

# City of Dayton

## 2014 Budget



**JANUARY 1, 2014 - DECEMBER 31, 2014**

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# MAYOR'S BUDGET MESSAGE

To: Citizens of Dayton

The Budget for 2014 has been developed with the theme of “SUSTAINABILITY”. Dayton, as with most communities, is still facing challenging economic times. This budget maintains the best possible services, to you, our citizens. Although there are no new proposed projects for 2014, it does not mean that we are not planning for Dayton’s future.

The City continues to plan on meeting Department of Ecology’s requirements to construct a new sewer treatment in 2018. Also, the City intends on establishing a Transportation District to diversify revenue sources that will be dedicated specifically to street improvements. We anticipate improving our Comprehensive Plan, updating our Zoning Regulations and Critical Area policies and creating a Park Master Plan in an effort to continue to facilitate a safe, attractive and sustainable community. Finally, we will be not only be performing levee maintenance on our existing dike system, but the City will be researching funding options to assist in meeting the Corps of Engineers requirements for maintaining our dike system in a safe and acceptable manner.

As maintenance and operation costs slowly rise, (including an increase in Personnel Cost of Living Allowances of 1.6%), resulting in utility rate increases (Garbage – 3%, Sewer – 2.5%, and Water – 2%) and a 1% increase in the property tax levy, the City staff will continue to “look around every corner” to see how they can economically improve getting the most out of the tax payer’s dollar while sustaining our community’ assets.

It is my goal to provide every citizen with the best place to live and raise a family while enjoying life in Dayton. The City is pledged to continue to make Dayton the best place to call home.

Sincerely,

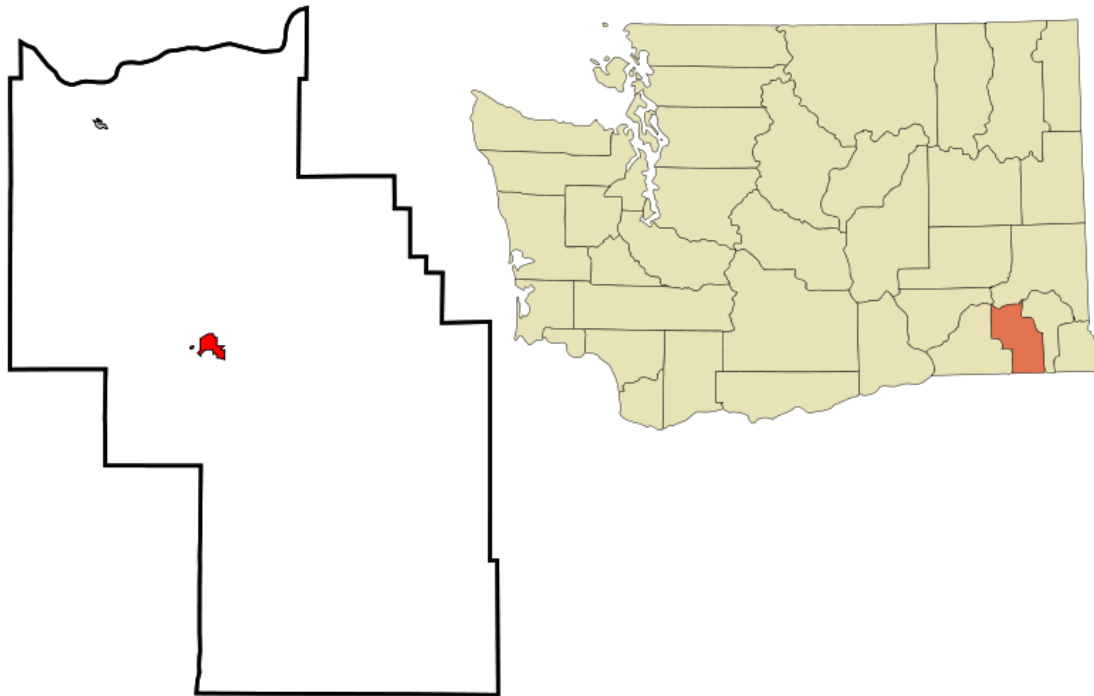
Craig George  
Mayor

# 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 by 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.

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



# 2014 CITY OF DAYTON CITY COUNCIL AND MAYOR

## **Mayor**

Craig George

Term expiring 12/31/2015

## **Council Members**

V. Delphine Bailey

Term expiring 12/31/2015

Kathy A. Berg

Term expiring 12/31/2015

Michael Paris

Term expiring 12/31/2013

Dain Nysoe

Term expiring 12/31/2013

Bill Graham

Term expiring 12/31/2013

Byron Kaczmariski

Term expiring 12/31/2013

Christine Broughton

Term expiring 12/31/2013

# ORDINANCE NO. 1842

## AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014.

**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, 2014 and a notice was published that the Council of said city would meet on the 12<sup>th</sup> and 25<sup>th</sup> days of November, 2013 at the hour of 7:00 p.m., at the Council Chambers in the City Hall of said city for the purpose of making and adopting a 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 did meet 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 2014 is hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Dayton, 2014 Budget, 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 2014 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2014 as set forth in the City of Dayton, 2014 Budget:

<b>FUND</b>	<b>RESOURCES/APPROPRIATIONS</b>
CURRENT EXPENSE	\$ 1,059,900
CEMETERY	\$ 83,800
CITY STREET & ROAD	\$ 355,000
LIBRARY	\$ 4,000
C.E. CUMULATIVE RESERVE	\$ 85,000
MOTEL/HOTEL EXCISE TAX	\$ 42,500

<b>FUND</b>	<b>RESOURCES/APPROPRIATIONS</b>
DELANY	\$ 1,800
SEWER REVENUE	\$ 955,000
SEWER CUMULATIVE RESERVE	\$ 135,900
WATER REVENUE	\$ 897,600
WATER CUMULATIVE RESERVE	\$ 242,900
SOLIDWASTE DISPOSAL SERVICES	\$ 325,700
W & S SYSTEM DEBT RESERVE	\$ 398,100
W & S SYSTEM DEBT SERVICE	\$ 389,300
W or S LOAN REPAYMENT	\$ 327,400
EQUIPMENT REPAIR/REPLACEMENT	\$ 54,100
CEMETERY ENDOWMENT	\$ 401,100
LIBRARY ENDOWMENT	\$ 168,900
PATHWAY ENDOWMENT	\$ 9,000
<b>TOTAL 2014 BUDGET</b>	<b>\$ 5,937,000</b>

**Section 3.** 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 2014 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 2014 budget.

**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 \_\_\_\_\_, 2013.

\_\_\_\_\_  
Craig George, Mayor

Attest:

Approved as to form:

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

\_\_\_\_\_  
Gregory L. Lutcher, City Attorney



## 2014 Schedule of Sources and Uses

FUND	FUND NAME	2013 BUDGET	2014 BUDGET	DIFFERENCE Incr. (Decr.)	INCREASE/ DECREASE
001	CURRENT EXPENSE:				
	<u>Departments</u>				
	Non-Departmental	\$ 129,000	\$ 110,725	\$ (18,275)	-14.17%
	General Govt.	\$ 65,400	\$ 71,450	\$ 6,050	9.25%
	Judicial	\$ 103,600	\$ 113,600	\$ 10,000	9.65%
	Clerk/Treasurer	\$ 40,800	\$ 66,500	\$ 25,700	62.99%
	City Attorney	\$ 21,100	\$ 26,100	\$ 5,000	23.70%
	Dike Maintenance	\$ 113,100	\$ 25,100	\$ (88,000)	-77.81%
	Planning	\$ 52,100	\$ 86,400	\$ 34,300	65.83%
	Law Enforcement	\$ 376,600	\$ 381,250	\$ 4,650	1.23%
	Animal Control	\$ 11,400	\$ 18,500	\$ 7,100	62.28%
	Parks	\$ 79,500	\$ 93,175	\$ 13,675	17.20%
	Pool	\$ 60,000	\$ 67,100	\$ 7,100	11.83%
	Solid Waste Collection	\$ 290,500	\$ -	\$ (290,500)	-100.00%
	<b>Total Current Expense Fund</b>	<b>\$ 1,343,100</b>	<b>\$ 1,059,900</b>	<b>\$ (283,200)</b>	<b>-21.09%</b>
101	CEMETERY	\$ 83,800	\$ 83,800	\$ -	0.00%
103	CITY STREET & ROAD	\$ 438,000	\$ 355,000	\$ (83,000)	-18.95%
104	LIBRARY	\$ 4,000	\$ 4,000	\$ -	0.00%
105	C.E. CUMULATIVE RESERVE	\$ 68,500	\$ 85,000	\$ 16,500	24.09%
106	HOTEL MOTEL EXCISE TAX	\$ 31,300	\$ 42,500	\$ 11,200	35.78%
107	DELANY BUILDING	\$ 1,800	\$ 1,800	\$ -	0.00%
401	SEWER REVENUE	\$ 856,500	\$ 955,000	\$ 98,500	11.50%
402	SEWER CUMULATIVE RESERVE	\$ 132,600	\$ 135,900	\$ 3,300	2.49%
403	WATER REVENUE	\$ 836,500	\$ 897,600	\$ 61,100	7.30%
404	WATER CUMULATIVE RESERVE	\$ 356,400	\$ 242,900	\$ (113,500)	-31.85%
406	SOLIDWASTE COLLECTION/DISPOSAL	\$ -	\$ 325,700	\$ 325,700	100.00%
413	WATER & SEWER SYSTEM RESERVE	\$ 398,100	\$ 398,100	\$ -	0.00%
414	WATER & SEWER SYSTEM DEBT SERVICE	\$ 431,000	\$ 389,300	\$ (41,700)	-9.68%
420	WATER OR SEWER LOAN REPAYMENT	\$ 332,700	\$ 327,400	\$ (5,300)	-1.59%
501	EQUIPMENT REPLACEMENT PROGRAM	\$ 118,200	\$ 54,100	\$ (64,100)	-54.23%
601	CEMETERY ENDOWMENT	\$ 499,100	\$ 401,100	\$ (98,000)	-19.64%
602	LIBRARY ENDOWMENT	\$ 168,900	\$ 168,900	\$ -	0.00%
603	HISTORIC PATHWAY ENDOWMENT	\$ 9,000	\$ 9,000	\$ -	0.00%
	<b>GRAND TOTAL ALL FUNDS</b>	<b>\$6,109,500</b>	<b>\$ 5,937,000</b>	<b>\$ (172,500)</b>	<b>-2.82%</b>

**2014 BUDGET**  
**TOTAL ALL FUNDS**  
 =  
**\$5,937,000**

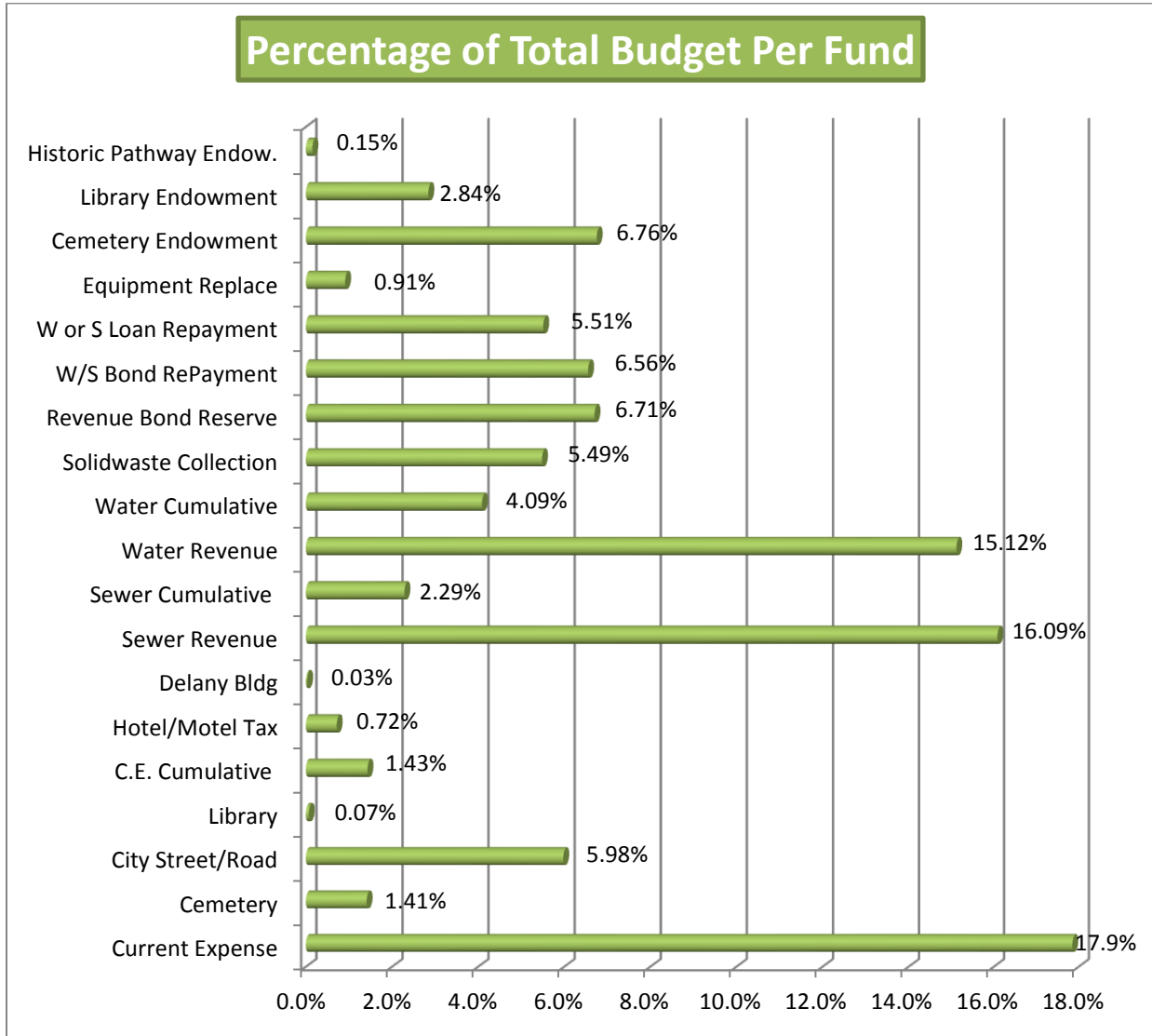


Figure A

## 2014 Employee Allocations by Funding Source

Positions	Full-time Equivalent (FTE)	Current Expense Fund	Cemetery Fund	City Street/Road Fund	Sewer Revenue Fund	Water Revenue Fund	Solidwaste Collection/Disposal Fund
<b>Legislative</b>							
Mayor	0.03	0.03					
City Council	0.17	0.17					
<b>Total Legislative</b>	<b>0.20</b>	<b>0.20</b>					
<b>Public Works</b>							
Public Works Director	1.00	0.085	0.010	0.300	0.200	0.405	
Assistant Public Works Director	1.00	0.010	0.010	0.250	0.160	0.570	
Wastewater Treatment Plant	1.00				1.000		
Public Works Maintenance	6.00	0.845	0.165	1.410	1.890	1.690	
Seasonal Maintenance	2.42	1.379	1.041				
<b>Total Public Works</b>	<b>11.42</b>	<b>2.319</b>	<b>1.226</b>	<b>1.960</b>	<b>3.250</b>	<b>2.665</b>	
<b>City Clerk-Treasurer</b>							
City Clerk-Treasurer	1.00	0.540		0.050	0.165	0.165	0.080
Deputy City Clerk	1.00	0.090	0.030		0.250	0.315	0.315
Administrative Assistants	0.40	0.048			0.100	0.126	0.126
Planner	1.00	0.350		0.250	0.200	0.200	
Pool Lifeguards	2.08	2.080					
<b>Total City Clerk-Treasurer</b>	<b>5.48</b>	<b>3.108</b>	<b>0.030</b>	<b>0.300</b>	<b>0.715</b>	<b>0.806</b>	<b>0.521</b>
<b>Total Budgeted Positions</b>	<b>17.100</b>	<b>5.627</b>	<b>1.256</b>	<b>2.260</b>	<b>3.965</b>	<b>3.471</b>	<b>0.521</b>
Less Frozen and Unfunded Positions							
<b>Actual Funded Positions</b>	<b>17.100</b>	<b>5.627</b>	<b>1.256</b>	<b>2.260</b>	<b>3.965</b>	<b>3.471</b>	<b>0.521</b>

