



2023 Final Budget

City of Dayton, Washington

December 13, 2022

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Honorable Dayton City Councilmembers and Members of our Community:

I am pleased to present our 2023 proposed Annual Budget for the City of Dayton.

The 2023 budget is the culmination of months of hard work from our City of Dayton team, including Deb Hays, City Clerk Treasurer; Misty Yost, Deputy City Clerk; Ryan Paulson, Public Works Director; City Staff and City Council Members. Within the framework and policies established by the City of Dayton, this budget has been prepared after analyzing and evaluating requests from each of the City departments, Council Committees, and the voices of our constituents. I'm honored to have such a talented team dedicated to moving the City of Dayton forward, and I am so thankful for their contributions.

As always, our budget is a tool that is fluid and flexible. The budget planning process is guided by the vision of our leadership team and the established short-term and long-term goals of our council committees. The objective of this budget document is to provide a clear picture of the financial condition of the City and the planning needed to accurately manage our financial resources for the coming year. Following this message is the fiscal year 2023 City of Dayton Budget for your consideration.

This budget continues to provide the public services our residents deserve, while understanding that the nation, state, and local area is experiencing some of the most challenging economic environments in recent memory. Our city continues to navigate through a post pandemic nation and dealing with inflation reaching record levels that every department continues to bear. As many of our residents are aware, this past year the cost of living has increased steadily across the board. According to the U.S. Bureau of Labor Statistics' Consumer Price Index Summary released on September 13th, 2022, food prices have increased 11.4%, energy costs increased 23.8%, and the overall inflation rate for the nation reached 8.3%. These increases impact the city as well, along with a variety of factors out of our control from the minimum wage increases to the rise of gas prices have also impacted our city budget. Fortunately, we were able to push forward to find ways to reduce costs, secure grants, and manage unforeseen circumstances while maintaining public services and much more for our residents throughout 2022.

The 2023 budget total is considerably higher than previous years, a big portion of this is due to the amount of revenues we're accruing from grants and loans. These revenues are allocated to complete several big projects coming up. An idea of some of these grants and loans are as follows.

- Over 1.3 million grant dollars from TIB for crack sealing, Main St. sidewalks, and our N. 3rd St. Project

- A PWB loan for \$880,000 for N. 3rd St. Project reserved for repairs and replacements of water lines, sewer lines, and the pedestrian bridge
- ARPA funds of \$341,173.00 to help pay for S. 3rd St. water and sewer line repairs and replacements
- Dept. of Ecology loan for WWTP Project of \$979,625.00

Our Public Works continues to be the City's largest department and is responsible for managing the construction and maintenance of streets, water, sewer, and stormwater lines; the production and distribution of water to the region; purchasing and maintaining the City's vehicle fleet; maintenance, repair, and construction of City-owned buildings; and resource conservation. This team truly is the backbone of our community. Imagine if we didn't have roads to drive on; sidewalks for our families to safely walk on; fresh water to drink, wash our dishes, and shower; or a safe sewage system when we flush our toilets. This Public Works team not only keeps our city functioning, but is the key to our health, safety, and wellbeing. I am proud of our public works department and the work they do. City of Dayton's Public Works Department is one of our community's greatest assets and we need to continue to support and advocate for them.

The S. 3rd Street Project that was to be completed in 2022 came in at 40% above our estimated cost. In preparing for 2023 we will be combining the S. 3rd Street Project with our N. 3rd Street Project. There are several other smaller street improvement projects that need to be done in 2023 also. There is a Main Street Sidewalk Improvement Project in the works as well as continuing to improve our GIS program, our snow removal system, the city-wide crack seal and pothole projects, and continued enhancements and improvements to our city parks.

We continue to work through our WWTP Project. Although our project was stalled temporarily, we started looking at other options and are moving forward. While working with many other entities including the Dept. of Ecology, Anderson Perry, AHBL, and the counties planning department we are creating a project that will provide a safe and compliant waste-water treatment process and open the doors for other communities dealing the same compliance issues as us to mirror our project.

The ILA agreement with Columbia County for law enforcement, dispatch, and Municipal court services continues to be one of our biggest expenses. The City of Dayton paid Columbia County \$642,512.52 in 2022 for these services. With a price increase at 100% of All Urban Consumers CPI, West size Class B/C, effective January of each year, the cost for these services will be much higher in 2023. Even with the City of Dayton supporting our public safety departments and

remaining committed to providing our residents with the security and resources needed to keep our community safe, the expenses associated with these services cannot be overlooked.

The City of Dayton has gone through many changes over the last few years. The objective is taking a proactive approach, instead of reactive, to maintaining, promoting, and enhancing our city and community. A reactive behavior is influenced by the environment and outside forces and means solving problems when they turn up, not wanting changes, and doing the minimum effort. Being proactive means *anticipating problems*, seeking new solutions, doing your best and means *taking responsibility* for your actions rather than just watching how things happen. Being proactive *takes time*, since you must consider your options, weigh alternatives, and *make your own decisions* to achieve your goals. The presented 2023 Budget is a tool to help us remain being proactive and achieve our goals.

I am proud of the work we have done together. I am exceedingly proud of our leadership team that created a budget that meets the priorities of our Council while being mindful of fiscal responsibility. I want to thank all City department heads, their staff, the Clerk-Treasurer, and City Council for the important roles they played in the formulation of this Budget.

We have taken a conservative approach to developing this budget. This budget preserves our ability to provide City services while maintaining a responsible level of reserve funds. It maintains internal services and keeps our replacement schedules intact so that we do not fall behind on key technology and other equipment and infrastructure. It anticipates all departments and employees will carefully manage priorities and be mindful of our budget situation during the coming year. I am honored to serve you as Mayor and as a steward of the city. I remain dedicated to continuing our work together to make Dayton a hopeful and inspired model of a forward-thinking, inclusive, and sustainable city. If you have any questions concerning this budget proposal, please do not hesitate to contact me.

Respectfully Submitted,

Mayor Zac Weatherford

Knowing is not enough. We must apply. Willing is not enough. We must do.
— Bruce Lee

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 was 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: 2565 (2020 Washington State Office of Financial Management)

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 of each fund and budgeted on a cash basis in accordance with the Revised Code of Washington, RCW 35.33.

In simpler terms, money generated from your monthly water bill cannot be used to fix our parks and cemetery 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.



2023 CITY OF DAYTON CITY COUNCILMEMBERS

Dayton's City Councilmembers are part-time City employees. Is a seven members council and councilmembers are elected to four-year terms from the community as a whole (commonly called at-large elections), not from districts or wards. The positions are non-partisan.

Council Members

Position #1

Laura Aukerman

Term expiring 12/31/2025

Position #2

Jim Su'euga

Term expiring 12/31/2023

Position #3

Teeny McMunn

Term expiring 12/31/2025

Position #4

Dain Nysoe

Term expiring 12/31/2023

Position #5

Shannon McMillen

Term expiring 12/31/2023

Position#6

Kyle Anderson

Term expiring 12/31/2023

Position#7

Tiger Dieu

Term expiring 12/31/2025

ORDINANCE NO. 1997

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023.

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, 2023 and a notice was published that the Council of said city would meet on the 8th and 22nd days of November, 2022 and the 13th day of December, 2022, at the hour of 6:00 p.m., or soon thereafter, via ZOOM and in person, 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 estimated budget for the City of Dayton, Washington, for the year 2023 is hereby adopted, at the fund level, in its final form and estimated content as set forth in the document entitled City of Dayton, 2023 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 2023 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2023 as set forth in the City of Dayton, 2023 Budget:

<u>Fund</u>	<u>Resources/Appropriations</u>
001-Current Expense	\$2,128,900
103-City Street & Road	\$656,450
106-Motel/Hotel Excise Tax	\$94,350
110-Affordable Housing & Supportive Housing Fund	\$13,200
301-Capital Improvements	\$1,840,957
401-Sewer Operations & Maintenance Fund	\$1,911,966
402-Sewer Capital Improvement Fund	\$1,486,500
403-Water Operations and Maintenance Fund	\$1,937,393
404-Water Capital Improvement Fund	\$707,462
413-W&S System Debt Reserve	\$245,000
414-W&S Debt Service	\$616,000
701-Cemetery Endowment	\$362,092
702-Historic Pathway Endowment	\$9,002
Total 2023 Budget	\$12,009,272

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.

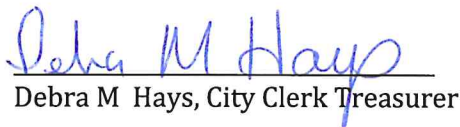
Section 4. The salaries and wages set forth in the City of Dayton, 2023 Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and employees of the City of Dayton. The number of full-time positions as stated in the budget is, insofar as can be ascertained, 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 2023 budget appropriations as established at the fund level that of which includes a proposed 3% 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 13 day of December, 2022.


Zac Weatherford, Mayor

Attested/Authenticated:


Debra M Hays, City Clerk Treasurer

Approved as to form:
Menke Jackson Beyer, LLP


By: Quinn N. Plant, City Attorney

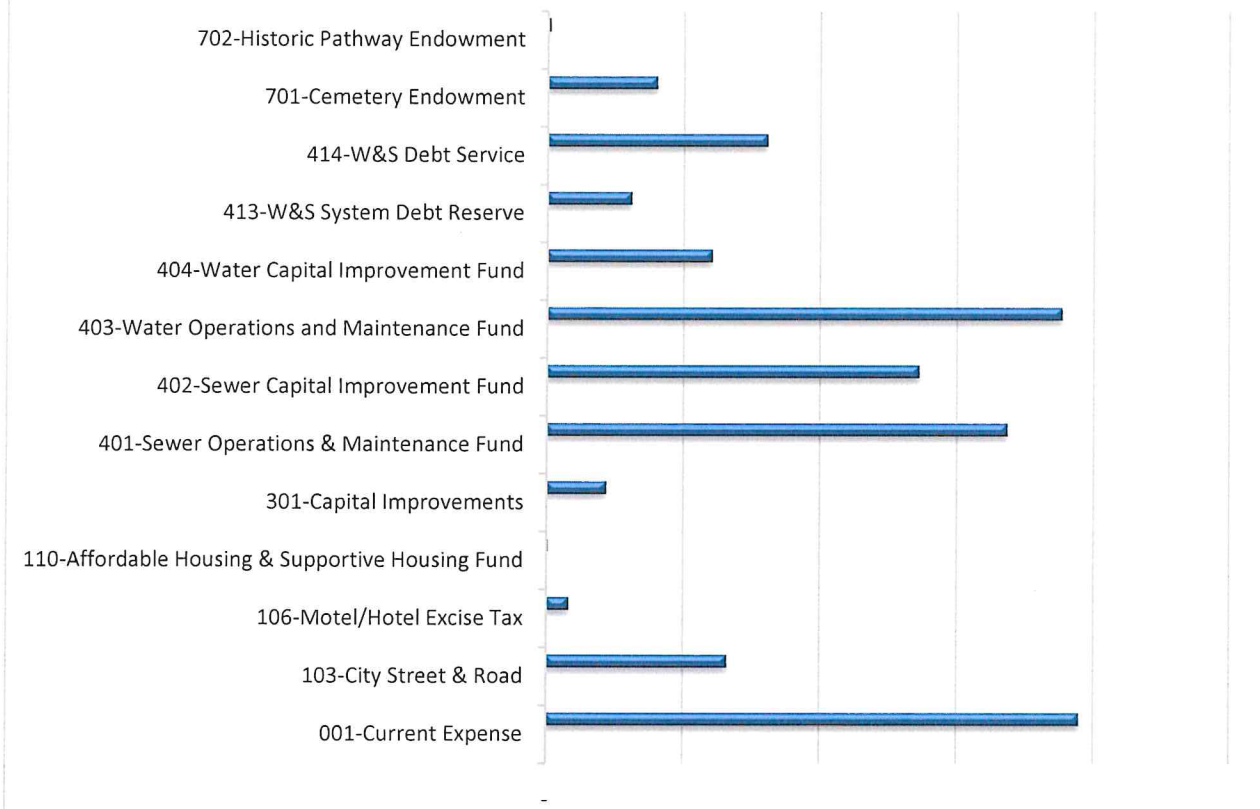
2023 SCHEDULE OF SOURCES AND USES

<u>001 - CURRENT EXPENSE</u>	
Ending Fund Balance	\$493,258
Legislative	\$86,450
Executive	\$211,983
Security	\$712,550
Dikes	\$113,950
Parks	\$208,795
Planning	\$130,601
Cemetery	\$171,313
Total Current Expense Expenditures	\$2,128,900
<u>FUND 103 - CITY STREET & ROAD FUND</u>	
Ending Fund Balance	\$213,443
Street Lighting	\$27,220,
Street & Road Preservation/Maintenance	\$415,787
Total city Street Expenditures	\$656,450
<u>FUND 106 - PROMOTION FUND</u>	
Tourism Promotion	\$24,950,
Misc. Exps	\$69,400
Total Promotion Expenditures	\$94,350,
<u>FUND 110 - A&SHF</u>	
Services	\$13,200
Supplies	\$0
Total A&SHF Expenditures	\$13,200
<u>FUND 301- MUNICIPAL CAP. IMP. FUND</u>	
Ending Fund Balance	\$65,000
Debt Service	\$52,000
capital Outlay	\$1,723,957
Total MCIP Expenditures	\$1,840,957
<u>FUND 401 - SEWER REVENUE</u>	
Ending Fund Balance	\$500,000
Sewer Expenses	\$846,666
Transfers Out	\$565,300
Total Water Sewer Expenditures	\$1,911,966
<u>Fund 402 - Sewer Cumulative Reserve Fund</u>	
Ending Fund Balance	\$37,500
Sewer Expenses	\$449,000

