

# ORDINANCE NO. 1958

## AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2020.

**WHEREAS**, the Mayor of the City of Dayton, Washington completed and placed on file with the city clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said city for the fiscal year ending December 31, 2020 and a notice was published that the Council of said city would meet on the 13<sup>th</sup> and 20<sup>th</sup> days of November, 2019 and the 4<sup>th</sup> day of December, 2019, at the hour of 6:00 p.m., or soon thereafter, at the Council Chambers in the City Hall of said city for the purpose of making a preliminary and adopting a final budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and,

**WHEREAS**, the said City Council met at said time and place and did then consider the matter of said proposed budget; and,

**WHEREAS**, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Dayton for the purpose set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said city for said year and being sufficient to meet the various needs of Dayton during said period.

**NOW, THEREFORE**, the City Council of the City of Dayton do ordain as follows:

**Section 1.** The budget for the City of Dayton, Washington, for the year 2020 is hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Dayton, 2020 Budget (Attachment "A"), three copies of which are on file in the Office of the Clerk.

**Section 2.** Estimated resources for each separate fund of the City of Dayton, and aggregate expenditures for all such funds for the year 2020 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2020 as set forth in the City of Dayton, 2020 Budget:

<b><u>FUND</u></b>	<b><u>RESOURCES/APPROPRIATIONS</u></b>
<b>CURRENT EXPENSE</b>	\$1,156,082
<b>CITY STREET &amp; ROAD</b>	\$389,882
<b>MOTEL/HOTEL EXCISE TAX</b>	\$65,500
<b>CAPITAL IMPROVEMENTS</b>	\$541,165
<b>SEWER REVENUE</b>	\$1,018,978
<b>SEWER CUMULATIVE RESERVE</b>	\$1,331,359
<b>WATER REVENUE</b>	\$1,115,173
<b>WATER CUMULATIVE RESERVE</b>	\$575,702

<u>FUND</u>	<u>RESOURCES/APPROPRIATIONS</u>
W & S SYSTEM DEBT RESERVE	\$504,257
CEMETERY ENDOWMENT	\$349,933
HISTORIC PATHWAY ENDOWMNET	\$9,002
<b>TOTAL 2020 BUDGET</b>	<b>\$7,057,033</b>

**Section 3.** As prescribed by RCW 35A.33.075, the City Clerk-Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Washington State Auditor's Office and to the Association of Washington Cities.

**Section 4.** The salaries and wages set forth in the City of Dayton, 2020 Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and employees of the City of Dayton. The number of full-time positions as stated in the budget is, insofar as can be ascertained, the number of positions ordinarily filled. The compensation to each employee affected may differ from the amount specified in the budget, so long as the compensation does not exceed the amount appropriated in the 2020 budget that of which includes a proposed 2% cost of living increase for full-time status employees.

**Section 5.** A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

**PASSED** by the Council of the City of Dayton and approved by the Mayor on this 4<sup>th</sup> day of DECEMBER, 2019.

  
 \_\_\_\_\_  
 Zac Weatherford, Mayor

Attest:

Approved as to form:  
 Menke Jackson Beyer, LLP

  
 \_\_\_\_\_  
 Trina Cole, City Clerk-Treasurer

  
 \_\_\_\_\_  
 By: Quinn N. Plant, City Attorney

ORDINANCE SUMMARY BY TITLE ONLY FOR PUBLICATION PURPOSES  
ORDINANCE NO. 1958

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR  
THE FISCAL YEAR ENDING DECEMBER 31, 2020

The full text of Ordinance 1958 adopted the 4<sup>th</sup> day of December, 2019 is available for  
examination at the City Clerk's Office, 111 S. 1st St., Dayton, WA during normal business  
hours, Monday - Thursday, 7:00 a.m. to 4:00 p.m. Full text of the Ordinance shall be mailed  
upon request.

By: /s/ Zac Weatherford, Mayor

Attest: /s/ Trina Cole, City Clerk-Treasurer

Approved as to form: /s/ Quinn Plant, City Attorney

Published:

Dayton Chronicle 12/12/2019



# 2020 BUDGET CITY OF DAYTON

JANUARY 1, 2020 – DECEMBER 31, 2020



## Table of Contents

<i>Mayor's Budget Message</i>	3
<i>Dayton's History</i>	5
<i>Form of Government</i>	6
<i>City of Dayton Budget Process</i>	6
<i>2019 Mayor &amp; Council Members</i>	7
<i>2020 Budget Ordinance</i>	8
<i>Schedules of Sources and Uses</i>	10
<i>2020 FTE Allocations</i>	12
<i>2020 Salary Schedule</i>	13
<i>Current Expense Fund</i>	15
<i>Current Expense Revenue Sources</i>	15
<i>Current Expense Expenditures by Department:</i>	
<i>Ending Fund Balance</i>	17
<i>General Government</i>	17
<i>Municipal Court</i>	18
<i>Administrator/City Clerk-Treasurer</i>	19
<i>City Attorney</i>	20
<i>Levee/Dike Maintenance</i>	21
<i>Planning and Community Development</i>	22
<i>Law Enforcement Services</i>	23
<i>Animal Control Services</i>	24
<i>City Parks</i>	25
<i>Cemetery Services</i>	25
<i>City Street and Road Revenue Sources</i>	27
<i>City Street &amp; Road Fund Expenditures by Department:</i>	
<i>Ordinary Maintenance</i>	28
<i>Street Lighting Services</i>	29
<i>Traffic Control Services</i>	29
<i>Snow and Ice Control</i>	30
<i>Street Cleaning</i>	30
<i>Road/Street Administration</i>	31
<i>Shop Facilities</i>	31
<i>Planning &amp; Community Development</i>	32
<i>Road and Street Fund by Expense Category</i>	32
<i>Hotel/Motel Excise Tax</i>	33
<i>Capital Improvements Fund</i>	34

<i>Public Works Narrative</i>	37
<i>Sewer Revenue Sources</i>	37
<i>Sewer Revenue Fund by Department:</i>	38
<i>Ending Fund Balances</i>	39
<i>Wastewater Treatment Facility</i>	40
<i>Administration - General</i>	40
<i>Operations - General</i>	41
<i>Debt Service</i>	41
<i>Capital Expenditures/Expenses</i>	42
<i>Sewer Expenses by Department</i>	43
<i>Water Revenue Fund by Department:</i>	
<i>Water Revenue Sources</i>	44
<i>Ending Fund Balances</i>	46
<i>Administration - General</i>	47
<i>Operations - General</i>	47
<i>Debt Service</i>	48
<i>Capital Expenditures/ Cumulative Reserve Fund</i>	48
<i>Water Expenditures by Category</i>	50
<i>Water and Sewer System Reserve Fund</i>	51
<i>Endowment Funds</i>	51
<i>Water and Sewer Debt Service Summary</i>	53
<i>Interfund Loan Summary</i>	53
<i>2020 Total Budget Summary</i>	54
<i>Glossary of Terms</i>	55
<i>Appendix A – NPDES Permit</i>	58
<i>Appendix B – DOE Extension to NPDES Permit</i>	99
<i>Appendix C – City Council Short-Long Term Goals</i>	100

# MAYOR'S BUDET MESSAE

To: Honorable City Council and Members of our Community:

I am pleased to submit for the Dayton City Council's consideration the 2020 proposed Annual Budget for the City of Dayton. The budget is our planning tool to provide the services and quality life that we should all expect and is proposed at \$7,057,033. It is a balanced budget that reflects the City's commitment to maintaining infrastructure while being cognizant of the City's financial position as well as in compliance with federal and state laws.

The 2020 Budget is approximately .3% less than 2019's proposed budget.

This balanced budget includes a proposed property tax levy increase totaling approximately \$4,200. The projected real and personal property tax revenues totals \$352,000 for 2020.

The estimated income from retail sales and use taxes is \$340,000, with a proposed net change of 0% from 2019. It is difficult to assume sales and use tax revenues due to economic fluctuations such as construction projects.

The City estimates that Criminal Justice Sales Tax revenues will total \$71,326; Business and Occupation Taxes will generate \$135,000; and Leasehold Excise Taxes will bring in \$4,000 to support the Current Expense Fund.

The 2020 Budget does not include any utility rate increases for fiscal year 2020.

## PERSONNEL

Personnel changes in the budget include an additional 3 part-time seasonal employees in the parks and cemetery departments. Previously the City was utilizing Washington State Department of Corrections (DOC) to assist with the maintenance of these facilities from April to October each year. In 2019, DOC altered their program and it reduce the level of service from what they had previously provided. The City anticipates that this reduction will continue indefinitely.

The Local Union contract will begin negotiations in 2020 for the 2021-2023 contract cycle. The budget does provide for a Cost of Living Adjustment (COLA) of two percent as provided in the 2018-2020 union contract. There are no other increases anticipated other than normal progressive step increases for those presently not at the top of their position step range.

## GENERAL

In August 2019, City Council Standing Committees met to discuss the long and short-term goals for the City of Dayton. Several of the Council's priorities that resulted from those meetings are reflected in the 2020 Budget including, but not limited to such as installing the next phase of irrigation system in Pietryzcki Park, researching the possibility of constructing a new Sports Complex Restroom, improving economic development strategies for various land use zones, increasing the city's tax base, addressing Touchet River Levee deficiencies, improving city-wide alleyways through grading and graveling, researching animal shelter alternatives, studying city-wide sidewalk and general pedestrian safety issues, and continue working towards improving our streets with limited funding capabilities.

The City has been working towards establishing reserve levels to reduce financial risk, provide financial flexibility and stability, but more importantly, ensure that essential services are not interrupted in the event of an emergency. The 2020 Budget represents ending fund balance reserves reflective of the needs of each Fund based on best practices commonly established by various government organizations.

There are several capital improvement projects projected for city streets, water services and sewer services including, but not limited to replacing S. 3<sup>rd</sup> Street sidewalk from the alley north of the Dayton Memorial Library to School Bus Lane including upgraded accessibility ramping system, researching and purchasing pavement preservation equipment alternatives to assist with annual crack sealing program, designing a new wastewater treatment facility that will be cost-effective to build and to maintain far into the future, evaluating and replacing outdated fire hydrants, replacing up to fifty residential water meters, recondition our city's water system wells and replacement of various equipment to meet the maintenance and operation needs of the city's water and sewer systems.

In closing, balancing the City of Dayton 2020 Budget reflects the City's commitment to balance fiscal responsibility while meeting the Council and community's priorities moving into 2020.

I look forward to working with each of you in successfully implementing the City's 2020 fiscal roadmap.

Sincerely,

Zac Weatherford  
Mayor



## HISTORY OF DAYTON, WASHINGTON

Rich in history, Dayton was originally explored by Lewis and Clark during their expedition, Corps of Discovery. They camped on the Patit Creek just east of Dayton on their return in 1806. At that time Dayton's Main Street was a racetrack for regional Indian Tribes. The first settlers in 1859 used the land for grazing, but by 1861 had turned to farming wheat and other grain because of the highly fertile soil and the adequate rainfall. The town had been platted in 1871 by Jesse N. and Elizabeth Day and was officially incorporated by Jesse Day on November 10, 1881.

Dayton boasts the oldest train depot in the state (1881) and the oldest working county courthouse (1887). Both have been lovingly restored to their original splendor. Today, this thriving county seat honors its rich past with walking tours, annual festivals, home tours, and continued preservation and restoration of the community's history.

Dayton offers a warm and friendly rural, small town atmosphere with spectacular views of the Blue Mountains. The city is nestled in the foothills close to one of the most magnificent natural wonders of our region, Palouse Falls. Also, Dayton is within an easy drive to some of the most prestigious wineries in Washington State.



Location of Dayton, Columbia County, Washington

Coordinates: 46°19'11"N 117°58'40"W, Total Area of Land: 1.5 sq. miles,  
Elevation: 1660 feet, Population: 2526 (2010 Census)

## **FORM OF GOVERNMENT**

The City of Dayton is a “Code City” as described under Title 35A in the Revised Code of Washington. It operates under a mayor-council form of government with seven (7) elected council members serving various terms. The Mayor serves as the chief administrative officer of the City and the Council functions as the legislative body.

The City is also served by Congressional District 5 and Legislative District 16.

## **BUDGET PROCESS**

Budgeting is an essential element of the financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided at the various departments, programs and functions.

The City of Dayton budgets annually on the calendar year beginning January 1 and ending December 31. Budget amendments are limited by state law (RCW 35A.33.120).

Allocations are made based on fund structure, limiting uses outside of each fund. Funds are segregated to carry on specific objectives and budgeted on a cash basis in accordance with the Revised Code of Washington, RCW 35.33. In other words, money generated from your monthly water bill cannot be used to fix our swimming pool, or money from your monthly sewer bill cannot pay to fix a street unless the damage to the street is a result of the sewer failing.

Appropriations for each fund in the budget constitute maximum expenditure authorizations during the year and cannot be legally exceeded until subsequently amended by the City Council.

# 2019 CITY OF DAYTON MAYOR AND CITY COUNCIL

## Mayor

Zac Weatherford  
Term expiring 12/31/2019

## Council Members

V. Delphine Bailey  
Term expiring 12/31/2021

Christine Broughton  
Term expiring 12/31/2019

Byron Kaczmariski  
Term expiring 12/31/2019

Michael Paris  
Term expiring 12/31/2021

Dain Nysoe  
Term expiring 12/31/2019

Zac Weatherford  
Term expiring 12/31/2019

Matt Wiens  
Term expiring 12/31/2021

Misty Yost  
Term expiring 12/31/2020

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## AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2020.

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**WHEREAS**, the said City Council met at said time and place and did then consider the matter of said proposed budget; and,

**WHEREAS**, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Dayton for the purpose set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said city for said year and being sufficient to meet the various needs of Dayton during said period.

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**Section 2.** Estimated resources for each separate fund of the City of Dayton, and aggregate expenditures for all such funds for the year 2020 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2020 as set forth in the City of Dayton, 2020 Budget:

<b><u>FUND</u></b>	<b><u>RESOURCES/APPROPRIATIONS</u></b>
<b>CURRENT EXPENSE</b>	\$1,156,082
<b>CITY STREET &amp; ROAD</b>	\$389,882
<b>MOTEL/HOTEL EXCISE TAX</b>	\$65,500
<b>CAPITAL IMPROVEMENTS</b>	\$541,165
<b>SEWER REVENUE</b>	\$1,018,978
<b>SEWER CUMULATIVE RESERVE</b>	\$1,331,359
<b>WATER REVENUE</b>	\$1,115,173

<b>WATER CUMULATIVE RESERVE</b>	<b>\$575,702</b>
<b><u>FUND</u></b>	<b><u>RESOURCES/APPROPRIATIONS</u></b>
<b>W &amp; S SYSTEM DEBT RESERVE</b>	<b>\$504,257</b>
<b>CEMETERY ENDOWMENT</b>	<b>\$349,933</b>
<b>HISTORIC PATHWAY ENDOWMNET</b>	<b>\$9,002</b>
<b>TOTAL 2020 BUDGET</b>	<b>\$7,057,033</b>

**Section 3.** As prescribed by RCW 35A.33.075, the City Clerk-Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Washington State Auditor’s Office and to the Association of Washington Cities.

**Section 4.** The salaries and wages set forth in the City of Dayton, 2020 Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and employees of the City of Dayton. The number of full-time positions as stated in the budget is, insofar as can be ascertained, the number of positions ordinarily filled. The compensation to each employee affected may differ from the amount specified in the budget, so long as the compensation does not exceed the amount appropriated in the 2020 budget that of which includes a proposed 2% cost of living increase for full-time status employees.

**Section 5.** A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

**PASSED** by the Council of the City of Dayton and approved by the Mayor on this \_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
Zac Weatherford, Mayor

Attest:

Approved as to form:  
Menke Jackson Beyer, LLP

\_\_\_\_\_  
Trina Cole, City Clerk-Treasurer

\_\_\_\_\_  
By: Quinn N. Plant, City Attorney

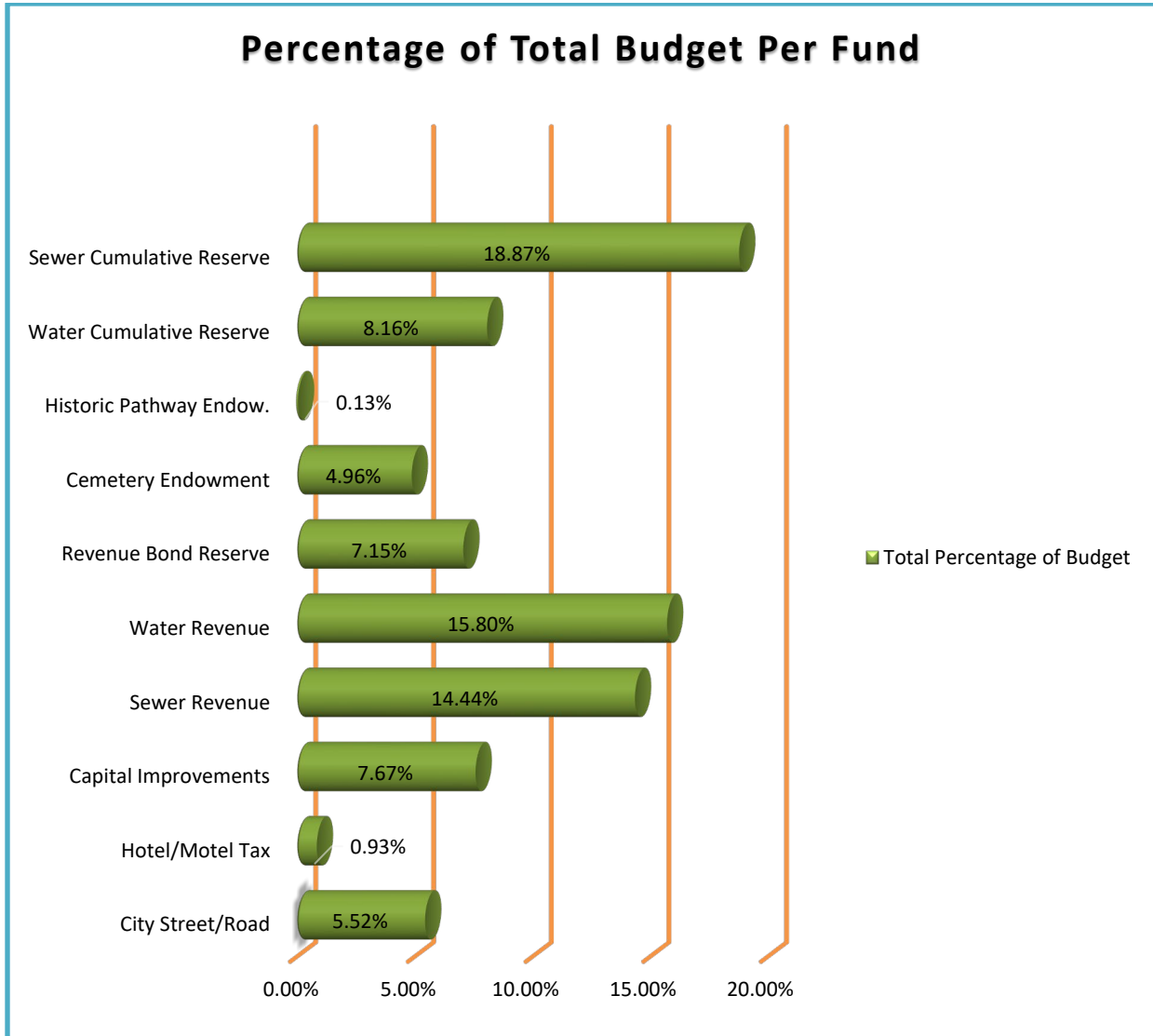
## 2020 SCHEDULE OF SOURCES AND USES

**001** *CURRENT EXPENSE:*

<u>Departments</u>	2019		2020			
Ending Fund Balance	\$	65,644	\$	114,615	\$	48,971 74.60%
General Govt.	\$	57,500	\$	63,400	\$	5,900 10.26%
Judicial	\$	128,513	\$	128,513	\$	- 0.00%
Administrator	\$	82,000	\$	84,259	\$	2,259 2.75%
City Attorney	\$	30,000	\$	30,000	\$	- 0.00%
Levee Maintenance	\$	18,700	\$	13,800	\$	(4,900) -26.20%
Planning	\$	83,700	\$	97,610	\$	13,910 16.62%
Law Enforcement	\$	377,200	\$	359,200	\$	(18,000) -4.77%
Animal Control	\$	13,150	\$	32,387	\$	19,237 146.29%
Parks	\$	118,863	\$	153,990	\$	35,127 29.55%
Cemetery	\$	68,530	\$	78,308	\$	9,778 14.27%
<b>Total Current Expense Fund</b>	\$	<b>1,043,800</b>	\$	<b>1,156,082</b>	\$	<b>112,282 10.76%</b>
<b>103</b> CITY STREET & ROAD	\$	336,500	\$	389,882	\$	53,382 15.86%
<b>106</b> HOTEL MOTEL EXCISE TAX	\$	59,000	\$	65,500	\$	6,500 11.02%
<b>301</b> CAPITAL IMPROVEMENTS FUND	\$	239,774	\$	541,165	\$	301,391 125.70%
<b>401</b> SEWER REVENUE	\$	3,170,512	\$	1,018,978	\$	(2,151,534) -67.86%
<b>402</b> SEWER CUMULATIVE RESERVE	\$	-	\$	1,331,359	\$	1,331,359 100.00%
<b>403</b> WATER REVENUE	\$	1,365,452	\$	1,115,173	\$	(250,279) -18.33%
<b>404</b> WATER CUMULATIVE RESERVE	\$	-	\$	575,702	\$	575,702 100.00%
<b>413</b> WATER & SEWER SYSTEM RESERVE	\$	504,257	\$	504,257	\$	- 0.00%
<b>701</b> CEMETERY ENDOWMENT	\$	349,933	\$	349,933	\$	- 0.00%
<b>702</b> HISTORIC PATHWAY ENDOWMENT	\$	9,002	\$	9,002	\$	- 0.00%
<b>GRAND TOTAL ALL FUNDS</b>	\$	<b>7,078,230</b>	\$	<b>7,057,033</b>	\$	<b>(21,197) -0.30%</b>