**ORDINANCE NO. 1843**

AN ORDINANCE OF THE **CITY OF DAYTON**, WASHINGTON ADOPTING THE  
**2014 SALARY SCHEDULE FOR THE CITY OF DAYTON.**

**Section 1.** Salary Schedules.

<b>Positions</b>	<b>Salary Scale Per Month</b>	
	<b>Low</b>	<b>High</b>
Mayor		\$1,000.00
Councilmember		\$150.00
Public Works Director	\$4,800.00	\$6,487.00
Assistant Public Works Director	\$4,101.00	\$5,410.00
City Clerk-Treasurer	\$4,200.00	\$6,383.00
Deputy City Clerk Treasurer	\$3,300.00	\$5,055.00
Planning Director	\$4,043.00	\$5,134.00
	<b>Salary Scale Per Hour</b>	
	<b>Low</b>	<b>High</b>
Clerical Assistant I	\$12.85	\$16.18
Swimming Pool Manager	\$11.50	\$ 12.25
Asst. Swimming Pool Manager	\$ 10.50	\$ 11.25
	Minimum	
Lifeguard	Wage Rate	\$ 10.00
	Minimum	
Seasonal Public Works Maintenance	Wage Rate	\$ 10.00

**Salary Grades for Union Employees**

Entry	Step 1 6 months	Step 2 1 Year	Step 3 2 Years	Step 4 3 Years	Step 5 4 Years
\$ 15.24	\$ 18.17	\$ 18.69	\$ 19.07	\$ 19.49	\$ 19.90

**Section 2.** The salaries and wages set forth in the 2014 City of Dayton Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and 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 ordinarily filled.

**Section 3.** The salary and wage schedules are exclusive of overtime and compensatory time as provided by the 2008 City of Dayton Personnel Policies effecting non-contractual, non-exempt employees or as

specified in the Union Agreement effective January 1, 2013 through December 31, 2015 effecting contractual, non-exempt 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 2014 City of Dayton Budget.

**Section 4.** This ordinance shall be in force and take effect five (5) days after its publication according to law.

Passed by the City Council of the City of Dayton on this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Craig George, Mayor

Attest:

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

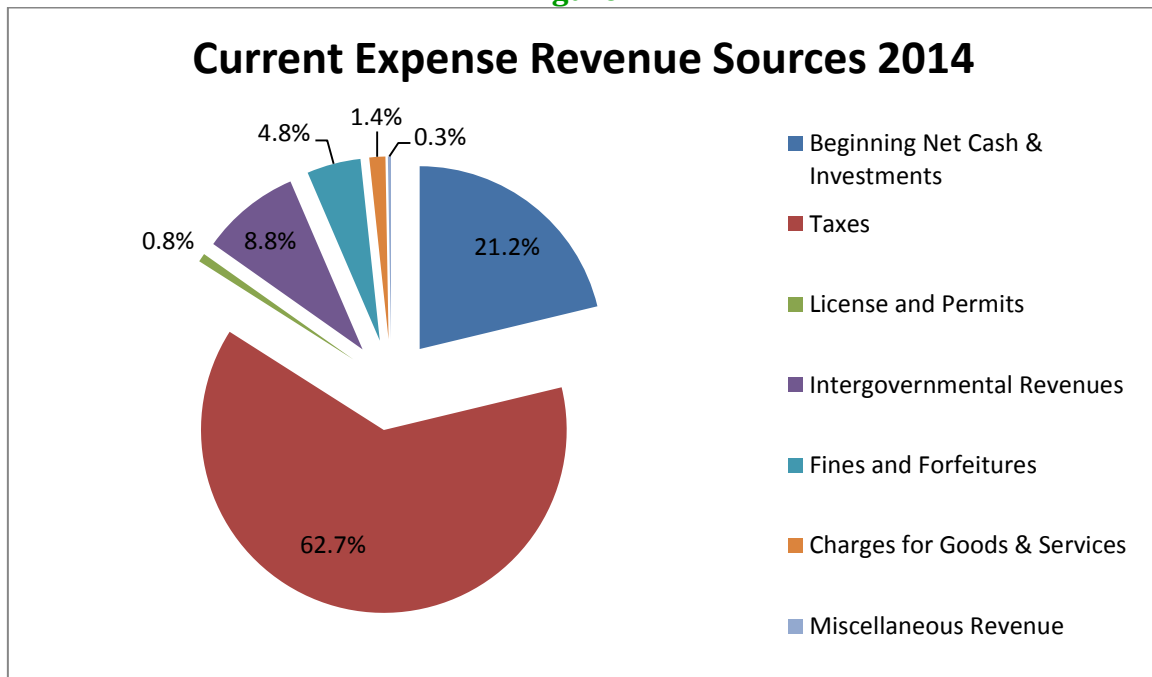
Approved as to form:

\_\_\_\_\_  
Gregory L. Lutchter, City Attorney

## CURRENT EXPENSE FUND

001 CURRENT EXPENSE					
<u>REVENUES</u>	2014 <u>BUDGET</u>	2013 <u>BUDGET</u>	2012 <u>BUDGET</u>	2011 <u>BUDGET</u>	2010 <u>BUDGET</u>
Beginning Net Cash & Investments	\$ 225,000	\$ 228,000	\$ 205,000	\$ 213,852	\$ 251,147
Taxes	\$ 665,000	\$ 612,500	\$ 599,500	\$ 678,586	\$ 616,885
License and Permits	\$ 8,700	\$ 4,000	\$ 3,500	\$ 4,153	\$ 4,246
Intergovernmental Revenues	\$ 92,800	\$ 147,600	\$ 58,900	\$ 120,128	\$ 201,722
Fines and Forfeitures	\$ 50,500	\$ 60,500	\$ 60,500	\$ 68,247	\$ 61,105
Charges for Goods & Services	\$ 15,000	\$ 286,000	\$ 349,700	\$ 333,240	\$ 336,594
Miscellaneous Revenue	\$ 2,900	\$ 8,000	\$ 30,300	\$ 6,817	\$ 7,670
Non - Revenues	\$ -	\$ -	\$ -	\$ 51,100	\$ -
<b>Total Current Expense Fund</b>	<b>\$ 1,059,900</b>	<b>\$ 1,346,600</b>	<b>\$ 1,307,400</b>	<b>\$ 1,476,124</b>	<b>\$ 1,479,369</b>

**Figure A**



**NARRATIVE:** Current Expense Fund revenues are available to fund the various services accounted for in the Current Expense Fund, such as Law Enforcement, Municipal Court Services, Parks, Swimming Pool, Planning and other City functions. Most of these services are not self-supporting but 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 62.8%, or \$665,000, of the Current Expense’s revenues is generated by this these taxing authorities. Details are reflected in Figure B below.

**2014 CURRENT EXPENSE TAX AUTHORITY REVENUES =  
\$665,000**

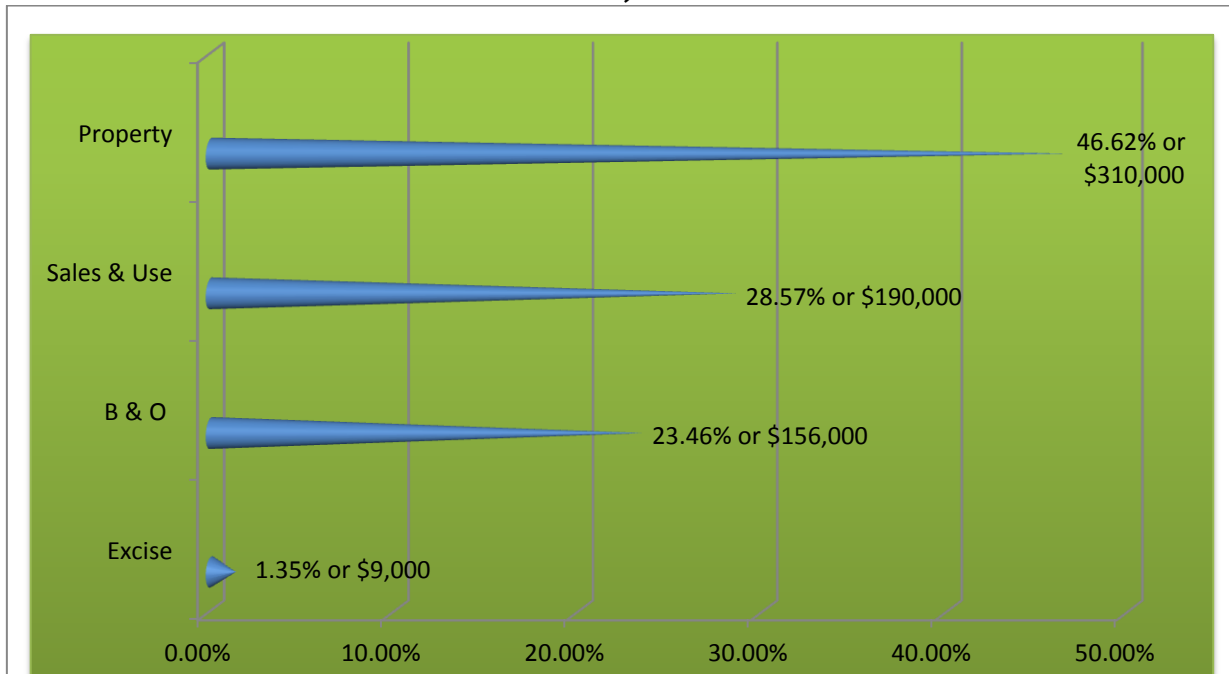


Figure B

## CURRENT EXPENSE FUND - EXPENDITURES

NON-DEPARTMENTAL					
EXPENDITURES	2014 BUDGET	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET
Unreserved Ending Fund Balance	\$ 40,125	\$ 60,600	\$ 251,849	\$ 230,074	\$ 226,000
Transfer to Library	\$ -	\$ -	\$ -	\$ -	\$ 58,430
Transfer to Cemetery	\$ 32,500	\$ 32,500	\$ 26,477	\$ 41,333	\$ 14,421
ERR	\$ 600	\$ 600	\$ 525	\$ 525	\$ 1,050
Interfund Loan for Patit Creek Project	\$ 17,500	\$ 18,300	\$ 18,239	\$ -	\$ -
State Court Remittances	\$ 20,000	\$ 17,000	\$ 38,271	\$ 32,229	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,861
Intergovernmental Services	\$ -	\$ -	\$ -	\$ 443	\$ -
<b>Total Non-Departmental Services</b>	<b>\$ 110,725</b>	\$ 129,000	\$ 335,361	\$ 271,932	\$ 299,901

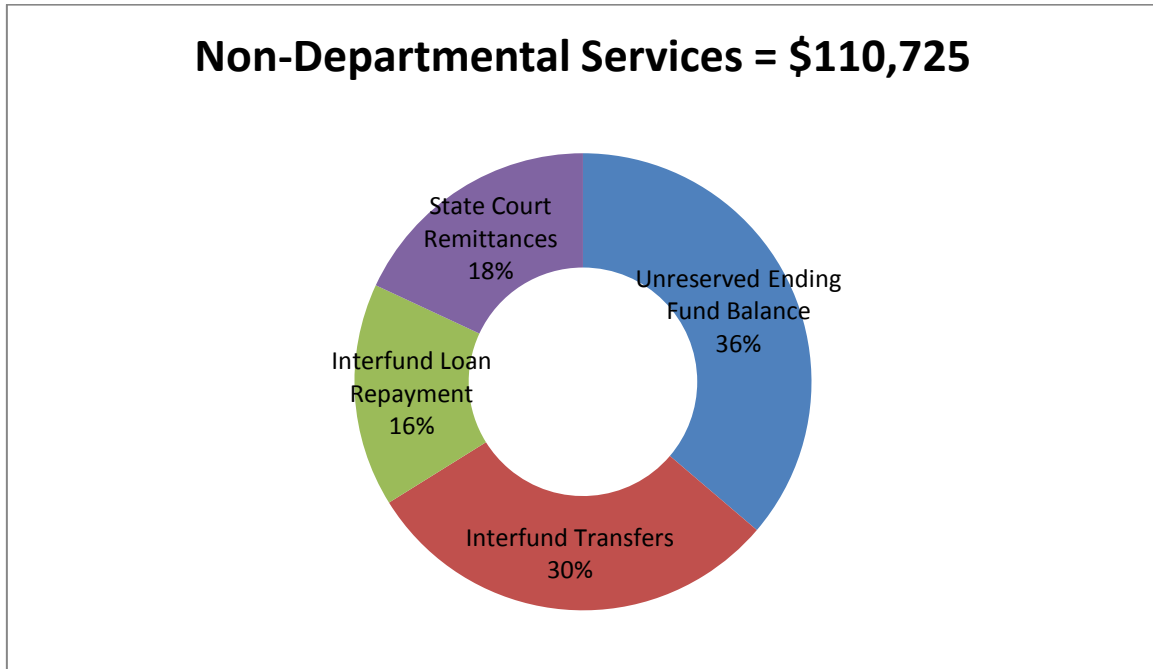


Figure C



<b>GENERAL GOVERNMENT SERVICES</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Salaries & Wages	\$ 22,050	\$ 22,050	\$ 23,700	\$ 24,600	\$ 24,150
Benefits	\$ 2,000	\$ 2,000	\$ 1,775	\$ 1,882	\$ 1,848
Supplies	\$ 3,800	\$ 3,650	\$ 3,854	\$ 5,798	\$ 5,415
Other Services & Charges	\$ 35,900	\$ 30,600	\$ 43,635	\$ 34,666	\$ 31,413
Intergovernmental Services	\$ 7,700	\$ 5,200	\$ 5,515	\$ 2,161	\$ 5,189
Miscellaneous Expenditures	\$ -	\$ 1,900	\$ -	\$ -	\$ -
<b>Total General Government Services</b>	<b>\$ 71,450</b>	<b>\$ 65,400</b>	<b>\$ 78,479</b>	<b>\$ 69,107</b>	<b>\$ 68,015</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. The City will be audited in 2014 for fiscal years 2011-2013 and this department accounts for a portion of these services.

