



Yamhill River

Photo Credit John Collins

City of Dayton
2022/2023 Adopted Budget



City of Dayton Oregon



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Rochelle Roaden, City Manager, Budget Officer
Patty Ringnalda, City Recorder

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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

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CITY OF DAYTON, OREGON

BUDGET MESSAGE FY 2022-2023

The budget submitted herein is the proposed budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023. 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 benefitted from efforts to reduce costs to maintain a healthy amount of working capital. The 2022-2023 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 2022-2023 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 higher than typical cost of living adjustment for employee wages due to the current economic situation. 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 be relatively flat for the upcoming year with only an increase in the vision plan. Employees will continue to contribute 10% of the overall cost for insurance in 2022-2023. The City's rate for the Public Employees Retirement System (PERS) increased slightly for the Tier 1 employees for the 2022-2023 fiscal year. While the increasing PERS rates affects the City's budget, this effect on the City has been somewhat mitigated by our small staff size as well as the fact that most of our small staff are new enough to PERS to be on the Oregon Public Service Retirement Plan (OPSRP).

The City of Dayton's financial position remains strong while we continue to navigate the uncertainty of the COVID-19 pandemic and its effect on our city and the services we offer.

Strategic Plan Goals

The Priority 1 Strategic Plan Goals for FY 2022-23 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.

General Fund Highlights

The appraised taxable value of all the property within the Dayton City Limits increased from an estimated \$140,075,192 in December 2020 to \$145,578,160 in December of 2021, which is a

3% increase in appraised value. We estimate that the General Fund will receive approximately \$230,000 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.

Our beginning fund balance projected for 2022-23 is down from last year which was higher than average due to being overly cautious during the beginning of the pandemic. The reductions in revenue in 2020 are hitting our beginning fund balance this year. In FY2021-22, the City budgeted \$75,000 for a grant program to help residents with their utility bills using American Rescue Plan funds. The City worked with Yamhill County Action Partnership, YCAP, to use their COVID grant funding to help our residents with financial assistance. This budget reflects a FY21-22 change in transfers reallocating the \$75,000 to the General Fund. This transfer to the General Fund helps offset revenue losses over the last two years due to COVID. This also results in the General Fund having an unappropriated ending fund balance of \$92,901 which is higher than last year and leaves the City in a stronger financial position to start the new year. 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. Some changes this year include a new position to focus on tourism and economic development, and to assist the City Manager with project management and grant funding. The Library Director is moving from full-time to part-time (.75 FTE) and the Accountant is budgeted to move from part-time to full-time. The Accountant will take on more of the financial aspects of grant and project management from the City Manager. The Public Works Department was reorganized in FY21-22 due to the upcoming retirement of our Public Works Director in March of 2023. A promotion within the department created the Public Works Supervisor who has been shadowing our PW Director for the last 6 months and will continue to learn the role over the next 10 months.

Materials and services appropriations are generally flat this year compared to last year except for information technology, specifically cybersecurity, and energy costs. Increases are shown for fuel, data processing/IT, and travel/training. In April of 2022, 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. 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 3-year levy for Public Safety services was approved by voters in the November 2018 election which expires June 30, 2022. In November of 2021, the City proposed a slight increase to the tax levy (from \$1.85/\$1000 property valuation to \$2.45/\$1000) to cover current costs as the tax had not been increased in 14 years. This tax levy was voted down by 6 votes with 452 ballots turned in of the over 1,600 registered voters. The City is currently on the May 17, 2022, primary

ballot with a 6-year tax levy at the \$1.85/\$1000 property valuation. The extension from 3 years to 6 years is so future tax levy renewals fall during the same year as US presidential election to ensure increased voter turnout.

Revenues are flat with last year due to the pandemic. Citations & Bail and Traffic School Fees are down due to the economy and the downward trend over the last few years. Adding the speed signs onto the Highway 221 bridge coming into town has made it much safer and reduced the number of speeders coming into town.

Anticipated expenditures for the 2022-2023 budget are slightly higher than the prior year due to Yamhill County Sheriff's Office increase of 2%. The increases are offset slightly by the reduced 911 services through YCOM. The 911 tax went into effect last year and has resulted in increased revenue for YCOM which then means a reduction in dues for the cities of Yamhill County.

The levy will allow the City to contract for one full-time Deputy again this year, as well as 911 services, Code Enforcement, Court and other support services. If the City's local option tax levy is not successful in May of 2022, a supplemental budget will be brought before the City Council in July of 2022 removing most of the revenue and expenses for this fund as the Police Services Contract for FY22/23 will not be able to be renewed.

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 down in 20/21 due to the pandemic with increases happening this year to bring us to pre-pandemic levels.

In FY22-23, salary and benefits have been added to cover 50% of the new Tourism/Economic Development Coordinator position as well as material and services and capital outlay expenses for Tourism Facilities and Promotion activities.

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 anticipates receiving 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 FY21-22 budget includes transfers of \$120,250 to offset revenue losses in the General and Local Option Tax funds. The remainder of this allocation will 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. This is reflected by a transfer to the Sewer Capital Fund.

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 2022-2023 budget, mainly regarding 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 2017 budget, the City pursued a Pavement Management Plan for the Transportation System. 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 \$750,000 grant in December of 2020 for the 9th to Flower Sidewalk Improvement Project. This is through Oregon Department of Transportation's Safe Route to School grant program and will fund 100% of this project. A new sidewalk will be installed along Ferry Street between 9th and Flower Street so Dayton children walking to school will have a much safer route. This project is slated to be completed in the summer of 2022. The City was also awarded a \$100,000 Small City Allotments grant for the overlay of 6th street which will be completed in the summer of 2022. In FY 2022-23 the City will apply for another Small City Allotment grant to complete the overlay of 7th Street.

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 2022-2023. 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.

Sewer Utility Fund and Capital Highlights

The City has established plans for addressing the City's most pressing wastewater needs. 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's Wastewater Master Plan is up for renewal and has been budgeted for this year. The Sewer Utility Fund does not anticipate any rate increases for FY2022-23.

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. In 2020, the City Council approved a steel truss midspan replacement with infrastructure upgrades. As of January 2022, the design of the midspan replacement and infrastructure upgrades is at 30% completion. Design is anticipated to be completed in November of 2022 with bidding and construction to start soon after. Project completion is estimated to be November of 2023.

The City secured funding for the bridge and sewer line upgrade portion through DEQ's Safe Water Revolving Loan Fund and anticipated securing a Business Oregon grant for the water line upgrade. 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 has applied for a \$2,000,000 Congressional Direct Spending grant for the bridge and sewer line upgrade in 2022 to help reduce the amount of debt that will need to be acquired. Staff will continue to look for grant programs to assist with the cost of large infrastructure projects.

Other Highlights

Building activity has ramped up significantly in 2020, 2021 and 2022 with a new subdivision and remodeling at the Dayton Elementary, Middle and High Schools. The City's empty in-fill lots and available space for new development is quickly dwindling, so building activity will slow down soon. The City is working with the Mid-Willamette Valley of Governments Planning team and Oregon's Department of Land Conservation and Development (DLCD) to complete an Urban Growth Boundary (UGB) swap. The Planning Commission and Dayton City Council have approved the legislative amendments and the Yamhill County Board of Commissioners are reviewing in May of 2022.

The impact from COVID-19 continues on national and local economies. Having a very 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 enclosed budget maintains City service levels for the 2022-23 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,



Rochelle Roaden, City Manager and Budget Officer

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City of Dayton

FY 2021-2022 Major Accomplishments

- Received grant funding and began design of HWY 221 sewer lift station.
- Developed a strategy and completed the land zoning analysis and legislative amendments for an urban growth boundary swap for residential property.
- Established a general sign code.
- Completed water rate study and instituted new water service rate methodology.
- Bid 9th to Flower Sidewalk Improvement Project with completion in the summer of 2022.
- Acquired grant funding for design and water line upgrade portions of the Utility Bridge with Infrastructure Upgrades Project

PRIORITY 1 STRATEGIC PLAN GOALS FOR 2022-2023

Goal A – Develop and maintain resilient infrastructure to support operations and meet growth

- Develop five-year plan consisting of finance strategy, design, and construction for the building of new City Hall and Library in 3-5 years.
- Evaluate funding models for establishing Pavement Management Program.
- Design and permitting on Utility Bridge with Infrastructure Upgrades
- Complete Sewer Rate Study

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

- Develop Request for Proposals (RFP) for Dayton Village property as Affordable Housing
- Add Staff to Support Economic Development
- Explore Special Event Permit for Private Property
- Establish a 50/50 Sidewalk Program for Dayton Residents
- Research Brownfield’s Integrated Planning Grant for Economic Development

Goal C – Capitalize on Dayton’s facilities and resources to provide recreational and cultural opportunities

- Set up Site Visit/Video of Country Heritage Estates Phase 2 pedestrian/bike trail with wayfinding signs

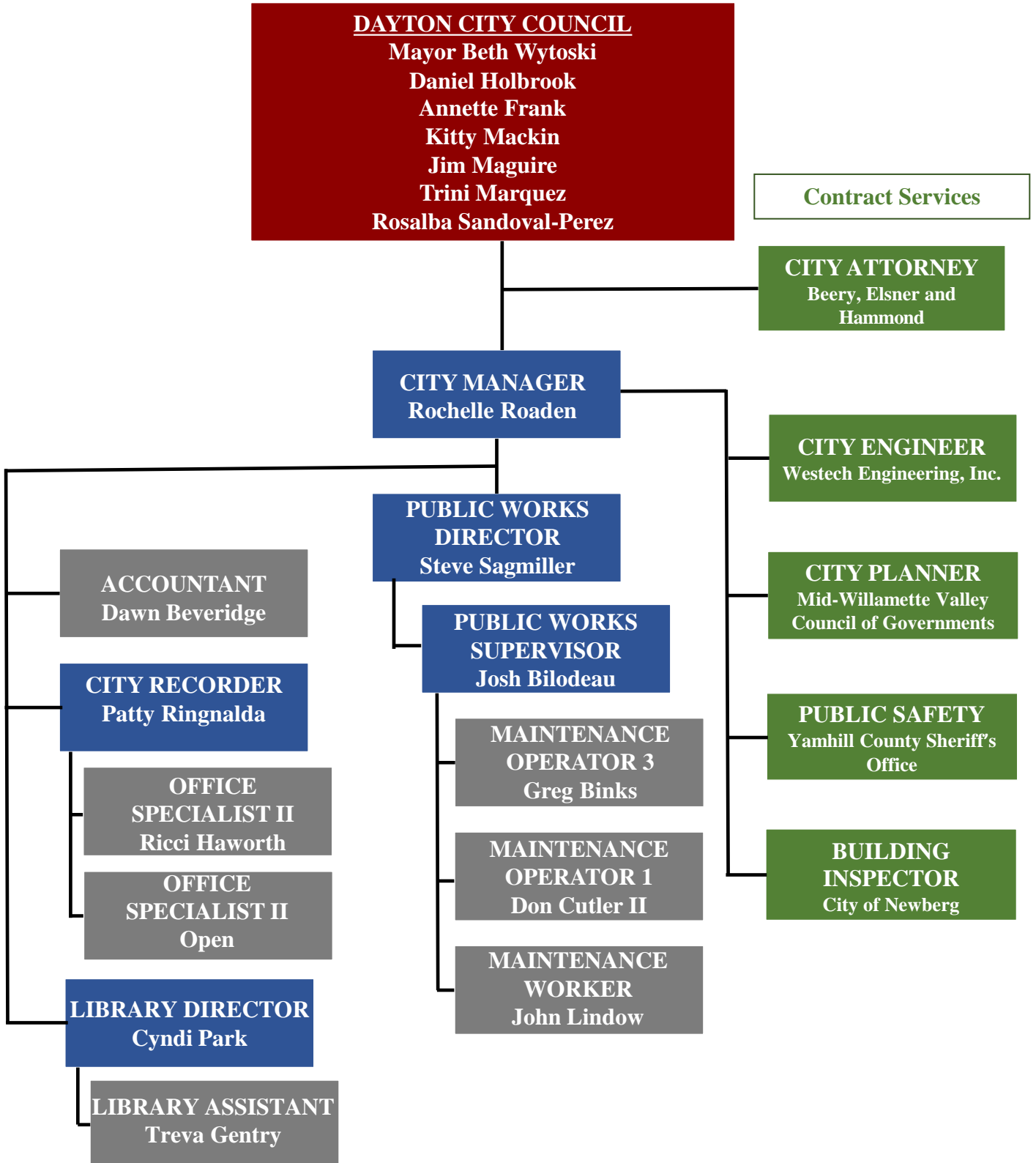
Goal E – Engage in efficient and effective activities to promote community safety and wellness

- Establish an Emergency Operations Response Team partnering with the Dayton School District.
- Diversity, Equity, and Inclusion Training for management level staff

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City of Dayton, Oregon
Organizational Chart 2022

DAYTON CITIZENS



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 2021-2022 tax base of the City of Dayton (that amount within the statutory three percent limitation) is \$145,578,160; which is \$5,502,968 more than in the pervious 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.



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.

