



# **CITY OF DAYTON**

## **2024-2025**

# **ADOPTED BUDGET**



This page intentionally left blank



## **BUDGET COMMITTEE**

### **CITY COUNCIL MEMBERS**

Annette Frank, Mayor  
Luke Wildhaber, Council President  
Andrew Hildebrandt  
Kitty Mackin  
Jim Maguire  
Rosalba Sandoval-Perez

### **CITIZEN MEMBERS**

Angie Gonzalez  
Steve Hopper  
Michael Howard  
Larry Pederson  
Christopher Wytoski

### **DAYTON STAFF MEMBERS**

Rochelle Roaden, City Manager, Budget Officer  
Rocio Vargas, City Recorder

This page intentionally left blank





## **Mission Statement**

The City of Dayton will provide inclusive, responsive, efficient, and ethical municipal government services to facilitate the health, safety, and livability of our community.

## **Vision Statement**

Dayton is an authentic, family-friendly small town with deep historic roots and cultural diversity surrounded by rich agriculture. Our City is a vibrant place to live, work, and play. There is a strong sense of community in Dayton where people value creativity, health, and learning.

## **Motto**

Rich in History...Envisioning our Future

This page intentionally left blank

## TABLE OF CONTENTS

<b><u>SUBJECT</u></b>	<b>PAGE #</b>
Budget Message.....	1
City of Dayton	
Strategic Plan Goals.....	7
City Organizational Chart.....	9
Budget Overview (All Sources and Funds).....	10
General Fund .....	12
Administration .....	14
Parks.....	16
Library.....	18
Planning.....	20
Building .....	22
Local Option Tax .....	26
Transient Lodging Tax Fund .....	30
American Rescue Plan Fund.....	34
Street Fund .....	36
Water Utility Fund .....	40
Sewer Utility Fund .....	46
State Revenue Sharing Fund .....	50
Capital Funds .....	52
Water Utility Capital Fund .....	52
Sewer Utility Capital Fund .....	54
Equipment Replacement Reserve Fund .....	56
Building Reserve Fund .....	58
Street Capital Projects Fund .....	60
Parks Capital Projects Fund .....	62
Debt Service Fund .....	64
Appendix .....	67
Salary Allocation Table .....	69
Summary of Transfers.....	71
Newspaper Confirmation Notice - Budget Committee Meetings .....	72

This page intentionally left blank





## **BUDGET MESSAGE FY 2024-2025**

The budget submitted herein is the proposed budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025. The budget has been prepared to satisfy the legal requirements of the Dayton City Charter and the State of Oregon local budget law. This financial plan for the City is balanced and is within all the statutory property tax limitations. The proposed budget is the link between public policy, values, and available resources.

The budget was developed to continue existing traditional services provided by the City of Dayton. We anticipate that the proposed budget will require use of reserves in the General Fund this year to maintain services at current levels. This has been true for the last several budgets, however, the City has benefited from efforts to reduce costs to maintain a healthy amount of working capital. The 2024-2025 budget reflects responsible fiscal policy to maintain the Water Utility Fund and Sewer Utility Fund to meet operational expenses, debt service payment obligations and future anticipated costs for improvements.

The 2024-2025 budget is a modified line-item budget with separate appropriation pages for each function. The budget is presented in a format to describe the department's activities and the revenue sources and provide explanation of the proposed expenditures in a manner that is understandable to the public. The City uses a cash basis of accounting for all revenue and expenditures for the City.

This year's budget includes a 3% cost of living adjustment. However, any actual cost of living adjustment will be decided by the City Council in a public meeting in July. The cost of health insurance benefits is projected to increase by 10% for medical, 7% for dental, 6% for vision and 5% for long term disability. Employees will continue to contribute 10% of the overall cost for insurance in 2024-2025. The City's rate for the Public Employees Retirement System (PERS) increased from 18% to 23% in the upcoming year.

### **Strategic Plan Goals**

The Priority 1 Strategic Plan Goals for 2024-2025 are included in this budget document on page 7. This budget incorporates those goals and reflects the long-term priorities of the Dayton City Council. A full listing of the Dayton City Council strategic goals can be found on the City's website at [www.daytonoregon.gov](http://www.daytonoregon.gov).

### **General Fund Highlights**

The appraised taxable value of all the property within the Dayton City Limits increased from an estimated \$153,407,389 in December of 2023 to \$159,743,377 which is a 3% increase in appraised value. We estimate that the General Fund will receive approximately \$258,000 in property taxes for City operations. Under the rate-based system with Measure 50 property

tax limitations, the City can levy \$1.7057 per \$1,000 on all property which is limited to a three (3) percent increase in the general property tax levy plus an increase for new property value. Dayton has the lowest tax levy in the county.

The beginning fund balance is lower than last year due to increased costs across the board especially as companies start to true up their increases during the pandemic that they did push down to their customers in 22/23 and 23/24. With Measures 5 and 50 holding property tax revenues at 3% and expenses increasing from 5-20%, additional revenue streams are needed. The city staff will continue to research additional funding streams.

The unappropriated ending fund balance in the General Fund is \$44,175. With reduced spending through the fourth quarter of 2023/24, this total should see an increase at the start of FY24-25. The unappropriated ending fund balance plays two main roles for the City's General Fund: first, having a healthy unappropriated ending fund balance ensures that we do not run into a cash flow issue at the beginning of the fiscal year prior to receiving property taxes and other significant revenues; and second, it helps the City ensure that it will continue to have healthy working capital from year to year. The City will continue to strive to find cost-saving opportunities as each year we anticipate a drop in our beginning fund and unappropriated ending fund balance.

Personnel services are distributed in the General Fund and other funds based on the anticipated assignment of duties of employees. As previously noted, PERS is up 5% and health insurance another 10%. The City Accountant is retiring in July of 2024, so personnel services includes a month overlap so the new accountant can receive training and the annual audit can be accomplished before the current city accountant retires. The new accountant's health insurance is an additional increase in FY24-25.

Materials and services appropriations are elevated this year compared to last year. Insurance is up 19%, as well as utilities at 17% for electric. In 2023, the City Council approved a large increase for the City's IT/cybersecurity support contract. Cybersecurity threats are at an all-time high and with the active threats from international bad actors, it is imperative that we respond with heightened security for our water and water treatment systems as well as the administrative network. The City is also moving to online permitting or E-permitting due to a state requirement to allow online processing of building permits and payments by the end of 2024. The annual cost for this software is \$7000 and will allow all our building and regular permits (park permits, Community Center rentals, and special event permits for example) to be done online. This will be a game changer for our residents and developers.

Additionally, several line items have been adjusted up or down according to the changing needs of the City.

### **Local Option Tax Fund/Public Safety**

A 6-year levy for Public Safety services at \$1.85/\$1000 property valuation was approved by voters in the May 17, 2022, election. Dayton residents voted down a levy in November of 2021 which included an increase of \$.45/\$1000 to help cover increased costs over the prior 12 years. The \$1.85 levy has been in place for 13 years now and is not covering the fund expenses mostly comprised of our Public Safety contract with the Yamhill County Sheriff's Office. The beginning fund balance in the Local Option Tax Fund is diminishing year over year as expenses are increasing. A strategic goal of the Dayton City Council is to educate the community regarding the public safety levy prior to the expiration of the current levy.

Citations & Bail revenue is up, and Traffic School fees are down due to activity levels.

Anticipated expenditures for the 2024-2025 budget are slightly higher than the prior year due to Yamhill County Sheriff's Office increase of 3%. The increases are offset slightly by the reduced 911 services through YCOM. The 911 tax went into effect in 2021 and has resulted in increased revenue for YCOM which then means a reduction in dues for the cities of Yamhill County.

The City's new app includes a code enforcement management tool which will allow the Code Enforcement Officer to process code complaints more efficiently and expeditiously. With only .50 FTE code enforcement funded through the Local Option Tax, finding efficiencies has a large impact on the service levels the city can provide.

The levy allows the City to contract for one full-time Deputy again this year, as well as 911 services, Code Enforcement, Court, and other support services.

### **Transient Lodging Tax Fund**

All tax revenue since the City enacted the transient lodging tax in 2016 is in this fund with 70% required to be used for Tourism related expenses. Revenues were recovering in 23/24 from the impacts of the pandemic in 20-22.

Material and services costs are increased in FY24-25 to fund strategic goals and tourism, branding for the City, and the development of a new destination Dayton website.

### **American Rescue Plan Fund**

The American Rescue Plan Act (ARPA) Fund was created last year. In March of 2021, President Biden signed the American Rescue Plan Act of 2021 which provided \$350 billion in new Coronavirus Relief Funds for states, cities, and Tribes. The State of Oregon received an estimated \$4.2 billion in funds with an allocation of approximately \$609,000 for the City of Dayton. The city received the first 50% in August of 2021 and the second half in August of 2022. These funds can be used to respond to negative economic impacts and revenue shortfalls due to the pandemic. Funds can also be used for necessary investments in water, sewer, or broadband infrastructure. ARPA funds must be spent by December 31, 2024.

The FY24-25 budget includes a transfer of the remaining interest balance to the Sewer Capital Fund to be used for the HWY 221 Lift Station Replacement project. The City was awarded a \$511,000 Water and Sewer grant through Yamhill County for 50% of the cost of the Highway 221 Lift Station Replacement. The City is required to match the other 50% and will use the remainder of the ARPA fund allocation to complete this project.

### **Street Fund and Capital Highlights**

The City's Street Fund has been more active over the last couple of fiscal years, and this will continue in the 2024-2025 budget, mainly regarding a Transportation System Plan Update, street patching and capital projects. For this activity to become sustainable and significant, an alternative revenue source for maintenance and improvements to the street system (streets, sidewalks, and storm drains) is needed. The City has been able to find efficiencies and made plans for addressing maintenance and improvement issues, but only on a small scale. In the 2024/25 budget includes a Pavement Management Plan for the Transportation System to access the roads since our last review in 2017. Currently, there is no guaranteed funding mechanism to improve City infrastructure with any kind of regularity, but the plan

outlines the conditions of our current infrastructure and the amount of funding needed to keep up with needed maintenance.

The City was awarded a \$200,000 Transportation System Update through Oregon Department of Transportation. This grant is being managed through ODOT's consultant so the City has budgeted for the labor for our engineer and planner that will be used as the grant match.

The City was awarded a \$250,000 Small City Allotment (SCA) Grant from ODOT and the overlay of 7<sup>th</sup>, 9<sup>th</sup> and part of Church Street was completed in the summer of 2023. The City applied for another SCA grant for 8<sup>th</sup> Street but were not awarded. The City will apply for another grant in the summer of 2024.

The City will continue to evaluate funding options to invest in future street infrastructure improvements.

### **Water Utility Fund and Capital Highlights**

The Water Utility Fund contains programs that are mandated by the EPA and Oregon Health Authority. With recent significant capital investment in the City's infrastructure the Council has set fiscally responsible rates to pay for operating, capital, and debt services. The Water Utility Fund does not anticipate any rate increases for FY 2024-2025. As the infrastructure continues to be upgraded, additional increases will be required to ensure that fees are covering the cost of the system and any additional debt service. A water rate study was completed in 2021. It was determined that changing our rate structure to use 200 cubic feet as our base instead of 400 will be an effective way to provide water services in a more equitable manner.

In August 2015, the City Council made the decision to withdraw from the Yamhill Regional Water Authority. The City has been able to secure additional water resources without the need for regional water. Over the next several years, the City anticipates replacing the main transmission line between the watershed springs and the footbridge, as well as developing newly acquired wells and tying them into the water system. The City has applied for a \$3 million Congressional Direct Spending grant for the main transmission line project in 2024. Also, a grant application has been submitted through Rep. Scharf's office for the Fisher Farms Well Tie-In project and this project funding needs to continue to be pursued.

The waterline upgrade for the bridge project was initially estimated at \$400,000 and covered by the ARPA grant we received from Yamhill County. It is now estimated at \$750-800,000. The Water Utility Fund transfer to the Water Utility Capital Fund is increased this year to help cover the additional cost of this portion of the project that our DEQ loan cannot cover. The beginning fund balance in the Water Utility Capital Fund is strong this year and this project will use some of those funds as well.

The City also needs to upgrade our PLC's at the Water Treatment Plant. Lafayette's water usage since completing their tie-in with McMinnville Water and Light has reduced the amount of water they are using from the joint wellfield so revenue for processing the water from the wellfields is budgeted flat again this year.

### **Sewer Utility Fund and Capital Highlights**



The City has established plans for addressing the City's most pressing wastewater needs. The FY24/25 Budget proposes a \$5.00/mth increase in October to cover increased costs.

This is in addition to the \$13/mth that will be implemented in February of 25/26 to cover the capital project debt for the utility bridge and the Hwy 221 pump station. The Dayton bridge over the Yamhill River which carries our water mainline into the City and our sewer mainline out to the sewer ponds has been closed since 2018 and will be completed early this summer and the bridge will be reopened to pedestrian traffic.

A major challenge for the City's wastewater system is Inflow and Infiltration of water into the system, which causes a capacity problem for the City's sewer lagoon system. The City completed the Ferry Street Trunk Sewer replacement and Main Pump Station project in 2020 which has made an impact on infiltration. The City continues to evaluate options for continued improvement. The City completed an Inflow and Infiltration Study with Keller and Associates in 2024 which was required by DEQ. A result of this study is that the City needs to complete CCTV of our sewer basins on an annual basis which is budgeted for FY24-25. The City has also applied for a \$2 million Congressional Direct Spending grant to replace 1965 sewer pipe from the MPS up to Church Street as well as applied for the Water Resources Development Act for \$10 million in funding to replace 85% of our old sewer system pipes. Congress will vote on this in the fall of 2024.

The City's Wastewater Master Plan is up for renewal in a few years and was budgeted in FY23/24 but due to sewer capital projects, was put on hold and will hopefully be completed in FY25-26.

The City secured funding for the bridge and sewer line upgrade portion through DEQ's Safe Water Revolving Loan Fund. In 2022, the City was awarded a \$1,000,000 grant through Yamhill County's Water and Sewer Grant program which will fund \$600,000 for bridge design fees and \$400,000 for the water line upgrade. The City applied for a \$2,000,000 Congressional Direct Spending grant for the bridge and sewer line upgrade in 2023 to help reduce the amount of debt that will need to be acquired. Unfortunately, we did not receive this funding. The City also applied through our State legislators and the Lottery Fund for a \$3 million grant but unfortunately, we were not awarded this funding. The City worked with DEQ and were able to acquire an interest rate reduction from 1.72% to 1% which includes \$700,000 savings.

Staff will continue to look for grant programs to assist with the cost of large infrastructure projects.

### **Other Highlights**

Having a healthy beginning balance has provided stabilization for the City. The City's budget will still have ability to provide local services. Regardless of the state of the economy, the City must remain prudent and strategic in our budget practices and pursuits. The impact of Measures 5 and 50 on property taxes is continuing to hold tax rate revenue to 3% increase each year when expenses are going up 5-20%.

The enclosed budget maintains City service levels for the 2024-2025 fiscal year and allows the City to prepare for long-term needs as well.

I commend the staff, Mayor, City Council, and Budget Committee for their continued efforts in helping move the City forward, especially as tough decisions must be made. City staff

stand ready to assist the Mayor, City Council, and Budget Committee in finalizing a budget for City operations for another year.

Sincerely,

A handwritten signature in blue ink that reads "Rochelle Roaden". The signature is written in a cursive, flowing style.

