. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
49. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

50. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
51. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
52. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
53. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
54. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
55. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
56. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
57. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
58. We have charged costs to federal awards in accordance with applicable cost principles.
59. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
60. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
61. We are responsible for preparing and implementing a corrective action plan for each audit finding.



Rochelle Roaden, City Manager



Dawn Beveridge, City Accountant

To: Honorable Mayor and City Councilors
From: Rochelle Roaden, City Manager
Issue: Recology Voucher Discussion
Date: January 4, 2021

Background

Each year the City holds a City Wide Clean up event in the Spring to allow residents to drop off a variety of items to be taken to the dump or recycled. In 2019, we added a swap tent to this program allowing residents to drop off reusable household items and others to pick up items they needed or could use. Each year, Recology donates approximately \$2000 to this event. They provide large containers for clean up day and spend the morning picking up, emptying these containers.

In 2020, due to COVID-19, we cancelled the City Wide Clean Up day. Staff contacted Recology to see if there were other options to assist our residents with removal of items. Dave Larmouth has met with staff and offered to provide a voucher (see attached example) which would allow residents a free trip to the dump. Each voucher is approximately \$20. Since we cancelled 2020 and most likely 2021, Recology will supply \$4,000 worth or 200 vouchers to the City. The City budget also includes funding for this event so if we have more than 200 requests, the City could purchase additional vouchers.

The voucher would allow for a resident to take one of the following to the Recology facility in McMinnville:

- ❖ 2 yards of trash
- ❖ 1 freon appliance (fridge/freezer)
- ❖ 2 non-freon appliances

During our event, Recology does not allow us to accept any appliances so the voucher would provide an additional service to our residents.

City staff would need to distribute the voucher on a case by case basis because the Name and Address on the voucher would be confirmed to be a Dayton resident. The driver/passenger ID of the vehicle dropping off at the dump will need to match the voucher to confirm identity and validity of the voucher.

In regard to Code Enforcement, being able to give a voucher to a resident to assist with removal of items that have been identified as a violation of our code, would be helpful.



CITY OF DAYTON DISPOSAL VOUCHER

ITEMS TO BE DELIVERED (CHOOSE ONE):

UP TO TWO YARDS OF TRASH, WOOD OR FURNITURE

OR

ONE FREON APPLIANCE (FRIDGE/FREEZER)

OR

UP TO TWO NON-FREON APPLIANCES

CUSTOMER TO PAY FOR ANY ADDITIONAL TRASH, TIRES, OR OTHER ITEMS. NO HAZARDOUS WASTE, SHARPS, OR ELECTRONICS ACCEPTED AS TRASH. **VOUCHER HAS NO CASH VALUE, NO CHANGE GIVEN.**

DELIVER TO:
RESOURCE RESCUE - 2200 NE ORCHARD AVE, McMINNVILLE.
PULL THROUGH THE PARKING LOT TO THE YELLOW GATE,
RING BELL FOR SERVICE.

ISSUE DATE: _____

ISSUED TO: _____

ADDRESS: _____

PRESENT VOUCHER WITH ID FOR VERIFICATION

DEL. DATE: _____

MTS STAFF: _____

BY SIGNING, MTS STAFF CONFIRM ID CHECKED, ITEMS & QUANTITIES MATCH THOSE INDICATED. ANY ADDITIONAL ITEMS MUST BE CHARGED TO CUSTOMER OR REFUSED.

To: Honorable Mayor and City Councilors
From: Rochelle Roaden, City Manager
Issue: City of Dayton 2020 Survey Results Discussion
Date: January 4, 2021

Background

“Develop and implement an annual survey to obtain community feedback to be used for goal setting” is a level 1 priority strategic goal for 2020/21. With the Council setting the Strategic Goals for the next year at the work session on January 19th, I wanted to provide the survey data as early as possible for your review and consideration.

The first City of Dayton survey was rolled out in October of 2020. Responses were accepted through 5 pm December 30, 2020. The survey was emailed to all utility account email addresses on file and a bilingual flyer was included in the utility bills in October and December. A bilingual app notification was sent out and the “Polls” button on the app was used as a direct link to the survey. Respondents could choose from English or Spanish on the main screen of the online survey. Email reminders were sent out to via Survey Monkey to addresses that had not participated in November and December. Survey hard copies were available at City Hall and the bilingual flyer was prominently displayed in the front office.

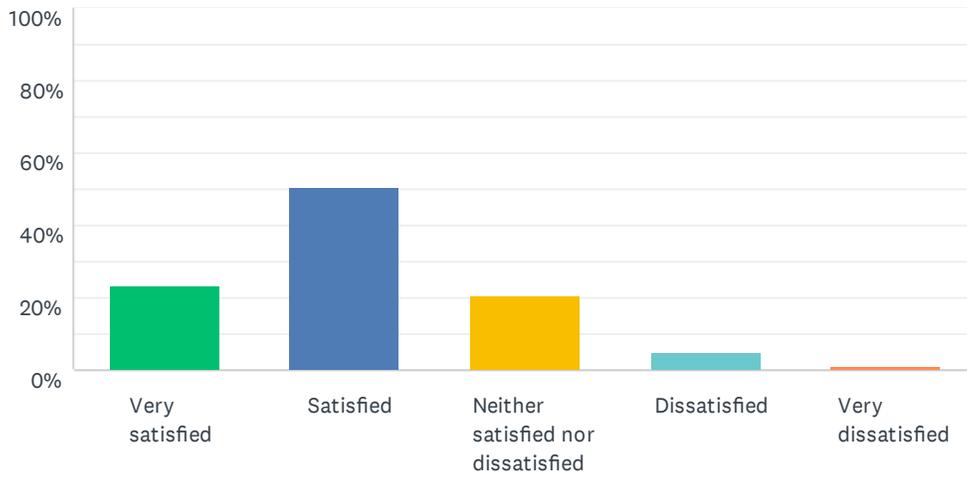
We received 247 responses in total with a 100% completion rate for those that started the survey online. The typical time spent completing the 14-question survey was 7 minutes and 31 seconds. Below you can see a summary of the survey collector methods used and the resulting responses. In the 122 weblink responses listed below, 5 were hard copy surveys turned in that Staff entered online. One hard copy survey handed in was not completed after question 5 so it was not included in the summary data provided in this report. The Web Link 1 collector includes responses received from our website and from the QR code included on the flyer.

NICKNAME	STATUS	RESPONSES	DATE MODIFIED
Web Link 1 Created 9/21/2020	CLOSED	122	Wednesday, December 30, 2020 5:55 PM
Email Invitation 2 Created 10/9/2020	CLOSED	61	Wednesday, December 30, 2020 1:18 PM
Email Invitation 3 Created 10/9/2020	CLOSED	64	Wednesday, December 30, 2020 1:18 PM

Following is a listing of each question, a chart, and the response data.

Q1 How would you rate your overall satisfaction with the services provided by the City of Dayton?

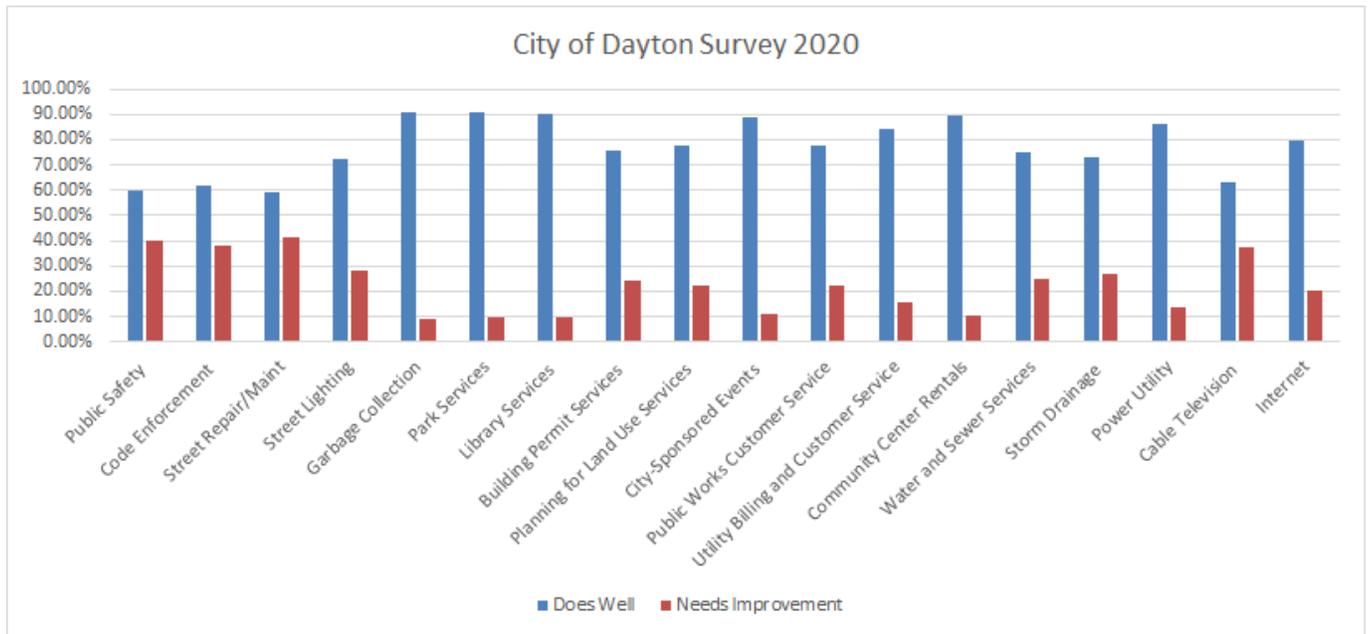
Answered: 244 Skipped: 3



ANSWER CHOICES	RESPONSES	
Very satisfied	23.33%	56
Satisfied	50.42%	121
Neither satisfied nor dissatisfied	20.42%	49
Dissatisfied	5.00%	12
Very dissatisfied	0.83%	2
TOTAL		240

Q2 From the list of services below, please select the services that you feel the City is doing well and the services you feel the City needs improvement.