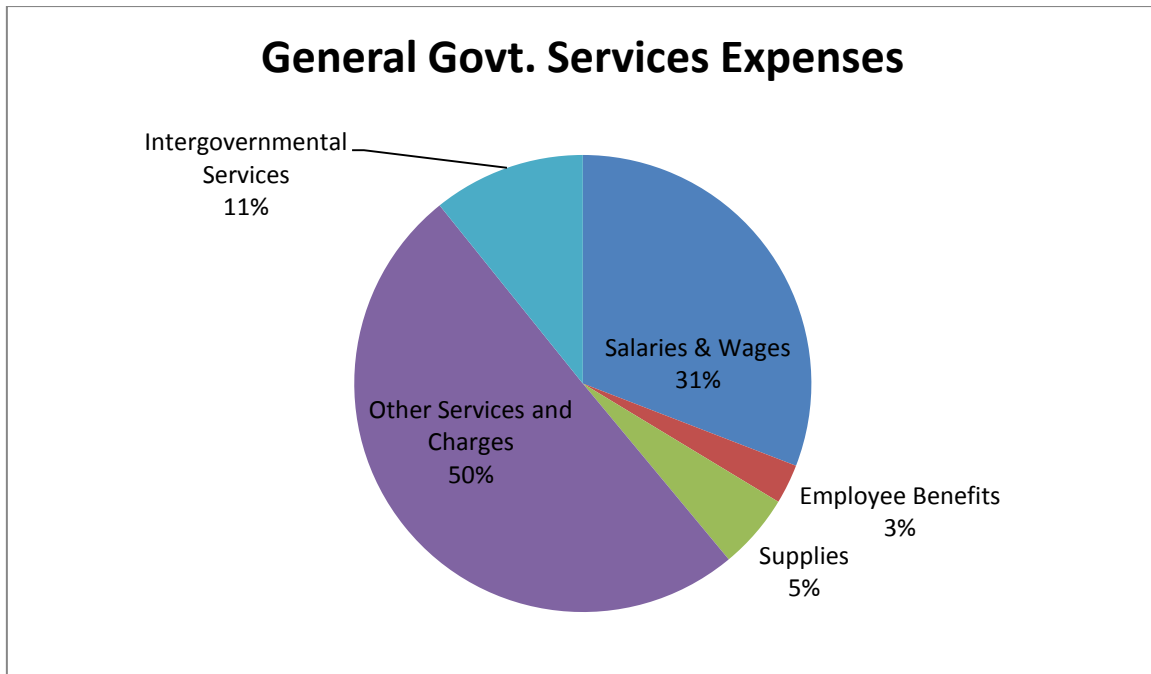


Figure D

<b>MUNICIPAL COURT SERVICES</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Intergovernmental Services	\$ 113,600	\$ 103,600	\$ 94,103	\$ 87,803	\$ 118,682
<b>Total Judicial Department</b>	<b>\$ 113,600</b>	<b>\$ 103,600</b>	<b>\$ 94,103</b>	<b>\$ 87,803</b>	<b>\$ 118,682</b>

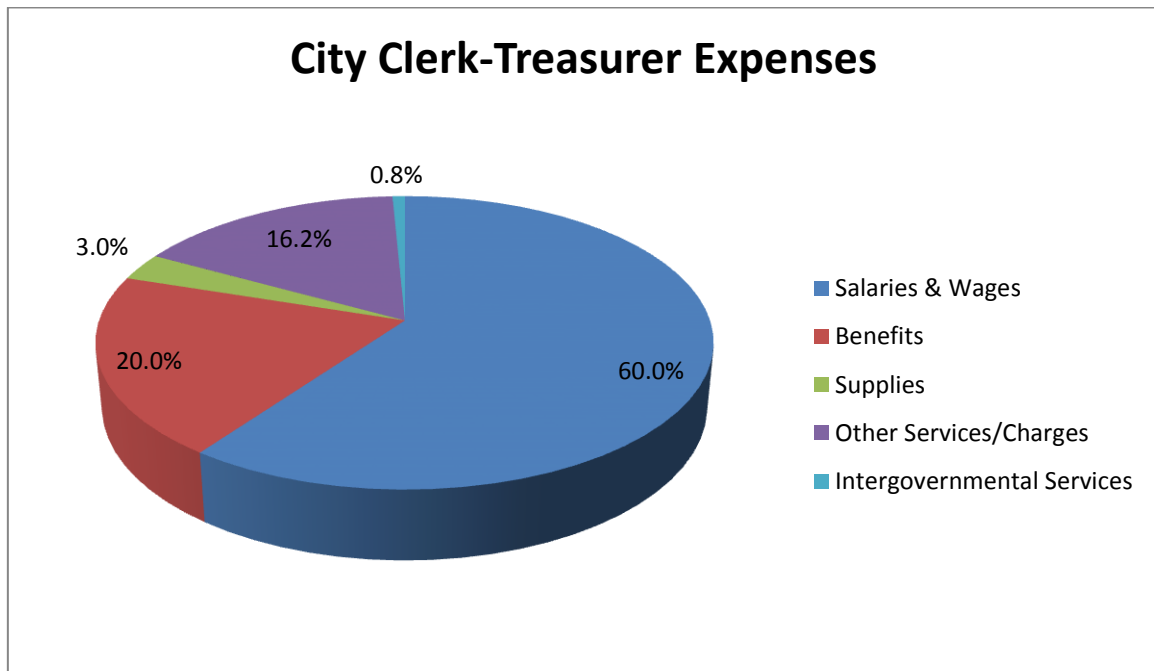
**NARRATIVE:** The mission of the municipal court is to lawfully, ethically, and efficiently administer justice for misdemeanor, traffic and municipal code violations within the City.

In 2005, the City contracted with Columbia County to provide our community with Municipal Court Services. We continue to maintain this cooperative.

In an effort to determine a value for the municipal court services, the County and City have been working together on a cost-analysis of the service. It is unknown if the cost-analysis will create an increase or reduction in the 2014 contract amount. However, the City has budgeted for a maximum increase of 10% as provided in the existing contract agreement.

<b>CITY CLERK-TREASURER</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Salaries & Wages	\$ 39,900	\$ 20,400	\$ 20,194	\$ 23,322	\$ 17,075
Benefits	\$ 13,300	\$ 6,100	\$ 4,954	\$ 6,266	\$ 3,966
Supplies	\$ 2,000	\$ 1,500	\$ 1,216	\$ 1,568	\$ 2,570
Other Services & Charges	\$ 10,800	\$ 10,300	\$ 10,718	\$ 3,770	\$ 3,919
Intergovernmental Services	\$ 500	\$ 2,500	\$ 680		
<b>Total Clerk-Treasurer Services</b>	<b>\$ 66,500</b>	<b>\$ 40,800</b>	<b>\$ 37,082</b>	<b>\$ 34,926</b>	<b>\$ 27,530</b>

Figure E



**NARRATIVE:** The City Clerk-Treasurer Department serves as the chief advisory department to the legislative body, administration, and department staff on all municipal financial matters. The City Clerk-Treasurer also serves as the Director of Finance and oversees the City's Planning Department. The Department is primarily responsible for reporting the financial status of the city through the preparation of the monthly and annual financial statements and budgets. These employees play many roles and serve several varied functions, not only for the public, but for the municipality as well. Some functions of the department also include:

- Billing and collections of revenues for utilities and the cemetery;
- Preparing the bi-monthly payroll and associated reporting to state and federal agencies;
- Annual budget preparation and continued monitoring of the financial status of the City
- Preparation and processing of city vendor payments;
- Billing and collection of business and occupation, gambling and utility taxes;
- Processing and collection of animal license fees and fines;
- Preparation of council agenda packets and meeting minutes;
- Finalization and publication of all ordinances and resolutions;
- Preparation and delivery of all city hall mail;
- Central repository of city government records;
- Central depository for all city funds and responsible for investment of cash reserves;
- Administration of City email and internet system;
- Utility accounting to include job costing, inventory control, collections and tax reporting;
- Receive and fulfill public records requests as prescribed by the Revised Code of Washington

#### **CITY CLERK-TREASURER'S PRIMARY GOALS FOR 2014**

1. *Continue improving communication between the citizens and the City.*
2. *Conduct Citizen Survey to determine the satisfaction of our citizens, establish community direction and improve customer services.*
3. *Research alternative revenue resources to continue to sustain existing services and improve community assets.*
4. *Implement new utility, budget, and payroll software systems to better meet reporting needs of the State.*
5. *Create and implement a new Financial Reporting Program for quarterly review by the Citizens and City Council.*
6. *Develop new Solicitor License Application process to meet Dayton's safety and welfare needs associated.*
7. *Develop and implement an investment policy.*
8. *Submit the 2013 Financial Statements to the State Auditor's by March 2014.*
9. *Maximize training opportunities for all personnel.*

<b>CITY ATTORNEY</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Other Services & Charges	\$ 25,000	\$ 20,000	\$ 14,619	\$ 2,023	\$ 6,115
Training	\$ 1,100	\$ 1,100	\$ 957	\$ -	\$ 509
<b>Total City Attorney Services</b>	<b>\$ 26,100</b>	<b>\$ 21,100</b>	<b>\$ 15,576</b>	<b>\$ 2,023</b>	<b>\$ 6,624</b>

**NARRATIVE:** The City contracts for legal services with a Gregory L. Lutcher, on an hourly basis.

The City Attorney acts as the legal adviser to the Mayor, City Council and Staff. This includes reviewing ordinances, resolutions, the form of all contracts and insurance policies for the City.

The City Attorney is heavily involved in personnel issues, including hiring procedures, grievances, and disciplinary actions.

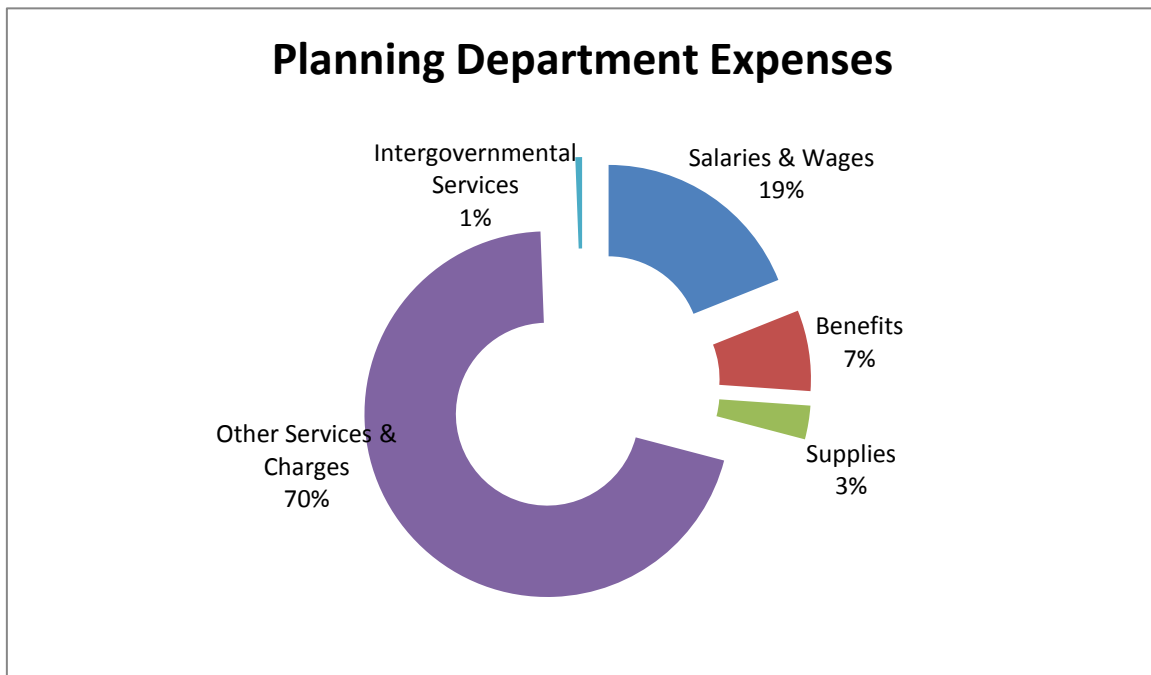
<b>FLOOD CONTROL/DIKE MAINTENANCE</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Salaries & Wages	\$ 19,000	\$ 21,000	\$ 5,096		
Benefits	\$ 4,100	\$ 3,600	\$ 1,888		
Supplies	\$ 1,000	\$ 3,700	\$ -		
Other Services & Charges	\$ 1,000	\$ 84,800	\$ 1,854		
Intergovernmental Services	\$ -	\$ -	\$ -		
<b>Total Flood Control/Dike Maintenance</b>	<b>\$ 25,100</b>	<b>\$ 113,100</b>	<b>\$ 8,838</b>		

**Narrative:** The City is required to operate and maintain its dike system along the Touchet River. The purpose of this dike is to protect our community in the event of a high water 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 dike system by the Corps of Engineers. Decertification by the Corps would result in the loss of FEMA coverage in the event of a high water event. The City will continue addressing the Corps of Engineers requirements to reduce the amount of vegetation that is currently present on our dike system. In addition, the City will be researching flood control funding alternatives such as the creation of a flood control district to assist in maintaining and operating both the Touchet River and the Patit Creek river systems.

**PLANNING & COMMUNITY DEVELOPMENT**

<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
<u>PLANNING</u>					
Salaries & Wages	\$ 15,900	\$ 22,200	\$ 15,035	\$ 2,346	\$ -
Benefits	\$ 6,000	\$ 6,500	\$ 3,997	\$ 585	\$ -
Supplies	\$ 2,500	\$ 2,900	\$ 2,888	\$ 1,310	\$ -
Other Services & Charges	\$ 59,000	\$ 20,500	\$ 544	\$ 11,332	\$ 523
Intergovernmental Services	\$ 2,500	\$ -	\$ 6,034	\$ 13,214	\$ 6,000
Capital Outlay	\$ 500	\$ -	\$ -	\$ -	\$ -
<b>Total Planning &amp; Community Development</b>	<b>\$ 86,400</b>	<b>\$ 52,100</b>	<b>\$ 28,499</b>	<b>\$ 28,787</b>	<b>\$ 6,523</b>

**Figure F**



**NARRATIVE:** The Planning Department’s mission is to guide Dayton from its past and its present into the future, to advise and inform the public concerning policies that serve to protect the environment and to preserve the City’s unique identity and quality of life.