Rochelle Roaden, City Manager and Budget Officer



## **FY 2023-2024 Major Accomplishments**

- Completed Utility Bridge Infrastructure Project
- Completed Inflow And Infiltration Report For Department Of Environmental Quality (DEQ)
- Completed Supervisory Control And Data Acquisition (SCADA) Upgrade At Water Treatment Plant
- Completed Overlay Of 7th And 9th Street (Between Ferry And Ash)
- Completed Bathroom Installation And Pedestrian Ramp Patching At Andrew Smith Park
- Developed Request For Proposals (RFP) For Dayton Village Property As Affordable Housing
- Completed Strategic Planning For Future Tourism Such As Branding And Development Of Dayton Tourism Website
- Created And Administered Community Survey To Gauge Citizen Opinion On Future Development And Tourism.
- Updated The Dayton Municipal Code:
  - Clear Vision Code
  - Design Code In The Central Business Overlay Zone
  - Sunset Clause In Land Use Planning Chapter 7
  - Parks Operation Policy
  - Urban Renewal Agency
- Completed Property Line Adjustment For Legion Field And City Hall Properties
- Completed Palmer Creek Lodge Community Events Center Rental Analysis
- Brought Back Cinco De Mayo Annual Event With Parade
- Researched Offering Bilingual Classes At The Palmer Creek Lodge Community Events Center
- Completed And Implemented E-Permitting Software Installation With Online Payment Options

## **PRIORITY 1 STRATEGIC PLAN GOALS FOR 2024-2025**

### **Goal A - Develop and maintain resilient infrastructure to support operations and meet growth.**

- Complete Construction of a Steel Truss Bridge Main Span Replacement with Infrastructure Upgrades
- Complete HWY 221 Lift Station
- Research Transfer of Ownership of Ferry Street from ODOT to the City
- Add aeration to Sewer Ponds 1 and 3
- Ponds 2 and 3 Transfer Pipe Repair/Replacement

- Update Wastewater Master Plan
- Transportation System Plan Update (TSP)
- Complete Road Overlays East of 3rd Street through Small City Allotment Grant
- Complete System Development Charge (SDC) Review
- Complete Building and Permitting Fee Review

**Goal B - Create a livable community that is aesthetically pleasing, affordable, inviting, and with a vibrant and diverse economy.**

- Complete the Sale of Dayton Village Property for Affordable Housing Development
- Complete Urban Renewal District
- Complete Housing Policy Update
- Work with ODOT to Install a Hwy 18 Welcome Sign
- Explore Special Event Permit for private property.
- Update the Dayton Municipal Code:
  - Update Sign Code to include Temporary Signs

**Goal C - Capitalize on Dayton's facilities and resources to provide recreational and cultural opportunities.**

- Develop Strategy for Ownership of the County's Dayton Landing Park and Boat Ramp
- Research Shading Options of Playground Equipment at Courthouse Square Park
- Purchase and Installation of Post Clock in Courthouse Square Park
- Acquire Funding to Complete a Parks and Recreation Master Plan
- Update Park Reservation to Prohibit Sidewalk Blockage
- Remodel Historic Bandstand and Upgrade Utilities

**Goal D - Use Dayton's heritage and historic resources to forward our image as an authentic and charming town.**

- GIS Historical Story Map for Dayton and Brookside Cemetery - "Tales of Dayton's Pioneers" through certified local government grant

**Goal E - Engage in efficient and effective activities to promote community safety and wellness.**

- Establish an Emergency Operations Response Team partnering with the Dayton School District.

**Goal F - Enhance communication to actively engage the community.**

- Update Online Bilingual Communications to Include Audio
- Host Town Hall for Spanish Speaking Community Regarding City Services & Community Partners



## DAYTON RESIDENTS

### DAYTON CITY COUNCIL



**ANNETTE FRANK**

Mayor



**LUKE WILDHABER**

Council President



**ANDREW HILDEBRANDT**

Councilor



**KITTY MACKIN**

Councilor



**JIM MAGUIRE**

Councilor



**ROSALBA SANDOVAL-PEREZ**

Councilor



**SCOTT HOVER**

Councilor



**ROCHELLE ROADEN**

City Manager

**BEERY, ELSNER & HAMMOND**

City Attorney

**WESTECH ENGINEERING, INC.**

City Engineer

**MID-WILLAMETTE VALLEY  
COUNCIL OF GOVERNMENTS**

City Planner

**YAMHILL COUNTY SHERIFF'S OFFICE**

Public Safety

**CITY OF NEWBERG**

Building Inspector



**ROCIO VARGAS**

City Recorder



**DAWN BEVERIDGE**

Accountant



**RICCI HAWORTH**

OS II - Utility Billing / Court



**JASON SHIRLEY**

OS II - Code / Building



**DAVE RUCKLOS**

Tourism/Econ. Dev. Director



**CYNDI PARK**

Library Director



**TREVA GENTRY**

Library Assistant



**DON CUTLER II**

Public Works Supervisor



**REBECCA EASTMAN**

Maintenance Operator I



**JOHN LINDOW**

Maintenance Operator II



**ERICK STEADMAN**

Maintenance Operator I



**JAKE TAIJALA**

Maintenance Operator 1



UPDATED: JUNE, 2024

# CITY OF DAYTON

The City of Dayton is in the heart of the beautiful Willamette Valley. It is situated just off Highway 18 between McMinnville and Newberg and is centrally located 55 miles from the Pacific Ocean, 24 miles from the State Capital and 60 miles from Mt. Hood.

The 2023-2024 tax base of the City of Dayton (that amount within the statutory three percent limitation) is \$159,743,377 which is \$6,335,988 more than in the previous year. The City can levy \$1.7057 Per \$1,000 on all property. Under the Measure 50 property tax limitations, there is a three (3) percent limit on the increase in value to existing individual properties each year unless improvements are made to the property.



Photo Credit John Collins

## Budget Overview

The City of Dayton budget is comprised of several funds including the General Fund (comprised of Administration, Parks, Library, Planning, and Building), Transient Lodging Tax Fund, American Recovery Act Fund, Local Option Tax Fund, Transient Lodging Tax Fund, Street Fund, Water Utility Fund, Sewer Utility Fund, State Revenue Sharing Fund, various Capital Funds, and the Debt Service Fund. The following page identifies the total revenue and expenditures estimates for all funds.

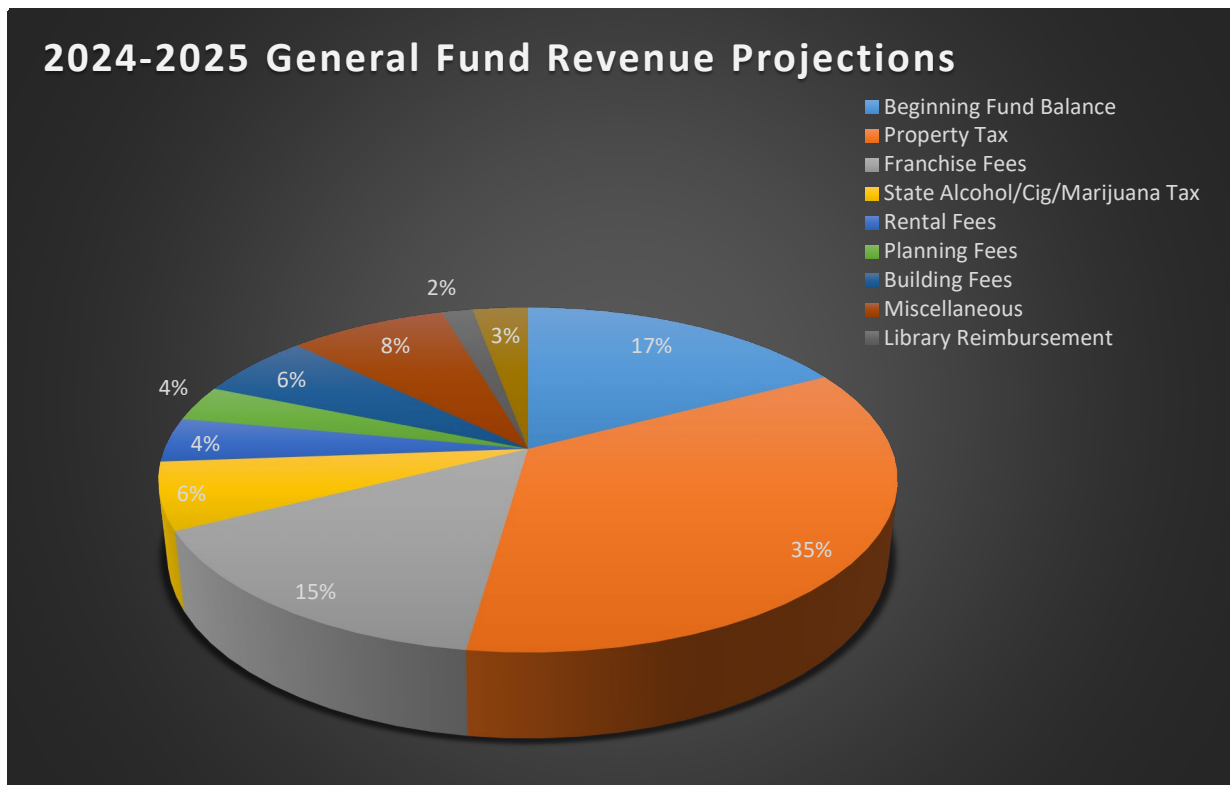
ACTUAL		2023/2024			2024/2025		
2021/2022	2022/2023	Adopted	Projected	Revenues	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
1,091,594	1,058,773	862,663	881,524	General Fund	749,805	749,805	749,805
386,912	383,678	341,818	377,385	Local Option Tax Fund	357,892	357,892	357,892
393,770	463,292	373,973	406,244	Transient Lodging Tax Fund	334,497	334,497	334,497
304,570	490,304	490,255	3,200	American Rescue Plan Fund	3,200	3,200	3,200
435,938	425,404	363,742	397,983	Street Fund	324,275	324,275	324,275
1,767,984	1,869,699	1,632,354	1,884,540	Water Utility Fund	1,508,101	1,508,101	1,508,101
984,526	1,006,863	905,127	839,566	Sewer Utility Fund	836,873	836,873	836,873
81,251	102,381	66,900	75,877	State Revenue Sharing Fund	66,017	66,017	66,017
902,283	1,027,867	1,371,665	1,337,037	Water Utility Capital Projects Fund	574,845	574,845	574,845
1,468,890	1,627,656	7,237,443	5,230,615	Sewer Utility Capital Projects Fund	3,208,690	3,208,690	3,208,690
119,085	87,852	111,443	84,420	Equipment Replacement Reserve Fund	76,409	76,409	76,409
228,991	237,195	240,203	246,802	Building Reserve Fund	477,726	477,726	477,726
364,446	993,781	426,124	521,704	Street Capital Projects Fund	491,665	491,665	491,665
66,915	212,332	245,360	189,834	Parks Capital Projects Fund	110,793	110,793	110,793
570,534	595,987	609,926	626,001	Debt Service Fund	756,419	756,419	756,419
9,167,687	10,583,063	15,278,996	13,102,732		9,877,208	9,877,208	9,877,208

2021/2022	2022/2023	Adopted	Projected	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
725,761	773,993	862,663	751,855	General Fund	749,805	749,805	749,805
302,311	318,261	341,818	322,993	Local Option Tax Fund	357,892	357,892	357,892
2,083	144,841	373,973	406,244	Transient Lodging Tax Fund	334,497	334,497	334,497
120,250	488,990	490,255	-	American Rescue Plan Fund	3,200	3,200	3,200
224,459	239,822	363,742	278,808	Street Fund	324,275	324,275	324,275
991,694	1,174,876	1,632,354	1,466,138	Water Utility Fund	1,508,101	1,508,101	1,508,101
525,248	796,401	905,127	794,342	Sewer Utility Fund	836,873	836,873	836,873
35,429	65,606	66,900	52,660	State Revenue Sharing Fund	66,017	66,017	66,017
145,490	128,748	1,371,665	899,160	Water Utility Capital Projects Fund	574,845	574,845	574,845
470,215	560,898	7,237,443	5,053,254	Sewer Utility Capital Projects Fund	3,208,690	3,208,690	3,208,690
37,588	45,387	111,443	48,011	Equipment Replacement Reserve Fund	76,409	76,409	76,409
22,013	23,275	240,203	94,076	Building Reserve Fund	477,726	477,726	477,726
110,898	882,621	426,124	342,289	Street Capital Projects Fund	491,665	491,665	491,665
-	35,069	245,360	139,441	Parks Capital Projects Fund	110,793	110,793	110,793
243,211	243,211	609,926	243,211	Debt Service Fund	756,419	756,419	756,419
3,956,653	5,921,997	15,278,996	10,892,483		9,877,208	9,877,208	9,877,208

# General Fund

The General Fund receives and distributes money for general operations of the City of Dayton. Revenues include all property taxes, franchise payments, fines, fees and reimbursements. The General Fund also includes Working Capital, which is the amount carried over from the previous fiscal year. It distributes money to support the administration, parks, library, planning, and building functions of the City.

The chart below identifies the projected sources of funds for the General Fund in the Fiscal Year 2024-2025:



## Fund Assumptions:

The General Fund relies on franchise fees, state taxes for alcohol and cigarettes, and property taxes to maintain services. Revenues were down in 19/20 and 20/21 due to the COVID-19 pandemic. State Marijuana taxes were reduced substantially In 2021 due to Measure 110. Building permit and planning fees were up the last two years due to the Dayton School District's remodel, the Sweeney Street subdivision completion and the Twin Towers - 300 Ferry Street Project which correlates to the increased building and planning expenses in 23/24.

In the pages that follow, expenditures of each of the departments are described.



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100.000	General Fund Revenue			
532,487	365,833	263,138	284,780	400.000	Working Capital (Accrual)	129,669	129,669	129,669
7,387	1,754	2,000	4,304	402.000	Levied Taxes (Prior Years)	4,000	4,000	4,000
3,305	17,999	15,000	27,883	404.000	Interest	25,000	25,000	25,000
3,025	2,930	2,500	2,575	410.000	Bus/Amusement/Special Event	2,500	2,500	2,500
18,094	12,696	18,000	11,819	412.000	Franchise-Cable TV	10,000	10,000	10,000
10,948	11,259	10,000	10,121	412.100	Franchise-Solid Waste	10,000	10,000	10,000
74,627	82,887	82,000	89,576	412.200	Franchise-Electric Service	87,500	87,500	87,500
11,166	5,522	7,000	7,322	412.300	Franchise-Telecommunications	7,000	7,000	7,000
29,528	111,815	30,000	21,438	416.000	Building Permits	30,000	30,000	30,000
14,201	46,145	20,000	6,482	416.010	Plan Check Fees	20,000	20,000	20,000
1,250	-	1,500	5,749	416.020	Type A Permit Fees	5,000	5,000	5,000
-	25,713	10,000	11,045	416.030	Type B Permit Fees	10,000	10,000	10,000
7,347	1,803	10,000	4,650	416.100	Planning Fees	5,000	5,000	5,000
212	-	100	-	416.200	Construction Excise Tax	100	100	100
25	25	25	50	416.300	Encroachment Permit Fee	25	25	25
51,053	53,047	50,000	43,259	426.000	State Alcohol Taxes	42,000	42,000	42,000
2,340	1,974	1,750	1,765	428.000	State Cigarette Taxes	1,700	1,700	1,700
2,621	3,472	3,000	3,711	428.100	State Marijuana Taxes	3,500	3,500	3,500
13,369	12,628	11,000	12,528	430.000	CCRLS Use Based Reimbursement	12,000	12,000	12,000
104	33	-	40	430.100	Library Fees/Fines	-	-	-
9,584	13,254	12,000	12,230	432.000	Dayton Rural FD Shared Costs	12,000	12,000	12,000
					Oregon Heritage Grant	2,611	2,611	2,611
1,000	1,000	1,000	1,000	436.000	Library Grant	1,000	1,000	1,000
-	1,860	13,500	3,579	444.000	CLG Grant	10,000	10,000	10,000
-	-	3,000	-	447.000	Dollar General Summer Reading Grant	3,000	3,000	3,000
-	-	5,000	-	449.000	General Library Grant	5,000	5,000	5,000
9,782	716	1,000	5,267	480.000	Miscellaneous Revenue	1,000	1,000	1,000
19,825	27,558	30,000	24,125	480.300	Community Center Rental Fees	30,000	30,000	30,000
438	-	-	-	485.000	Public Contributions	100	100	100
238,950	256,624	250,000	262,229	499.300	Taxes Collected	258,000	258,000	258,000
425	225	150	-	499.500	Newsletter Advertising Sales	150	150	150
-	-	-	-	499.510	Park Reservation Rental Fees	1,200	1,200	1,200
				499.515	Special Event Permit Fees	750	750	750
-	-	-	-	499.520	Vendor Participation Fees	1,000	1,000	1,000
28,500	-	-	-	499.600	Transfer from American Rescue Plan Fund	-	-	-
-	-	10,000	24,000	499.700	Transfer from Transient Lodging Tax Fund	19,000	19,000	19,000
1,091,594	1,058,773	862,663	881,524		Total General Fund Revenue	749,805	749,805	749,805

# Administration

The Administration budget supports all City management, city recording and elections as well as financial management and general operations of the City.

This fund includes a portion of the City Manager's salary. The City Manager is the chief administrative officer of the City. The manager is responsible to the Mayor and City Council for the administration of all city business, assists in the development of city policies and carries out policies established by ordinances and resolutions.

Also included in the Administration budget is a portion of the Accountant's salary for the maintenance of accounting records for the City, payroll and internal audit controls. The department staff is also responsible for receipting all cash, recording revenues, and maintaining bank accounts. A portion of the City Recorder's salary is also included.

There are also proportional shares of salaries included in this budget for other duties carried out by departmental staff attributable to administration, the Mary Gilkey Library and City facilities including the Community Center.