Land Acquisition	\$1,000,000
Total Sewer Expenditures	\$1,486,500
<u>FUND 403 - WATER REVENUE</u>	
Ending Fund Balance	\$613,919
Water Expenses	\$945,474
Transfers Out	\$378,000
Total Water Sewer Expenditures	\$1,937,393
<u>Fund 404 - Water Cumulative Reserve Fund</u>	
Ending Fund Balance	\$354,462
Water Expenses	\$353,000
Total Water Expenditures	\$707,462
<u>Fund 413 - Water/Sewer Bond Reserve</u>	
Ending Fund Balance	\$245,000
Water/Sewer Bond Expenditures	\$245,000
<u>Fund 414 - Water/Sewer System Debt Service Fund</u>	
Ending Fund Balance	\$41,873
Debt Service	\$574,127
Water/Sewer Debt Expenditures	\$616,000
<u>701- CEM IMPRVMENT FUND</u>	
Ending Fund Balance	\$362,092
TOTAL CEM IMPRMNT FUND	\$362,092
<u>702 - Historic Pathway Endowment Fund</u>	
Ending Fund Balance	\$9,002
TOTAL LIB HPEF	\$9,002
TOTAL ALL FUNDS	\$12,009,272

**2023 BUDGET
TOTAL ALL FUNDS
= \$12,009,272**

Total Budget Per Fund



ORDINANCE NO. 1996

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DAYTON, WASHINGTON
ADOPTING THE
2023 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. 1997 adopted a budget for 2023; and,

WHEREAS, appropriated Salaries and Wages were set forth within the 2023 City of Dayton Budget at fund level; and

WHEREAS, there are no new positions intended for fiscal year 2023.

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

Section 1. The following will serve as the 2023 Salary Schedules for non-contractual full-time and hourly wage employees:

CLASSIFICATION	Formal Salary Scale - Monthly	
	Low	High
Public Works Director	\$4,800	\$7,800
Assistant Public Works Director	\$3,950	\$6,600
Clerk-Treasurer	\$4,625	\$7,700
Deputy City Clerk-Treasurer	\$3,800	\$6,500
Director of Planning and Community Development	\$5,299	\$6,659
	Hourly Wage Scale	
	Low	High
Utility Accounting Clerk	\$19.17	\$28.89
Seasonal/Part-time Positions	Minimum Wage	Minimum Wage

Section 2. Appropriations. The salaries and wages set forth in the 2023 City of Dayton Budget as adopted by Ordinance No. 1997 at the fund level constitute the appropriations for salaries and wages that will be paid to the legislative body, 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 contractual and non-contractual exempt employees or as specified in the current bargaining unit contract effecting union 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 each fund's appropriated amounts of the 2022 City of Dayton Budget.

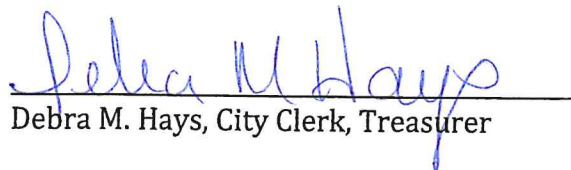
SECTION 4. Effective Date. A summary thereof of this Ordinance consisting of its title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

Passed by the City Council of the City of Dayton on this 13 day of December, 2022.

City of Dayton


By: Zac Weatherford, Mayor

Attest:

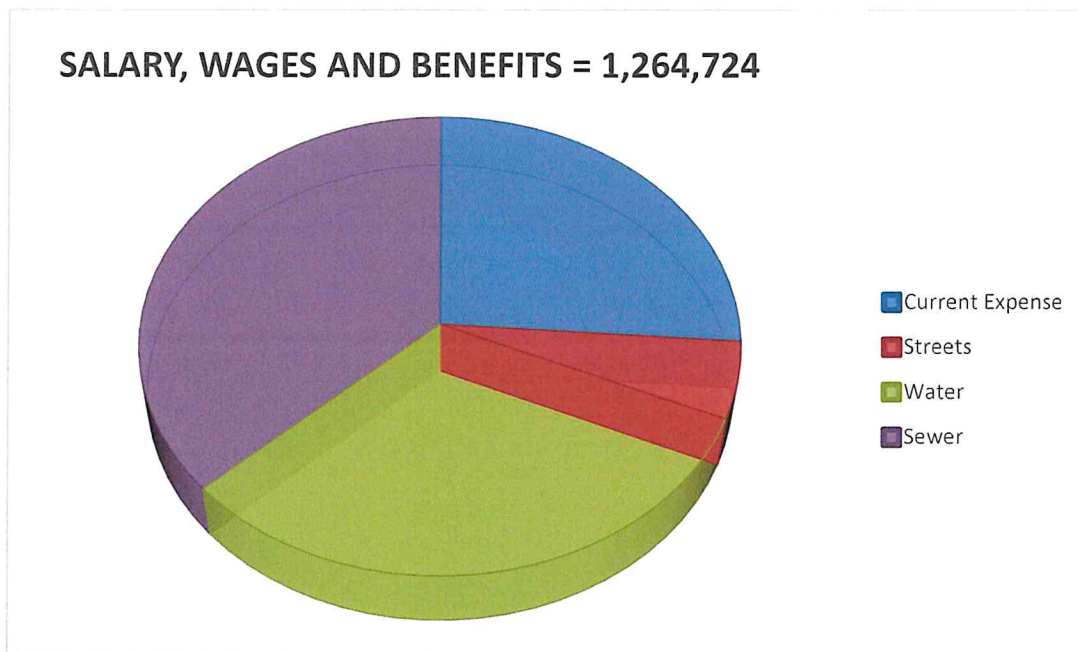

Debra M. Hays, City Clerk, Treasurer

Approved as to form:
Menke Jackson Beyer, LLP


By: Quinn N. Plant, City Attorney

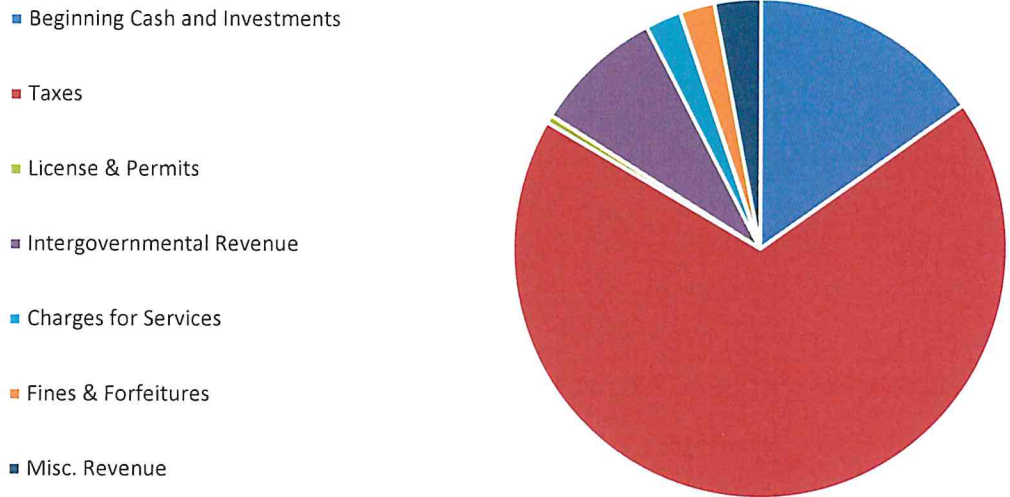
2023 Employee Allocations by Funding Source

Positions	Current Expense	City Street/Road Fund	Sewer O & M Fund	Water M & O Fund
Mayor	100%			
City Council	100%			
Public Works Director	10%		45%	45%
Assistant Public Works Director			50%	50%
Wastewater Treatment Plant Operator			92.50%	7.50%
Public Works Employee 1	17%	13.80%	10.50%	58.70%
Public Works Employee 2	26.30%	7.50%	46.30%	20%
Public Works Employee 3	20%	10%	32.20%	37.80%
Public Works Employee 4	7.08%	10%	48.75%	20%
Public Works Employee 5	16.30%	37.50%	16.30%	30%
Public Works Employee 6	73.80%			26.30%
Seasonal Public Works Employees	100%			
City Clerk/Treasurer	16.75%	3.30%	40%	40%
Deputy City Clerk	5%		47.50%	47.50%
Utility Accounting Clerk			50%	50%
Director of Planning and Development	100%			



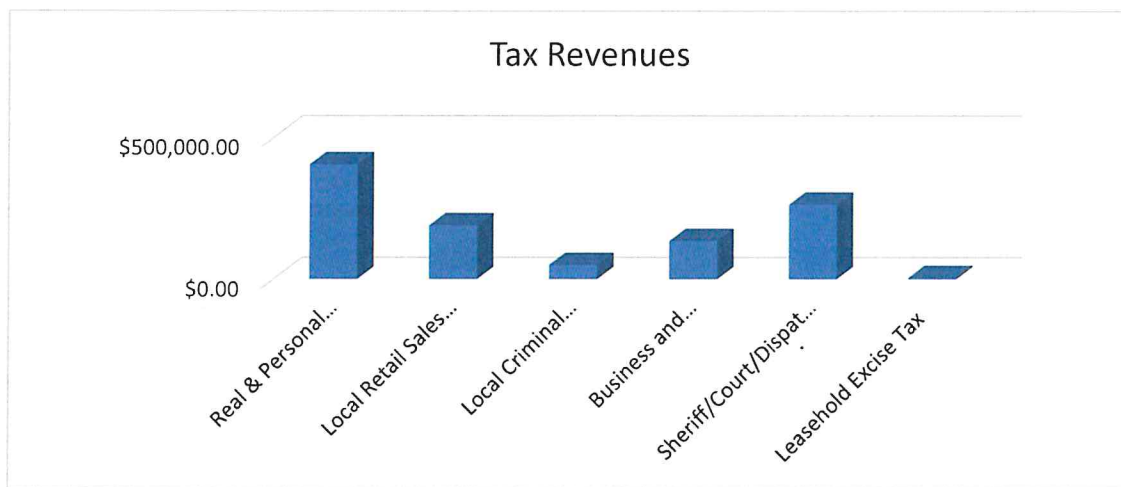
001 CURRENT EXPENSE FUND REVENUES

Total Projected Current Expense Revenues for 2023:
\$2,128,899



NARRATIVE: The Current Expense Fund provides various services the community, including Legislative (Mayor-Council), Finance (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 68%, or \$1,449,000, of the Current Expense’s revenues is generated by these taxing authorities. Details are reflected in Figure D below.