The Dayton Planning Commission falls under the Planning umbrella. This is a Commission of seven citizens, appointed by the Mayor and confirmed by City Council.

The Planning Commission advises the City Council on planning related issues and is responsible for four key areas: Current, Policy, and Environmental Planning and Historic Preservation.

Current Planning administers the City's Land Use Development Regulations including the City's Zoning Ordinance, Subdivision Code, Critical Areas Ordinance and Shoreline Master Program through the review of land use development applications for all public and private development proposals.

Policy Planning develops, updates and maintains the City's Comprehensive Plan, updates Land Use codes, processes annexations and coordinates with neighboring jurisdictions.

Environmental Planning reviews proposed land use policies and regulations and development proposals for compliance with the State Environmental Policy Act (SEPA) and prepares Environmental Impact Statements required under SEPA.

The Dayton Historic Preservation Commission, a Commission of seven citizens, appointed by the Mayor and confirmed by City Council, also is included in the Planning budget. Their major responsibility is to identify and actively encourage the conservation of the City of Dayton's historic resources by initiating and maintaining a register of historic places and reviewing proposed changes to register properties; to raise community awareness of the City's history and historic resources; and to serve as the City's primary resource in matters of history, historic planning and preservation.

#### **PLANNING DIRECTOR'S PRIMARY GOALS FOR 2014**

- 1. Continue with the Shoreline Master Plan Update as required by the State, implemented by the Washington State Department of Ecology. Update must be completed by 12/31/2015. Research and formulate new signage policies to reflect zoning needs of the community.*
- 2. Complete the 2014 Comprehensive Plan Update and associated mapping.*
- 3. Establish and broadly disseminate to the public, a public participation program identifying policies and procedures for early and continuous public participation in the development and amendment of the City's Comp Plan and development regulations.*
- 4. Provide educational materials that will assist citizens in understanding the Land Use Codes with in Dayton.*
- 5. Implement the CLG Grant to create the Southside Historic District Design Guidelines.*
- 6. Research the possibility of creating and implementing a special event process in an effort to reduce safety issues.*
- 7. Continue working with various federal, state and local agencies to create policy that will allow environmentally friendly, flood mitigation projects.*
- 8. Create a partnership with the Port of Columbia and Columbia County to create a County-wide Park Plan creating eligibility for various park and recreational funding opportunities.*
- 9. Begin updating the City's codes to reflect current State Environmental Protection Act legislation.*
- 10. Review Urban Growth areas and begin process for revising the UGA land use and zoning designations diversifying growth opportunities within Dayton.*
- 11. Initiate sign code update.*
- 12. Create a Task Force to research the City's options for creating and maintaining suitable mapping for uses associated with zoning, land use, Comprehensive Plan, UGA, Critical Areas, Parks & Trails, Historic Districts and Commercial Street Corridor Plan.*
- 13. Initiate the 2018 Comprehensive Plan update through visioning meetings and public input processes.*
- 14. Revise permit/application forms and update written processes to better assist citizens.*

<b>LAW ENFORCEMENT AND DISPATCH SERVICES</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Intergovernmental Services	\$ 344,250	\$ 337,500	\$ 321,360	\$ 310,500	\$ 310,500
Personnel Benefits (LEOFF 1 Retirees Only)	\$ 31,000	\$ 39,100	\$ 48,923	\$ 44,685	\$ 44,469
Interfund Transfer	\$ 6,000	\$ -	\$ -	\$ -	\$ -
<b>Total Law Enforcement Services</b>	<b>\$ 381,250</b>	<b>\$ 376,600</b>	<b>\$ 370,283</b>	<b>\$ 355,185</b>	<b>\$ 354,969</b>

**NARRATIVE:** The City of Dayton contracts with the Columbia County Sheriff's Department for law enforcement services. The contract provides for 24-7 law enforcement coverage for our citizens.

The Sheriff's Office mission is to make a positive difference for members of our community by seeking and finding ways to affirmatively promote, preserve and deliver security, safety and quality service.

The Sheriff's Departments personnel includes 1 Sheriff, 8 Deputies, 7 Reserve Deputies, 5 full-time Communication Officers and 1 part-time Communication Officer.

The City projects an increase of 2% to maintain the contract with Columbia County for law enforcement services in 2014.

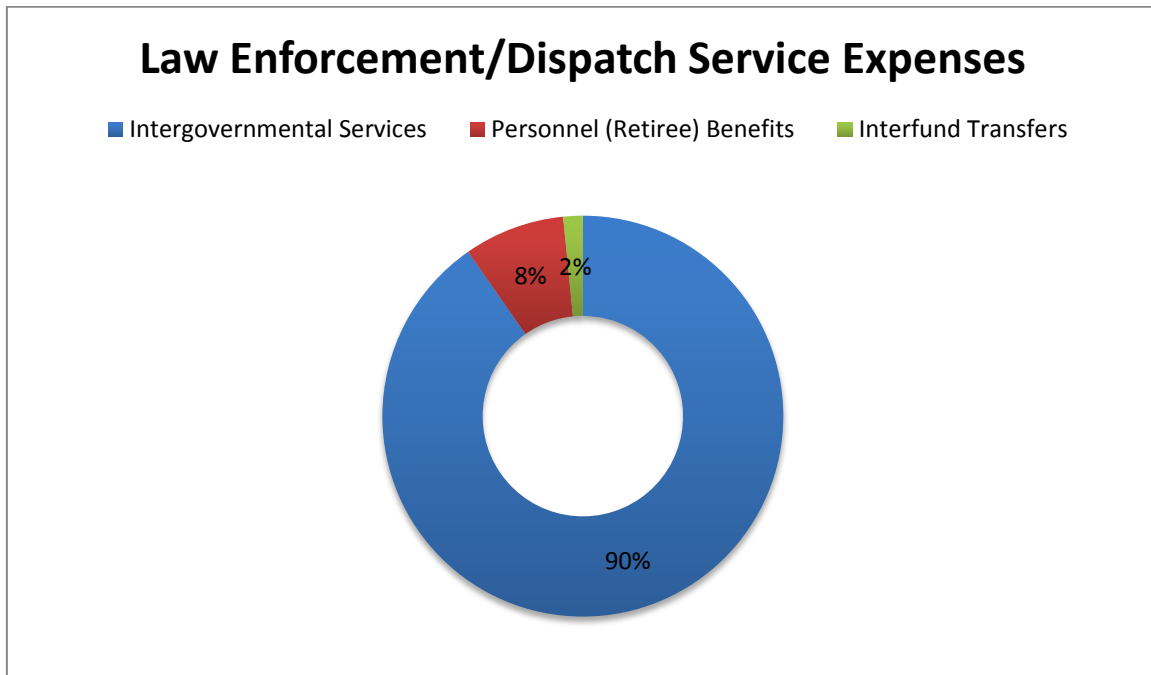


Figure G

<b>ANIMAL CONTROL SERVICES</b>					
<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Salaries & Wages	\$ 10,000	\$ 4,400	\$ 9,672	\$ 9,667	\$ 9,492
Benefits	\$ 3,800	\$ 4,000	\$ 2,945	\$ 3,035	\$ 3,153
Supplies	\$ 3,500	\$ 2,300	\$ 2,374	\$ 576	\$ 965
Other Services & Charges	\$ 1,200	\$ 700	\$ 1,147	\$ 1,104	\$ 998
<b>Total Animal Control Services</b>	<b>\$ 18,500</b>	\$ 11,400	\$ 16,139	\$ 14,381	\$ 14,608

**NARRATIVE:** The mission 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 Animal Control Officer (ACO). The City Clerk-Treasurer's Office provides licensing services.

The animal control license fees increased in 2013.

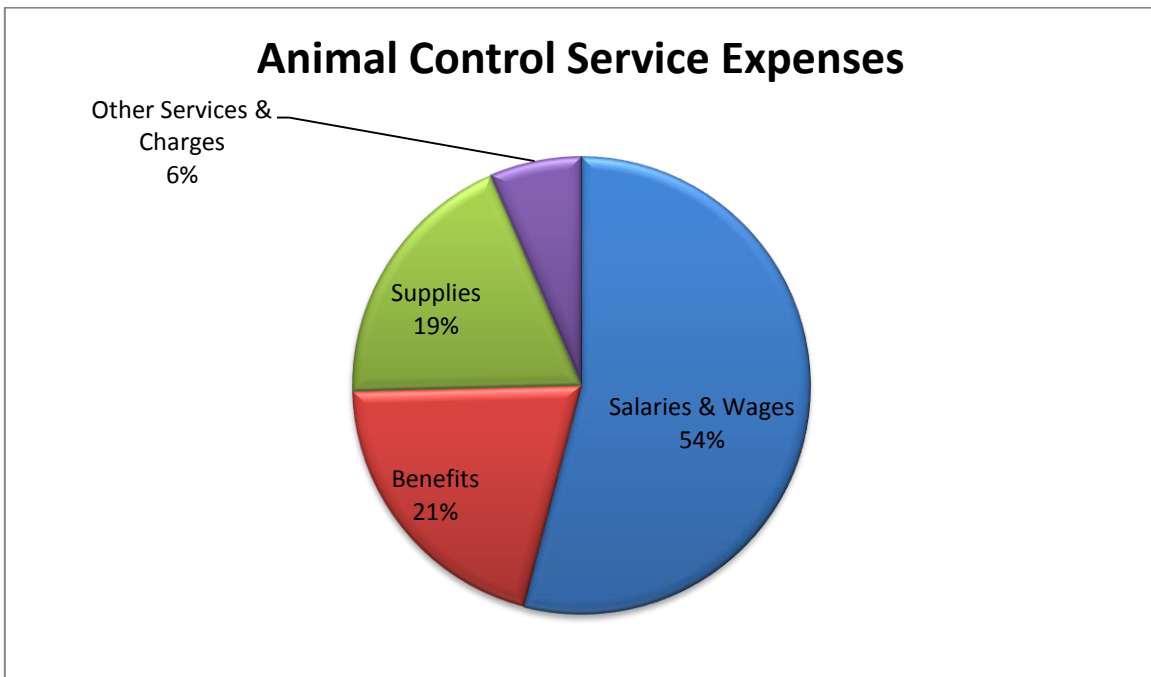


Figure H

**ANIMAL CONTROL DEPT'S PRIMARY GOALS FOR 2014**

- 1. To increase 2014 levels of enforcement of animal ordinances within the City.*
- 2. To increase education efforts with the public to make pet owners more responsible for their pets.*
- 3. Implement Feline Control Educational Program through mailing, advertising and website updates.*



CITY PARKS					
EXPENDITURES	2014 BUDGET	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET
Salaries & Wages	\$ 46,800	\$ 38,800	\$ 29,853	\$ 32,443	\$ 41,193
Benefits	\$ 17,675	\$ 14,400	\$ 10,591	\$ 12,062	\$ 14,503
Supplies	\$ 8,200	\$ 7,400	\$ 8,533	\$ 7,577	\$ 9,753
Other Services & Charges	\$ 17,500	\$ 17,900	\$ 20,826	\$ 14,058	\$ 16,599
Capital Outlay	\$ 3,000	\$ 1,000	\$ -	\$ 828	\$ -
<b>Total City Park Services</b>	<b>\$ 93,175</b>	<b>\$ 79,500</b>	<b>\$ 69,803</b>	<b>\$ 66,968</b>	<b>\$ 82,048</b>

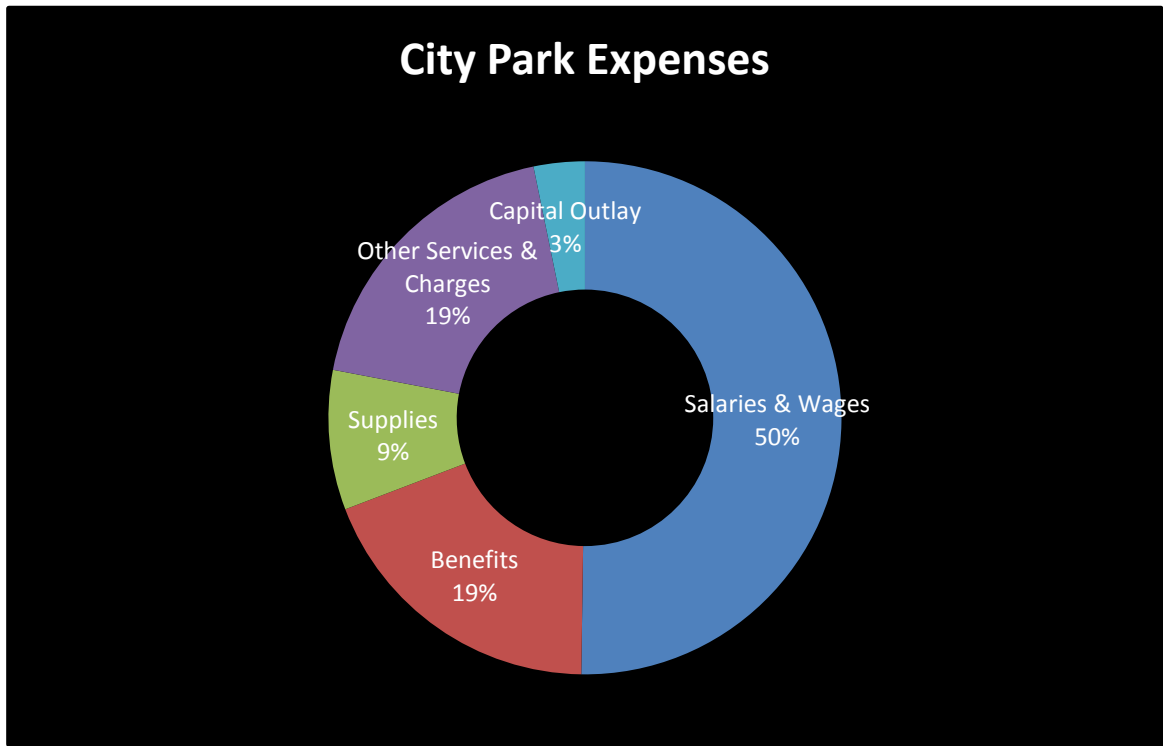


Figure I

**SWIMMING POOL SERVICES**

<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Salaries & Wages	\$ 41,000	\$ 33,500	\$ 44,433	\$ 38,627	\$ 35,271
Benefits	\$ 7,100	\$ 5,600	\$ 8,148	\$ 7,953	\$ 7,731
Supplies	\$ 14,000	\$ 15,000	\$ 10,462	\$ 10,633	\$ 10,625
Other Services & Charges	\$ 4,200	\$ 5,100	\$ 8,671	\$ 11,007	\$ 6,771
Intergovernmental Services	\$ 300	\$ 300	\$ 263	\$ 270	\$ 380
Capital Outlay	\$ 500	\$ 500	\$ -	\$ -	\$ -
<b>Total Swimming Pool Services</b>	<b>\$ 67,100</b>	<b>\$ 60,000</b>	<b>\$ 71,977</b>	<b>\$ 68,491</b>	<b>\$ 60,778</b>

**NARRATIVE:** The mission of the City’s Park Department is to serve the citizens with public recreational facilities and recreational programs that satisfy the leisure needs and desires of the community within available resources. City staff strives to do the following:

- Provide sufficient public recreational areas and facilities that are planned and designed to meet the needs and desires of all the residents of the City of Dayton which do not conflict with the responsibilities of Federal, State, Local, School District and private interests.
- Increase the efficiency of the parks program operation by reviewing all aspects of park operations and maintenance practices by replacing outdated and inefficient systems and equipment and keep staff up to date and informed on changes.
- Provide good public relations and to be a positive resource in the community. (Continued Next Page)
- Work with youth and civic groups to encourage growth, civic pride, community spirit and a healthy life style.
- Offer the highest quality recreational resources and the widest range of recreational opportunities within the resources available, as identified in the City Comprehensive Plan.