**2020 BUDGET  
TOTAL ALL FUNDS  
= \$ 7,057,033**



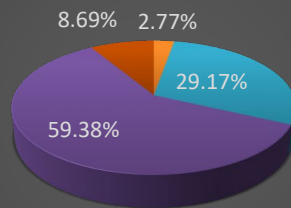
**Figure A**

**“The way to change the world is through individual responsibility and taking local action in your own community.”  
– Jeff Bridges**

## 2020 Employee Allocations by Funding Source

Positions	Full-time Equivalent (FTE) (+/-)	Current Expense Fund	City Street/Road Fund	Sewer Revenue Fund	Water Revenue Fund
<u>Government Services</u>					
Mayor	0.30	0.30			
City Council	0.10	0.10			
<u>Total Government Services</u>					
<u>Public Works</u>					
Public Works Director	1.00	0.15	0.15	0.40	0.30
Wastewater Treatment Plant	1.50			1.50	
Public Works Maintenance	6.50	1.05	1.84	1.75	1.86
Seasonal	1.30	1.30			
<u>Total Public Works</u>					
<u>Administrator</u>					
Administrator	1.00	0.20	0.05	0.50	0.25
Office Administration	2.00	0.04		0.98	0.98
Planning & Community Development	1.00	0.85	0.15		
<u>Total Administrator</u>					
<u>Total Funded/Budgeted Positions</u>					
	<b>14.70</b>	<b>3.99</b>	<b>2.19</b>	<b>5.13</b>	<b>3.39</b>

### Salary & Wages Totals = \$679,451 or 9.6% of the 2020 Budget



- Mayor/City Council = \$24,600
- City Administrator's Office = \$259,443
- Public Works Department = \$528,205
- Reserves for Separation Benefits = \$77,264

**Figure B**

**ORDINANCE NO. 1959**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DAYTON, WASHINGTON ADOPTING THE 2020 SALARY SCHEDULE FOR NON-CONTRACTUAL EMPLOYEES OF THE CITY OF DAYTON.**

**WHEREAS**, the City Council of the City of Dayton, Washington has by Ordinance No. 1958 adopted a budget for 2020; and,

**WHEREAS**, appropriated Salaries and Wages were set forth within the 2020 City of Dayton Budget; and

**WHEREAS**, there are no new positions intended for fiscal year 2020.

**NOW, THEREFORE**, the City Council of the City of Dayton do ordain as follows:

**Section 1. The following will serve as the 2020 Salary Schedules for non-contractual full-time and hourly wage employees:**

CLASSIFICATION	Formal Salary Scale – Monthly	
	Low	High
Public Works Director	\$ 4,800	\$ 6,800
Assistant Public Works Director	\$ 3,950	\$ 5,600
Administrator/Clerk-Treasurer	\$ 4,625	\$ 6,700
Deputy City Clerk-Treasurer	\$ 3,800	\$ 5,250
Director of Planning and Community Development	\$ 5,299	\$ 6,659
	Hourly Wage Scale	
	Low	High
Utility Accounting Clerk	\$ 19.17	\$ 21.89
Seasonal/Part-time Positions	Minimum Wage	\$13.50

**Section 2. Appropriations.** The salaries and wages set forth in the 2020 City of Dayton Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and non-contractual and contractual (union) employees of the City of Dayton. The numbers of positions as stated in the budget are, insofar as can be ascertained, the number of positions to be filled.

**Section 3. Exclusions.** The salary and wage schedules are exclusive of cost of living allowances, overtime, compensatory time and/or merit compensation as provided by the City of Dayton Personnel Policies effecting non-contractual, non-exempt employees or as specified in the current Union effecting contractual employees. As a result, the compensation to each employee affected

may differ from the amount specified in this schedule, so long as the compensation does not exceed the amount appropriated in the 2020 City of Dayton Budget.

**SECTION 4. Effective Date.** A summary thereof of this Ordinance consisting of its title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

Passed by the City Council of the City of Dayton on this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

City of Dayton

\_\_\_\_\_  
By: Zac Weatherford

Attest:

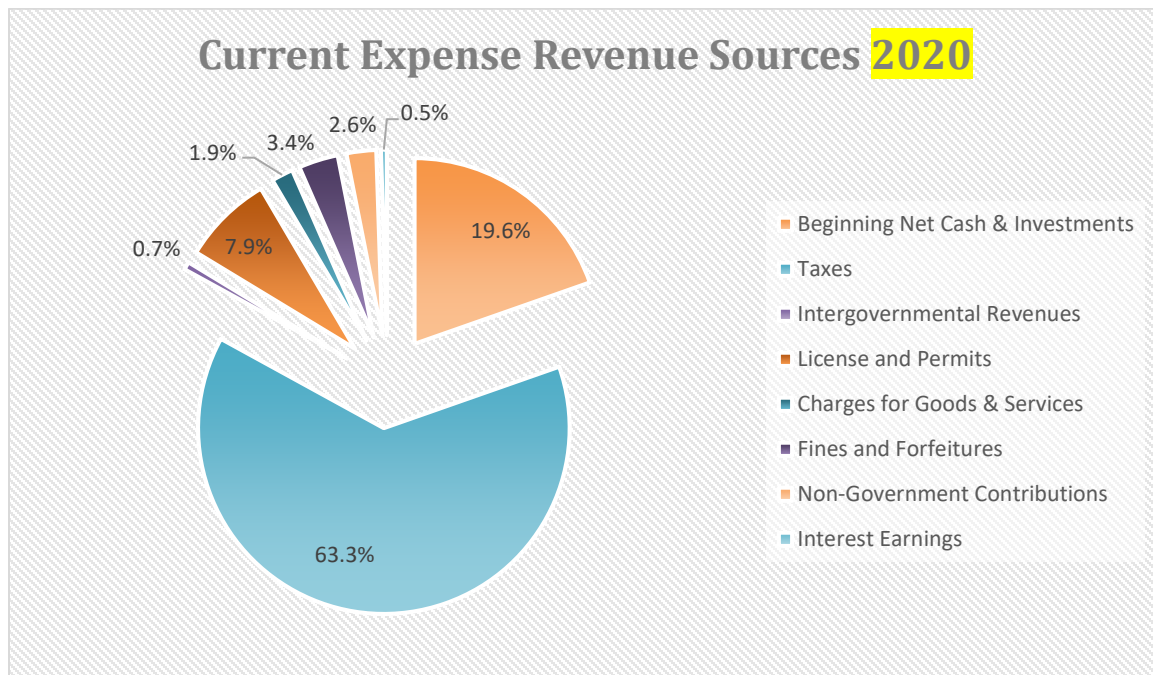
\_\_\_\_\_  
Trina Cole, Administrator/Clerk-Treasurer

Approved as to form:  
Menke Jackson Beyer, LLP

\_\_\_\_\_  
By: Quinn N. Plant, City Attorney

## 001 CURRENT EXPENSE FUND

REVENUES	2020 Projected	2019 Estimate	2018 Actual	2017 Actual	2016 Actual
Beginning Fund Balances:	\$ 227,000	\$ 175,000	\$ 159,905	\$ 185,534	\$ 172,147
Taxes	\$ 732,326	\$ 681,500	\$ 744,923	\$ 752,791	\$ 732,173
License and Permits	\$ 8,000	\$ 8,000	\$ 10,205	\$ 10,410	\$ 8,696
Intergovernmental Revenues	\$ 91,012	\$ 77,500	\$ 150,912	\$ 93,612	\$ 80,671
Charges for Goods & Services	\$ 22,000	\$ 42,000	\$ 45,326	\$ 48,153	\$ 41,655
Fines and Forfeitures	\$ 39,744	\$ 25,500	\$ -	\$ 33,065	\$ 46,815
Contributions and Donations from Nongovernmental Sources	\$ 30,000	\$ 30,000	\$ 63,198	\$ 59,627	\$ 75,464
Interest Earnings/ Miscellaneous	\$ 6,000	\$ 4,300	\$ 21,310	\$ 9,119	\$ 6,806
<b>Total Current Expense Fund</b>	<b>\$1,156,082</b>	<b>\$ 1,043,800</b>	<b>\$ 1,195,779</b>	<b>\$ 1,192,312</b>	<b>\$ 1,164,426</b>



**Figure C**

**NARRATIVE:** The Current Expense Fund provides various services the community, including Legislative (Mayor-Council), Finance (Administrator/Clerk-Treasurer), City Attorney, Law Enforcement/Dispatch Services, Animal Control, Municipal Court, Parks, Planning and Code Compliance, and Cemetery services. None of these services are self-supporting and rely upon the general taxation authority provided to cities

which includes, but is not limited to Excise, Business & Occupation, Sales & Use, and Real & Personal Property Taxes. About 63%, or \$732,326, of the Current Expense’s revenues is generated by these taxing authorities. Details are reflected in Figure D below.

**2020 CURRENT EXPENSE TAX AUTHORITY REVENUES = \$732,326**

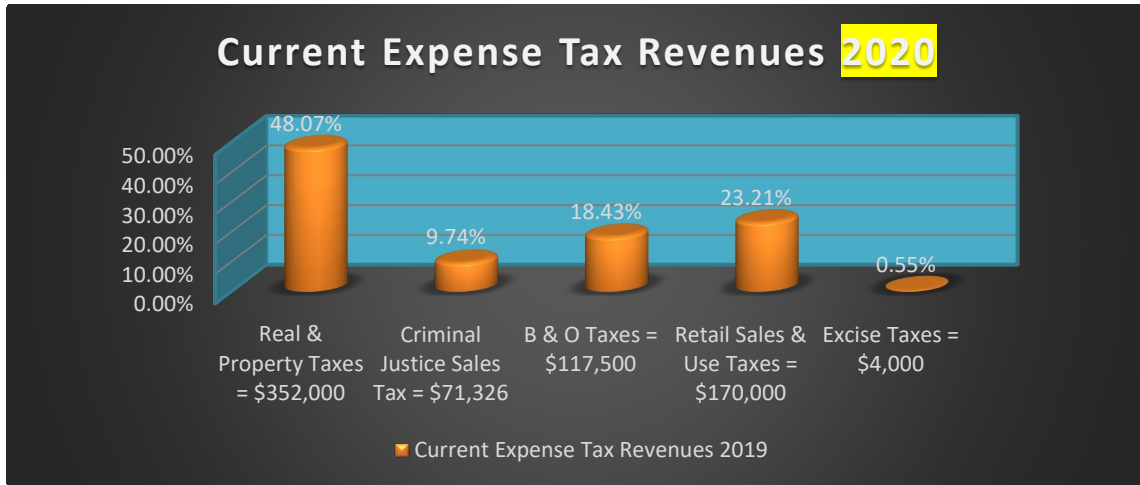


Figure D

“There is immense power when a group of people with similar interests gets together to work toward the same goals.” – **Idowu Koyenikan**





## CURRENT EXPENSE FUND – EXPENDITURES

CURRENT EXPENSE - ENDING FUND BALANCE					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Ending Fund Balance:		\$ 65,644	\$ 294,049	\$ 159,905	\$ 185,496
Reserved	\$ 80,000				
Unreserved	\$ 34,615				
<b>Total Ending Fund Balances</b>	<b>\$ 114,615</b>	<b>\$ 65,644</b>	<b>\$ 294,049</b>	<b>\$ 159,905</b>	<b>\$ 185,496</b>

GENERAL GOVERNMENT (CITY COUNCIL) SERVICES					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 24,600	\$ 24,600	\$ 24,600	\$ 24,600	\$ 24,467
Benefits	\$ 2,000	\$ 2,000	\$ 1,940	\$ 1,882	\$ 1,882
Supplies	\$ 800	\$ 800	\$ 1,761	\$ 717	\$ 1,135
Other Services	\$ 36,000	\$ 30,100	\$ 27,866	\$ 13,551	\$ 26,925
<b>Total General Government Services</b>	<b>\$ 63,400</b>	<b>\$ 57,500</b>	<b>\$ 56,167</b>	<b>\$ 40,751</b>	<b>\$ 54,410</b>

**NARRATIVE:** The General Government Services Department reports all costs associated with activities of the Mayor and Council and other general expenses of the local government. Some examples of the general expenses are legal publication services, election services, voter registration costs, and liability insurance.

**“Everybody can be great. Because anybody can serve. You don’t have to have a college degree to serve. You don’t have to make your subject and your verb agree to serve.... You don’t have to know the second theory of thermodynamics in physics to serve. You only need a heart full of grace. A soul generated by love.”**

**~Martin Luther King, Jr.**

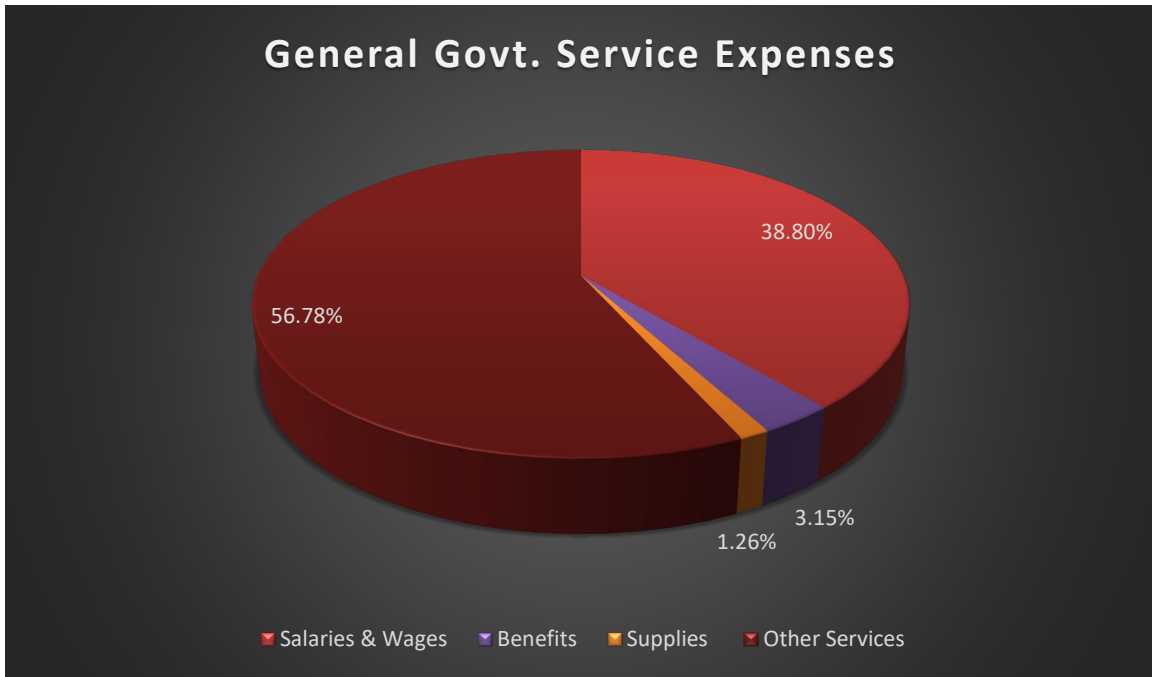


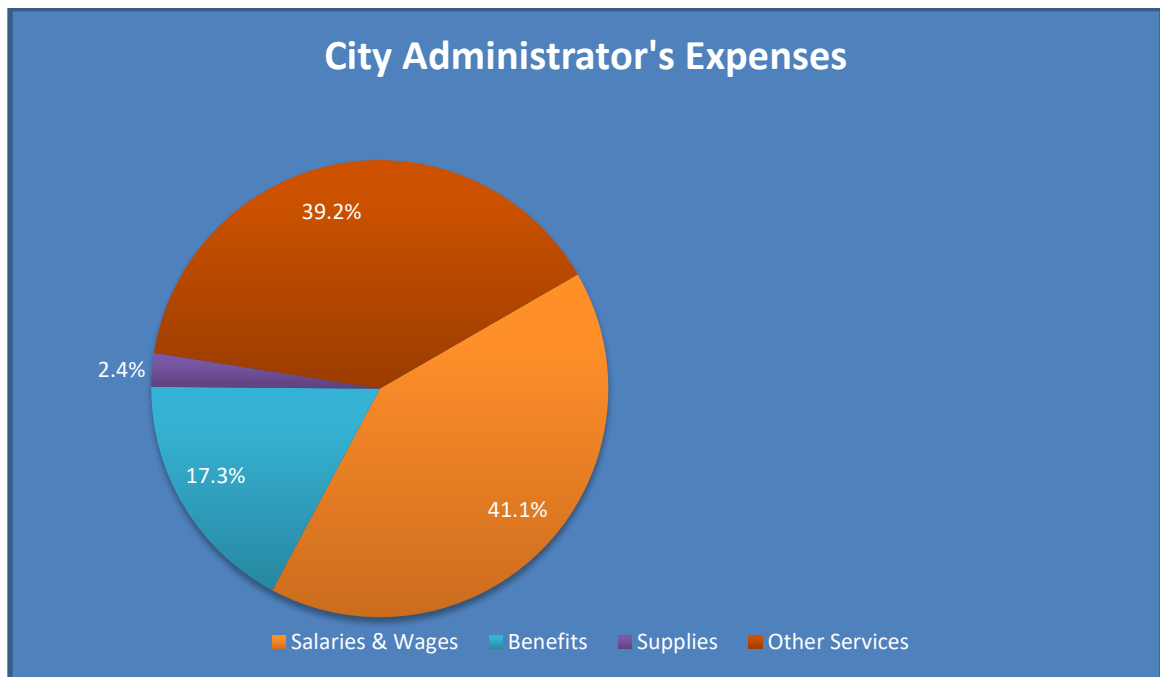
Figure E

MUNICIPAL COURT SERVICES					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Court Services	\$ 103,513	\$ 103,513	\$ 103,513	\$ 103,513	\$ 103,513
Services - State: Court Remittances	\$ 25,000	\$ 25,000	\$ 18,121	\$ 13,273	\$ 16,935
<b>Total Municipal Court Department</b>	<b>\$ 128,513</b>	<b>\$ 128,513</b>	<b>\$ 121,634</b>	<b>\$ 116,786</b>	<b>\$ 120,448</b>



**NARRATIVE:** The mission of any municipal court is to lawfully, ethically, and efficiently administer justice for misdemeanor, traffic and municipal code violations within the City. The City continues to contract with Columbia County to provide Dayton with municipal court services. The City and County have discussed negotiating a new interlocal agreement, but there has been no movement towards the completion of this process. As a result, the existing interlocal will remain in effect until further progress is made.

