RESOLUTION NO. 2025/26-27
City of Dayton, Oregon

A Resolution Adopting a Supplemental Budget for fiscal year 2025-2026 and Approving Line-Item Transfers of Appropriations and Contingencies.

WHEREAS, the City of Dayton is adopting this resolution in accordance with ORS 294.471 due to several financial developments and operational needs that have arisen since the adoption of the fiscal year 2025-2026 budget. These conditions were not known at the time the budget was adopted and now require supplemental appropriation authority; and

WHEREAS, in addition to increased expenditures, certain funds require adjustments through transfers of appropriation authority to align budgeted resources with actual operational needs, in accordance with ORS 294.463. Some of these adjustments involve transfers from contingency to specific expenditure categories to cover unforeseen costs, as permitted by ORS 294.463(2); and

WHEREAS, this resolution formally adopts the supplemental budget and authorizes the required transfers in accordance with the Local Budget Law; now therefore

The City of Dayton resolves as follows:

Section 1. Supplemental Appropriations
The City Council hereby adopts the supplemental budget for fiscal year 2025-2026 as summarized in Schedule A, which reflects revised appropriation totals by fund and category. The underlying line-item detail and explanations for these changes are provided in Schedule B. The supplemental appropriations shown in both schedules are hereby authorized and appropriated.

Section 2. Transfers of Appropriations
The City Council hereby approves the transfers of appropriation authority within funds, including transfers from contingency and between line items, as detailed in Schedule B. These transfers do not change the total appropriations by fund but are necessary to realign resources for operational purposes. The fund-level summary of these adjustments is reflected in Schedule A. These actions are authorized pursuant to ORS 294.463.

ADOPTED this 15th day of June 2026

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

Opposed:

Absent: Frank, Hover

Abstained:

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Drew Hildebrandt, Council President **Date Signed**

ATTESTED BY:

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Rocio Vargas, City Recorder **Date of Enactment**

Attachments:

Schedule A

Schedule B

SCHEDULE A

Note: The "FY 25/26 Budget" column reflects any amendments this fiscal year prior to adoption of this resolution.

Resources and other financing sources – by fund

Fund	FY 25/26 Budget	$ Change	FY 25/26 Amended
ARPA Fund	0	0	0
Building Reserve	866,529	917	867,446
Debt Service	766,529	-25,034	741,495
Equipment Replacement	44,817	-16,700	28,117
General	764,287	130,474	894,761
Local Option Levy	378,006	93,720	471,726
Parks Reserve	35,661	13,379	49,040
Sewer	1,086,484	62,042	1,148,526
Sewer Reserve	1,232,863	0	1,232,863
State Revenue Sharing	27,206	5,000	32,206
Stormwater	25,380	45,570	70,950
Street Fund	396,427	55,496	451,923
Street Reserve	179,959	0	179,959
Transient Lodging Tax	296,907	0	296,907
Water	1,749,639	140,000	1,889,639
Water Capital	1,734,538	0	1,734,538
Grand Total	**9,585,232**	**504,864**	**10,090,096**

Expenditures and other financing uses – by fund, cost center/department, and category

Fund	FY 25/26 Budget	$ Change	FY 25/26 Amended
ARPA Fund	0	0	0
Building Reserve	866,529	917	867,446
Building Reserve	866,529	917	867,446
Capital	865,626	0	865,626
Contingency	903	0	903
Transfers out	0	0	0
Unappropriated fund balance and reserves	0	917	917
Debt Service	766,529	-25,034	741,495
Debt Service	766,529	-25,034	741,495
Principal and Interest	452,533	-25,034	427,499
Transfers out	0	0	0
Unappropriated fund balance and reserves	313,996	0	313,996
Equipment Replacement	44,817	-16,700	28,117
Equipment Replacement	44,817	-16,700	28,117
Capital	40,640	-12,640	28,000
Contingency	4,177	-4,060	117
Transfers out	0	0	0
Unappropriated fund balance and reserves	0	0	0
General	764,287	130,474	894,761
Administration	211,145	70,214	281,359
Personnel	128,845	4,000	132,845
Materials and Services	65,866	31,214	97,080
Capital	1,434	0	1,434
Contingency	0	0	0
Transfers out	15,000	35,000	50,000