**2023 CURRENT EXPENSE TAX AUTHORITY REVENUES =
 \$1,270,479**



CURRENT EXPENSE FUND – EXPENDITURES

Legislative Services	2023 Budget	2022 Budget	2021 Actual
Legal Publication	\$3,500.00	\$3,500.00	\$4,259.02
Services-Professional Municode	\$3,000.00	\$3,000.00	\$157.95
Salaries & Wages - Legislative	\$24,600.00	\$24,600.00	\$23,100.00
Personnel Benefits	\$1,550.00	\$1,869.60	\$1,878.55
Supplies	\$1,500.00	\$1,500.00	\$967.96
Communications	\$1,500.00	\$750.00	\$3,485.37
Travel	\$600.00	\$500.00	\$0.00
Liability Insurance	\$23,000.00	\$20,000.00	\$15,987.80
Contracted Repairs and Maintenance	\$2,200.00	\$500.00	\$2,875.00
Services - Other	\$2,000.00	\$3,500.00	\$4,491.42
Total Legislative Services	\$63,450.00,	\$59,719.60	\$57,203.07

NARRATIVE: Legislative Services 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.

Judicial Department	2023 Budget	2022 Budget	2021 Actual
Municipal Court Contract	0.00	\$120,000.00	\$25,878.27
State Court Remittances	0.00	\$30,000.00	\$0.00
Total Judicial Department	0.00	\$150,000.00	\$25,878.27

NARRATIVE: The mission of any municipal court is to administer justice lawfully, ethically, and efficiently for misdemeanor, traffic, and municipal code violations within the City. The City contracts with Columbia County to provide Dayton with municipal court services.

City Clerk-Treasurer	2023 Budget	2022 Budget	2021 Actual
Salaries & Wages: City Clerk-Treasurer	\$61,294.27	\$17,603.66	\$35,121.00
Personnel Benefits	\$20,088.40	\$6,688.10	\$15,474.00
Supplies	\$2,500.00	\$1,000.00	\$1,000.00
Services	\$500.00	\$500.00	\$500.00
Audit Services	\$35,000.00	\$0.00	\$0.00
Communications	\$500.00	\$500.00	\$500.00
Travel	\$3,000.00	\$500.00	\$500.00
Services - Utilities	\$7,000.00	\$5,000.00	\$1,200.00
Website Maintenance/Repair	\$6,000.00		
Contracted Repairs and Maintenance	\$6,200.00	\$7,500.00	\$1,000.00
Services - Other	\$3,000.00	\$7,500.00	\$0.00
Dues/subscriptions/memberships	\$800.00		\$0.00
2% Liquor Distribution Col CO	\$200.00	\$350.00	\$0.00
Services - Professional: Municode	\$2,500.00	\$0.00	\$0.00
Total Operating Expenditures	151,585.67	\$47,141.75	\$55,295.00

NARRATIVE: The City Clerk-Treasurer Department serves as the chief advisory department to the legislative body, administration, and department staff on all municipal matters, provides leadership in the development and implementation of long- and short-term goals, and makes recommendations to the city council for action based on the objectives established throughout the budget the various short and long-term planning tools

The employees that comprise the City Clerk-Treasurer's Office include the City Clerk-Treasurer ,Deputy City Clerk, Utilities Accounting Clerk, and the Director of Planning & Community Development. Each of these employees play various 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; code compliance services and planning and community development efforts.

City Attorney	2023 Budget	2022 Budget	2021 Actual
Services - Professional	\$0.00	\$0.00	\$119.32
Consultation	\$30,000.00	\$30,000.00	\$22,849.35
Claims and Litigation	\$5,000.00	\$5,000.00	\$0.00
Total City Attorney	\$35,000.00	\$35,000.00	\$22,968.67

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, to name a few. Also, the City Attorney is heavily involved in personnel issues, including bargaining unit negotiations, hiring procedures, grievances, and disciplinary actions. In 2021, the City begin bargaining unit negotiations for 2022-2024. In addition, the City's Personnel Policies will be reviewed and updated to include any new legislation action.

Dike Maintenance	2023 Budget	2022 Budget	2021 Actual
Public Works	\$10,000.00	\$10,000.00	\$7,407.00
Personnel Benefits	\$5,000.00	\$5,500.00	\$3,826.21
Supplies	\$48,950.00	\$4,133.00	\$1,498.11
Services - Professional	\$2,000.00	\$30,000.00	\$2,374.20
Contracted Repairs and Maintenance	\$48,000.00	\$50,000.00	\$22,748.97
Total Dike Maintenance	\$113,950.00	\$99,133.00	\$37,854.49

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. As you know, the Flood of February 2020 challenged our levee system, but with Columbia County's mutual aid, the City was able to stabilize and fight off any breaching of the system. Following this flood event, Corps of Engineers inspected the levee system and concluded that there were four areas along the Touchet River Levee System that required complete a levee rehabilitation project.

Also, the Patit Creek has not gone unnoticed. The City has been researching options to address the issues that has exacerbated the damages within flood prone areas, specifically the role that the confluence at the Touchet River has played.

In 2023 the City expects to work closely with the Columbia County Flood Control Zone District and continue planning for ways to mitigate the hazards and deficiencies of both the Touchet River and Patit Creek.

2023 Levee/Dike Maintenance Services Objectives:

- Research Hazard Mitigation Funding to mitigate flood-prone areas related to Patit Creek and Touchet River events.
- Utilize the Washington State Department of Corrections to perform maintenance needs on the levee removing vegetation within the Touchet River system.
- Cooperatively work with Columbia County Flood Control Zone District to create an interlocal partnership that reflects the hazard mitigation needs to adequately maintain both the Touchet River and the Patit Creek river systems.
- Research maintenance alternatives to address the vegetation overgrowth along the levee system.
- Complete the Sediment Removal Project to increase the capacity of the Touchet River channel as provided in the Corps of Engineers Levee Construction Project 1964.

Planning & Economic Development	2023 Budget	2022 Budget	2021 Actual
Supplies	\$500.00	\$500.00	\$202.02
Abatement Services	\$2,500.00	\$5,000.00	\$14,554.92
Services - Communications	\$200.00	\$100.00	\$55.20
Communications	\$300.00	\$250.00	\$75.15
Salaries and Wages - Planner	\$72,400.00	\$28,960.00	\$68,114.47
Personnel Benefits	\$33,500.77	\$13,400.31	\$17,375.98
Personnel Benefits - Insurance	\$10,500.00	\$0.00	\$4,507.20
Supplies	\$2,000.23	\$2,500.00	\$144.43
Services - Professional	\$5,000.00	\$5,000.00	\$13,371.80
Land Use Reviews	\$0.00	\$0.00	(\$625.00)
General Planning Services	\$1,000.00	\$0.00	(\$1,485.00)
Services - Travel	\$500.00	\$0.00	\$47.20
Services - Utilities	\$200.00	\$0.00	\$119.01
Contracted Repairs and Maintenance	\$2,000.00	\$0.00	\$2,064.97
Services - Other	\$0.00	\$0.00	\$935.50
Planning Services	\$0.00	\$0.00	\$108.50
Total Planning & Economic Development	\$130,601.00	\$55,701.31	\$119,566.35

NARRATIVE: We are continuing to advertized and recruit for the vacant position of Planner and Community Development, this position is responsible for a wide range of planning, code compliance, historic preservation, and community development programs. The Planner uses innovative approaches to: Researching, analyzing, and drafting policy with broad implications to the City’s Municipal Code and Comprehensive Plan; Responding to planning policy proposals by local municipalities, civic/non-profit groups, regional bodies and State agencies; researching and analyzing legislative policies 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 Mayor. The Planner also serves to bridge the gap between planning theory, policy creation and implementation.

2023 Planning and Community Development Objectives:

- ✓ Establish a stakeholder advisory committee and begin the development of a complete, 20-year City Parks and Public Grounds Enhancement Plan
- ✓ Perform an assessment of code violations on city-owned properties and create a city-owned code violation mitigation plan
- ✓ Continue to work the Main Street Safety Action Plan

- ✓ Continue work on the Commercial Corridor enhancements and capital facilities improvements as provided in the Commercial Street Corridor Plan, Main Street Trees Maintenance Plan, and Main Street Safety Action Plan
- ✓ Research grant opportunities to implement the Main Street Safety Action Plan
- ✓ Work cooperatively with the Department of Transportation on their Main Street Restriping Project
- ✓ Create a project scope and timeline for creating a City-wide Capital Improvement Plan
- ✓ Resume the City Right of Way Vacation Project
- ✓ Work hand in hand with the Port of Columbia and the Chamber of Commerce to progress economic development efforts

Law Enforcement	2023 Budget	2022 Budget	2021 Actual
LEOFF Pension/Other Benefits	\$25.00	\$0.00	\$83,078.19
Law Enforcement Contract/Court /Dispatch	\$697,000.00	\$400,000.00	\$576,491.77
Dispatch Services	\$0.00	\$32,000.00	\$0.00
Salaries & Wages: ACO	\$7,353.17	\$7,353.17	\$18,176.24
Personnel Benefits	\$3,657.46	\$3,646.72	\$5,129.01
Supplies	\$3,224.00	\$0.00	\$69.36
Services-Professional Blue Mtn Humane Society	\$600.00	\$600.00	\$600.00
Communications	\$50.00	\$50.00	\$46.42
Postage	\$15.00	\$0.00	(\$0.51)
Services - Utilities	\$625.00	\$500.00	\$615.60
Total Public Safety	\$712,549.63	\$444,149.89	\$684,206.08

NARRATIVE: The City of Dayton contracts with Columbia County for law enforcement services and dispatch services. The contract provides for 24-7 law enforcement coverage and dispatch services for our citizens. The purpose of the City of Dayton Animal Control Office is to provide a safe community, free of stray and dangerous dogs, by enforcing animal control ordinances and laws including ensuring up to date rabies vaccinations 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 Clerk's Office provides licensing services.

2023 Animal Control Services Objectives:

- Continue upgrade of safety equipment and training for employees
- Continue researching Dog Impound Shelter Alternatives
- Implement humane impound strategies as prescribed by Association of Shelter Veterans, Guidelines for Standards of Care in Animal Shelters

City Park Department	2023 Budget	2022 Budget	2021 Actual
Salaries and Wages: Park Maintenance	\$66,947.75	\$66,947.75	\$56,316.61
Personnel Benefits	\$31,676.40	\$32,123.36	\$22,841.12,
Personnel Benefits - Clothing Allowance	\$600.00	\$250.00	\$0.00
Supplies	\$600.00	\$20,000.0	\$-4697.60
Caboose Park Restrooms	\$20,000.00	\$1,000.00	\$426.49
Supplies - Fuel	\$1,000.00	\$2,500.00	\$2,950.72
Communications	\$270.00	\$250.00	249.84
Services - Travel	\$201.00	\$200.00	8.00

Services – DOC Crews	\$6,000.00		
Services - Utilities	\$270.00	\$25,000.00	\$15,795.43
Contracted Repairs and Maintenance	\$20,000.00	\$20,000.00	\$142.98
Services - Other	\$1,000.00	\$0.00	\$428.56
Transfer TO Fund 301 - Park Mower Payment	\$25,000.00	\$3,520.00	\$0.00
Total City Park Department	\$208,795.15	\$171,791.11	\$94,712.15