CITY ADMINISTRATOR					
EXPENDITURES	2020	2019	2018 Actual	2017 Actual	2016 Actual
	Projected	Estimated			
Salaries & Wages	\$ 34,651	\$ 33,050	\$ 16,742	\$ 18,858	\$ 10,650
Benefits	\$ 14,608	\$ 14,000	\$ 5,589	\$ 7,623	\$ 3,936
Supplies	\$ 2,000	\$ 2,000	\$ 4,165	\$ 5,453	\$ 5,054
Services	\$ 33,000	\$ 32,950	\$ 26,625	\$ 37,781	\$ 18,001
<b>Total Clerk-Treasurer Services</b>	<b>\$ 84,259</b>	<b>\$ 82,000</b>	<b>\$ 53,120</b>	<b>\$ 69,715</b>	<b>\$ 37,641</b>



**Figure F**

**NARRATIVE:** The Administrator’s Department serves as the chief advisory department to the legislative body, administration, and department staff on all municipal financial matters, provides leadership in the development of long- and short-term goals, including the city budget, and makes recommendations to the city council for action.

The employees of the City Clerk-Treasurer’s Office play many roles and serve several varied functions, not only for the public, but for the municipality as well. Some of these roles include, but are not limited to: Billing and collections of revenues for utilities and various other community services; human resources support; preparation and processing of city vendor payments; managing bids and contracts; preparation of council agenda packets and meeting minutes; finalization and publication of all ordinances and resolutions; central repository of city government

records; central depository for all city funds; to receive and fulfill public records requests as prescribed by the Revised Code of Washington; and, planning and community development efforts.

### **Administrator/City Clerk-Treasurer’s Primary Goals For 2020**

- Finalize various policies including, but not limited to cost allocation program, debt service policy, interfund loan policy.
- Research and pursue various funding to potentially assist in various programs such as affordable housing and energy saving grants.
- Continue cooperatively working with various state and federal agencies to successfully create a financial strategy, capitalizing on outside funding sources, to implement the recently completed large-scale street and utility improvement plan.
- Work towards improving levee system to improve our levee system specific to the Corps of Engineers requirements for an acceptable levee and to ensure the health, safety and welfare of the community in the event of a natural disaster by mitigating prone disaster areas.
- Continuing working with various departments to continue to surplus unused and unneeded city property.
- Create an asset management program that will define the level of investment required to effectively and sustainably meet the needs of our various infrastructure components and community assets.
- Persistently research grant-opportunities to assist in planning and implementing capital improvement programs for all departments.
- Assist in coordinating the Wastewater Treatment Plant Construction Project efforts.
- Continue working with the Main Street Committee and Main Street stakeholders to create a Master Management Plan for the Main Street Trees including an action plan and a long-term tree maintenance funding plan .
- Develop policies to become a Tree City USA member and capitalize on grant funding opportunities to assist in improving our tree asset program.
- Continue to review and update Dayton Municipal Codes.
- Establish policies to assist in reserving a fund balances in each Fund to provide for 60-days of services in the event of an emergency.
- Review and update City Council Standing Committees to provide, at minimum, a clear purpose and meeting schedule for each committee.
- Review and update City Council by-laws and rules of procedures.

CITY ATTORNEY					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Services	\$ 30,000	\$ 30,000	\$ 20,246	\$ 63,445	\$ 37,724
<b>Total City Attorney Services</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 20,246</b>	<b>\$ 63,445</b>	<b>\$ 37,724</b>

**NARRATIVE:** The City contracts for legal services with a Menke Jackson Beyer, LLP, on an hourly basis.

The City Attorney acts as the legal adviser to the Mayor, City Council and Staff. This includes reviewing ordinances, resolutions, contracts and insurance policies for the City. Also, the City Attorney is heavily involved in personnel issues, including bargaining unit negotiations, hiring procedures, grievances, and disciplinary actions. In 2020, the City will begin bargaining unit negotiations for 2021-2023.

LEVEE/DIKE MAINTENANCE					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 5,000	\$ 2,500	\$ 2,391	\$ 4,104	\$ 4,485
Benefits	\$ 4,300	\$ 2,200	\$ 1,406	\$ 2,209	\$ 2,094
Supplies	\$ 500	\$ -	\$ 624	\$ 357	\$ 344
Services	\$ 4,000	\$ 14,000	\$ 595	\$ 2,971	\$ 2,000
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Dike Maintenance</b>	<b>\$ 13,800</b>	<b>\$ 18,700</b>	<b>\$ 5,016</b>	<b>\$ 9,641</b>	<b>\$ 8,923</b>



**NARRATIVE:** The City is required to operate and maintain its levee system along the Touchet River in compliance with the United States Army Corps of Engineers (USACE) levee requirements. The purpose of this levee is to protect our community in the event of a highwater event. Failure to maintain the system in an adequate manner not only compromises the health, safety and welfare of our community, but also could result in decertification of our levee system by the USACE. Decertification would result in the loss of FEMA insurance coverage and/or assistance in the event of a natural disaster such as a highwater event. Without such

coverage, the City would not be in a financial situation to rebuild the community following an event such as the Flood of 1996.

Annually, USACE performs a levee inspection and submits a Continuing Eligibility Inspection (CEI) Report outlining the health of our levee system. Although our levee is considered acceptable, it is only marginally acceptable. The 2018 CEI Report outlined several immediate-threat deficiencies needing attention to ensure health and safety and to maintain an acceptable rating. In 2019, the City began the permit process to make immediate-threat improvements to the levee system. It is anticipated to take approximately a year to obtain the applicable permits; therefore, construction to address the deficiencies are anticipated to begin in 2020. The program will also be funded through the Water and Sewer Funds due to the value of protection of the City's infrastructure in the event of a flood disaster.

**Levee/Dike Maintenance Primary Goals For 2020:**

- Utilize the Washington State Department of Corrections to perform annual maintenance needs on the levee removing vegetation not only within the Touchet River system, but the Patit Creek as well.
- Continue to pursue flood control funding alternatives of maintenance and improvement programs.
- Cooperatively continue working with Columbia County towards the creation of a flood control zone district funding to assist in maintaining and operating both the Touchet River and the Patit Creek river systems as well as county-wide systems.

→ Research maintenance alternatives to address the vegetation overgrowth along the levee system.

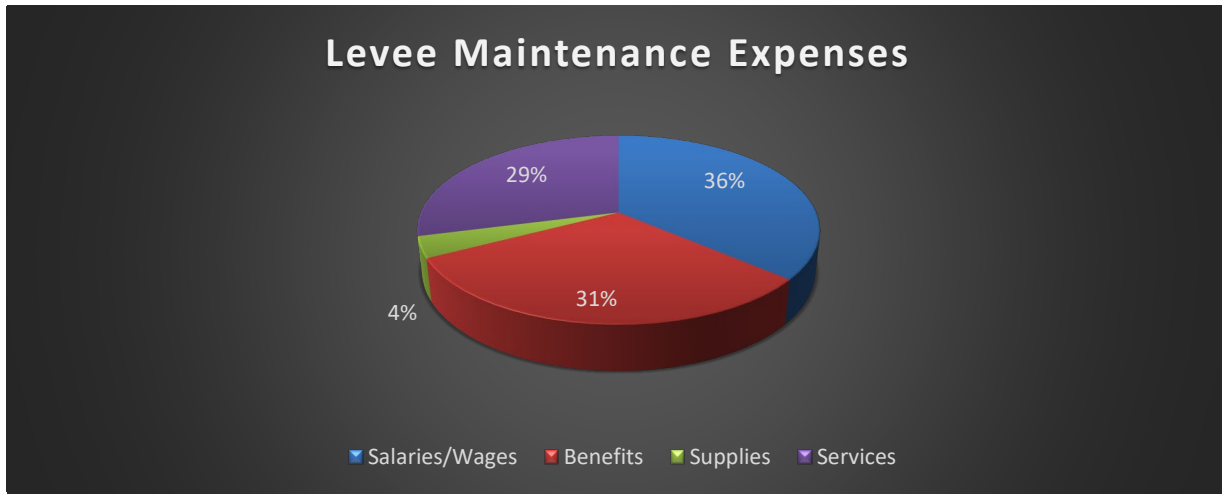


Figure G

PLANNING & COMMUNITY DEVELOPMENT					
EXPENDITURES	2020	2019	2018 Actual	2017 Actual	2016 Actual
	Projected	Estimated			
Salaries & Wages	\$ 60,115	\$ -	\$ 1,766	\$ 29,257	\$ 35,895
Benefits	\$ 31,545	\$ -	\$ 890	\$ 10,233	\$ 12,011
Supplies	\$ 1,000	\$ -	\$ -	\$ 2,637	\$ 5,858
Services	\$ 4,950	\$ 48,000	\$ 46,762	\$ 6,772	\$ 15,002
Total Planning & Community Development	\$ 97,610	\$ 48,000	\$ 49,418	\$ 48,899	\$ 68,765

**NARRATIVE:** In June 2019, the City Council formally established the Planning and Community Development. The intent of the transition was to work towards long-term planning for land use and community-wide development programs. The Director of Planning and Community Development is responsible for a wide range of innovative planning and code compliance initiatives including researching, analyzing, and drafting policy with broad implications to the City’s Municipal Code and Comprehensive Plan; responding to planning policy initiatives by local municipalities, civic/non-profit groups, regional bodies and State agencies; researching and analyzing legislative initiatives at both the local and State level; assisting in project management, formulation and implementation of both current and long-range plans and other policy matters as directed by the City Administrator; and serving to bridge the gap between planning theory, policy creation and implementation.

**Planning and Community Development Primary Goals For 2020:**

→ Cooperatively work with Dayton Development Task Force on various Downtown Dayton improvements as directed by the Main Street Program such as Commercial Street Redevelopment Project, Façade Improvement Program, Dog-Friendly Community, and West Main Street Enhancement Project.



- *Work with the City Administrator in reviewing and updating City Council Standing Committees to provide for clearer purpose and a schedule for said committees. This will include assisting in review and update of by-laws and rules of procedures for the City Council.*
- *Generate a Local Road Safety Plan to provide a framework that will allow the City and to identify, analyze and prioritize street safety improvements on local streets and Highway 12.*
- *Craft a Citywide Pedestrian Plan to establish a long-term, comprehensive approach with near term action items for improving pedestrian infrastructure.*
- *Work with the Dayton Planning Commission to proactively improve upon the Dayton Municipal Code to update and improve upon existing development regulations and to allow for easier establishment of new commercial, industrial, and residential uses.*
- *Work with the newly established Affordable Housing Commission to address policy concerns, generate plans for the utilization of funds collected from HB 1406, and format recommendations for council consideration to aid in addressing the local housing issues.*
- *Hold position on the cooperative Affordable Housing Implementation Task Force and bring information obtained back to the Affordable Housing Commission for consideration on implementation at a local level.*
- *Work with the City of Walla Walla, College Place, and Waitsburg to develop a Housing Action Plan utilizing the recently successful cooperative grant application.*
- *Work proactively with developers by operating under an open-door policy to ensure ease of development, while protecting neighborhood character, environmental interests, and following federal, state, and local regulations.*
- *Improve existing outreach methods, including monthly flyers in utility billings.*
- *Improve upon and continuously update an “information center” inside City Hall.*
- *Work alongside Public Works and create snow removal maps.*
- *Improve and maintain the City of Dayton’s website.*

LAW ENFORCEMENT AND DISPATCH SERVICES					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Personnel Benefits (LEOFF 1 Retirees Only)	\$ 21,700	\$ 21,700	\$ 32,443	\$ 35,975	\$ 31,934
Intergovernmental Services	\$ 337,500	\$ 337,500	\$ 337,428	\$ 335,160	\$ 337,428
Total Law Enforcement Services	\$ 359,200	\$ 359,200	\$ 369,871	\$ 371,135	\$ 369,362

**NARRATIVE:** The City of Dayton contracts with Columbia County for law enforcement services. The contract provides for 24-7 law enforcement coverage and dispatch services for our citizens. The City also continues to provide benefits (health care insurance, long-term care insurance and co-payment) support to one (1) LEOFF 1 Retirees as required by state law.

In mid-2017, Columbia County Commissioners requested that the existing contract be reviewed and negotiations for a new contract began in November 2017. In 2018 and 2019, the City reached out to Columbia County to continue the process and is currently still in the negotiation phase.

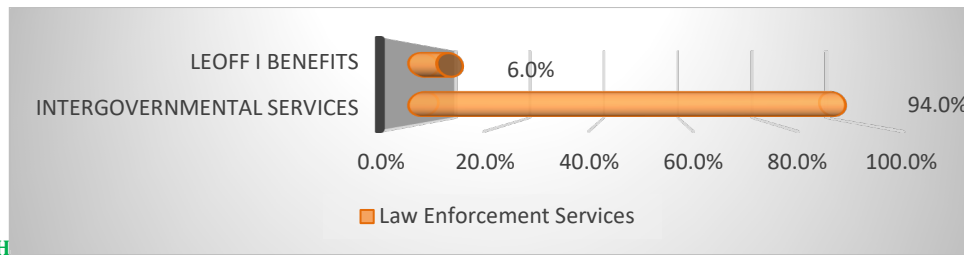


Figure H

ANIMAL CONTROL SERVICES					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 22,287	\$ 7,326	\$ 13,537	\$ 10,988	\$ 12,244
Benefits	\$ 8,900	\$ 3,574	\$ 5,452	\$ 4,350	\$ 4,644
Supplies	\$ 600	\$ 850	\$ 1,002	\$ 973	\$ 583
Services	\$ 600	\$ 1,400	\$ 1,082	\$ 1,379	\$ 1,003
Capital - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Animal Control Services	\$ 32,387	\$ 13,150	\$ 21,073	\$ 17,690	\$ 18,474



**NARRATIVE:** The purpose of the City of Dayton Animal Control Office is to provide a safe community, free of stray and dangerous animals, by enforcing animal control ordinances and laws and by educating the public to be responsible pet owners.

The Animal Control Department consists of one part-time Animal Control Officer (ACO) and his designees. The City Clerk-Treasurer’s Office provides licensing services.

The City will be considering animal shelter alternatives in 2020.

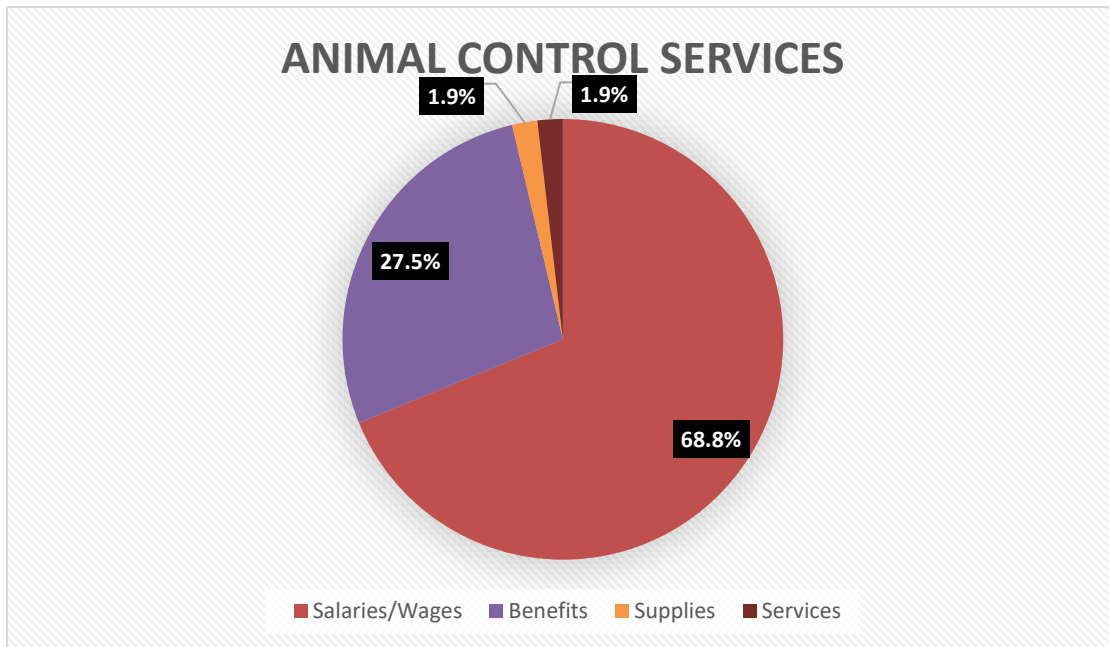


Figure I

CITY PARKS					
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 73,059	\$ 47,698	\$ 47,842	\$ 53,446	\$ 48,729
Benefits	\$ 39,207	\$ 30,440	\$ 23,942	\$ 22,112	\$ 19,053
Supplies	\$ 10,000	\$ 9,000	\$ 10,196	\$ 8,224	\$ 17,669
Services	\$ 27,975	\$ 27,975	\$ 28,280	\$ 25,980	\$ 14,540
Capital Expenditures/Expenses - Transfer	\$ 3,750	\$ 3,750	\$ 7,000	\$ 7,546	\$ 14,944
<b>Total City Park Services</b>	<b>\$ 153,990</b>	<b>\$ 118,863</b>	<b>\$ 117,260</b>	<b>\$ 117,308</b>	<b>\$ 114,935</b>

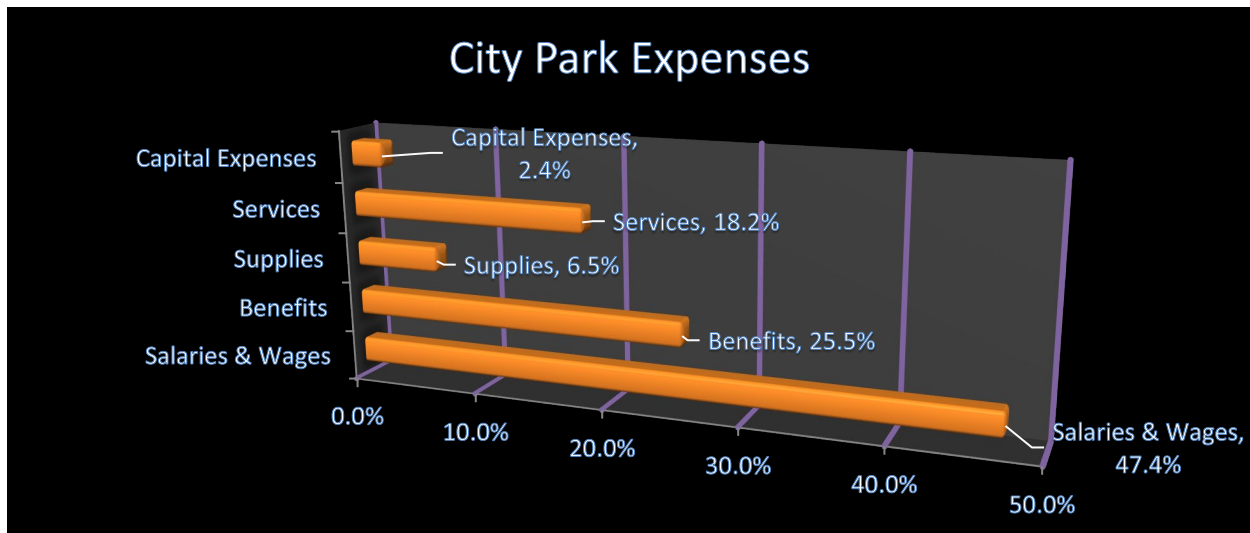


Figure J

**Parks Department Primary Goals For 2020:**

- Research constructing a Sports Complex Restroom
- Planning for a Park Splash Pad
- Update Pietryzcki Park Play Equipment
- Install next phase of park irrigation system.