## Current Expense Budget = \$1,059,900 By Department

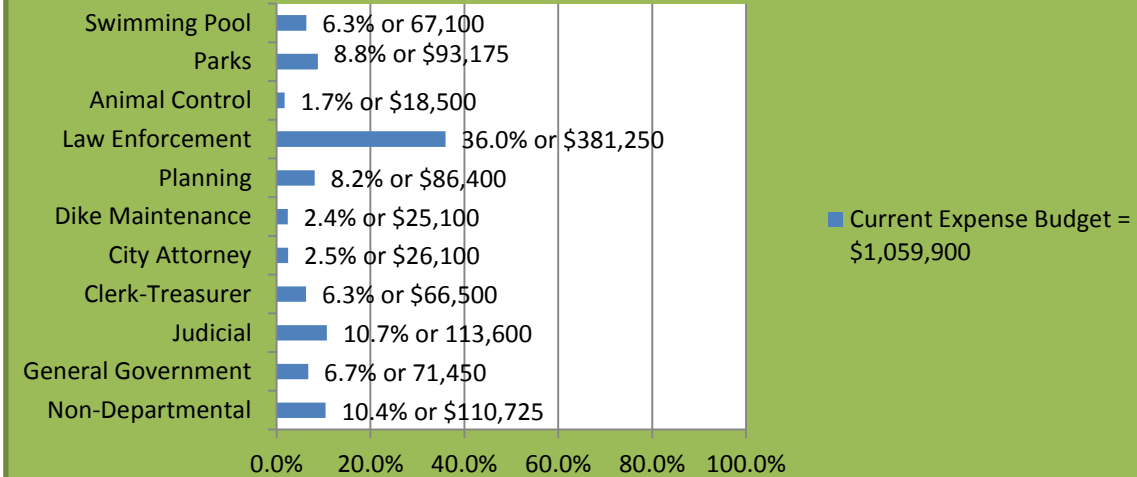
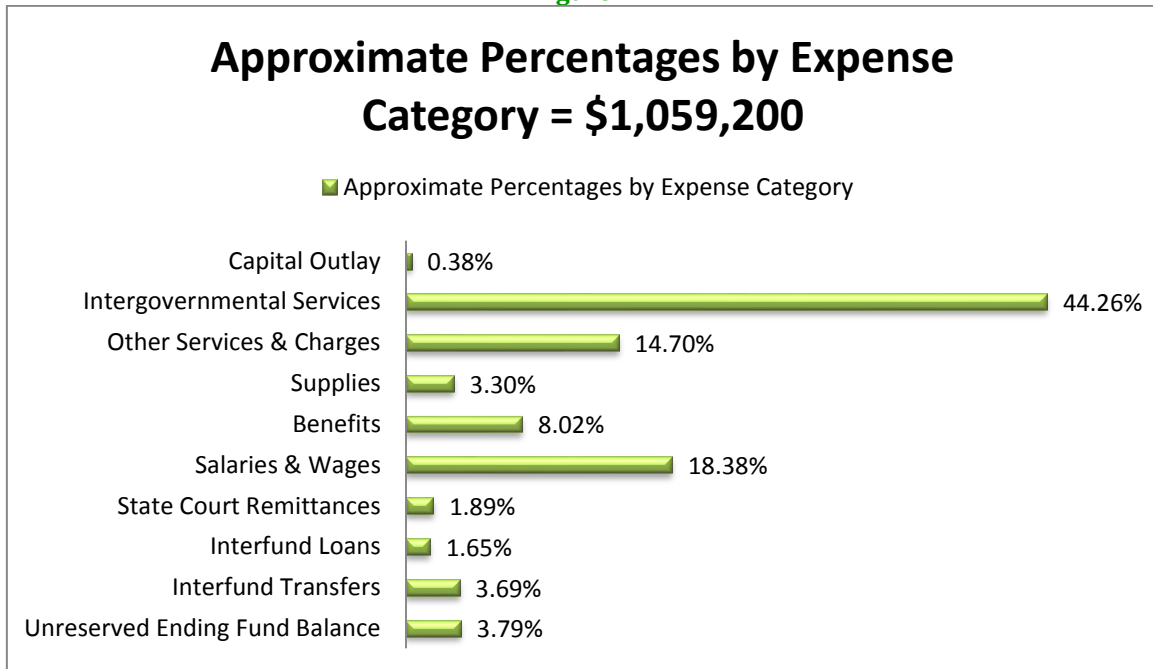


Figure J

## 2014 Budget Current Expense Fund by Expense Category (Reserve serves as projected ending fund balance for 2014)

Figure K

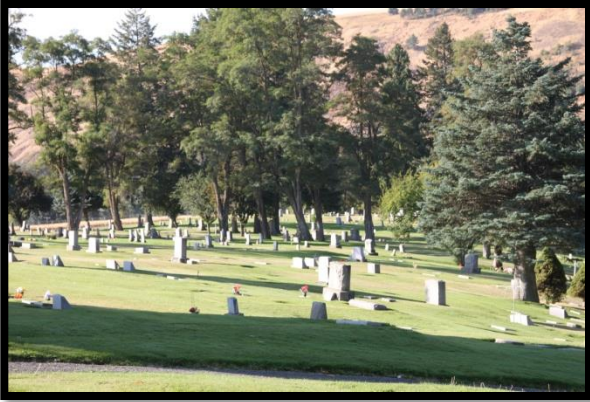


**101 CEMETERY FUND**

<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ -	\$ -	\$ 17,000	\$ 26,924	\$ 31,209
Charges for Goods & Services	\$ 21,500	\$ 21,500	\$ 20,000	\$ 27,437	\$ 26,214
Miscellaneous Revenue	\$ 29,800	\$ 29,800	\$ 27,000	\$ 31,552	\$ 29,014
Interfund Transfers	\$ 32,500	\$ 32,500	\$ 34,850	\$ 41,333	\$ 14,421
<b>Total Cemetery Fund</b>	<b>\$ 83,800</b>	\$ 83,800	\$ 98,850	\$ 127,247	\$ 100,858

<b>EXPENDITURES</b>					
<u>Cemetery Services</u>					
Salaries & Wages	\$ 1,600	\$ 1,500	\$ -	\$ 2,023	
Benefits	\$ 800	\$ 800	\$ -	\$ 654	
Supplies	\$ 200	\$ 100	\$ 29	\$ -	
Other Services & Charges	\$ 200	\$ 200	\$ -	\$ -	
Intergovernmental Services	\$ 400	\$ 500	\$ 303	\$ 802	
Capital Outlay	\$ -	\$ -	\$ -		
<b>Total Admin Services</b>	<b>\$ 3,200</b>	\$ 3,100	\$ 332	\$ 3,479	
<u>Facilities</u>					
Ending Fund Balance	\$ -	\$ -	\$ 7,034	\$ 23,936	\$ 26,924
Salaries & Wages	\$ 32,000	\$ 40,000	\$ 34,491	\$ 46,302	\$ 40,465
Benefits	\$ 8,600	\$ 16,900	\$ 12,435	\$ 17,669	\$ 15,201
Supplies	\$ 9,500	\$ 8,100	\$ 7,891	\$ 8,101	\$ 8,304
Intergovernmental Services	\$ 400	\$ -	\$ 25		\$ 728
Other Services & Charges	\$ 23,300	\$ 22,100	\$ 27,027	\$ 27,760	\$ 23,805
Capital Outlay	\$ 2,600	\$ 600	\$ -	\$ -	\$ 600
Debt Service	\$ 4,200				
<b>Total Facilities</b>	<b>\$ 80,600</b>	\$ 87,700	\$ 88,903	\$ 123,768	\$ 116,027
<b>TOTAL CEMETERY FUND</b>	<b>\$ 83,800</b>	\$ 90,800	\$ 89,236	\$ 127,247	

**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. Dayton City Hall is responsible for receiving customer calls, finding grave and plot locations, and making sales.



### 2014 CEMETERY EXPENSES BY CATEGORY

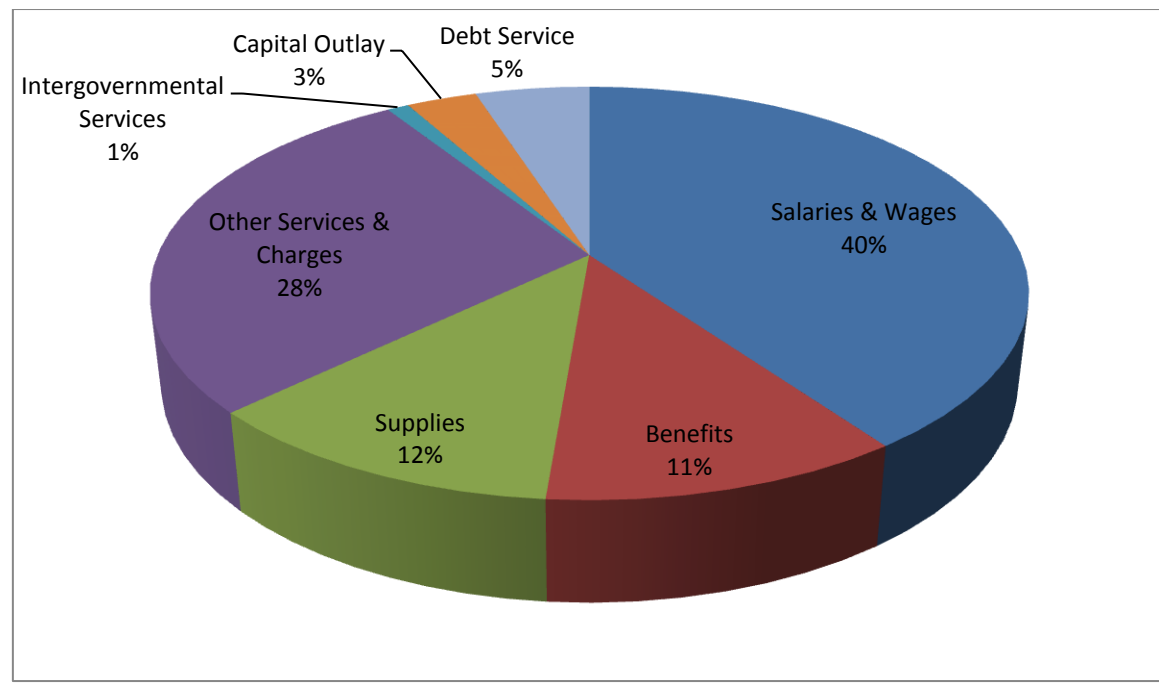


Figure L

### **CEMETERY DEPARTMENT'S PRIMARY GOALS FOR 2014**

1. *Update computer database to ensure accurate records of burials.*
2. *Research potential improvements to the Cemetery Facility such as creation of zero scape spaces to reduce maintenance and operation costs to increase sustainability of the facility.*
3. *Investigate funding options to recreate and preserve the existing, historic cemetery maps*
4. *Review existing fee schedules to ensure sustainability of the cemetery facility.*

**NARRATIVE:** The Street Department is a sub-set of the Public Works Department. The Superintendent of Public Works is responsible for the wastewater treatment plant and the sanitary and storm sewer systems in addition to maintenance functions relating to city streets. There are eight (8) crew members in addition to the Superintendent who perform street, sewer and storm water maintenance functions.

The Public Works Department is responsible for the basic maintenance of the paved streets and roads within the city. Other responsibilities include signage, striping of curbs and crosswalks and exempt areas, vegetation control, street cleaning, patching and paving of surfaced streets.

**103 CITY STREET AND ROAD FUND**

<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 115,000	\$ 115,300	\$ 115,000	\$ 96,899	\$ 153,700
Taxes	\$ 192,000	\$ 205,000	\$ 192,000	\$ 210,226	\$ 210,170
License and Permits	\$ -	\$ 300	\$ -	\$ 621	\$ 607
Intergovernmental Revenues	\$ 48,000	\$ 45,000	\$ 53,600	\$ 53,716	\$ 59,239
Grants	\$ -	\$ 71,100	\$ -	\$ 104,675	\$ 544,152
Charges for Goods & Services				\$ 9,663	
Miscellaneous Revenue	\$ -	\$ 1,300	\$ -	\$ 3,945	\$ 1,359
Interfund Loan	\$ -	\$ -	\$ -	\$ 46,755	\$ 33,570
<b>Total City Street &amp; Road Fund</b>	<b>\$ 355,000</b>	<b>\$ 438,000</b>	<b>\$ 360,600</b>	<b>\$ 526,498</b>	<b>\$ 1,002,797</b>

<b>EXPENDITURES</b>					
Unreserved Ending Fund Balances	\$ 21,700	\$ 33,600	\$ 109,668	\$ 80,569	\$ 96,899
<u>City Street Ordinary Maintenance</u>					
Salaries & Wages	\$ 88,700	\$ 78,300	\$ 53,180	\$ 105,323	\$ 91,534
Benefits	\$ 31,600	\$ 24,800	\$ 20,593	\$ 35,634	\$ 12,759
Supplies	\$ 25,800	\$ 23,800	\$ 12,234	\$ 18,372	\$ 13,112
Other Services & Charges	\$ 5,300	\$ 4,700	\$ 648	\$ 3,762	\$ 3,162
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers - ERR	\$ -	\$ -	\$ 2,750	\$ -	\$ -
<b>Total City Street &amp; Road Maintenance</b>	<b>\$ 151,400</b>	<b>\$ 131,600</b>	<b>\$ 86,655</b>	<b>\$ 163,090</b>	<b>\$ 120,567</b>
<u>Bridge Maintenance</u>					
Intergovernmental Services	\$ -	\$ 2,500	\$ 1,114		
<b>Total Bridge Maintenance</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 1,114</b>		



<b>Street Lighting</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 4,000	\$ 6,000	\$ 3,580	\$ 4,374	\$ 244
Other Services & Charges	\$ 33,000	\$ 26,000	\$ 26,264	\$ 25,850	\$ 24,632
Intergovernmental Services	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 3,000	\$ -	\$ -	\$ -	\$ -
<b>Total Street Lighting</b>	<b>\$ 40,000</b>	<b>\$ 32,000</b>	<b>\$ 29,844</b>	<b>\$ 30,224</b>	<b>\$ 24,876</b>

