

RESOLUTION No. 2025/26-28
City of Dayton, Oregon

**A Resolution Adopting the Budget for the City of Dayton, Oregon for the
Fiscal Year 2026/2027; Making Appropriations; and Imposing and
Categorizing Ad Valorem Taxes.**

The City of Dayton resolves as follows:

Section 1. The budget for fiscal year 2026-2027 is hereby adopted in the amount of \$8,297,277.

Section 2. The amounts for the fiscal year beginning July 1, 2026, as set forth in Schedule A attached to this Resolution, are hereby appropriated.

Section 3. The taxes provided for in the adopted budget at the rate of \$1.7057 per \$1,000 of assessed value for the permanent tax rate and at the rate of \$1.85 per \$1,000 of assessed value for the local option tax are hereby imposed for tax year 2026/2027 upon the assessed value of all taxable property within the City of Dayton. The taxes are hereby categorized as follows:

	General government	Excluded from limitation
Permanent Tax Rate	\$1.7057/\$1,000	\$0
Local Option Tax	\$1.85/\$1,000	\$0

Section 5. This resolution is effective upon adoption.

ADOPTED by the City Council of Dayton, Oregon, on this 15th day of June 2026.

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

Opposed:

Absent: Frank, Hover

Abstained:

[SIGNATURE PAGE TO FOLLOW.]

Drew Hildebrandt, Council President

Date Signed

ATTEST:

Rocio Vargas, City Recorder

Date of Enactment

Attachment:
Schedule A

Schedule A

Adopted Budget for the Fiscal Year Beginning
July 1, 2026 and ending June 30, 2027

General Fund

Administration	175,406
Building Program	128,076
Library	76,452
Parks	106,912
Planning and Development	175,296
Not allocated to a program or organizational unit:	
Contingency	98,893
Total General Fund:	<u>761,035</u>

Local Option Levy Fund

Law Enforcement, Code Enforcement, and Municipal Court Programs	
Personnel	35,351
Materials and Services	291,486
Not allocated to a program or organizational unit:	
Contingency	96,283
Total Local Option Levy Fund:	<u>423,120</u>

Transient Lodging Tax

Tourism Program	
Personnel	8,262
Materials and Services	159,837
Not allocated to a program or organizational unit:	
Transfers out	34,400
Total Transient Lodging Tax Fund:	<u>202,499</u>

Street Fund

Public Works Department - Street Program	
Personnel	39,919
Materials and Services	99,736
Capital	253,492
Not allocated to a program or organizational unit:	
Contineny	60,410

Transfers out	6,000
Total Street Fund:	<u>459,557</u>

Water Fund

Public Works Department - Water Program

Personnel	504,512
Materials and Services	529,020
Capital	40,000
Not allocated to a program or organizational unit:	
Contingency	209,999
Transfers out	570,320
Total Water Fund:	<u>1,853,851</u>

Sewer Fund

Public Works Department - Sewer Program

Personnel	391,593
Materials and services	272,659
Capital	45,000
Not allocated to a program or organizational unit:	
Contingency	274,161
Transfers out	460,498
Total Sewer Fund:	<u>1,443,911</u>

Stormwater Fund

Public Works Department - Stormwater Program

Not allocated to a program or organizational unit:	
Transfers out	23,650
Total Stormwater Fund:	<u>23,650</u>

State Revenue Sharing Fund

Events, Council, and Community Support Programs

Materials and services	12,000
Not allocated to a program or organizational unit:	
Transfers out	11,437
Total State Revenue Sharing Fund:	<u>23,437</u>

Water Capital Fund

Public Works Department - Water Program

Capital	1,277,750
Total Water Capital Fund:	<u>1,277,750</u>
Sewer Reserve Fund	
Public Works Department - Sewer Program	
Capital	40,000
Not allocated to a program or organizational unit:	
Contingency	<u>219,468</u>
Total Sewer Reserve Fund:	<u>259,468</u>
Equipment Replacement Fund	
Public Works Department - Equipment Replacement Program	
Capital	7,200
Not allocated to a program or organizational unit:	
Contingency	<u>247</u>
Total Equipment Replacement Fund:	<u>7,447</u>
Building Reserve Fund	
Public Works Department - Building Reserve Program	
Capital	764,757
Not allocated to a program or organizational unit:	
Contingency	<u>500</u>
Total Building Reserve Fund:	<u>765,257</u>
Street Reserve Fund	
Public Works Department - Street Program	
Capital	10,000
Not allocated to a program or organizational unit:	
Contingency	<u>175,843</u>
Total Street Reserve Fund:	<u>185,843</u>
Parks Reserve Fund	
Public Works Department - Parks Program	
Not allocated to a program or organizational unit:	
Contingency	<u>33,772</u>
Total Parks Reserve Fund:	<u>33,772</u>
Debt Service Fund	

Not allocated to a program or organizational unit:

Principal and interest payments

576,680

Total Debt Service Fund:

576,680

Total appropriations - all funds:

8,297,277

Total reserved or unappropriated amounts:

488,729

Total budget:

8,786,006