**CEMETERY SERVICES**

<u>EXPENDITURES</u>	2020	2019	2018 Actual	2017 Actual	2016 Actual
	Projected	Estimated			
Salaries & Wages	\$ 32,350	\$ 14,800	\$ 18,155	\$ 14,984	\$ 21,124
Benefits	\$ 7,528	\$ 9,300	\$ 10,575	\$ 8,036	\$ 11,147
Supplies	\$ 2,930	\$ 2,930	\$ 3,331	\$ 3,151	\$ 3,088
Services	\$ 32,000	\$ 8,000	\$ 28,686	\$ 33,179	\$ 28,706
Capital Expenditures/Expenses	\$ 3,500	\$ 3,500	\$ 7,029	\$ -	\$ 7,400
<b>TOTAL CEMETERY SERVICES</b>	<b>\$ 78,308</b>	<b>\$ 68,530</b>	<b>\$ 67,775</b>	<b>\$ 59,350</b>	<b>\$ 71,466</b>

**NARRATIVE:** The Dayton City Memorial Cemetery serves the community with respect and dignity in the time of personal need. The Dayton City Memorial Cemetery contains approximately 24 acres with twelve (12) plotted blocks. The Public Works Department is responsible for the maintenance of the grounds. City Clerk’s Office is responsible for receiving customer calls, finding grave and plot locations, selling of sections or plots and scheduling interments.

**Cemetery Department’s Primary Goals For 2020:**

- Continue researching funding options to recreate and preserve the existing historic cemetery maps and other historic cemetery data.
- Continue utilizing Washington State Department of Corrections to perform routine maintenance including annual tree trimming maintenance.

### CEMETERY SERVICES BY EXPENSES

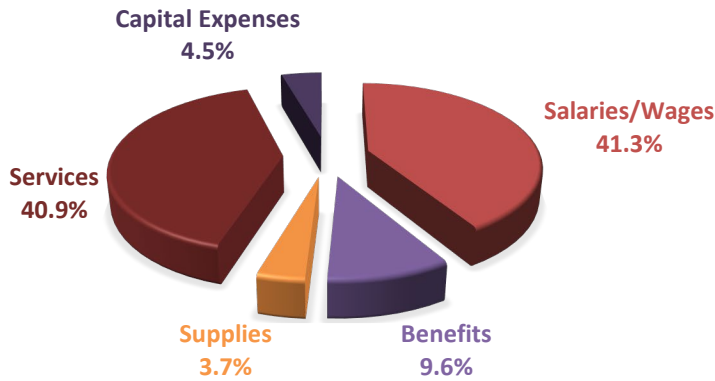


Figure K

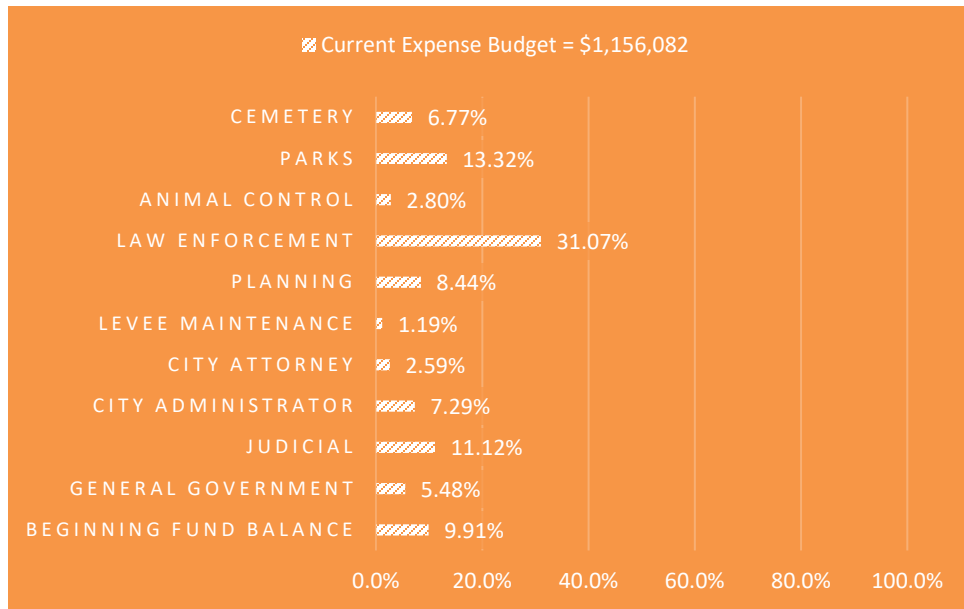


Figure L

## 103 CITY STREET AND ROAD FUND

**NARRATIVE:** The Street Department is a division of the Public Works Department. The Public Works Director is responsible for the maintenance and operation functions related to city streets, which includes, but is not limited to: basic maintenance of the paved streets and roads within the city, various traffic control striping of curbs and crosswalks and exempt areas, snow and ice removal, upkeep of Main Street lights, vegetation control, street cleaning, and patching of surfaced streets, to name a few.

The City has completed the following transportation-related projects since 2009:

These projects were possible through a combination of city street and road tax revenues such as the transportation benefit district taxing authority, competitive grant funds awarded by the Transportation

Improvement Board, Washington State Department of Transportation and various federal funding programs.

REVENUES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<b>Fund Balances:</b>					
Reserved	\$ 22,800	\$ 85,000	\$ 72,434	\$ 110,851	\$ 96,789
Unreserved	\$ 139,200	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 227,882	\$ 251,000	\$ 280,445	\$ 247,030	\$ 235,767
License and Permits	\$ -	\$ -	\$ 170	\$ 674	\$ 228
Interest/ Miscellaneous Revenue	\$ -	\$ -	\$ 2,694	\$ 339	\$ 2,422
<b>TOTAL CITY STREET/ROAD FUND</b>	<b>\$ 389,882</b>	<b>\$ 336,000</b>	<b>\$ 355,742</b>	<b>\$ 358,895</b>	<b>\$ 335,206</b>

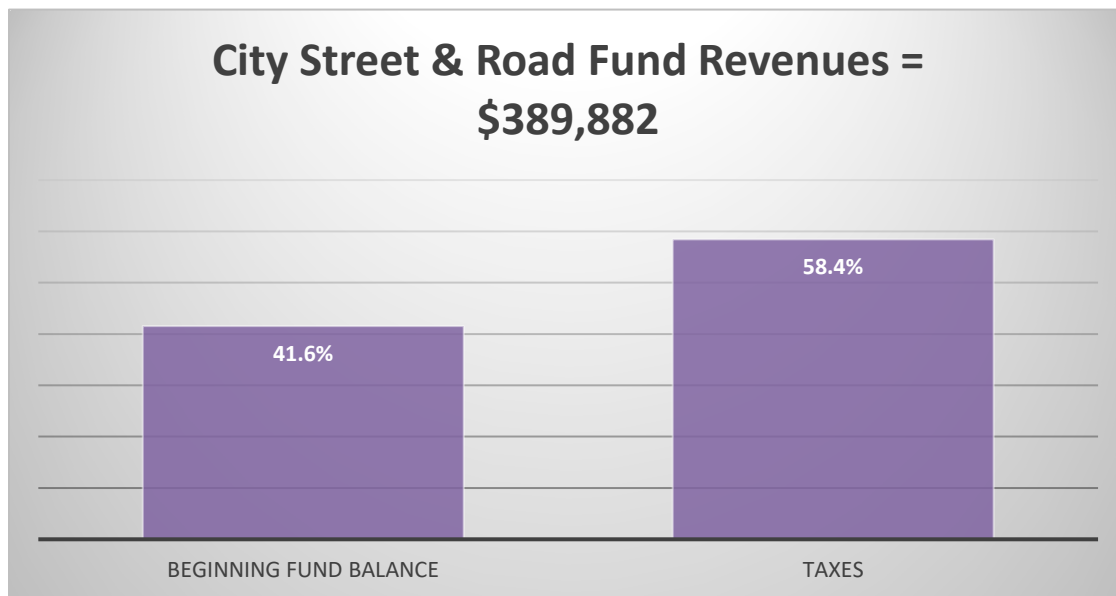


Figure M

### CITY STREET AND ROAD FUND EXPENDITURES

EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<b>Ending Fund Balances:</b>		\$ 39,402	\$ 107,713	\$ 72,434	\$ 110,339
<b>Reserved</b>	\$ 22,800				
<b>Unreserved</b>	\$ 15,189				

<b>Total Ending Fund Balances</b>	\$ 37,989	\$ 39,402	\$ 107,713	\$ 72,434	\$ 110,339
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<b>City Street Ordinary Maintenance</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
<b>Salaries &amp; Wages</b>	\$ 77,482	\$ 65,541	\$ 63,698	\$ 69,338	\$ 46,836
<b>Benefits</b>	\$ 47,950	\$ 37,535	\$ 27,520	\$ 31,358	\$ 20,176
<b>Supplies</b>	\$ 45,000	\$ 25,000	\$ 16,644	\$ 23,314	\$ 19,952
<b>Services</b>	\$ 2,000	\$ 11,400	\$ 5,041	\$ 2,508	\$ 1,199
<b>Services - Main Street Trees</b>	\$ 14,000	\$ 10,000	\$ -	\$ -	\$ -
<b>Total City Street &amp; Road Maintenance</b>	\$ 186,432	\$ 149,476	\$ 112,904	\$ 126,519	\$ 88,163

**City Street and Road Ordinary Maintenance Department Primary Goals For 2020:**

- Research equipment options for performing an effective crack sealing program.
- Perform maintenance on city alleyways by grading and shaping by re-graveling.

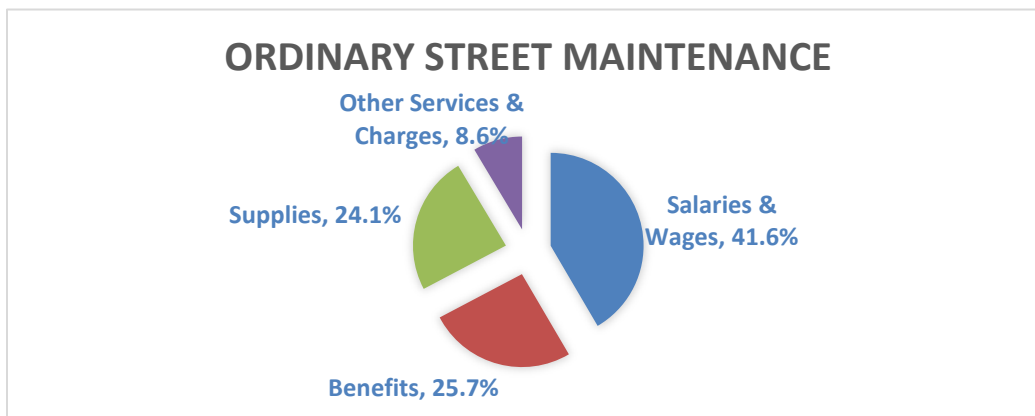


Figure N

**“For those who are lost, there will always be cities that feel like home.”**  
**– Simon Van Booy**

	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
<b>Street Lighting Services:</b>					
<b>Salaries &amp; Wages</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Supplies</b>	\$ 3,500	\$ 2,500	\$ 3,923	\$ 2,231	\$ 1,001
<b>Services</b>	\$ 24,000	\$ 30,856	\$ 31,080	\$ 28,680	\$ 24,706

<i>Total Street Lighting Services</i>	\$ 27,500	\$ 33,356	\$ 35,003	\$ 30,911	\$ 25,706
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In 2019, the City was successful in receiving a grant, Relight Washington, from the Transportation Improvement Board totaling a little over \$56,000 to retrofit all the City of Dayton’s streetlights to a LED lighting system. The savings to the City is anticipated to be approximately \$6,000 annually.

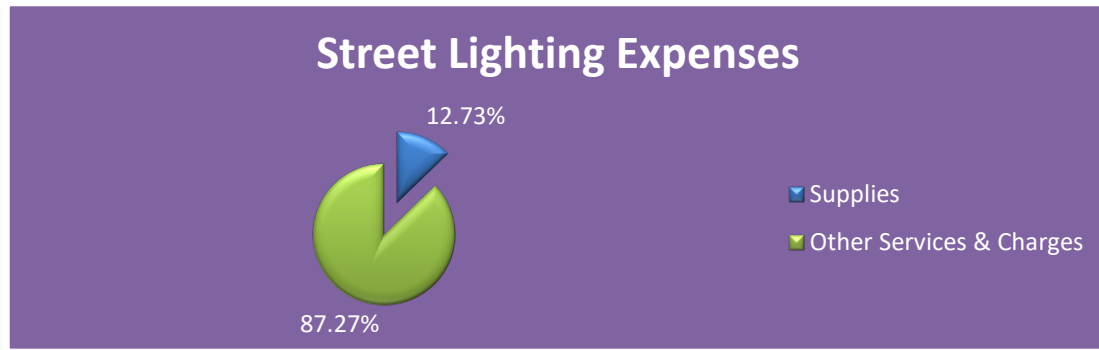


Figure O

	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<i>Traffic Control Services:</i>					
Salaries & Wages	\$ 13,081	\$ 12,726	\$ 21,544	\$ 6,142	\$ 9,796
Benefits	\$ 8,564	\$ 6,463	\$ 10,292	\$ 3,032	\$ 4,407
Supplies	\$ 8,500	\$ 11,325	\$ 3,568	\$ 5,054	\$ 9,551
<i>Total Traffic Control</i>	\$ 30,146	\$ 30,514	\$ 35,404	\$ 14,228	\$ 23,754

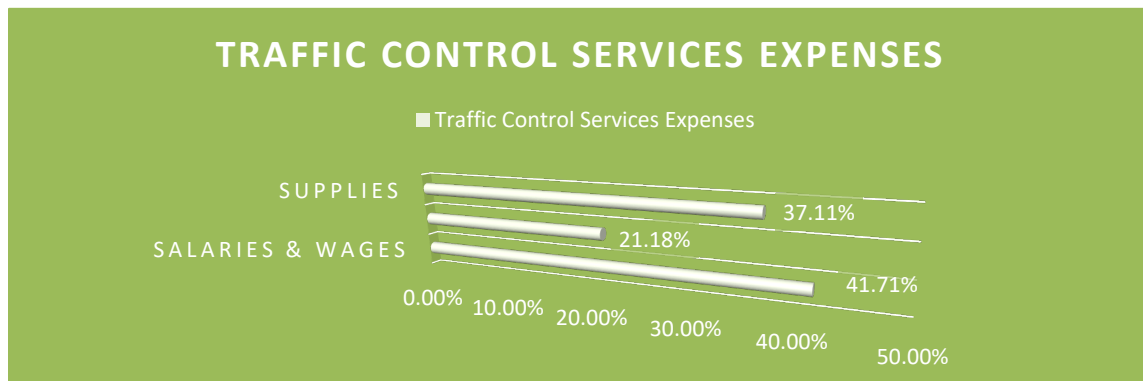


Figure P

	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<i>Snow and Ice Control:</i>					
Salaries	\$ 14,965	\$ 15,600	\$ 276	\$ 7,415	\$ 7,713
Benefits	\$ 10,085	\$ 10,920	\$ 85	\$ 2,618	\$ 2,667
Supplies	\$ 7,650	\$ 7,500	\$ 1,290	\$ 6,138	\$ 210



Services	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
<b>Total Snow and Ice Control</b>	<b>\$ 33,700</b>	<b>\$ 35,020</b>	<b>\$ 1,652</b>	<b>\$ 16,171</b>	<b>\$ 10,590</b>

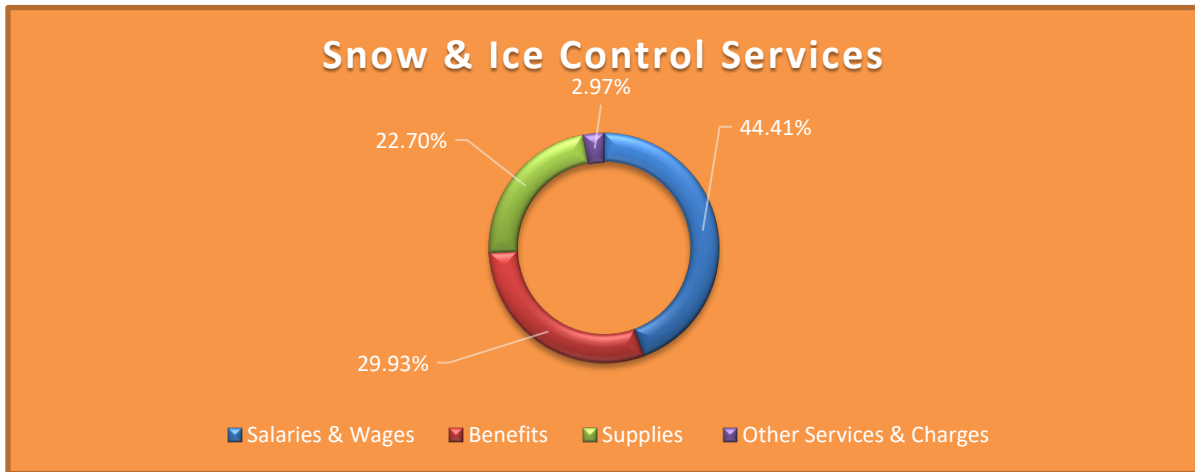


Figure Q

	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<b>Street Cleaning:</b>	-	-	-	-	-
Salaries	\$ 13,334	\$ 11,793	\$ 7,611	\$ 11,868	\$ 8,903
Benefits	\$ 9,086	\$ 7,840	\$ 3,445	\$ 5,031	\$ 3,742
Supplies	\$ 2,500	\$ 5,500	\$ 3,717	\$ 3,204	\$ 4,113
Services	\$ 500	\$ 2,000	\$ 597	\$ 291	\$ 1,029
<b>Total Street Cleaning</b>	<b>\$ 25,420</b>	<b>\$ 27,133</b>	<b>\$ 15,371</b>	<b>\$ 20,393</b>	<b>\$ 17,787</b>

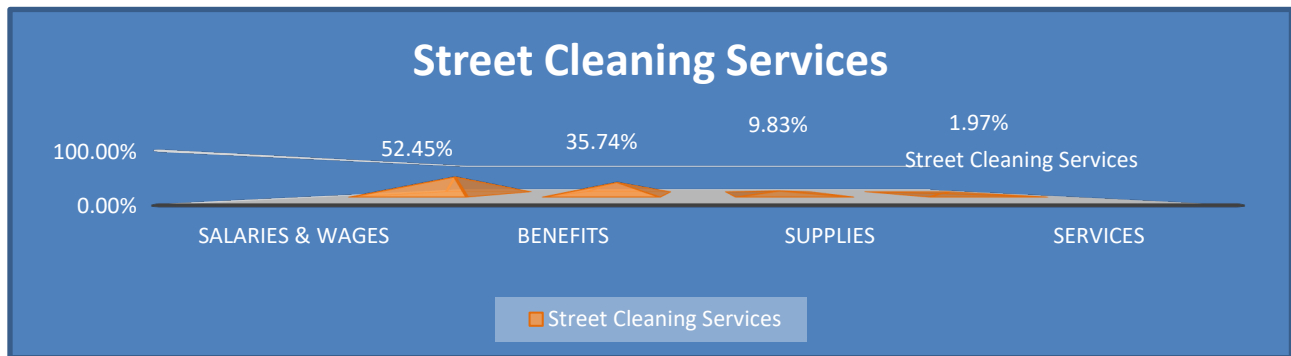


Figure R

	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<b>Road/Street Administration:</b>	-	-	-	-	-
Salaries	\$ 14,618	\$ 4,000	\$ 28	\$ 4,931	\$ 6,024
Benefits	\$ 6,102	\$ 1,800	\$ 24	\$ 1,540	\$ 3,008