<b>Traffic Control Services</b>					
Salaries & Wages	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 800	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,500	\$ 5,000	\$ 2,961	\$ 7,133	\$ 4,609
Other Services & Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 7,000	\$ -	\$ -	\$ -	\$ -
<b>Total Traffic Control</b>	<b>\$ 14,800</b>	<b>\$ 5,000</b>	<b>\$ 2,961</b>	<b>\$ 7,133</b>	<b>\$ 4,609</b>

<b>Snow and Ice Control</b>					
Salaries & Wages	\$ 15,300	\$ 11,500	\$ 6,117	\$ 559	\$ 4,752
Benefits	\$ 5,600	\$ 6,400	\$ 3,365	\$ 118	\$ 2,314
Supplies	\$ 5,700	\$ 5,500	\$ 2,281	\$ 3,739	\$ 4,243
Other Services and Charges	\$ 1,000	\$ 1,500	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 10,423	\$ -
<b>Total Snow and Ice Control</b>	<b>\$ 27,600</b>	<b>\$ 24,900</b>	<b>\$ 11,763</b>	<b>\$ 14,840</b>	<b>\$ 11,309</b>

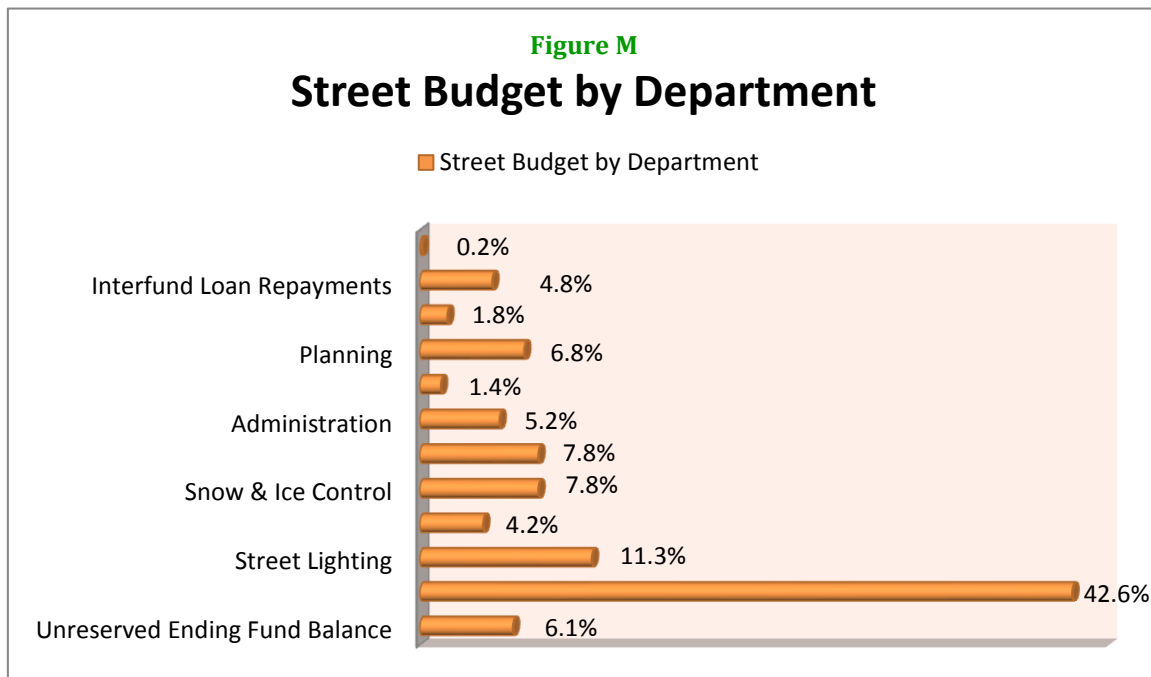
<b>Street Cleaning</b>					
Salaries & Wages	\$ 12,300	\$ 11,500	\$ 18,428	\$ 8,827	\$ 3,601
Benefits	\$ 6,600	\$ 6,400	\$ 5,738	\$ 3,163	\$ 1,304
Supplies	\$ 5,700	\$ 5,500	\$ 3,992	\$ 3,616	\$ 1,330
Other Services & Charges	\$ 3,000	\$ 5,000	\$ 3,217	\$ 314	\$ -
<b>Total Street Cleaning</b>	<b>\$ 27,600</b>	<b>\$ 28,400</b>	<b>\$ 31,375</b>	<b>\$ 15,921</b>	<b>\$ 6,235</b>

<b>Road and Street Administration</b>					
Salaries & Wages	\$ 3,900	\$ 9,400	\$ -	\$ -	\$ -
Benefits	\$ 1,400	\$ 3,500	\$ -	\$ 192	\$ 17,158
Supplies	\$ 100	\$ 500	\$ 3,897	\$ 4,263	\$ 4,257
Other Services & Charges	\$ 13,200	\$ 16,900	\$ 26,154	\$ 25,695	\$ 20,029
Transfer to ERR Fund	\$ -	\$ -	\$ -	\$ 15,000	\$ 30,000
<b>Total Road &amp; Street Admin.</b>	<b>\$ 18,600</b>	<b>\$ 30,300</b>	<b>\$ 30,051</b>	<b>\$ 30,150</b>	<b>\$ 71,444</b>

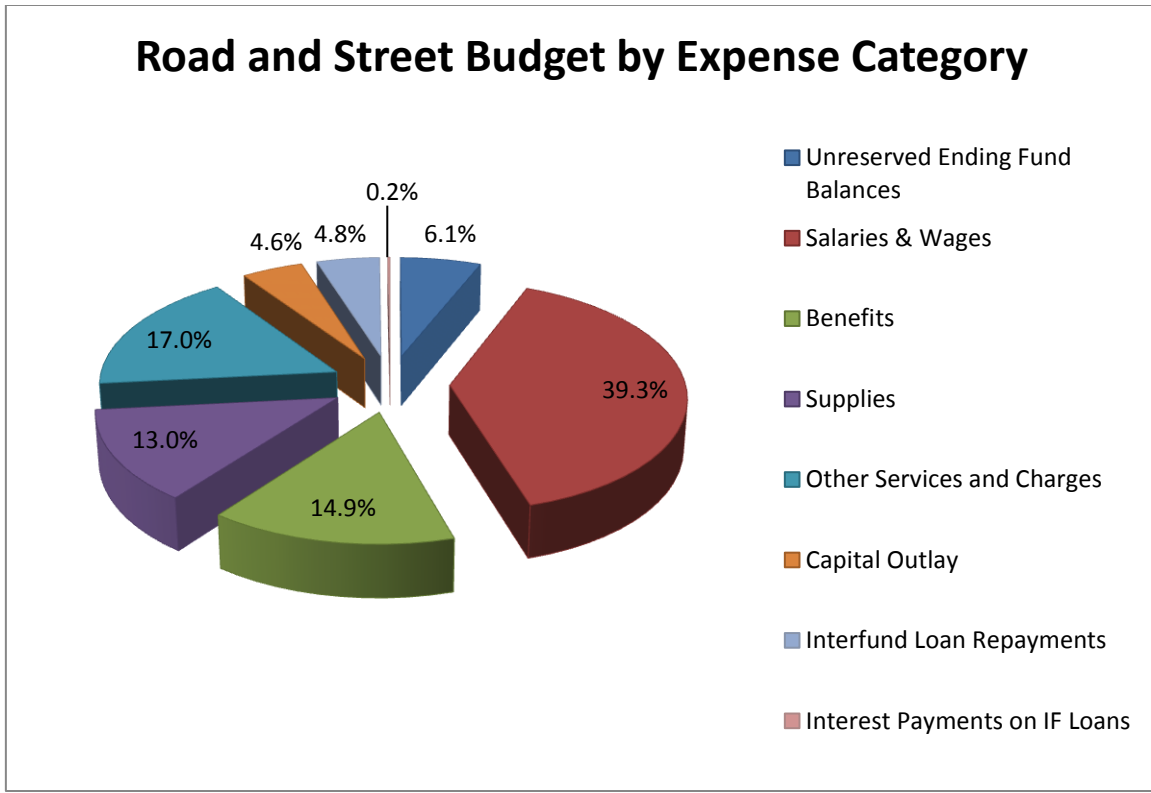
<b>Engineering</b>					
Other Services & Charges	\$ 5,000	\$ 5,000	\$ 396		
<b>Total Engineering</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 396</b>		

<b>Planning</b>					
Salaries & Wages	\$ 15,900	\$ 12,800			
Benefits	\$ 6,900	\$ 3,000			
Supplies	\$ 1,500	\$ 1,000			
<b>Total Planning</b>	<b>\$ 24,300</b>	<b>\$ 16,800</b>			
<b>Capital Improvements</b>					
Salaries & Wages	\$ -	\$ 5,800			
Benefits	\$ -	\$ 2,200			
Supplies	\$ -	\$ 3,000			
Capital Outlay	\$ 6,500	\$ 86,200	\$ 3,530	\$ 649,429	\$ 435,771
<b>Total Capital Improvements</b>	<b>\$ 6,500</b>	<b>\$ 97,200</b>			
<b>Non-Expenditures</b>					
Interfund Loan Repayments	\$ 16,900	\$ 28,000	\$ 26,944	\$ 16,850	\$ 16,803
<b>Total Non-Expenditures</b>	<b>\$ 16,900</b>	<b>\$ 28,000</b>	<b>\$ 26,944</b>	<b>\$ 16,850</b>	<b>\$ 16,803</b>
<b>Debt Service</b>					
Interest Payments on IF Loans	\$ 600	\$ 1,600	\$ 2,510	\$ 16,850	\$ 16,803
<b>Total Debt Service</b>	<b>\$ 600</b>	<b>\$ 1,600</b>	<b>\$ 2,510</b>	<b>\$ 16,850</b>	<b>\$ 16,803</b>
<b>Total City Street &amp; Road Fund</b>	<b>\$ 355,000</b>	<b>\$ 345,500</b>	<b>\$ 335,698</b>	<b>\$ 1,025,055</b>	<b>\$ 805,316</b>

The City applied for grant funding through the Transportation Improvement Board (TIB) to reconstruct N. Front St beginning at Dayton Avenue and extending to Washington Avenue and Small City Pavement Preservation to chip seal portions of Richmond Avenue and S. 4<sup>th</sup> Street.







**Figure N**

#### **STREET ADMINISTRATIONS PRIMARY GOALS FOR 2014**

1. *Complete Street Study and begin process for creating a Transportation Benefit District.*
2. *Begin disseminating educational materials on the conditions of our street system.*
3. *Continue researching funding sources for street improvements including 2/10% sales tax increase specific for street improvements and operation.*
4. *Install Blinking Pedestrian Safety Light at the top of E. Main Street Hill.*
5. *Begin replacing stop signs to meet Traffic Model Ordinance Requirements as established by the WSDOT.*

<b>104 LIBRARY FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ -	\$ -	\$ -	\$ 1,489	\$ 350
Miscellaneous Revenues	\$ 4,000	\$ 4,000	\$ 7,500	\$ 3,019	\$ 4,154
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 58,430
<b>Total Library Fund</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 7,500</b>	<b>\$ 4,508</b>	<b>\$ 62,934</b>

<b>EXPENDITURES</b>					
Ending Unreserved Fund Balances	\$ -	\$ -	\$ 2,326	\$ 1,490	\$ 1,489
Other Services & Charges	\$ 4,000	\$ 4,000	\$ 3,228	\$ 3,017	\$ 4,026
Intergovernmental Services	\$ -	\$ -	\$ -	\$ -	\$ 57,420
<b>Total Library Fund</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 5,555</b>	<b>\$ 4,508</b>	<b>\$ 62,935</b>

<b>107 DELANY BUILDING CUMULATIVE FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ -	\$ 4,500	\$ 4,600	\$ 4,597	\$ 5,623
Miscellaneous Revenue	\$ 1,800	\$ -	\$ 1,800	\$ 1,832	\$ 1,979
<b>Total Delany Building Cumulative Fund</b>	<b>\$ 1,800</b>	<b>\$ 4,500</b>	<b>\$ 6,400</b>	<b>\$ 6,428</b>	<b>\$ 7,602</b>

<b>EXPENDITURES</b>					
Unreserved Ending Fund Balance	\$ -	\$ 3,700	\$ 4,603	\$ 4,600	\$ 4,597
Other Services & Charges		\$ -	\$ 1,790	\$ 1,828	\$ 6
Intergovernmental Services	\$ 1,800	\$ 800	\$ -	\$ -	\$ 3,000
Capital Improvements			\$ -	\$ -	\$ -
<b>Total Delany Building Cumulative Fund</b>	<b>\$ 1,800</b>	<b>\$ 4,500</b>	<b>\$ 6,394</b>	<b>\$ 6,428</b>	<b>\$ 7,603</b>

**Narrative:** In 2009, our community agreed to an annexation which incorporated Dayton into the Columbia County Rural Library District (CCRLD). In exchange, the District owns and operates the Library and the Henry Delany Building. It provides library services and a gathering place for the citizens of Columbia County.

As part of the agreement between the City and CCRLD, the City distributes all miscellaneous revenue (investment interest) generated by the Library, Delany Building Cumulative and Library Endowment Funds to CCRLD. The revenues must be used as prescribed by the agreement between the City and CCRLD.

However, CCRLD and the City will discuss re-negotiating the existing contract that may allow transferring the management of these miscellaneous revenues to CCRLD. These negotiations will begin in early 2014.

<b>105 CURRENT EXPENSE CUMULATIVE RESERVE FUND</b>					
<u>REVENUES</u>	<u>2014 BUDGET</u>	<u>2013 BUDGET</u>	<u>2012 BUDGET</u>	<u>2011 BUDGET</u>	<u>2010 BUDGET</u>
Beginning Net Cash & Investments	\$ 65,000	\$ 48,500	\$ 37,000	\$ 40,013	\$ 34,236
Taxes	\$ 20,000	\$ 20,000	\$ 6,000	\$ 15,070	\$ 17,618
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 64	\$ 18,343
<b>Total Current Expense Cumulative Reserve Fund</b>	<b>\$ 85,000</b>	\$ 68,500	\$ 43,000	\$ 55,147	\$ 70,197

<u>EXPENDITURES</u>					
Unreserved Ending Fund Balance	\$ -	\$ 28,500	\$ 48,542	\$ 36,647	\$ 40,013
Capital Improvements	\$ 85,000	\$ 40,000	\$ 1,789	\$ 18,500	\$ 30,185
<b>Total Current Expense Cumulative Reserve Fund</b>	<b>\$ 85,000</b>	\$ 68,500	\$ 50,331	\$ 55,147	\$ 70,198

**NARRATIVE:** The Current Expense Cumulative Reserve Fund's primary revenue source is Real Estate Excise Tax. This fund is limited by RCW and can only be utilized for capital projects established within the City's Growth Management Comprehensive Plan. The City's intends to re-roof and perform electrical repairs to City Hall, improve the City Park's automated sprinkler system and provide a large portion of matching funds for the N. Front Street Reconstruction Project.

