

RESOLUTION NO. 2025/26-13
City of Dayton, Oregon

A Resolution Authorizing an Interfund Budget and Line-Item Transfer between the General Fund and the ARPA Fund, and Dissolution of the ARPA Fund.

WHEREAS, the ARPA Fund was established to receive funds from the American Rescue Plan Act. These funds were received, and spent according to their intended purposes, leaving a negative balance in the ARPA fund of \$42.03; and

WHEREAS, in accordance with ORS 294.463, an interfund budget transfer is necessary to close the ARPA Fund and an interfund transfer is necessary between the General Fund and the ARPA Fund; and

WHEREAS, good accounting practices dictate the AARP Fund be closed.

The City of Dayton resolves as follows:

Section 1. Line-Item Budget Transfer

The City Council hereby authorizes the line-item Budget Transfer within the General Fund, as shown below:

Expenditures	FY 25/26 Budget	\$ Change	FY 25/26 Amended
General Fund			
100-100-820-000-Transfer to AARP Fund	0	42.03	42.03
100-100-904-400-CH Annex/Comm Center Improv	500	-42.03	457.97

Section 2. Interfund Transfer

The City Council hereby approves the interfund transfer items between the General Fund and the AARP Fund.

Fund/Account	Transfer Out	Transfer In
General Fund		
100-100-820-000-Transfer to AARP Fund	42.03	
ARPA Fund		
106-000-459-100-Transfer from General Fund		42.03

Section 3. Dissolution of Fund

The City Council hereby authorizes the dissolution of the AARP Fund.

ADOPTED this 1st day of December 2025

In Favor: Frank, Hildebrandt, Hover, Mackin, Pederson, Teichroew, Wilkins

Opposed:

Absent:

Abstained:

Annette Frank, Mayor

Date Signed

ATTESTED BY:

Rocio Vargas, City Recorder

Date of Enactment