Supplies	\$ 500	\$ 500	\$ -	\$ 82	\$ 523
Services - Liability Insurance	\$ 7,800	\$ 7,800	\$ 15,775	\$ 15,317	\$ 7,862
<i>Total Road &amp; Street Administration</i>	\$ 29,020	\$ 14,100	\$ 15,826	\$ 21,869	\$ 17,417

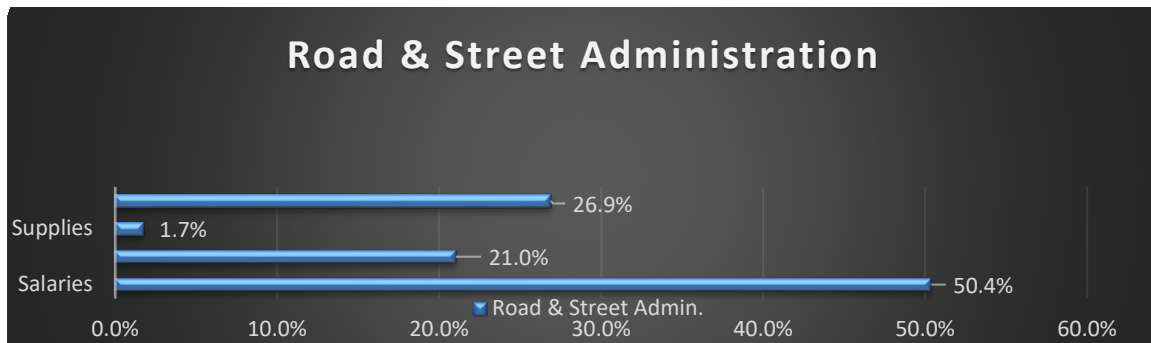


Figure S

<i>Facilities Maintenance:</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Supplies	\$ 1,000	\$ 3,000	\$ 913	\$ 1,386	\$ 1,125
Services	\$ 1,500	\$ 1,500	\$ 6,063	\$ 2,215	\$ 1,658
<i>Total Facilities</i>	\$ 2,500	\$ 4,500	\$ 6,976	\$ 3,602	\$ 2,783

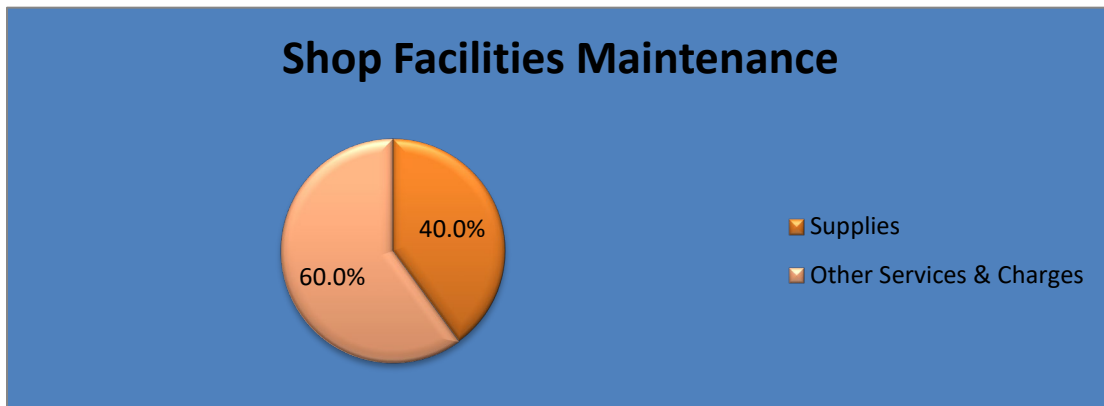
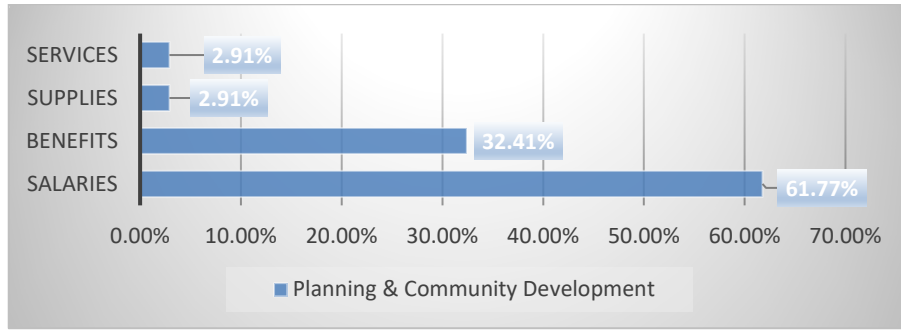


Figure T

<i>Planning and Community Development:</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries	\$ 10,609	\$ -	\$ 100	\$ 16,320	\$ 24,416
Benefits	\$ 5,567	\$ -	\$ 28	\$ 4,163	\$ 9,077
Supplies	\$ 500	\$ -	\$ -	\$ 40	\$ 632
Services	\$ 500	\$ -	\$ -	\$ 103	\$ 942
Capital Expenditures/Expenses	\$ -	\$ 3,000	\$ -	\$ -	\$ -

Total Planning                      \$ 17,175    \$ 3,000    \$ 128    \$ 20,625    \$ 35,066



**Street Budget by Department = \$389,882**

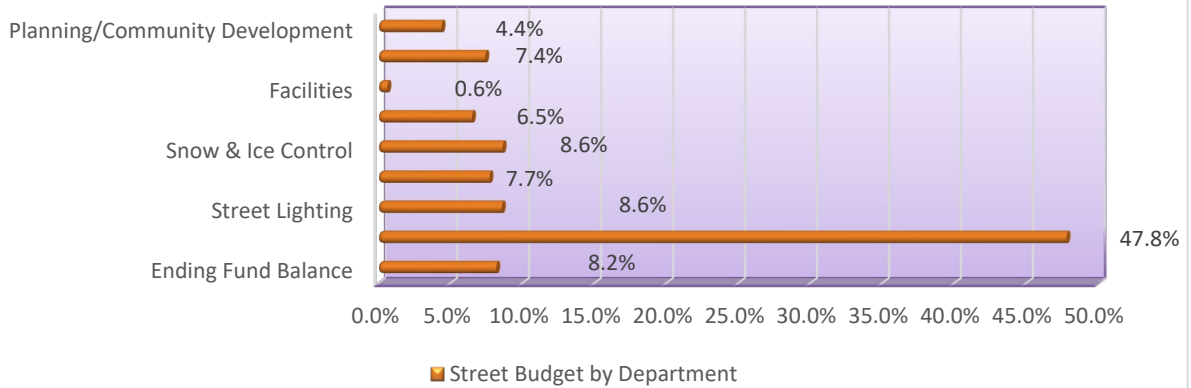


Figure U

**Road and Street Budget by Expense Category**

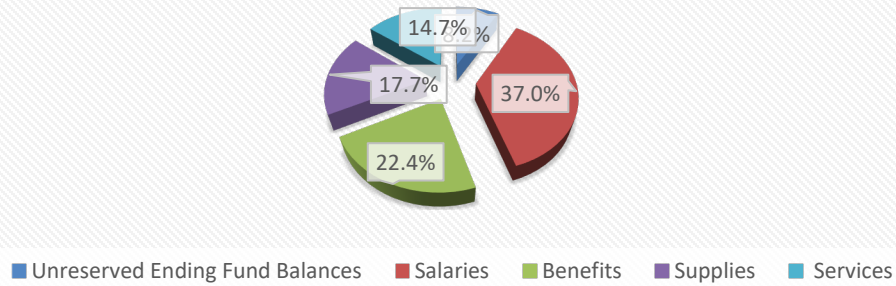


Figure V

**106 HOTEL MOTEL EXCISE TAX**

REVENUES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Beginning Fund Balances:		\$ 1,000	\$ 7,103	\$ 10,747	\$ 9,846

Reserved	\$ 4,700	\$ -	\$ -	\$ -	\$ -
Reserved: City = 10%	\$ 5,800	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balances	\$ 10,500	\$ 1,000	\$ 7,103	\$ 10,747	\$ 9,846
Taxes	\$ 55,000	\$ 58,000	\$ 61,924	\$ 66,582	\$ 57,628
Interest/ Miscellaneous Revenue	\$ -	\$ -	\$ 11	\$ 9	\$ 3
Total Hotel/Motel Excise Tax Fund	\$ 65,500	\$ 59,000	\$ 69,038	\$ 77,338	\$ 67,477

<u>EXPENDITURES</u>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Ending Fund Balances:		\$ 5,900	\$ 10,038	\$ 7,103	\$ 10,747
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved - City = 10%	\$ 4,600	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balances	\$ 4,600	\$ 5,900	\$ 10,038	\$ 7,103	\$ 10,747
Salaries	\$ 4,500	\$ 2,627	\$ 1,891	\$ 2,171	\$ 1,939
Benefits	\$ 2,200	\$ 1,813	\$ 1,212	\$ 1,333	\$ 1,245
Services	\$ 54,200	\$ 48,661	\$ 55,898	\$ 66,733	\$ 53,547
Total Hotel/Motel Excise Tax Fund	\$ 65,500	\$ 59,000	\$ 69,038	\$ 77,340	\$ 67,477



**NARRATIVE:** The Hotel Motel Excise Tax Fund’s revenues come from the Motel/Hotel Lodging Excise Tax. The City collects a four percent special excise tax on charges for overnight lodging (RCW 67.28.181) inside the city limits.

These taxes can be used for tourism marketing, marketing and operations of special events and festivals, operations of tourism-related facilities owned or operated by nonprofit organizations, and operations and capital expenditures of tourism related facilities owned by the City of Dayton.

Historically the City has contracted with the Historic Dayton Chamber of Commerce for tourism promotion and marketing services. Also, the City uses a portion of this tax source to support the City’s involvement in community events. The Finance Committee recommend, and the 2020 Budget withholds an additional ten percent (10%) to use towards other tourism and promotion events.

Motel Hotel Tax Funding is available to all non-profits through an annual application and review process that begins in August of each year.

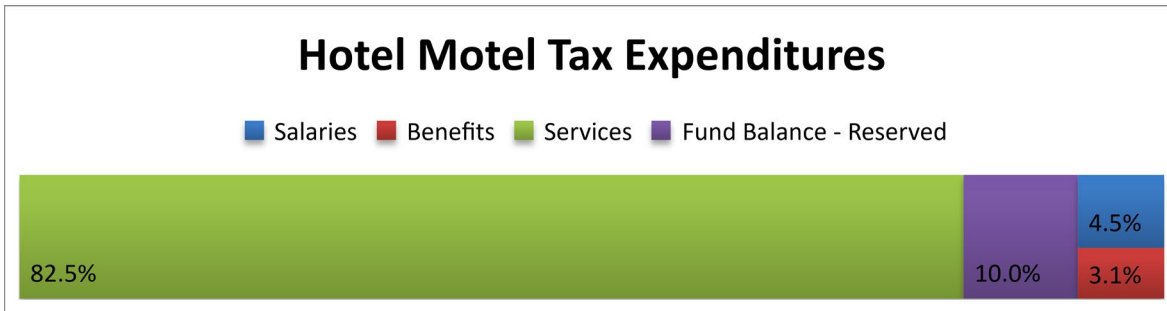
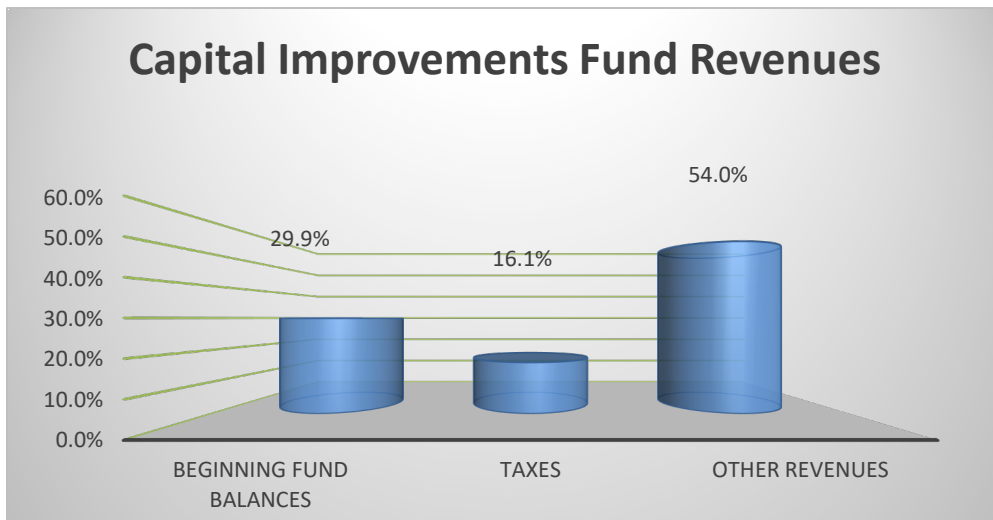


Figure W

## 301 CAPITAL IMPROVEMENTS FUND

REVENUES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<i>Beginning Net Cash &amp; Investments:</i>			\$ 281,277	\$ 163,016	\$ 137,272
Transportation Benefit District	\$ 67,044	\$ 7,559	\$ -	\$ -	\$ -
Real Estate Excise Tax	\$ 73,092	\$ 48,367	\$ -	\$ -	\$ -
Equipment Replacement	\$ 21,779	\$ 25,017	\$ -	\$ -	\$ -
<i>Total Beginning Fund Balances</i>	\$ 161,915	\$ 80,943	\$ 281,277	\$ 163,016	\$ 137,272
<i>Taxes:</i>				\$ 100,410	
Transportation Benefit District	\$ 67,000	\$ 60,000	\$ 77,292	\$ -	\$ 66,992
Real Estate Excise Tax	\$ 20,000	\$ 20,000	\$ 44,284	\$ -	\$ 23,030
<i>Total Taxes</i>	\$ 87,000	\$ 80,000	\$ 121,576	\$ 100,410	\$ 90,022
<i>Other Revenues:</i>					
Contributions and Donations from Nongovernmental Sources	\$ -	\$ -		\$ 8,160	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 14,571	\$ 800	\$ 694
Intergovernmental Revenues	\$ 211,000	\$ -	\$ 744,287	\$ 1,048,168	\$ 290,362
Interfund Transfers - ERR	\$ 7,250	\$ 7,250	\$ 14,029	\$ 36,835	\$ -
Interfund Loan - TBD	\$ 74,000	\$ 71,581	\$ -	\$ 194,187	\$ -
Non-Voter Approved G.O. Bond	\$ -	\$ -	\$ -	\$ 86,792	\$ -
<i>Total Other Revenues</i>	\$ 292,250	\$ 78,831	\$ 772,887	\$ 1,374,942	\$ 291,056
<b>Total Capital Improvement Fund</b>	<b>\$ 541,165</b>	<b>\$ 239,774</b>	<b>\$ 1,175,740</b>	<b>\$ 1,638,368</b>	<b>\$ 518,350</b>



**Figure X**

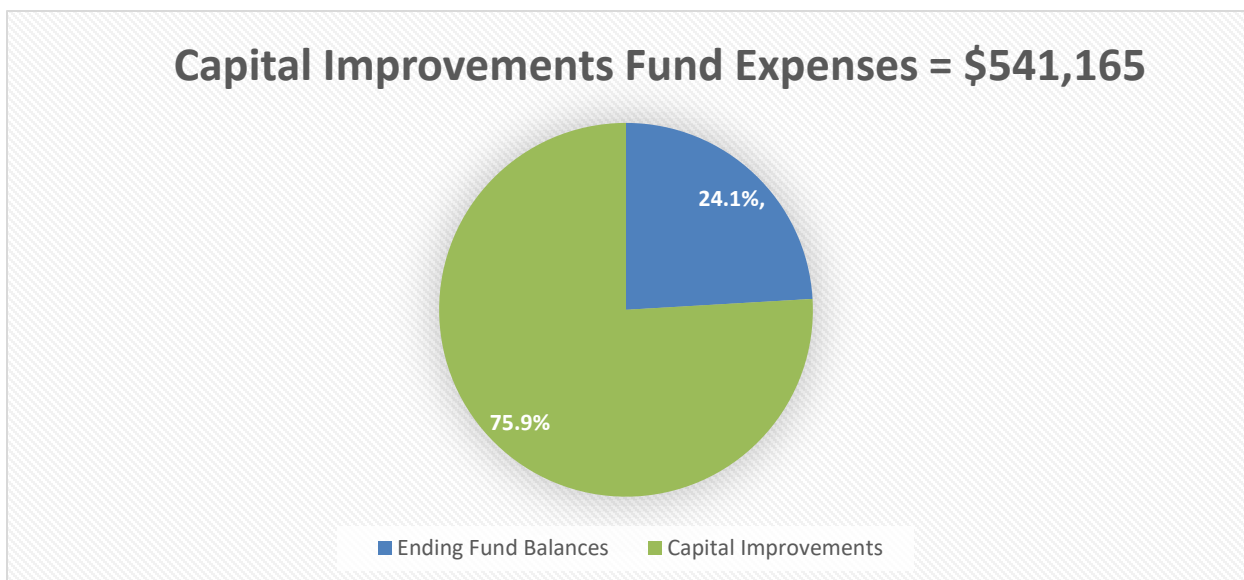
EXPENDITURES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Ending Fund Balances:			\$ 146,040	\$ 281,277	\$ 163,016
Transportation Benefit District	\$ 43,161	\$ 15,000		\$ -	\$ -
Real Estate Excise Tax - Projects	\$ 58,092	\$ 11,367		\$ -	\$ -
Equipment Replacement - Sweeper	\$ -	\$ 700		\$ -	\$ -
Equipment Replacement - Parks/Cemetery	\$ 29,029	\$ 21,779		\$ -	\$ 27,644
Total Ending Fund Balances	\$130,282	\$ 48,846		\$ 281,277	\$ 190,660
Capital Expenditures/Expenses:				\$ 1,320,812	\$ 350,064
Transportation Benefit District Projects/Loan Repayments	\$375,883	\$ 124,140		\$ -	\$ -
Real Estate Excise Tax - Projects	\$ 35,000	\$ 57,000		\$ -	\$ -
Equipment Replacement - Sweeper	\$ -	\$ 9,788		\$ -	\$ -
Total Capital Expenditures/Expenses	\$410,883	\$ 190,928		\$ 1,320,812	\$ 350,064
Total Capital Improvement Fund	\$541,165	\$ 239,774	\$ -	\$ 1,602,089	\$ 540,723

## Capital Improvements Fund cont.

**NARRATIVE:** The Capital Improvements Fund's primary resources include Real Estate Excise Tax (REET) and Transportation Benefit District Sales Tax revenues. This Fund replaced the Current Expense Cumulative Reserve Fund and the Equipment Repair and Replacement Fund. It's limited by RCW and can only be utilized for capital improvements established within the City's Growth Management Comprehensive Plan and street improvement plans.