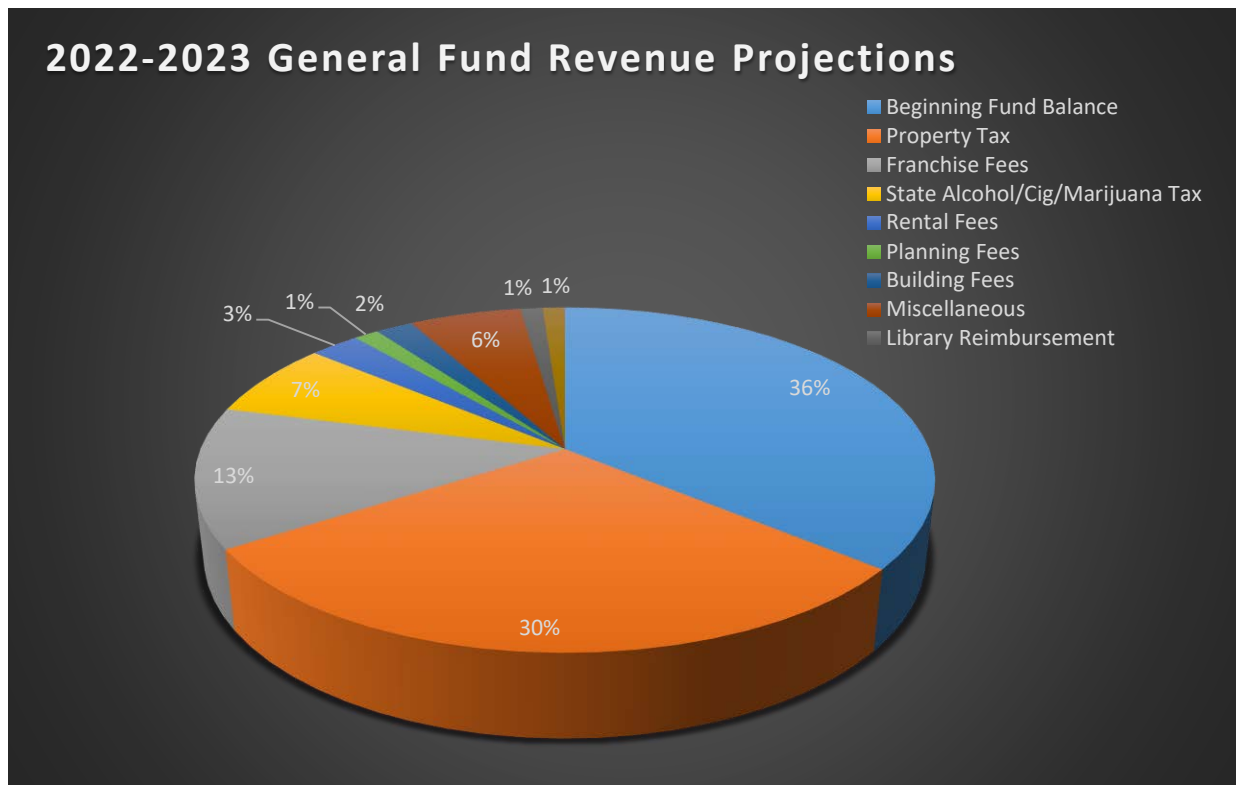
ACTUAL		2021/2022			2022/2023		
2019/2020	2020/2021	Adopted	Projected	Revenues	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
1,167,792	1,225,230	826,842	1,149,523	General Fund	863,592	842,592	842,592
446,694	405,533	326,840	383,766	Local Option Tax Fund	340,884	340,884	340,884
255,665	313,403	361,247	388,556	Transient Lodging Tax Fund	456,019	456,019	456,019
-	-	560,000	304,670	American Rescue Plan Fund	488,990	488,990	488,990
340,920	361,539	342,673	429,268	Street Fund	360,272	360,272	360,272
1,655,366	1,621,482	1,330,293	1,653,396	Water Utility Fund	1,361,256	1,361,256	1,361,256
831,639	918,046	821,551	946,452	Sewer Utility Fund	832,530	832,530	832,530
182,089	67,677	61,340	83,180	State Revenue Sharing Fund	69,402	69,402	69,402
499,400	493,779	380,494	897,368	Water Utility Capital Projects Fund	914,748	914,748	914,748
3,699,618	403,839	1,808,051	1,461,178	Sewer Utility Capital Projects Fund	4,912,123	4,912,123	4,912,123
57,066	97,376	84,868	124,017	Equipment Replacement Reserve Fund	84,711	84,711	84,711
180,456	200,746	223,275	228,744	Building Reserve Fund	222,231	222,231	222,231
281,752	480,310	975,760	472,828	Street Capital Projects Fund	1,036,276	1,036,276	1,036,276
59,342	67,163	56,743	66,416	Parks Capital Projects Fund	62,591	199,397	199,397
2,767,784	552,783	569,340	570,118	Debt Service Fund	587,156	587,156	587,156
12,425,582	7,208,906	8,729,317	9,159,480		12,592,781	12,708,587	12,708,587

2019/2020	2020/2021	Adopted	Projected	Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
668,131	704,431	826,842	783,081	General Fund	863,592	842,592	842,592
300,768	289,012	326,840	310,731	Local Option Tax Fund	340,884	340,884	340,884
10,746	1,456	361,247	2,737	Transient Lodging Tax Fund	456,019	456,019	456,019
-	-	560,000	120,250	American Rescue Plan Fund	488,990	488,990	488,990
177,470	142,892	342,673	269,595	Street Fund	360,272	360,272	360,272
1,029,700	934,111	1,330,293	1,186,440	Water Utility Fund	1,361,256	1,361,256	1,361,256
423,188	494,592	821,551	629,772	Sewer Utility Fund	832,530	832,530	832,530
158,470	29,127	61,340	56,379	State Revenue Sharing Fund	69,402	69,402	69,402
313,502	265,693	380,494	251,588	Water Utility Capital Projects Fund	914,748	914,748	914,748
3,500,531	95,417	1,808,051	404,673	Sewer Utility Capital Projects Fund	4,912,123	4,912,123	4,912,123
-	64,597	84,868	104,606	Equipment Replacement Reserve Fund	84,711	84,711	84,711
10,676	2,704	223,275	32,013	Building Reserve Fund	222,231	222,231	222,231
6,422	323,049	975,760	204,736	Street Capital Projects Fund	1,036,276	1,036,276	1,036,276
-	7,242	56,743	-	Parks Capital Projects Fund	62,591	199,397	199,397
2,475,993	243,211	569,340	243,211	Debt Service Fund	587,156	587,156	587,156
9,075,599	3,597,535	8,729,317	4,599,813		12,592,781	12,708,587	12,708,587

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 2022-2023:



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 especially community center rentals as it was closed for a majority of the pandemic. State Marijuana taxes were reduced substantially last year due to Measure 110. Building permit and planning fees were up the last two years due to the Dayton School District's remodel and the Sweeney Street subdivision which correlates to the increased building and planning expenses.

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

ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100.000	General Fund Revenue			
661,079	499,661	363,092	522,106	400.000	Working Capital (Accrual)	366,442	366,442	366,442
3,320	2,347	1,000	6,827	402.000	Levied Taxes (Prior Years)	2,000	2,000	2,000
9,386	3,563	2,500	2,537	404.000	Interest	2,500	2,500	2,500
3,682	2,997	2,000	2,800	410.000	Bus/Amusement License	2,500	2,500	2,500
18,047	27,246	18,000	18,220	412.000	Franchise-Cable TV	18,000	18,000	18,000
8,115	8,749	6,500	9,172	412.100	Franchise-Solid Waste	8,000	8,000	8,000
69,972	69,845	65,000	74,627	412.200	Franchise-Electric Service	70,000	70,000	70,000
25,005	2,383	6,000	8,187	412.300	Franchise-Telecommunications	6,000	6,000	6,000
10,535	178,958	10,000	23,439	416.000	Building Permits	15,000	15,000	15,000
3,322	9,676	5,000	11,819	416.010	Plan Check Fees	10,000	10,000	10,000
1,255	5,000	1,500	750	416.020	Type A Permit Fees	1,500	1,500	1,500
7,339	-	5,000	-	416.030	Type B Permit Fees	5,000	5,000	5,000
4,794	9,863	5,000	2,488	416.100	Planning Fees	5,000	5,000	5,000
10	256	100	188	416.200	Construction Excise Tax	100	100	100
-	50	100	25	416.300	Encroachment Permit Fee	100	100	100
43,695	53,161	48,000	52,498	426.000	State Alcohol Taxes	50,000	50,000	50,000
3,033	2,416	2,000	2,130	428.000	State Cigarette Taxes	2,000	2,000	2,000
9,772	8,663	3,600	3,356	428.100	State Marijuana Taxes	3,000	3,000	3,000
10,167	8,056	5,000	9,935	430.000	CCRLS Use Based Reimbursement	9,000	9,000	9,000
122	134	100	44	430.100	Library Fees/Fines	100	100	100
5,904	5,983	5,000	6,000	432.000	Dayton Rural FD Shared Costs	6,000	6,000	6,000
1,000	1,000	1,000	1,000	436.000	Ready to Read Grant	1,000	1,000	1,000
9,675	-	11,600	11,600	444.000	CLG Grant	-	-	-
-	2,652	3,000	-	446.000	Library COVID-19 Grant	-	-	-
-	-	3,000	3,000	447.000	Dollar General Summer Reading Grant	3,000	3,000	3,000
-	-	3,000	-	448.000	ALA Grant (Libraries Transforming Communities)	-	-	-
-	-	-	-	449.000	General Library Grant	5,000	5,000	5,000
-	500	-	-	450.200	Donovan Award Grant	-	-	-
3,277	6,503	1,000	9,100	480.000	Miscellaneous Revenue	1,000	1,000	1,000
28,215	6	-	14,830	480.300	Community Center Rental Fees	20,000	20,000	20,000
5	-	50	438	485.000	Public Contributions	50	50	50
227,065	235,018	220,000	236,808	499.300	Taxes Collected	230,000	230,000	230,000
-	80,545	-	-	499.400	COVID Relief Fund	-	-	-
-	-	1,200	350	499.500	Newsletter Advertising Sales	300	300	300
-	-	28,500	115,250	499.600	Transfer from American Rescue Plan Fund	-	-	-
-	-	-	-	499.700	Transfer from Transient Lodging Tax Fund	21,000	-	-
1,167,792	1,225,230	826,842	1,149,523		Total General Fund Revenue	863,592	842,592	842,592

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.



*Rochelle Roaden
City Manager*



*Steve Sagmiller,
Public Works
Director*



*Dawn Beveridge,
Accountant*



*Patty Ringnalda
City Recorder*



*Cyndi Park
Library Director*

ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-100	Administration - Expenditures			
					Personnel Services			
57,496	60,457	72,242	72,296		Salaries	76,990	76,990	76,990
25,441	31,411	44,377	38,907		Fringe Benefits	38,368	38,368	38,368
82,937	91,868	116,619	111,203		Total Personnel Services	115,358	115,358	115,358
					Materials and Services			
1,229	1,086	1,500	1,500	600.000	Electricity	1,750	1,750	1,750
9,935	5,964	10,000	7,757	600.001	Electricity - Community Center	8,000	8,000	8,000
999	964	1,000	1,901	600.100	Propane	2,000	2,000	2,000
1,659	1,210	2,500	2,500	600.101	Propane - Community Center	2,500	2,500	2,500
4,147	3,780	5,000	5,000	601.000	Office Expense	5,000	5,000	5,000
383	447	450	450	601.100	Postage	450	450	450
571	810	700	700	602.000	Telephone & Related	700	700	700
1,013	1,082	1,800	1,124	604.000	Insurance	1,293	1,293	1,293
1,175	1,294	1,400	1,265	608.000	Audit	1,500	1,500	1,500
925	970	2,000	2,623	611.000	Travel & Meeting	4,000	4,000	4,000
368	313	500	500	614.000	Equipment Repair & Maintenance	500	500	500
493	530	750	750	614.100	Fuel	1,000	1,000	1,000
3	61	50	125	616.100	Safety/Uniforms	500	500	500
11	57	125	125	617.000	Small Tools/Shop Supplies	125	125	125
1,660	723	4,800	3,788	700.000	Legal Services	4,000	4,000	4,000
73	185	500	500	700.100	Misc Legal (Non Attorney)	500	500	500
2,537	2,574	5,700	5,700	705.000	Professional Services	6,000	6,000	6,000
1,607	1,664	2,085	2,085	705.300	Data Processing/IT Support & Security	2,985	2,985	2,985
540	375	1,000	1,000	706.000	Dues & Certifications	500	500	500
6,032	6,919	7,200	7,200	707.000	City Hall Maintenance	7,200	7,200	7,200
8	51	300	300	707.200	City Hall Annex Maintenance	300	300	300
25,670	17,344	11,500	21,319	707.300	Community Center Maintenance	26,400	26,400	26,400
9	-	100	100	708.100	Tool & Equipment Rental	100	100	100
-	-	100	100	725.000	Election Expense	100	100	100
15,255	1,016	50	6,980	750.200	Community Center Rental Refund	7,500	7,500	7,500
561	1,359	1,000	2,574	799.000	Miscellaneous Expense	1,000	1,000	1,000
-	82,984	-	-	799.100	COVID Relief Expense (CRF)	-	-	-
76,864	133,762	62,110	77,965		Total Materials and Services	85,903	85,903	85,903

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ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					Capital Outlay			
2,066	(670)	2,000	2,000	903.000	Equipment	2,000	2,000	2,000
4,296	(1,690)	1,000	1,000	904.000	City Hall Improvements	1,000	1,000	1,000
7,938	113	16,000	16,000	904.400	City Hall Annex/Community Center	5,000	5,000	5,000
-	-	3,000	-	940.000	Entry Areas for the City	3,000	3,000	3,000
5,910	19	5,000	560	950.000	Holiday Lighting/Banners	5,000	5,000	5,000
-	-	15,000	15,000	955.000	EOC Generator Hookup at High School Gym	-	-	-
20,210	(2,228)	42,000	34,560		Total Capital Outlay	16,000	16,000	16,000
180,011	223,401	220,729	223,728		Total Administration Expenditures	217,261	217,261	217,261

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.