## Dayton Management Team



*Dave Rucklos  
Tourism &  
Economic  
Development  
Director*



*Rocio Vargas,  
City Recorder*



*Don Cutler  
Public Works  
Supervisor*



*Cyndi Park  
Library  
Director*



*Dawn Beveridge,  
Accountant*

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-100	Administration - Expenditures			
					Personnel Services			
71,346	71,940	87,700	87,439		Salaries	98,301	98,301	98,301
38,415	38,972	47,973	43,605		Fringe Benefits	57,503	57,503	57,503
109,761	110,913	135,673	131,044		Total Personnel Services	155,804	155,804	155,804
					Materials and Services			
1,522	1,626	1,750	1,799	600.000	Electricity	2,100	2,100	2,100
5,569	8,505	8,000	9,335	600.001	Electricity - Community Center	8,400	8,400	8,400
2,014	1,282	2,000	2,000	600.100	Propane	1,500	1,500	1,500
2,385	2,639	2,500	2,500	600.101	Propane - Community Center	2,500	2,500	2,500
4,442	6,247	5,000	5,000	601.000	Office Expense	5,000	5,000	5,000
346	410	450	450	601.100	Postage	450	450	450
679	1,002	700	836	602.000	Telephone & Related	850	850	850
1,124	1,356	1,293	1,621	604.000	Insurance	1,945	1,945	1,945
1,265	1,502	1,500	2,136	608.000	Audit	2,350	2,350	2,350
2,537	3,825	4,000	4,185	611.000	Travel & Meeting	4,000	4,000	4,000
555	837	500	500	614.000	Equipment Repair & Maintenance	500	500	500
898	965	1,000	1,000	614.100	Fuel	1,000	1,000	1,000
78	70	500	500	616.100	Safety/Uniforms	500	500	500
33	110	125	125	617.000	Small Tools/Shop Supplies	125	125	125
1,084	1,364	4,000	1,002	700.000	Legal Services	2,000	2,000	2,000
225	232	500	500	700.100	Misc Legal (Non Attorney)	500	500	500
6,661	6,171	6,000	3,341	705.000	Professional Services	5,000	5,000	5,000
1,596	2,146	3,685	3,685	705.300	Data Processing/IT Support & Security	4,000	4,000	4,000
352	333	500	500	706.000	Dues & Certifications	500	500	500
4,145	7,161	7,200	3,170	707.000	City Hall Maintenance	5,000	5,000	5,000
-	4	300	300	707.200	City Hall Annex Maintenance	300	300	300
25,142	27,078	30,000	20,685	707.300	Community Center Maintenance	22,000	22,000	22,000
50	-	100	-	708.100	Tool & Equipment Rental	100	100	100
-	-	100	-	725.000	Election Expense	100	100	100
8,830	14,200	10,000	8,870	750.200	Community Center Rental Refund	8,000	8,000	8,000
2,795	2,217	1,000	235	799.000	Miscellaneous Expense	500	500	500
74,328	91,284	92,703	74,275		Total Materials and Services	79,220	79,220	79,220
					Capital Outlay			
1,029	730	2,000	888	903.000	Equipment	2,000	2,000	2,000
-	-	1,000	-	904.000	City Hall Improvements	500	500	500
13,223	-	5,000	4,639	904.400	City Hall Annex/Community Center	500	500	500
-	-	3,000	-	940.000	Entry Areas for the City	1,000	1,000	1,000
560	1,125	10,000	12,063	950.000	Holiday Lighting/Banners	8,000	8,000	8,000
17,738	-	-	-	955.000	EOC Generator Hookup at High School Gym	-	-	-
32,549	1,854	21,000	17,591		Total Capital Outlay	12,000	12,000	12,000
216,639	204,051	249,376	222,909		Total Administration Expenditures	247,024	247,024	247,024

# Parks

The City's Public Works Department maintains all park facilities, including picnic tables and benches, playgrounds, ball fields, picnic shelter, restroom facilities, and numerous trees, shrubs and flower beds.

The Historic Preservation Committee received a CLG (Certified Local Government) grant in 22/23 to continue with restoration projects for Brookside Cemetery which the City gained ownership of in 2018. They have been awarded another CLG for 23/24 to create a GIS Historical Story Map for Dayton and Brookside Cemetery - "Tales of Dayton's Pioneers".



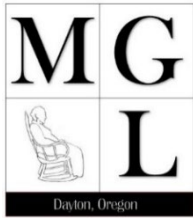
*Photo Credit: John Collins*

Legion Field was owned by both the City and the Dayton School District. In 2022, DSD Board of Directors agreed to transfer their ownership to the City as the City had been maintaining the property. As a result, the Dayton City Council has directed staff to complete a Parks Master Plan which is included in this budget. The City is hoping to fund this with a grant from the State of Oregon Parks Grant program.

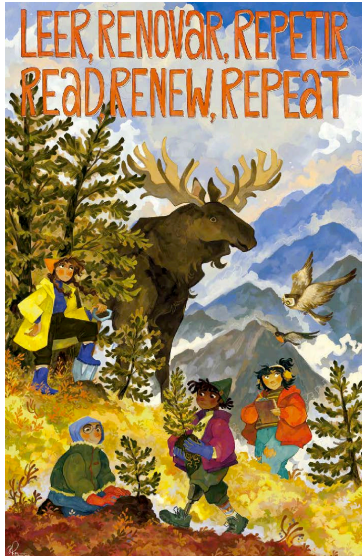
ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-103	Parks Expenditures			
					Personnel Services			
76,173	35,131	57,672	57,672		Salaries	55,461	55,461	55,461
43,303	34,079	31,548	31,548		Fringe Benefits	34,603	34,603	34,603
119,475	69,210	89,220	89,220		Total Personnel Services	90,064	90,064	90,064
					Materials and Services			
1,749	2,270	2,000	2,647	600.000	Electricity	3,000	3,000	3,000
473	384	500	500	600.100	Propane	500	500	500
656	1,088	800	890	601.000	Office Expense	1,000	1,000	1,000
102	349	150	150	601.100	Postage	150	150	150
271	409	500	500	602.000	Telephone & Related	500	500	500
2,205	2,364	3,000	3,000	603.000	Garbage/Sanitation	2,500	2,500	2,500
3,756	4,533	5,000	5,420	604.000	Insurance	6,500	6,500	6,500
471	559	575	795	608.000	Audit	575	575	575
981	1,486	1,500	1,500	611.000	Travel & Meeting	1,500	1,500	1,500
1,664	2,511	2,500	802	614.000	Equipment Repair & Maintenance	2,500	2,500	2,500
3,236	3,477	4,000	4,000	614.100	Fuel	3,000	3,000	3,000
1,432	1,316	1,200	1,895	616.100	Safety/Uniforms	2,000	2,000	2,000
1,092	2,245	2,500	482	617.000	Small Tools/Shop Supplies	1,000	1,000	1,000
23,226	31,648	30,000	30,000	619.000	Park Maintenance	28,000	28,000	28,000
129	0	1,000	-	619.100	Brookside Maintenance	500	500	500
120	1,064	525	525	700.000	Legal Services	525	525	525
99	1,748	200	200	700.100	Misc Legal (Non Attorney)	200	200	200
3,356	2,419	12,150	3,587	705.000	Professional Services	5,000	5,000	5,000
947	1,318	2,000	2,000	705.300	Data Processing/IT Support & Security	2,000	2,000	2,000
143	180	350	350	706.000	Dues & Certifications	350	350	350
1,193	2,149	2,000	917	707.000	City Hall Maintenance	500	500	500
0	4	1,000	-	707.200	City Hall Annex Maintenance	500	500	500
100	0	200	-	708.100	Tool & Equipment Rental	200	200	200
19	153	1,000	169	799.000	Miscellaneous Expense	500	500	500
47,420	63,673	74,650	60,330		Total Materials and Services	63,000	63,000	63,000
					Capital Outlay			
304	888	2,250	2,250	903.000	Equipment	500	500	500
-	-	500	500	904.000	City Hall Improvements	500	500	500
-	-	500	500	904.200	City Yards/ Shop Improvements	500	500	500
7,095	5,770	4,000	4,206	910.000	Park Improvements	500	500	500
-	-	500	294	910.100	Alderman Park Improvements	500	500	500
-	-	500	500	913.000	Signs	500	500	500
11,049	7,088	8,000	2,118	915.000	Christmas Tree & Bandstand Lighting	5,000	5,000	5,000
18,448	13,746	16,250	10,368		Total Capital Outlay	8,000	8,000	8,000
185,343	146,630	180,120	159,917		Total Parks Expenditures	161,064	161,064	161,064



# Library



The Mary Gilkey City Library is located next to Dayton City Hall and serves the community as an information resource. The Library is housed in a space that is approximately 1,300 square feet. Our collection includes approximately 12,000 books and other materials, including many resources for children in both English and Spanish. The library also provides a variety of in-person programs, take-and-make kits, a vibrant Summer Reading Program and an annual Halloween Party.



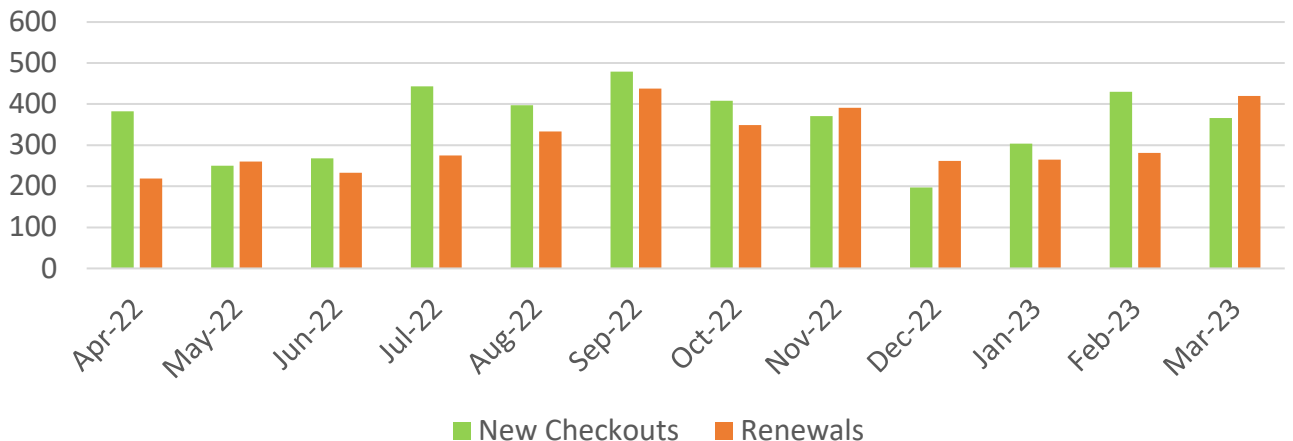
2024 SRP THEME



International  
Candy & Snack  
Tasting

RECENT PROGRAM OFFERINGS

## Monthly Circulation Trends



In both 2023 and 2024 we have seen a decline in media lending (DVDs and audio books), and an increase in the circulation of graphic/illustrated novels. The Mary Gilkey Library is a net lending library, meaning we loan more materials to our patrons, rural patrons, and other CCRLS patrons than our patrons borrow from other CCRLS libraries.

*The City of Dayton holds membership in the Chemeketa Cooperative Regional Library System (CCRLS). Benefits of our membership include computer networking and equipment, centralized software administration and support, cataloging services, and payment for numerous online services such as downloadable audio and eBooks, readers advisory services, language learning software, and access to online databases available through the Oregon State Library.*

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-104	Library Expenditures			
					Personnel Services			
55,060	56,158	73,318	72,707		Salaries	39,167	39,167	39,167
27,566	28,911	40,106	34,235		Fringe Benefits	22,912	22,912	22,912
82,626	85,070	113,424	106,942		Total Personnel Services	62,079	62,079	62,079
					Materials and Services			
375	473	600	600	600.000	Utilities Electricity	600	600	600
1,482	1,054	1,500	1,500	600.100	Utilities Propane	1,500	1,500	1,500
2,727	3,611	4,000	4,000	601.000	Library & Office Expense	4,000	4,000	4,000
294	358	375	375	601.100	Postage	375	375	375
271	409	400	400	602.000	Telephone & Related	400	400	400
988	1,193	1,136	1,426	604.000	Insurance	1,136	1,136	1,136
706	838	850	1,192	608.000	Audit	850	850	850
572	892	2,000	2,000	611.000	Travel & Meeting	2,000	2,000	2,000
16	10	100	130	616.100	Clothing/Safety	100	100	100
48	61	250	250	700.000	Legal Services	250	250	250
74	68	150	150	700.100	Misc. Legal (Non-Atty)	150	150	150
3,314	2,801	4,000	1,358	705.000	Professional Services	3,000	3,000	3,000
949	1,318	3,500	1,945	705.300	Data Processing/IT Support & Security	3,000	3,000	3,000
587	620	1,000	591	706.000	Dues & Certificates	750	750	750
99	337	500	125	706.100	Subscriptions	250	250	250
1,592	2,865	2,500	1,834	707.000	Library Maintenance	2,000	2,000	2,000
18	30	500	10	710.000	CCLRS Expenses	500	500	500
4,996	5,949	6,000	6,000	715.000	Books Audio/Visual	6,000	6,000	6,000
669	1,623	2,000	2,000	730.000	Summer Reading Program	2,000	2,000	2,000
472	912	1,000	1,000	730.100	Ready to Read Program	1,000	1,000	1,000
336	827	1,000	1,000	730.200	Programming	1,000	1,000	1,000
-	-	-	-	730.300	Covid Grant Program	-	-	-
-	-	3,000	-	730.400	Dollar General Summer Reading Grant	3,000	3,000	3,000
-	-	-	-	730.500	ALA Grant (Libraries Transforming Communities)	-	-	-
-	-	5,000	-	730.600	General Library Grant	5,000	5,000	5,000
43	892	1,000	1,000	799.000	Miscellaneous Expense	1,000	1,000	1,000
20,629	27,138	42,361	28,885		Total Materials and Services	39,861	39,861	39,861
					Capital Outlay			
1,127	552	1,500	1,500	903.000	Equipment	1,500	1,500	1,500
104	113	1,000	1,000	906.000	Library Improvements	1,000	1,000	1,000
1,232	665	2,500	2,500		Total Capital Outlay	2,500	2,500	2,500
104,487	112,874	158,285	138,327		Total Library Expenditures	104,440	104,440	104,440



# Planning

The Planning Commission is comprised of five citizen members nominated by the Mayor and appointed by the City Council. The Planning Commission is a quasi-judicial body that reviews and processes land use applications including development proposals, land divisions, variance requests, conditional use requests, zone changes, and more.

The Historic Preservation Committee, an advisory committee to the Planning Commission, assists in preserving resources on the National Register of Historic Places within our community.

The City of Dayton utilizes the services of a contracted professional planner through the Mid-Willamette Valley Council of Governments (COG) to administer the planning program, as well as Dayton employee staff time.

In 2023, the City of Dayton amended the Dayton Municipal Code Chapter 7 with Clear Vision Standards, Design Code in the Central Business Overlay Zone, and added a Sunset Clause to the Dayton Land Use and Development Code (DLUDC).

The planning staff processed a Historic Demolition Permit, a Property Line Adjustment, and a Zone Change Application.



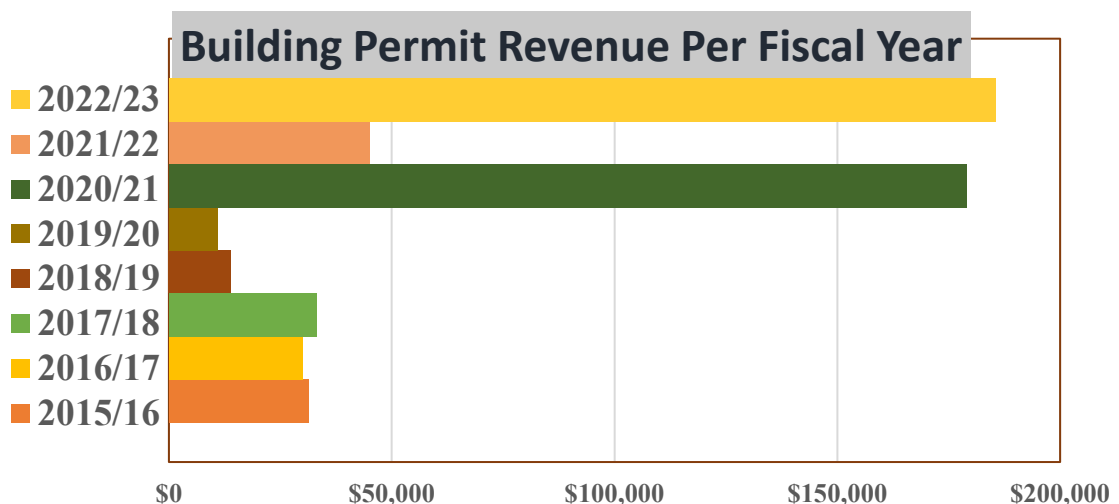
ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-105	Planning Expenditures			
					Personnel Services			
24,417	31,428	30,736	27,827		Salaries	19,359	19,359	19,359
14,426	17,826	16,813	16,813		Fringe Benefits	11,325	11,325	11,325
38,844	49,254	47,549	44,640		Total Personnel Services	30,684	30,684	30,684
					Materials and Services			
279	421	500	500	600.000	Utilities Electricity	500	500	500
221	179	300	300	600.100	Utilities Propane	300	300	300
1,666	1,872	2,000	2,000	601.000	Office Expense	2,000	2,000	2,000
90	117	150	150	601.100	Postage	150	150	150
316	477	500	500	602.000	Telephone & Related	500	500	500
988	1,193	1,500	1,500	604.000	Insurance	1,500	1,500	1,500
1,205	1,431	1,450	2,035	608.000	Audit	2,240	2,240	2,240
926	1,460	1,000	1,192	611.000	Travel & Meeting	1,200	1,200	1,200
-	158	-	-	612.000	Training	-	-	-
723	920	3,200	1,168	700.000	Legal Services	1,500	1,500	1,500
247	227	1,000	411	700.100	Misc. Legal (Non-Atty)	500	500	500
1,168	1,070	2,150	2,150	705.000	Professional Services	2,000	2,000	2,000
8,883	28,539	10,000	15,861	705.100	Engineering Services	10,000	10,000	10,000
28,397	34,745	15,000	40,953	705.200	Planning Services	15,000	15,000	15,000
1,305	1,813	3,650	3,650	705.300	Data Processing/IT Support & Security	3,650	3,650	3,650
204	192	500	200	706.000	Dues & Certificates	500	500	500
557	991	1,000	428	707.000	City Hall Maintenance	500	500	500
-	2	500	-	707.200	City Hall Annex Maintenance	500	500	500
-	-	500	-	752.000	Planning Commission Expense	500	500	500
4,904	147	1,000	109	799.000	Miscellaneous Expense	500	500	500
52,078	75,953	45,900	73,108		Total Materials and Services	43,540	43,540	43,540
					Capital Outlay			
443	-	500	-	903.000	Equipment	500	500	500
-	-	500	-	904.000	City Hall Improvements	500	500	500
443	-	1,000	-		Total Capital Outlay	1,000	1,000	1,000
91,364	125,206	94,449	117,748		Total Planning Expenditures	75,224	75,224	75,224

# Building

Building Department staff assist homeowners and builders in complying with City, State and Federal code requirements. Staff offers essential information for businesses, homeowners, landlords, tenants, contractors and developers. In addition to processing and issuing building permits, staff assists applicants in the issuance of Type A and B construction permits.