### Capital Improvement Fund's Primary Goals For 2020:

- Annual loan payment towards the purchase of a new street sweeper (\$11,725).
- Annual interfund loan payment towards the S. 1<sup>st</sup> St. and W. Main St. Improvements (\$15,040).
- E. Clay Street Improvements Interfund Loan Payment (\$71,518).
- S. 3<sup>rd</sup> Street Sidewalk Replacement Project (\$274,000)
- Installation of the next phase of the automated sprinkler system in Pietryzcki Park (\$15,000).
- Blue Mountain Community Foundation Reserve in support of the Dayton Dog Park project (\$1,000).
- Complete the Utility Infrastructure and Street Improvement Plan (\$4,500).
- Perform design engineering services for the S. 3<sup>rd</sup> Street Sidewalk Project (\$30,000).
- Park and Cemetery Equipment Replacement Reserves (\$29,029).
- Parks and Recreation Improvements (\$4,000).
- City Hall Deferred Maintenance Improvements (\$15,000)



**Figure Y**



## **CITY OF DAYTON PUBLIC WORKS DEPARTMENT**

The Public Works Department budget covers administrative costs related to the oversight of departments that provide water and sewer services as well as street, parks and other public grounds operations to our community members.

The Public Works Director and his maintenance crew perform most of the activities funded in the water and sewer and city street and road budgets. These employees play many roles and serve several varied functions, not only for the public, but for the municipality as well, including, but not limited to:

- Functions primarily as overseer of construction related activity within the city but also has a role in planning, facilities maintenance, environmental health and community development functions as well.
- Makes final determinations on behalf of the City regarding the interpretation and application of model codes.
- Accepts and reviews applications for right-of-way and grade and fill.
- Discusses and explains various code regulations with the City Council as necessary.
- Administers the laws found in the municipal code specific to all public works functions, works with the Army Corps of Engineers, Washington State Department of Ecology and Washington State Department Health as well as many other state and private agencies to ensure the health safety and welfare of the public associated with the various systems the City manages.

### **401 SEWER REVENUE FUNDS, 402 SEWER CUMULATIVE RESERVE FUND 414 WATER AND SEWER DEBT SERVICE FUND**

**NARRATIVE:** The Sewer Revenue Fund provides for ongoing maintenance and operation of the City's sewer collection system and Wastewater Treatment Facility. The Sewer Cumulative Reserve Fund serves as a sewer capital improvement fund and the City continues to make wastewater treatment plant capital improvements to meet the needs of the facility and Department of Ecology's permit requirements from this fund. The Debt Service Fund is used to repay all outstanding debt.

The Public Works Department is responsible for ensuring that the operation and maintenance of the sewage collection and treatment systems are consistent with state law.

The Wastewater Treatment Plant's National Pollutant Discharge Elimination System (NPDES) Waste Discharge Permit No. WA0020729 effective October 1, 2011 and amended July 1, 2015 (Appendix A) established the City's effluent limits at a discharge rate not to exceed 750,000 gallons per day. The plant is impacted during rainy weather with peak inflow/infiltration (I/I) flows. The sanitary sewer collection system consists of approximately 86,514 lineal feet of collector mains. Based on 2018's gross revenue receipts and annual user charges for single-family residential unit, there are approximately 1383 residential equivalent units being served by the City of Dayton Wastewater Collection and Treatment Facilities.

The City will continue working closely with Washington State Department of Ecology, Washington Water Trust, the Confederated Tribes of the Umatilla Indian Reservation and other various agencies and non-profit organizations to construct a cost-effective, environmentally viable solution to meeting Washington State Department of Ecology's NPDES Permit requirements.

## Sewer Revenue Fund and Cumulative Reserve Fund Primary Goals For 2020:

- There are no rate increases scheduled for 2020.
- Continue updating the sewer system's asset inventory.
- Assist with levee system improvements to ensure protection of the City's essential services including its sewer collection system.
- Replace sewer system related equipment and surplus outdated equipment.
- Continue planning for complete reconstruction of the City's Wastewater Treatment Facility as mandated by the Washington State Department of Ecology.
- Perform video services of sewer collection system main lines (\$25,000). This is a program that will continue for the next 5-years. Once all of the lines have been videoed, the City intends to bi-annually video lines considered in less than good condition until replaced.

### SEWER REVENUE FUND/SEWER CUMULATIVE RESERVE FUND/DEBT SERVICE REVENUES

REVENUES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<i>Beginning Fund Balances:</i>					
Unreserved - Revenue Fund: 401	\$ 26,000	\$ 88,329	\$ 146,867	\$ 307,936	\$ 357,312
Reserved - Revenue Fund: 401	\$ 114,000	\$ -	\$ -	\$ -	\$ -
Unreserved - Cumulative Reserve Fund: 402	\$ 250,000	\$ 87,857	\$ 260,767	\$ 152,863	\$ 153,578
Unreserved - Debt Service: 414	\$ 172,411	\$ -	\$ 172,411	\$ -	\$ -
<b><i>Total Beginning Fund Balances</i></b>	<b>\$ 562,411</b>	<b>\$ 476,186</b>	<b>\$ 580,045</b>	<b>\$ 460,799</b>	<b>\$ 510,891</b>
<i>Other Revenues:</i>					
Licenses and Permits	\$ -	\$ -	\$ 1,997	\$ 5,072	\$ -
Charges for Goods & Services	\$1,033,126	\$1,033,126	\$ 939,374	\$ 872,840	\$ 820,651
Interest/ Miscellaneous Revenue	\$ -	\$ -	\$ 15,167	\$ 3,140	\$ 3,234
Public Works Trust Fund Loan	\$ -	\$ 950,000	\$ -	\$ -	\$ -
Dept. of Ecology Loan	\$ 304,800	\$ 11,200	\$ -	\$ -	\$ -
Revenue Bonds - S. 3rd/S. 4th Street Sewer Main Line	\$ 50,000	\$ -	\$ -	\$ 141,656	\$ -

<i>Total Other Revenues</i>	\$1,787,926	\$2,694,326	\$ 956,538	\$1,022,708	\$ 823,885
<b>TOTAL REVENUES</b>	<b>\$2,350,337</b>	<b>\$3,170,512</b>	<b>\$1,536,583</b>	<b>\$1,483,507</b>	<b>\$1,334,776</b>

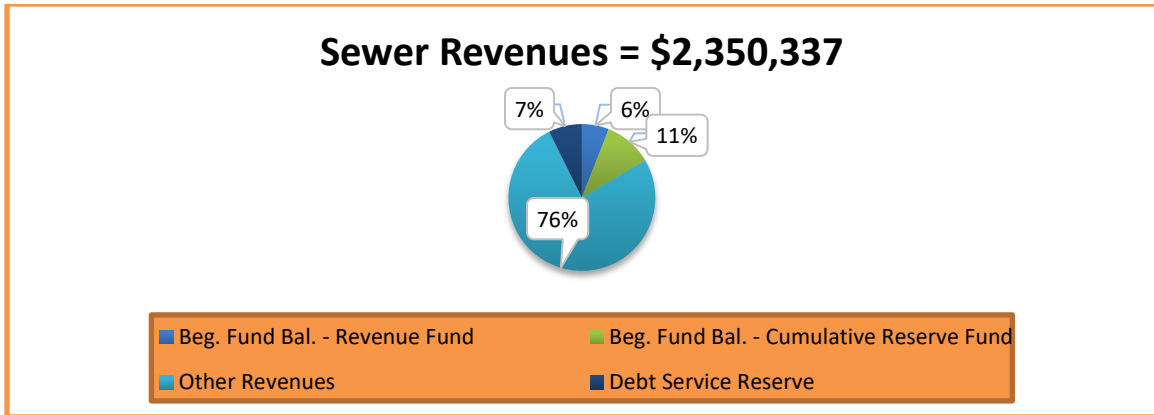


Figure Z

<i>Ending Fund Balances:</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<i>Ending Fund Balances:</i>					
Unreserved - Revenue Fund: 401	\$ -	\$ 95,756	\$ 237,478	\$ 146,867	\$ 224,941
Reserved - Revenue Fund: 401	\$ 71,959	\$ -	\$ -	\$ -	\$ -
Unreserved - Cumulative Reserve: 402	\$ 100,000	\$ 100,000	\$ 220,754	\$ 260,767	\$ 275,799
Unreserved - Debt Service: 414	\$ 100,000	\$ 147,845	\$ 31,970	\$ 86,203	\$ -
<b><i>Total Ending Fund Balances</i></b>	<b>\$ 271,959</b>	<b>\$ 343,601</b>	<b>\$ 490,202</b>	<b>\$ 493,837</b>	<b>\$ 500,741</b>

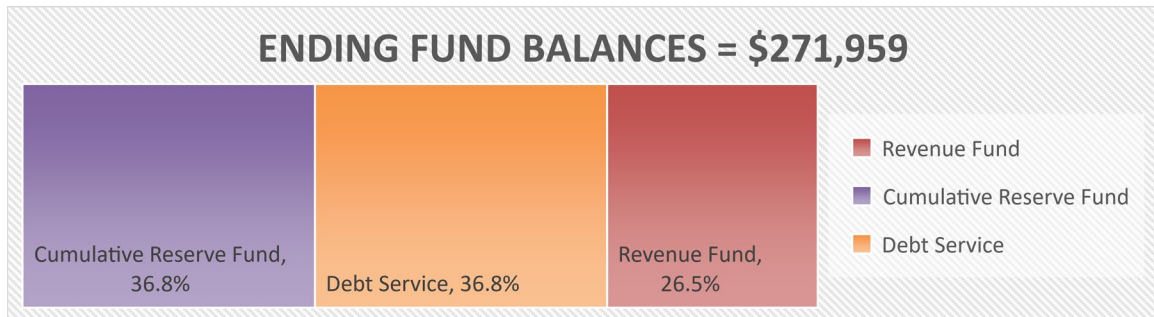


Figure AA

<i>Wastewater Treatment Plant: 401</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 88,702	\$ 86,190	\$ 87,743	\$ 81,198	\$ 77,167
Benefits	\$ 41,781	\$ 40,977	\$ 39,820	\$ 35,600	\$ 35,643
Supplies	\$ 19,685	\$ 19,205	\$ 32,696	\$ 18,154	\$ 24,922
Services	\$ 70,580	\$ 68,858	\$ 68,717	\$ 65,230	\$ 56,457
<b>Total Wastewater Treatment Plant</b>	<b>\$ 220,748</b>	<b>\$ 215,230</b>	<b>\$ 228,976</b>	<b>\$ 200,181</b>	<b>\$ 194,189</b>

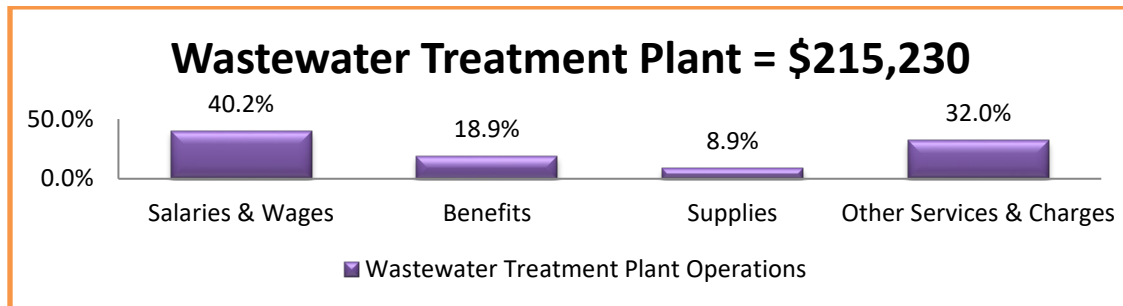


Figure BB

<i>Utility Collection/Administration: 401</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 80,935	\$ 81,396	\$ 80,352	\$ 74,088	\$ 59,310
Benefits	\$ 33,013	\$ 37,853	\$ 29,668	\$ 28,128	\$ 20,322
Supplies	\$ 4,366	\$ 9,923	\$ 2,901	\$ 4,007	\$ 6,625
Services	\$ 17,080	\$ 11,000	\$ 25,914	\$ 15,760	\$ 8,362
Services - Audit	\$ 24,000	\$ 20,000	\$ 19,618	\$ 21,405	\$ 17,243
<b>Total Sewer Administration</b>	<b>\$ 159,394</b>	<b>\$ 160,172</b>	<b>\$ 158,452</b>	<b>\$ 143,388</b>	<b>\$ 111,862</b>

## Utility Collection/Administration = \$159,394

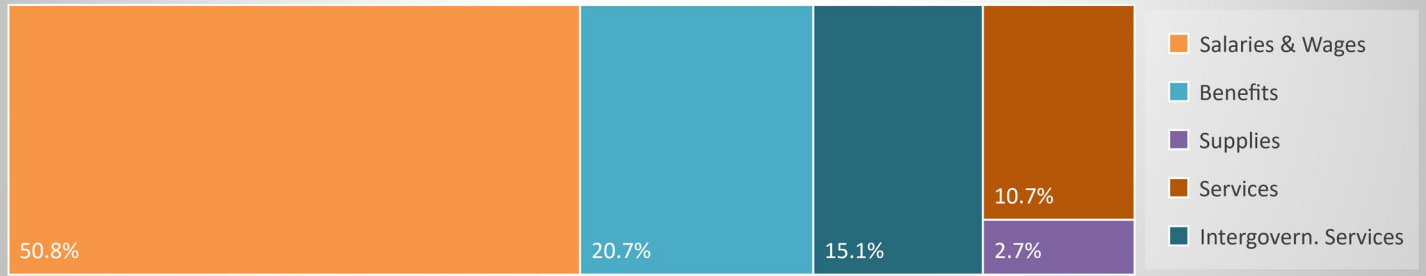


Figure CC

<i>Operations-General: 401</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 100,957	\$ 94,263	\$ 98,774	\$ 92,416	\$ 70,598
Benefits	\$ 48,070	\$ 44,509	\$ 43,848	\$ 40,956	\$ 31,056
Supplies	\$ 13,428	\$ 13,100	\$ 23,787	\$ 12,360	\$ 12,063
Services	\$ 31,611	\$ 55,223	\$ 66,280	\$ 29,346	\$ 22,706
<b>Total Operations-General</b>	<b>\$ 194,066</b>	<b>\$ 207,095</b>	<b>\$ 232,689</b>	<b>\$ 175,078</b>	<b>\$ 136,424</b>

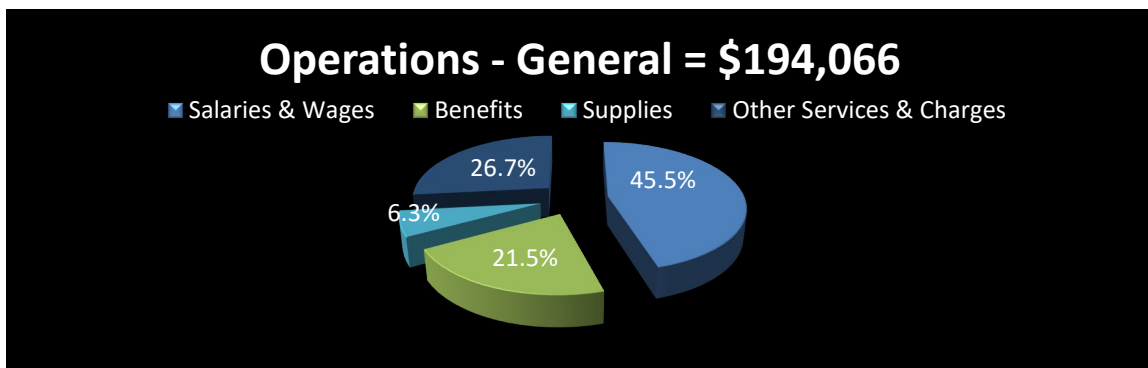


Figure DD

<i>Debt Service: 414</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Ending Fund Balance - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Water/Sewer/GO Revenue Bonds	\$ 272,811	\$ 274,103	\$ 284,479	\$ 284,970	\$ 282,562
Interfund Loan Repayment	\$ -	\$ -	\$ -	\$ 8,413	\$ 12,068
<b>Total Debt Service</b>	<b>\$ 272,811</b>	<b>\$ 274,103</b>	<b>\$ 284,479</b>	<b>\$ 293,383</b>	<b>\$ 294,630</b>

“A SOCIETY GROWS GREAT WHEN OLD MEN PLANT TREES WHOSE SHADE THEY KNOW THEY WILL NEVER SIT IN.”

GREEK PROVERB

<i>Capital Expenditures/Expenses:</i> <u>402</u>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Ending Fund Balance - S. 3rd St Sewer Line	\$ 193,710	\$ -	\$ -	\$ -	\$ -
Unreserved - Rolling Stock	\$ 99,227	\$ 105,000	\$ -	\$ -	\$ -
Services – WWTP: Preconstruction	\$ 304,800	\$ 25,000	\$ -	\$ -	\$ -
Services - Videoing	\$ 25,000	\$ 25,000	\$ -	\$ 35,810	\$ 50,496
System/Equipment Reinvestment	\$ 118,622	\$ 154,111	\$ -	\$ 9,166	\$ -
Capital Improvements	\$ 490,000	\$ 1,661,200	\$ 180,580	\$ 106,617	\$ 36,913
<i>Total Capital Expenditures/Expenses</i>	\$ 1,231,359	\$ 1,970,311	\$ 180,580	\$ 151,593	\$ 87,409

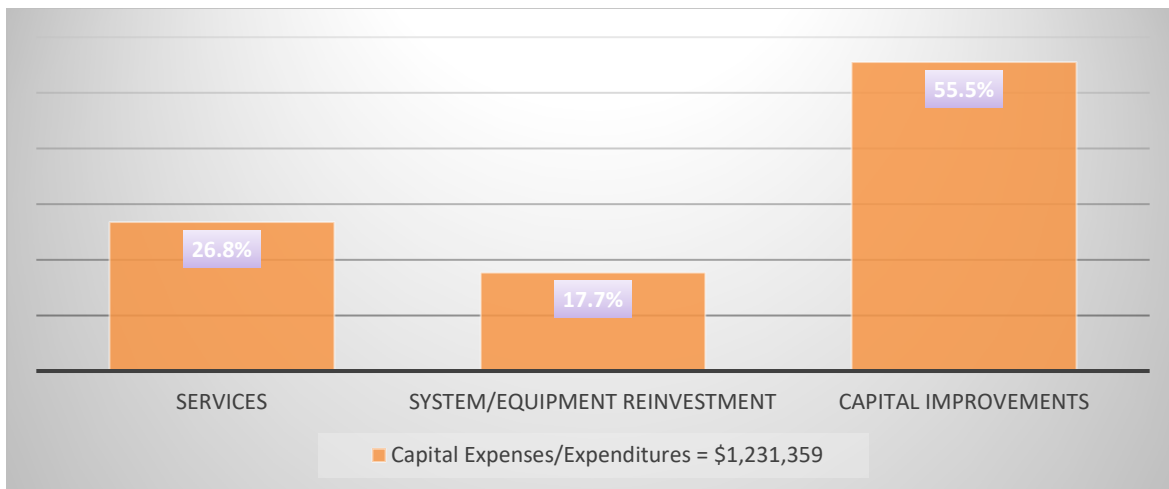


Figure EE

	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<b>TOTAL SEWER EXPENDITURES</b>	\$ 2,350,337	\$ 3,170,512	\$ 1,575,377	\$ 1,457,460	\$ 1,325,254