In 2018, the Dayton School District transferred ownership of Brookside Cemetery to the City. The Historic Preservation Committee and the City, through a Certified Local Government (CLG) grant, updated the Brookside Cemetery sign.

In 2021, the Historic Preservation Committee received another CLG grant to help fund the restoration projects for Brookside Cemetery which included ground penetrating radar assessment and other maintenance needs.

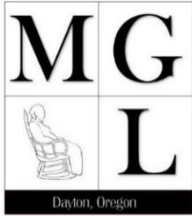


Photo Credit: John Collins

Christmas 2021 was an exciting time in Dayton as the City lit a large tree in Courthouse Square Park for the first time in several years. The lights will remain in the tree throughout the year and maintenance will be done before each Christmas Tree Lighting Event.

ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-103	Parks Expenditures			
					Personnel Services			
60,835	68,677	78,525	78,224		Salaries	64,266	64,266	64,266
23,331	36,613	48,238	45,097		Fringe Benefits	32,027	32,027	32,027
84,166	105,291	126,763	123,321		Total Personnel Services	96,293	96,293	96,293
					Materials and Services			
1,785	1,607	2,000	2,000	600.000	Electricity	2,000	2,000	2,000
251	289	400	439	600.100	Propane	500	500	500
738	539	800	800	601.000	Office Expense	800	800	800
120	140	150	150	601.100	Postage	150	150	150
239	337	400	400	602.000	Telephone & Related	400	400	400
2,769	2,192	2,600	2,390	603.000	Garbage/Sanitation	2,500	2,500	2,500
3,385	3,618	4,100	3,756	604.000	Insurance	4,319	4,319	4,319
436	482	500	471	608.000	Audit	555	555	555
334	444	400	820	611.000	Travel & Meeting	1,000	1,000	1,000
1,163	1,004	2,000	2,000	614.000	Equipment Repair & Maintenance	2,500	2,500	2,500
1,776	1,911	2,700	2,700	614.100	Fuel	2,700	2,700	2,700
10	279	150	1,363	616.100	Safety/Uniforms	500	500	500
516	1,153	2,500	2,500	617.000	Small Tools/Shop Supplies	2,500	2,500	2,500
11,820	22,927	20,000	20,000	619.000	Park Maintenance	22,500	22,500	22,500
0	380	1,000	1,000	619.100	Brookside Maintenance	1,000	1,000	1,000
109	79	525	525	700.000	Legal Services	525	525	525
32	81	200	200	700.100	Misc Legal (Non Attorney)	200	200	200
4,792	7,965	12,150	10,518	705.000	Professional Services	12,150	12,150	12,150
937	993	1,200	1,200	705.300	Data Processing/IT Support & Security	2,000	2,000	2,000
111	120	350	350	706.000	Dues & Certifications	350	350	350
1,819	2,015	2,000	2,000	707.000	City Hall Maintenance	2,000	2,000	2,000
0	273	250	250	707.200	City Hall Annex Maintenance	1,000	1,000	1,000
19	0	200	200	708.100	Tool & Equipment Rental	200	200	200
0	0	-	-	750.000	Cemetery Grant - Brookside	-	-	-
0	500	-	-	750.100	Donovan Award - Brookside	-	-	-
38	39	1,000	1,000	799.000	Miscellaneous Expense	1,000	1,000	1,000
33,199	49,367	57,575	57,032		Total Materials and Services	63,349	63,349	63,349
					Capital Outlay			
266	2,335	-	144	903.000	Equipment	2,250	2,250	2,250
1,071	(244)	500	-	904.000	City Hall Improvements	500	500	500
-	-	1,000	-	904.200	City Yards/ Shop Improvements	500	500	500
2,600	-	6,000	8,595	910.000	Park Improvements	4,000	4,000	4,000
-	-	2,000	-	910.100	Alderman Park Improvements	2,000	2,000	2,000
-	-	3,000	-	913.000	Signs	2,000	2,000	2,000
-	-	11,500	11,049	915.000	Christmas Tree & Bandstand Lighting	10,000	10,000	10,000
3,937	2,091	24,000	19,788		Total Capital Outlay	21,250	21,250	21,250
121,302	156,749	208,338	200,141		Total Parks Expenditures	180,892	180,892	180,892

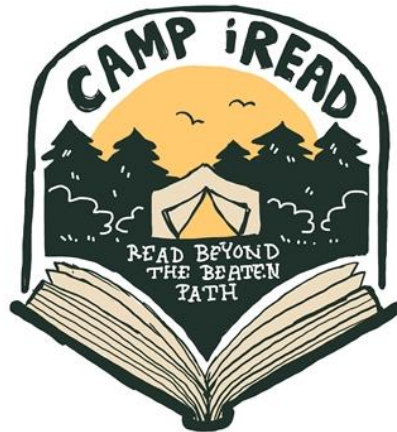
Library



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. The inventory consists of approximately 13,000 books and materials. The majority of our collection for adults is in English, along with many children’s resources in Spanish.



Coventry and Kaluza



Paradise of Samoa

The library building has been open to the public since July 1, and we’re seeing more and more patrons, old and new every week! Our Halloween celebration was held just inside our doorway this year. We prepared Trick or Treat bags filled with goodies for 150 kids and gave away over 300 books to the members of the Dayton community. The Tree of Giving tag selection was online again this year, and all of the tags were claimed in record time. Community members visited the library’s website to select a virtual tag that contained the details and wishes of a child in need. We’ve completed almost an entire audit of our collection, identifying out-of-date materials that need to be placed as possible, and with a specific focus on having materials that represent traditionally marginalized communities and voices.

The summer of 2022 is shaping up to be a bit more normal than the last few. We will have in-person performers this year! We will also have 8 weeks of take and make kits on our theme of “Read Beyond the Beaten Path” for kids to pick up and take home. We’re working more cooperatively and collaboratively with the other small libraries in CCRLS, so we’re able to offer more to our community as a result. The end of Summer Reading / National Night Out is shaping up to be another fun event that we hope everyone will be able to attend.

The City of Dayton holds membership in the Chemeketa Cooperative Regional Library System (CCRLS). Benefits of our membership include access to regional on-line catalog, ability of patrons to use electronic databases, including a full text periodicals database and the Oregonian Index.

ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-104	Library Expenditures			
					Personnel Services			
37,474	41,043	54,284	54,284		Salaries	57,676	57,676	57,676
20,091	21,530	33,347	31,176		Fringe Benefits	28,743	28,743	28,743
57,565	62,573	87,631	85,460		Total Personnel Services	86,419	86,419	86,419
					Materials and Services			
387	322	450	450	600.000	Utilities Electricity	600	600	600
824	1,175	800	1,258	600.100	Utilities Propane	1,500	1,500	1,500
2,796	3,411	4,000	4,000	601.000	Library & Office Expense	4,000	4,000	4,000
334	390	375	375	601.100	Postage	375	375	375
239	337	300	300	602.000	Telephone & Related	400	400	400
891	952	1,250	988	604.000	Insurance	1,136	1,136	1,136
654	722	700	706	608.000	Audit	850	850	850
265	418	1,000	1,000	611.000	Travel & Meeting	2,000	2,000	2,000
7	118	100	100	616.100	Clothing/Safety	100	100	100
44	32	250	250	700.000	Legal Services	250	250	250
24	61	150	150	700.100	Misc. Legal (Non-Atty)	150	150	150
1,173	1,287	1,600	3,531	705.000	Professional Services	4,000	4,000	4,000
1,024	989	2,550	1,145	705.300	Data Processing/IT Support & Security	3,500	3,500	3,500
401	274	500	587	706.000	Dues & Certificates	1,000	1,000	1,000
342	30	500	500	706.100	Subscriptions	500	500	500
2,401	2,690	2,500	2,500	707.000	Library Maintenance	2,500	2,500	2,500
180	-	500	500	710.000	CCLRS Expenses	500	500	500
4,948	5,958	6,000	6,000	715.000	Books Audio/Visual	6,000	6,000	6,000
1,076	664	1,500	1,500	730.000	Summer Reading Program	2,000	2,000	2,000
205	576	1,000	1,000	730.100	Ready to Read Program	1,000	1,000	1,000
556	361	1,000	1,000	730.200	Programming	1,000	1,000	1,000
-	2,323	3,000	-	730.300	Covid Grant Program	-	-	-
-	-	3,000	3,000	730.400	Dollar General Summer Reading Grant	3,000	3,000	3,000
-	-	3,000	-	730.500	ALA Grant (Libraries Transforming Communities)	-	-	-
-	-	-	-	730.600	General Library Grant	5,000	5,000	5,000
523	70	1,000	1,000	799.000	Miscellaneous Expense	1,000	1,000	1,000
19,295	23,159	37,025	31,839		Total Materials and Services	42,361	42,361	42,361
					Capital Outlay			
3,504	419	1,000	1,127	903.000	Equipment	1,500	1,500	1,500
1,969	(753)	1,000	873	906.000	Library Improvements	1,000	1,000	1,000
5,472	(335)	2,000	2,000		Total Capital Outlay	2,500	2,500	2,500
82,333	85,397	126,656	119,299		Total Library Expenditures	131,280	131,280	131,280

Planning

The Planning Commission is composed of five citizen members nominated by the Mayor and appointed by the City Council. The Planning Commission reviews and processes land use applications including development proposals, land divisions, variance requests, conditional use requests, and zone changes.

The Historic Preservation Committee, an advisory committee to the Planning Commission, assists in preserving historic resources in our community.

The City of Dayton utilizes the services of a contracted professional planner through the Mid-Willamette Council of Governments (COG) to administer the planning program, as well as Dayton employee staff time. As expected, due to little developable land available within the city limits, planning actions in 2021 were focused on making changes to existing lots.

In 2021-2022, the City started the process for an Urban Growth Boundary (UGB) Swap with legislative amendments. We are hoping this will be completed by the beginning of the new fiscal year.

Although only six applications were completed and submitted in the 2021, countless other phone calls, emails, pre-application meetings and visits from citizens made for a busy planning year.

Land Use Actions	2021	2020	2019	2018	2017
Annexation	0	0	0	0	0
Comprehensive Plan Text Amendment	0	0	0	0	0
Conditional Use Permit	0	1	0	0	0
Development Code Amendment	0	0	0	1	0
Floodplain Development	0	1	0	0	0
Historic Alteration	1	1	2	2	3
Historic Demolition	0	0	0	0	0
Historic Relocation	0	0	0	0	0
Land Use Regulation Amendment (new)	0	0	0	0	0
Minor Partition	1	1	1	3	1
Major Variance	0	1	0	0	0
Minor Variance	2	1	0	0	1
Property Line Adjustment	2	1	2	0	1
Request to Amend Conditions of Approval	0	0	0	0	0
Similar Use	0	1	0	0	0
Site Plan Review	0	0	0	0	0
Subdivision	0	0	0	1	1
Zone Change	0	0	0	0	0
Vacation	0	0	0	0	0
Totals	6	8	5	7	7

ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-105	Planning Expenditures			
					Personnel Services			
19,731	22,786	24,749	24,749		Salaries	36,057	36,057	36,057
10,759	12,106	15,203	14,213		Fringe Benefits	17,969	17,969	17,969
30,490	34,893	39,952	38,962		Total Personnel Services	54,026	54,026	54,026
					Materials and Services			
256	243	300	300	600.000	Utilities Electricity	300	300	300
117	135	175	205	600.100	Utilities Propane	300	300	300
1,930	1,291	1,500	1,500	601.000	Office Expense	2,000	2,000	2,000
109	129	150	150	601.100	Postage	150	150	150
279	393	350	350	602.000	Telephone & Related	350	350	350
891	952	1,250	988	604.000	Insurance	1,136	1,136	1,136
1,117	1,233	1,500	1,205	608.000	Audit	1,450	1,450	1,450
333	370	500	767	611.000	Travel & Meeting	1,000	1,000	1,000
652	476	3,200	2,525	700.000	Legal Services	3,200	3,200	3,200
80	202	1,000	1,000	700.100	Misc. Legal (Non-Atty)	1,000	1,000	1,000
407	491	2,150	2,150	705.000	Professional Services	2,150	2,150	2,150
14,367	16,494	20,000	11,386	705.100	Engineering Services	10,000	10,000	10,000
12,479	18,727	25,000	25,000	705.200	Planning Services	20,000	20,000	20,000
1,288	1,359	1,560	1,560	705.300	Data Processing/IT Support & Security	2,300	2,300	2,300
159	171	500	500	706.000	Dues & Certificates	500	500	500
844	941	1,000	1,000	707.000	City Hall Maintenance	1,000	1,000	1,000
-	-	200	200	707.200	City Hall Annex Maintenance	500	500	500
-	-	700	500	752.000	Planning Commission Expense	500	500	500
70	25	1,200	4,904	799.000	Miscellaneous Expense	1,000	1,000	1,000
35,378	43,632	62,235	56,191		Total Materials and Services	48,836	48,836	48,836
					Capital Outlay			
497	(117)	500	500	903.000	Equipment	500	500	500
574	(507)	500	500	904.000	City Hall Improvements	500	500	500
1,071	(624)	1,000	1,000		Total Capital Outlay	1,000	1,000	1,000
66,938	77,900	103,187	96,152		Total Planning Expenditures	103,862	103,862	103,862