Answered: 247 Skipped: 0

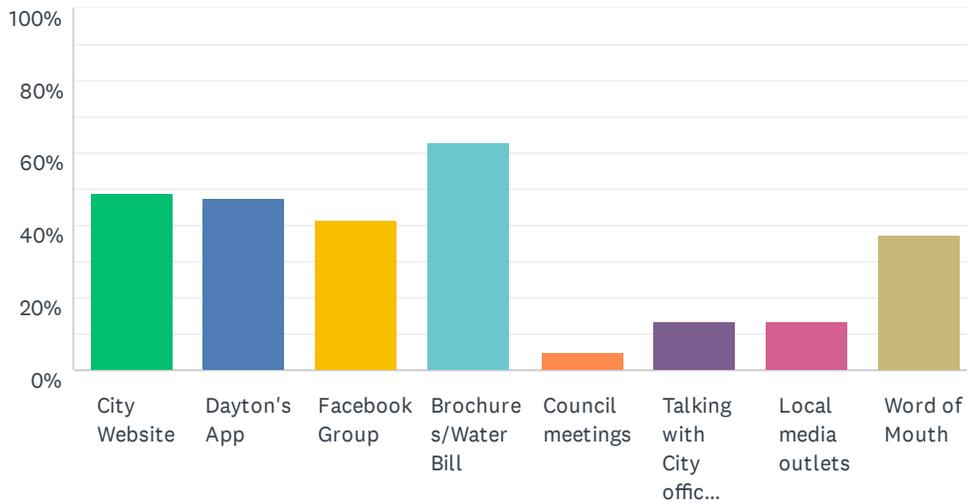


City of Dayton Survey 2020

	DOES WELL	NEEDS IMPROVEMENT	TOTAL	WEIGHTED AVERAGE
Public Safety	60.09% 137	39.91% 91	228	1.40
Code Enforcement	62.11% 141	37.89% 86	227	1.38
Street Repair and Maintenance	58.97% 138	41.03% 96	234	1.41
Street Lighting	72.03% 170	27.97% 66	236	1.28
Garbage Collection	90.87% 219	9.13% 22	241	1.09
Park Services	90.60% 212	9.40% 22	234	1.09
Library Services	90.39% 207	9.61% 22	229	1.10
Building Permit Services	75.51% 148	24.49% 48	196	1.24
Planning for Land Use Services	77.60% 149	22.40% 43	192	1.22
City-Sponsored Special Events	89.08% 212	10.92% 26	238	1.11
Public Works Customer Service	77.88% 169	22.12% 48	217	1.22
Utility Billing and Customer Service	84.26% 198	15.74% 37	235	1.16
Community Center Rentals	89.69% 174	10.31% 20	194	1.10
Water and Sewer Services	75.21% 176	24.79% 58	234	1.25
Storm Drainage	72.89% 164	27.11% 61	225	1.27
Power Utility	86.50% 205	13.50% 32	237	1.14
Cable Television	62.81% 125	37.19% 74	199	1.37
Internet	79.56% 179	20.44% 46	225	1.20

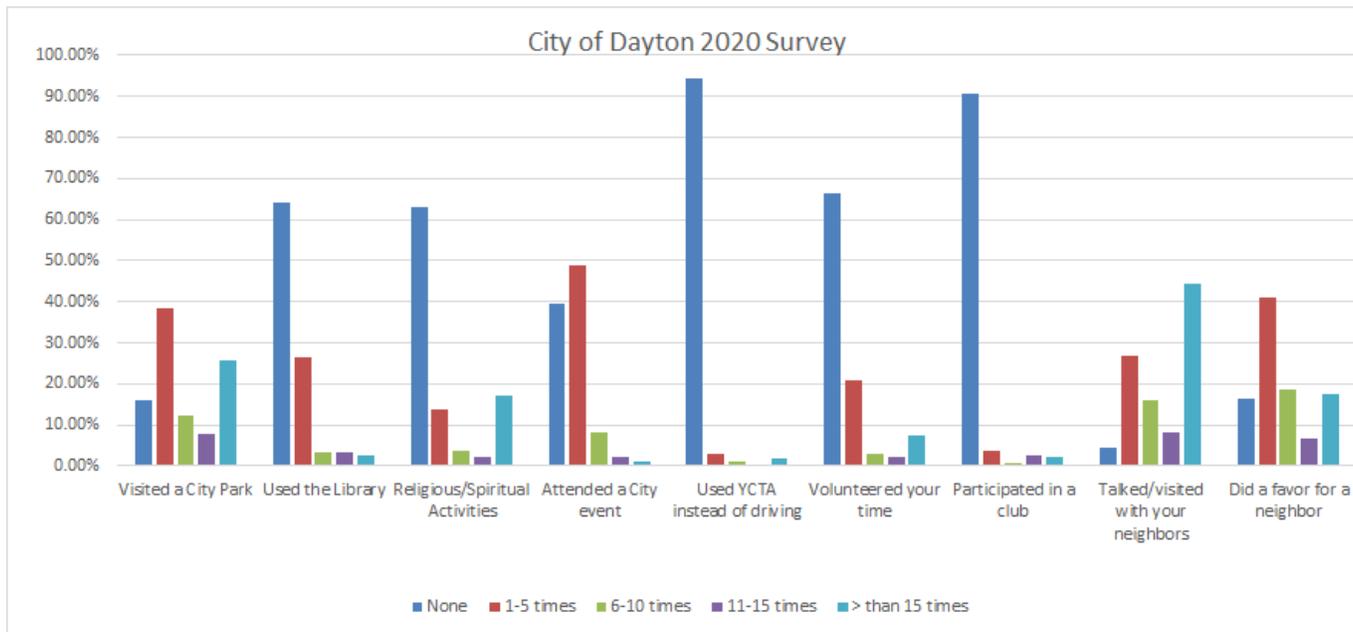
Q3 How do you receive or access information from the City of Dayton ? Please select all that apply.

Answered: 246 Skipped: 1



ANSWER CHOICES	RESPONSES	
City Website	49.17%	119
Dayton's App	47.52%	115
Facebook Group	41.74%	101
Brochures/Water Bill	62.81%	152
Council meetings	4.96%	12
Talking with City officials	13.64%	33
Local media outlets	13.64%	33
Word of Mouth	37.60%	91
Total Respondents: 247		

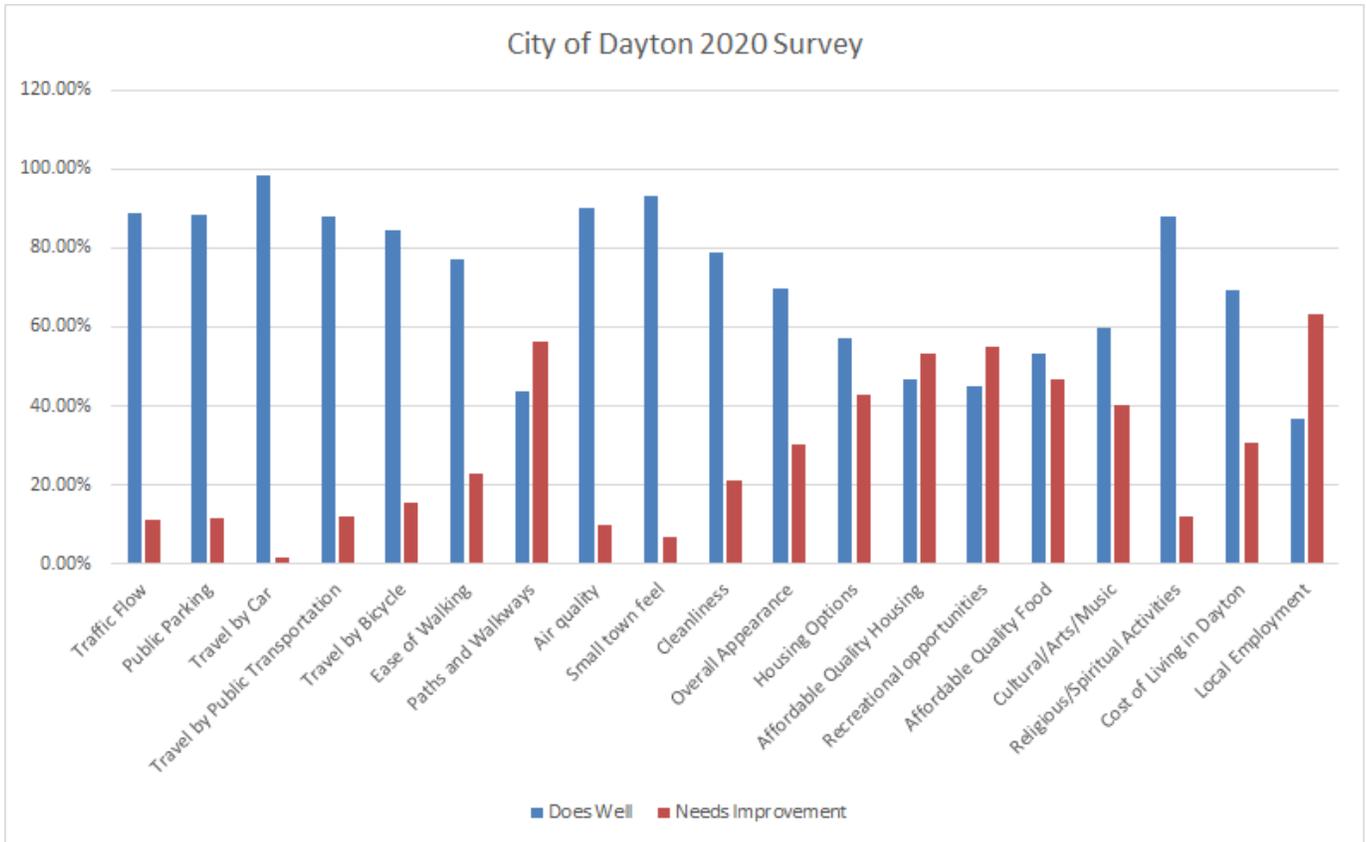
Q4 In the last 12 months, about how many times, if at all, have you or other household members done each of the following in Dayton?