The City of Dayton contracts for professional building inspection services with the City of Newberg. All fees are assessed and collected by the City of Dayton and a proportional share is paid to the City of Newberg. Staff salaries are proportional based on time spent on building related activities.

The last two fiscal year building permit revenue and expenses show significant increases due to School District Bond projects at the Grade School, Jr High and High School. The residential activity also was steady through the last two years with the completion of the Filbert Pointe subdivision (Sweeney & Ferry Streets), which offered 16 single family lots with 9 of those lots dedicated as single family attached affordable housing. In the current year, the Twin Towers 300 Ferry Street Project has continued the trend and building permit revenue and expenses are elevated this year.



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-106	Building Expenditures			
					Personnel Services			
20,514	29,549	35,020	33,620		Salaries	38,634	38,634	38,634
12,448	16,396	19,156	19,156		Fringe Benefits	22,600	22,600	22,600
32,962	45,946	54,176	52,776		Total Personnel Services	61,234	61,234	61,234
					Materials and Services			
93	118	200	200	600.000	Utilities Electricity	200	200	200
157	128	200	200	600.100	Utilities Propane	200	200	200
1,260	1,658	1,500	1,500	601.000	Office Expense	1,500	1,500	1,500
210	256	275	275	601.100	Postage	275	275	275
271	409	300	354	602.000	Telephone & Related	300	300	300
1,299	1,567	1,494	1,874	604.000	Insurance	1,494	1,494	1,494
890	1,056	1,050	1,502	608.000	Audit	1,050	1,050	1,050
616	909	1,000	1,000	611.000	Travel & Meeting	1,000	1,000	1,000
120	152	525	525	700.000	Legal Services	525	525	525
74	68	300	123	700.100	Misc. Legal (Non-Atty)	300	300	300
5,474	9,031	3,500	2,137	700.350	Local Government Surcharge Fee	2,000	2,000	2,000
1,055	1,170	2,300	1,034	705.000	Professional Services	2,300	2,300	2,300
-	108	1,000	1,000	705.100	Engineering Services	1,000	1,000	1,000
949	1,318	5,500	5,500	705.300	Data Processing/IT Support & Security	5,500	5,500	5,500
81	76	200	200	706.000	Dues & Certificates	200	200	200
397	713	500	305	707.000	City Hall Maintenance	500	500	500
17,629	3,390	15,000	108	716.000	Building Inspection Services	5,000	5,000	5,000
38,845	76,112	15,000	14,181	716.100	Plan Check Services	15,000	15,000	15,000
-	-	500	-	716.200	Type A Permit Inspections	500	500	500
134	1,928	3,000	23,130	716.300	Type B Permit Inspections	3,000	3,000	3,000
50	3,973	10,000	3,779	717.000	CLG Project	10,000	10,000	10,000
-	-	-	-	780.000	Oregon Heritage Grant Newspaper Project	2,800	2,800	2,800
19	146	1,000	99	799.000	Miscellaneous Expenses	1,000	1,000	1,000
69,623	104,286	64,344	59,027		Total Materials and Services	55,644	55,644	55,644
					Capital Outlay			
343	-	750	750	903.000	Equipment	500	500	500
-	-	400	400	904.000	City Hall Improvements	500	500	500
343	-	1,150	1,150		Total Capital Outlay	1,000	1,000	1,000
102,927	150,232	119,670	112,953		Total Building Expenditures	117,878	117,878	117,878

This page intentionally left blank

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
216,639	204,051	249,376	222,909		Total Administration Expenditures	247,024	247,024	247,024
185,343	146,630	180,120	159,917		Total Parks Expenditures	161,064	161,064	161,064
104,487	112,874	158,285	138,327		Total Library Expenditures	104,440	104,440	104,440
91,364	125,206	94,449	117,748		Total Planning Expenditures	75,224	75,224	75,224
102,927	150,232	119,670	112,953		Total Building Expenditures	117,878	117,878	117,878

					Transfers			
-	-	-	-	830.000	Tfr to Transient Lodging Tax Fund	-	-	-
-	15,000	10,000	-	830.100	Tfr to Local Option Tax	-	-	-
5,000	-	-	-	840.000	Tfr to Equipment Replace Fund	-	-	-
10,000	20,000	-	-	886.000	Tfr to State Revenue Sharing Fund	-	-	-
5,000	-	-	-	876.000	Tfr to Park Reserve Fund	-	-	-
5,000	-	-	-	870.000	Tfr to Building Reserve Fund	-	-	-
25,000	35,000	10,000	-		Total Transfers	-	-	-
-	-	50,763	-	880.000	Contingency	44,175	44,175	44,175
-	-	-	-	999.000	Unappropriated Ending Fund Balance			

725,761	773,993	862,663	751,855		Total General Fund Expenditures	749,805	749,805	749,805
1,091,594	1,058,773	862,663	881,524		Total General Fund Revenue	749,805	749,805	749,805

## Local Option Tax Fund

The Local Option Tax Fund is that part of the budget that provides public safety services to the City of Dayton. The City assesses \$1.85 per \$1,000 of tax valuation for these services. FY 2021/22 was the third year of the 3-year levy for the local option tax. Dayton voters approved a 6-year levy with the same assessment values of \$1.85 per \$1,000 of tax valuation in the May 17, 2022, election.

The City currently contracts with the Yamhill County Sheriff's Department to provide our City policing, criminal law enforcement, issuance of citations based on City Ordinances, traffic enforcement, preparation of reports and related services. This contract provides for one full time Deputy, a vehicle, training and certification, equipment, communication facilities and supplies.

Budgeted in this fund are the expenses required to support the 911 dispatch service administered by Yamhill County. Additionally, this fund includes our code enforcement program and court operations. Code enforcement is that part of the City that responds to Municipal Code and Land Use complaints.

City of Dayton Crime Stats, Supplied by Yamhill County Sheriff's Office			City of Dayton Code Enforcement Stats		
Complaint	2023	2022	Complaint	2023	2022
Animal Problems	6	0	Animals	23	38
Arson	0	0	Building	6	14
Assault [Aggravated Rape, Sex Offenses, Stalker, Harassment, Intimidation]	64	33	Noxious veg	10	9
Burglary/Robbery [Resident, Non-Residence, Business, Auto]	9	20	Clear vision	3	8
Curfew	0	0	Encroachment	5	2
Disorderly Conduct [Public Disturbance, Fighting]	6	3	Junk	7	41
Drug & Paraphernalia [Drug Law]	21	17	Noise	5	5
DUII, Liquor Law violations	22	23	Parking	57	101
Fraud [Forgery, NSF Check, Credit Card, Deception, Id Theft]	10	6	Attractive Nuisance	0	1
Larceny [Simple Theft, Shoplifting, Stolen Property]	33	49	Posting/Signs	8	16
Runaway/Family Offenses	3	2	Camping	3	23
Traffic Crime [Hit & Run, Reckless, Eluding]	0	0	Sidewalks	2	2
Trespass/Prowler	16	10	Towed	1	1
Vandalism	32	32	Land Use	1	2
Weapon Complaints	5	8	Citations	1	4
All Other Types of Complaints	101	92	Right-of-Way	70	50
Non-Reportable Offenses	167	133	Other	0	19
Total Complaints for Dayton	574	428	Total Complaints	202	336
Citations Written into Dayton Municipal Court	66	30	Citations Written	1	4



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Local Option Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				101-000	Local Option Tax Fund Revenue			
114,787	84,600	61,918	65,417	400.000	Working Capital (Accrual)	54,392	54,392	54,392
7,689	1,825	1,500	4,455	402.000	Levied Taxes (Prior Years)	3,500	3,500	3,500
1,397	7,677	1,400	11,949	404.000	Interest	11,000	11,000	11,000
8,071	6,852	6,000	22,654	418.000	Citations & Bail	18,000	18,000	18,000
390	190	500	100	418.110	Fix-It-Ticket Fees	500	500	500
775	435	500	-	418.200	Traffic School Fees	500	500	500
100	-	-	-	418.300	Towing Fees	-	-	-
-	15,000	10,000	-	459.400	Transfer from General Fund	-	-	-
5,000	-	-	-	459.500	Transfer from American Rescue Plan Fund	-	-	-
248,703	267,099	260,000	272,810	499.300	Taxes Collected	270,000	270,000	270,000
386,912	383,678	341,818	377,385		Total Local Option Tax Fund Revenue	357,892	357,892	357,892

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Local Option Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				101-101	Local Option Tax Fund Expenditures			
					Personnel Services			
38,801	48,248	51,586	48,884		Salaries	53,588	53,588	53,588
23,077	24,688	28,218	23,118		Fringe Benefits	31,348	31,348	31,348
61,878	72,936	79,804	72,002		Total Personal Services	84,936	84,936	84,936
					Materials and Services			
432	521	500	500	600.000	Electricity	500	500	500
189	154	400	400	600.100	Propane	400	400	400
3,324	3,950	3,500	3,500	601.000	Office Expense	3,500	3,500	3,500
253	313	350	350	601.100	Postage	350	350	350
271	409	700	434	602.000	Telephone & Related	700	700	700
1,561	1,884	2,072	2,252	604.000	Insurance	2,478	2,478	2,478
785	932	950	1,326	608.000	Audit	950	950	950
750	1,049	1,500	1,520	611.000	Travel & Meeting	3,000	3,000	3,000
1,557	1,674	1,600	1,600	614.100	Fuel	1,600	1,600	1,600
16	10	100	124	616.100	Safety/Uniforms	300	300	300
3,347	2,270	2,500	724	700.000	Legal Services	1,000	1,000	1,000
124	389	250	250	700.100	Misc (Legal) Non-Atty	250	250	250
1,401	569	1,400	1,129	700.350	Court Assessments	1,400	1,400	1,400
247	96	1,000	1,000	700.500	Code Enforcement & Abatement	5,500	5,500	5,500
2,288	6,559	4,000	3,000	700.510	Community-Wide Clean-up	3,000	3,000	3,000
1,951	2,021	1,850	764	705.000	Professional Services	1,850	1,850	1,850
179,443	183,889	191,000	191,000	705.100	Sheriff's Contract	197,557	197,557	197,557
-	-	-	-	705.200	Dayton School District	-	-	-
4,151	5,767	7,800	7,800	705.300	Data Processing/IT Support & Security	7,800	7,800	7,800
2,750	3,250	6,000	5,500	705.400	Judge Services	6,000	6,000	6,000
286	344	700	2,343	706.000	Dues & Certifications	500	500	500
477	859	800	332	707.000	City Hall Maintenance	200	200	200
-	4	300	-	707.200	City Hall Annex Maintenance	200	200	200
5,396	-	-	-	752.000	Election Expense	-	-	-
28,203	27,560	30,000	23,885	770.000	9-1-1 Services (YCOM)	27,000	27,000	27,000
614	156	500	64	799.000	Miscellaneous Expense	500	500	500
239,817	244,629	259,772	249,796		Total Materials and Services	266,535	266,535	266,535
					Transfers			
-	-	-	-			-	-	-
-	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
617	695	1,000	1,195	903.000	Equipment	500	500	500
-	-	250	-	904.000	City Hall Improvements	-	-	-
-	-	250	-	904.200	City Shops/Yards Improvements	-	-	-
-	-	250	-	904.300	City Hall Annex Improvements	-	-	-
617	695	1,750	1,195		Total Capital Outlay	500	500	500

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Local Option Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
-	-	492	-	880.000	Contingency	5,921	5,921	5,921
-	-	-	-	999.000	Unappropriated Ending Fund Balance	-	-	-
302,311	318,261	341,818	322,993		Total Local Option Tax Fund Expenditures	357,892	357,892	357,892
386,912	383,678	341,818	377,385		Total Local Option Tax Fund Revenue	357,892	357,892	357,892

# Transient Lodging Tax Fund

In 2015, the City enacted an 8% Transient Lodging Tax (TLT) and started receiving revenue in 2016. This revenue was recorded in the General Fund and 70% of the funds were transferred to the State Shared Revenue Fund for tourism. In FY2019-20 the TLT Fund was created and all TLT tax revenue was transferred into the fund. Up until 2023 no expenditures were made with TLT funds received since the tax had been imposed.

Per Oregon State law, any local governments that imposed a TLT after July 1, 2003, may only spend TLT tax dollars in three ways:

- (1) For “tourism promotion” or “tourism-related facilities” as those terms are defined in ORS 320.300;
- (2) For city and county services; or
- (3) To finance or re-finance the debt on tourism-related facilities and pay associated administrative costs, with some restrictions. In addition, if the local government imposes a new tax, it must comply with the 70/30 distribution.

In 2023 the City committed to budgeting funds for a new Tourism/Economic Development Director (TED) along with three major strategic goals for 23/24 that included development and distribution of a city-wide Economic Development Questionnaire, development of a tourism website and a branding project.

For 24/25, the City will again support the same initiatives with the intent to complete website development, putting more emphasis on branding and marketing of Dayton’s tourism assets (including the addition of Merchant Block amenities and cooperative efforts with Dayton’s 14 wineries), and enhancement of its public amenities (parks).



		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Transient Lodging Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				105-000	Transient Lodging Tax Revenue			
311,944	391,687	303,773	318,451	400.000	Working Capital	252,697	252,697	252,697
226	1,242	100	1,898	404.000	Interest	1,800	1,800	1,800
81,600	70,364	70,000	85,872	429.000	Transient Lodging Tax	80,000	80,000	80,000
-	-	-	-	459.700	Transfer from State Shared Revenue Fund	-	-	-
-	-	-	-	459.400	Transfer from the General Fund	-	-	-
-	-	100	23	480.000	Miscellaneous Revenue	-	-	-
393,770	463,292	373,973	406,244		Total Transient Lodging Tax Revenue	334,497	334,497	334,497

				105-105	Transient Lodging Tax Expenditures			
					Personnel Services			
-	3,104	42,500	40,344		Salaries	42,988	42,988	42,988
-	-	23,248	20,506		Fringe Benefits	25,147	25,147	25,147
-	3,104	65,748	60,850		Total Personnel Services	68,135	68,135	68,135
					Materials and Services			
-	1,974	3,000	111	601.000	Office Expense	500	500	500
-	0	600	23	602.000	Telephone and Related	600	600	600
437	528	503	631	604.000	Insurance	700	700	700
150	178	200	253	608.000	Audit	400	400	400
118	87	5,000	4,651	611.000	Travel & Meetings	5,000	5,000	5,000
527	0	500	-	700.000	Legal Services	1,000	1,000	1,000
21	116	500	36	700.100	Misc. Legal (Non-Atty)	500	500	500
182	326	440	356	705.300	Data Processing/IT Support & Security	440	440	440
58	54	1,000	808	706.000	Dues & Certifications.	1,000	1,000	1,000
590	560	30,000	26,372	710.000	Tourism - Strategic Planning	45,000	45,000	45,000
-	0	25,000	-	711.000	Tourism - Website Development	15,000	15,000	15,000
-	0	15,000	15,000	712.000	Tourism - Events	15,000	15,000	15,000
-	1,109	1,000	18,922	799.000	Miscellaneous Expense	45,000	45,000	45,000
2,083	4,932	82,743	67,162		Total Materials & Services	130,140	130,140	130,140
					Capital Outlay			
-	-	10,000	-	105.800	Tourism Promotion	10,000	10,000	10,000
-	-	10,000	-	105.810	Tourism Facilities	10,000	10,000	10,000
-	-	5,000	1,535	105.903	Equipment	5,000	5,000	5,000
-	-	25,000	1,535		Total Capital Outlay	25,000	25,000	25,000
					Transfers			
-	-	10,000	24,000	840.100	Transfer to General Fund	19,000	19,000	19,000
-	-	8,000	-	840.350	Transfer to State Shared Revenue Fund	5,000	5,000	5,000
-	136,806	-	-	840.400	Transfer to the Parks Capital Fund	-	-	-
-	136,806	18,000	24,000		Total Transfers	24,000	24,000	24,000
-	-	82,482	-	880.000	Contingency	37,222	37,222	37,222
-	-	100,000	-	999.000	Unappropriated Ending Fund Balance	50,000	50,000	50,000
2,083	144,841	373,973	153,548		Total Transient Lodging Tax Fund Expenditures	334,497	334,497	334,497

This page intentionally left blank

		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Transient Lodging Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
393,770	463,292	373,973	406,244		Total Transient Lodging Tax Fund Revenue	334,497	334,497	334,497



# American Rescue Plan Fund

On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021. Funds have been allocated to cities and states to offset the loss of revenue due to the COVID-19 pandemic.. The City of Dayton is received half of our allocation in August of 2021 amounting to \$304,670. We will receive the remainder of in August of 2022.

