

**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:**

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**Annette Frank, Mayor**

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**Date Signed**

ATTESTED BY:

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**Rocio Vargas, City Recorder**

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**Date of Enactment**