	NONE	1-5 TIMES	6-10 TIMES	11-15 TIMES	MORE THAN 15 TIMES	TOTAL
Visited a City Park	15.97% 38	38.24% 91	12.18% 29	7.98% 19	25.63% 61	238
Used the Library	64.29% 153	26.47% 63	3.36% 8	3.36% 8	2.52% 6	238
Religious/Spiritual Activities	63.03% 150	13.87% 33	3.78% 9	2.10% 5	17.23% 41	238
Attended a City-sponsored event	39.42% 95	48.96% 118	8.30% 20	2.07% 5	1.24% 3	241
Used YCTA instead of driving	94.17% 226	2.92% 7	1.25% 3	0.00% 0	1.67% 4	240
Volunteered your time	66.39% 158	21.01% 50	2.94% 7	2.10% 5	7.56% 18	238
Participated in a club	90.68% 214	3.81% 9	0.85% 2	2.54% 6	2.12% 5	236
Talked/visited with neighbors	4.53% 11	26.75% 65	16.05% 39	8.23% 20	44.44% 108	243
Did a favor for a neighbor	16.25% 39	40.83% 98	18.75% 45	6.67% 16	17.50% 42	240

Q5 From the characteristics below, please select those you feel Dayton does well and those you feel need improvement.

Answered: 247 Skipped: 0

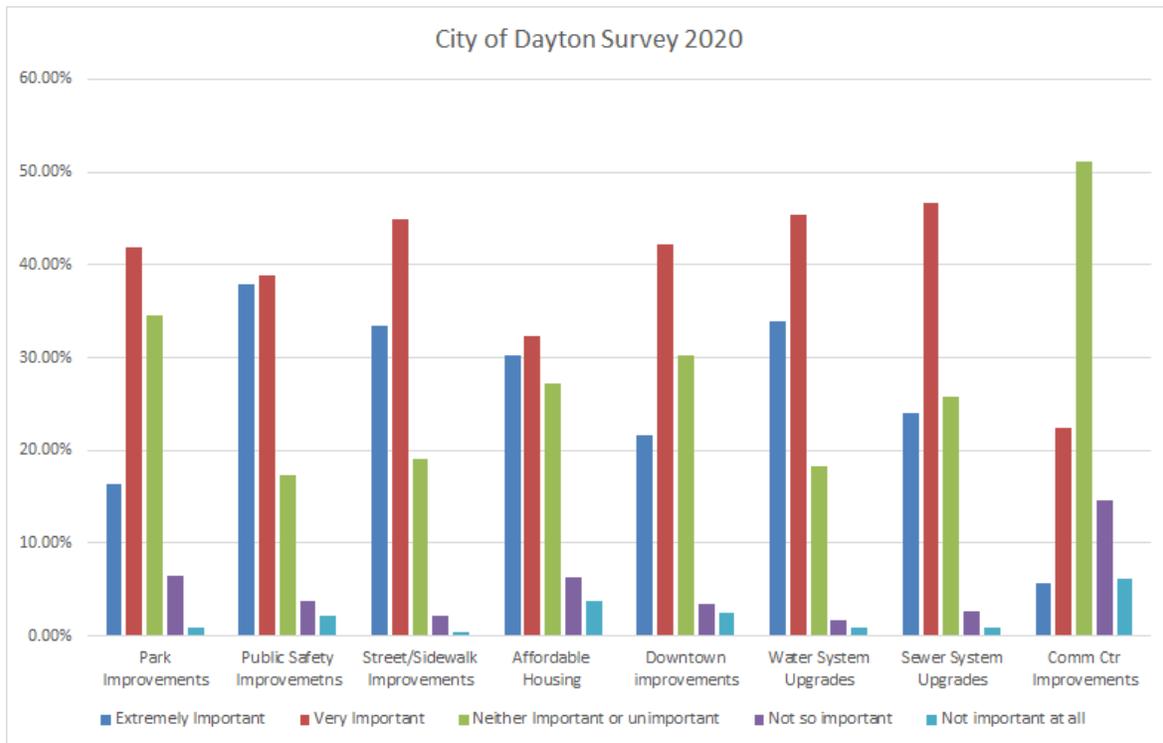


City of Dayton Survey 2020

	DOES WELL	NEEDS IMPROVEMENT	TOTAL	WEIGHTED AVERAGE
Traffic flow on major streets	88.70% 212	11.30% 27	239	1.11
Ease of public parking	88.31% 204	11.69% 27	231	1.12
Ease of travel by car in Dayton	98.33% 235	1.67% 4	239	1.02
Ease of travel by public transportation in Dayton	87.98% 161	12.02% 22	183	1.12
Ease of travel by bicycle in Dayton	84.39% 173	15.61% 32	205	1.16
Ease of walking in Dayton	77.25% 180	22.75% 53	233	1.23
Availability of paths and walking trails	43.78% 95	56.22% 122	217	1.56
Air quality	90.04% 208	9.96% 23	231	1.10
Small town feel	93.22% 220	6.78% 16	236	1.07
Cleanliness of Dayton	78.81% 186	21.19% 50	236	1.21
Overall appearance of Dayton	69.92% 165	30.08% 71	236	1.30
Variety of housing options	57.21% 119	42.79% 89	208	1.43
Availability of affordable quality housing	46.83% 96	53.17% 109	205	1.53
Recreational opportunities	44.86% 96	55.14% 118	214	1.55
Availability of affordable quality food	53.13% 119	46.88% 105	224	1.47
Opportunities to attend cultural/arts/music activities	59.62% 127	40.38% 86	213	1.40
Opportunities to participate in religious or spiritual events and activities	87.98% 183	12.02% 25	208	1.12
Cost of living in Dayton	69.30% 158	30.70% 70	228	1.31
Local employment opportunities	36.73% 72	63.27% 124	196	1.63

Q6 Please rank how much of a priority, if any, it should be for the City to address each of the following in the next 5 years.

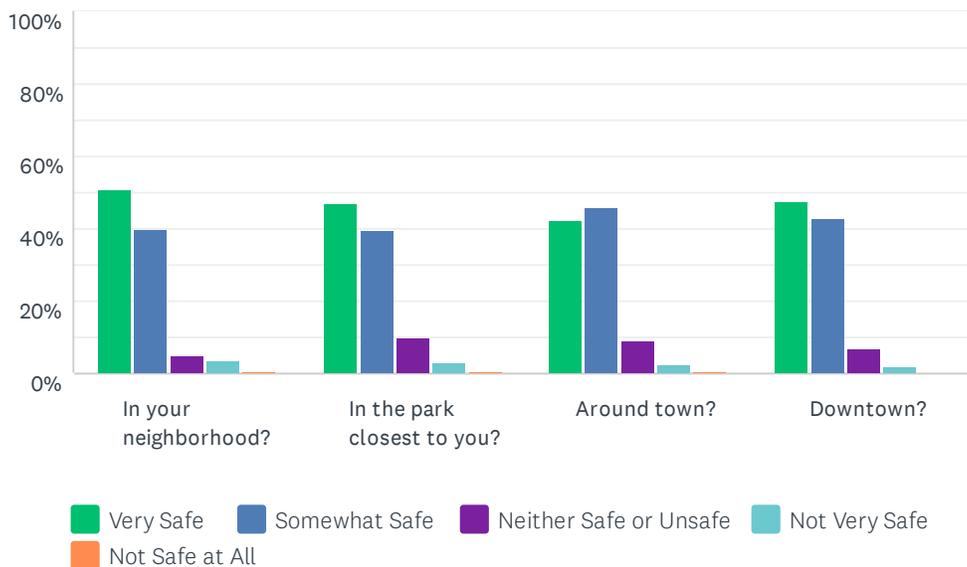
Answered: 246 Skipped: 1



	EXTREMELY IMPORTANT	VERY IMPORTANT	NEITHER IMPORTANT OR UNIMPORTANT	NOT SO IMPORTANT	NOT IMPORTANT AT ALL	TOTAL	WEIGHTED AVERAGE
Upgrades to the water system	33.90% 80	45.34% 107	18.22% 43	1.69% 4	0.85% 2	236	1.90
Improvements to City streets and sidewalks	33.47% 79	44.92% 106	19.07% 45	2.12% 5	0.42% 1	236	1.91
Improvements to public safety (police services)	37.97% 90	38.82% 92	17.30% 41	3.80% 9	2.11% 5	237	1.93
Upgrades to the sewer system	24.00% 54	46.67% 105	25.78% 58	2.67% 6	0.89% 2	225	2.10
Availability of affordable housing	30.21% 71	32.34% 76	27.23% 64	6.38% 15	3.83% 9	235	2.21
Downtown improvements	21.70% 51	42.13% 99	30.21% 71	3.40% 8	2.55% 6	235	2.23
Improvements to parks and open spaces	16.38% 38	41.81% 97	34.48% 80	6.47% 15	0.86% 2	232	2.34
Improvements to the Community Center	5.73% 13	22.47% 51	51.10% 116	14.54% 33	6.17% 14	227	2.93

Q7 How would you rate your overall feeling of safety in Dayton?

