



★ 2024 FINAL Budget ★  
City of Dayton, Washington  
DECEMBER 5, 2023

## Table of Contents

<i>Mayor's Budget Message</i>	2
<i>Dayton's History</i>	4
<i>Form of Government</i>	5
<i>City of Dayton Budget Process</i>	5
<i>2024 City Council Members</i>	6
<i>2024 Budget Ordinance</i>	7
<i>Schedules of Sources and Uses</i>	9
<i>2024 Salary Schedule</i>	12
<i>2024 FTE Allocations</i>	14
<i>Current Expense Fund</i>	
<i>Current Expense Revenue Sources</i>	15
<i>City Street and Road Revenue</i>	
<i>Sources</i>	
<i>City Street &amp; Road Fund</i>	
<i>Expenditures by Department:</i>	16
<i>Hotel/Motel Excise Tax</i>	26
<i>Affordable and Supportive Housing</i>	27
<i>Capital Improvements Fund</i>	28
<i>Sewer Revenue Sources</i>	30
<i>Water Revenue Fund by</i>	
<i>Department</i>	36
<i>Water and Sewer System Reserve Fund</i>	39
<i>Debt Service/Interfund Loans</i>	
<i>Summary</i>	40
<i>Endowment Funds</i>	41
<i>2024 Total Budget Summary</i>	42
<i>Glossary of Terms</i>	44

## Mayor Weatherford's 2024 Budget Message

Honorable Dayton City Councilmembers and Members of our Community:

The intent 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. As always, it's important to understand that our budget is fluid and flexible, it's a tool that we use as an estimate of income and expenditures.

Before describing next year's budget, I would like to thank Staff, Council, and our residents for their continued support of our Public Works Department. This devoted team is responsible for managing the construction and maintenance of streets, water, sewer, parks 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. Without our Public Works Department, we would not have a functioning city, they are the City's largest department, and one of the greatest assets to our community.

Because of the continued support and advocacy, we have been able to purchase a sewer camera van, a crack seal trailer, a bucket truck, and many upgrades to the fleet of daily crew work trucks. Having the right equipment is essential and is used daily to not only find and fix problems above and below our streets but assists us with being proactive in our preventative maintenance.

The 2024 budget has been constructed by 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; Clark Posey, Planning and Economic Director; City Staff and City Council Members. The context and policies established by the City of Dayton have been examined, and this budget has been prepared after analyzing and evaluating requests from each of the City departments, City Council, and the voices of our constituents. I'm grateful to have such a capable group dedicated to moving the City of Dayton forward and am honored to present to you the City of Dayton 2024 Budget.

Creating a budget always has its challenges. Creating a budget for a municipality is especially difficult considering that we don't have a crystal ball showing us what all we're going to encounter the next year, how much running this city is going to cost, or exactly how much revenues we will receive. Additionally, we've all felt the effects of inflation in our economy and know that fuel, building materials, and services all cost more than last year and can only expect prices to keep rising.

The 2024 budget total is 1.1 million dollars or 9% higher than 2023's. This budget is a way to balance income, expenses, and financial goals for 2024. The increased budget has room to account for continuing to provide the public services our residents deserve, continuing to improve our GIS program, our irrigation systems at our City Park and Cemetery, snow removal, the city-wide crack seal and pothole projects, and water meter change over project.

The budget includes a proposed 8.5% utility rate increase that is an essential step to continue providing quality utility services to our residents. Rate increases are never easy, but they are a necessity to keep up the needs of the systems. The importance of having clean drinking water and being able to flush our toilets is irreplaceable. Utility rate increases provide current operation and maintenance service levels; meet capital improvements 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. The last utility rate increase was in January of 2021.

Also proposed is an increase in the Utility Rate Tax that was specifically created to be solely used to pay for the Inter Local Agreement with Columbia County for law enforcement, dispatch, and Municipal court services. Without this utility tax, funds would need to come from the Current Expense fund. Although this contract continues to be one of our biggest expenses, it is crucial to have these services to provide us with a safe community. The City of Dayton paid Columbia County \$695,198.55 in 2023 for these

services. The price increases at 100% of All Urban Consumers CPI, West size Class B/C, effective January of each year, and the cost for these services will be much higher in 2024. The City of Dayton supports our public safety departments and remains committed to providing our residents with the protection and resources needed to keep our community safe, but the expenses associated with these services must be budgeted for. The contract expires at the end of 2025, and it is recommended to start the negotiations for a new contract this coming January.