Fund	FY 25/26 Budget	$ Change	FY 25/26 Amended
Unappropriated fund balance and reserves	0	0	0
Building Program	173,987	-24,386	149,601
Personnel	66,366	-4,886	61,480
Materials and Services	106,945	-19,500	87,445
Capital	676	0	676
Principal and Interest	0	0	0
Transfers out	0	0	0
Contingency	59,393	-32,926	26,467
Contingency	59,393	-32,926	26,467
Library	72,532	19,487	92,019
Personnel	45,711	16,887	62,598
Materials and Services	26,321	1,100	27,421
Capital	500	1,500	2,000
Parks	125,720	28,694	154,414
Personnel	68,474	0	68,474
Materials and Services	54,746	27,629	82,375
Capital	2,500	1,065	3,565
Transfers out	0	0	0
Planning and Development	121,510	69,391	190,901
Personnel	39,453	2,100	41,553
Materials and Services	81,381	67,291	148,672
Capital	676	0	676
Unappropriated fund balance and reserves	0	0	0
Unappropriated fund balance and reserves	0	0	0

Fund	FY 25/26 Budget	$ Change	FY 25/26 Amended
Unused - Administration	0	0	0
Personnel	0	0	0
Materials and Services	0	0	0
Capital	0	0	0
Local Option Levy	378,006	93,720	471,726
Law Enforcement Services	378,006	93,720	471,726
Personnel	89,837	0	89,837
Materials and Services	288,169	7,679	295,848
Capital	0	1,041	1,041
Contingency	0	0	0
Transfers out	0	85,000	85,000
Unappropriated fund balance and reserves	0	0	0
Parks Reserve	35,661	13,379	49,040
Parks Department	35,661	13,379	49,040
Materials and Services	35,000	-17,000	18,000
Capital	0	0	0
Contingency	661	0	661
Unappropriated fund balance and reserves	0	30,379	30,379
Sewer	1,086,484	62,042	1,148,526
Sewer Department	1,086,484	62,042	1,148,526
Personnel	356,851	0	356,851
Materials and Services	263,640	0	263,640
Capital	3,600	9,900	13,500
Contingency	18,116	0	18,116
Transfers out	444,277	-14,350	429,927
Unappropriated fund balance and reserves	0	66,492	66,492
Sewer Reserve	1,232,863	0	1,232,863

Fund	FY 25/26 Budget	$ Change	FY 25/26 Amended
State Revenue Sharing	27,206	5,000	32,206
State Revenue Sharing	27,206	5,000	32,206
Materials and Services	27,206	0	27,206
Capital	0	0	0
Transfers out	0	5,000	5,000
Unappropriated fund balance and reserves	0	0	0
Stormwater	25,380	45,570	70,950
Stormwater Department	25,380	45,570	70,950
Capital	0	70,950	70,950
Transfers out	25,034	-25,034	0
Unappropriated fund balance and reserves	346	-346	0
Street Fund	396,427	55,496	451,923
Street Department	396,427	55,496	451,923
Personnel	80,443	0	80,443
Materials and Services	130,828	0	130,828
Capital	7,000	-1,000	6,000
Contingency	168,156	0	168,156
Transfers out	10,000	2,000	12,000
Unappropriated fund balance and reserves	0	54,496	54,496
Street Reserve	179,959	0	179,959
Street Department	179,959	0	179,959
Materials and Services	0	5,000	5,000
Capital	10,000	0	10,000
Contingency	169,959	-5,000	164,959
Unappropriated fund balance and reserves	0	0	0
Transient Lodging Tax	296,907	0	296,907