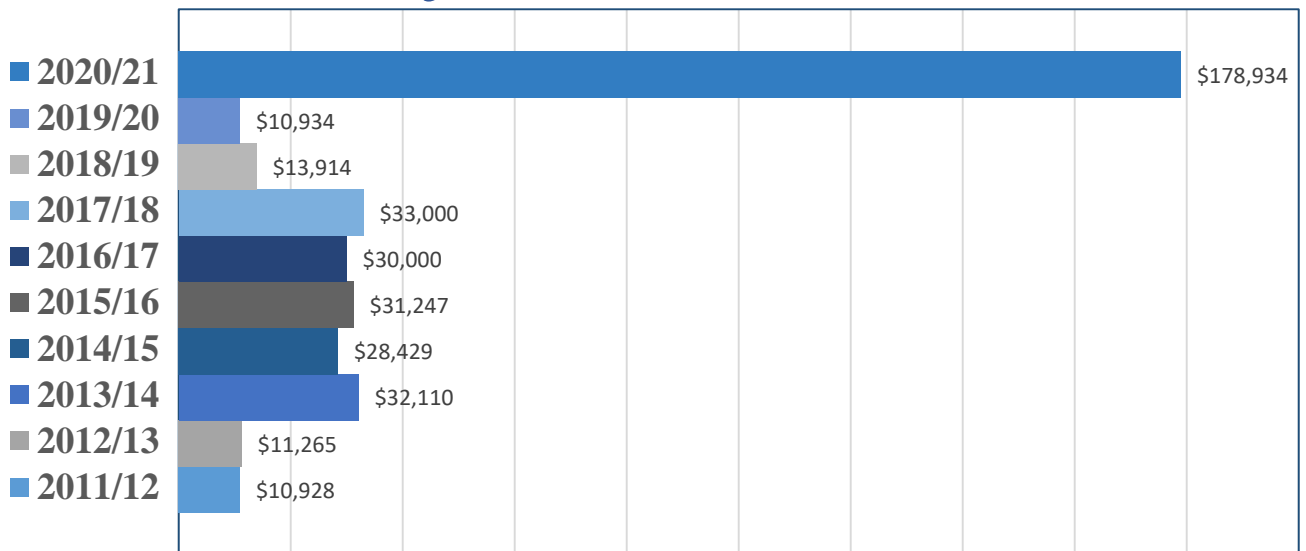
Building

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 2020/2021 fiscal year building permit revenue and expenses show significant increases due to interior remodels at the Grade School, Jr High and High School. The residential building permit activity was steady through FY 2021/2022 with the continued development 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.

Building Permit Revenue Per Fiscal Year



Filbert Pointe Subdivision Construction

ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				100-106	Building Expenditures			
					Personnel Services			
17,818	18,349	21,714	21,714		Salaries	33,438	33,438	33,438
10,164	10,339	13,338	12,469		Fringe Benefits	16,664	16,664	16,664
27,982	28,688	35,052	34,183		Total Personnel Services	50,102	50,102	50,102
					Materials and Services			
97	80	200	200	600.000	Utilities Electricity	200	200	200
84	96	200	200	600.100	Utilities Propane	200	200	200
1,088	1,211	1,500	1,500	601.000	Office Expense	1,500	1,500	1,500
239	279	275	275	601.100	Postage	275	275	275
239	337	300	300	602.000	Telephone & Related	300	300	300
1,170	1,251	1,600	1,299	604.000	Insurance	1,494	1,494	1,494
824	910	1,000	890	608.000	Audit	1,050	1,050	1,050
211	266	500	516	611.000	Travel & Meeting	1,000	1,000	1,000
109	79	525	525	700.000	Legal Services	525	525	525
24	61	300	300	700.100	Misc. Legal (Non-Atty)	300	300	300
890	10,721	3,500	5,186	700.350	Local Government Surcharge Fee	3,500	3,500	3,500
314	533	2,300	2,300	705.000	Professional Services	2,300	2,300	2,300
407	-	5,000	2,500	705.100	Engineering Services	5,000	5,000	5,000
937	985	1,200	1,200	705.300	Data Processing/IT Support & Security	2,000	2,000	2,000
113	68	200	200	706.000	Dues & Certificates	200	200	200
601	670	250	339	707.000	City Hall Maintenance	500	500	500
2,219	13,626	15,000	20,270	716.000	Building Inspection Services	15,000	15,000	15,000
5,698	74,193	15,000	39,194	716.100	Plan Check Services	15,000	15,000	15,000
-	-	500	500	716.200	Type A Permit Inspections	500	500	500
9,929	2,430	5,000	434	716.300	Type B Permit Inspections	5,000	5,000	5,000
9,675	100	5,000	5,000	717.000	CLG Project/Façade Improvements	5,000	5,000	5,000
70	23	200	200	799.000	Miscellaneous Expenses	200	200	200
34,939	107,920	59,550	83,327		Total Materials and Services	61,044	61,044	61,044
					Capital Outlay			
750	(117)	750	750	903.000	Equipment	750	750	750
574	(507)	500	500	904.000	City Hall Improvements	500	500	500
1,323	(624)	1,250	1,250		Total Capital Outlay	1,250	1,250	1,250
64,245	135,984	95,852	118,760		Total Building Expenditures	112,396	112,396	112,396

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ACTUAL		2021/2022				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	General Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
180,011	223,401	220,729	223,728		Total Administration Expenditures	217,261	217,261	217,261
121,302	156,749	208,338	200,141		Total Parks Expenditures	180,892	180,892	180,892
82,333	85,397	126,656	119,299		Total Library Expenditures	131,280	131,280	131,280
66,938	77,900	103,187	96,152		Total Planning Expenditures	103,862	103,862	103,862
64,245	135,984	95,852	118,760		Total Building Expenditures	112,396	112,396	112,396

					Transfers			
58,302	-	-	-	830.000	Tfr to Transient Lodging Tax Fund	-	-	-
50,000	-	-	-	830.100	Tfr to Local Option Tax	15,000	15,000	15,000
5,000	5,000	5,000	5,000	840.000	Tfr to Equipment Replace Fund	-	-	-
20,000	10,000	10,000	10,000	886.000	Tfr to State Revenue Sharing Fund	10,000	10,000	10,000
5,000	5,000	5,000	5,000	876.000	Tfr to Park Reserve Fund	-	-	-
15,000	5,000	5,000	5,000	870.000	Tfr to Building Reserve Fund	-	-	-
153,302	25,000	25,000	25,000		Total Transfers	25,000	25,000	25,000
-	-	47,080	-	880.000	Contingency			
-	-	-	-	999.000	Unappropriated Ending Fund Balance	92,901	71,901	71,901

668,131	704,431	826,842	783,081		Total General Fund Expenditures	863,592	842,592	842,592
1,167,792	1,225,230	826,842	1,149,523		Total General Fund Revenue	863,592	842,592	842,592

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. The City is proposing 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.

<i>City of Dayton Crime Stats, Supplied by Yamhill County Sheriff's Office</i>			<i>City of Dayton Code Enforcement Stats</i>		
Complaint	2021	2020	Complaint	2021	2020
Animal Problems	1	1	Animals	23	28
Arson	2	1	Building	10	10
Assault [Aggravated Rape, Sex Offenses, Stalker, Harassment, Intimidation]	40	27	Noxious veg	36	15
Burglary/Robbery [Resident, Non-Residence, Business, Auto]	20	17	Clear vision	10	4
Curfew	0	0	Encroachment	0	1
Disorderly Conduct [Public Disturbance, Fighting]	6	5	Junk	45	42
Drug & Paraphernalia [Drug Law]	9	12	Noise	16	13
DUII, Liquor Law violations	13	13	Parking	88	67
Fraud [Forgery, NSF Check, Credit Card, Deception, Id Theft]	7	7	Attractive Nuisance	2	3
Larceny [Simple Theft, Shoplifting, Bicycle, Stollen Property]	58	48	Posting/Signs	10	12
Runaway/Family Offenses	0	4	Camping	5	24
Traffic Crime [Hit & Run, Reckless, Eluding]	0	0	Sidewalks	16	15
Trespass/Prowler	29	17	Towed	3	8
Vandalism	21	18	Land Use	23	3
Weapon Complaints	4	5	Citations	6	10
All Other Types of Complaints	75	69	Right-of-Way	43	201
Non-Reportable Offenses	112	127	Other	24	11
Total Complaints for Dayton	400	371	Total Complaints	360	467
Citations Written into Dayton Municipal Court	37	36	Citations Written	12	10

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	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			
140,228	145,925	85,840	116,521	400.000	Working Capital (Accrual)	73,034	73,034	73,034
3,456	2,443	1,500	7,106	402.000	Levied Taxes (Prior Years)	1,500	1,500	1,500
3,745	1,422	1,000	1,038	404.000	Interest	1,000	1,000	1,000
11,595	10,153	8,000	9,010	418.000	Citations & Bail	9,000	9,000	9,000
-	-	-	365	418.110	Fix-It-Ticket Fees	500	500	500
1,263	880	500	975	418.200	Traffic School Fees	750	750	750
75	100	-	100	418.300	Towing Fees	100	100	100
50,000	-	-	-	459.400	Transfer from General Fund	15,000	15,000	15,000
-	-	5,000	5,000	459.500	Transfer from American Rescue Plan Fund	-	-	-
236,333	244,611	225,000	243,651	499.300	Taxes Collected	240,000	240,000	240,000
446,694	405,533	326,840	383,766		Total Local Option Tax Fund Revenue	340,884	340,884	340,884

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	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			
32,769	34,978	41,784	37,640		Salaries	49,002	49,002	49,002
22,201	19,533	25,668	22,674		Fringe Benefits	24,420	24,420	24,420
54,970	54,510	67,452	60,314		Total Personal Services	73,422	73,422	73,422
					Materials and Services			
390	357	400	400	600.000	Electricity	500	500	500
101	116	200	200	600.100	Propane	400	400	400
3,387	3,485	3,000	3,000	601.000	Office Expense	3,000	3,000	3,000
294	341	350	350	601.100	Postage	350	350	350
239	337	350	350	602.000	Telephone & Related	350	350	350
1,407	1,503	2,000	1,561	604.000	Insurance	1,795	1,795	1,795
727	803	800	785	608.000	Audit	950	950	950
1,224	101	350	982	611.000	Travel & Meeting	1,000	1,000	1,000
855	919	1,300	1,300	614.100	Fuel	1,300	1,300	1,300
222	118	100	100	616.100	Safety/Uniforms	100	100	100
35,954	20,873	10,000	3,076	700.000	Legal Services	5,000	5,000	5,000
40	101	250	250	700.100	Misc (Legal) Non-Atty	250	250	250
1,836	1,482	3,000	1,640	700.350	Court Assessments	2,000	2,000	2,000
7	29	1,000	1,000	700.500	Code Enforcement & Abatement	1,000	1,000	1,000
3,738	3,608	4,000	4,000	700.510	Community-Wide Clean-up	4,000	4,000	4,000
966	1,331	1,850	1,850	705.000	Professional Services	1,850	1,850	1,850
149,995	161,259	180,000	180,000	705.100	Sheriff's Contract	184,000	184,000	184,000
4,099	4,326	5,000	5,000	705.300	Data Processing/IT Support & Security	7,800	7,800	7,800
2,050	2,750	3,000	3,000	705.400	City of Yamhill	3,000	3,000	3,000
348	315	700	700	706.000	Dues & Certifications	700	700	700
723	807	800	800	707.000	City Hall Maintenance	800	800	800
-	0	300	300	707.200	City Hall Annex Maintenance	300	300	300
-	-	500	5,254	752.000	Election Expense	10,000	10,000	10,000
34,626	30,552	34,650	32,903	770.000	9-1-1 Services (YCOM)	34,000	34,000	34,000
126	47	1,000	1,000	799.000	Miscellaneous Expense	500	500	500
243,354	235,560	254,900	249,800		Total Materials and Services	264,945	264,945	264,945
					Transfers			
-	-	-	-			-	-	-
-	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
1,114	(155)	500	617	903.000	Equipment	500	500	500
1,329	(958)	500	-	904.000	City Hall Improvements	250	250	250
-	-	500	-	904.200	City Shops/Yards Improvements	250	250	250
-	55	500	-	904.300	City Hall Annex Improvements	250	250	250
2,444	(1,058)	2,000	617		Total Capital Outlay	1,250	1,250	1,250

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Local Option Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
-	-	2,488	-	880.000	Contingency	1,267	1,267	1,267
-	-	-	-	999.000	Unappropriated Ending Fund Balance	-	-	-
300,768	289,012	326,840	310,731		Total Local Option Tax Fund Expenditures	340,884	340,884	340,884
446,694	405,533	326,840	383,766		Total Local Option Tax Fund Revenue	340,884	340,884	340,884

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 is being created and all TLT tax revenue is being transferred into the fund. No expenditures have been made with the TLT funds received since the tax has 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.

The new year’s budget includes 50% of the staffing costs for a new employee, a Tourism/Economic Development Coordinator, as well as funds designated for tourism promotion.



ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Transient Lodging Tax Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				105-000	Transient Lodging Tax Revenue			
-	244,918	302,947	311,946	400.000	Working Capital	385,819	385,819	385,819
606	230	200	162	404.000	Interest	100	100	100
76,257	68,255	58,000	76,448	429.000	Transient Lodging Tax	70,000	70,000	70,000
120,500	-	-	-	459.700	Transfer from State Shared Revenue Fund	-	-	-
58,302	-	-	-	459.400	Transfer from the General Fund	-	-	-
-	-	100	-	480.000	Miscellaneous Revenue	100	100	100
255,665	313,403	361,247	388,556		Total Transient Lodging Tax Revenue	456,019	456,019	456,019

				105-105	Transient Lodging Tax Expenditures			
					Personnel Services			
-	-	-	-		Salaries	30,000	30,000	30,000
-	-	-	-		Fringe Benefits	14,951	14,951	14,951
-	-	-	-		Total Personnel Services	44,951	44,951	44,951
					Materials and Services			
0	2	-	-	601.000	Office Expense	2,500	2,500	2,500
394	421	460	437	604.000	Insurance	503	503	503
136	153	200	150	608.000	Audit	175	175	175
45	43	300	300	611.000	Travel & Meetings	3,000	3,000	3,000
-	-8	400	400	700.000	Legal Services	500	500	500
7	18	50	50	700.100	Misc. Legal (Non-Atty)	500	500	500
150	190	200	200	705.300	Data Processing/IT Support & Security	440	440	440
15	48	100	100	706.000	Dues & Certifications.	1,000	1,000	1,000
-	590	1,000	1,000	710.000	Tourism Facilities and Promotion	50,000	50,000	50,000
-	0	100	100	799.000	Miscellaneous Expense	1,000	1,000	1,000
746	1,456	2,810	2,737		Total Materials & Services	59,618	59,618	59,618
					Capital Outlay			
-	-	-	-		Tourism Promotion	10,000	10,000	10,000
-	-	-	-		Tourism Facilities	10,000	10,000	10,000
-	-	-	-		Total Capital Outlay	10,000	20,000	20,000
					Transfers			
-	-	-	-	840.000	Transfer to Debt Service	-	-	-
-	-	-	-	840.100	Transfer to General Fund	21,000	-	-
3,500	-	-	-	840.300	Transfer to Sewer Fund	-	-	-
6,500	-	-	-	840.200	Transfer to Water Fund	-	-	-
-	-	-	-	840.400	Transfer to Park Capital Fund	-	136,806	136,806
10,000	-	-	-		Total Transfers	21,000	136,806	136,806
-	-	258,437	-	880.000	Contingency	100,000	100,000	100,000
-	-	100,000	-	999.000	Unappropriated Ending Fund Balance	265,401	94,644	94,644
10,746	1,456	361,247	2,737		Total State Revenue Sharing Fund Expenditures	456,019	456,019	456,019
255,665	313,403	361,247	388,556		Total State Revenue Sharing Fund Revenue	456,019	456,019	456,019

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		2021/2022 BUDGET		2022/2023 BUDGET						
2019/2020	2020/2021	Adopted	Projected	American Rescue Plan Fund			Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council	
				106-000	American Rescue Plan Revenue					
-	-	-	-	400.000	Working Capital	184,420	184,420	184,420		
-	-	-	100	404.000	Interest	-	-	-		
-	-	560,000	304,570	429.000	American Rescue Act	304,570	304,570	304,570		
-	-	-	-	480.000	Miscellaneous Revenue	-	-	-		
-	-	560,000	304,670		Total American Rescue Plan Revenue	488,990	488,990	488,990		

				106-106	American Rescue Plan Revenue					
					Materials and Services					
-	-									
-	-									
-	-									
-	-	-	-		Total Materials & Services	-	-	-		
					Capital Outlay					
-	-									
-	-									
-	-									
-	-	-	-		Total Transfers	-	-	-		
					Transfers					
-	-	28,500	115,250	830.000	Transfer to General Fund	-	-	-		
-	-	5,000	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	-	-	-		
-	-	-	-	830.400	Transfer to Sewer Capital Fund	488,990	488,990	488,990		
		120,250	120,250		Total Transfers	488,990	488,990	488,990		
-	-	439,750	-	880.000	Contingency					
-	-	-	-	999.000	Unappropriated Ending Fund Balance					
-	-	560,000	120,250		Total American Rescue Plan Fund Expenditures	488,990	488,990	488,990		
-	-	560,000	304,670		Total American Rescue Plan Fund Revenue	488,990	488,990	488,990		

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 3rd Street are both State Highways. The City partners with Oregon Department of Transportation (ODOT) for maintenance and upkeep of these streets.

Although the City does not have a formal conditional index rating system in place, the overall condition of the City's streets is considered poor to fair. The streets that are in good condition are attributable to growth related improvements or areas maintained by ODOT.

The FY 2022-2023 budget includes funds to update the City's Transportation System capital improvement priorities.



Photo Credit: John Collins

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Street Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				200-000	Street Fund Revenue			
145,581	163,451	162,073	218,647	400.000	Working Capital	159,672	159,672	159,672
2,018	766	500	588	404.000	Interest	500	500	500
193,321	197,322	180,000	210,033	438.000	State Highway Revenue	200,000	200,000	200,000
-	-	100	-	480.000	Miscellaneous Revenue	100	100	100
340,920	361,539	342,673	429,268		Total Street Fund Revenue	360,272	360,272	360,272

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Street Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				200-200	Street Fund Expenditures			
					Personnel Services			
30,360	32,205	38,395	38,574		Salaries	43,908	43,908	43,908
19,408	17,865	23,586	22,050		Finge Benefits	21,882	21,882	21,882
49,767	50,070	61,981	60,624		Total Personnel Services	65,790	65,790	65,790
					Materials and Services			
14,432	14,910	17,500	17,500	600.000	Utilities - Electricity	17,500	17,500	17,500
117	135	600	600	600.100	Utilities - Propane	600	600	600
1,656	1,873	1,500	1,500	601.000	Office Expense	2,000	2,000	2,000
334	390	350	350	601.100	Postage	350	350	350
479	674	650	650	602.000	Telephone & Related	650	650	650
1,811	1,434	1,700	1,700	603.000	Garbage/Sanitation	1,700	1,700	1,700
2,818	3,011	3,500	3,127	604.000	Insurance	3,596	3,596	3,596
1,553	1,715	1,800	1,676	608.000	Audit	2,000	2,000	2,000
178	271	367	467	611.000	Travel & Meeting	1,000	1,000	1,000
2,210	1,877	3,000	3,000	614.000	Equipment Repair & Maintenance	5,000	5,000	5,000
2,105	2,264	3,200	3,200	614.100	Fuel	3,500	3,500	3,500
-	-	2,000	2,000	614.300	Footbridge Repair & Maintenance	2,000	2,000	2,000
26,559	14,714	25,000	20,710	614.400	Street/Alley Repair & Maintenance	25,000	25,000	25,000
-	-	2,000	2,000	614.410	Gravel	2,000	2,000	2,000
74	573	1,500	1,500	616.000	Supplies	1,500	1,500	1,500
13	193	200	835	616.100	Clothing/Safety	1,000	1,000	1,000
980	540	3,000	3,346	616.200	Signs & Related	3,000	3,000	3,000
144	692	1,500	1,500	617.000	Shop Supplies & Small Tools	1,500	1,500	1,500
326	238	1,575	1,575	700.000	Legal Services	1,500	1,500	1,500
56	142	350	350	700.100	Misc. Legal (Non-Atty)	350	350	350
581	2,270	5,500	5,500	705.000	Professional Services	5,500	5,500	5,500
2,654	838	7,500	5,240	705.100	Engineering Services	7,500	7,500	7,500
1,054	1,112	1,295	1,295	705.300	Data Processing/IT Support & Security	2,050	2,050	2,050
153	120	350	350	706.000	Dues & Certifications	350	350	350
844	941	900	900	707.000	City Hall Maintenance	1,000	1,000	1,000
-	-	100	100	707.200	City Hall Annex Maintenance	100	100	100
47	-	500	500	708.100	Tool & Equipment Rental	500	500	500
70	33	500	500	799.000	Miscellaneous Expense	1,000	1,000	1,000
61,249	50,959	87,937	81,970		Total Material and Services	93,746	93,746	93,746
					Transfers			
5,000	5,000	5,000	46,000	840.000	Tfr to Equipment Replacement Res	5,000	5,000	5,000
10,000	10,000	10,000	10,000	870.000	Tfr to Building Reserve	10,000	10,000	10,000
50,000	25,000	50,000	50,000	875.000	Tfr to Street Reserve	75,000	75,000	75,000
65,000	40,000	65,000	106,000		Total Transfers	90,000	90,000	90,000

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Street Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					Capital Outlay			
497	2,257	15,000	14,502	903.000	Equipment	12,500	12,500	12,500
929	(507)	1,000	1,000	904.000	City Hall Improvements	1,000	1,000	1,000
28	113	1,000	1,000	904.100	City Hall Annex Improvements	1,000	1,000	1,000
-	-	1,000	1,000	904.200	City Shops/Yards Improvements	1,000	1,000	1,000
-	-	2,500	2,500	904.300	Street Trees	2,500	2,500	2,500
-	-	1,000	1,000	910.000	Street Improvements	1,000	1,000	1,000
1,453	1,863	21,500	21,002		Total Capital Outlay	19,000	19,000	19,000
-	-	106,255		880.000	Contingency	16,736	16,736	16,736
-	-	-	-	999.000	Unappropriated Ending Fund Balance	75,000	75,000	75,000
177,470	142,892	342,673	269,595		Total Street Fund Expenditures	360,272	360,272	360,272
340,920	361,539	342,673	429,268		Total Street Fund Revenue	360,272	360,272	360,272

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 FY2023-24.



Public Works Staff: Don Cutler II, Greg Binks, Steve Sagmiller, John Lindow, Josh Bilodeau

ACTUAL		2021/2022 BUDGET		2022/2023 BUDGET				
2019/2020	2020/2021	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				300-000	Water Utility Revenue			
673,976	625,666	416,093	687,371	400.000	Working Capital	466,956	466,956	466,956
9,842	3,763	2,000	2,741	404.000	Interest	2,000	2,000	2,000
9,302	114	-	2,700	421.300	Late Fees	6,000	6,000	6,000
818,612	831,041	772,000	842,479	450.000	Water Service Charges	800,000	800,000	800,000
2,877	4,509	2,000	3,760	451.000	Water Deposit	2,000	2,000	2,000
189	70	-	294	451.100	NSF Fees	100	100	100
1,920	0	-	2,400	451.200	Water On/Off Fees	2,000	2,000	2,000
2,982	3,428	2,500	2,073	451.300	Backflow Testing	2,000	2,000	2,000
114,132	135,784	65,000	93,314	459.999	City of Lafayette	65,000	65,000	65,000
384	38	1,000	253	480.000	Miscellaneous Revenue	1,000	1,000	1,000
230	2,680	200	1,610	480.100	Water Meters	200	200	200
14,420	14,390	14,000	14,400	480.200	Fisher Land Lease/Caretaker Rent	14,000	14,000	14,000
6,500	0	-	-	480.300	Transfer from TLT Fund	-	-	-
0	0	55,500	-	480.400	Transfer from American Rescue Plan Fund	-	-	-
1,655,366	1,621,482	1,330,293	1,653,396		Total Water Utility Fund Revenue	1,361,256	1,361,256	1,361,256

ACTUAL		2021/2022 BUDGET		2022/2023 BUDGET				
2019/2020	2020/2021	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				300-300	Water Department Expenditures			
					Personnel Services			
120,590	140,569	149,774	150,311		Salaries	181,058	181,058	181,058
72,043	78,397	92,006	86,015		Fringe Benefits	90,231	90,231	90,231
192,633	218,966	241,780	236,326		Total Personnel Services	271,289	271,289	271,289
					Materials and Services			
32,075	24,764	35,000	35,000	600.000	Utilities - Electricity	35,000	35,000	35,000
-	-	3,500	3,500	600.001	Utilities - Electricity Well #5	3,500	3,500	3,500
151	173	850	850	600.100	Utilities - Propane	1,000	1,000	1,000
7,883	7,408	8,000	8,000	601.000	Office expense	8,000	8,000	8,000
3,841	4,472	4,300	4,300	601.100	Postage	4,300	4,300	4,300
3,905	5,019	5,000	5,000	602.000	Telephone & Related	5,000	5,000	5,000
8,914	9,526	10,750	9,891	604.000	Insurance	11,375	11,375	11,375
4,077	4,503	5,000	4,400	608.000	Audit	5,200	5,200	5,200
3,066	1,456	5,000	5,788	611.000	Travel & Meeting	7,500	7,500	7,500
5,654	4,802	10,000	10,000	614.000	Equipment Repair & Maintenance	10,000	10,000	10,000
2,302	2,476	3,500	3,500	614.100	Fuel	4,500	4,500	4,500
-	-	4,000	4,000	614.300	Footbridge Repair & Maintenance	4,000	4,000	4,000
34,963	10,629	45,000	45,000	614.400	Wells & Springs Maintenance	45,000	45,000	45,000
-	-	2,500	2,500	614.410	Gravel	2,500	2,500	2,500
6,064	7,487	17,000	16,817	614.600	Water Line Repair & Maintenance	17,000	17,000	17,000
12,208	9,411	30,000	27,191	616.000	Supplies	30,000	30,000	30,000
33	652	500	2,222	616.100	Clothing/Safety	1,000	1,000	1,000
325	2,592	5,000	-	616.200	Water Meters	5,000	5,000	5,000
1,231	1,845	4,000	4,000	617.000	Shop Supplies & Small Tools	4,000	4,000	4,000
8,798	1,524	7,875	7,875	700.000	Legal Services	7,500	7,500	7,500
120	304	1,000	1,000	700.100	Misc. Legal (Non-Atty)	1,000	1,000	1,000
17,267	10,643	30,000	28,103	705.000	Professional Services	30,000	30,000	30,000
8,584	3,104	25,000	25,000	705.100	Engineering Services	25,000	25,000	25,000
13,475	14,220	15,550	15,550	705.300	Data Processing/IT Support & Security	23,700	23,700	23,700
5,381	5,984	7,000	8,951	706.000	Dues/Certifications	9,000	9,000	9,000
1,084	1,209	1,000	1,000	707.000	City Hall Maintenance	1,000	1,000	1,000
-	-	300	300	707.200	City Hall Annex Maintenance	500	500	500
2,000	2,000	2,100	2,000	708.000	Land Rental	2,000	2,000	2,000
47	-	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
-	-	10,000	5,000	720.000	Leak Detection	10,000	10,000	10,000
1,048	1,851	3,500	3,500	750.000	Water Deposit Refunds	3,500	3,500	3,500
4,784	1,815	5,000	5,000	751.000	Water Analysis	5,000	5,000	5,000
457	262	750	750	799.000	Miscellaneous Expense	1,000	1,000	1,000
189,737	140,128	313,475	301,486		Total Material and Services	328,575	328,575	328,575