## What uses are not allowed for the funds?

- Reducing taxes by legislation, regulation or administration.
- Deposits into pension funds.

Yamhill County allocated \$6 million of its ARPA allocation to a water and sewer grant program. The City was awarded \$511,000 for the HWY 221 Lift Station Project which is 50% of the project total. The City is required to match \$511,000 which will be funded by the remainder of the City's ARPA direct allocation and is shown as a transfer to the Sewer Utility Capital Fund for that project.

The funds can be used until December 31, 2024.



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	American Rescue Plan Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				106-000	American Rescue Plan Revenue			
-	184,320	490,255	1,314	400.000	Working Capital	3,200	3,200	3,200
-	1,242	-	1,886	404.000	Interest	-	-	-
304,570	304,742	-	-	429.000	American Rescue Act	-	-	-
-	-	-	-	480.000	Miscellaneous Revenue	-	-	-
304,570	490,304	490,255	3,200		Total American Rescue Plan Revenue	3,200	3,200	3,200

				106-106	American Rescue Plan Revenue			
					Materials and Services			
-	-							
-	-							
-	-							
-	-	-	-		Total Materials & Services	-	-	-
					Capital Outlay			
-	-							
-	-							
-	-							
-	-	-	-		Total Transfers	-	-	-
					Transfers			
28,500	-	-	-	830.000	Transfer to General Fund	-	-	-
5,000	-	-	-	830.100	Transfer to Local Option Tax Fund	-	-	-
55,500	-	-	-	830.200	Transfer to Water Utility Fund	-	-	-
31,250	-	-	-	830.300	Transfer to Sewer Utility Fund	-	-	-
-	488,990	490,255	-	830.400	Transfer to Sewer Capital Fund	3,200	3,200	3,200
120,250	488,990	490,255	-		Total Transfers	3,200	3,200	3,200
-	-	-	-	880.000	Contingency			
-	-	-	-	999.000	Unappropriated Ending Fund Balance			
120,250	488,990	490,255	-		Total American Rescue Plan Fund Expenditures	3,200	3,200	3,200
304,570	490,304	490,255	3,200		Total American Rescue Plan Fund Revenue	3,200	3,200	3,200



# Street Fund

The Street Fund provides for the operations and maintenance of the City's street and storm system, bikeways, and pedestrian element. The major funding for these operations is State Highway appropriations. State Highway revenues are paid to cities from net receipts collected by the Motor Vehicles Division and other State agencies.

The City has approximately 11 miles of transportation facilities to maintain. Ferry Street and 3<sup>rd</sup> Street are both State Highways. The City partners with Oregon Department of Transportation (ODOT) for maintenance and upkeep of these streets.

Over the last five years, the City has been awarded Small City Allotment grants from ODOT to complete the overlays of several city streets including Main Street between 3<sup>rd</sup> and 5<sup>th</sup>, 5<sup>th</sup> Street, 6<sup>th</sup> Street, and in FY23-24, the City has been awarded a \$250,000 grant from ODOT to complete the overlay of 7<sup>th</sup> Street between Ferry and Church as well as a portion of 9<sup>th</sup> Street and Church Street.



*Photo Credit: John Collins*

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Street Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				200-000	Street Fund Revenue			
217,806	211,479	161,142	185,582	400.000	Working Capital	119,175	119,175	119,175
752	4,136	2,500	6,322	404.000	Interest	5,000	5,000	5,000
217,379	209,789	200,000	205,953	438.000	State Highway Revenue	200,000	200,000	200,000
-	-	100	125	480.000	Miscellaneous Revenue	100	100	100
435,938	425,404	363,742	397,983		Total Street Fund Revenue	324,275	324,275	324,275

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Street Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				200-200	Street Fund Expenditures			
					Personnel Services			
36,995	50,395	42,270	42,270		Salaries	53,188	53,188	53,188
20,391	22,177	23,122	23,122		Finge Benefits	31,113	31,113	31,113
57,385	72,572	65,392	65,392		Total Personnel Services	84,301	84,301	84,301
					Materials and Services			
16,409	26,371	25,000	25,000	600.000	Utilities - Electricity	25,000	25,000	25,000
221	179	600	600	600.100	Utilities - Propane	600	600	600
1,672	3,605	3,000	3,000	601.000	Office Expense	3,000	3,000	3,000
406	358	350	350	601.100	Postage	350	350	350
541	833	1,000	1,000	602.000	Telephone & Related	1,000	1,000	1,000
1,442	1,546	1,800	1,800	603.000	Garbage/Sanitation	1,800	1,800	1,800
3,127	3,773	4,150	4,511	604.000	Insurance	4,150	4,150	4,150
1,676	1,990	2,000	2,831	608.000	Audit	2,000	2,000	2,000
549	793	1,000	1,000	611.000	Travel & Meeting	1,000	1,000	1,000
-	440	-	-	612.000	Training	-	-	-
3,597	5,022	5,000	3,362	614.000	Equipment Repair & Maintenance	5,000	5,000	5,000
3,835	4,122	3,500	3,500	614.100	Fuel	3,500	3,500	3,500
-	-	7,000	-	614.300	Footbridge Repair & Maintenance	7,000	7,000	7,000
14,189	3,171	20,000	12,163	614.400	Street/Alley Repair & Maintenance	20,000	20,000	20,000
190	182	2,000	1,138	614.410	Gravel	2,000	2,000	2,000
580	960	1,500	603	616.000	Supplies	1,500	1,500	1,500
876	801	1,000	1,600	616.100	Clothing/Safety	1,000	1,000	1,000
3,346	2,113	3,000	3,000	616.200	Signs & Related	3,000	3,000	3,000
586	1,349	1,500	289	617.000	Shop Supplies & Small Tools	1,500	1,500	1,500
361	455	1,500	334	700.000	Legal Services	1,500	1,500	1,500
173	188	350	350	700.100	Misc. Legal (Non-Atty)	350	350	350
					Transportation System Plan Update	25,000	25,000	25,000
1,705	4,525	5,500	2,598	705.000	Professional Services	16,700	16,700	16,700
448	2,482	7,500	4,870	705.100	Engineering Services	7,500	7,500	7,500
1,067	1,483	2,050	2,050	705.300	Data Processing/IT Support & Security	2,050	2,050	2,050
143	162	350	350	706.000	Dues & Certifications	350	350	350
557	1,002	1,000	428	707.000	City Hall Maintenance	1,000	1,000	1,000
-	4	100	-	707.200	City Hall Annex Maintenance	100	100	100
251	-	500	-	708.100	Tool & Equipment Rental	500	500	500
23	150	1,000	143	799.000	Miscellaneous Expense	1,000	1,000	1,000
57,970	68,056	103,250	76,870		Total Material and Services	139,450	139,450	139,450
					Transfers			
41,000	5,000	10,000	10,000	840.000	Tfr to Equipment Replacement Res	10,000	10,000	10,000
10,000	10,000	10,000	10,000	870.000	Tfr to Building Reserve	10,000	10,000	10,000
50,000	75,000	100,000	100,000	875.000	Tfr to Street Reserve	50,000	50,000	50,000
101,000	90,000	120,000	120,000		Total Transfers	70,000	70,000	70,000

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Street Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					<b>Transfers</b>			
41,000	5,000	10,000	10,000	840.000	Tfr to Equipment Replacement Res	10,000	10,000	10,000
10,000	10,000	10,000	10,000	870.000	Tfr to Building Reserve	10,000	10,000	10,000
50,000	75,000	100,000	100,000	875.000	Tfr to Street Reserve	50,000	50,000	50,000
<b>101,000</b>	<b>90,000</b>	<b>120,000</b>	<b>120,000</b>		<b>Total Transfers</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
					<b>Capital Outlay</b>			
7,502	7,738	15,000	196	903.000	Equipment	10,000	10,000	10,000
-	-	1,000	-	904.000	City Hall Improvements	500	500	500
-	-	1,000	-	904.100	City Hall Annex Improvements	500	500	500
-	-	1,000	-	904.200	City Shops/Yards Improvements	500	500	500
602	-	2,500	16,350	904.300	Street Trees	2,500	2,500	2,500
-	1,455	2,000	-	910.000	Street Improvements	2,000	2,000	2,000
<b>8,104</b>	<b>9,193</b>	<b>22,500</b>	<b>16,546</b>		<b>Total Capital Outlay</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
-	-	2,600	-	880.000	Contingency	14,524	14,524	14,524
-	-	50,000	-	999.000	Unappropriated Ending Fund Balance			
<b>224,459</b>	<b>239,822</b>	<b>363,742</b>	<b>278,808</b>		<b>Total Street Fund Expenditures</b>	<b>324,275</b>	<b>324,275</b>	<b>324,275</b>
<b>435,938</b>	<b>425,404</b>	<b>363,742</b>	<b>397,983</b>		<b>Total Street Fund Revenue</b>	<b>324,275</b>	<b>324,275</b>	<b>324,275</b>



# Water Utility Fund

The Water Utility Fund provides for operations of the City's water treatment, pumping, and distribution system. The City owns seven wells, co-owns a well with Lafayette, operates two additional wells in partnership with the City of Lafayette, and operates the Breyman Watershed Area, which is comprised of natural spring water. The City will continue significant infrastructure investment into the City's drinking water system this year.

The City operates a Water Treatment Facility in accordance with an Intergovernmental Agreement with the City of Lafayette. The facility is located in Dayton, but both cities use the facility to treat water. The operation and maintenance of the facility is shared, based on the water usage.

In 2014, the City purchased the former Dayton Nursery for the water rights and wells on the property. There are four wells that the City can potentially tie-in to the City's water system. The City has obtained the water rights and is currently looking for funding for this project.

Improvements to the City's main water source at the Breyman Watershed Springs were completed in the summer of 2014. In FY 2015-16, the City implemented a Well Maintenance Program for the wells shared with the City of Lafayette in order to get as much production as possible out of the wells, which will further improve the amount of water available to the City. In FY2019-2020, the City completed a meter replacement project for the entire system changing over to radio read meters. In 2021 the City completed a water rate study and changed to a meter-size rate methodology and reduced the base usage from 400 cubic square feet to 200 which positively impacted households with lower usage.

The City will be doing a Water Master Plan Update in FY2025-2026.



*Public Works Staff: Rebecca Eastman, Jake Taijala, John Lindow, Don Cutler, and Erick Steadman*

ACTUAL		2023/2024		2024/2025				
2021/2022	2022/2023	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				300-000	Water Utility Revenue			
682,853	776,289	567,054	694,823	400.000	Working Capital	418,401	418,401	418,401
3,673	20,124	4,000	31,633	404.000	Interest	20,000	20,000	20,000
3,017	9,289	7,000	10,991	421.300	Late Fees	9,000	9,000	9,000
904,237	961,049	900,000	988,384	450.000	Water Service Charges	970,000	970,000	970,000
3,052	3,658	3,000	1,991	451.000	Water Deposit	1,500	1,500	1,500
356	311	100	289	451.100	NSF Fees	100	100	100
2,520	3,480	2,000	2,070	451.200	Water On/Off Fees	2,000	2,000	2,000
3,694	5,300	3,000	5,615	451.300	Backflow Testing	5,000	5,000	5,000
93,099	76,810	130,000	130,962	459.999	City of Lafayette	65,000	65,000	65,000
-257	329	1,000	1,051	480.000	Miscellaneous Revenue	1,000	1,000	1,000
1,840	0	200	2,230	480.100	Water Meters	500	500	500
14,400	13,060	15,000	14,500	480.200	Fisher Land Lease/Caretaker Rent	15,600	15,600	15,600
0	0	-	-	480.300	Transfer from TLT Fund	-	-	-
55,500	0	-	-	480.400	Transfer from American Rescue Plan Fund	-	-	-
1,767,984	1,869,699	1,632,354	1,884,540		Total Water Utility Fund Revenue	1,508,101	1,508,101	1,508,101

ACTUAL		2023/2024		2024/2025				
2021/2022	2022/2023	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				300-300	Water Department Expenditures			
					Personnel Services			
139,262	186,950	196,345	196,345		Salaries	240,606	240,606	240,606
87,949	98,736	107,403	107,403		Fringe Benefits	140,748	140,748	140,748
227,210	285,687	303,748	303,748		Total Personnel Services	381,354	381,354	381,354
					Materials and Services			
22,499	24,540	35,000	35,000	600.000	Utilities - Electricity	35,000	35,000	35,000
208	-	3,500	3,500	600.001	Utilities - Electricity Well #5	3,500	3,500	3,500
284	1,007	1,000	1,000	600.100	Utilities - Propane	1,000	1,000	1,000
8,443	16,514	13,000	14,206	601.000	Office expense	16,000	16,000	16,000
3,370	4,096	4,300	4,300	601.100	Postage	4,300	4,300	4,300
4,374	5,921	5,000	5,000	602.000	Telephone & Related	5,500	5,500	5,500
9,891	11,938	13,132	14,271	604.000	Insurance	17,125	17,125	17,125
4,400	5,224	5,500	7,431	608.000	Audit	8,174	8,174	8,174
6,255	9,331	7,500	7,500	611.000	Travel & Meeting	7,500	7,500	7,500
-	953	-	-	612.000	Training	-	-	-
8,973	12,284	10,000	10,000	614.000	Equipment Repair & Maintenance	10,000	10,000	10,000
4,193	4,507	4,500	4,500	614.100	Fuel	4,500	4,500	4,500
-	-	4,000	4,000	614.300	Footbridge Repair & Maintenance	4,000	4,000	4,000
16,401	19,504	45,000	32,311	614.400	Wells & Springs Maintenance	45,000	45,000	45,000
130	-	2,500	2,500	614.410	Gravel	2,500	2,500	2,500
11,818	7,669	17,000	17,000	614.600	Water Line Repair & Maintenance	17,000	17,000	17,000
12,724	12,954	30,000	22,233	616.000	Supplies	30,000	30,000	30,000
2,332	2,132	1,000	5,038	616.100	Clothing/Safety	5,000	5,000	5,000
-	7,544	10,000	10,000	616.200	Water Meters	10,000	10,000	10,000
1,301	4,086	4,000	4,000	617.000	Shop Supplies & Small Tools	4,000	4,000	4,000
3,375	3,042	7,500	7,500	700.000	Legal Services	7,500	7,500	7,500
501	421	1,000	1,000	700.100	Misc. Legal (Non-Atty)	1,000	1,000	1,000
23,471	58,157	30,000	34,238	705.000	Professional Services	65,000	65,000	65,000
5,284	1,916	25,000	15,247	705.100	Engineering Services	25,000	25,000	25,000
-	-	-	-	705.110	Water Master Plan	-	-	-
15,610	21,059	23,700	23,700	705.300	Data Processing/IT Support & Security	25,000	25,000	25,000
7,451	9,421	9,000	9,920	706.000	Dues/Certifications	11,000	11,000	11,000
-	245	-	-	706.100	Dues/Fees/Certifications	-	-	-
715	1,287	1,000	1,000	707.000	City Hall Maintenance	1,000	1,000	1,000
-	4	500	500	707.200	City Hall Annex Maintenance	500	500	500
2,000	2,000	2,000	2,000	708.000	Land Rental	2,000	2,000	2,000
251	-	500	500	708.100	Tool & Equipment Rental	500	500	500
-	-	5,000	5,000	710.000	Water Conservation Education	5,000	5,000	5,000
5,000	4,500	10,000	12,475	720.000	Leak Detection	10,000	10,000	10,000
1,781	2,143	3,500	594	750.000	Water Deposit Refunds	3,500	3,500	3,500
2,072	5,537	5,000	2,699	751.000	Water Analysis	5,000	5,000	5,000
862	1,941	1,000	1,830	799.000	Miscellaneous Expense	1,000	1,000	1,000
185,970	261,879	340,632	321,992		Total Material and Services	393,099	393,099	393,099