We also are budgeting for completing ongoing steps with our plan for the new Wastewater Treatment Facility Project, including finishing the due diligence needed to keep this project moving forward and hopefully finalizing the land purchase. We proudly remain working with many other entities including the Dept. of Ecology, Anderson Perry, SCJ Alliance, WW2050 group, and the County's Planning Department, creating a project that will provide a safe and compliant waste-water treatment process. This year's budget is also accounting for a 2024 Otta Seal Project. This is a City of Dayton and Transportation Improvement Board collaborative project that uses a chip seal pilot program to substantially improve many residential streets in our community.

Construction is ongoing with combining the S. 3<sup>rd</sup> and N. 3<sup>rd</sup> street projects. The S. 3<sup>rd</sup> Street Project has been completed, including upgrades to some of the vital routes to our Hospital on J Street and Pearson Street. The N. 3<sup>rd</sup> Street Project is almost complete with new asphalt, sidewalks, curb and gutter, and pedestrian bridge with a complete transformation to the water and sewer beneath. Improvements to Main Street persist as we were able to complete some necessary sidewalk repairs and remove some of the problematic trees.

Over the last few years, we have faced many trials; the flood of 2020, a global pandemic, some major staffing and council transitions, and several contract negotiations; through each difficult situation we get the opportunity to learn and excel, and we have overcome each struggle and grown stronger and wiser. We strive to use proactive methods, instead of reactive, and continue maintaining, promoting, and enhancing our city and community.

The City of Dayton has a tremendous team that is dedicated to providing a safe community with essential public services including clean water and a sewer collection/ treatment system. We are always trying to improve the level of our services. They have used their knowledge, experience, and resources to create this budget and have formed the best spending plan that considers estimated current and future income and expenses and will allow us to continue providing higher quality services to the residents of the City of Dayton.

I have been honored to serve as Mayor and as a steward of the City of Dayton. I am confident that by working together with our community, Council, and committed staff, we will capitalize on opportunities and mitigate challenges, keeping Dayton in a position that can effectively deal with any changes that the future holds.

If you have any questions concerning this budget proposal, please do not hesitate to contact me.

Respectfully Submitted,

Mayor Zac Weatherford

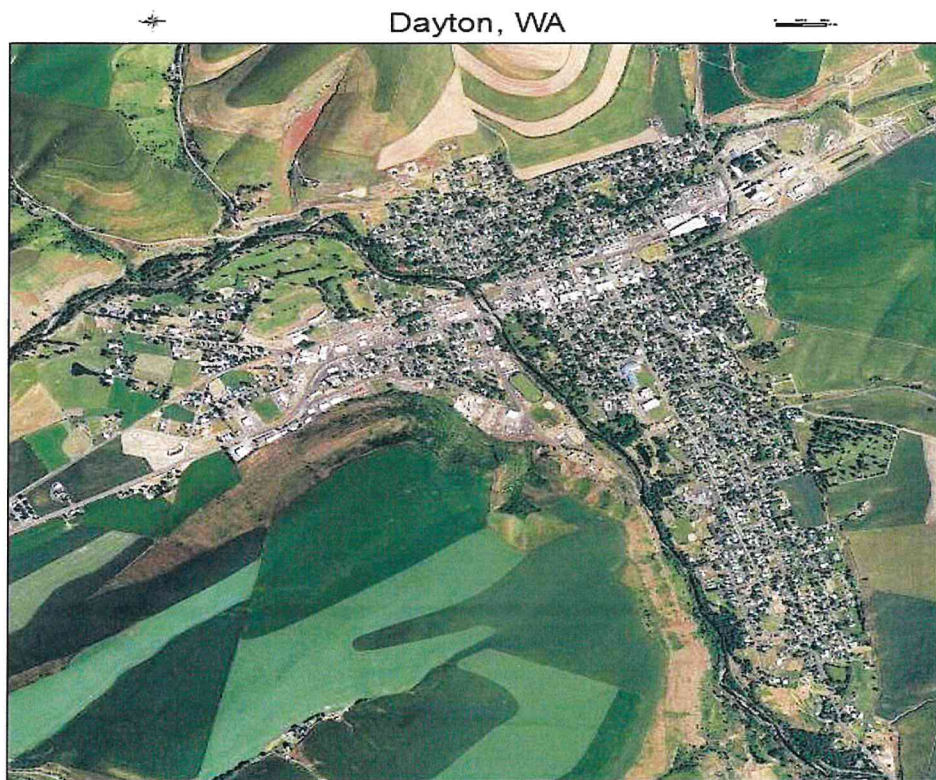
**Well done is better than well said. -Benjamin Franklin**