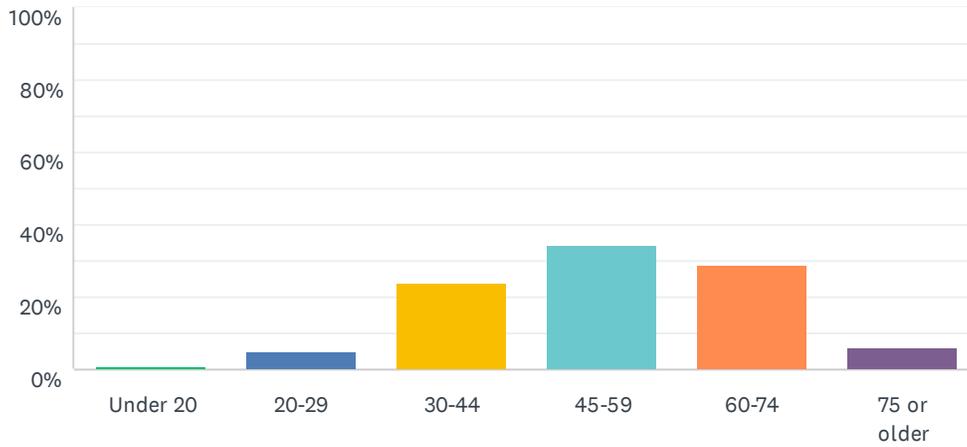
Answered: 246 Skipped: 1



	VERY SAFE	SOMEWHAT SAFE	NEITHER SAFE OR UNSAFE	NOT VERY SAFE	NOT SAFE AT ALL	TOTAL	WEIGHTED AVERAGE
In your neighborhood?	51.04% 123	40.25% 97	4.98% 12	3.32% 8	0.41% 1	241	1.62
In the park closest to you?	46.84% 111	39.66% 94	10.13% 24	2.95% 7	0.42% 1	237	1.70
Around town?	42.26% 101	46.03% 110	8.79% 21	2.51% 6	0.42% 1	239	1.73
Downtown?	47.70% 114	43.10% 103	7.11% 17	2.09% 5	0.00% 0	239	1.64

Q8 What is your age?

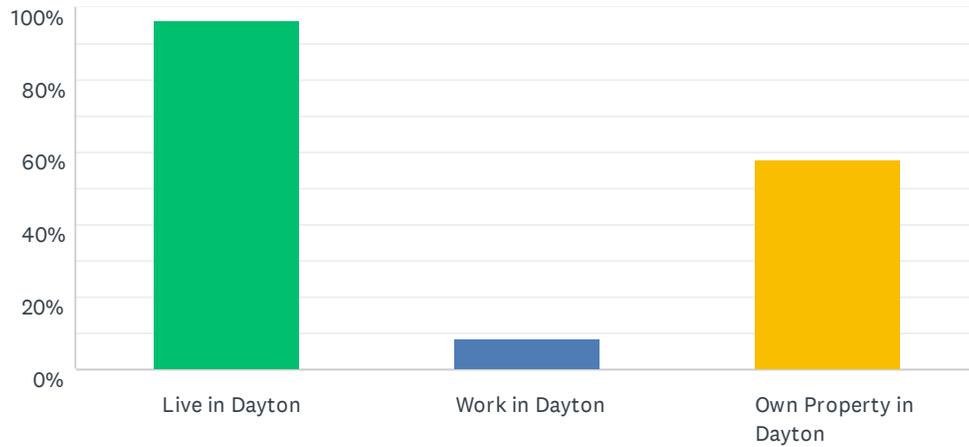
Answered: 245 Skipped: 2



ANSWER CHOICES	RESPONSES
Under 20	1.24% 3
20-29	4.98% 12
30-44	24.07% 58
45-59	34.44% 83
60-74	29.05% 70
75 or older	6.22% 15
TOTAL	241

Q9 Do you: (check all that apply)

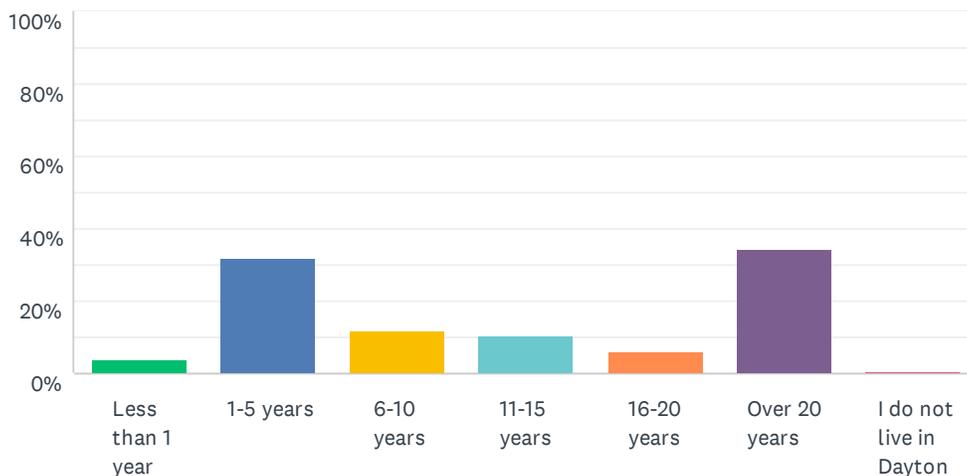
Answered: 245 Skipped: 2



ANSWER CHOICES	RESPONSES	
Live in Dayton	96.68%	233
Work in Dayton	8.71%	21
Own Property in Dayton	58.09%	140
Total Respondents: 241		

Q10 How long have you lived in Dayton?

Answered: 246 Skipped: 1



ANSWER CHOICES	RESPONSES	
Less than 1 year	4.13%	10
1-5 years	32.23%	78
6-10 years	11.98%	29
11-15 years	10.74%	26
16-20 years	5.79%	14
Over 20 years	34.71%	84
I do not live in Dayton	0.41%	1
TOTAL		242

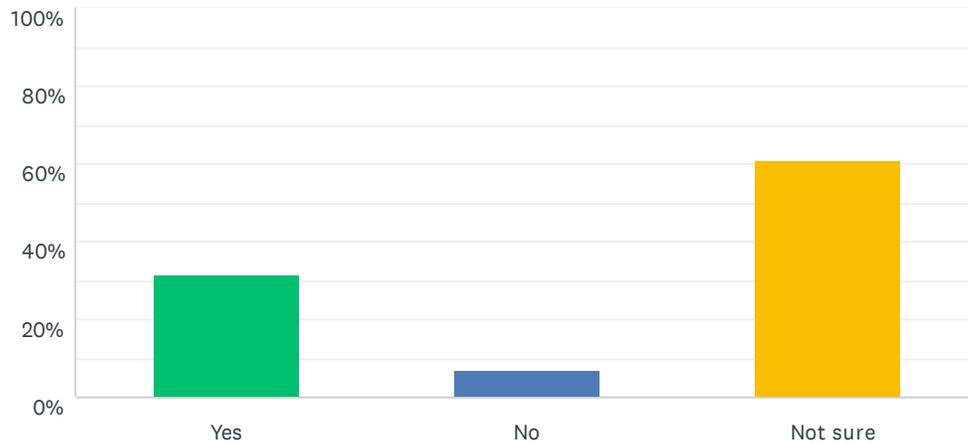
Q11 What language do you speak the most often?

Answered: 234 Skipped: 13

English	219
English/Spanish	5
Spanish	8
Bilingual	1
American	1
	234

Q12 Does the City of Dayton do a good job of communicating with members of our community that do not speak English?

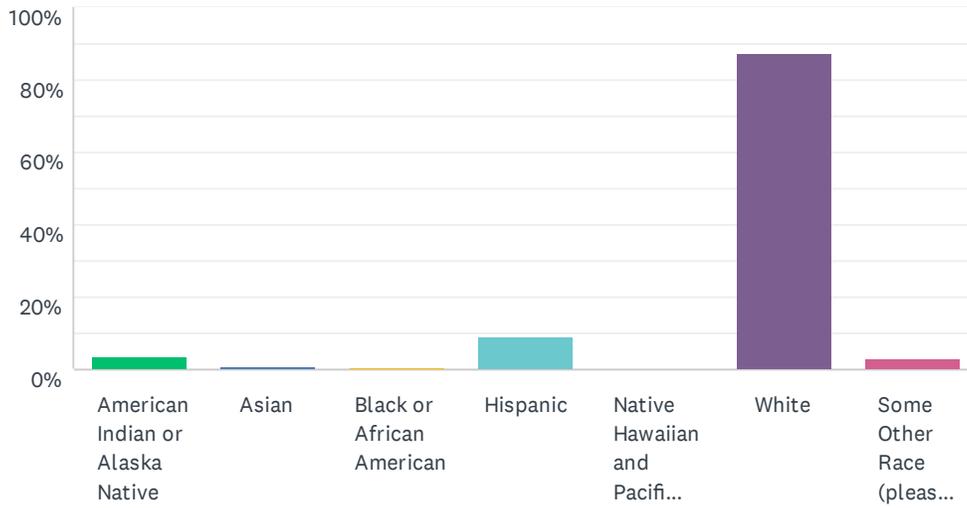
Answered: 236 Skipped: 11



ANSWER CHOICES	RESPONSES	
Yes	31.78%	75
No	7.20%	17
Not sure	61.02%	144
Total Respondents: 236		

Q13 What is your ethnicity? (Please select all that apply.)