<b>106 HOTEL MOTEL EXCISE TAX FUND</b>					
<u>REVENUES</u>	<u>2014 BUDGET</u>	<u>2013 BUDGET</u>	<u>2012 BUDGET</u>	<u>2011 BUDGET</u>	<u>2010 BUDGET</u>
Beginning Net Cash & Investments	\$ -	\$ 4,300		\$ 8,744	\$ 6,329
Taxes	\$ 42,500	\$ 27,000	\$ 27,000	\$ 27,614	\$ 22,810
Miscellaneous Revenue	\$ -	\$ -		\$ 7	\$ 23
<b>Total Hotel/Motel Excise Tax Fund</b>	<b>\$ 42,500</b>	\$ 31,300	\$ 27,000	\$ 36,366	\$ 29,162

<u>EXPENDITURES</u>					
Unreserved Ending Fund Balance	\$ -	\$ -	\$ 4,329	\$ 5,827	\$ 8,744
Salaries	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 1,100	\$ -	\$ -	\$ -	\$ -
Services	\$ 38,400	\$ 31,300	\$ 22,349	\$ 30,538	\$ 20,418
<b>Total Hotel/Motel Excise Tax Fund</b>	<b>\$ 42,500</b>	\$ 31,300	\$ 26,678	\$ 30,538	\$ 20,418

**NARRATIVE:** The Hotel Motel Excise Tax Fund is supported by taxes derived from furnishing lodging by a hotel, rooming house, tourist court, motel or a trailer camp within Dayton.

The City contracts with the Dayton Chamber of Commerce to provide promotional, tourism and marketing activities for our community. Revenues received into the Hotel Motel Excise Tax Fund are typically distributed to the Chamber on a quarterly basis.

## CITY OF DAYTON PUBLIC WORKS DEPARTMENT

**NARRATIVE:** The Public Works office and budget covers administrative costs related to the oversight of departments that provide Water, Sewer, Street Maintenance, Parks and a municipal Cemetery. (Narratives relating to the listed departments can be found with the budgets for those departments.)

The Public Works Director and his maintenance crew perform most of the activities funded in the Public Works Department budget. These employees play many roles and serve several varied functions, not only for the public, but for the municipality as well, including:

- 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 Planning Commission and the City Council as necessary.
- Administers the laws found in the municipal code, works with the Army Corps of Engineers and the Department of Ecology to administer and enforce the Federal Water Pollution Control Act of 1972 and interacts with various state and private agencies reviewing proposals and plans that occur within the public right-of-way.
- Assists Committee members, Council and the Mayor in the maintenance and improvement of the municipal facilities encompassing virtually every building the City owns; identifies needs, crafts projects, provides estimates, places work out to bid and administers contracts for construction; secures routine maintenance projects, acts as facilities manager, looks for ways to complete and close past projects and propose new projects based on changing needs, circumstances and budget.
- Works to protect the health, safety and welfare of the public.

<b>401 SEWER REVENUE FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 160,000	\$ 98,000	\$ 77,000	\$ 98,882	\$ 100,655
Licenses and Permits	\$ -	\$ -	\$ -	\$ 158	\$ 284
Charges for Goods & Services	\$ 795,000	\$ 758,500	\$ 762,100	\$ 758,606	\$ 720,453
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 167	\$ 807
<b>Total Sewer Revenue Fund</b>	<b>\$ 955,000</b>	<b>\$ 856,500</b>	<b>\$ 839,100</b>	<b>\$ 857,813</b>	<b>\$ 822,199</b>

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<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Unreserved Ending Fund Balance	\$ 73,100	\$ 72,100	\$ 98,492	\$ 142,039	\$ 98,882
<b>Administration - General</b>					
Salaries & Wages	\$ 37,300	\$ 38,400	\$ 39,260	\$ 29,332	\$ 32,181
Benefits	\$ 11,100	\$ 9,200	\$ 137	\$ 10,808	\$ 10,427
Supplies	\$ 3,000	\$ 4,000	\$ 2,853	\$ 2,875	\$ 1,714
Other Services & Charges	\$ 18,800	\$ 15,250	\$ 26,117	\$ 16,898	\$ 19,235
Intergovernmental Services	\$ 20,000	\$ 18,000	\$ 17,355	\$ 17,466	\$ 15,584
Capital Outlay	\$ 4,000	\$ -	\$ -	\$ 15,488	\$ -
<b>Sub-total Sewer Administration</b>	<b>\$ 94,200</b>	<b>\$ 84,850</b>	<b>\$ 85,721</b>	<b>\$ 92,869</b>	<b>\$ 79,141</b>
<b>Planning</b>					
Salaries & Wages	\$ 15,900	\$ 9,000	-	-	-
Benefits	\$ 11,100	\$ 2,600	-	-	-
Supplies	\$ 2,500	\$ 500	-	-	-
Intergovernmental Services	\$ -	\$ -			
Other Services & Charges	\$ 7,100	\$ 1,000			
Capital Outlay	\$ -	\$ -			
<b>Total Sewer Planning</b>	<b>\$ 36,600</b>	<b>\$ 13,100</b>			
<b>Operations-General</b>					
Salaries & Wages	\$ 99,300	\$ 64,500	\$ 72,390	\$ 102,395	\$ 95,310
Benefits	\$ 38,100	\$ 34,000	\$ 35,028	\$ 36,620	\$ 29,628
Supplies	\$ 21,500	\$ 17,000	\$ 20,423	\$ 40,839	\$ 40,015
Other Services & Charges	\$ 37,200	\$ 32,100	\$ 21,438	\$ 64,253	\$ 56,045
Capital Outlay	\$ -	\$ -	\$ 2,070	\$ -	\$ 32,980
<b>Sub-total Operations</b>	<b>\$ 196,100</b>	<b>\$ 147,600</b>	<b>\$ 151,349</b>	<b>\$ 244,108</b>	<b>\$ 253,978</b>
<b>Wastewater Treatment Plant</b>					
Salaries & Wages	\$ 58,000	\$ 57,400	\$ 64,976		
Benefits	\$ 24,400	\$ 26,400	\$ 25,252		
Supplies	\$ 30,000	\$ 38,200	\$ 12,729		
Other Services & Charges	\$ 83,200	\$ 60,300	\$ 57,735		
Capital Outlay	\$ -	\$ -	\$ -		
<b>Sub-total Wastewater Treatment Plant</b>	<b>\$ 195,600</b>	<b>\$ 182,300</b>	<b>\$ 160,691</b>		

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EXPENDITURES	2014 BUDGET	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET
<b>Interfund Transfers</b>					
Interfund Transfer to ERR	\$ 13,300	\$ 6,800	\$ 6,749	\$ 6,749	\$ 13,498
Interfund Transfer to Debt Service Funds	\$ 286,700	\$ 306,450	\$ 301,709	\$ 330,672	\$ 321,530
Interfund Loan Repayment	\$ 13,500	\$ -	\$ -	\$ 41,376	\$ 55,168
Transfer to Capital Reserve	\$ 45,900	\$ 43,300	\$ 104,160	\$ -	\$ -
<b>Sub-total Interfund Transfers</b>	<b>\$ 359,400</b>	<b>\$ 356,550</b>	<b>\$ 412,618</b>	<b>\$ 378,797</b>	<b>\$ 390,196</b>
<b>Total Sewer Revenue Fund</b>	<b>\$ 955,000</b>	<b>\$ 856,500</b>	<b>\$ 908,872</b>	<b>\$ 857,813</b>	<b>\$ 822,197</b>

**NARRATIVE:** The Wastewater Treatment Plant sewer systems fall under the Public Works Department. The Public Works Department will consist of a Supervisor and eight (8) employees. The Wastewater Treatment Plant's wastewater permit limit allows for 750,000 gallons per day. The plant is impacted during rainy weather with peak inflow/infiltration (I/I) flows. In 2007, the City completed a Sewer Study to ascertain areas of I/I and have established a plan to address those areas of most concern. However, with good operational procedures, the operators have successfully managed the I/I flows. The sanitary sewer collection system consists of approximately 86,514 lineal feet of collector mains. There are approximately 1329 sewer services.

In 2012, the City began planning for the construction of a new wastewater facility to meet new Department of Ecology requirements that specifically address Total Maximum Daily Loads. DOE is requiring that the City lower the levels of TMDL's by 2018. One alternative to accomplish this is by removing the Wastewater Treatment Plant's effluent from the Touchet River. Planning is the first phase of several phases to accomplish Department of Ecology's permit requirements. This phase will continue into 2013.







**402 SEWER CUMULATIVE RESERVE FUND**

<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 90,000	\$ 89,300	\$ 3,000	\$ 7,025	\$ 38,326
Miscellaneous Revenue	\$ -	\$ -	\$ -		\$ 679
Capital Contributions				\$ 3,750	
Interfund Transfers	\$ 45,900	\$ 43,300	\$ 104,250	\$ -	\$ -
<b>Total Sewer Cumulative Reserve Fund</b>	<b>\$ 135,900</b>	\$ 132,600	\$ 107,250	\$ 10,775	\$ 39,005
<b>EXPENDITURES</b>					
Ending Unreserved Fund Balance	\$ 25,300	\$ 53,300	\$ 89,883	\$ 10,775	\$ 7,024
Other Services & Charges	\$ 64,600	\$ 79,300	\$ 10,298	\$ -	\$ -
Capital Outlay	\$ 46,000	\$ -	\$ 17,297	\$ -	\$ 31,980
<b>Total Sewer Cumulative Reserve Fund</b>	<b>\$ 135,900</b>	\$ 132,600	\$ 117,478	\$ 10,775	\$ 39,004

**NARRATIVE:** The Sewer Cumulative Reserve Fund serves as a sewer capital improvement fund. The City continues to make wastewater treatment plant capital improvements to meet the needs of the facility and Department of Ecology’s testing requirements. The City anticipates completing the Wastewater Treatment Facility Plan by the end of December 2013.

In addition, the Sewer Cumulative Reserve Fund will assist in funding future improvements required to meet the City’s new Department of Ecology permit requirements.

**403 WATER REVENUE FUND**

<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 190,000	\$ 141,000	\$ 130,000	\$ 154,022	\$ 167,300
Licenses and Permits	\$ -	\$ -	\$ -	\$ 536	\$ 567
Charges for Goods & Services	\$ 687,600	\$ 675,500	\$ 684,500	\$ 722,485	\$ 710,003
Fines/Forfeitures	\$ 20,000	\$ 20,000	\$ 20,000	\$ 23,961	\$ 22,431
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 197	\$ 2,534
<b>Total Water Revenue Fund</b>	<b>\$ 897,600</b>	<b>\$ 836,500</b>	<b>\$ 834,500</b>	<b>\$ 901,201</b>	<b>\$ 902,835</b>

<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Unreserved Ending Fund Balance	\$ 60,000	\$ 48,000	\$ 141,914	\$ 182,020	\$ 154,022
<u>Administration - General</u>					
Salaries & Wages	\$ 42,000	\$ 52,700	\$ 43,019	\$ 42,460	\$ 52,147
Benefits	\$ 12,500	\$ 13,800	\$ 155	\$ 14,145	\$ 16,380
Supplies	\$ 6,000	\$ 5,100	\$ 3,175	\$ 2,160	\$ 3,451
Other Services & Charges	\$ 20,500	\$ 16,900	\$ 35,462	\$ 23,371	\$ 24,892
Intergovernmental Services	\$ 30,000	\$ 38,000	\$ 37,431	\$ 36,572	\$ 35,736
Capital Outlay	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Sub-total Administration	\$ 114,000	\$ 126,500	\$ 119,242	\$ 118,708	\$ 132,606
<u>Operations-Planning</u>					
Salaries & Wages	\$ 15,900	\$ 10,100			
Benefits	\$ 5,300	\$ 4,300			
Supplies	\$ 2,500	\$ 500			
Other Services & Charges	\$ 6,600	\$ -			
Capital Outlay	\$ 3,000	\$ -			
Sub-total Operations	\$ 33,300	\$ 14,900			
<u>Operations-General</u>					
Salaries & Wages	\$ 146,000	\$ 142,800	\$ 163,781	\$ 125,768	\$ 150,145
Benefits	\$ 58,600	\$ 57,700	\$ 64,949	\$ 43,356	\$ 46,621
Supplies	\$ 37,000	\$ 31,800	\$ 31,484	\$ 26,512	\$ 23,523
Other Services & Charges	\$ 137,000	\$ 154,700	\$ 130,414	\$ 122,062	\$ 104,764
Interfund Transfers	\$ -	\$ -	\$ -	\$ 251,815	\$ 255,910
Transfer to Reserve Fund	\$ -	\$ -	\$ -	\$ 30,960	\$ 35,244
Sub-total Operations	\$ 378,600	\$ 387,000	\$ 390,628	\$ 600,473	\$ 616,207

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<b>EXPENDITURES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
<b>Interfund Transfers</b>					
Interfund Transfer to ERR	\$ 13,800	\$ 6,100	\$ 6,055		
Interfund Transfer to Debt Service Funds	\$ 225,100	\$ 236,600	\$ 232,293		
Interfund Loan Repayment	\$ 13,500	\$ -	\$ -		
Transfer to Capital Reserve	\$ 59,300	\$ 17,400	\$ 62,580		
<b>Sub-total Interfund Transfers</b>	<b>\$ 311,700</b>	<b>\$ 260,100</b>	<b>\$ 300,928</b>		
<b>Total Water Revenue Fund</b>	<b>\$ 897,600</b>	<b>\$ 836,500</b>	<b>\$ 952,712</b>	<b>\$ 901,201</b>	<b>\$ 902,835</b>

**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.

The Water system consists of 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. Service is provided to the property line for approximately 1,350 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. We also have 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.

There will be approximately a 2% water rate increase effective January 1, 2014.