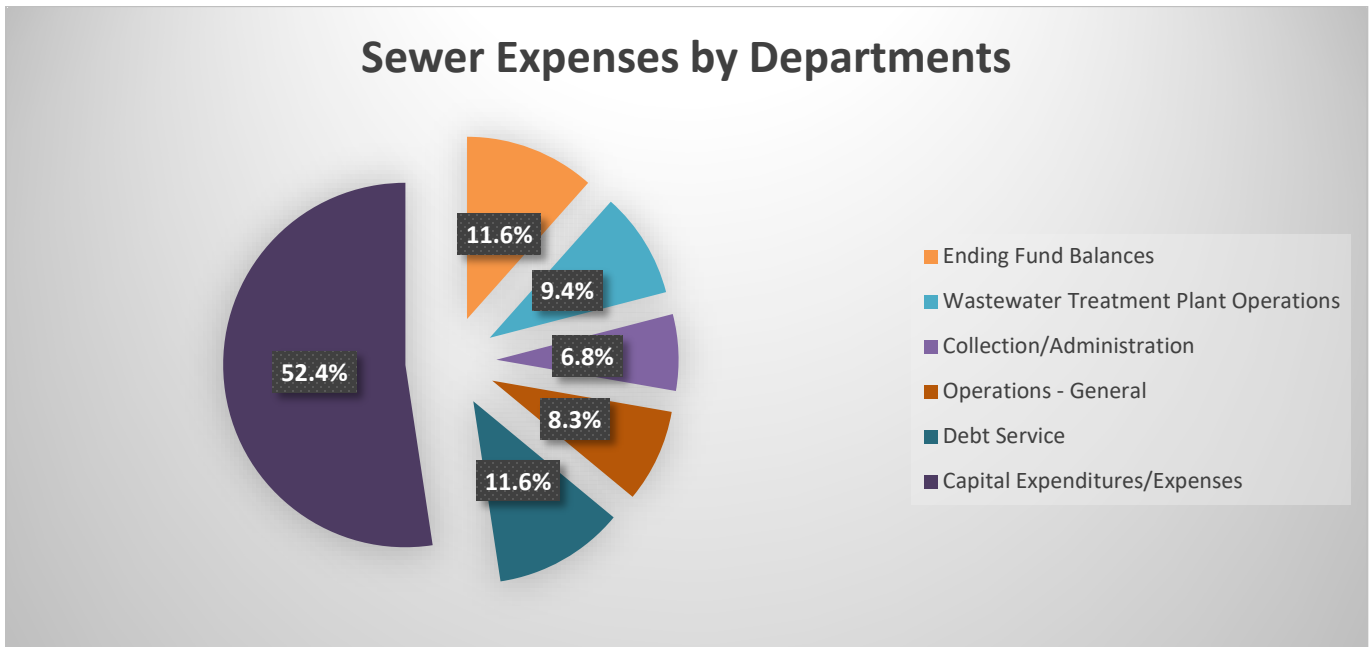
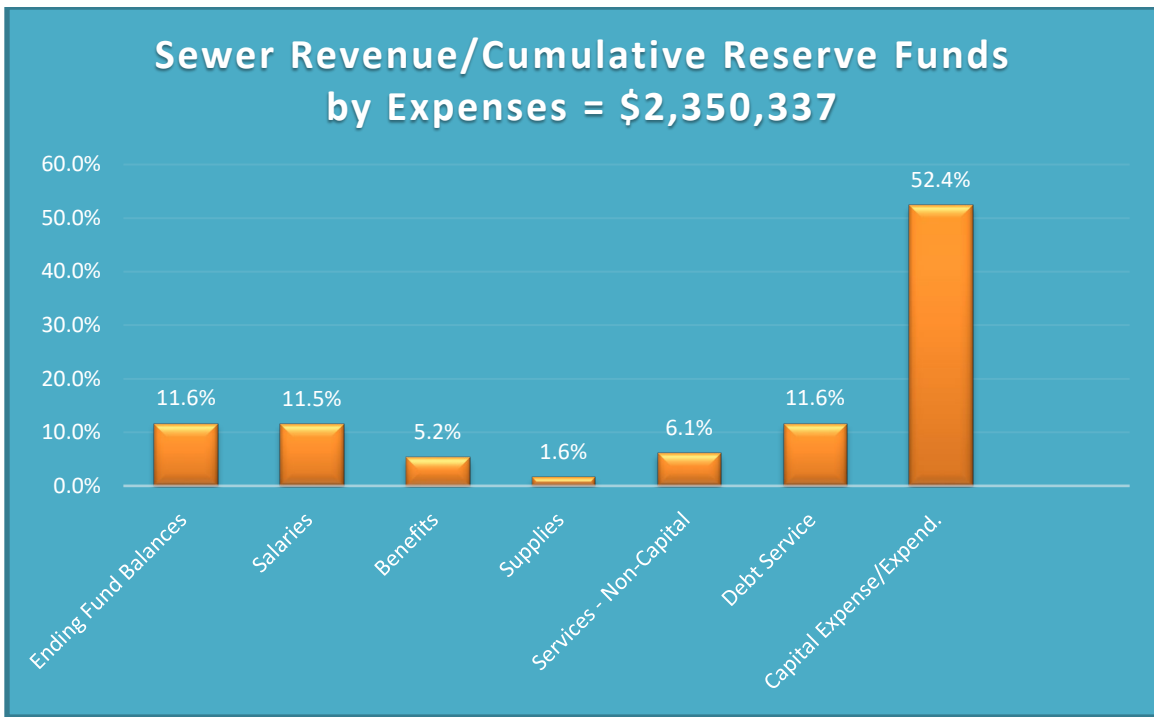


FIGURE FF





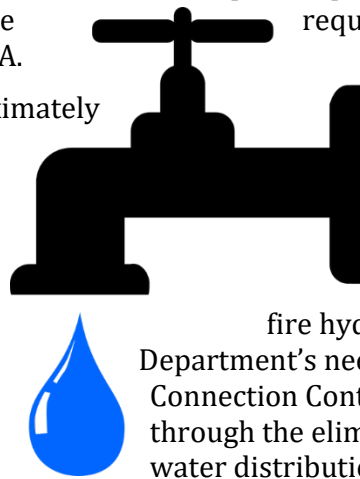
**Figure GG**

## 403 WATER REVENUE FUND 404 WATER CUMULATIVE RESERVE FUND 414 WATER AND SEWER DEBT SERVICE FUND

**NARRATIVE:** The primary function of the Water Department is to provide the citizens of Dayton with quality potable water supply, while keeping within the Washington Administrative code (WAC) 245-290 related to the Washington State Department of Health (DOH). The physical facilities of the Department consist of three (3) wells, each with their own filtration system, a 220,000 gallon Standpipe and Water Reservoir with a 2 million gallon storage capacity. The operational portion of the Water Department falls under the auspices of the Public Works Department and administration falls under the City Clerk-Treasurer Department; both departments are operated by the Water Revenue Fund.

The Water Cumulative Reserve Fund serves as a water capital improvement fund. The United States Department of Agriculture (USDA), as part of the debt issuance covenants, required that the City establish a Cumulative Reserve Fund to meet future capital improvement/maintenance needs. This Fund allows for the City to meet these requirements of long-term debt obligations administered by the USDA.

The Water system consists of approximately distribution lines ranging in size diameter. The Water Department lines, service lines and physical property line for approximately and outside the corporate city maintains, replaces and installs new conjunction with the Fire also have an active Cross-water system from contamination physical connection between the system source of non-potable liquid, solid, or gas that could contaminate the potable water by backflow. Sampling stations are located throughout the distribution system to monitor water quality and chlorine residual.



131,525 lineal feet of water from ½ inch to 12 inches in maintains the system distribution facilities. Service is provided to the 1,350 service connections within limits. The Department also fire hydrants on an as needed basis in Department's needs and good engineering practice. We Connection Control Program that protects the public through the elimination of any actual or potential water distribution system and the consumer's water

**WATER UTILITY RATE INCREASES**

There ***is not a water utility rate increase proposed for fiscal year 2020***. Although the City will continue to maintain 2019 operation and maintenance levels, the City will defer capital improvement plans for a minimum of one-year. Moving beyond 2020, there will likely be an increase of water utility rates to provide funding for capital improvements to not only keep up with our system's demands, but to also mitigate system failure and interruption of services.

**Water Revenue Fund and Cumulative Reserve Fund Primary Goals For 2020:**

- Continue updating the water system's asset inventory.
- Maintain reserve to assist with the levee improvement program.
- Research the installation of automated water meter readers and replacement program.
- Research and improve city-wide fire suppression system specifically hydrants.

**WATER REVENUE FUND/WATER CUMULATIVE RESERVE FUND/ DEBT SERVICE FUND REVENUES**

REVENUES	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<i>Beginning Fund Balances:</i>					
Reserved - Water Revenue Fund: 403	\$ 109,008	\$ -	\$ -	\$ -	\$ -
Unreserved - Revenue Fund: 403	\$ 31,882	\$ 158,472	\$ 135,729	\$ 124,094	\$ 243,731

<b>Unreserved - Cumulative Reserve Fund: 404</b>	\$ 429,380	\$ 215,000	\$ 639,789	\$ 170,919	\$ 229,048
<b>Unreserved - Debt Service:414</b>	\$ 99,625		\$ 53,250		
<b><u>Total Beginning Fund Balances</u></b>	\$ 669,895	\$ 373,472	\$ 828,768	\$ 295,013	\$ 472,780
<b><u>Other Revenues</u></b>	-	-			
<b>Licenses and Permits</b>	\$ -	\$ -	\$ 2,908	\$ 3,075	\$ 378
<b>Charges for Goods &amp; Services</b>	\$ 991,980	\$ 991,980	\$ 919,196	\$ 859,001	\$ 772,908
<b>Non-Court Fines and Penalties</b>	\$ 25,000	\$ -	\$ 27,632	\$ 28,693	\$ 30,032
<b>Interest/ Miscellaneous Revenue</b>	\$ 4,000	\$ -	\$ 43,641	\$ 9,678	\$ 4,180
<b>Revenue Bonds Issued</b>	\$ -	\$ -	\$ -	\$ 799,344	\$ -
<b><u>Total Other Revenues</u></b>	\$ 1,020,980	\$ 991,980	\$ 993,377	\$ 1,699,791	\$ 807,498
<b>Total WATER REVENUE FUND</b>	\$ 1,690,875	\$ 1,365,452	\$ 1,822,145	\$ 1,994,804	\$ 1,280,278

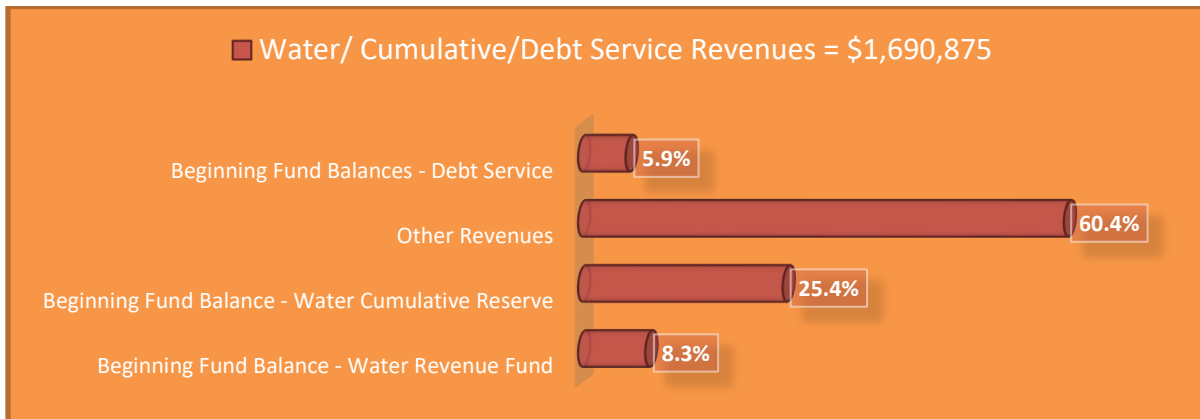
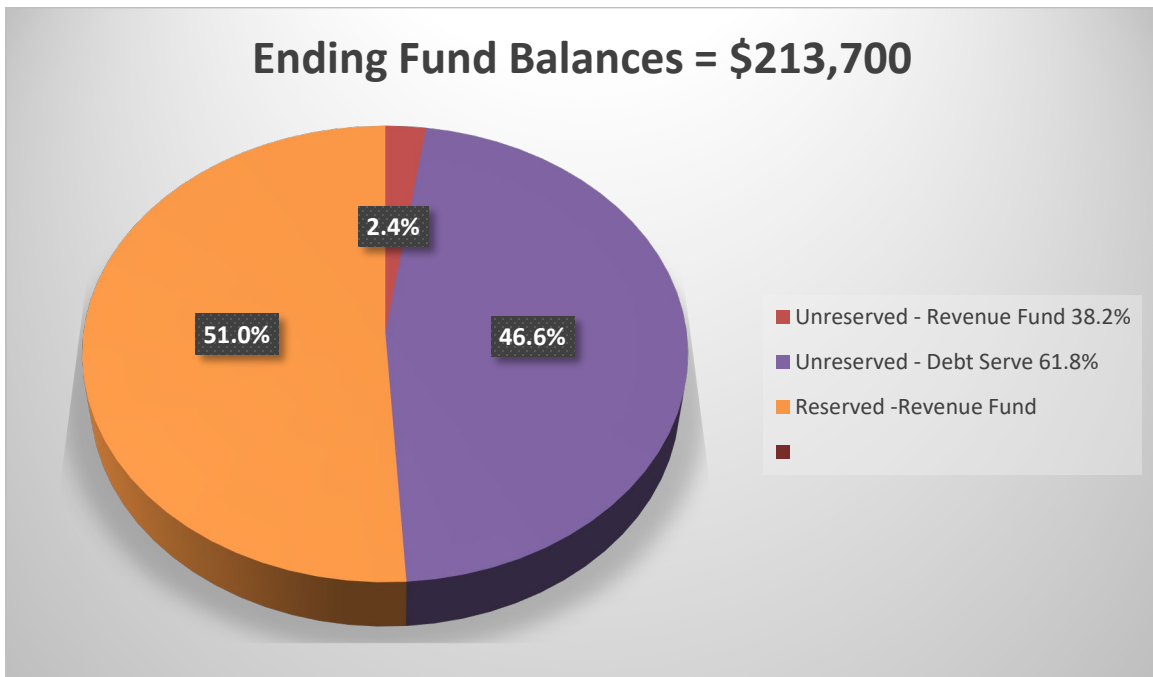


Figure HH

**WATER REVENUE FUND/WATER CUMULATIVE RESERVE/DEBT SERVICE - EXPENDITURES**

<b><u>Ending Fund Balances</u></b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
<b>Reserved - Revenue Fund: 403</b>	\$ 109,008	\$ -	\$ -	\$ -	\$ -
<b>Unreserved - Revenue Fund: 403</b>	\$ 5,067	\$ 120,299	\$ 244,091	\$ 135,729	\$ 188,246

<b>Unreserved - Cumulative Reserve Fund: 404</b>	\$ -	\$ -	\$ 247,828	\$ 639,789	\$ 170,919
<b>Unreserved - Debt Service Fund:414</b>	\$ 99,625	\$ -	\$ -	\$ 139,459	\$ -
<b><u>Total Ending Fund Balances</u></b>	\$ 213,700	\$ 120,299	\$ 491,919	\$ 914,977	\$ 359,165



**Figure II**

***“Water is the most critical resource issue of our lifetime and our children's lifetime. The health of our waters is the principal measure of how we live on the land.”***

***Luna Leopold***

**Water Revenue Fund/Water Cumulative Reserve/Debt Service Fund – Expenditures Cont.**

<u>Utility</u>	2020	2019	2018 Actual	2017 Actual	2016 Actual
<u>Collection/Administration</u>	Projected	Estimated			
Salaries & Wages	\$ 79,450	\$ 73,505	\$ 87,260	\$ 68,632	\$ 71,041

Benefits	\$ 36,117	\$ 35,754	\$ 33,943	\$ 25,614	\$ 24,246
Supplies	\$ 5,182	\$ 5,055	\$ 3,113	\$ 4,764	\$ 7,150
Services	\$ 74,598	\$ 71,627	\$ 73,669	\$ 63,904	\$ 49,453
<b><u>Total Administration</u></b>	<b>\$ 195,347</b>	<b>\$ 185,941</b>	<b>\$ 197,984</b>	<b>\$ 162,914</b>	<b>\$ 151,891</b>

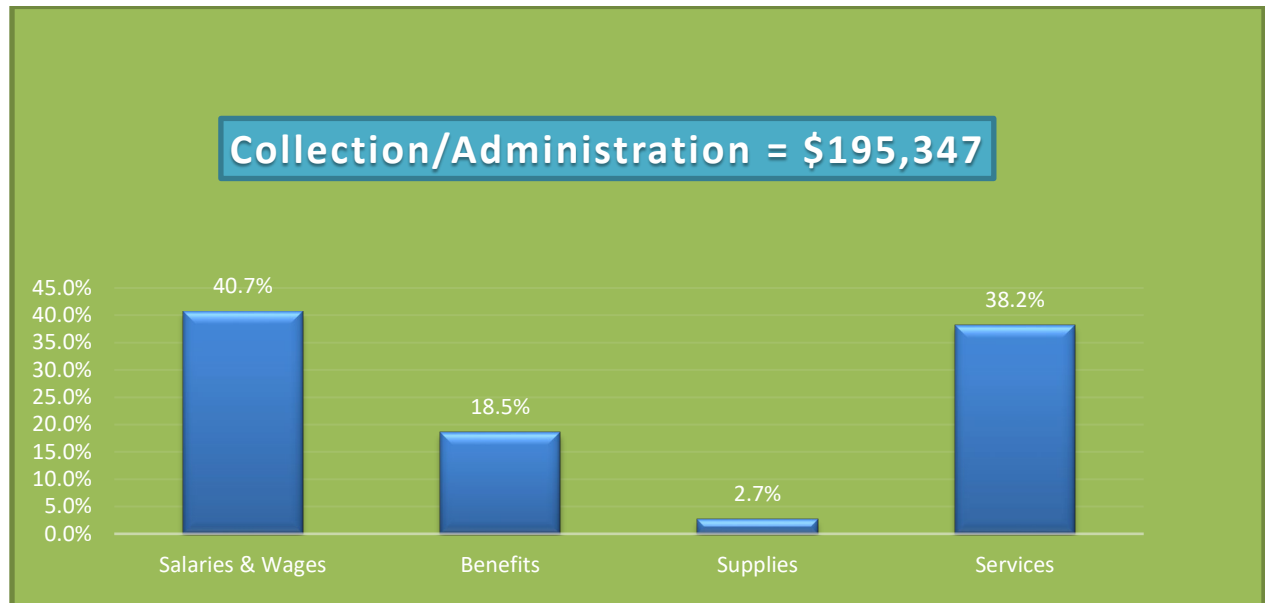


Figure JJ

<u>Operations-General</u>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Salaries & Wages	\$ 138,817	\$ 128,429	\$ 126,234	\$ 119,915	\$ 126,423
Benefits	\$ 76,509	\$ 89,384	\$ 59,492	\$ 55,097	\$ 50,377
Supplies	\$ 33,273	\$ 32,461	\$ 34,322	\$ 30,489	\$ 39,445
Services	\$ 219,865	\$ 214,501	\$ 220,861	\$ 200,336	\$ 161,198
<b><u>Total Operations</u></b>	<b>\$ 468,464</b>	<b>\$ 464,775</b>	<b>\$ 440,909</b>	<b>\$ 405,837</b>	<b>\$ 377,443</b>