Fund	FY 25/26 Budget	$ Change	FY 25/26 Amended
Water	1,749,639	140,000	1,889,639
Water Department	1,749,639	140,000	1,889,639
Personnel	483,332	0	483,332
Materials and Services	609,317	0	609,317
Capital	32,000	0	32,000
Contingency	278,792	0	278,792
Transfers out	346,198	125,650	471,848
Unappropriated fund balance and reserves	0	14,350	14,350
Water Capital	1,734,538	0	1,734,538
Grand Total	**9,585,232**	**504,864**	**10,090,096**

SCHEDULE B

Note: The "FY 25/26 Budget" column reflects any amendments this fiscal year prior to adoption of this resolution.

Resources and other financing sources – by fund and account

	FY 25/26 Budget	$ Change	FY 25/26 Amended	Explanation
Building Reserve	366,529	917	367,446	
760-000-400-000-Working Capital	355,629	-1,013	354,616	Actual audited beginning balance.
760-000-404-000-Interest	900	11,930	12,830	Actual interest received YTD.
760-000-459-100-Transfer from Street Fund	10,000	-10,000	0	This transfer is not necessary.
Debt Service	25,034	-25,034	0	
850-000-459-501-Transfer from Stormwater Fund	25,034	-25,034	0	This transfer is not necessary as the first year's loan payment will not be made this fiscal year.
Equipment Replacement	39,700	-16,700	23,000	
750-000-459-100-Transfer from Street Fund	0	12,000	12,000	Reflects increased Street Fund equipment needs, such as replacing street sweeper tires.
750-000-459-200-Transfer from Water Fund	19,850	-14,350	5,500	Reflects decreased Water Fund equipment needs.
750-000-459-300-Transfer from Sewer Fund	19,850	-14,350	5,500	Reflects decreased Sewer Fund equipment needs.
General	123,311	130,474	253,785	
100-000-400-000-Working Capital	15,932	123,270	139,202	Actual audited beginning balance.
100-000-416-100-Planning Fees	107,379	-65,659	41,720	This reflects actual amounts billed and expected by fiscal year-end.
100-000-436-200-Travel Oregon Grant	0	11,750	11,750	Discover Dayton grant received earlier this fiscal year.
100-000-449-000-General Library Grant	0	1,113	1,113	Grant received for book repair equipment.
100-000-495-000-Fireworks Donations Revenue	0	10,000	10,000	New account to record donations for July 4 fireworks.
100-000-499-301-Transfer from Water Fund	0	50,000	50,000	Interfund loan approved earlier this fiscal year by City Council resolution.
Local Option Levy	575	93,720	94,295	
101-000-400-000-Working Capital	575	8,720	9,295	Actual audited beginning balance.
101-000-459-300-Transfer from Water Fund	0	85,000	85,000	Interfund loan approved earlier this fiscal year by City Council resolution.

	FY 25/26 Budget	$ Change	FY 25/26 Amended	Explanation
Parks Reserve	7,921	13,379	21,300	
780-000-400-000-Working Capital	7,921	13,379	21,300	Actual audited beginning balance.
Sewer	24,438	62,042	86,480	
400-000-400-000-Working Capital	24,438	62,042	86,480	Actual audited beginning balance.
State Revenue Sharing	0	5,000	5,000	
500-000-459-300-Transfer from Water Fund	0	5,000	5,000	Interfund loan approved earlier this fiscal year by City Council resolution.
Stormwater	25,380	45,570	70,950	
450-000-441-000-Loan Proceeds	0	70,950	70,950	Loan approved earlier this fiscal year by City Council.
450-000-450-000-Stormwater Charges	25,380	-25,380	0	Stormwater fee was not implemented this fiscal year.
Street Fund	162,096	55,496	217,592	
200-000-400-000-Working Capital	162,096	55,496	217,592	Actual audited beginning balance.
Water	0	140,000	140,000	
300-000-480-102-Transfer from General Fund	0	50,000	50,000	Interfund loan approved earlier this fiscal year by City Council resolution.
300-000-480-250-Transfer from Local Opt Levy	0	85,000	85,000	Interfund loan approved earlier this fiscal year by City Council resolution.
300-000-480-260-Transfer from State Rev Sharing	0	5,000	5,000	Interfund loan approved earlier this fiscal year by City Council resolution.
Grand Total	774,984	504,864	1,279,848	