Answered: 236 Skipped: 11



ANSWER CHOICES	RESPONSES	
American Indian or Alaska Native	3.39%	8
Asian	0.85%	2
Black or African American	0.42%	1
Hispanic	8.90%	21
Native Hawaiian and Pacific Islander	0.00%	0
White	87.71%	207
Some Other Race (please specify)	2.97%	7
Total Respondents: 236		

Some Other Race responses: American, American Hispanic, Half American/Half Mexican, Irish German, Middle Eastern, It Shoudn't Matter, English Irish

Q14 Thank you for completing the City of Dayton first annual community survey. Please use the comment box below to provide any additional feedback not covered in the questions above.

Answered: 103 Skipped: 144

City of Dayton Survey 2020

#	RESPONSES	DATE
1	Regarding question #6 Improvements to public safety (police services) - Needs improvement	12/30/2020 1:59 PM
2	My only complaint is not being able to pay my water bill online. It is impossible to sign up on that one site.	12/18/2020 5:20 PM
3	FIX THE SIDEWALKS! Incentivize homeowners to do this. Put up some street lights. Good grief, Dayton. Sure it's safe in a car. Sorry if you're a pedestrian or on a bike. Taking your life in your hands navigating Dayton that way.	12/16/2020 5:23 PM
4	So far its been great living in Dayton. Thank you!	12/16/2020 5:00 PM
5	I'm hoping the pedestrian bridge is a priority. Having the RV park cutoff is a deterrent to tourism, and locals have lost pedestrian access to a safe, mostly car-free walking path and the dog park. Also....the trail behind the school is a constant mystery. Who is responsible to maintain? Is it open or closed?	12/16/2020 4:43 PM
6	We love our town.	12/16/2020 4:32 PM
7	I actually completed this questionnaire several months ago. Perhaps it didn't go correctly.	12/16/2020 3:56 PM
8	Side walk sections need improved and fresh produce would be great to have in town. Beth and the City are doing an amazing job!	12/13/2020 8:33 AM
9	My thought is that I do not know exactly what the actual needs are in Dayton. For sure, I think a service station should be located in Dayton somewhere near our main street and highway.. Maybe, too, better street management where one is turning at a couple of corners and one cannot see if anyone is coming from another directions. Sorry I don't know names of streets involved. There aren't a lot of them but seen on road toward in Salem. Other suggestions: 1. Have some book cases put around town where people can leave books for others to read. All Free. Maybe, one in the park, near the food store, near the church where people leave off clothes to be recycled. 2. Not now, but when we can visit again, have lectures about Oregon, on any number of subjects. 3. Book clubs that could possibly meet in basically empty buildings. Would possibly provide a few funds for owners in addition to entertaining each other. Would also be nice to have weekly sales of veggies, specialty items, places for mothers to take their young children and have coffee and treats with other mothers. Don't know how many farmers would want to participate but would be nice to have. Sorry. Just didn't know exactly how to work on some of the questions. My suggestions should allow more people to participate in more activities as we have a safer environment. I believe all of these things would be pleasing.	11/28/2020 1:10 PM
10	Need a code enforcement officer that takes care of problems they see when driving around town , so you don't have to report your neighbors	11/18/2020 8:14 PM
11	Thank you	11/18/2020 4:27 PM
12	The illegal backyard burning and the multiple work trucks idling with the diesel fumes in a residential area makes it very hard to breath most mornings and evenings.	11/15/2020 9:24 AM
13	Lack of sidewalks and open ditches in many neighborhoods and the appearance on empty, unread buildings downtown give the impression of a dying community.	11/14/2020 4:33 PM
14	The alley on first and first to second have huge pot holes - need some gravel which in the 13 years I've lived here has never happened except when I had gravel delivered and did it myself	11/13/2020 10:24 AM
15	Air traffic noise is an issue. Allowing local restaurants with options to attract business	11/12/2020 9:45 AM
16	Law enforcement should be looking into cars speeding in neighborhoods. We live on a busy street and I am amazed no one has been hit. Children playing in the streets are not safe. We have stop signs that most people don't even bother to stop.	11/11/2020 7:28 PM
17	There are definitely some sketchy people & areas that need improvements like thefts & such. I will be happy when we can have normal activities.	11/11/2020 1:06 PM
18	I don't want a full sized grocery store in Dayton. It would be very nice to have another small 'mom & pop' country store like we had with Putts market. I think many of us miss that.	11/11/2020 8:09 AM
19	Dayton is a wonderful town and we love it here! The main things that need improvement are, the water is terrible, it tastes bad and leaves a white film on everything. Law enforcement,	11/10/2020 12:36 AM

City of Dayton Survey 2020

people speed down 8th st, they drive loud cars and motorized bikes.

20	I think they should invest more money on facilities that have activities available for teenagers and on a new board members for the school district since it seems there's a lot of favoritism	11/9/2020 7:05 PM
21	Not comment	11/9/2020 4:06 PM
22	Please improve the quality of this costly water, price continue to increases but quality decreases.	11/9/2020 3:32 PM
23	There are many properties in this town that need to be cleaned up. There should be laws in place that the owners do or the city does and sends them the bill. Rat infested (and I know they have to be) properties are not acceptable for the health and well being of the rest of the people in the community.	11/9/2020 1:42 PM
24	Late evening and early morning hours are the least safe in Dayton.	11/9/2020 12:25 PM
25	Na	11/9/2020 12:21 PM
26	I don't like paying a service fee to pay my water bill	11/9/2020 12:21 PM
27	Lighting in our community on streets specifically Palmer Lane and Speed on city street needs to be lowered expressly in residential areas and dead in streets no one stops at stop signs on Palmer Lane	11/9/2020 11:58 AM
28	Beth is AMAZING!	11/9/2020 11:52 AM
29	I am very concerned with the full time code enforcement. I would rather have more police. The complaint driven has turned into a problem with people targeted and many times its racial. The 5 fence permit and then finish g is ridiculous. People pay a contactor to build a fence and then you fine thg them because of a stupid 5 permit. Too many rules. More than the bigger towns around us. Ridiculous. And tickets for parking? Very much inconsistent on who is targeted. Tired of the popularity contests and letting grown adults tattle on neighbors and protect others	11/9/2020 11:50 AM
30	Feel water bills are too high	11/9/2020 11:48 AM
31	Poor understanding of permits	11/9/2020 11:48 AM
32	The mayor and city government is very accessible to answer issues.	11/3/2020 5:04 PM
33	Need to draw more businesses to town & tourists to help support them. Would be nice to be able to purchase groceries locally and have more variety and available days/hours of restaurants.	11/3/2020 4:08 PM
34	I hope our town rebounds business wise and fills the Vacancies Of the buildings in town. It is saddening to see (for example) the block house cafe, and other business buildings vacant. I hope our community can find a way to bring more tourism and business to our community so it can continue to grow and thrive economically.	11/3/2020 2:37 PM
35	I think the city needs to spend some money resurfacing several of our city streets.	11/3/2020 12:59 PM
36	I love living in Dayton. My only concern- I have to pay over a hundred dollars a month, as a single person, per month for water and sewer, no matter what I use. This is off putting, and the one negative thing i have to say, especially as economy call for tightening the purse these days, though obviously hasn't deterred me from living here.	10/23/2020 11:20 PM
37	I didn't answer alot of questions because I don't know about them. We are just over the bridge on Fletcher near Foster. We are our own island, apparently. Would LOVE online NW	10/23/2020 4:31 PM
38	The lack of businesses in the downtown area is sad. I understand you only have so much control of what businesses come in but the Dollar General is a blight on the city. Couldn't the planning commision had required a more attractive building in the city with the largest per capita of historic buildings? The empty lot across from the park is horrible. We need some sort of local program to paint the ugly buildings in the main part of town and even an historical mural on the side of the BBQ joint. Thank you!!	10/14/2020 10:07 AM
39	I was told that when I canceled my water services with you I would receive my \$100 deposit back and still have not seen that.. was just wondering how long that might take.	10/14/2020 9:41 AM
40	Dayton has been my home town for close to 30yrs. I love it more now as an adult and see so much amazing communication from our Mayor and constant progression to improve to make	10/13/2020 11:08 PM

City of Dayton Survey 2020

us safer and feel more secure. Thank you.