## 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 9.

## **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 for 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 execute 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.



# 2024 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 12/31/2027**

### **Position #3**

**Teeny McMunn**

**Term expiring 12/31/2025**

### **Position #4**

**Joann Patris**

**Term expiring 12/31/2027**

### **Position #5**

**Shannon McMillen**

**Term expiring 12/31/2027**

### **Position #6**

**Kyle Anderson**

**Term expiring 12/31/2027**

### **Position # 7**

**Mike Smith**

**Term expiring 12/31/2025**

**ORDINANCE NO. 2006**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024.**

**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, 2024 and a notice was published that the Council of said city would meet on the 7th and 21st days of November, 2023 and the 5th day of December, 2023, 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 2024 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 2024 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2024 as set forth in the City of Dayton, 2024 Budget:

<u>Fund</u>	<u>Resources/Appropriations</u>
001-Current Expense	\$2,393,801
103-City Street & Road	\$ 982,588
106-Motel/Hotel Excise Tax	\$104,050
110-Affordable Housing & Supportive Housing Fund	\$13,600
301-Capital Improvements	\$ 1,750,600
401-Sewer Operations & Maintenance Fund	\$1,613,891
402-Sewer Capital Improvement Fund	\$2,683,753
403-Water Operations and Maintenance Fund	\$1,809,200
404-Water Capital Improvement Fund	\$636,819
413-W&S System Debt Reserve	\$245,000
414-W&S Debt Service	\$546,372
701-Cemetery Endowment	\$401,093
702-Historic Pathway Endowment	\$9,002
<b>Total 2024 Budget</b>	<b>\$13,189,769</b>



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

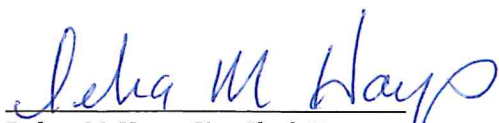
**Section 4.** The salaries and wages set forth in the City of Dayton, 2024 Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and employees of the City of Dayton. The number of full-time positions as stated in the budget is, as far as can be ascertained, 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 2024 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 5 day of December, 2023.