**Water Revenue Fund/Water Cumulative Reserve/Debt Service Fund – Expenditures Cont.**

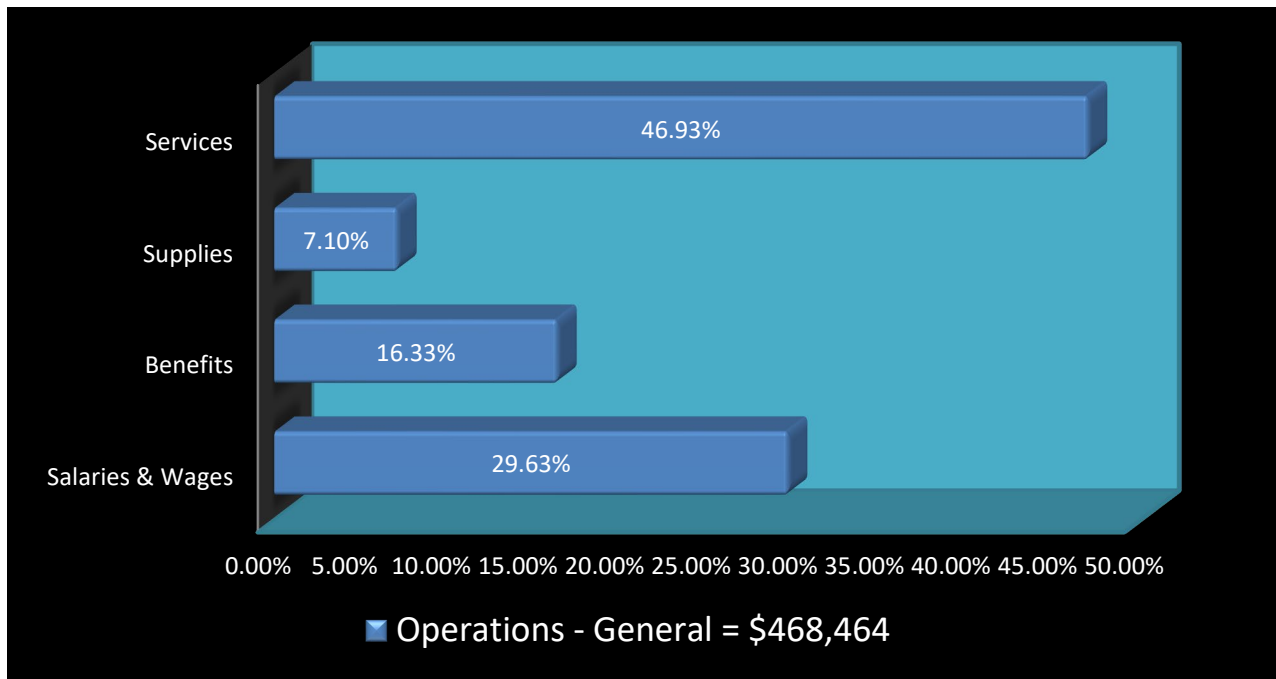


Figure KK

<i>Debt Service</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Water/Sewer/GO Bonds	\$ 337,287	\$ 294,041	\$ 235,981	\$ 234,483	\$ 152,951
Interfund Loan Repayment	\$ -	\$ -	\$ -	\$ 10,824	\$ 15,501
<b><i>Total Debt Service</i></b>	<b>\$ 337,287</b>	<b>\$ 294,041</b>	<b>\$ 235,981</b>	<b>\$ 245,307</b>	<b>\$ 168,452</b>

<i>Capital Expenditures/Expenses</i>	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
Services	\$ 62,000	\$ 34,000	\$ 73,277	\$ 33,688	\$ 11,436
Equipment	\$ 122,400	\$ 131,000		\$ 16,259	\$ -
Capital Improvements - Construction-related	\$ 291,677	\$ 135,396	\$ 364,637	\$ 327,092	\$ 117,656
<b><i>Total Capital Expenditures/Expenses</i></b>	<b>\$ 476,077</b>	<b>\$ 300,396</b>	<b>\$ 437,914</b>	<b>\$ 377,039</b>	<b>\$ 129,092</b>

**Water Revenue Fund/Water Cumulative Reserve Fund/Debt Service Fund – Expenditures Cont.**

**Capital Expenses/Expenditures = \$476,077**

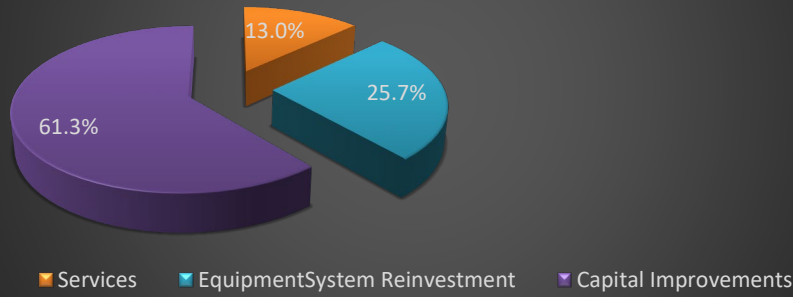
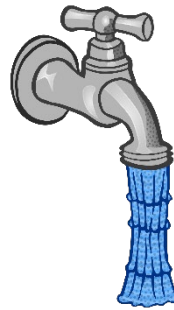


Figure LL

**“If you could make water clean in would have done, in best thing you could improving human environmental quality.”**



**tomorrow morning the world, you one fell swoop, the have done for health by improving**

**- William C. Clark**

	2020 Projected	2019 Estimated	2018 Actual	2017 Actual	2016 Actual
<b>TOTAL WATER REVENUE/CUMULATIVE/ DEBT SERVICE FUNDS</b>	\$1,690,875	\$ 1,365,452	\$ 1,804,708	\$ 2,119,091	\$ 1,206,553



**WATER REVENUE FUND EXPENSES BY CATEGORY**

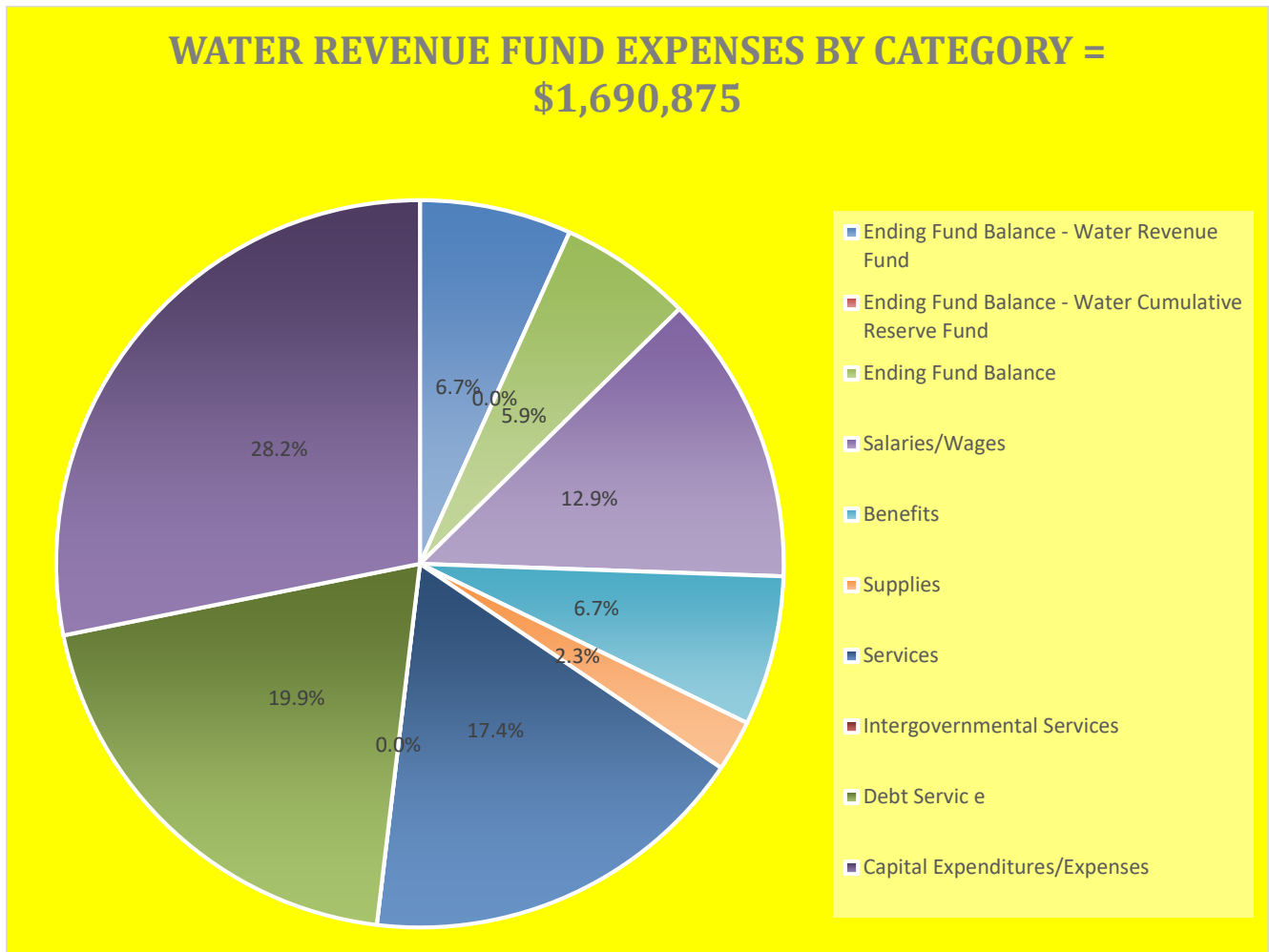


Figure MM

## 413 WATER & SEWER SYSTEM RESERVE FUND

**NARRATIVE:** As required by the United States Department of Agriculture and the 2017 Junior Lien Water and Sewer Revenue Bonds, the City must maintain a debt reserve totaling approximately one full payment for each bond obligation. The principal balance of this fund for each debt obligation must remain intact until all of the City's USDA bond obligations are met.

<b>REVENUES</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
Beginning Fund Balance - Reserved	\$ 504,257	\$ 504,257	\$ 504,257	\$ 398,179	\$ 398,179
Total Debt Service Reserve Fund	\$ 504,257	\$ 504,257	\$ 504,257	\$ 398,179	\$ 398,179
<b>EXPENDITURES</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
Ending Fund Balance - Reserved	\$ 504,257	\$ 504,257	\$ 504,257	\$ 398,179	\$ 398,179
Total Debt Service Reserve Fund	\$ 504,257	\$ 504,257	\$ 504,257	\$ 398,179	\$ 398,179

## 701 CEMETERY ENDOWMENT FUND

<b>REVENUES</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
Beginning Fund Balance -Reserved	\$ 218,352	\$ 334,893	\$ 233,814	\$ 382,446	\$ 335,000
Charges for Goods & Services	\$ -	\$ -	\$ 2,210	\$ 920	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Repayments	\$ 96,855	\$ 15,040	\$ 99,194	\$ 32,501	\$ 34,500
Total Cemetery Endowment Fund	\$ 315,207	\$ 349,933	\$ 335,218	\$ 415,866	\$ 369,500
<b>EXPENDITURES</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
Ending Fund Balance - Reserved	\$ 241,207	\$ 278,352	\$ 335,218	\$ 233,814	\$ 369,500
Interfund Loan	\$ 74,000	\$ 71,581	\$ -	\$ 182,052	\$ -
Total Cemetery Endowment Fund	<b>\$ 315,207</b>	<b>\$ 349,933</b>	\$ 335,218	\$ 415,866	\$ 369,500

**NARRATIVE:** The City charges a perpetual care fee on the sale of all cemetery plots. The money is deposited and held in the City Cemetery Endowment Fund. The City utilizes principal income from this fund to support its obligations associated with the upkeep of the Dayton City Cemetery.

## 703 PATHWAY ENDOWMENT FUND

<b>REVENUES</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
Beginning Fund Balance - Reserved	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,000
Total Pathway Endowment Fund	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,000
<b>EXPENDITURES</b>	<b>2020 Projected</b>	<b>2019 Estimated</b>	<b>2018 Actual</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
Ending Fund Balance - Reserved	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,000
Total Pathway Endowment Fund	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,002	\$ 9,000

**NARRATIVE:** In 2009, the Historic Pathway was constructed. In an effort to provide funding for long-term maintenance and operation the City established this fund and periodically accepts donations for this purpose.

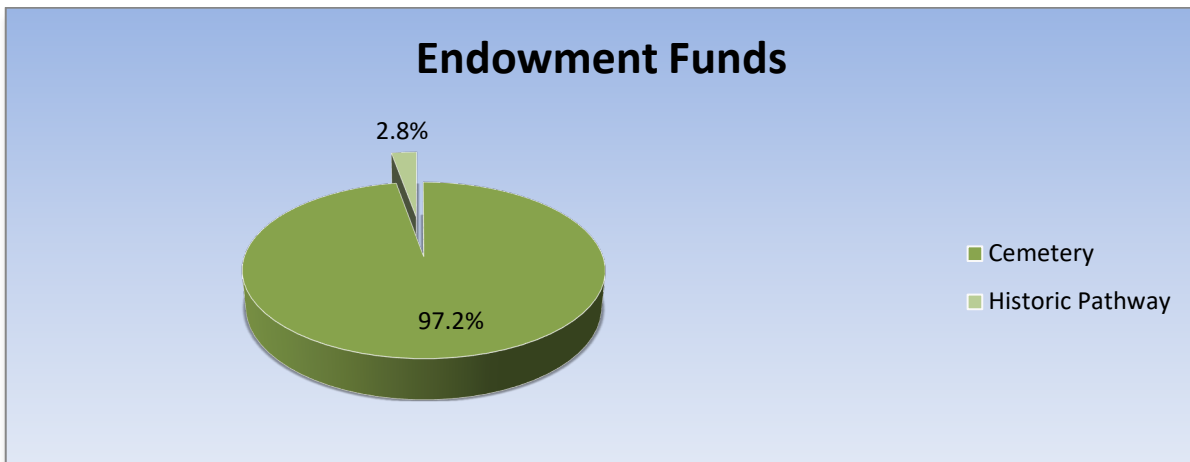


Figure NN

## Water and Sewer Debt Service Summary

The City has four (4) outstanding Water and Sewer Revenue Bonds, two (2) non-voted, general obligation bond, three (3) Interfund Loan and two (2) Public Works Board Loans consisting of water debt. The following table provides a list of these debts and the principal balances that will be owing as of 12/31/2020:

Debt Service/Interfund Loans	2020 Payments including Principal & Interest	Principal Balance as of 12/31/2020	Pay-Off Date
2017 Non-voted GO Bond (LOCAL) - Street Sweeper	\$ 11,969	\$ 52,804	6/1/2025
2007 S. 3rd Street Sewer Reconstruction Project	\$ 14,322	\$ 26,378	03/15/22
2017 Junior Lien Water/Sewer Revenue Bonds	\$ 136,584	\$ 904,342	12/01/28
Water and Sewer Refunding Bonds, Series 2010	\$ 340,260	\$ 935,000	12/01/23
USDA Water Revenue Bond, Phase I	\$ 13,767	\$ 204,574	02/25/34
USDA Water Revenue Bond, Phase II	\$ 81,525	\$ 1,181,361	10/27/34
2001 Water System Improvements Project- Preconstruction	\$ 26,333	\$ 26,072	06/01/21
2004 Water System Improve. Project	\$ 11,629	\$ 21,941	06/01/22
Interfund Loan - Street Improvements 2017	\$ 15,040	\$ 56,796	12/31/24
Interfund Loan - E. Clay Street Improvements	\$ 68,544	\$ -	09/30/20
Interfund Loan - E. Clay Street Improvements	\$ 10,078	\$ 62,417	04/30/25
<b>Totals</b>	<b>\$ 730,052</b>	<b>\$ 3,471,687</b>	

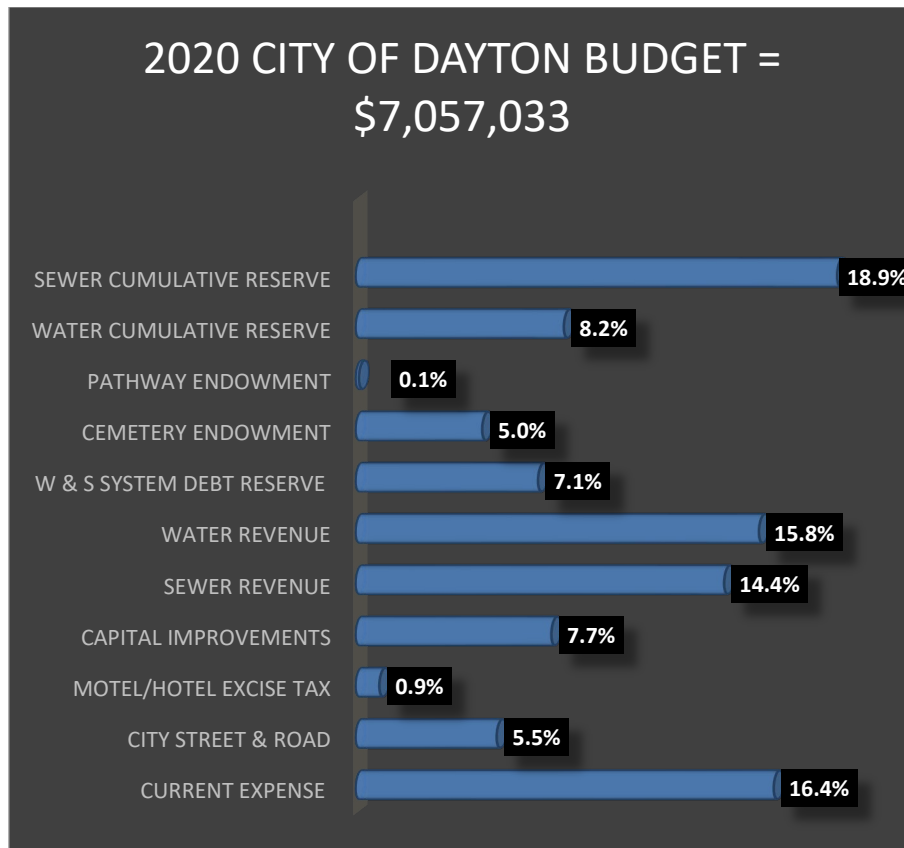


FIGURE 00

## **GLOSSARY OF TERMS:**

### **Bond**

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

### **Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it.

### **Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary.

These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance and revenue and borrowing measures will be necessary to put the budget into effect.

### **Budget Message**

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

### **Business & Occupation Taxes**

The City levy's a business and occupation tax, also known as a utility tax, on the total gross operating revenues derived from the operation of light and power, telegraph, telephone and cable television businesses within the City.

### **Capital Outlay**

Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing of structures including, but not limited to land and land improvements, building and structures, machinery and equipment purchases and other improvements, ex. Storm drain construction, alley reconstruction, water and sewer improvements, etc.

### **Debt**

An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debts of governments include bonds, registered warrants, notes, contracts and accounts payable.

### **Debt Service Fund**

Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

### **Debt Service Requirement**

The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

### **Expenditures**

Decreases in net current assets, expenditures include debt service, capital outlays, and those current operating costs, which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used). For example, purchases of capital assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until consumed.

Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it allocates the total cost as the depreciable capital asset is used.

### **Fund**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **Fund Accounts**

All accounts necessary to set forth the financial position and results of operations of a fund.

### **Fund Balance**

The difference between assets and liabilities reported in a governmental fund.

### **Interfund Activities**

Expenditures made to other funds or departments for services rendered. Interfund activity includes, but is not limited to the following:

- 1) Interfund loans – amounts provided with a requirement for repayment from the borrowing fund to the repaying fund.
- 2) Interfund transfers – flows of assets (such as cash or goods) without equivalent flows or assets in return and without requirement for repayment.

### **Maintenance**

Activities that ensure that the right-of-way and each type of roadway, roadway structure and facility remain, as nearly as practical, in its original, as constructed condition or its subsequent improved condition.

### **Reserved Fund Balance**

Portion of fund balance that reflects constraints placed on the use of resources that are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

### **Retail Sales & Use Tax**

A tax on a tangible sale of personal property, services such as construction, improving real & personal property, amusement and recreational activities. The City currently has a rate of 8.4%.

### **Rolling Stock**

Self-propelled (such as trucks and trains) or pulled (such as trailers and coaches) transportation equipment that moves on wheels.

### **Services**

This is a basic classification for services other than personal services which are needed by the government including but not limited to: professional services, communication, travel, advertising, insurance, utility services, contracted repairs and maintenance services.

### **Supplies**

This is a basic classification of expenditures for articles and commodities purchased for consumption or resale including, but not limited to items such as office and operating supplies, fuel, small tools and minor equipment purchases.

### **Unreserved Ending Fund Balance:**

The total of committed fund balance assigned fund balance and unassigned fund balance.