41	None	10/13/2020 12:17 PM
42	Making needs improvement or good creates a lousy bias. Some questions were not applicable. Be careful how you use this feedback because the bias will skew results.	10/12/2020 8:32 PM
43	It was hard to answer the question about things we do in town. I definitely visit the park and attend events when happening, but this year has not allowed that for many of us. Please take that question with a grain of salt...our events and community gatherings are usually wonderful!!	10/12/2020 6:10 PM
44	It seems like you covered everything very well.	10/12/2020 3:53 PM
45	Thank you for keep Dayton a town where families can still make a strong community. I have seen this community getting along and help each other in different aspects, just one thing makes me feel little bit uncomfortable and it is the recent grow of thieves committing crimes. Thanks for everything you do and for creating this survey to listen our voices!	10/11/2020 9:12 PM
46	Paving on 5th street needs to be completed/ addressed. The street was raised but no provisions have been provided for water runoff due to elevation changes or the hazards of the elevation changes to driveways.	10/11/2020 4:59 PM
47	Dayton needs to remain a small town- not interested in it getting any larger.	10/10/2020 2:29 PM
48	Dayton has come a long way in the last two decades. I'm happy with the progress I've seen.	10/10/2020 11:49 AM
49	We love Dayton!	10/10/2020 9:52 AM
50	By closing down the bridge to the Vintages it was a dis service to business in Dayton. While other small communities continue to progress we are in a stalled pattern.	10/10/2020 8:40 AM
51	I love Dayton! One thing that really needs improvement is our Dayton entrance look (landscaping) We need to make it more inviting and beautiful to attract more tourist. People come travel far to check out our wine country so having a better improved Dayton entrance will help keep them coming.	10/10/2020 7:53 AM
52	Need to control speed limits on highway 221 and other places. Especially going out of town. People are driving 60-70 mph already at Palmer lane past the bridge. It's still residential. Also there needs to be more control over drug activity!!!!!!so many drug deals going on and drug houses clearly active and police doing nothing. Need neighborhood watch Need to attract investors to fix up downtown. Need to build outdoor eating areas downtown!!!!!!need to find a buyer for the block house restaurant!!! Need to attract more visitors.	10/10/2020 6:57 AM
53	I think the water bill is high. Wish it cost less.	10/10/2020 6:41 AM
54	I love Dayton so much. I especially love my neighborhood and all my neighbors. We have had plenty of conversations about our love for our community. We do not want it to change.	10/10/2020 1:50 AM
55	Add our own police force	10/9/2020 11:27 PM
56	I love Dayton!!!!	10/9/2020 10:08 PM
57	I believe that community facilities should not be changed for use...it is the tax payers money that built the center, the basket ball gym, yet they spend most of their time locked up	10/9/2020 9:59 PM
58	I understand the city has to accept permits from businesses but to have empty historic buildings and a busy dollar store is depressing. I wish we had more small businesses - and more city murals downtown highlighting this historic town.	10/9/2020 8:12 PM
59	The city needs to be kinder to people that want to have gatherings in the park and stop looking at us like we are criminals. City leaders need to be available to meet with the citizens instead of brushing us off.	10/9/2020 7:02 PM
60	Mayor Wytoski is wonderful. Amazing communication with the residents. Well done	10/9/2020 6:14 PM
61	Water quality: I have mold that builds up in the filter of the faucets. I have to clean them often.	10/9/2020 6:05 PM
62	Street parking by country view manor needs to go away, can't see coming out of there and people fly down out of town, but guess you'll fix when someone gets hit and killed	10/9/2020 5:40 PM
63	Town really needs to be cleaned up junk cars off the street property owners junk collection needs to be taken care of and just overall make the city a more beautiful place to live	10/9/2020 5:19 PM

City of Dayton Survey 2020

64	We need something to be done with residents allowing other people to live in motor homes on their property in town. It causes increases police activity and garbage.	10/9/2020 5:08 PM
65	Didn't like the survey. Many of these questions I had no experience with so couldn't give an accurate opinion. I did not know whether Dayton does a good job, but certainly couldn't say they're doing a bad one	10/9/2020 4:55 PM
66	The number one priority should be local police as many break ins, vandalism, and robberies are posted that are happening in Dayton.	10/9/2020 4:52 PM
67	Loose dogs - running at large - can be a huge problem for walkers and bicycles	10/9/2020 4:48 PM
68	I feel the police presence in Dayton is unnecessary. There wasn't a good way to convey that clearly with the choices given. Also, the reason I don't feel totally safe around town is the big loud trucks racing around, and the drunks who leave the the bar in them. The police never pull anyone from the bar over so why are they here? To intimidate people of color? Keep "outsiders" out?	10/9/2020 4:47 PM
69	Add signs saying "no jack breaks, please" at city limits on Wallace. Would greatly improve road noise on south end of town.	10/9/2020 4:47 PM
70	Live living in Dayton!	10/9/2020 4:42 PM
71	There are a lot of feral cats around. Drunks at night in downtown yelling at cars, cars being broken into. We have a neighbor that parties late every Friday, they are extremely loud and their dogs bark the entire time. This is on 8th st. People drive extremely fast down 8th as well. Its dangerous and there alot of pets and kids! Our water is terrible as well.	10/9/2020 4:42 PM
72	Stollers seem to be driving the costs on everything up. how about putting a limit on them? dont get me wrong u appreciate their contributions to the community but wow.	10/9/2020 4:40 PM
73	Na	10/9/2020 4:38 PM
74	This is great. Great way to get feed back	10/9/2020 4:36 PM
75	Thank you for asking.	10/9/2020 4:18 PM
76	Is there a way that people who use little water could pay a smaller minimum charge? Could this be prioritized before considering new spending projects?	10/9/2020 4:07 PM
77	Some streets need more work done on them and speed limits need something done to help with the speeding day and night	10/9/2020 4:07 PM
78	Need more code enforcement.	10/9/2020 4:06 PM
79	City services/government do not have an attitude that they are present to serve the community of Dayton!	10/9/2020 4:04 PM
80	Utility bill is getting too expensive	10/9/2020 3:59 PM
81	Permit inquiry needs to Be thorough. More help, better text communication.	10/9/2020 3:51 PM
82	Their are car thieves in Dayton and safety is an issue. The bar downtown seems to attract people that might be leading to the car theft.	10/9/2020 3:50 PM
83	Some questions do not apply to me. An additional box to indicate that would help.	10/8/2020 12:11 PM
84	Nothing additional at this time.	10/7/2020 8:55 PM
85	Dayton needs some serious improvements in many aspects. Stop paving the roads so much and focus on the sidewalks. There's so many that are barely accessible or almost nonexistent. Also, there were fellow residents that were attempting to run me over at one point for having Black Lives Matter on my sweatshirt. Everywhere I go, I feel unsafe. I feel like there's no one I can call for help outside of my household. Defund the police, and put that funding into things like Mental Health services, a town health clinic, a planned parenthood maybe, and LGBTQ+ safe spaces/groups. Dayton is full of residents ready to shoot other residents. I have not seen a single sign or anything indicating that Dayton is friendly to people of color/culture or LGBTQ+ people. Considering the amount of POC families here I'd think acceptance and human decency would be more common. Please. Fix the sidewalks, and fix Dayton's systemic racism and homophobia.	10/7/2020 7:25 PM

City of Dayton Survey 2020

86	If something is running well, it doesn't need to be improved. But it is still very important. The responses on question 6 might lead the city to spend needless money because of the way it was worded.	10/6/2020 2:04 PM
87	The library and the folks at city hall are our favorite!!	10/6/2020 11:01 AM
88	We're new here, but it does seem an important recreational piece is missing, that of walking or hiking possibilities and/or green spaces other than the town center.	10/5/2020 4:02 PM
89	There are lots of things that could be improved, but I tried to be reasonable and consider how much a small city can afford to do. Sidewalks, for example. More would be nice, but there's no way the city can afford to add many. What we have is sufficient. I didn't see an option to take this survey in Spanish, you're leaving out too much of the community without those voices. Sorry if I missed it.	10/5/2020 3:34 PM
90	Utilities are too expensive. Lower cost of living and utilities will help.	10/5/2020 11:19 AM
91	I was wondering if for the sake of our elderly, disabled, children and pet walkers, if we could put a kindly reminder stating that within the city limits of Dayton Oregon the speed limit is 25 miles per hour. Thank you for considering this.	10/3/2020 8:53 PM
92	Has anyone ever considered putting in speed bumps on eighth Street? Since high school has not been in session at the school, people have been driving down eighth Street at about 35 to 45 miles an hour. It is still a school zone and we don't have any law enforcement here to get the point across. I see blind people walking and little children on bikes in my area. Some thing needs to be done about speed control before something awful happens.	10/3/2020 8:42 PM
93	I would love the water to taste better and not have the cost of PGE. I would rather have yard debris container than glass. I would like attention to the foot bridge.	10/3/2020 6:59 PM
94	Please fix up downtown!!!!	10/3/2020 3:11 PM
95	Are there plans for the bridge over the river? It would be nice to have an update soon.	10/3/2020 3:03 PM
96	Internet - ziply, I use - need to be fewer times when it's 'out' or 'slow'. Paths and trails - wasn't sure if you meant surrounding area or in City proper - regardless need more. But really, really need that foot bridge operational again. Some items I don't interact with, thus, no answer. It seemed there was no n/a option. LOVE the park services, especially now the picking up leaves.... While sidewalks could be improved, I would hate to do up urban-esque curbs and streetscape vs our rural small town feeling, so I didn't check needs improvement because I think you'd be bamboozled into thinking curbs, more cement and asphalt all over town. I use the Library all the time online. I love that we are part of CCRLS it gives us a wide array of access. More cultural/music etc - seems like there is opportunity for more that is other than school, church or bar. Of course, after covid times. There was a question about participating in a club - are there clubs in town? Police services that we contract for seem to be adequate; good to see them around. Not sure we have law/order issues that would require a greater presence, other than petty theft mentioned on the community FB page; or the party-ers at the boat landing; etc. Overall appearance - we have challenges; given the times; and the vacancies downtown; and rural nature of community. Do what you can to advocate for keeping the PO here in town. That hasn't come up as an issue, yet, but given the direction the USPS is headed, it might some day. Just mentioning it in case it does.	10/3/2020 1:16 PM
97	Cost of Water is too much. Lower min. Especially for Seniors. Address Climate Change in Community and County. Add Education about what each person could easily do. Have more organized City Pride Clean up days	10/3/2020 9:04 AM
98	would like to see a senior center.	10/3/2020 8:36 AM
99	Fix the sidewalks! I know it's a private homeowner issue, but let's make it a community project. Create a city improvement grant where homeowners can get a rebate for fixing their unsafe/inadequate sidewalks. Market the project and increase participation by creating a dedicated Twitter account that posts weekly photos of the worst faults in Dayton sidewalks, submitted by users, moderated by the city's new marketing intern (also funded by the grant). So now you've created a tech job for a Dayton high schooler. Keep them anonymous by only using closeups of otherwise unidentifiable scenes of JUST THE SIDEWALK. I mean. That's ONE idea. I'm sure someone can refine that or create something even more community-supported. We are all collaborating here, make sidewalk improvements attainable and something people WANT to do for the good of the community.	10/2/2020 7:58 PM