ACTUAL		2021/2022 BUDGET		2022/2023 BUDGET				
2019/2020	2020/2021	Adopted	Projected	Water Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					Transfers			
15,000	15,000	20,000	20,000	840.000	Tfr to Equipment Replacement Res	30,000	30,000	30,000
315,000	250,000	250,000	250,000	860.000	Tfr to Water System Capital Project	250,000	250,000	250,000
150,000	150,000	150,000	150,000	860.100	Tfr to Debt Service Fund	150,000	150,000	150,000
10,000	10,000	10,000	10,000	870.000	Tfr to Building Reserve Fund	10,000	10,000	10,000
490,000	425,000	430,000	430,000		Total Transfers	440,000	440,000	440,000
					Capital Outlay			
3,181	1,916	5,000	5,000	903.000	Equipment	5,000	5,000	5,000
2,910	(2,843)	1,000	1,000	904.000	City Hall Improvements	1,000	1,000	1,000
303	164	1,500	1,500	904.100	City Hall Annex Improvements	1,500	1,500	1,500
-	-	1,500	1,500	904.200	City Shop/Yards Improvements	1,500	1,500	1,500
-	-	5,000	5,000	910.000	System Improvements	5,000	5,000	5,000
-	-	1,000	1,000	910.200	Wellhouse Improvements	1,000	1,000	1,000
-	-	-	-	920.000	Land Acquisition	-	-	-
6,394	(763)	15,000	15,000		Total Capital Outlay	15,000	15,000	15,000
-	-	40,111	-	880.000	Contingency	18,305	18,305	18,305
-	-	75,000	-	999.000	Unappropriated Ending Fund Balance	50,000	50,000	50,000
878,764	783,331	1,115,366	982,812		Total Water Department Expenditures	1,123,169	1,123,169	1,123,169

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ACTUAL		2021/2022 BUDGET		2022/2023 BUDGET				
2019/2020	2020/2021	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			
37,160	43,081	52,129	52,129		Salaries	69,746	69,746	69,746
24,460	26,045	32,023	29,938		Fringe Benefits	34,759	34,759	34,759
61,620	69,126	84,152	82,067		Total Personnel Services	104,505	104,505	104,505
					Materials and Services			
22,966	20,188	30,000	20,822	600.000	Electricity	25,000	25,000	25,000
1,750	1,901	3,500	3,500	600.100	Utilities - Propane	3,500	3,500	3,500
485	564	600	600	601.000	Office Expense	600	600	600
214	250	225	225	601.100	Postage	225	225	225
4,061	4,697	5,000	5,000	602.000	Telephone	5,000	5,000	5,000
9,860	10,537	11,800	10,941	604.000	Insurance	12,582	12,582	12,582
436	482	500	471	608.000	Audit	575	575	575
284	442	500	679	611.000	Travel & Meeting	1,000	1,000	1,000
11,082	2,335	10,000	10,000	614.000	Equipment Repair & Maintenance	10,000	10,000	10,000
1,776	1,911	2,700	2,700	614.100	Fuel	3,000	3,000	3,000
13,901	14,874	15,000	15,000	616.000	Supplies	15,000	15,000	15,000
10	200	150	824	616.100	Clothing/Safety	1,000	1,000	1,000
223	692	1,500	1,500	617.000	Shop Supplies & Small Tools	1,500	1,500	1,500
109	79	525	525	700.000	Legal Services	600	600	600
80	202	500	500	700.100	Misc Legal (Non-Att)	500	500	500
9,510	1,540	6,250	6,250	705.000	Professional Services	6,000	6,000	6,000
1,108	9,884	6,000	6,000	705.100	Engineering Services	6,000	6,000	6,000
6,354	6,948	6,425	6,425	705.300	Data Processing	10,500	10,500	10,500
369	393	1,000	1,000	706.000	Dues & Certifications.	1,000	1,000	1,000
723	807	1,000	1,000	707.000	City Hall Maintenance	1,000	1,000	1,000
3,486	2,690	12,000	12,000	707.001	Water Treatment Facility Maint	12,000	12,000	12,000
0	0	500	500	707.200	City Hall Annex Maintenance	1,000	1,000	1,000
28	55	100	100	799.000	Miscellaneous Expense	1,000	1,000	1,000
88,815	81,671	115,775	106,561		Total Material and Services	118,582	118,582	118,582
					Capital Outlay			
502	(17)	15,000	15,000	903.000	Equipment	15,000	15,000	15,000
-	-	-	-	910.300	Security Improvements	-	-	-
502	(17)	15,000	15,000		Total Capital Outlay	15,000	15,000	15,000
150,937	150,781	214,927	203,628		Total Water Treatment Facility Expenditures	238,087	238,087	238,087

1,029,700	934,111	1,330,293	1,186,440		Total Water Utility Fund Expenditures	1,361,256	1,361,256	1,361,256
1,655,366	1,621,482	1,330,293	1,653,396		Total Water Utility Fund Revenue	1,361,256	1,361,256	1,361,256

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 FY 2022-2023, the City is budgeting for a sewer rate study and a Sewer Master Plan Update. The infrastructure expansion that will be needed if the UGB Swap is successful will require a new Sewer Master Plan to help in acquiring future funding.

It is likely that sewer rates will need to continue to increase to pay for capital improvements, but the City is committed to doing this in as prudent way as possible.



Photo Credit: John Collins

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Sewer Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				400-000	Sewer Utility Revenue			
354,895	408,451	293,051	423,453	400.000	Working Capital	316,680	316,680	316,680
7,065	2,682	1,000	1,534	404.000	Interest	1,000	1,000	1,000
458,162	504,385	495,000	518,286	450.000	Sewer Service Charges	510,000	510,000	510,000
2,047	2,428	1,000	1,718	450.100	Sewer Service Deposits	1,500	1,500	1,500
102	38	-	168	451.100	NSF Fees	100	100	100
5,009	62	-	1,292	451.300	Late Fees	3,000	3,000	3,000
0	0	-	-	460.000	Land Rental			
859	0	250	-	480.000	Miscellaneous Revenue	250	250	250
3,500	0	-	-	490.100	Transfer from TLT Fund	-	-	-
0	0	31,250	-	490.200	Transfer from American Rescue Plan Fund	-	-	-
831,639	918,046	821,551	946,452		Total Sewer Utility Fund Revenue	832,530	832,530	832,530

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	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			
117,935	132,775	141,776	141,776		Salaries	179,627	179,627	179,627
69,309	73,358	87,093	81,422		Fringe Benefits	89,519	89,519	89,519
187,243	206,133	228,869	223,198		Total Personnel Services	269,146	269,146	269,146
					Materials and Services			
9,995	11,936	23,000	17,108	600.000	Utilities - Electricity	20,000	20,000	20,000
738	848	1,000	1,690	600.100	Utilities - Propane	2,000	2,000	2,000
7,172	10,097	11,500	12,204	600.200	Utilities - Water	13,000	13,000	13,000
8,050	7,849	8,000	8,000	601.000	Office Expense	8,000	8,000	8,000
4,306	5,023	4,500	5,000	601.100	Postage	5,000	5,000	5,000
2,553	3,593	3,500	3,500	602.000	Telephone & Related	3,500	3,500	3,500
7,976	8,524	10,000	8,929	604.000	Insurance	10,268	10,268	10,268
2,524	2,788	3,250	2,724	608.000	Audit	3,200	3,200	3,200
2,936	1,079	5,000	5,000	611.000	Travel & Meeting	7,500	7,500	7,500
9,414	6,649	10,000	10,000	614.000	Equipment Repair & Maintenance	10,000	10,000	10,000
2,631	2,830	4,000	4,800	614.100	Fuel	5,000	5,000	5,000
-	-	4,000	4,000	614.300	Footbridge Repair & Maintenance	4,000	4,000	4,000
11,762	10,469	11,000	11,000	614.400	Sewer Pond Repair & Maintenance	11,000	11,000	11,000
-	-	2,500	2,500	614.410	Gravel	2,500	2,500	2,500
3,348	4,128	20,000	11,477	614.500	Liftstation Repair & Maintenance	20,000	20,000	20,000
2,038	1,980	10,000	10,000	614.600	Sewer Lines Repair & Maintenance.	10,000	10,000	10,000
13,331	16,824	20,000	20,000	616.000	Supplies	20,000	20,000	20,000
33	636	500	1,680	616.100	Clothing/Safety	1,500	1,500	1,500
677	1,389	3,000	3,000	617.000	Shop Supplies/Small Tools	3,000	3,000	3,000
469	188	850	850	700.000	Legal Services	1,000	1,000	1,000
160	404	1,000	1,000	700.100	Misc. Legal (Non-Atty)	1,000	1,000	1,000
2,670	4,859	13,100	13,100	705.000	Professional Services	15,000	15,000	15,000
5,848	2,590	15,000	8,031	705.100	Engineering Services	15,000	15,000	15,000
-	-	6,000	6,000	705.200	I & I Project	6,000	6,000	6,000
4,102	4,329	4,875	4,875	705.300	Data Processing/IT Support & Security	7,800	7,800	7,800
-	-	12,000	12,000	705.600	Sewer Rate Study	12,000	12,000	12,000
-	-	15,000	10,590	705.800	TMDL Implementation Plan	10,000	10,000	10,000
2,046	2,615	4,250	4,250	706.000	Dues & Certifications	4,250	4,250	4,250
5,281	5,916	5,500	5,500	707.000	City Hall Maintenance	5,500	5,500	5,500
-	-	500	500	707.200	City Hall Annex Maintenance	1,000	1,000	1,000
95	-	1,000	1,000	708.100	Tool & Equipment Rental	1,000	1,000	1,000
567	944	1,500	1,500	750.000	Sewer Deposits Refund	1,500	1,500	1,500
3,084	3,082	7,000	7,000	751.000	Sewer Analysis	7,000	7,000	7,000
481	261	1,000	1,000	799.000	Miscellaneous Expense	1,000	1,000	1,000
114,286	121,832	243,325	219,807		Total Materials & Services	248,518	248,518	248,518
					Transfers			
5,000	15,000	20,000	20,000	840.000	Tfr to Equipment Replacement	30,000	30,000	30,000
100,000	10,000	10,000	10,000	850.000	Tfr to Sewer Reserve Fund	50,000	50,000	50,000
3,000	86,000	86,000	86,000	861.100	Tfr to Debt Service	86,000	86,000	86,000
5,000	5,000	5,000	5,000	870.000	Tfr to Building Reserve Fund	5,000	5,000	5,000
113,000	116,000	121,000	121,000		Total Transfers	171,000	171,000	171,000

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Sewer Utility Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
					Capital Outlay			
5,124	1,861	20,000	20,000	903.000	Equipment	5,000	5,000	5,000
3,039	(2,972)	1,000	1,000	904.000	City Hall Improvements	1,000	1,000	1,000
496	164	1,500	1,500	904.001	City Hall Annex Improvements	1,500	1,500	1,500
-	-	1,500	1,500	904.200	City Shops/Yards Improvements	1,500	1,500	1,500
-	51,574	65,000	36,766	905.000	Sewer Pond Improvements	75,000	75,000	75,000
-	-	5,000	5,000	910.000	System Improvements	5,000	5,000	5,000
8,658	50,627	94,000	65,766		Total Capital Outlay	89,000	89,000	89,000
-	-	34,357	-	880.000	Contingency	4,866	4,866	4,866
-	-	100,000	-	999.000	Unappropriated Ending Fund Balance	50,000	50,000	50,000
423,188	494,592	821,551	629,772		Total Sewer Utility Fund Expenditures	832,530	832,530	832,530
831,639	918,046	821,551	946,452		Total Sewer Utility Fund Revenue	832,530	832,530	832,530

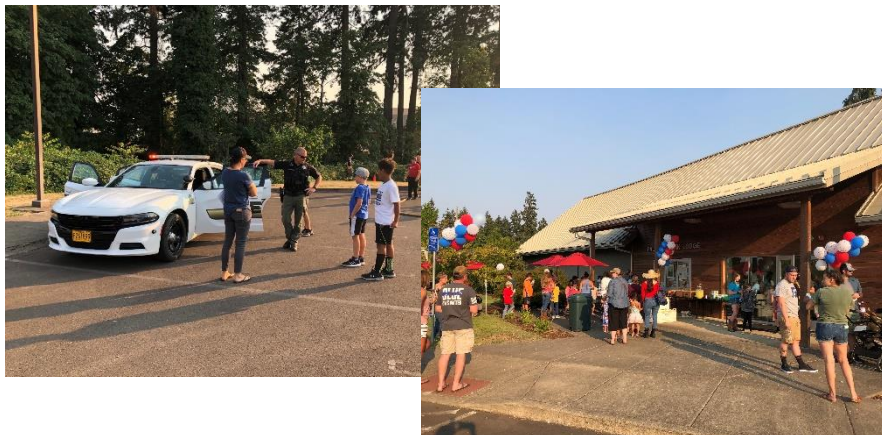
State Revenue Sharing Fund

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. In FY2019-20, Transient Lodging Taxes, which a portion had previously been transferred from the General Fund to the State Revenue Sharing Fund, are now in a new Transient Lodging Tax Fund. All prior transfers from the General Fund are being transferred to the new fund.