Requirements and other financing uses – sorted by fund and account

Row Labels	FY 25/26 Budget	$ Change	FY 25/26 Amended	Explanation
Building Reserve	0	917	917	
760-760-999-000-Unappropriated ending fund bal	0	917	917	Based on updated year-end projections.
Debt Service	25,034	-25,034	0	
850-850-786-400-Merchant Block Loan(principal)	25,034	-25,034	0	The first year Stormwater Fund loan payment was not necessary this year.
Equipment Replacement	32,817	-16,700	16,117	
750-750-880-000-Contingency	4,177	-4,060	117	Reduction in budget to reflect decreased need for interfund transfers.
750-750-903-000-Equipment	25,140	-13,140	12,000	Reduction in budget to reflect decreased need for interfund transfers.
750-750-903-400-Leaf Vac	3,500	500	4,000	Increase due to actual needs for leaf vacuum equipment.
General	321,451	130,474	451,925	
100-100-594-000-Health Insurance	18,412	4,000	22,412	Based on updated year-end projections.
100-100-700-000-Legal Services	2,561	17,439	20,000	Based on updated year-end projections.
100-100-707-300-Community Center Maintenance	8,000	17,000	25,000	Based on updated year-end projections.
100-100-752-000-Dayton Harvest Festival	15,000	-15,000	0	Original account where fireworks expenditure were recorded. This has been moved to another account.
100-100-800-000-Tourism-Promotions	0	11,775	11,775	This is the Discover Dayton website project funded by Travel Oregon grants.
100-100-830-300-Transfer to Sewer Utility Fund	15,000	-15,000	0	Budgeted interfund loan that is not necessary.
100-100-830-310-Transfer to Water Fund	0	50,000	50,000	Interfund loan that was approved by City Council resolution earlier this fiscal year.
100-103-604-000-Insurance	6,650	1,442	8,092	Based on updated year-end projections.
100-103-619-000-Park Maintenance	15,000	15,000	30,000	Based on updated year-end projections.
100-103-705-300-Data Processing	2,018	558	2,576	Based on updated year-end projections.
100-103-707-000-City Hall Maintenance	500	629	1,129	Based on updated year-end projections.
100-103-715-000-Fireworks Celebration Show	0	10,000	10,000	New account for July 4 fireworks.
100-103-915-000-Christmas Tree & Bandstand Ltg	500	1,065	1,565	Based on updated year-end projections.
100-104-526-000-City Manager	2,163	6,387	8,550	Based on updated year-end projections.
100-104-536-100-Library Assistant	15,153	4,500	19,653	Based on updated year-end projections.
100-104-594-000-Health Insurance	2,550	6,000	8,550	Based on updated year-end projections.