2023 Parks & Recreation Primary Objectives:

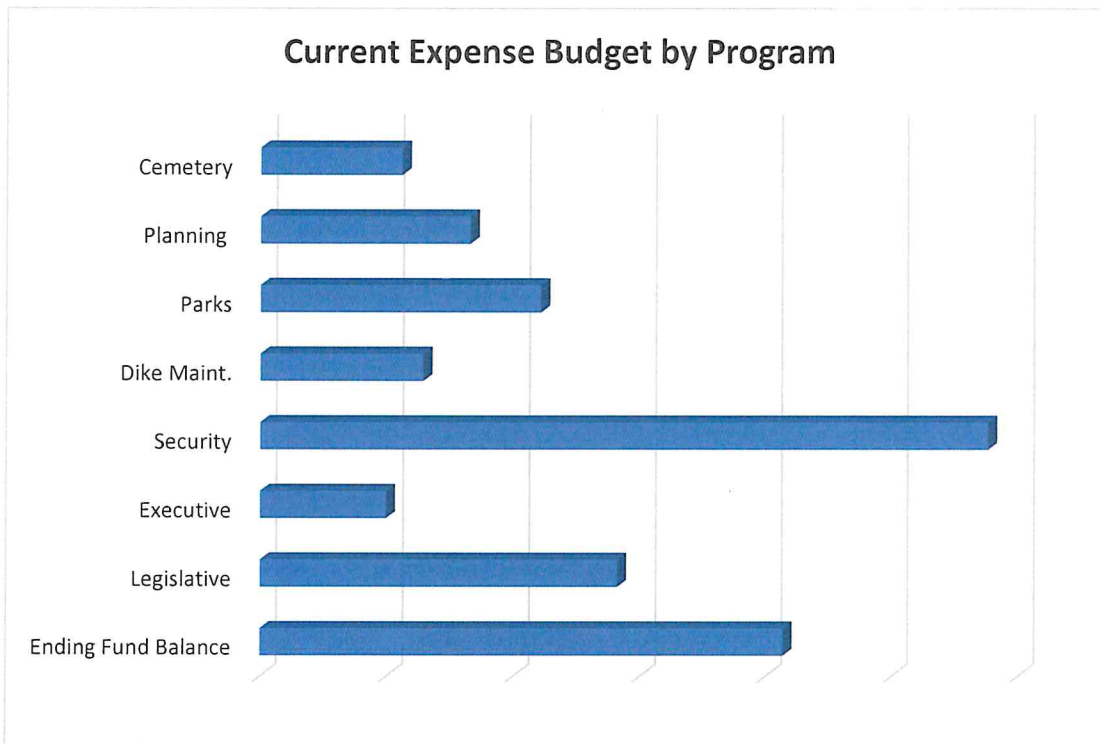
- *Install Phase 4 of Pietryzcki Park Irrigation system - Fishpond-Ball Field phase*
- *Implementation of Pietryzski Park Sign Upgrades*
- *Plan for expansion of Park Parking Area*
- *Research constructing a Sports Complex Restroom*
- *Planning for a Park Splash Pad*
- *Create a plan to improve Pietryzcki Park Play Equipment including potential relocation of equipment and installation of fencing barriers around the structures*
- *Skate Park Upgrades/Relocation*
- *Perform a condition assessment of park trees to formulate a maintenance, removal, and replacement program*
- *Research, discuss and prioritize community-wide innovative and unique parks and recreation opportunities*

Cemetery Services	2023 Budget	2022 Budget	2021 Actual
Salaries and Wages - Cemetery	\$66,285.86	\$66,285.86	\$52,781.65
Personnel Benefits	\$25,503.58	\$25,503.58	\$18,162.59
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	189.96
Personnel Benefits – Clothing Allowance	450.00	\$0.00	\$0.00
Personnel Benefits – Ins. Medical Savings	\$450.00	\$0.00	\$0.00
Supplies	\$15,000.00	\$5,000.00	\$4,152.47
Supplies - Fuel	\$6,000.00	\$2,500.00	\$1,306.56
Services - Professional	\$0.00	\$0.00	\$30.62
Services - Professional: DOC	\$4,874.0	\$1,500.00	\$5,855.02
Excise Taxes	\$125.00	\$100.00	\$37.09
Communications	\$125.00	\$50.00	\$111.80
Services - Travel	\$0.00	\$0.00	\$9.00
Services - Utilities	\$27,500.00	\$27,500.00	\$26,913.06
Contracted Repairs and Maintenance	\$0.00	\$0.00	\$0.00
Services - Other	\$0.00	\$0.00	\$39.33
Mower Purchase	\$25,000.00	\$0.00	\$0.00
Supplies	\$0.00	\$0.00	\$48.18
Fuel - Vehicle	\$0.00	\$0.00	\$658.98
Utilities	\$0.00	\$0.00	\$276.52
Total Cemetery Services	\$171,313.44	\$128,439.44	\$110,572.83

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.

→ **2023 Cemetery Services Primary Objectives:**

- *Utilize available funding options to recreate and preserve the existing historic cemetery maps and other historic cemetery data*
- *Use Washington State Department of Corrections to perform routine maintenance including annual tree trimming maintenance*
- *Perform a condition assessment of Cemetery trees to formulate a maintenance, removal, and replacement program*
- *Underground Irrigation System install and repairs*
- *Budget for a New Mower*
- *Budget for Upper and Lower Shop Repairs*



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. While this list is not all inclusive, the City has completed the following transportation-related projects since 2007:

2007-Chip Seal Project - various locations	2018-E Patit Ave overlay (E. 5th St to Seneca Way)
2008-Chip Seal Project - Various streets	2018- N 5th St Overlay (E. Patit to RR Tracks)
2008-S. 3rd Street Reconstruction Project - School Bus Lane to E. Jackson St	2018 - City-wide LED Streetlight Conversion Project
Cameron Street (along SR12)	2019-S 5 th St BST (Day St to South end)
2009-Dayton Ave Overlay (Front St to SR12)	2019-N Cherry St BST (Commercial to Golf Course)
2010-S 2 nd St (Main St to Park St)	2019-E Clay St Reconstruction (7 th St to 8 th St)
2011-S 2 nd to S 3 rd Alley Reconstruction (south of Main St)	2019 City-owned LED Streetlight Conversion Project
2012-S 1st to S 2nd Alley Reconstruction Project (south of Main St)	2020 S 3rd St Sidewalk Replacement Project
2013-West End Chip Seal Project (W Clay, W Spring, S Cottonwood, Willow, Pine)	2020/2021 W Cameron St Seal Coat Project (S Cottonwood to SR12)
2016-N Front St Overlay (Main to Dayton Ave)	2022 Crack Seal 4th Street
2017- S 1 st St Reconstruction (Main to Oak)	2022/2023 N 3rd Street Project
2017/2018 - Main St Sidewalk (Pine St to Cottonwood St)	2022/2023 S 3rd Street Project
2018-FEMA Street Repairs (multiple locations)	2023- Jay / Pearson Street Rebuild
2018 - W Washington St Overlay (N Front St to N Cottonwood St)	2023- S 5th Street Fog Seal
2018 - N Cottonwood St Overlay (W Washington Ave to W Patit Ave)	2023 -N Cherry Street Fog Seal

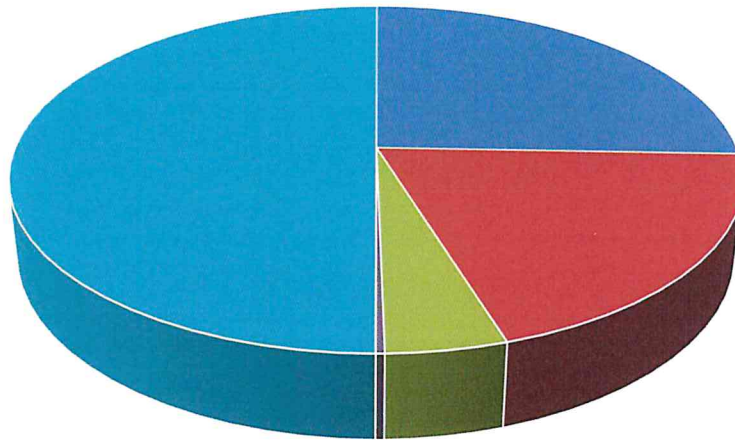
These projects were possible through a combination of city street and road tax revenues such as the Transportation Benefit District Sales Tax Revenue, competitive grant funds awarded by the Transportation Improvement Board, Washington State Department of Transportation, and various federal funding programs.

RCW mandated Six Year Transportation Improvement Program

Fund Balance	2023 Budget	2022 Budget	2021 Budget
Committed	\$250,000.00	\$200,000.00	\$237,978.19
Assigned	\$0.00	\$68,000.00	\$0.00
Total Fund Balance	\$250,000.00	\$268,000.00	237,978.19
Taxes			
Local Retail Sales and Use Tax	\$265,000.00	\$185,000.00	\$190,891.50
Business and Occupation Taxes on Utilities	\$86,000.00	\$60,000.00	\$81,398.84
Total Taxes	\$351,000.00	\$245,000.00	\$272,290.34
Non-Business License/permits			
Street and Curb Permits	\$1,000.00	\$1,000.00	\$868.97
Total Non-Business License/permits	\$352,000.00	\$246,000.00	\$273,159.31
Intergovernmental Revenues			
State Entitlements			
Multimodal Transportation - Cities	\$2,600.00	\$2,500.00	\$3,394.92
Motor Vehicle Fuel Tax - City Streets	\$47,000.00	\$45,000.00	\$48,129.08
Total State Entitlements	\$49,600.00	\$47,500.00	\$51,524.00

Total Intergovernmental Revenues	\$49,600.00	\$47,500.00	\$51,524.00
Miscellaneous Revenues			
Interest Earnings			
Investment Earnings	\$600.00	\$600.00	\$392.05
Other Interest	\$250.00	\$250.00	\$143.65
Total Interest Earnings	\$850.00	\$850.00	\$535.70
Sale of Surplus	\$5,000.00	\$2,500.00	\$979.60
Total other Miscellaneous Revenue	\$ 5,000.00	\$2,500.00	\$979.60
Insurance Recovery	\$0.00	\$0.00	\$120,900.89
Total Miscellaneous Revenue	\$5,850.00	\$3,350.00	\$122,416.19
Total Revenues	\$1,008,450.00	\$809,850.00	\$957,368.03
Total City Street Fund	\$1,008,450.00	\$809,850.00	\$957,368.03

City Street & Road Revenues: \$1,008,450.00



■ cash ■ Taxes ■ Intergovernmental Revenue ■ Misc. Revenue ■ Total city Street Revenue

CITY STREET AND ROAD FUND - EXPENDITURES

City Street Operations	2023 Budget	2022 Budget	2021 Actual
Supplies	\$750.00	\$0.00	\$410.29
Supplies - Fuel	\$0.00	\$250.00	\$250.57
Services - Utilities	\$0.00	\$500.00	\$119.01
Salaries and Wages: Public Works	\$81,203.89	\$43,731.58	\$43,002.95
Personnel Benefits	\$39,672.22	\$22,790.15	\$18,845.00
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$189.62
Supplies	\$18,000.00	\$15,000.00	\$15,020.09
Crack sealing Program	\$25,000.00	\$25,000.00	\$23,357.95
Supplies - Fuel	\$6,000.00	\$5,000.00	\$6,302.81
Professional Services	\$500.00	\$0.00	\$675.22
Communications	\$500.00	\$500.00	\$319.62
Contracted Repairs & Maintenance	\$14,900.00	\$15,000.00	\$248,063.56
Improvements-Main ST Trees Rep	\$80,000.00	\$15,000.00	\$542.00
Services - Other	\$500.00	\$1,500.00	\$333.34

Services - Professional	\$25,000.00	\$25,000.00	\$0.00
Contracted Repairs and Maintenance - Culvert	\$30,000.00	\$30,000.00	\$0.00
Supplies	\$1,000.00	\$2,500.00	\$2,384.34
Supplies - Fuel	\$0.00	\$0.00	\$0.00
Professional Services	\$0.00	\$0.00	\$0.00
Travel	\$361.00	\$0.00	\$5.00
Other	\$0.00	\$1,000.00	\$19.34
Services - Professional: Engineering	\$3,000.00	\$5,500.00	\$27,950.60
Supplies	\$5,000.00	\$5,000.00	\$0.00
Services - Utilities	\$25,000.00	\$25,000.00	\$13,506.13
Salaries and Wages:TCD - PW	\$800.00	\$0.00	\$9,215.06
Personnel Benefits	\$600.00	\$0.00	\$1,966.18
Supplies	\$0.00	\$0.00	\$106.52
Salaries & Wages: Snow/Ice	\$8,000.00	\$0.00	\$8,151.47
Personnel Benefits	\$2,500.00	\$0.00	\$5,344.41
Supplies	\$17,500.00	\$2,500.00	\$0.00
Supplies - Fuel	\$3,000.00	\$1,850.00	\$0.00
Contracted Repairs and Maintenance	\$0.00	\$0.00	\$0.00
Salaries & Wages: Street Clean	\$6,000.00	\$0.00	\$14,285.08
Personnel Benefits	\$2,500.00	\$0.00	\$5,010.51
Supplies	\$500.00	\$0.00	\$0.00
Supplies - Fuel	\$2,500.00	\$1,000.00	\$1,250.04
Contracted Repairs and Maintenance	\$8,500.00	\$2,112.00	\$0.00
Salaries and Wages: General Administration	\$0.00	\$0.00	\$13,838.30
Personnel Benefits	\$0.00	\$0.00	\$4,706.78
Supplies	\$250.00	\$250.00	\$1,465.31
Services - Professional	\$1,000.00	\$2,500.00	\$0.00
Services - Communications	\$750.00	\$750.00	\$780.67
Services - Liability Insurance	\$15,000.00	\$8,500.00	\$9,447.35
Contracted Repairs and Maintenance	\$0.00	\$0.00	\$0.00
Supplies	\$0.00	\$0.00	\$76.47
Services - Utilities	\$2,220.00	\$1,500.00	\$1,023.68
Repairs/maintenance	\$5,000.00	\$5,000.00	\$0.00
Street Planning Services - Salaries & Wages	\$0.00	\$0.00	\$2,838.15
Personnel Benefits	\$0.00	\$0.00	\$213.75
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$11.29
Personnel Benefits - Employment Security	\$0.00	\$0.00	\$7.93
Personnel Benefits - DRS	\$0.00	\$0.00	\$185.84
Personnel Benefits - Insurance	\$0.00	\$0.00	\$28.13
Supplies	\$0.00	\$0.00	\$0.00
Professional Services	\$10,000.00	\$10,000.00	\$0.00
	\$656,450.00	\$524,234.00	\$706,078.00