ACTUAL		2023/2024		2024/2025				
2021/2022	2022/2023	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					<b>Transfers</b>			
20,000	30,000	30,000	30,000	840.000	Tfr to Equipment Replacement Res	30,000	30,000	30,000
250,000	250,000	415,000	415,000	860.000	Tfr to Water System Capital Project	100,000	100,000	100,000
150,000	150,000	150,000	150,000	860.100	Tfr to Debt Service Fund	210,000	210,000	210,000
10,000	10,000	10,000	10,000	870.000	Tfr to Building Reserve Fund	10,000	10,000	10,000
<b>430,000</b>	<b>440,000</b>	<b>605,000</b>	<b>605,000</b>		<b>Total Transfers</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
					<b>Capital Outlay</b>			
2,357	464	1,000	2,546	903.000	Equipment	20,000	20,000	20,000
-	-	1,000	-	904.000	City Hall Improvements	1,000	1,000	1,000
-	-	1,500	-	904.100	City Hall Annex Improvements	1,500	1,500	1,500
-	-	1,500	5,000	904.200	City Shop/Yards Improvements	1,500	1,500	1,500
-	-	2,000	-	910.000	System Improvements	2,000	2,000	2,000
-	-	1,000	-	910.200	Wellhouse Improvements	1,000	1,000	1,000
-	-	-	-	920.000	Land Acquisition	-	-	-
<b>2,357</b>	<b>464</b>	<b>8,000</b>	<b>7,546</b>		<b>Total Capital Outlay</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
-	-	53,234	-	880.000	Contingency	24,634	24,634	24,634
-	-	75,000	-	999.000	Unappropriated Ending Fund Balance	50,000	50,000	50,000
<b>845,538</b>	<b>988,029</b>	<b>1,385,614</b>	<b>1,238,286</b>		<b>Total Water Department Expenditures</b>	<b>1,226,087</b>	<b>1,226,087</b>	<b>1,226,087</b>

This page intentionally left blank

ACTUAL		2023/2024		2024/2025				
2021/2022	2022/2023	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				300-301	Water Treatment Facility Expenditures			
					Personnel Services			
50,733	63,529	57,632	57,632		Salaries	83,023	83,023	83,023
29,835	34,869	31,526	31,526		Fringe Benefits	48,566	48,566	48,566
80,568	98,398	89,158	89,158		Total Personnel Services	131,589	131,589	131,589
					Materials and Services			
17,970	19,165	25,000	25,000	600.000	Electricity	25,000	25,000	25,000
3,438	1,440	3,500	3,500	600.100	Utilities - Propane	3,500	3,500	3,500
487	811	600	600	601.000	Office Expense	600	600	600
189	230	225	225	601.100	Postage	225	225	225
2,932	4,189	5,000	5,000	602.000	Telephone	5,000	5,000	5,000
10,941	13,204	12,582	15,786	604.000	Insurance	19,000	19,000	19,000
471	559	575	795	608.000	Audit	1,000	1,000	1,000
805	1,236	5,000	5,000	611.000	Travel & Meeting	5,000	5,000	5,000
2,063	6,922	10,000	10,000	614.000	Equipment Repair & Maintenance	10,000	10,000	10,000
3,236	3,479	5,000	5,000	614.100	Fuel	5,000	5,000	5,000
5,064	6,310	15,000	15,000	616.000	Supplies	15,000	15,000	15,000
865	796	1,000	1,008	616.100	Clothing/Safety	2,000	2,000	2,000
429	1,807	1,500	1,500	617.000	Shop Supplies & Small Tools	1,500	1,500	1,500
181	152	600	600	700.000	Legal Services	600	600	600
247	256	500	500	700.100	Misc Legal (Non-Att)	500	500	500
1,882	4,975	10,000	2,995	705.000	Professional Services	10,000	10,000	10,000
360	8,609	10,000	2,925	705.100	Engineering Services	10,000	10,000	10,000
7,013	9,233	10,500	10,500	705.300	Data Processing	10,500	10,500	10,500
409	412	1,000	1,000	706.000	Dues & Certifications.	1,000	1,000	1,000
477	859	1,000	1,000	707.000	City Hall Maintenance	1,000	1,000	1,000
5,971	3,472	12,000	8,194	707.001	Water Treatment Facility Maint	12,000	12,000	12,000
0	6	1,000	1,000	707.200	City Hall Annex Maintenance	1,000	1,000	1,000
24	160	1,000	1,000	799.000	Miscellaneous Expense	1,000	1,000	1,000
65,452	88,280	132,582	118,127		Total Material and Services	140,425	140,425	140,425
					Capital Outlay			
136	168	25,000	20,567	903.000	Equipment	10,000	10,000	10,000
-	-	-	-	910.300	Security Improvements	-	-	-
136	168	25,000	20,567		Total Capital Outlay	10,000	10,000	10,000
146,157	186,846	246,740	227,852		Total Water Treatment Facility Expenditures	282,014	282,014	282,014

991,694	1,174,876	1,632,354	1,466,138		Total Water Utility Fund Expenditures	1,508,101	1,508,101	1,508,101
1,767,984	1,869,699	1,632,354	1,884,540		Total Water Utility Fund Revenue	1,508,101	1,508,101	1,508,101

# Sewer Utility Fund

The Sewer Utility Fund includes administrative, engineering, and inspection related to the sanitary sewer system and lagoons. It includes expenditure funds for sanitary sewer line repair and maintenance, lift station repair and maintenance, lagoon maintenance and the de-chlorination system maintenance.

In FY2018-2019, the City completed the Ferry Street Trunk Sewer and Main Pump Station project which upgraded a large portion of our system. In FY22-23, the City completed a sewer rate study and started a Sewer Master Plan Update. The infrastructure expansion needed due to the UGB Swap completed in 2022 will require a new Sewer Master Plan to help in acquiring future funding.

With a system of 1965 porous concrete pipes, storm water seeps into our sewer system and elevates the levels at the sewer ponds. City staff are working to mitigate this issue and seeking additional funding through a Congressional Direct Spending request through Senator Wyden and Merkley's offices for \$2 million.

The Sewer Rates in the 2024/25 budget include a monthly increase to each system user of \$18. Five dollars a month will be used to cover increased costs the Sewer Fund has experienced in 2024 and thirteen dollars a month will be used to pay for the Footbridge and Hwy 221 Lift Station Replacement projects.



*Photo Credit: John Collins*



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Sewer Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				400-000	Sewer Utility Revenue			
418,860	459,278	231,965	210,462	400.000	Working Capital	45,223	45,223	45,223
2,635	14,484	1,000	22,308	404.000	Interest	20,000	20,000	20,000
528,335	525,943	646,812	574,419	450.000	Sewer Service Charges	765,000	765,000	765,000
1,875	1,970	1,500	1,505	450.100	Sewer Service Deposits	1,500	1,500	1,500
201	168	100	208	451.100	NSF Fees	100	100	100
1,370	5,022	3,500	5,298	451.300	Late Fees	4,800	4,800	4,800
0	0	20,000	20,000	460.000	Grant - Business Oregon for I & I	-	-	-
0	0	250	5,365	480.000	Miscellaneous Revenue	250	250	250
0	0	-	-	490.100	Transfer from TLT Fund	-	-	-
31,250	0	-	-	490.200	Transfer from American Rescue Plan Fund	-	-	-
984,526	1,006,863	905,127	839,566		Total Sewer Utility Fund Revenue	836,873	836,873	836,873

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Sewer Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				400-400	Sewer Utility Fund Expenditures			
					Personnel Services			
135,031	179,396	193,323	180,837		Salaries	214,759	214,759	214,759
82,682	97,328	105,750	91,519		Fringe Benefits	137,329	137,329	137,329
217,714	276,724	299,073	272,356		Total Personnel Services	352,088	352,088	352,088
					Materials and Services			
15,376	36,153	36,000	40,919	600.000	Utilities - Electricity	45,000	45,000	45,000
1,389	1,128	1,500	1,500	600.100	Utilities - Propane	1,500	1,500	1,500
10,648	9,272	10,000	10,522	600.200	Utilities - Water	24,000	24,000	24,000
8,744	16,968	15,000	15,000	601.000	Office Expense	15,000	15,000	15,000
3,808	4,608	5,000	5,000	601.100	Postage	5,000	5,000	5,000
2,882	4,273	3,500	4,512	602.000	Telephone & Related	4,500	4,500	4,500
8,929	10,682	9,822	12,770	604.000	Insurance	11,786	11,786	11,786
2,724	3,234	3,500	4,601	608.000	Audit	5,061	5,061	5,061
3,427	6,387	7,500	3,640	611.000	Travel & Meeting	7,500	7,500	7,500
7,249	14,035	10,000	6,330	614.000	Equipment Repair & Maintenance	7,500	7,500	7,500
4,794	5,153	5,000	5,000	614.100	Fuel	5,000	5,000	5,000
-	-	4,000	1,041	614.300	Footbridge Repair & Maintenance	4,000	4,000	4,000
7,500	11,989	17,500	14,641	614.400	Sewer Pond Repair & Maintenance	10,000	10,000	10,000
317	-	1,000	-	614.410	Gravel	1,000	1,000	1,000
1,477	2,651	10,000	5,894	614.500	Liftstation Repair & Maintenance	5,000	5,000	5,000
1,970	6,578	10,000	720	614.600	Sewer Lines Repair & Maintenance.	5,000	5,000	5,000
14,960	23,864	20,000	21,541	616.000	Supplies	20,000	20,000	20,000
1,763	1,613	1,750	4,479	616.100	Clothing/Safety	3,500	3,500	3,500
862	3,217	3,000	509	617.000	Shop Supplies/Small Tools	1,000	1,000	1,000
181	228	1,000	1,000	700.000	Legal Services	1,000	1,000	1,000
494	521	1,000	1,114	700.100	Misc. Legal (Non-Atty)	1,000	1,000	1,000
12,710	33,356	15,000	29,072	705.000	Professional Services	40,000	40,000	40,000
4,060	12,033	15,000	10,437	705.100	Engineering Services	10,000	10,000	10,000
5,450	18,085	37,714	36,274	705.200	I & I Project/Study Required by DEQ	-	-	-
4,678	6,925	7,800	7,800	705.300	Data Processing/IT Support & Security	7,800	7,800	7,800
-	-	-	12,000	705.600	Sewer Rate Study	-	-	-
9,662	22,215	10,000	10,797	705.800	TMDL Implementation Plan	2,500	2,500	2,500
3,294	3,020	4,250	2,202	706.000	Dues & Certifications	2,500	2,500	2,500
3,578	6,300	5,500	2,690	707.000	City Hall Maintenance	500	500	500
-	8	1,000	-	707.200	City Hall Annex Maintenance	500	500	500
502	-	1,000	-	708.100	Tool & Equipment Rental	500	500	500
745	1,163	1,500	1,500	750.000	Sewer Deposits Refund	1,500	1,500	1,500
3,795	5,084	7,000	5,383	751.000	Sewer Analysis	7,000	7,000	7,000
309	3,814	1,000	1,044	799.000	Miscellaneous Expense	1,000	1,000	1,000
148,276	274,556	282,836	279,929		Total Materials & Services	257,148	257,148	257,148

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Sewer Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					<b>Transfers</b>			
20,000	30,000	30,000	-	840.000	Tfr to Equipment Replacement	-	-	-
10,000	50,000	150,000	150,000	850.000	Tfr to Sewer Reserve Fund	50,000	50,000	50,000
86,000	86,000	86,000	86,000	861.100	Tfr to Debt Service	125,380	125,380	125,380
5,000	5,000	5,000	5,000	870.000	Tfr to Building Reserve Fund	-	-	-
<b>121,000</b>	<b>171,000</b>	<b>271,000</b>	<b>241,000</b>		<b>Total Transfers</b>	<b>175,380</b>	<b>175,380</b>	<b>175,380</b>
					<b>Capital Outlay</b>			
6,492	8,473	5,000	1,057	903.000	Equipment	1,000	1,000	1,000
-	-	500	-	904.000	City Hall Improvements	500	500	500
-	-	500	-	904.001	City Hall Annex Improvements	500	500	500
-	-	500	-	904.200	City Shops/Yards Improvements	500	500	500
31,766	65,648	5,000	-	905.000	Sewer Pond Improvements	1,000	1,000	1,000
-	-	5,000	-	910.000	System Improvements	1,000	1,000	1,000
<b>38,259</b>	<b>74,121</b>	<b>16,500</b>	<b>1,057</b>		<b>Total Capital Outlay</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
-	-	-	-	880.000	Contingency	47,758	47,758	47,758
-	-	35,718	-	999.000	Unappropriated Ending Fund Balance			
<b>525,248</b>	<b>796,401</b>	<b>905,127</b>	<b>794,342</b>		<b>Total Sewer Utility Fund Expenditures</b>	<b>836,873</b>	<b>836,873</b>	<b>836,873</b>
<b>984,526</b>	<b>1,006,863</b>	<b>905,127</b>	<b>839,566</b>		<b>Total Sewer Utility Fund Revenue</b>	<b>836,873</b>	<b>836,873</b>	<b>836,873</b>

# State Revenue Sharing Fund

In the early 1970's Federal and State governments developed a system to return some of the State and Federal funds to the local level. These funds were distributed to the Cities and were used for a variety of activities or purchases. The Revenue Sharing Fund receives receipts under the State Revenue Sharing program which distributes a portion of the State Liquor Tax to local government.

The State Revenue Sharing Fund is a discretionary fund that supports community events and activities as directed by the City Council. It can also be used to support other Funds within the budget that enhance other projects that are important to the community.

Events this fund supports are Old Timers Weekend, National Night Out, Christmas Tree Lighting at Courthouse Square Park, Breakfast with Santa and Bazaar, the City-Wide Spring Clean-up week, and the return of a Carnaval de Cinco de Mayo.



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	State Revenue Sharing Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				500-000	State Revenue Sharing Fund Revenue			
38,550	45,822	25,900	36,775	400.000	Working Capital	23,217	23,217	23,217
113	621	500	964	404.000	Interest	800	800	800
32,588	32,518	32,000	34,316	424.000	State of Oregon	33,000	33,000	33,000
10,000	20,000	-	-	429.000	Transfer from General Fund			
-	-	8,000	-	459.000	Transfer from Transient Lodging Tax Fund	5,000	5,000	5,000
-	3,420	500	3,822	480.000	Miscellaneous Revenue	4,000	4,000	4,000
81,251	102,381	66,900	75,877		Total State Revenue Sharing Fund Revenue	66,017	66,017	66,017

				500-500	State Revenue Sharing Fund Expenditures			
					Materials and Services			
765	924	1,000	1,104	604.000	Insurance	1,217	1,217	1,217
209	249	300	354	608.000	Audit	400	400	400
1,962	10,114	7,500	4,080	611.000	Travel & Meeting	5,000	5,000	5,000
0	427	3,000	-	611.100	Travel - Legislative/Economic Development	1,500	1,500	1,500
1,205	1,516	3,000	4,340	700.000	Legal Services	4,000	4,000	4,000
372	356	600	411	706.000	Dues & Certifications.	600	600	600
3,892	8,645	6,500	3,835	752.000	City Council Expense	4,000	4,000	4,000
0	6,797	4,000	-	752.100	City/County Dinner	4,000	4,000	4,000
4,600	11,000	15,000	11,800	752.200	Community Giving	10,000	10,000	10,000
					Language Classes and Town Hall	6,500	6,500	6,500
2,523	2,500	2,500	-	752.220	Downtown Revitalization/DCDA	2,500	2,500	2,500
0	1,500	1,500	-	752.240	YCTA Contribution	1,500	1,500	1,500
18,185	18,944	20,000	22,630	752.600	Community Events	23,000	23,000	23,000
0	0	500	-	752.700	Youth Advisory Council Expense	500	500	500
492	0	500	3,822	799.000	Miscellaneous Expense	500	500	500
34,205	62,971	65,900	52,376		Total Materials & Services	65,217	65,217	65,217
					Transfers			
-	-	-	-	830.000	Transfer to Transient Lodging Tax Fund	-	-	-
-	-	-	-	840.000	Transfer to General Fund	-	-	-
-	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
1,224	1,235	500	-	903.000	Council Chamber Furnishings	400	400	400
-	1,400	500	284	903.100	Community Center Furnishings	400	400	400
1,224	2,635	1,000	284		Total Capital Outlay	800	800	800
35,429	65,606	66,900	52,660		Total State Revenue Sharing Fund Expenditures	66,017	66,017	66,017
81,251	102,381	66,900	75,877		Total State Revenue Sharing Fund Revenue	66,017	66,017	66,017

# Capital Funds

The City's Capital Funds represent those monies being spent on Capital Improvements for the City.

The following pages highlight our Capital Funds that include the Water Capital Fund, the Sewer Capital Fund, the Street Capital Fund, the Parks Capital Fund, the Equipment Replacement Fund, and the Building Reserve Fund. These funds receive transfers from the other funds and the money is then used to finance the construction or purchase of new or upgraded assets for the City.

Also included in the Water, Sewer, Street, and Parks capital funds are revenues from System Development Charges (SDC's) associated with new development. These charges are to be used to pay for the cost of extra capacity or extension of improvements for water, sanitary or storm sewer facilities, streets, or parks. System Development Charges are contributed as the priority revenue source to these projects, then transfers from other funds.