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.



Due to Oregon Health Authority sector guidance for COVID-19, the City was unable to host Old Timer's Weekend for the second year. The City put on "Bands on the Run 2" and 5 bands travelled around town pulled by City employees. The City will be welcoming back our traditional Old Timer's Weekend in 2022!



National Night Out, August 2021



Christmas Tree Lighting, 2021

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	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			
132,317	23,619	20,740	38,550	400.000	Working Capital	26,802	26,802	26,802
303	115	100	109	404.000	Interest	100	100	100
29,469	32,517	30,000	34,521	424.000	State of Oregon	32,000	32,000	32,000
20,000	10,000	10,000	10,000	429.000	Transfer from General Fund	10,000	10,000	10,000
-	1,427	500	-	480.000	Miscellaneous Revenue	500	500	500
182,089	67,677	61,340	83,180		Total State Revenue Sharing Fund Revenue	69,402	69,402	69,402

				500-500	State Revenue Sharing Fund Expenditures			
					Materials and Services			
690	737	950	765	604.000	Insurance	880	880	880
190	214	350	209	608.000	Audit	272	272	272
2,897	214	3,000	3,000	611.000	Travel & Meeting	3,000	3,000	3,000
1,591	-	2,000	2,000	611.100	Travel - Legislative/Economic Development	2,000	2,000	2,000
1,087	794	3,800	3,239	700.000	Legal Services	3,000	3,000	3,000
313	329	590	590	706.000	Dues & Certifications.	600	600	600
5,243	1,649	6,500	6,500	752.000	City Council Expense	6,500	6,500	6,500
-	-	4,000	-	752.100	City/County Dinner	4,000	4,000	4,000
12,200	9,500	10,750	6,600	752.200	Community Giving	15,000	15,000	15,000
1,500	0	1,500	1,500	752.240	YCTA Contribution	1,500	1,500	1,500
2,500	2,538	2,500	2,500	752.220	Downtown Revitalization/DCDA	2,500	2,500	2,500
7,223	12,459	15,000	22,075	752.600	Community Events	17,500	17,500	17,500
-	-	3,000	-	752.700	Youth Advisory Council Expense	3,000	3,000	3,000
1,000	229	1,000	1,000	799.000	Miscellaneous Expense	2,000	2,000	2,000
36,434	28,662	54,940	49,979		Total Materials & Services	61,752	61,752	61,752
					Transfers			
120,500	-	-	-	830.000	Transfer to Transient Lodging Tax Fund	-	-	-
-	-	-	-	840.000	Transfer to General Fund	-	-	-
120,500	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
186	465	3,200	3,200	903.000	Council Chamber Furnishings	3,825	3,825	3,825
1,350	-	3,200	3,200	903.100	Community Center Furnishings	3,825	3,825	3,825
1,536	465	6,400	6,400		Total Capital Outlay	7,650	7,650	7,650
158,470	29,127	61,340	56,379		Total State Revenue Sharing Fund Expenditures	69,402	69,402	69,402
182,089	67,677	61,340	83,180		Total State Revenue Sharing Fund Revenue	69,402	69,402	69,402

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 2022-2023 include:

- Waterline Replacements
 - Main Street between 7th and 8th
- Reservoir Maintenance
- Fisher Farms Intertie Planning
- Waterline Upgrade for the Utility Bridge

ACTUAL		2021/2022 BUDGET		2022/2023 BUDGET						
2019/2020	2020/2021	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					
177,195	185,898	111,526	228,086	400.000	Working Capital			645,780	645,780	645,780
7,205	2,735	2,000	2,014	404.000	Interest			2,000	2,000	2,000
-	55,146	16,968	17,268	420.000	System Development Charges			16,968	16,968	16,968
-	-	-	400,000	450.000	Utility Bridge Waterline Upgrade Grant			-	-	-
315,000	250,000	250,000	250,000	459.000	Transfer from Water Fund			250,000	250,000	250,000
499,400	493,779	380,494	897,368		Total Water Utility Capital Fund Revenue			914,748	914,748	914,748

				600-600	Water Utility Capital Fund Expenditures					
					Materials and Services					
					Total Materials & Services					
					Capital Outlay					
-	-	10,000	17,096	910.100	Engineering Services			10,000	10,000	10,000
244,262	4,414	-	-	910.200	Flow IQ Water Meter Replacement			-	-	-
-	-	30,000	-	920.100	Fisher Farms Intertie			30,000	30,000	30,000
-	38,396	-	-	920.200	SCADA Upgrade			-	-	-
-	122,336	-	-	920.300	Chlorine Generator			-	-	-
-	-	-	-	920.350	Utility Bridge Waterline Upgrade			400,000	400,000	400,000
-	-	100,000	-	920.400	Water Mainline Replacements			100,000	100,000	100,000
-	5,014	50,000	25,000	930.100	Wells & System Improvements			50,000	50,000	50,000
-	26,183	27,000	57,492	930.200	Wells Maintenance			30,000	30,000	30,000
69,240	69,350	152,000	152,000	930.600	Reservoir Maintenance			152,000	152,000	152,000
313,502	265,693	369,000	251,588		Total Capital Outlay			772,000	772,000	772,000
		11,494		880.000	Contingency			42,748	42,748	42,748
		-		999.000	Unappropriated			100,000	100,000	100,000
313,502	265,693	380,494	251,588		Total Water Utility Capital Fund Expenditures			914,748	914,748	914,748
499,400	493,779	380,494	897,368		Total Water Utility Capital Fund Revenue			914,748	914,748	914,748

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. As you can see from the diagram below, the utility bridge will support the water and sewer mainlines on the side of the bridge. Financing has been secured through DEQ, but the City is working to acquire as much grant funding as possible which includes a \$1,000,000 grant from Yamhill County received in 2022 (bridge design and the waterline replacement) and hopefully at \$2,000,000 grant through Congressional Direct Spending programs.

As of January of 2022, 30% of the design/planning was completed and design is estimated to be complete by November of 2022. Bidding and construction will take another 12 months, so we anticipate completion in November of 2023.

Major Projects to be completed for fiscal year 22-23 include:

- Design and start construction of the Utility Bridge Mid-Span Replacement with Infrastructure Upgrades
- Design and Construction of the HWY 221 Lift Station
- Sewerline replacements
- Wastewater Master Plan Update



ACTUAL		2021/2022 BUDGET		2022/2023 BUDGET				
2019/2020	2020/2021	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			
80,379	199,086	266,295	308,422	400.000	Working Capital	1,056,505	1,056,505	1,056,505
4,417	1,677	1,500	1,500	404.000	Interest	1,500	1,500	1,500
-	98,332	30,256	30,256	420.000	System Development Charges	15,128	15,128	15,128
1,214,821	94,744	-	-	422.000	System Improvement Grants/Loans	-	-	-
2,300,000	-	-	-	423.000	USDA Loan Proceeds	-	-	-
-	-	1,500,000	-	425.000	Utility Bridge with Sewer Line Upgrade DEQ Loan	1,300,000	1,300,000	1,300,000
-	-	-	600,000	429.000	Utility Bridge with Sewer Line Upgrade Grants	2,000,000	2,000,000	2,000,000
-	-	-	511,000	430.000	HWY 221 Lift Station Replacement Grant	-	-	-
-	-	-	-	431.000	Transfer from ARP Fund	488,990	488,990	488,990
100,000	10,000	10,000	10,000	459.300	Transfer from Sewer Fund	50,000	50,000	50,000
3,699,618	403,839	1,808,051	1,461,178		Total Sewer Utility Capital Fund Revenue	4,912,123	4,912,123	4,912,123

				700-700	Sewer Utility Capital Fund Expenditures			
					Materials and Services			
-	-	-	-	608.000	Single Audits - Federal Funding Requirements	22,500	22,500	22,500
					Total Materials & Services		22,500	22,500
					Transfers			
2,300,000	-	-	-	850.000	Transfer to Debt Service Fund	-	-	-
2,300,000	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
-	-	100,000	30,790	910.000	System Improvements	100,000	100,000	100,000
1,200,531	83,612	-	-	910.400	Footbridge Pump Station	-	-	-
-	11,805	1,500,000	312,579	910.410	Utility Bridge with Sewerline Upgrade	3,500,000	3,500,000	3,500,000
-	-	15,000	-	910.450	Short-lived Assets Reserve	15,000	15,000	15,000
-	-	-	11,304	920.000	Hwy 221 Lift Station Replacement	1,010,696	1,010,696	1,010,696
-	-	-	-	921.000	Sewer Master Plan Update	130,000	130,000	130,000
-	-	50,000	50,000	930.300	Lift Station Improvement and/or Replacement	50,000	50,000	50,000
1,200,531	95,417	1,665,000	404,673		Total Capital Outlay	4,805,696	4,805,696	4,805,696
-	-	43,051	-	880.000	Contingency	31,427	31,427	31,427
-	-	100,000	-	999.000	Unappropriated	75,000	52,500	52,500
3,500,531	95,417	1,808,051	404,673		Total Sewer Utility Capital Fund Expenditures	4,912,123	4,912,123	4,912,123
3,699,618	403,839	1,808,051	1,461,178		Total Sewer Utility Capital Fund Revenue	4,912,123	4,912,123	4,912,123

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 City was unable to purchase the two pick up trucks budgeted this year due to supply chain issues. Using the savings from not purchasing the second truck and a transfer from the Street Fund contingency account, the Public Works staff took over the cleaning of our streets in April of 2022. Streets are cleaned twice a month compared to once a month.

In the current fiscal year, the City needs to purchase one new pickup truck for Public Works to replace older truck which are in constant need of maintenance and repairs. The FY22-23 budget includes an increased transfer from the Water and Sewer funds to help with replacement costs.

FY 2022-2023 Capital Investments include:

- 1 new ½ ton 4x4 Pick Up Truck



ACTUAL		2021/2022 BUDGET			2022/2023 BUDGET				
2019/2020	2020/2021	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				
26,248	57,066	34,318	32,780	400.000	Working Capital	19,411	19,411	19,411	
818	311	500	238	404.000	Interest	250	250	250	
5,000	5,000	5,000	46,000	459.100	Transfer from Street Fund	5,000	5,000	5,000	
15,000	15,000	20,000	20,000	459.200	Transfer from Water Fund	30,000	30,000	30,000	
5,000	15,000	20,000	20,000	459.300	Transfer from Sewer Fund	30,000	30,000	30,000	
5,000	5,000	5,000	5,000	459.400	Transfer from General Fund	-	-	-	
-	-	50	-	459.800	Miscellaneous Revenue	50	50	50	
57,066	97,376	84,868	124,017		Total Equipment Replacement Reserve Fund Revenue	84,711	84,711	84,711	

				750-750	Equipment Replacement Reserve Fund Transfers			
					Transfers			
					Total Transfers			
					Capital Outlay			
-	38,019	10,000	5,000	903.000	Equipment	10,000	10,000	10,000
-	26,577	54,000	39,000	903.100	Replace Pickup	40,000	40,000	40,000
-	-	-	60,606	903.401	Vac Truck	-	-	-
-	64,597	64,000	104,606		Total Capital Outlay	50,000	50,000	50,000
-	-	20,868	-	880.000	Contingency	34,711	34,711	34,711
-	-	-	-	999.000	Unappropriated	-	-	-
-	64,597	84,868	104,606		Total Equipment Replacement Reserve Fund Expenditures	84,711	84,711	84,711
57,066	97,376	84,868	124,017		Total Equipment Replacement Reserve Fund Revenue	84,711	84,711	84,711

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.

Currently there is discussion about re-imagining the old Fire Hall (City Hall Annex) as the new City Hall and Library. Further research will need to be completed.



Dayton City Hall Annex

Dayton Village was put on hold during the COVID-19 pandemic due to increased building material costs. Lumber prices quadrupled in the Fall of 2021. The City will be completing an RFP in the upcoming year for this project.



ACTUAL		2020/2022 BUDGET		2022/2023 BUDGET				
2019/2020	2020/2021	Adopted	Projected	Building Reserve Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				760-000	Building Reserve Fund Revenue			
137,911	169,780	192,775	198,042	400.000	Working Capital	196,731	196,731	196,731
2,545	966	500	703	404.000	Interest	500	500	500
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	5,000	5,000
15,000	5,000	5,000	5,000	459.400	Transfer from General Fund	-	-	-
180,456	200,746	223,275	228,744		Total Building Reserve Fund Revenue	222,231	222,231	222,231

				760-760	Building Reserve Fund Transfers			
					Transfers			
-	-	-	-	459.600	Transfer to General Fund	-	-	-
-	-	-	-	459.700	Transfer to Sewer Fund	-	-	-
-	-	-	-		Total Transfers	-	-	-
					Capital Outlay			
10,676	2,704	20,000	5,000	920.000	Dayton Village Development	20,000	20,000	20,000
-	-	-	5,000	930.000	Building Construction	5,000	5,000	5,000
-	-	20,000	22,013	930.100	City Maintenance Shop Improvements	-	-	-
-	-	-	-	930.400	City Shops Paving	20,000	20,000	20,000
10,676	2,704	40,000	32,013		Total Capital Outlay	45,000	45,000	45,000
-	-	83,275		880.000	Contingency	57,231	57,231	57,231
-	-	100,000		999.000	Unappropriated Ending Fund Balance	120,000	120,000	120,000
10,676	2,704	223,275	32,013		Total Building Reserve Fund Expenditures	222,231	222,231	222,231
180,456	200,746	223,275	228,744		Total Building Reserve Fund Revenue	222,231	222,231	222,231

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 5th Street that were completed in 2020 and the 6th Street Overlay which will be completed in 2022. The City will be applying for a new SCA grant in the FY2022-2023 year to complete an overlay of 7th Street.