City Street and Road Ordinary Maintenance Department Primary Objectives:

- *Research equipment options for performing an effective crack sealing program.*
- *Perform maintenance on city alleyways by grading and shaping by re-graveling.*
- *City will implement a Main Street Trees & Sidewalk Maintenance Program.*
- *Remedy city-owned property code compliance violations*

106 HOTEL MOTEL EXCISE TAX

Beginning Fund Balance	2023 Budget	2022 Budget	2021 Actual
Restricted	\$10,000.00	\$15,000.00	19,900.45
Restricted - City	\$9,550.00	\$6,000.00	0.00
Total Beginning Fund Balance	\$19,550.00	\$21,500.00	19,900.45
Retail Sales & Use Tax			
Hotel/Motel Sales and Use Tax	\$68,000.00	\$40,000.00	64,150.97
Hotel/Motel Lodge Tx - City	\$6,800.00	\$4,000.00	7,127.92
Total Retail Sales & Use Tax	\$74,000.00	\$44,000.00	71,278.89
Total Revenues	\$94,350.29	\$65,000.00	91,179.34
	\$94,350.29	\$65,000.00	91,179.34

Motel/hotel Excise Tax Fund	2023 Budget	2022 Budget	2021 Actual
Restricted - City Portion	\$19,550.00	\$20,000.00	37,465.09
Salaries/wages - Public Works	\$3,500.00	\$3,500.00	2,723.63
Personnel Benefits	\$1,900.00	\$1,500.00	1,357.53
Services - Other: Chamber of Commerce - Tourism	\$69,400.00	\$40,000.00	49,641.11
Total Motel/Hotel Excise Tax Fund	\$94,350.29	\$65,000.00	91,187.36

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 recommended, and the 2023 Budget withholds 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.

110 AFFORDABLE AND SUPPORTIVE HOUSING

Affordable & Supportive Housing Fund Revenues	2023 Budget	2022 Budget	2021 Actual
Restricted	\$8,700.0	\$1,700.00	\$1,494.62
Total Beginning Cash & Investments	\$8,700.0	\$1,700.00	\$1,494.92
Taxes			
A & SH Sales & Use Tax	\$4,500.00	\$3,000.00	\$2,826.96
Total Taxes	\$4,500.00	\$3,000.00	\$2,826.96
Total Affordable & Supportive House Fund Revenues	\$13,200.00	\$4,700.00	\$4,321.58

Affordable & Supportive Housing Fund Expenditures			
Supplies	\$0.00	\$500.00	\$0.00
Services	\$13,200.00	\$3,956.00	\$4,321.58
Total Operating Expenditures	\$13,200.00	\$4,456.00	\$4,321.58

Narrative: The Affordable and Supportive Housing is a new program that was formed in 2019. A five members commission was created to serve as an advisory body to the City Council. The purpose for this program is to support the development of safe and affordable housing and related services in the City. The Commission is tasked with determining the gaps in Dayton's housing inventory and making recommendations to the Council on identified housing needs in our City. During the 2019 cycle, the State legislature authorized RCW 82.14.540, granting cities the option to utilize a portion of the state's sales and tax revenues earmarked specifically for the affordable and supportive housing programs. In February 2020, the City Council formally enacted legislation to take advantage of the funding opportunity to elevate the City's affordable and supportive housing efforts.

2023 Affordable & Supportive Housing Objectives:

- Marketing and Campaigning housing and development opportunities within Dayton
- Inventory and assess city-owned real property for affordable housing development potential

301 CAPITAL IMPROVEMENTS FUND

Revenues	2023 Budget	2022 Budget	2021 Actual
Beginning Fund Balance			
Restricted – REET	\$476,490.77	\$36,100.00	\$67,397.11
Committed – Cemetery	\$0.00	\$0.00	\$30.00
Committed – Park	\$0.00	\$36,000.00	\$0.00
Total Beginning Fund Balance	\$476,490.77	\$72,100.00	\$67,427.11
Taxes			
Public Transportation Systems Sales and Use Tax	\$125,576.30	\$75,000.00	\$89,806.84
REET 1 - First Quarter Percent	\$60,000.00	\$25,000.00	\$51,369.42
Total Taxes	\$185,576.30	\$100,000.00	\$141,176.26
State Direct/Indirect Grants	\$0.00	\$0.00	\$202,350.82
TAP 2020	\$0.00	\$0.00	\$201,350.82
State Military Department Grant	\$0.00	\$0.00	
TIB Fuel Tax Grant	\$1,177,890.00	\$0.00	\$38,303.57
Total State Direct/Indirect Grants	\$1,177,890.00	\$0.00	\$38,303.57
Investment Earnings	\$500.00	\$500.00	\$426.00
Investment Interest	\$500.00	\$500.00	\$312.48
Total Investment Earnings	\$1,000.00	\$1,000.00	\$738.48
Total Revenues	\$1,840,957.07	\$173,100.00	\$209,341.85

Expenditures	2023 Budget	2022 Budget	2021 Actual
Restricted_REET	\$65,000.00	\$65,000.00	\$234,744.53
Capital Outlays	\$35,000.00	\$35,000.00	\$2,353.01
Park Lawn Mower Purchase	\$0.00	\$20,000.00	\$0.00
Professional Services - Engineering	\$30,000.00	\$0.00	\$45,336.65
Capital Expenditures/Expenses - Main St Trees	\$5,000.00		\$1,084.00
Interfund Loan Principal	\$49,000.00	\$25,000.00	\$0.00
E Clay Street Project 2019	\$0.00	\$0.00	\$39,679.14
WA St Treasurer - LOCAL (P)	\$0.00	\$9,600.00	\$0.00
Interfund Loan – Interest	\$3,000.00	\$2,600.00	\$3,413.60
WA State Treasurer - LOCAL (I)	\$0.00	\$2,400.00	\$0.00
S. 3rd St Sidewalk Project. - Eng.	\$0.00	\$0.00	\$12,492.88
S 3rd St_2021/2022/2023 Design/Construction Eng.	\$40,000.00	\$0.00	\$27,920.00
Cameron St_2021_CE	\$0.00	\$0.00	\$4,852.50
Cameron St_2021_Construction	\$0.00	\$0.00	(\$32,575.86)
E. Clay St. Project - Construct.	\$0.00	\$0.00	\$6,600.74
S. 3rd Street Sidewalk -Constr. – 2020	\$0.00	\$0.00	\$170,892.47
N. 3rd Street Project – Construction	\$1,478,457.00	\$0.00	\$0.00
Salaries/Wages	\$0.00	\$0.00	\$32.54
Personnel Benefits	\$0.00	\$0.00	\$24.24

Supplies	\$0.00	\$7,500.00	\$0.00
Park Underground Irrigation System	\$25,000.00		\$0.00
Other - Dog Park Reserve	\$0.00	\$1,000.00	\$1,000.00
Jay Street & Pearson Street Rebuild	\$60,000.00		\$0.00
South 5 th Street Overlay	\$25,000.00		\$0.00
N. Cherry Street Overlay	\$25,500.00		\$0.00
E. Tremont St Improvements	\$0.00	\$5,000.00	\$6,145.80
Total Capital Improvement Fund	\$1,840,957.00	\$173,100.00	\$522,996.24

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. Certain aspects of this Fund are limited by RCW and can only be utilized for capital improvements established within the City's Growth Management Comprehensive Plan, 6-Year Capital Improvement Plan, and 6-Year Transportation Improvement Plans.

2023 Capital Improvement Fund's Objectives:

- Annual loan payment for the street sweeper
- Annual interfund loan payment towards the S. 1st St. and W. Main St. Improvements
- S. 3rd Street Sidewalk Replacement Project Interfund Loan Repayment
- Installation of Phase 4 of the automated sprinkler system in Pietryzcki Park - Fish Pond/Ball Field
- Park and Cemetery Equipment Replacement
- City Hall Deferred Maintenance Improvements
- Jay & Pearson Street Rebuild
- South 5th Street Fog Seal Project
- Design/Construct S. 3rd Street Project
- Design/Construct N. 3rd Street. Project
- Cherry Street Fog Seal Project

401 SEWER OPERATION & MAINTENANCE FUND, 402 SEWER CAPITAL IMPROVEMENT FUND, 414 WATER AND SEWER DEBT SERVICE FUND - SEWER PORTION

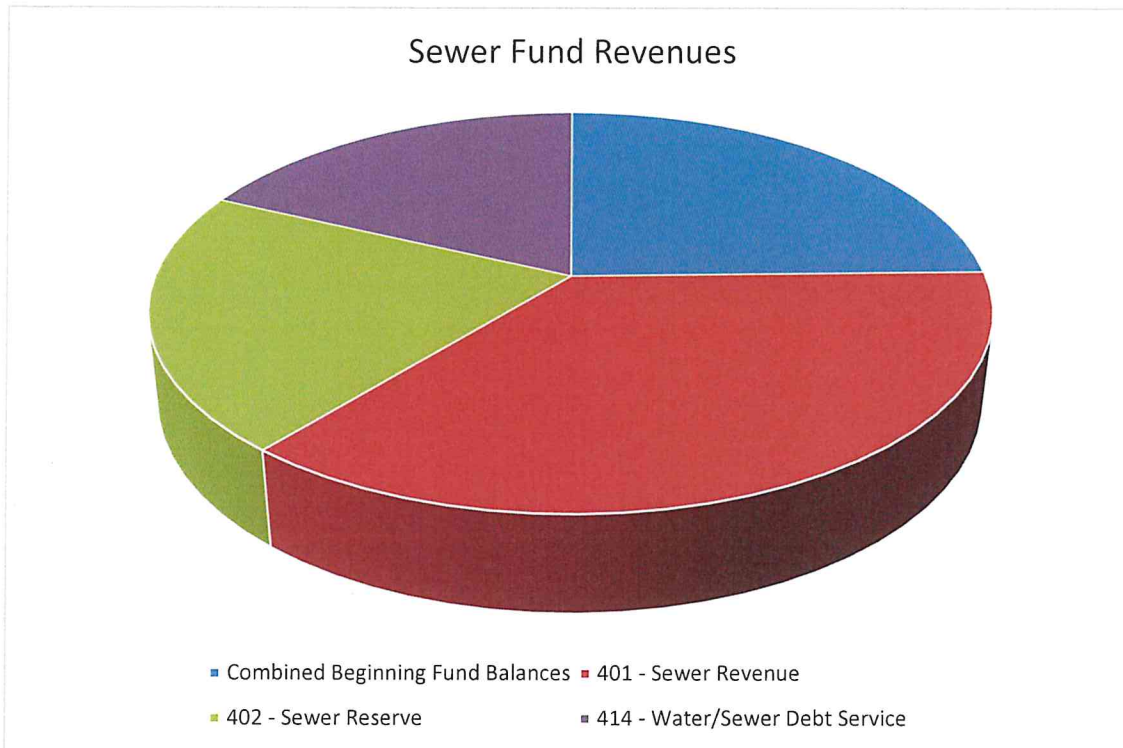
Beginning Cash Balances	2023 Budget	2022 Budget	2021 Actual
401 - Sewer Revenue	\$700,658.06	\$225,000.00	\$201,123.94
402 - Sewer Reserve	\$500,000.00	\$440,961.00	\$390,371.92
414 - Water/Sewer Debt Service	\$65,000.00	\$84,000.00	\$74,270.24
Total Fund Balances	\$1,265,658.06	\$749,961.00	\$665,766.10