## Water Utility Capital Fund

The Water Capital Fund primarily receives money from the Water Utility Fund, from grant sources, and from System Development Charges (SDCs) for improvements to the City's water system and treatment facilities.

### **Major Projects to be completed for fiscal year 2024-2025 include:**

- Waterline Upgrade for the Utility Bridge
- PLC Upgrades for the Water Treatment Plant
- Waterline Replacements
- Reservoir Maintenance

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Water Utility Capital Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				600-000	Water Utility Capital Fund Revenue			
228,086	756,793	936,697	899,119	400.000	Working Capital	437,877	437,877	437,877
2,687	14,769	3,000	22,918	404.000	Interest	20,000	20,000	20,000
21,510	6,305	16,968	-	420.000	System Development Charges	16,968	16,968	16,968
400,000	-	-	-	450.000	Utility Bridge Waterline Upgrade Grant	-	-	-
250,000	250,000	415,000	415,000	459.000	Transfer from Water Fund	100,000	100,000	100,000
<b>902,283</b>	<b>1,027,867</b>	<b>1,371,665</b>	<b>1,337,037</b>		<b>Total Water Utility Capital Fund Revenue</b>	<b>574,845</b>	<b>574,845</b>	<b>574,845</b>

				600-600	Water Utility Capital Fund Expenditures			
					Materials and Services			
					Total Materials & Services			
					Capital Outlay			
17,096	9,523	10,000	10,000	910.100	Engineering Services	5,000	5,000	5,000
-	1,566	30,000	-	920.100	Fisher Farms Intertie	10,000	10,000	10,000
-	-	130,000	130,000	920.200	SCADA PLC Upgrade	-	-	-
-	-	-	-	920.300	Replace Pumps at WTP	25,000	25,000	25,000
-	30,834	800,000	435,959	920.350	Utility Bridge Waterline Upgrade	185,000	185,000	185,000
-	14,790	100,000	100,000	920.400	Water Mainline Replacements	25,000	25,000	25,000
-	-	50,000	50,000	930.100	Wells & System Improvements	85,000	85,000	85,000
56,360	7,050	30,000	30,000	930.200	Wells Maintenance	30,000	30,000	30,000
-	-	10,000	10,000	930.300	McDougal Wells Perimeter Fence	10,000	10,000	10,000
72,035	64,984	133,201	133,201	930.600	Reservoir Maintenance	150,000	150,000	150,000
<b>145,490</b>	<b>128,748</b>	<b>1,293,201</b>	<b>899,160</b>		<b>Total Capital Outlay</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>
-	-	28,464	-	880.000	Contingency	49,845	49,845	49,845
-	-	50,000	-	999.000	Unappropriated			
<b>145,490</b>	<b>128,748</b>	<b>1,371,665</b>	<b>899,160</b>		<b>Total Water Utility Capital Fund Expenditures</b>	<b>574,845</b>	<b>574,845</b>	<b>525,000</b>
<b>902,283</b>	<b>1,027,867</b>	<b>1,371,665</b>	<b>1,337,037</b>		<b>Total Water Utility Capital Fund Revenue</b>	<b>574,845</b>	<b>574,845</b>	<b>574,845</b>



# Sewer Capital Projects Fund

The Sewer Utility Capital Fund receives money from the Sewer Utility Fund and System Development Charges (SDCs).

The next big capital project coming up is be the Dayton Utility Bridge with Infrastructure upgrades. Also known in town as “The Footbridge”, this bridge carries our water and sewer infrastructure across the Yamhill River. The City and Council spent considerable time researching the possible replacement options before settling on a steel midspan replacement between the A frames. Financing has been secured through DEQ for \$6 million. This debt will have to funded through user rate increases so the City has been applying for grant funding to reduce the amount of loan needed. Recession increased the cost of the project from \$4.2 million to \$7.5 million. The City acquired a grant in 2021 for \$1,000,000 from a Yamhill County ARPA grant program which has been used for bridge design and the waterline replacement which the DEQ loan cannot fund.

Building on the bridge will start in May of 2023 with anticipated completion in the summer of 2024 barring no substantial delays due to supply chain issues. The temporary work bridge will remain after for a short period of time.

## **Major Projects to be completed for fiscal year 23-24 include:**

- Construction of the Utility Bridge Mid-Span Replacement with Infrastructure Upgrades
- Construction of the HWY 221 Lift Station
- Aerator Installation



The 220-foot steel midspan replacement before it is assembled and craned over the Yamhill River and attached to the concrete abutments. It weighs approximately 225,000 lbs.

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Sewer Utility Capital Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				700-000	Sewer Utility Capital Fund Revenue			
308,422	998,674	1,080,060	1,066,759	400.000	Working Capital	177,362	177,362	177,362
1,647	9,055	2,000	13,857	404.000	Interest	10,000	10,000	10,000
37,820	80,937	15,128	-	420.000	System Development Charges	15,128	15,128	15,128
-	-	5,500,000	4,000,000	425.000	Utility Bridge with Sewer Line Upgrade DEQ Loan	1,500,000	1,500,000	1,500,000
600,000	-	-	-	429.000	Utility Bridge with Sewer Line Upgrade Grants	500,000	500,000	500,000
511,000	-	-	-	430.000	HWY 221 Lift Station Replacement Grant/Loan	953,000	953,000	953,000
-	488,990	490,255	-	431.000	Transfer from ARPA Fund	3,200	3,200	3,200
10,000	50,000	150,000	150,000	459.300	Transfer from Sewer Fund	50,000	50,000	50,000
<b>1,468,890</b>	<b>1,627,656</b>	<b>7,237,443</b>	<b>5,230,615</b>		<b>Total Sewer Utility Capital Fund Revenue</b>	<b>3,208,690</b>	<b>3,208,690</b>	<b>3,208,690</b>

				700-700	Sewer Utility Capital Fund Expenditures			
-	10,000	10,000	-	608.000	<b>Materials and Services</b>			
					Single Audits - Federal Funding Requirements	-	-	-
	<b>10,000</b>	<b>10,000</b>			<b>Total Materials &amp; Services</b>	-	-	-
					<b>Transfers</b>			
-	-	-	-	850.000	Transfer to Debt Service Fund	-	-	-
-	-	-	-		<b>Total Transfers</b>	-	-	-
					<b>Capital Outlay</b>			
42,093	52,011	100,000	47,804	910.000	System Improvements	20,000	20,000	20,000
					CCTV Sewer Lines for Inflow & Infiltration	20,000	20,000	20,000
391,808	381,841	5,900,000	4,000,000	910.410	Utility Bridge with Sewerline Upgrade	2,000,000	2,000,000	2,000,000
-	-	15,000	-	910.450	Short-lived Assets Reserve	30,000	30,000	30,000
26,677	85,533	1,025,000	985,225	920.000	Hwy 221 Lift Station Replacement	1,064,775	1,064,775	1,064,775
-	16,414	130,000	15,224	921.000	Sewer Master Plan Update	-	-	-
-	-	15,000	-	921.100	Installation of Aerators	50,000	50,000	50,000
9,638	15,099	5,000	5,000	930.300	Lift Station Improvement and/or Replacement	5,000	5,000	5,000
<b>470,215</b>	<b>550,898</b>	<b>7,190,000</b>	<b>5,053,254</b>		<b>Total Capital Outlay</b>	<b>3,189,775</b>	<b>3,189,775</b>	<b>3,189,775</b>
-	-	37,443	-	880.000	Contingency	18,915	18,915	18,915
-	-	-	-	999.000	Unappropriated			
<b>470,215</b>	<b>560,898</b>	<b>7,237,443</b>	<b>5,053,254</b>		<b>Total Sewer Utility Capital Fund Expenditures</b>	<b>3,208,690</b>	<b>3,208,690</b>	<b>3,208,690</b>
<b>1,468,890</b>	<b>1,627,656</b>	<b>7,237,443</b>	<b>5,230,615</b>		<b>Total Sewer Utility Capital Fund Revenue</b>	<b>3,208,690</b>	<b>3,208,690</b>	<b>3,208,690</b>

# Equipment Replacement Reserve

This fund is used for the purchase or major improvement of the City's equipment and vehicles. It receives revenue from transfers from the Street Fund, the Water Fund, the Sewer Fund, and the General Fund.

In the Spring of 2022, the City had an opportunity to purchase a used street sweeper for \$60,000. The Public Works staff took over the cleaning of our streets in April of 2022. Streets are cleaned twice a month when weather allows.

In the current fiscal year, the City needs to trade in the current tractor and purchase a new larger one.

## **FY 2023-2024 Capital Investments include:**

- 1 new tractor



ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Equipment Replacement Reserve Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				750-000	Equipment Replacement Reserve Fund Revenue			
32,780	21,175	40,893	42,465	400.000	Working Capital	36,409	36,409	36,409
305	1,677	500	1,955	404.000	Interest			
41,000	5,000	10,000	10,000	459.100	Transfer from Street Fund	10,000	10,000	10,000
20,000	30,000	30,000	30,000	459.200	Transfer from Water Fund	30,000	30,000	30,000
20,000	30,000	30,000	-	459.300	Transfer from Sewer Fund	-	-	-
5,000	-	-	-	459.400	Transfer from General Fund	-	-	-
-	-	50	-	459.800	Miscellaneous Revenue			
119,085	87,852	111,443	84,420		Total Equipment Replacement Reserve Fund Revenue	76,409	76,409	76,409

				750-750	Equipment Replacement Reserve Fund Transfers			
					Transfers			
					Total Transfers			
					Capital Outlay			
5,606	14,404	15,000	2,757	903.000	Equipment	10,000	10,000	10,000
31,982	30,983	45,000	45,254	903.100	Replace Pickup	-	-	-
-	-	25,000	-	903.402	Replace Tractor	50,000	50,000	50,000
37,588	45,387	85,000	48,011		Total Capital Outlay	60,000	60,000	60,000
-	-	26,443	-	880.000	Contingency	16,409	16,409	16,409
-	-	-	-	999.000	Unappropriated	-	-	-
37,588	45,387	111,443	48,011		Total Equipment Replacement Reserve Fund Expenditures	76,409	76,409	76,409
119,085	87,852	111,443	84,420		Total Equipment Replacement Reserve Fund Revenue	76,409	76,409	76,409

# Building Reserve Fund

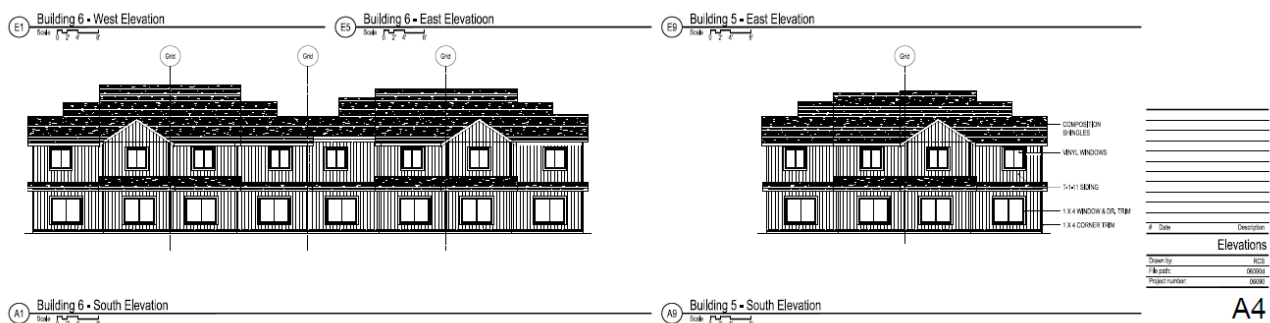
The Building Reserve Fund is used for all major construction of City facilities. As the City Council has made it a goal to build a new City Hall, fund transfers to the Building Reserve Fund will continue to increase over the next fiscal year.

## Dayton Village

In 2018, the City of Dayton took ownership of Dayton Village, a property located off Ferry Street between 9th and 10 Streets. The acquisition required that any ensuring development be deemed “affordable” for lower-income purchasers.

The City created a request for proposal (RFP) in November 2024, and received interest from Community Home Builders (CHB), a Yamhill County Community Development Corporation. CHB has been assisting low-income individuals and families with obtaining home ownership since 1994. Their mutual Self-Help Program requires participants to work together building each other’s homes creating a sense of ownership beyond simple purchase. To make loans affordable, CHB facilitates 502 Direct Loans where a portion of a buyer’s loan payment is paid by USDA Rural Development.

Building is expected to begin as early as the summer of 2024. A total of 10 units will be built on the property with additional parking space designated for homeowner use. The project will be completed within a one-year period from the start of construction. In exchange for referenced property, the city will receive 310,000 dollars.



## FY 2024-2025 Capital Investments include:

- Roof Replacement on City Hall & Mary Gilkey Library
- Flooring Repair and Replacement at the Community Center
- Bandstand Rehabilitation
- Dayton Village Development

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Building Reserve Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				760-000	Building Reserve Fund Revenue			
198,042	206,978	213,703	213,920	400.000	Working Capital	152,726	152,726	152,726
949	5,217	1,500	7,882	404.000	Interest	5,000	5,000	5,000
					Dayton Village Sale Proceeds	300,000	300,000	300,000
10,000	10,000	10,000	10,000	459.100	Transfer from Street Fund	10,000	10,000	10,000
10,000	10,000	10,000	10,000	459.200	Transfer from Water Fund	10,000	10,000	10,000
5,000	5,000	5,000	5,000	459.300	Transfer from Sewer Fund	-	-	-
5,000	-	-	-	459.400	Transfer from General Fund	-	-	-
228,991	237,195	240,203	246,802		Total Building Reserve Fund Revenue	477,726	477,726	477,726

				760-760	Building Reserve Fund Transfers			
					Transfers			
-	-	-	-	459.600	Transfer to General Fund	-	-	-
-	-	-	-	459.700	Transfer to Sewer Fund	-	-	-
-	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
-	1,800	15,000	9,258	920.000	Dayton Village Development	10,000	10,000	10,000
-	-	40,000	33,266	930.000	Building Construction	15,000	15,000	15,000
22,013	-	5,000	-	930.100	City Maintenance Shop Improvements	5,000	5,000	5,000
-	-	15,000	16,522	930.110	City Hall & Library and Annex ADA Doors	-	-	-
					Bandstand Rehabilitation	40,000	40,000	40,000
					City Hall Roof Replacement	25,000	25,000	25,000
-	-	60,000	35,030	930.300	Community Center	65,000	65,000	65,000
-	21,475	-	-	930.400	City Shops Paving	-	-	-
22,013	23,275	135,000	94,076		Total Capital Outlay	160,000	160,000	160,000
-	-	5,203	-	880.000	Contingency	247,726	247,726	247,726
-	-	100,000	-	999.000	Unappropriated Ending Fund Balance	70,000	70,000	70,000
22,013	23,275	240,203	94,076		Total Building Reserve Fund Expenditures	477,726	477,726	477,726
228,991	237,195	240,203	246,802		Total Building Reserve Fund Revenue	477,726	477,726	477,726



# Street Capital Projects Fund

The Street Capital Projects Fund receives transfers from the Street Fund and General Fund as well as grant proceeds to complete upgrades to the City's streets, storm system, bikeways, and pedestrian element. The City received two Small City Allotment (SCA) grants which funded the street overlay projects on Main Street and 5<sup>th</sup> Street that were completed in 2020 and the 6<sup>th</sup> Street Overlay which was completed in 2022.

In December of 2020, the City was awarded a \$750,000 grant from the Oregon Department of Transportation's Safe Routes to School program. The City completed the sidewalk improvements from 9<sup>th</sup> to Ferry in the fall of 2022 and with project savings, extended the project to include the sidewalks from 6<sup>th</sup> to 8<sup>th</sup> Street. In 2023, the City completed a road overlay of 7<sup>th</sup> Street, a portion of 9<sup>th</sup> Street, and Church Street with a \$250,000 Small City Allotment (SCA) Grant. The City will apply for another \$250,000 SCA in July of 2024.

In FY 2024-25, the City will be developing a 50/50 Sidewalk Program for Dayton residents. Working in partnership with the city, residents will be able to seek 50% of the funding to improve their sidewalks.