In December of 2020, the City was awarded a \$750,000 grant from the Oregon Department of Transportation's Safe Routes to School program. This will fund new sidewalk improvements from 9th Street to Flower Lane along Ferry Street. This project should be completed in the summer of 2022.

In FY 2022-23, 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
- Sidewalk improvements on Church Street between downtown and the High School



Photo Credit: John Collins

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	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			
227,668	275,330	70,260	157,262	400.000	Working Capital	268,092	268,092	268,092
4,084	1,550	1,000	1,000	404.000	Interest	1,000	1,000	1,000
-	14,625	4,500	4,500	420.000	System Development Charges	2,250	2,250	2,250
50,000	25,000	50,000	50,000	459.100	Transfer from Street Fund	75,000	75,000	75,000
-	150,000	100,000	-	490.200	SCA Grant/ODOT Grants	200,000	200,000	200,000
-	13,805	-	-	490.300	Sidewalk Improvement Reimbursement	-	-	-
-	-	750,000	260,066	490.400	Safe Routes to School Grant/9th to Flower Sidewalk	489,934	489,934	489,934
281,752	480,310	975,760	472,828		Total Street Capital Projects Fund Revenue	1,036,276	1,036,276	1,036,276

				770-770	Street Capital Projects Expenditures			
					Materials and Services			
-	-	-	-		Total Materials and Services	-	-	-
					Capital Outlay			
-	14,150	50,000	40,000	910.000	Street Capital Projects	50,000	50,000	50,000
-	8,978	25,000	25,000	910.200	Sidewalk Improvements	75,000	75,000	75,000
-	-	-	-	910.250	Sidewalk 50/50 Program	50,000	50,000	50,000
6,422	130,598	-	-	910.500	Fifth Street Overlay	-	-	-
-	169,323	-	-	910.600	Main Street Overlay (3rd to 5th)	-	-	-
-	-	750,000	132,380	910.700	9th to Flower Sidewalk Project	617,620	617,620	617,620
-	-	100,000	7,357	910.800	6th Street Overlay Project	92,643	92,643	92,643
-	-	-	-	910.900	7th Street Overlay Project	-	100,000	100,000
6,422	323,049	925,000	204,736		Total Capital Outlay	885,263	985,263	985,263
-	-	50,760		880.000	Contingency	51,013	51,013	51,013
-	-	-		999.000	Unappropriated Ending Fund Balance	100,000	-	-
6,422	323,049	975,760	204,736		Total Street Capital Projects Fund Expenditures	1,036,276	1,036,276	1,036,276
281,752	480,310	975,760	472,828		Total Street Capital Projects Fund Revenue	1,036,276	1,036,276	1,036,276

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.

The major projects for fiscal year 2022-2023 include:

- Various improvements to both Courthouse Square Park and Andrew Smith Park including an entrance sign for Courthouse Square Park.
- Dayton Landing Park Project
- Completing the fence around the dog park



Photo Credit: John Collins

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	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			
50,337	59,342	50,343	59,921	400.000	Working Capital	61,191	61,191	61,191
4,005	1,521	1,000	1,095	404.000	Interest	1,000	1,000	1,000
-	1,300	400	400	420.000	System Development Charges	400	400	400
5,000	5,000	5,000	5,000	459.400	Transfer from General Fund	-	-	-
-	0	-	-	459.500	Transfer from Transient Lodging Tax Fund	-	136,806	136,806
59,342	67,163	56,743	66,416		Total Parks Capital Projects Fund Revenue	62,591	199,397	199,397

				780-780	Parks Capital Projects Expenditures			
					Materials and Services			
-	-	-	-		Total Materials and Services	-	-	-
					Capital Outlay			
-	5,865	14,000	-	920.200	Courthouse Square Park Improvements	6,000	6,000	6,000
-	-	1,000	-	920.300	Andrew Smith Park Improvements	1,000	1,000	1,000
-	-	-	-	920.310	Alderman Park Improvements	30,000	30,000	30,000
-	-	20,000	-	920.320	Dayton Landing Park Bathroom	20,000	20,000	20,000
-	1,377	10,000	-	920.350	Other Park Improvements	5,000	5,000	5,000
				920.400	Park Projects	-	100,000	100,000
-	7,242	45,000	-		Total Capital Outlay	62,000	162,000	162,000
-	-	11,743		880.000	Contingency	591	37,397	37,397
-	-	-		999.000	Unappropriated Ending Fund Balance	-	-	-
-	7,242	56,743	-		Total Parks Capital Projects Fund Expenditures	62,591	199,397	199,397
59,342	67,163	56,743	66,416		Total Parks Capital Projects Fund Revenue	62,591	199,397	199,397

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.

	Outstanding July 1, 2021	Rate of Interest	Outstanding July 1, 2022	Maturing 22/23 Principal	Maturing 22/23 Interest
Safe Drinking Water Revolving Loan (Water Treatment Plant)	2,113,345	1.00%	1,994,705	123,386	19,947
Safe Drinking Water Revolving Loan (Springs Rehabilitation)	388,679	1.00%	375,336	13,877	3,753
USDA Rural Development Loan (Main Pump Station and Ferry Street Trunk Sewer)	2,135,504	1.875%	2,053,256	43,749	38,499

ACTUAL		2021/2022 BUDGET				2022/2023 BUDGET		
2019/2020	2020/2021	Adopted	Projected	Debt Service Fund		Proposed By Budget Officer	Approved By Budget Committee	Adopted By City Council
				850-000	Debt Service Fund Revenue			
286,942	291,791	309,091	309,572	400.000	Working Capital	326,907	326,907	326,907
4,593	1,744	1,000	1,297	404.000	Interest	1,000	1,000	1,000
150,000	150,000	150,000	150,000	459.000	Transfer from Water Fund	150,000	150,000	150,000
2,303,000	86,000	86,000	86,000	459.300	Transfer from Sewer Fund	86,000	86,000	86,000
23,249	23,249	23,249	23,249	459.999	City of Lafayette	23,249	23,249	23,249
2,767,784	552,783	569,340	570,118		Total Debt Service Fund Revenue	587,156	587,156	587,156

				850-850	Debt Service Expenditures			
121,025	122,235	122,200	123,458	774.000	Debt Service to Bond - WTP(Principal)	123,386	123,386	123,386
22,308	21,098	21,133	19,875	776.000	Debt Service to Bond - WTP (Interest)	19,947	19,947	19,947
13,612	13,748	13,743	13,885	778.000	Debt Service to Springs (Principal)	13,877	13,877	13,877
4,019	3,883	3,887	3,745	778.100	Debt Service to Springs (Interest)	3,753	3,753	3,753
2,300,000	-	-	-	779.100	Debt Service to DEQ (Principal) MPS Interim Financing	-	-	-
15,030	-	-	-	779.200	Debt Service to DEQ (Interest) MPS Interim Financing	-	-	-
-	39,123	42,207	42,207	785.100	Debt Service to Bond - Sewer MPS/FSTS (Principal)	43,749	43,749	43,749
-	43,125	40,041	40,041	785.200	Debt Service to Bond - Sewer MPS (Interest)	38,499	38,499	38,499
2,475,993	243,211	243,211	243,211			243,211	243,211	243,211
-	-	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
-	-	220,256	-	999.000	Unappropriated Ending Fund Balance	238,072	238,072	238,072
2,475,993	243,211	569,340	243,211		Total Debt Service Fund Expenditures	587,156	587,156	587,156
2,767,784	552,783	569,340	570,118		Total Debt Service Fund Revenue	587,156	587,156	587,156

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Appendix

2022/2023 Salary Allocation Table

POSITION	22/23 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
City Manager	109,600	24,112	8,768	5,480	8,768	5,480	52,608	6,576	0	4,384	19,728	6,576	19,728	109,600
% of Total Salary	1.0 FTE	22.00%	8.00%	5.00%	8.00%	5.00%	48.00%	6.00%	0.00%	4.00%	18.00%	6.00%	18.00%	100.00%
City Recorder	72,300	10,845	0	0	18,075	2,169	31,089	9,399	0	0	15,906	0	15,906	72,300
% of Total Salary	1.0 FTE	15.00%	0.00%	0.00%	25.00%	3.00%	43.00%	13.00%	0.00%	0.00%	22.00%	0.00%	22.00%	100.00%
Accountant	72,300	12,291	1,446	1,446	1,446	1,446	18,075	6,507	0	2,892	21,690	1,446	21,690	72,300
% of Total Salary	1.0 FTE	17.00%	2.00%	2.00%	2.00%	2.00%	25.00%	9.00%	0.00%	4.00%	30.00%	2.00%	30.00%	100.00%
Tourism/Economic Development Coordinator	60,000	6,000	0	0	0	0	6,000	0	30,000	3,000	9,000	3,000	9,000	60,000
% of Total Salary	1.0 FTE	10.00%	0.00%	0.00%	0.00%	0.00%	10.00%	0.00%	50.00%	5.00%	15.00%	5.00%	15.00%	100.00%
Public Works Director	99,322	5,959	9,932	0	3,973	3,973	23,837	0	0	9,932	19,864	19,864	25,824	99,322
% of Total Salary	1.0 FTE	6.00%	10.00%	0.00%	4.00%	4.00%	24.00%	0.00%	0.00%	10.00%	20.00%	20.00%	26.00%	100.00%
Public Works Supervisor	63,000	1,260	6,300	0	2,520	2,520	12,600	0	0	6,300	13,860	13,860	16,380	63,000
% of Total Salary	1.0 FTE	2.00%	10.00%	0.00%	4.00%	4.00%	20.00%	0.00%	0.00%	10.00%	22.00%	22.00%	26.00%	100.00%
Maintenance Operator 3	62,000	0	6,200	0	0	0	6,200	0	0	6,200	18,600	12,400	18,600	62,000
% of Total Salary	1.0 FTE	0.00%	10.00%	0.00%	0.00%	0.00%	10.00%	0.00%	0.00%	10.00%	30.00%	20.00%	30.00%	100.00%
Maintenance Operator 1	100,000	3,000	30,000	0	0	0	33,000	0	0	10,000	27,000	10,000	20,000	100,000
% of Total Salary	2.0 FTE	3.00%	30.00%	0.00%	0.00%	0.00%	33.00%	0.00%	0.00%	10.00%	27.00%	10.00%	20.00%	100.00%
Maintenance Worker	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% of Total Salary	1.0 FTE	5.00%	69.00%	0.00%	0.00%	0.00%	74.00%	0.00%	0.00%	5.00%	10.00%	5.00%	6.00%	100.00%
Library Director	42,488	8,498	0	33,991	0	0	42,488	0	0	0	0	0	0	42,488
% of Total Salary	.75 FTE	20.00%	0.00%	80.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Library Assistant	16,760	0	0	16,760	0	0	16,760	0	0	0	0	0	0	16,760
% 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%	100.00%
Office Specialist II - Utility Mgmt	51,000	2,550	1,020	0	0	0	3,570	1,020	0	0	23,460	0	22,950	51,000
% of Total Salary	1.0 FTE	5.00%	2.00%	0.00%	0.00%	0.00%	7.00%	2.00%	0.00%	0.00%	46.00%	0.00%	45.00%	100.00%
Office Specialist II - Code/Building	51,000	1,275	0	0	1,275	17,850	20,400	25,500	0	0	2,550	0	2,550	51,000
% 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%	100.00%
Overtime	12,000	1,200	600	0	0	0	1,800	0	0	1,200	5,400	600	3,000	12,000
% of Total Allocation		10%	5%	0%	0%	0%	15.00%	0%	0%	10%	45%	5%	25%	100.00%
On-Call Hourly Cost	10,000	0	0	0	0	0	0	0	0	0	4,000	2,000	4,000	10,000
											40.00%	20.00%	40.00%	100.00%
TOTAL SALARIES	821,768	76,990	64,266	57,676	36,057	33,438	268,426	49,002	30,000	43,908	181,058	69,746	179,627	821,768

2022/2023 SUMMARY OF TRANSFERS

Transferred From	Transferred to													Total	
	Gen Fund 100-100	ARP Fund 106-106	LOT Fund 101-101	TLT Fund 105-105	Water Fund 300-300	Sewer Fund 400-400	State Rev Sh 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
100-100	35,000		15,000				20,000								35,000
105-105	136,806												136,806		136,806
106-106	488,990							488,990							488,990
200-200	90,000								5,000	10,000	75,000				90,000
300-300	440,000						250,000		30,000	10,000				150,000	440,000
400-400	171,000							50,000	30,000	5,000				86,000	171,000
500-500	0														0
Totals	1,361,796														1,361,796

FY22-23 Supplemental Budget includes a \$10,000 increase to General Fund Transfer to State Shared Revenue Fund