Revenues

401 - Sewer Revenue			
Buildings, Structures and Equipment - Plumbing Permit	\$1,500.00	\$1,500.00	\$506.50
Sewer Permit/Inspections	\$207.50	\$50.00	\$41.50
Sewer Sales and Services	\$1,200,000.00	\$1,100,000.00	\$1,182,000.00
Sewer Service Charges	\$4,000.00	\$1,500.00	\$466.18
Greywater Treatment	\$3,800.00	\$2,500.00	\$3,753.00
Investment Earnings	\$800.00	\$750.00	\$422.33
Sale of Surplus	\$1,000.00	\$0.00	\$0.00
Total 401 Revenue Sources	\$1,211,307.50	\$1,106,300.00	\$1,187,189.51
402 - Sewer Reserve			
Dept of Ecology Grant - WWTP	\$980,000.00	\$0.00	\$5,187.50
Investment Earnings	\$1,500.00	\$0.00	\$1,861.43
Special Assessment-Capital:CFC Charges	\$5,000.00	\$5,000.00	\$1,250.00
Revenue Bonds Issued	\$0.00	\$0.00	\$0.00
ARPA - 3rd Street Sewer		\$340,000.00	\$0.00
Transfers-In	\$292,000.00	\$292,000.00	\$86,486.00
Total 402 Revenue Sources	1,278,500.00	\$637,000.00	\$94,784.93
414 - Water/Sewer Debt Service			
Investment Earnings	\$1,000.00	\$5,800.00	\$317.72
Transfers-In	\$0.00	\$0.00	\$6,834.22
Transfers-In: 403	\$275,000.00	\$275,000.00	\$342,584.53
Transfers-In: 401	\$275,000.00	\$273,000.00	\$246,886.47
Total 414 Revenue Sources	551,000.00	\$553,800.00	\$596,611.94
Total Revenues all Sources	\$4,306,465.56	\$3,047,061.00	\$2,544,352.48

SEWER RATE

The 2023 Budget does not include a sewer utility rate increase. The City has not experienced an increase of sewer utility rates since 2020. In 2021, the City Council voted to add a Utility Tax of 12 % of the base fee for the increased debt payment to Columbia County for the contract for law enforcement, dispatch and court services. Throughout the Budget process, it was relayed that sewer utility rates increases would be necessary beyond 2021 to provide current operation and maintenance service levels; meet capital improvement and/or replacement priorities to keep up with the system's demands, and to mitigate system failures and interruption of services; and, meet outstanding debt service requirements.



Sewer Operation and Maintenance (O & M) Fund 401 – Expenditures

Narrative: The Sewer Operation and Maintenance Fund provides for ongoing maintenance and operation of the City’s sewer collection system and Wastewater Treatment Facility.

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. On an average, the City discharges approximately 200,000 gallons per day.

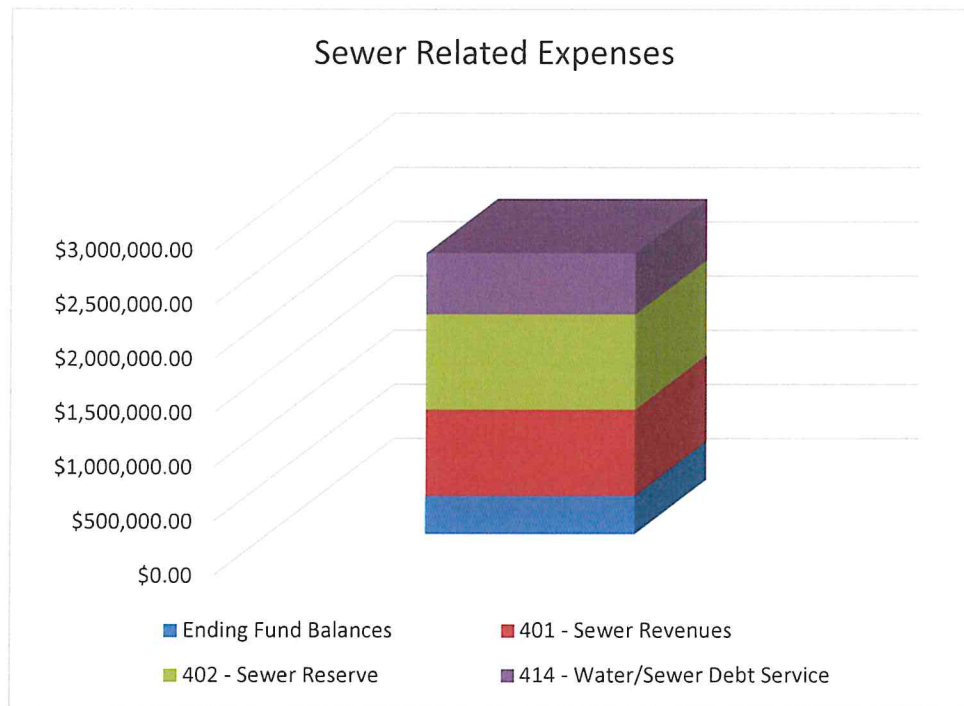
The sanitary sewer collection system consists of approximately 86,514 lineal feet of collection mains. Based on 2019’s gross revenue receipts and annual user charges for single-family residential unit (inside city), there were approximately 1395 residential equivalent units being served by the City of Dayton Wastewater Collection and Treatment Facilities into 2022.

Sewer utility collection and administration is also funded through the Sewer Operation and Maintenance Fund.

Ending Fund Balances	2023 Budget	2022 Budget	Actual 2021
401 - Sewer Expenditures	\$500,000.00	\$79,507.00	\$372,261.21
402 - Sewer Reserve	\$37,000.00	\$200,000.00	\$294,123.56
414 - Water/Sewer Debt Service	\$41,873.00	\$72,800.00	\$69,192.85
Total Ending Fund Balances	\$578,873.00	\$352,307.00	\$735,577.62
Expenditures			
401 - Sewer Expenditures			
Sewer Utility Refunds	\$3,000.00	\$2,500.00	\$1,130.94
Salaries & Wages:WWTP Operator	\$82,394.23	\$0.00	\$77,318.93
Personnel Benefits	\$32,325.82	\$0.00	\$34,032.25

Personnel Benefits - Clothing Allowance	\$500.00	\$250.00	\$250.00
Supplies	\$30,000.00	\$20,000.00	(\$1,787.49)
Supplies - Fuel	\$20,796.00	\$10,000.00	\$11,648.77
Services - Professional	\$20,000.00	\$10,000.00	\$11,035.67
Communications	\$3,200.00	\$5,500.00	\$5,237.00
Services - Travel	\$2,000.00	\$1,500.00	\$83.82
Services - Utilities	\$40,000.00	\$33,000.00	\$29,489.61
Contracted Repairs and Maintenance	\$95,000.00	\$10,000.00	\$0.00
Services - Other	\$5,000.00	\$5,000.00	\$2,184.02
Permits/dues/subscriptions	\$1,000.00	\$500.00	\$750.00
Salaries and Wages: Utility Billing	\$80,327.59	\$0.00	\$128,886.21
Personnel Benefits	\$39,482.98	\$0.00	\$43,744.62
Supplies	\$3,500.00	\$5,000.00	\$2,418.20
Services - Professional	\$10,000.00	\$10,000.00	\$7,063.95
Excise Taxes	\$22,000.00	\$25,000.00	\$23,972.52
Communications	\$3,000.00	\$2,000.00	\$2,305.21
Services - Travel	\$2,000.00	\$1,000.00	\$0.00
Services - Utilities	\$3,000.00	\$2,500.00	\$2,413.88
Contracted Repairs and Maintenance	\$15,000.00	\$10,000.00	\$5,703.23
Services - Other	\$2,000.00	\$500.00	\$32.50
Salaries & Wages: PW	\$148,332.82	\$0.00	\$131,220.53
Personnel Benefits	\$72,606.17	\$0.00	\$54,581.50
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$334.10
Personnel Benefits - Clothing Allowance	\$1,000.00	\$1,500.00	\$875.00
Supplies	\$38,000.00	\$15,000.00	\$11,960.42
Supplies - Fuel	\$8,000.00	\$5,000.00	\$3,600.98
Services - Professional	\$5,000.00	\$5,000.00	\$2,110.33
Communications	\$4,300.00	\$4,000.00	\$3,027.99
Services - Travel	\$2,500.00	\$2,500.00	\$0.00
Services - Liability Insurance	\$34,000.00	\$30,000.00	\$21,438.14
Services - Utilities	\$3,400.00	\$3,500.00	\$3,444.49
Contracted Repairs and Maintenance	\$9,000.00	\$5,000.00	\$2,722.47
Services - Other	\$5,000.00	\$5,000.00	\$541.83
Transfers-Out: 414	\$273,000.00	\$273,000.00	\$246,866.47
Transfers-Out: 402	\$292,300.00	\$292,300.00	\$146,326.00
401 - Sewer Expenditure Totals	\$1,911,965.61	\$1,324,342.31	\$1,389,225.30
Assigned	\$37,000.00	\$200,000.00	\$294,123.56
402 -Sewer Cumulative Reserve			
Services - Professional: WWTP and TMDL	\$20,000.00	\$20,000.00	\$0.00
Professl Services – Camera/GIS	\$0.00	\$50,000.00	\$30,000.00
Equipment Replacement	\$9,000.00	\$50,000.00	\$11,293.98
Sewer Utilities: System Improvements	\$400,000.00	\$400,000.00	\$12,380.00
Computer /AV Hardware and Software Components	\$20,000.00	\$7,961.00	\$3,535.00
Land Acquisition - WWTP	\$1,000,000.00	\$350,000.00	\$199,614.24
402 - Sewer Reserve Totals	\$1,486,500.00	\$1,077,961.00	\$551,366.32

414 - Water/Sewer Debt Service			
Assigned	\$41,873.00	\$72,800.00	\$69,192.85
Debt Repayment - Combined Water and Sewer System: W/S Revenue Bonds	\$493,883.95	\$485,000.00	\$477,548.82
Interest and Other Debt Service Cost - Combined Water and Sewer System: W/S Revenue Bonds	\$54,983.00	\$80,000.00	\$72,705.61
Principal	\$10,970.73	\$0.00	\$37,042.97
Interest	\$219.41	\$0.00	\$69.79
Principal	\$13,391.09	0.00	\$13,000.95
Interest	\$679.21	\$0.00	\$1,321.00
414 - Water/Sewer Debt Service Totals	\$616,000.48	\$637,800.00	\$670,881.99
Total Sewer Fund Expenditures	\$4,038,938.09	\$3,392,410.31	\$3,347,051.23



Sewer Capital Improvement Fund 402 - Expenditures

NARRATIVE: The Sewer Capital Improvement Fund provides for major improvements to the City's collection and wastewater treatment systems. In 2021, the City anticipated expending approximately \$1.4 million on capital improvement projects including, but not limited to the sewer videoing project, Wastewater Treatment Facility Upgrade, S. 3rd Street Sewer Mainline Design and various rolling stock equipment. These project have carried over to 2022 - 2023 .

Wastewater Treatment Plant Upgrade Project:

Background

The City of Dayton has been working diligently with Ecology in evaluating alternative wastewater treatment upgrade solutions needed to meet surface water quality standards. Alternatives for the treatment upgrades are limited by stringent Touchet River wasteload allocations as well as water rights constraints.

Previous alternatives Dayton pursued and invested in over the years included: 1) Producing reclaimed water to irrigate the existing city-owned golf course near the WWTP, but this option was precluded due to water rights impairment issues that would be identified in the water rights impairment analysis required for reclaimed water projects; and 2) Year-round land treatment and storage to remove discharge from the river; identified as the most technologically and economically feasible alternative based on a comprehensive Facilities Plan analysis, but this option became infeasible due to rising property purchase costs formerly considered viable.