## Capital Needs:

- Continued street overlays





2021/2022	2022/2023	Adopted	Projected	Street Capital Projects Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				770-000	Street Capital Projects Fund Revenue			
157,262	253,548	69,874	111,160	400.000	Working Capital	179,415	179,415	179,415
1,523	8,372	4,000	12,760	404.000	Interest	10,000	10,000	10,000
5,625	4,500	2,250	-	420.000	System Development Charges	2,250	2,250	2,250
50,000	75,000	100,000	100,000	459.100	Transfer from Street Fund	50,000	50,000	50,000
-	100,000	250,000	250,000	490.200	SCA Grant - Road Overlay	250,000	250,000	250,000
150,036	552,362	-	47,783	490.400	Safe Routes to School Grant/9th to Flower Sidewalk	-	-	-
364,446	993,781	426,124	521,704		Total Street Capital Projects Fund Revenue	491,665	491,665	491,665

				770-770	Street Capital Projects Expenditures			
					Materials and Services			
-	-	-	-		Total Materials and Services	-	-	-
					Capital Outlay			
-	-	25,000	25,000	910.000	Street Capital Projects	100,000	100,000	100,000
-	-	25,000	25,000	910.200	Sidewalk Improvements	50,000	50,000	50,000
-	-	25,000	-	910.250	Sidewalk 50/50 Program	25,000	25,000	25,000
104,580	728,942	-	1,147	910.700	9th to Flower Sidewalk Project	-	-	-
6,319	146,154	-	-	910.800	6th Street Overlay Project	-	-	-
-	7,526	325,000	291,143	910.900	7th & 9th Street Overlay Project	-	-	-
-	-	-	-	920.000	SCA Road Overlays	250,000	250,000	250,000
110,898	882,621	400,000	342,289		Total Capital Outlay	425,000	425,000	425,000
-	-	-	-	880.000	Contingency	16,665	16,665	16,665
-	-	26,124	-	999.000	Unappropriated Ending Fund Balance	50,000	50,000	50,000
110,898	882,621	426,124	342,289		Total Street Capital Projects Fund Expenditures	491,665	491,665	491,665
364,446	993,781	426,124	521,704		Total Street Capital Projects Fund Revenue	491,665	491,665	491,665

# Park Capital Projects Fund

The Park Capital Projects Fund receives transfers from the General Fund and grant proceeds for the improvement of City Parks.

A City Council Strategic Goal includes developing a strategy for improvement of the County's Dayton Landing Park and boat ramp including permitting, funding, construction and possible ownership. The City is working with Yamhill County Parks and the Oregon Marine Board on this project.

In 2022, the City completed upgrades to Alderman Dog Park by adding a fence around the perimeter and a water feature for dogs and their humans.

In 2023/24, the City completed the bathroom installation at Andrew Smith Park with Transient Lodging Tax funds that residents selected through a park improvement survey in 2022.

## The major projects for fiscal year 2024-2025 include:

- Parks Master Plan (if grant funding is received)
- Courthouse Square Park Improvements - Post Clock and Playground Shading



Bathroom installation at Andrew Smith Park on 11<sup>th</sup> Street

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Parks Capital Projects Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				780-000	Parks Capital Projects Fund Revenue			
59,921	66,915	165,960	177,262	400.000	Working Capital	50,393	50,393	50,393
1,494	8,211	4,000	12,572	404.000	Interest	10,000	10,000	10,000
500	400	400	-	420.000	System Development Charges	400	400	400
-	-	75,000	-	430.000	Grant - State of Oregon Parks Program	50,000	50,000	50,000
5,000	-	-	-	459.400	Transfer from General Fund	-	-	-
-	136,806	-	-	459.500	Transfer from TLT Fund	-	-	-
66,915	212,332	245,360	189,834		Total Parks Capital Projects Fund Revenue	110,793	110,793	110,793

				780-780	Parks Capital Projects Expenditures			
					Materials and Services			
-	-	75,000	-	705.000	Parks Master Plan	60,000	60,000	60,000
-	-	75,000	-		Total Materials and Services	60,000	60,000	60,000
					Capital Outlay			
-	-	10,000	10,000	920.200	Courthouse Square Park Improvements	30,000	30,000	30,000
-	-	1,000	3,260	920.300	Andrew Smith Park Improvements	1,000	1,000	1,000
-	35,069	5,000	-	920.310	Alderman Park Improvements	1,000	1,000	1,000
-	-	8,500	8,500	920.315	Legion Field Improvements	5,000	5,000	5,000
-	-	-	-	920.320	Dayton Landing Park Bathroom	-	-	-
-	-	10,000	-	920.350	Other Park Improvements	4,000	4,000	4,000
-	-	125,000	117,682	920.400	Andrew Smith Park Bathroom Installation	-	-	-
-	35,069	159,500	139,441		Total Capital Outlay	41,000	41,000	41,000
-	-	-	-	880.000	Contingency	9,793	9,793	9,793
-	-	10,860	-	999.000	Unappropriated Ending Fund Balance		-	-
-	35,069	245,360	139,441		Total Parks Capital Projects Fund Expenditures	110,793	110,793	110,793
66,915	212,332	245,360	189,834		Total Parks Capital Projects Fund Revenue	110,793	110,793	110,793

## Debt Service Fund

The Debt Service fund accumulates money for repayment of City debt. The debt can be created by any other fund with City Council approval. Debt can be of varying natures such as bonded debt, bank loans or loans from other government agencies.

Currently, the City is paying on 3 separate loans. Two for water system improvements through the Infrastructure Finance Authority of the State of Oregon, for the Water Treatment Plant and Wells as well as the Springs Rehabilitation. One loan for the Main Pump Station and Ferry Street Trunk Sewer project which was substantially completed in 2019 and the first payment made in December of 2020.

The Utility Bridge with Infrastructure Upgrades project is starting construction in May of 2023. Anticipated substantially complete is in the summer of 2024 with the temporary work bridge coming down in the late summer. The City has secured a \$5.5 million loan and \$500,000 grant from Oregon's Department of Environmental Quality Clean Water State Revolving Loan program.

The Highway 221 Lift Station project debt payment will be due the December after the project closeout date. This project is slated to be completed in 2025. The first payment will be budgeted for in the FY25/26 budget.

Debt	Project	Outstanding July 1, 2023	Rate of Interest	Outstanding July 1, 2024	Maturing 24/25 Principal	Maturing 24/25 Interest
Safe Drinking Water Revolving Loan	Water Treatment Plant	1,739,387	1.00%	1,613,448	127,199	16,134
Safe Drinking Water Revolving Loan	Springs Rehabilitation	346,620	1.00%	332,456	14,306	3,325
USDA Rural Development Loan	Main Pump Station and Ferry Street Trunk Sewer	2,180,539	1.875%	2,139,176	40,219	42,029
DEQ Clean Water State Revolving Fund Loan*	Utility Bridge with Infrastructure Upgrades		1.000%	5,500,000	161,156	70,131

ACTUAL		2023/2024				2024/2025		
2021/2022	2022/2023	Adopted	Projected	Debt Service Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				850-000	Debt Service Fund Revenue			
309,572	327,322	349,677	352,776	400.000	Working Capital	382,790	382,790	382,790
1,713	9,416	1,000	13,977	404.000	Interest	15,000	15,000	15,000
150,000	150,000	150,000	150,000	459.000	Transfer from Water Fund	210,000	210,000	210,000
86,000	86,000	86,000	86,000	459.300	Transfer from Sewer Fund	125,380	125,380	125,380
23,249	23,249	23,249	23,249	459.999	City of Lafayette	23,249	23,249	23,249
			-					
570,534	595,987	609,926	626,001		Total Debt Service Fund Revenue	756,419	756,419	756,419

				850-850	Debt Service Expenditures			
123,458	124,692	123,386	125,939	774.000	Debt Service to Bond - WTP(Principal)	127,199	127,199	127,199
19,875	18,641	19,947	17,394	776.000	Debt Service to Bond - WTP (Interest)	16,134	16,134	16,134
13,885	14,024	13,877	14,164	778.000	Debt Service to Springs (Principal)	14,306	14,306	14,306
3,745	3,606	3,753	3,466	778.100	Debt Service to Springs (Interest)	3,325	3,325	3,325
42,207	43,749	43,749	40,604	785.100	Debt Service to Bond - Sewer MPS/FSTS (Principal)	40,219	40,219	40,219
40,041	38,499	38,499	41,644	785.200	Debt Service to Bond - Sewer MPS (Interest)	42,029	42,029	42,029
-	-	99,455	-	785.300	Debt Service to Footbridge (Principal)	161,156	161,156	161,156
-	-	-	-	785.400	Debt Service to the Footbridge (Interest)	70,131	70,131	70,131
243,211	243,211	342,666	243,211		Total Debt Service Fund Expenditures	474,499	474,499	474,499
-	-	23,625	-	900.300	Reserve for Lafayette Loan Payoff	23,625	23,625	23,625
-	-	82,248	-	900.305	Reserve for MPS FSTS USDA Loan Payment	82,248	82,248	82,248
-	-	118,924	-	900.310	Reserve for Bridge DEQ Loan Payment	106,275	106,275	106,275
-	-	42,463	-	999.000	Unappropriated Ending Fund Balance	69,772	69,772	69,772
243,211	243,211	609,926	243,211		Total Debt Service Fund Expenditures	756,419	756,419	756,419
570,534	595,987	609,926	626,001		Total Debt Service Fund Revenue	756,419	756,419	756,419

This page intentionally left blank

## Appendix



This page intentionally left blank

2024/2025 Salary Allocation Table														
POSITION	23/24 Budget	Admin 100-100	Parks 100-103	Library 100-104	Planning 100-105	Building 100-106	Total Admin	Local Option 101-101	TLT Fund 105-105	Streets 200-200	Water 300-300	WTP 300-301	Sewer 400-400	Grand Total
<b>Accountant/Finance Manager</b>	96,750	16,447	0	0	0	0	16,447	4,837	0	3,870	34,830	1,935	34,830	<b>96,750</b>
% of Total Salary	1.0 FTE	17.00%	0.00%	0.00%	0.00%	0.00%	17.00%	5.00%	0.00%	4.00%	36.00%	2.00%	36.00%	<b>100.00%</b>
<b>City Manager</b>	133,350	20,003	2,667	2,667	5,334	5,334	36,005	4,001	0	6,668	40,005	6,668	40,005	<b>133,350</b>
% of Total Salary	1.0 FTE	15.00%	2.00%	2.00%	4.00%	4.00%	27.00%	3.00%	0.00%	5.00%	30.00%	5.00%	30.00%	<b>100.00%</b>
<b>City Recorder</b>	72,000	18,000	0	0	7,200	0	25,200	10,800	0	0	18,000	0	18,000	<b>72,000</b>
% of Total Salary	1.0 FTE	25.00%	0.00%	0.00%	10.00%	0.00%	35.00%	15.00%	0.00%	0.00%	25.00%	0.00%	25.00%	<b>100.00%</b>
<b>Library Assistant</b>	18,500	0	0	18,500	0	0	18,500	0	0	0	0	0	0	<b>18,500</b>
% of Total Salary	.50 FTE	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	<b>100.00%</b>
<b>Library Director</b>	72,000	18,000	0	18,000	3,600	3,600	43,200	0	0	7,200	7,200	7,200	7,200	<b>72,000</b>
% of Total Salary	1.0 FTE	25.00%	0.00%	25.00%	5.00%	5.00%	60.00%	0.00%	0.00%	10.00%	10.00%	10.00%	10.00%	<b>100.00%</b>
<b>Maintenance Operator 1</b>	106,000	0	37,100	0	0	0	37,100	0	0	10,600	21,200	15,900	21,200	<b>106,000</b>
% of Total Salary	2.0 FTE	0.00%	35.00%	0.00%	0.00%	0.00%	35.00%	0.00%	0.00%	10.00%	20.00%	15.00%	20.00%	<b>100.00%</b>
<b>Maintenance Operator 1 - Projects</b>	61,500	0	3,075	0	0	0	3,075	0	0	6,150	21,525	11,070	19,680	<b>61,500</b>
% of Total Salary	1.0 FTE	0.00%	5.00%	0.00%	0.00%	0.00%	5.00%	0.00%	0.00%	10.00%	35.00%	18.00%	32.00%	<b>100.00%</b>
<b>Maintenance Operator 2</b>	65,000	0	6,500	0	0	3,250	9,750	0	0	6,500	16,250	16,250	16,250	<b>65,000</b>
% of Total Salary	1.0 FTE	0.00%	10.00%	0.00%	0.00%	5.00%	15.00%	0.00%	0.00%	10.00%	25.00%	25.00%	25.00%	<b>100.00%</b>
<b>Office Specialist II - Utility Mgmt</b>	69,000	3,450	0	0	0	0	3,450	3,450	0	0	31,050	0	31,050	<b>69,000</b>
% of Total Salary	1.0 FTE	5.00%	0.00%	0.00%	0.00%	0.00%	5.00%	5.00%	0.00%	0.00%	45.00%	0.00%	45.00%	<b>100.00%</b>
<b>Office Specialist II - Code/Building</b>	61,000	1,525	0	0	1,525	21,350	24,400	30,500	0	0	3,050	0	3,050	<b>61,000</b>
% of Total Salary	1.0 FTE	2.50%	0.00%	0.00%	2.50%	35.00%	40.00%	50.00%	0.00%	0.00%	5.00%	0.00%	5.00%	<b>100.00%</b>
<b>PW Director/Supervisor</b>	85,000	3,400	3,400	0	1,700	5,100	13,600	0	0	10,200	20,400	20,400	20,400	<b>85,000</b>
% of Total Salary	1.0 FTE	4.00%	4.00%	0.00%	2.00%	6.00%	16.00%	0.00%	0.00%	12.00%	24.00%	24.00%	24.00%	<b>100.00%</b>
<b>Tourism/Economic Dev. Director</b>	85,975	15,476	1,720	0	0	0	17,195	0	42,988	0	12,896	0	12,896	<b>85,975</b>
% of Total Salary	1.0 FTE	18.00%	2.00%	0.00%	0.00%	0.00%	20.00%	0.00%	50.00%	0.00%	15.00%	0.00%	15.00%	<b>100.00%</b>
% of Total Salary	0 FTE	3.00%	10.00%	0.00%	0.00%	1.00%	14.00%	0.00%		7.00%	30.00%	20.00%	29.00%	<b>100.00%</b>
Overtime	20,000	2,000	1,000				3,000			2,000	9,000	1,000	5,000	<b>20,000</b>
% of Total Allocation		10%	5%				15.00%			10%	45%	5%	25%	<b>100.00%</b>
On-Call Hourly Cost	13,000										5,200	2,600	5,200	<b>13,000</b>
% of Total Allocation											40.00%	20.00%	40.00%	<b>100.00%</b>
<b>TOTAL SALARIES</b>	<b>959,076</b>	<b>98,301</b>	<b>55,461</b>	<b>39,167</b>	<b>19,359</b>	<b>38,634</b>	<b>250,923</b>	<b>53,588</b>	<b>42,988</b>	<b>53,188</b>	<b>240,606</b>	<b>83,023</b>	<b>234,761</b>	<b>959,076</b>

This page intentionally left blank

FUND TRANSFERRED FROM		Amount	FUND TRANSFERRED TO														
			General 100-100	ARPA 106-106	LOT 101-101	TLT 105-105	Water 300-300	Sewer 400-400	SSR 500-500	Water Cap 600-600	Sewer Cap 700-700	Equip Res 750-750	Bldg Res 760-760	Street Cap 770-770	Parks Cap 780-780	Debt 850-850	
General Fund	100-100																0
Transient Lodging Tax Fund	105-105	24,000	19,000						5,000								24,000
ARPA Fund	106-106	3,200									3,200						3,200
Street Fund	200-200	70,000										10,000	10,000	50,000			70,000
Water Utility Fund	300-300	350,000								100,000		30,000	10,000			210,000	350,000
Sewer Utility Fund	400-400	175,380									50,000					125,380	175,380
State Revenue Sharing	500-500	0															0
Totals		622,580															622,580

ARPA

LOT

TLT

SSR

American Recovery Plan Act

Local Option Tax

Transient Lodging Tax

State Shared Revenue

# Yamhill County's News-Register.com

0.

KEEPING YOU CONNECTED

PO BOX 727 503-472-5114 www.newsregister.com

## 00 "EXHIBIT A"

### PUBLIC NOTICE

#### NOTICE OF BUDGET COMMITTEE MEETINGS & PUBLIC HEARING ON STATE REVENUE SHARING FUNDS

City of Dayton, Oregon  
www.daytonoregon.gov

The Budget Committee of the City of Dayton, Yamhill County, State of Oregon, will conduct the following public meetings to discuss the budget for the Fiscal Year July 1, 2024, to June 30, 2025. All meetings will be held at the City Hall Annex, 408 Ferry Street, Dayton, Oregon, and will begin at 6:30 pm:

Date	Purpose of Meeting
Monday, May 6, 2024	

This is a meeting where the Budget Committee will receive the Proposed FY 2024/2024 Budget & hear the Budget Message. Any person may appear at this meeting to comment on the proposed programs. At this meeting a public hearing will also be conducted on possible uses of State Revenue Sharing Funds. Monday, May 20, 2024

This is a meeting where deliberation of the Budget Committee will take place.

Tuesday, May 28, 2024  
Continued deliberations if necessary.

A copy of the budget may be inspected or obtained on or after May 6, 2024, at the Dayton City Hall, 416 Ferry Street, between the hours of 9:00 am and 5:00 pm Monday-Friday. A copy will also be available for review in the Mary Gilkey Public Library, 416 Ferry Street, between the hours of 9:00 am and 5:00 pm

### AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.  
County of Yamhill

I, Terri Hartt

being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Dayton - Public Notice May 6, 2024 Budget Committee Meeting - April 5, 2024**  
Subscribed and sworn before me this **4/9/2024**.

*Terri Hartt*

*Connie Janene Crafton*

Notary Public for Oregon  
My Commission Expires 08/06/2027