Row Labels	FY 25/26 Budget	$ Change	FY 25/26 Amended	Explanation
100-104-707-000-Library Maintenance	500	1,100	1,600	Based on updated year-end projections.
100-104-903-000-Equipment	0	1,500	1,500	Grant for library book repair equipment.
100-105-596-000-PERS Retirement	7,136	2,100	9,236	Based on updated year-end projections.
100-105-700-000-Legal Services	1,709	18,291	20,000	Based on updated year-end projections.
100-105-705-000-Professional Services	785	4,000	4,785	Based on updated year-end projections.
100-105-705-100-Engineering Services	19,035	15,000	34,035	Based on updated year-end projections.
100-105-705-200-Planning Services	45,000	30,000	75,000	Based on updated year-end projections.
100-106-537-000-Office Specialist II	19,886	-4,886	15,000	Based on updated year-end projections.
100-106-716-000-Building Inspection Services	14,000	6,000	20,000	Based on updated year-end projections.
100-106-716-300-Type B Permit Inspections	50,000	-25,000	25,000	Based on updated year-end projections.
100-106-799-000-Miscellaneous Expense	500	-500	0	Line-item transfer of savings to offset increases elsewhere.
100-107-880-000-Contingency	59,393	-32,926	26,467	Use of contingency to meet unanticipated increases elsewhere.
Local Option Levy	1,000	93,720	94,720	
101-000-850-100-Transfer to Water Fund	0	85,000	85,000	Interfund loan that was approved by City Council resolution earlier this fiscal year.
101-101-700-000-Legal Services	1,000	7,679	8,679	Based on updated year-end projections.
101-101-903-000-Equipment	0	1,041	1,041	Based on updated year-end projections.
Parks Reserve	35,000	13,379	48,379	
780-780-705-000-Parks Master Plan	35,000	-17,000	18,000	Based on updated year-end projections.
780-780-900-110-Reserve for SDCs	0	30,379	30,379	Reserved balance of Parks Reserve funds (from SDCs).
Sewer	19,950	62,042	81,992	
400-400-840-000-Transfer to Equipment Replace	19,850	-14,350	5,500	Reduction based on actual needs.
400-400-903-000-Equipment	100	9,900	10,000	Based on updated year-end projections.
400-400-999-000-Unappropriated Ending Balance	0	66,492	66,492	Based on updated year-end projections.
State Revenue Sharing	0	5,000	5,000	
500-000-850-100-Transfer to Water Fund	0	5,000	5,000	Interfund loan that was approved by City Council resolution earlier this fiscal year.
Stormwater	25,380	45,570	70,950	

Row Labels	FY 25/26 Budget	$ Change	FY 25/26 Amended	Explanation
450-450-614-600-Storm Lines Repair & Maintenan	0	70,950	70,950	Loan that City Council approved earlier this fiscal year for infrastructure project.
450-450-860-100-Transfer to Debt Service Fund	25,034	-25,034	0	First year's payment on loan is not necessary this fiscal year.
450-450-999-000-Unappropriated Ending Fund Bal	346	-346	0	Based on updated year-end projections.
Street Fund	11,000	55,496	66,496	
200-200-840-000-Transfer to Equipment Replace	0	12,000	12,000	Based on actual equipment needs, particularly street sweeper repairs and new tires.
200-200-870-000-Transfer to Building Reserve	10,000	-10,000	0	Transfer not necessary this fiscal year.
200-200-904-100-City Hall Annex Improvements	500	-500	0	Not needed.
200-200-904-200-Ciity Shops/Yards Improvements	500	-500	0	Not needed.
200-200-999-000-Unappropriated Ending Fund Bal	0	54,496	54,496	Based on updated year-end projections.
Street Reserve	169,959	0	169,959	
770-770-700-000-Transportation System Plan	0	5,000	5,000	Based on updated year-end projections.
770-770-880-000-Contingency	169,959	-5,000	164,959	Reducting in contingency to cover increased TSP costs.
Water	19,850	140,000	159,850	
300-300-840-000-Transfer to Equipment Replacem	19,850	-14,350	5,500	Full transfer not necessary. Reduction to offset increases elsewhere.
300-300-850-100-Transfer to General Fund	0	50,000	50,000	Interfund loan that was approved by City Council resolution earlier this fiscal year.
300-300-850-101-Transfer to Local Opn Lev Fund	0	85,000	85,000	Interfund loan that was approved by City Council resolution earlier this fiscal year.
300-300-850-500-Transfer to St Rev Sharin Fund	0	5,000	5,000	Interfund loan that was approved by City Council resolution earlier this fiscal year.
300-300-999-000-Unappropriated Ending Fund Bal	0	14,350	14,350	Based on updated year-end projections.
Grand Total	661,441	504,864	1,166,305	