City of Dayton Survey 2020

100	My only concern is the number of empty, unused buildings in the downtown area gives a bad image for visitors.	10/2/2020 5:53 PM
101	Please continue a side walk up to Country View Manor	10/2/2020 3:40 PM
102	Speed control along streets is an issue.	10/2/2020 3:23 PM
103	We love Dayton!	10/1/2020 12:19 PM

Report Criteria:
 Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Check Amount
11/20	11/06/2020	26338	1759	D.M.V. Landscape Maintenance	11.4.2020	2	100.100.799.10	.00	465.00
11/20	11/06/2020	26339	1176	Lone Star BBQ	11.03.2020	2	100.100.799.10	.00	645.00
11/20	11/06/2020	26340	1746	Mamma Italia Ristorante	11.02.20	2	100.100.799.10	.00	937.50
11/20	11/06/2020	26341	1748	The ByPass Bar & Grill LLC	11.04.2020	2	100.100.799.10	.00	4,132.50
11/20	11/06/2020	26342	1322	Willamette Wine Country RV Park	11.04.2020	2	100.100.799.10	.00	937.50
11/20	11/12/2020	26343	1654	Cher Laree Bailey	FINAL CHEC	1	200.000.200.00	.00	1,307.04
11/20	11/13/2020	26344	983	Kelly Haverkate	11112020	2	100.100.799.10	.00	975.00
11/20	11/13/2020	26345	1760	KT Machining and Plasma Arts	Multiple	2	100.100.799.10	.00	210.00
11/20	11/13/2020	26346	1176	Lone Star BBQ	11.11.2020	2	100.100.799.10	.00	1,597.50
11/20	11/13/2020	26347	1746	Mamma Italia Ristorante	11.10.2020	2	100.100.799.10	.00	412.50
11/20	11/13/2020	26348	1751	Riley's Primped Out Pups, LLC	11.07.2020	2	100.100.799.10	.00	90.00
11/20	11/13/2020	26349	1745	The Joel Palmer House Restaura	11.5.2020	2	100.100.799.10	.00	442.50
11/20	11/15/2020	26350	238	A&E Security & Electronic	Multiple	11	100.100.707.30	.00	684.45
11/20	11/15/2020	26351	261	AUCA Western First Aid & Safety	Multiple	1	100.100.799.10	.00	1,890.36
11/20	11/15/2020	26352	125	Canon Solutions America	22146089	10	400.400.601.00	.00	810.57
11/20	11/15/2020	26353	255	Cascade Columbia	Multiple	2	400.400.616.00	.00	1,943.00
11/20	11/15/2020	26354	166	Cascade Form Systems	Multiple	2	400.400.601.00	.00	643.06
11/20	11/15/2020	26355	105	City of Dayton	Multiple	1	300.301.707.00	.00	782.42
11/20	11/15/2020	26356	362	City of Newberg	OCTOBER 2	4	100.106.716.00	.00	676.91
11/20	11/15/2020	26357	423	Comcast Cable	8778105130	1	300.301.602.00	.00	104.85
11/20	11/15/2020	26358	111	DCBS Fiscal Services	OCTOBER 2	1	100.106.700.35	.00	106.67
11/20	11/15/2020	26359	231	DOWL	Multiple	1	700.700.910.41	.00	412.50
11/20	11/15/2020	26360	789	Edge Analytical	Multiple	1	300.300.751.00	.00	262.40
11/20	11/15/2020	26361	513	Elizabeth Wytoski	NOVEMBER	1	500.500.752.00	.00	50.00
11/20	11/15/2020	26362	543	Ferrellgas	Multiple	1	100.104.600.10	.00	549.24
11/20	11/15/2020	26363	1630	Gerry Butler	11.02.20	1	100.104.715.00	.00	370.00
11/20	11/15/2020	26364	178	Hach Company	12171777	2	300.300.616.00	.00	135.69
11/20	11/15/2020	26365	134	Iron Mountain Records Mgmt	DBGJ837	10	400.400.601.00	.00	150.88
11/20	11/15/2020	26366	1755	Juanitas Cafe Y Neveria	HALLOWEE	1	500.500.752.60	.00	110.00
11/20	11/15/2020	26367	107	League of Oregon Cities	8723	6	400.400.601.00	.00	20.00
11/20	11/15/2020	26368	989	Leo's Excavating & Trucking, Inc	1268	1	400.400.614.40	.00	5,292.50
11/20	11/15/2020	26369	108	Les Schwab	2020129708	6	400.400.614.00	.00	1,157.88
11/20	11/15/2020	26370	139	Lowe's	Multiple	5	400.400.904.00	.00	761.54
11/20	11/15/2020	26371	121	McMinnville Water & Light	67508 1120	1	300.300.600.00	.00	335.17
11/20	11/15/2020	26372	110	Northwest Logging Supply	291978	6	400.400.617.00	.00	29.00
11/20	11/15/2020	26373	871	Office Depot, Inc	Multiple	10	400.400.601.00	.00	145.93
11/20	11/15/2020	26374	758	OHA - Cashier	Multiple	1	300.300.706.00	.00	405.00
11/20	11/15/2020	26375	173	One Call Concepts, Inc.	0100357	2	400.400.799.00	.00	14.70
11/20	11/15/2020	26376	163	Oregon Dept of Revenue	OCTOBER 2	1	101.101.700.35	.00	45.00
11/20	11/15/2020	26377	103	PGE	Multiple	1	300.301.600.00	.00	5,976.58
11/20	11/15/2020	26378	621	Portland Engineering, Inc	09886	3	400.400.705.10	.00	90.00
11/20	11/15/2020	26379	240	Print NW	Multiple	1	100.100.799.10	.00	457.00
11/20	11/15/2020	26380	1762	PSI Water Technologies	B0001075	1	600.600.920.30	.00	22,160.00
11/20	11/15/2020	26381	1463	Quadient Leasing USA, Inc	N8559938	10	400.400.601.10	.00	413.97
11/20	11/15/2020	26382	106	Recology Western Oregon	Multiple	1	100.103.619.00	.00	382.54
11/20	11/15/2020	26383	224	Ridgeway Supply	Multiple	6	400.400.617.00	.00	62.21
11/20	11/15/2020	26384	119	Sprint	414585229-2	10	400.400.602.00	.00	507.29
11/20	11/15/2020	26385	875	Step Forward Activities	125115	1	100.103.619.00	.00	479.39
11/20	11/15/2020	26386	171	Terminix Processing Center	Multiple	10	100.104.707.00	.00	160.00
11/20	11/15/2020	26387	1763	Terrence D. Mahr	20-001	1	101.101.705.40	.00	250.00
11/20	11/15/2020	26388	1761	The Pirates Den	HALLOWEE	1	500.500.752.60	.00	105.00
11/20	11/15/2020	26389	1006	US Bank	Multiple	21	100.100.799.10	.00	4,423.24
11/20	11/15/2020	26390	154	Westech Engineering, Inc	Multiple	1	770.770.910.60	.00	6,981.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Check Amount
11/20	11/15/2020	26391	112	Wilco	Multiple	1	300.300.616.00	.00	1,106.83
11/20	11/15/2020	26392	114	Yamhill County Sheriff	NOVEMBER	1	101.101.705.10	.00	13,438.26
11/20	11/15/2020	26393	115	Yamhill County Sheriff	20-010	1	101.101.700.35	.00	16.00
11/20	11/15/2020	26394	117	YCOM	FY21-06-DA	1	101.101.770.00	.00	2,777.42
11/20	11/15/2020	26395	614	Ziplyfiber	Multiple	1	300.300.602.00	.00	304.27
11/20	11/19/2020	26396	1755	Juanitas Cafe Y Neveria	11.16.2020	2	100.100.799.10	.00	3,750.00
11/20	11/19/2020	26397	1176	Lone Star BBQ	11.18.20	2	100.100.799.10	.00	1,545.00
11/20	11/19/2020	26398	1746	Mamma Italia Ristorante	11.16.20	2	100.100.799.10	.00	645.00
11/20	11/19/2020	26399	1751	Riley's Primped Out Pups, LLC	11.12.20	2	100.100.799.10	.00	120.00
11/20	11/19/2020	26400	1745	The Joel Palmer House Restaura	11.16.2020	2	100.100.799.10	.00	225.00
11/20	11/19/2020	26401	1322	Willamette Wine Country RV Park	11.18.20	2	100.100.799.10	.00	900.00
11/20	11/19/2020	26402	1747	Zu Kaza	10.18.20	2	100.100.799.10	.00	757.50
11/20	11/30/2020	26403	190	AFLAC	430731	1	100.000.220.00	.00	470.59
11/20	11/30/2020	26404	329	Alexonet Inc	1564	11	105.105.705.30	.00	556.75
11/20	11/30/2020	26405	130	American Water Works Assoc	7001849744	1	300.300.706.00	.00	242.00
11/20	11/30/2020	26406	255	Cascade Columbia	793141	3	300.301.616.00	.00	2,887.16
11/20	11/30/2020	26407	189	CIS Trust	DECEMBER	22	400.400.594.00	.00	11,025.03
11/20	11/30/2020	26408	860	City Sweepers, LLC	27339	1	200.200.614.40	.00	693.02
11/20	11/30/2020	26409	519	Comcast Cable - phone	877810513 1	10	400.400.602.00	.00	308.58
11/20	11/30/2020	26410	414	Corporation Division	185384 -96 2	1	300.301.706.00	.00	50.00
11/20	11/30/2020	26411	789	Edge Analytical	Multiple	1	300.300.751.00	.00	182.80
11/20	11/30/2020	26412	139	Lowe's	Multiple	1	400.400.614.40	.00	74.44
11/20	11/30/2020	26413	1766	Marcel & Valerie Dan	DEPOSIT RE	2	400.400.750.00	.00	72.65
11/20	11/30/2020	26414	1572	McMinnville Commercial Cleaners	Multiple	10	400.400.707.00	.00	1,000.00
11/20	11/30/2020	26415	121	McMinnville Water & Light	67508 DEC 2	1	300.300.600.00	.00	328.80
11/20	11/30/2020	26416	124	Mid-Willamette Valley COG	2021197	1	100.105.705.20	.00	1,372.50
11/20	11/30/2020	26417	871	Office Depot, Inc	Multiple	10	400.400.601.00	.00	182.41
11/20	11/30/2020	26418	173	One Call Concepts, Inc.	0110356	2	400.400.799.00	.00	10.29
11/20	11/30/2020	26419	256	Oregon Dept of Revenue	113020 PR	1	200.000.200.00	.00	2,780.88
11/20	11/30/2020	26420	1509	Pamplin Media Group	STATEMENT	6	400.400.705.00	.00	310.00
11/20	11/30/2020	26421	103	PGE	8721021000	1	300.300.600.00	.00	97.66
11/20	11/30/2020	26422	119	Sprint	414585229-2	10	400.400.602.00	.00	913.95
11/20	11/30/2020	26423	417	Stevens Water Monitoring	239761	1	400.400.614.40	.00	405.00
11/20	11/30/2020	26424	937	United Site Services	Multiple	1	100.103.619.00	.00	856.39
11/20	11/30/2020	26425	1577	Webster Heating	31414	1	100.100.799.10	.00	5,700.00
11/20	11/30/2020	26426	112	Wilco	162192	7	400.400.614.10	.00	547.30
Grand Totals:								.00	129,143.46