The City, Anderson Perry & Associates, Inc., the Confederated Tribes of the Umatilla Indian Reservation (CTUIR), Washington Water Trust (WWT), Washington State Department of Ecology, State Representatives, and other local and state agencies (collectively referred to as "Group" hereafter) have partnered, to evaluate innovative treatment alternative options to meet Ecology requirements for water quality standards and water rights as well as to provide a holistic, environmentally sustainable, cost-effective, solution for the Touchet River with expanded benefits to the river ecosystem.

The Group has been developing an innovative design alternative that Anderson Perry & Associates, Inc. has successfully employed in central Oregon under similar circumstances. The Group has also been in contact with several programs in Ecology's Eastern Regional Office for their input, with Water Quality Program (WQP) Permit Unit staff as the primary point of contact.

Proposed Innovative Design Alternative

At its core, the proposed upgrade alternative includes the following design elements.

- Advanced secondary treatment facilities for year-round treatment.
- Seasonal tertiary treatment using an unlined constructed wetland system with hydraulic continuity to the Touchet River.
- Constructed treatment wetlands designed to provide enhanced nutrient removal and cooling of the advanced secondary system discharge.
- Final alternative design is expected to include expanded benefits through multiple projects to restore wetlands and floodplains areas to improve habitat and river functions.

Progress on the Innovative Alternative

- The Group began monthly meetings to streamline communications and coordination to meet Ecology requirements and deadlines as well as overall environmental goals for the Walla Walla Watershed and the Dayton community.
- Anderson Perry, Inc. submitted a Technical Memorandum assessing the feasibility of the proposed constructed wetlands alternative based on company experience with successful projects and in absence of state guidance for designing such systems.
- WWT prepared a draft report providing an initial evaluation of potential constructed wetlands sites, and a second report with further evaluation of specific sites.
- The reports were submitted to the WQP Permit Unit for review. Based on discussion with the WQP Section Manager, a path forward has been identified and the project proposal has subsequently gone through reviews several DOE Program Units, and overall feedback concluded in support of further development of the proposed alternative.

At this time, Dayton has asked for more formal feedback from Ecology in hopes of getting a reasonable level of assurance that the proposed alternative is feasible in terms of meeting all Ecology requirements. The city requested feedback before proceeding to detailed design to invest their limited funds wisely in a WWTP upgrade that Ecology can review, provide reasonable comments, and eventually approve as appropriate.

Water & Sewer (W & S) Debt Service Fund 414 - Sewer Portion Expenditures

Narrative: The Debt Service Fund is used to repay all outstanding proprietary debt.

**403 WATER REVENUE (OPERATION AND MAINTENANCE) FUND
404 WATER CUMULATIVE RESERVE (CAPITAL IMPROVEMENT) FUND**

Beginning Fund Balances	2023 Budget	2022 Budget	2021 Actual Budget
403 - Water Revenue	\$696,018.43	\$387,000.00	\$342,641.33
404 - Water Reserve	\$600,000.00	\$370,000.00	\$328,428.88
Total Fund Balances	\$1,296,018.43	\$757,000.00	\$671,070.21
Revenues			
403 - Water Revenue			
Buildings, Structures, Equipment - Water Permit	\$656.00	\$500.00	\$710.00
Water Sales and Services	\$1,200,000.00	\$1,100,000.00	\$1,189,235.07
Non-Court Fines and Penalties	\$38,718.08	\$500.00	\$1,488.75
Investment Earnings	\$1,500.00	\$1,500.00	\$1,157.47
Sale of Surplus	\$500.00	\$500.00	\$640.55
Total 403 Water Revenue	\$1,241,374.08	\$1,103,000.00	\$1,193,231.84
404 - Water Reserve			
CFC Charges	\$5,000.00	\$5,000.00	\$5,000.00
Total 404 - Water Reserve			
Total Revenue All Water Sources	\$2,542,392.51	\$1,865,000.00	\$1,869,302.05

WATER UTILITY RATE INCREASES

The City of Dayton the last increase of the water utility rates in 2021. Was the first since 2018 , rate increases are never easy, but they are necessary to keep up with the water systems needs. As noted in the 2020 Budget, the City deferred capital improvement projects in exchange for foregoing water utility rate increases in fiscal years 2019 and 2020. The 2020 Budget also made it clear that water utility rates increases would be necessary beyond 2020 to provide current operation and maintenance service levels; meet capital improvement and/or replacement needs to not only keep up with the system's demands, but to mitigate system failures and interruption of services; and, meet outstanding debt service requirements.

The proposed water utility rate increased for fiscal year 2021 was 10%, OR, \$4.40 per month per residential unit located within city limits with a standard 1" or less water meter

In 2023 the City Council will determine debt load versus the "pay as you go" approach to determine water utility rate levels beyond 2022 in effort to meet the City's capital improvement plan.

Water Revenue (Operation and Maintenance) Fund 403 and Water Cumulative Reserve (Capital Improvement) Fund 404 – Expenditures

Ending Fund Balances	2023 Budget	2022 Budget	2021 Actual
403- Water Revenue	\$613,919.00	\$354,710.00	\$303,769.96
404 - Water Reserve Ending Cash Balance	\$354,462.00	\$300,000.00	\$419,793.04
Total Ending Fund Balances	\$968,381.00	\$654,710.00	\$723,563.00
Expenditures			
403 - Water Revenue			
Supplies	\$0.00	\$0.00	\$89.42
Water Utility Refunds	\$2,500.00	\$1,500.00	\$954.82
Salaries and Wages: Utility Billing	\$80,731.58	\$0.00	\$127,970.85
Personnel Benefits	\$39,994.40	\$0.00	\$38,826.58
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$59.00
Supplies	\$3,500.00	\$3,500.00	\$1,684.64
Services - Professional	\$15,000.00	\$15,000.00	\$8,556.45
Excise Taxes	\$65,000.00	\$65,000.00	\$57,137.35
Communications	\$2,500.00	\$2,500.00	\$3,209.98
Services - Travel	\$1,800.00	\$1,500.00	\$12.12
Services - Utilities	\$3,000.00	\$2,600.00	\$2,298.62
Contracted Repairs and Maintenance	\$20,000.00	\$20,000.00	\$5,697.81
Services - Other	\$3,500.00	\$2,500.00	\$32.50
Salaries and Wages: PW	\$266,262.16	\$18,766.66	\$211,799.25
Personnel Benefits	\$133,818.18	\$0.00	\$80,911.61
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$402.86
Personnel Benefits - Insurance	\$900.00	\$0.00	\$6,248.99
Personnel Benefits - Clothing Allowance	\$1,600.00	\$0.00	\$875.00
Supplies	\$39,568.00	\$25,000.00	\$29,905.82
Supplies - Fuel	\$11,000.00	\$7,500.00	\$7,063.25
Services - Professional	\$15,000.00	\$15,000.00	\$9,710.62
Communications	\$4,000.00	\$4,500.00	\$3,307.74
Services - Travel	\$3,000.00	\$1,500.00	\$0.00
Services - Liability Insurance	\$35,000.00	\$30,000.00	\$25,798.49
Services - Utilities	\$178,000.00	\$150,000.00	\$146,555.31
Contracted Repairs and Maintenance	\$15,000.00	\$15,000.00	\$15,520.62
Services - Other	\$4,800.00	\$3,498.00	\$3,366.83
Transfers-Out: 414	\$275,000.00	\$275,000.00	\$342,584.53
Transfers-Out: 404	\$103,000.00	\$103,000.00	\$102,462.00
	1,323,474.32	762,864.66	1,233,043.06
Total Water Revenue Expenditures			
404 - Water Reserve			
Services - Professional	\$20,000.00	\$20,000.00	\$0.00
Engineering-Levee Improvements	\$0.00	\$0.00	\$0.00
Equipment Replacement - Rolling Stock	\$90,000.00	\$75,000.00	\$0.00
N. Touchet Water Main Line	\$100,000.00	\$50,000.00	\$0.00
Capital Expenditures/Expenses	\$18,000.00	\$18,000.00	\$15,303.63
Meter Replacement	\$100,000.00	\$15,000.00	\$0.00
Computer Software/Hardware Components	\$25,000.00	\$0.00	\$253.00

Total Water Reserve Expenditures	\$707,462.00	\$478,000.00	\$435,349.67
Total Water Related Expenditures	\$2,074,136.32	\$1,245,758.00	\$1,668,392.73

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, and approximately 131,525 lineal feet of water distribution lines ranging in size from ½ inch to 12 inches in diameter. The Water Department maintains the system distribution lines, service lines and physical facilities. There are approximately 1,360 service connections within and outside the corporate city limits. The Department also maintains, replaces, and installs new fire hydrants on an as needed basis in conjunction with the Fire Department’s needs and good engineering practice. There is also an active Cross-Connection Control Program that protects the public water system from contamination through the elimination of any actual or potential physical connection between the water distribution system and the consumer’s water 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.

The operational portion of the Water Department falls under the auspices of the Public Works Department and administration falls under the Administrator's Department; both departments are operated by the Water Operation and Maintenance Fund.

Narrative: The Water Cumulative Reserve (Capital Improvement) Fund provides for major improvements to the City's water system. In 2023, the City anticipated expending approximately \$245,000 on capital improvement projects for the City's water system. Many of these projects did not happen in the previous year due to the pandemic, The City continues to make improvements and repairs to our water system.

2023 Water Capital Improvement Fund Objectives:

- *Continue updating the water system’s asset inventory.*
- *Maintain reserve to assist with the levee improvement program.*
- *Completed the Energy Audit it did determine that installation of automated water meter readers and replacement program is a cost-benefit project and we are on track to implement this upgrade.*
- *Research and improve city-wide fire suppression system, specifically hydrants.*

413 WATER & SEWER BOND RESERVE FUND

Water/Sewer Bond Reserve			
Beginning Fund Balance	2023 Budget	2022 Budget	2021 Actual
Restricted_EFB_Water	\$145,000.00	\$95,000.00	\$217,590.13
Restricted_EFB_Sewer	\$100,000.00	\$150,000.00	0.00
Total Beginning Fund Balance	\$245,000.00	\$245,000.00	\$217,590.13

Water/Sewer Bond Reserve			
Ending Fund Balance	2023 Budget	2022 Budget	2021 Actual
Restricted_EFB_Water	\$122,500.00	\$122,500.00	0.00
Restricted_EFB_Sewer	\$122,500.00	\$122,500.00	\$217,637.12
Total Ending Fund Balance	\$245,000.00	\$245,000.00	\$217,637.12
Interest & Other Activity	\$0.00	\$0.00	-\$46.99
Total Water/Sewer Bond Reserve	\$245,000.00	\$245,000.00	\$217,590.13

NARRATIVE: As required by water and sewer revenue bond covenants, the City must maintain a debt reserve totaling approximately one full payment for each bond obligation until bond obligations have been met, that is, until both principal and interest has been paid off. The bond reserve for 2021 had been considerably reduced. This reduction was due to the reserve requirements as part of the 2020A, B, and C Water and Sewer Refunding Bond Project.