<b>404 WATER CUMULATIVE RESERVE FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 201,000	\$ 238,000	\$ 168,000	\$ 221,341	\$ 192,827
Miscellaneous Revenue	\$ -	\$ 101,000	\$ -	\$ 257	\$ 9,990
Capital Contributions				\$ 3,750	
Interfund Transfers	\$ 41,900	\$ 17,400	\$ 22,600	\$ 30,960	\$ 35,244
<b>Total Water Cumulative Reserve Fund</b>	<b>\$ 242,900</b>	<b>\$ 356,400</b>	<b>\$ 190,600</b>	<b>\$ 256,308</b>	<b>\$ 238,061</b>

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<b>EXPENDITURES</b>					
Ending Unreserved Fund Balance	\$ 194,900	\$ 154,400	\$ -	\$ 182,353	\$ 221,341
Capital Improvements	\$ 48,000	\$ 202,000	\$ 25,800	\$ 73,955	\$ 16,720
<b>Total Water Cumulative Reserve Fund</b>	<b>\$ 242,900</b>	\$ 356,400	\$ 25,800	\$ 256,308	\$ 238,061

**NARRATIVE:** 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.

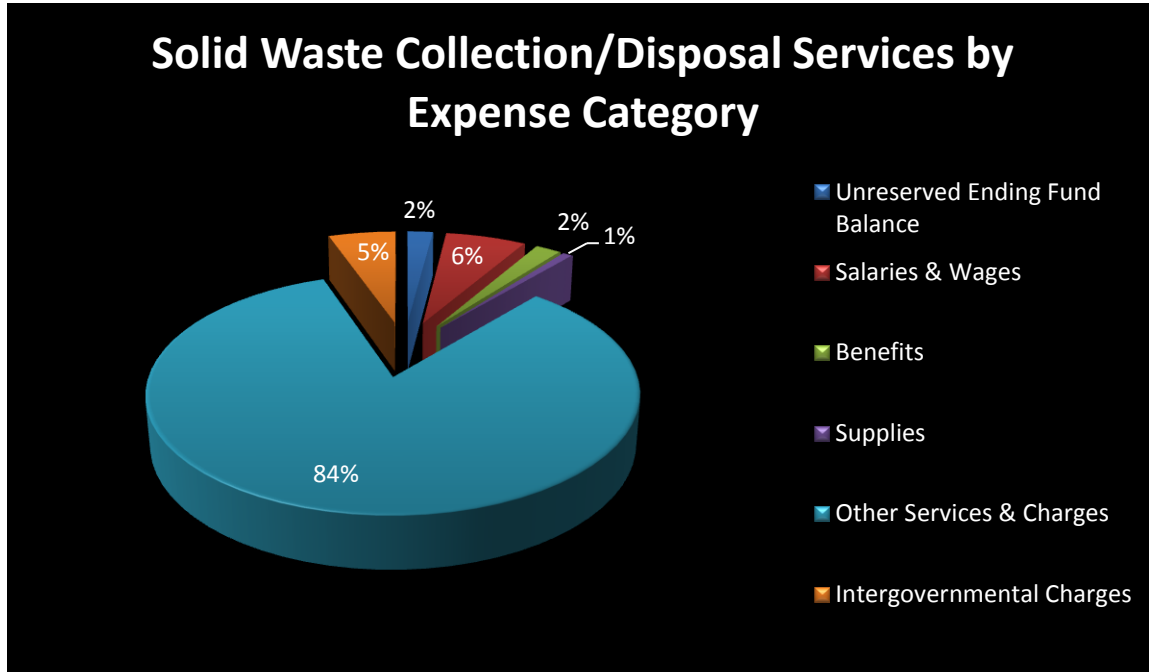
Also, the City is required to create a water system plan that demonstrates the system's operational, technical, managerial and financial capability to achieve and maintain compliance with the appropriate regulations. The City will need to update this plan beginning in 2014.

<b>406 SOLIDWASTE DISPOSAL SERVICES</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 10,700	\$ -			
Taxes	\$ -	\$ -			
License and Permits	\$ -	\$ -			
Intergovernmental Revenues	\$ -	\$ -			
Fines and Forfeitures	\$ -	\$ -			
Charges for Goods & Services	\$ 315,000	\$ -			
Miscellaneous Revenue	\$ -	\$ -			
<b>Total Current Expense Fund</b>	<b>\$ 325,700</b>	\$ -			

<b>EXPENDITURES</b>					
Unreserved Ending Fund Balance	\$ 6,600	\$ -	\$ -	\$ -	\$ 26,924
Salaries & Wages	\$ 20,800	\$ 20,600	\$ 33,900	\$ 28,781	\$ 26,853
Benefits	\$ 6,500	\$ 7,200	\$ 10,267	\$ 7,960	\$ 6,689
Supplies	\$ 2,500	\$ 2,500	\$ 4,500	\$ 3,075	\$ 1,810
Other Services & Charges	\$ 271,900	\$ 242,800	\$ 238,479	\$ 240,695	\$ 255,081
Intergovernmental Charges	\$ 17,400	\$ 17,400	\$ 17,677	\$ 17,074	\$ 16,474
Capital Outlay	\$ -	\$ -	\$ 3,000	\$ -	\$ -
<b>Total Solid Waste Collection/ Disposal Services</b>	<b>\$ 325,700</b>	\$ 290,500	\$ 307,823	\$ 297,585	\$ 306,907

**Narrative:** The City of Dayton outsources its solid waste disposal services to Basing Disposal, Incorporated (BDI). The contract renews automatically annually. The contract will increase by 1.44% in 2014. The overall increase for solid waste collection and disposal services will be approximately 3% or \$.55 for each residential unit with a 105-gallon trash receptacle.

The City will continue to contract with Columbia Compost allowing the City to locally dispose of yard waste material associated with Spring and Fall Clean-ups.



413 WATER & SEWER SYSTEM RESERVE FUND					
<u>REVENUES</u>	<u>2014 BUDGET</u>	<u>2013 BUDGET</u>	<u>2012 BUDGET</u>	<u>2011 BUDGET</u>	<u>2010 BUDGET</u>
Beginning Net Cash & Investments	\$ 398,100	\$ 398,100	\$ 398,100	\$ 398,100	\$ 435,510
<b>Total Debt Service Reserve Fund</b>	<b>\$ 398,100</b>	\$ 398,100	\$ 398,100	\$ 398,100	\$ 435,510

<u>EXPENDITURES</u>					
Ending Reserved Fund Balance	\$ 398,100	\$ 398,100	\$ 398,100	\$ 398,100	\$ 398,180
Refunding Escrow	\$ -	\$ -	\$ -	\$ -	\$ 37,331
<b>Total Debt Service Reserve Fund</b>	<b>\$ 398,100</b>	\$ 398,100	\$ 398,100	\$ 398,100	\$ 435,511

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

<b>414 WATER &amp; SEWER SYSTEM DEBT SERVICE FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 95,000	\$ 102,000	\$ 75,800	\$ 71,686	\$ 128,169
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 195	\$ 6,012
Interfund Transfers	\$ 294,300	\$ 329,000	\$ 317,450	\$ 338,064	\$ 472,569
<b>Total Water &amp; Sewer Debt Service Fund</b>	<b>\$ 389,300</b>	<b>\$ 431,000</b>	<b>\$ 393,250</b>	<b>\$ 409,945</b>	<b>\$ 606,750</b>

<b>EXPENDITURES</b>					
Reserved Ending Fund Balance	\$ 95,000	\$ 107,200	\$ 102,499	\$ 93,993	\$ 71,687
Non-Expenditures				\$ 141,610	
Interest Debt Service Costs	\$ 294,300	\$ 323,800	\$ 317,352	\$ 174,342	\$ 535,063
<b>Total Water &amp; Sewer Debt Service Fund</b>	<b>\$ 389,300</b>	<b>\$ 431,000</b>	<b>\$ 419,851</b>	<b>\$ 409,945</b>	<b>\$ 606,750</b>

**NARRATIVE:** The Debt Service Fund is also required by the USDA Revenue Bond covenants. Payments towards the City's revenue bond obligations must be made from this fund.

The City has three (3) outstanding Water and Sewer Revenue Bonds. The following table provides a list of these bonds and the principal balances owing as of 12/31/2013.

<b>Bond</b>	<b>Principal Balance as of 12/31/2014</b>	<b>Pay-Off Date</b>
Water and Sewer Refunding Bonds, Series 2010	\$ 1,980,000	12/1/2023
USDA Water Revenue Bond, Phase I	\$ 230,950	2/25/2034
USDA Water Revenue Bond, Phase II	\$ 1,327,658	10/27/2034

Total Water and Sewer Revenue Bond Principal Balances owing as of 12/31/2014 will be \$3,538,608.

<b>420 WATER OR SEWER SYSTEMS LOAN REPAYMENT FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 110,000	\$ 117,700	\$ 116,000	\$ 99,364	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 132	\$ 44
Interfund Transfers	\$ 217,400	\$ 215,000	\$ 216,700	\$ 238,368	\$ 99,320
<b>Total Water &amp; Sewer Debt Service Fund</b>	<b>\$ 327,400</b>	<b>\$ 332,700</b>	<b>\$ 332,700</b>	<b>\$ 337,864</b>	<b>\$ 99,364</b>

<b>EXPENDITURES</b>					
Reserved Ending Fund Balance	\$ 110,000	\$ 116,800	\$ 117,266	\$ 118,182	\$ 99,364
Non-Expenditures				\$ 196,181	
Interest Debt Service Costs	\$ 217,400	\$ 215,900	\$ 217,655	\$ 23,501	\$ -
<b>Total Water &amp; Sewer Debt Service Fund</b>	<b>\$ 327,400</b>	<b>\$ 332,700</b>	<b>\$ 334,921</b>	<b>\$ 337,864</b>	<b>\$ -</b>

**NARRATIVE:** The Loan Repayment Fund is designated for making water or sewer debt payments to private and Public Works Board loans as follows:

<b>Loans</b>	<b>Principal Balance as of 12/31/2014</b>	<b>Pay-Off Date</b>
Public Works Board - 1998 Wastewater Treatment Plant Rehab Project	\$ 49,737	7/1/2017
Public Works Board - 1998 Wastewater Treatment Plant Rehab Project	\$ 538,333	7/1/2018
2001 Water System Improvements Project	\$ 182,506	7/1/2021
2004 Water System Improvement Project	\$ 87,766	7/1/2022
2007 S. 3rd Street Sewer Reconstruction Project	\$ 92,335	3/15/2022

Total Water or Sewer Loan Repayment Principal Balances owing as of 12/31/2014 will be \$950,677.

<b>501 EQUIPMENT REPLACEMENT PROGRAM</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 26,500	\$ 89,900	\$ 17,500	\$ 80,927	\$ 24,140
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 117	\$ 129
Interfund Transfers	\$ 27,600	\$ 28,300	\$ 32,225	\$ 28,329	\$ 56,658
<b>Total Equipment Repair &amp; Rental Fund</b>	<b>\$ 54,100</b>	\$ 118,200	\$ 49,725	\$ 109,373	\$ 80,927

<b>EXPENDITURES</b>					
Ending Reserved Fund Balances	\$ 54,100	\$ 118,200	\$ 89,964	\$ 73,766	\$ 80,927
Equipment Purchases	\$ -	\$ -	\$ -	\$ 35,607	\$ -
<b>Total Equipment Repair &amp; Rental Fund</b>	<b>\$ 54,100</b>	\$ 118,200	\$ 89,964	\$ 109,373	\$ 80,927

**NARRATIVE:** This Fund is primarily supported by interfund transfers from various other Funds such as City Street and Road, Water Revenue and Sewer Revenue.

There is one mechanic in the Public Works Department whose primary responsibility is to keep all City rolling stock and equipment in safe, operational working order. This Department also maintains all petroleum driven and pneumatic hand tools. The mechanic has the authority to "red tag" any pieces of City equipment or hand tool for safety reasons and cause the repair or surplus/disposal thereof through City procedures of surplus by the City Council.

There is no capital purchases anticipated out of Equipment Replacement Program in 2014.

<b>601 CEMETERY ENDOWMENT FUND</b>					
<b>REVENUES</b>	<b>2014 BUDGET</b>	<b>2013 BUDGET</b>	<b>2012 BUDGET</b>	<b>2011 BUDGET</b>	<b>2010 BUDGET</b>
Beginning Net Cash & Investments	\$ 366,600	\$ 454,000	\$ 416,000	\$ 306,803	\$ 288,878
Charges for Goods & Services	\$ -	\$ -	\$ -	\$ 950	\$ 750
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Repayments	\$ 34,500	\$ 45,100	\$ 38,000	\$ 67,496	\$ 50,746
<b>Total Cemetery Endowment Fund</b>	<b>\$ 401,100</b>	\$ 499,100	\$ 454,000	\$ 375,249	\$ 340,374

<b>EXPENDITURES</b>					
Ending Reserved Fund Balance	\$ 401,100	\$ 499,100	\$ 321,840	\$ 277,394	\$ 306,803
Interfund Loan	\$ -	\$ -	\$ -	\$ 97,855	\$ 33,570
<b>Total Cemetery Endowment Fund</b>	<b>\$ 401,100</b>	\$ 499,100	\$ 321,840	\$ 375,249	\$ 340,373

<b>602 LIBRARY ENDOWMENT FUND</b>					
<b><u>REVENUES</u></b>	<b><u>2014 BUDGET</u></b>	<b><u>2013 BUDGET</u></b>	<b><u>2012 BUDGET</u></b>	<b><u>2011 BUDGET</u></b>	<b><u>2010 BUDGET</u></b>
Beginning Net Cash & Investments	\$ 168,900	\$ 168,900	\$ 168,900	\$ 168,942	\$ 168,900
<b>Total Library Endowment Fund</b>	<b>\$ 168,900</b>	\$ 168,900	\$ 168,900	\$ 168,942	\$ 168,900

<b><u>EXPENDITURES</u></b>					
Ending Reserved Fund Balance	\$ 168,900	\$ 168,900	\$ 168,943	\$ 168,942	\$ 168,943
<b>Total Library Endowment Fund</b>	<b>\$ 168,900</b>	\$ 168,900	\$ 168,943	\$ 168,942	\$ 168,943

**Narrative:** The Library Endowment Fund holds the principal money the City received from the Hedwig Davis bequest in the amount of \$167,697.41 and other donations for the benefit of the Dayton Public Library. All interest or other earnings as earned upon the principal of this Library Endowment Fund shall be transferred to the Columbia Rural Library District. The principal balance of this fund must stay intact as provided in DMC 2-24.04.

<b>603 PATHWAY ENDOWMENT FUND</b>					
<b><u>REVENUES</u></b>	<b><u>2014 BUDGET</u></b>	<b><u>2013 BUDGET</u></b>	<b><u>2012 BUDGET</u></b>	<b><u>2011 BUDGET</u></b>	<b><u>2010 BUDGET</u></b>
Beginning Fund Balance	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 7,000
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,000
<b>Total Pathway Endowment Fund</b>	<b>\$ 9,000</b>	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000

<b><u>EXPENDITURES</u></b>					
Ending Reserved Fund Balance	\$ 9,000	\$ 9,000	\$ 9,002	\$ 9,000	\$ 9,000
<b>Total Pathway Endowment Fund</b>	<b>\$ 9,000</b>	\$ 9,000	\$ 9,002	\$ 9,000	\$ 9,000

## GLOSSARY OF TERMS:

### **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.

### **Interfund Payments**

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.

### **Intergovernmental Services**

Expenditures made to other governmental entities for services rendered including, but not limited to services such as law enforcement and municipal court.

### **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 7.9% and receives approximately 0.85 cents on the dollar is returned to the City monthly.

### **Services and Other Charges**

This is a basic classification for services other than personal services which are needed by the government including but not limited to professional, 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.