2021 City Day at the Capitol

Thursday, January 28, 2021

LOC invites you to join mayors, city councilors, and city staff members for our “City Day at the Capitol.” This event is your chance to stand with other city officials from around Oregon in support of legislative actions that will return greater local authority over local decisions. It is also the time to let legislators know how actions they take could impact our communities and the difficult decisions we make. By coming together, our collective voices will make a difference to advance our legislative agenda.

During City Day, the legislative session will be in full swing. Many issues critical to cities will be under consideration, including the LOC’s seven legislative priorities—mental health investment, COVID-19 economic recovery investments, comprehensive infrastructure package, property tax reform, housing services investment, water utility and rate assistance, and disaster relief and recovery. Attendees will be briefed by League staff on these and other issues. Attendees will also hear from the legislative leadership about their objectives for the session.

Questions? Contact Jenna Jones, Legislative Analyst at jjones@orcities.org

To view the step-by-step registration process, see [How to Register for LOC Training and Events](https://www.orcities.org/education/training/loc-training-calendar/details/city-day-at-the-capitol).
<https://www.orcities.org/education/training/loc-training-calendar/details/city-day-at-the-capitol>

PRELIMINARY AGENDA

1:00 – 4:30 p.m. - GENERAL SESSION

Invited Speakers:

Governor Kate Brown
Senate President Peter Courtney
Senate Republican Leader
Speaker of the House
House Republican Leader

1. Welcome from LOC Board President and OMA President
2. Messages from LOC Executive and Legislative Directors
3. Legislative Session Overview
4. Issue Briefings
5. Legislative Orientation
6. Grassroots Advocacy Training

4:30 – 5:00 p.m. - BREAK

5:00 – 6:00 p.m. - RECEPTION

- Legislative Reception

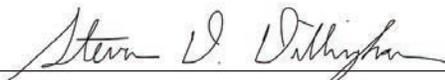


United States®
Census
2020

*Thank
you*

THE U.S. CENSUS BUREAU HEREBY RECOGNIZES

as an invaluable member of the 2020 Census Community Partnership and Engagement Program. We appreciate the efforts you made in making the Partnership Program a success and helping achieve a successful 2020 Census.



Dr. Steven D. Dillingham, Director
U.S. Census Bureau



TO: MAYOR WYTOSKI AND CITY COUNCIL MEMBERS

**THROUGH: ROCHELLE ROADEN
CITY MANAGER**

**FROM: STEPHEN SAGMILLER
PUBLIC WORKS DIRECTOR**

SUBJECT: PUBLIC WORKS ACTIVITIES REPORT DECEMBER 2020

Water:

Regulatory Samples bi weekly
Meter replacement (various)
Meter installation (various)
Water leak repair
Locates
Daily rounds
Work orders
Meter reading
Turn ons / turn offs
Water Report to Lafayette
Water report to State
Emergency shut offs (various)
Receive chemicals at Treatment Plant
Check chlorine feed daily
Prep for chlorine generator install
Begin valve exercising

Wastewater:

Annual discharge
Regulatory Samples bi weekly
Daily Rounds
Check operation of lift stations daily
Locates
DMR to DEQ

Parks:

Dump garbage all parks
Leaf removal

Facilities:

Fire extinguisher checks

Storm water:

Locates

Streets:

Street sweeping
Dump garbage on Ferry

Misc:

TO: MAYOR WYTOSKI AND CITY COUNCIL MEMBERS

THROUGH: ROCHELLE ROADEN, CITY MANAGER

FROM: CYNDI PARK, LIBRARY DIRECTOR

SUBJECT: LIBRARY ACTIVITIES REPORT DECEMBER 2020

The Tree of Giving was a success, even with moving tag selection totally online and making drop-off contact free. We ran out of tags online and got a bunch of donations that were meant for any child in need. The community surely made many children happy on Christmas morning!

Once Yamhill County is no longer classified as “Extreme” risk for COVID, I’ll start putting grab and go craft kits out for people to pick up from the red bin again. Depending on when we’re able to start things back up, chances are we’ll be offering a simple winter gnome garland craft. I also have plans for a painting craft for adults - featuring a Bob Ross watercolor - and for kids a palette of watercolor paints and a variety of ready to paint pictures.

There were some glitches as expected at first with our transition to contact-free holds pickup, but patrons have adapted and seem happy that they are still able to access materials from us and the rest of CCRLS while the pandemic continues. We’re increasing the number of people that are using the service every week and only a few people forget to pick their things up, so it’s a success.

The children’s non-fiction section is getting updated. Out-of-date, unused, or problematic books have been removed from the collection, and new books have started to arrive. The new books include Who/What was..., graphic novels, standard texts, You Choose and other formats that appeal to the kids now. Most of the books are paperbacks, which the kids have told me they prefer and are available at a much better price point than library bound items. Refreshing or replacing these items as they wear out or become out-of-date will be much more affordable when needed.

Happy New Year!



**Yamhill County Sheriff's Office
Crime Summary for DAYTON
From 11/1/2020 to 11/30/2020**

City	UCR Description	11/2/2019 to 12/1/2019	11/1/2020 to 11/30/2020	Percentage Change	YTD	Prior Year
DAYTON						
Part 1						
	Aggravated Assault	0	0		3	5
	Arson	0	0		1	2
	Burglary-Business	0	0		4	1
	Burglary-Non-Residence	1	1		3	5
	Burglary-Residence	0	0		2	4
	Larceny	6	2	-66.67 %	37	50
	Motor Vehicle Theft-Auto	3	0		5	13
	Rape	0	0		1	1
	Robbery	0	0		1	1
	Part 1 Total	10	3	-70.00 %	57	82
Part 2						
	All Other	1	0		12	13
	Disorderly Conduct	0	0		5	4
	Drug Laws	1	0		10	13
	DUII	0	1		12	8
	Family Offenses	0	0			1
	Forgery	1	0		3	3
	Fraud	0	0		3	3
	Liquor Laws	0	0		1	
	Runaway	2	1	-50.00 %	4	4
	Sex Offenses	1	0		1	5
	Simple Assault	4	0		19	30
	Stolen Property	2	0		5	4
	Trespass/Prowler	4	1	-75.00 %	15	22
	Vandalism	1	0		17	21
	Weapons	3	0		4	8
	Part 2 Total	20	3	-85.00 %	111	139
	Total For DAYTON	47	20	-57.45 %	343	407

Report run date: 12/3/2020



**Yamhill County Sheriff's Office
Crime Summary for DAYTON
From 11/1/2020 to 11/30/2020**

City	UCR Description	11/2/2019 to 12/1/2019	11/1/2020 to 11/30/2020	Percentage Change	YTD	Prior Year
DAYTON						
Part 3						
	All Other	9	8	-11.11 %	52	56
	Non-Reportable Offenses	8	6	-25.00 %	123	130
	Part 3 Total	17	14	-17.65 %	175	186
	Total For DAYTON	47	20	-57.45 %	343	407