Debt Service Summary

In 2020, the City paid off the 2004 USDA Water Revenue Bond, Phase 1 and refinanced the USDA Water Revenue Bond - Phase , 2010 Refunding Water and Sewer Revenue Bonds, and the 2017 Junior Lien Water and Sewer Revenue Bonds. The City now has three outstanding Water and Sewer Revenue Bonds, two non-voted, general obligation bond, three (3) Interfund Loans. Below is a table that provides a list of these debts, the 2023 debt service payments including principal and interest and the outstanding principal balances as of 06/31/2022 as follows:

2023 Debt Services Payment Schedule

Debt Service	Principal & Interest	Principal Balance as of 6/31/2022	Pay -Off Date
Water & Sewer Revenue Bonds			
DAYWSREF20A	34,793.50	1,090,146.19	12/01/44
DAYWSREF20B	166,767.70	327,990.21	12/01/23
DAYWSREF20C	67,022.00	684,817.62	06/01/28
Sub Total	268,583.20	2,102,954.02	
General Obligation Non-Voted Bond:			
DAY0256-2-1 – Street Sweeper	11,760.68	33,213.78	6/1/25
Sub Total	11,760.68	33,213.78	
Interfund Loans:			
2020 S 3rd St – Sidewalk Replacment	15,125.69	44,722.54	12/31/25
2017 Street Improvmnt – Main Street Sidewalks	15,040.44	29,206.02	09/30/24
E. Clay Street Improvments	12,926.61	37,008.19	4/30/25
Sub Total	43,092.74	110,936.75	
Total Debt Services	\$323,436.62	2,247,104.55	

701 CEMETERY ENDOWMENT FUND

Beginning Fund Balances	2023 Budget	2022 Budget	2021 Actual
Nonspendable	\$317,000.00	\$317,000.00	\$280,615.95
Total Beginning Fund Balances	\$317,000.00	\$317,000.00	\$280,615.95
Cemetery Sales & Services			
Endowment Charges	\$2,000.00	\$2,000.00	\$2,145.00
Total Cemetery Sales & Services	\$2,000.00	\$2,000.00	\$2,145.00
Total Revenues	\$319,000.00	\$319,000.00	\$282,760.95
Interfund Loan Repayments			
IFL: Street Sweeper	\$0.00	\$0.00	\$0.00
Interfund Loan Repayments	\$43,092.30	\$0.00	\$64,184.45
Total Interfund Loan Repayments	\$43,092.30	\$0.00	\$64,184.45
Total Cemetery Endowment Fund	\$362,092.30	\$319,000.00	\$346,945.40

Ending Fund Balances	2022 Budget	2021 Budget	2020 Actual
Nonspendable	\$319,000.00	\$268,557.00	\$280,615.95
Total Ending Fund Balances	\$319,000.00	\$268,557.00	\$280,615.95

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. From time to time, this fund is also used to perform capital improvement projects through an interfund loan process (BARS Cash Manual Section 3.9.1). Current Payments due the Cemetery Endowment Fund is listed above:

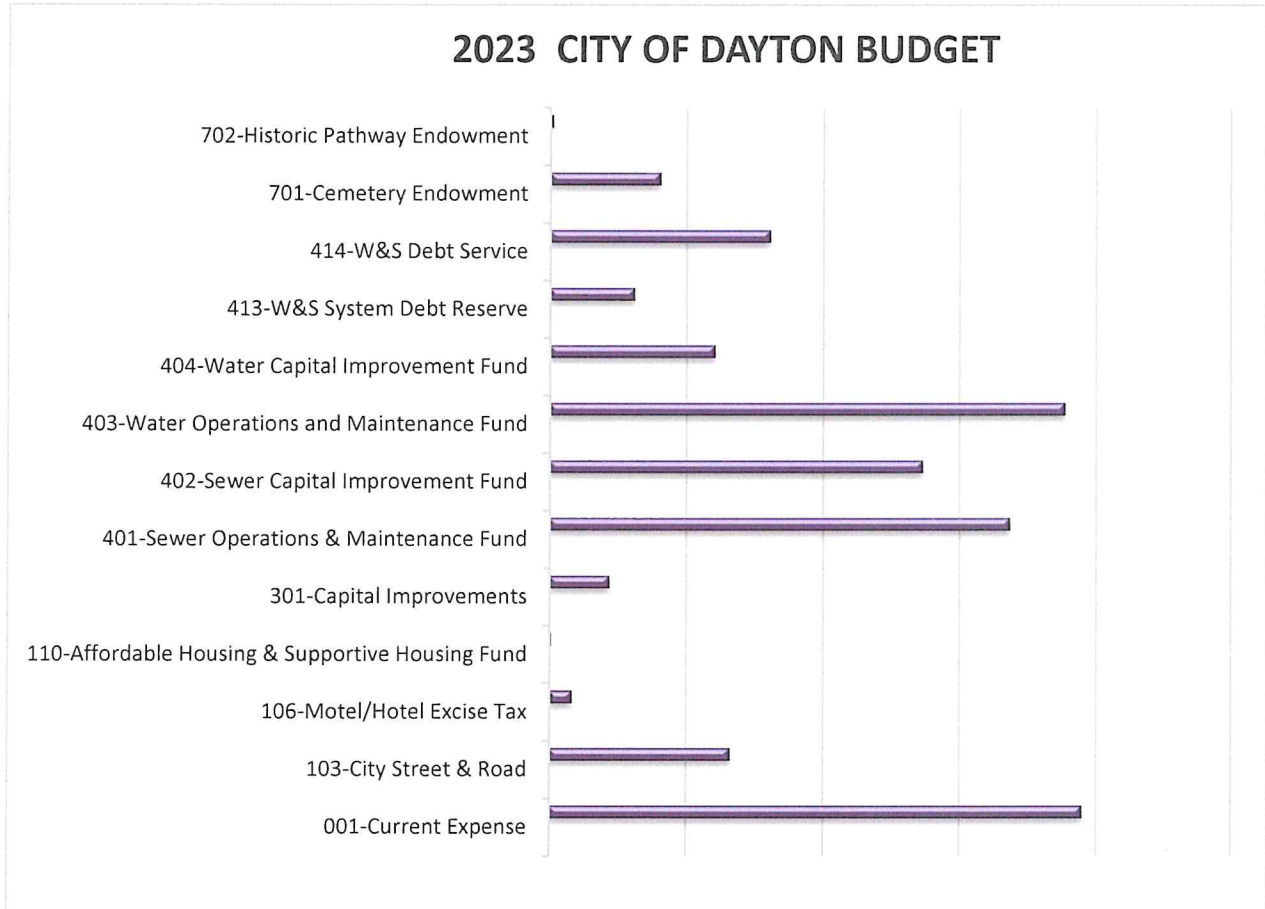
703 PATHWAY ENDOWMENT FUND

Beginning Fund Balances			
Nonspendable	\$9,002.00	\$9,002.00	\$9,001.55
Total Beginning Fund Balances	\$9,002.00	\$9,002.00	\$9,001.55

Ending Fund Balances			
Nonspendable	\$9,002.00	\$9,002.00	\$9,001.55
Total Historic Pathway Endowment Fund	\$9,002.00	\$9,002.00	\$9,001.55

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.

2023 Total Budget Summary



REVENUES

Expenditures

001 - CURRENT EXPENSE		001 - CURRENT EXPENSE	
		Ending Fund Balance	\$493,258
Beginning Cash and Investments	\$ 493,258	Legislative	\$86,450
Taxes	\$ 1,270,480	Executive	\$211,983
License & Permits	\$ 6,000	Security	\$712,550
Intergovernmental Revenue	\$ 175,098	Dikes	\$113,950
Charges for Services	\$ 59,875	Parks	\$208,795
Fines & Forfeitures	\$ 65,000	Planning	\$130,601
Misc. Revenue	\$ 59,189	Cemetery	\$171,313
Total current Expense Revenue	\$ 2,128,900	Total Current Expense Expenditures	\$2,128,900
	\$ 2,128,900		
FUND 103 - CITY STREET & ROAD FUND		FUND 103 - CITY STREET & ROAD FUND	
Balance	\$ 250,000	Ending Fund Balance	\$213,443
Taxes	\$ 351,000	Street Lighting	\$27,220
Intergovernmental Revenue	\$ 49,600	Street & Road Preservation/Maintenance	\$415,787
Misc. Revenue	\$ 5,850	Total city Street Expenditures	\$666,460
Total City Street Revenue	\$ 666,460		
		FUND 106 - PROMOTION FUND	
FUND 106 - PROMOTION FUND		Tourism Promotion	\$94,350
Balance	\$ 19,550	Misc. Exps	
Taxes	\$ 74,800	Total Promotion Expenditures	\$94,350
Misc. Revenue			
Total Promotion Revenue	\$ 94,350		
	\$ 94,350	FUND 110 - A&SHF	
FUND 110 - A&SHF		Services	\$13,200
Balance	\$ 8,700	Supplies	\$0
Taxes	\$ 4,500	Total A&SHF Expenditures	\$13,200
Total A&SHF Revenue	\$ 13,200		
	\$ 13,200	FUND 301- MUNICIPAL CAP. IMP. FUND	
FUND 301 - MUNICIPAL CAP. IMP. FUND		Ending Fund Balance	\$65,000
Balance	\$ 476,491	Debt Service	\$52,000
Taxes	\$ 185,576	capital Outlay	\$1,723,957
Misc. Revenue	\$ 1,178,890	Total MCIP Expenditures	\$1,840,957
Total MCIP Revenue	\$ 1,840,957		
FUND 401 - SEWER REVENUE		FUND 401 - SEWER REVENUE	
Balance	\$ 700,658	Ending Fund Balance	\$500,000
Services	\$ 1,207,800	Sewer Expenses	\$846,666
Misc. Revenue	\$ 3,508	Transfers Out	\$565,300
Total Water Sewer Revenue	\$ 1,911,966	Total Water Sewer Expenditures	\$1,911,966
	\$ 1,911,966		
Fund 402 - Sewer Cumulative Reserve Fund		Fund 402 - Sewer Cumulative Reserve Fund	
Balance	\$ 500,000	Ending Fund Balance	\$37,500
DOE Grant	\$ 980,000	Sewer Expenses	\$449,000
Misc. Revenue	\$ 6,500	Land Acquisition	\$1,000,000
Total Sewer Revenue	\$ 1,486,500	Total Sewer Expenditures	\$1,486,500
FUND 403 - WATER REVENUE		FUND 403 - WATER REVENUE	
Balance	\$ 696,018	Ending Fund Balance	\$613,919
Services	\$ 1,200,000	Water Expenses	\$945,474
Misc. Revenue	\$ 41,374	Transfers Out	\$378,000
Total Water Sewer Revenue	\$ 1,937,393	Total Water Sewer Expenditures	\$1,937,393
Fund 404 - Water Cumulative Reserve Fund		Fund 404 - Water Cumulative Reserve Fund	
Balance	\$ 600,000	Ending Fund Balance	\$354,462
CFC	\$ 5,000	Water Expenses	\$353,000
Transfer In	\$ 102,462	Total Water Expenditures	\$707,462
Total Water Revenue	\$ 707,462		
Fund 413 - Water/Sewer Bond Reserve		Fund 413 - Water/Sewer Bond Reserve	
Balance	\$ 245,000	Ending Fund Balance	\$245,000
Transfer In		Interest & Other Activity	\$0
Misc. Revenue	\$ -	Water/Sewer Bond Expenditures	\$245,000
Water/Sewer Bond Revenue	\$ 245,000		
Fund 414 - Water/Sewer System Debt Service Fund		Fund 414 - Water/Sewer System Debt Service Fund	
Balance	\$ 65,000	Ending Fund Balance	\$41,873
transfers in	\$ -	Debt Service	\$574,127
Misc. Revenue	\$ 551,000	Water/Sewer Debt Expenditures	\$616,000
Water/Sewer Debt Revenue	\$ 616,000		
701 CEM IMPRVMENT FUND		701- CEM IMPRVMENT FUND	
Balance	\$ 317,000	Ending Fund Balance	\$362,092
Interfund Loan Repayment	\$ 2,000	Capital Outlay	\$0
Perpetual care	\$ 43,092	Transfer to Current Expense Fund	
TOTAL CEM IMPRMNT FUND	\$ 362,092	TOTAL CEM IMPRMNT FUND	\$362,092
702 Historic Pathway Endowment Fund		702 Historic Pathway Endowment Fund	
Balance	\$ 9,002	Ending Fund Balance	\$9,002
Inv Sale	\$ -	Transfer to General Fund	\$0
TOTAL LIB HPEF	\$ 9,002	TOTAL LIB HPEF	\$9,002
	9002		
TOTAL REVENUE	\$ 12,009,272	TOTAL ALL FUNDS	\$12,009,272

GLOSSARY OF TERMS:

BARS

Office of the Washington State Auditor Budgeting, Accounting, Reporting System Cash Manual

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 Chief Administrative Officer (Mayor) 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

Interest and principle payments on debt.

Debt Service

The type of fund that accounts for the payment of debt service on obligations of the city.

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 facility and its structures 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.



If you have any questions , Please give me a call at City Hall
509-382-2361 Ext #3
Thank You,
Deb Hays/City Clerk -Treasurer