  
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

## 2024 SCHEDULE OF SOURCES AND USES

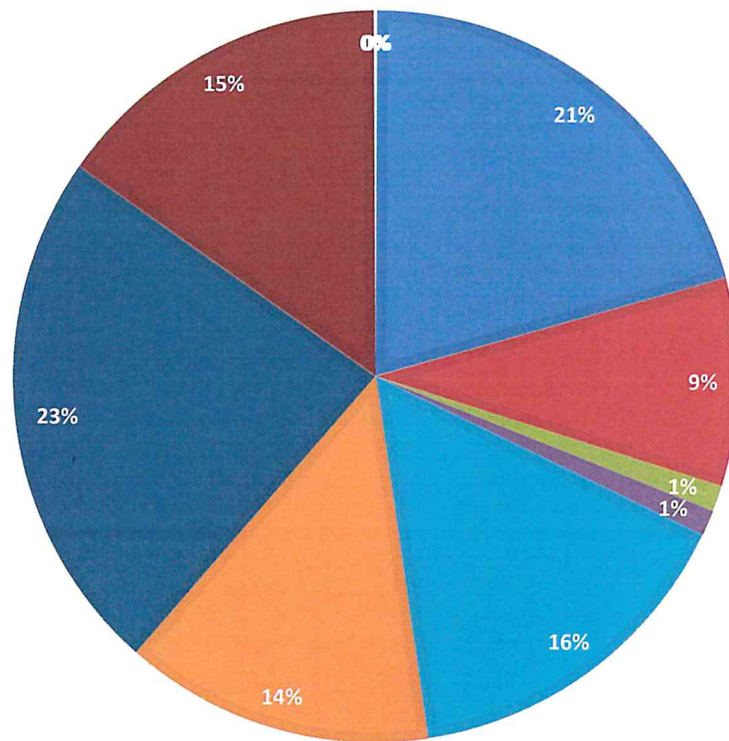
<b><u>001 - CURRENT EXPENSE</u></b>		
Ending Fund Balance		\$768,019
Legislative		\$96,300
Executive		\$183,975
Security		\$755,464
Dikes		\$29,586
Parks		\$223,732
Planning		\$97,900
Cemetery		\$238,825
<b>Total Current Expense Expenditures</b>		<b>\$2,393,801</b>
<b><u>FUND 103 - CITY STREET &amp; ROAD FUND</u></b>		
Ending Fund Balance		\$579,588
Street Lighting		\$22,000
Street & Road Preservation/Maintenance		\$381,000
<b>Total city Street Expenditures</b>		<b>\$982,588</b>
<b><u>FUND 106 - PROMOTION FUND</u></b>		
Tourism Promotion		\$25,050
Misc. Exps		\$79,000
<b>Total Promotion Expenditures</b>		<b>\$104,050</b>
<b><u>FUND 110 - A&amp;SHF</u></b>		
Services		\$13,600
Supplies		\$0
<b>Total A&amp;SHF Expenditures</b>		<b>\$13,600</b>
<b><u>FUND 301- MUNICIPAL CAP. IMP. FUND</u></b>		
Ending Fund Balance		\$75,000
Debt Service		\$53,500
capital Outlay		\$1,622,100
<b>Total MCIP Expenditures</b>		<b>\$1,750,600</b>
<b><u>FUND 401 - SEWER REVENUE</u></b>		
Ending Fund Balance		\$330,521
Sewer Expenses		\$835,487
Transfers Out		\$447,883
<b>Total Water Sewer Expenditures</b>		<b>\$1,613,891</b>
<b><u>Fund 402 - Sewer Cumulative Reserve Fund</u></b>		
Ending Fund Balance		\$180,753
Sewer Expenses		\$236,000

Due diligence /testing / research & Land Acquisition	\$2,267,000
<b>Total Sewer Expenditures</b>	<b>\$2,683,753</b>
<b><u>FUND 403 - WATER REVENUE</u></b>	
Ending Fund Balance	\$525,000
Water Expenses	\$917,800
Transfers Out	\$366,400
<b>Total Water Sewer Expenditures</b>	<b>\$1,809,200</b>
<b><u>Fund 404 - Water Cumulative Reserve Fund</u></b>	
Ending Fund Balance	\$255,819
Water Expenses	\$381,000
<b>Total Water Expenditures</b>	<b>\$636,819</b>
<b><u>Fund 413 - Water/Sewer Bond Reserve</u></b>	
Ending Fund Balance	\$245,000
<b>Water/Sewer Bond Expenditures</b>	<b>\$245,000</b>
<b><u>Fund 414 - Water/Sewer System Debt Service Fund</u></b>	
Ending Fund Balance	\$314,489
Debt Service	\$231,883
<b>Water/Sewer Debt Expenditures</b>	<b>\$546,372</b>
<b><u>701- CEM IMPRVMENT FUND</u></b>	
Ending Fund Balance	\$357,000
Interfund loans transfer to CE	44,093
<b>TOTAL CEM IMPRMNT FUND</b>	<b>\$401,093</b>
<b><u>702 - Historic Pathway Endowment Fund</u></b>	
Ending Fund Balance	\$9,002
<b>TOTAL LIB HPEF</b>	<b>\$9,002</b>
<b>TOTAL ALL FUNDS</b>	<b>\$13,189,769</b>

**2024 BUDGET  
TOTAL ALL FUNDS  
= \$13,189,769**

**TOTAL ALL FUNDS**

- 001-Current Expense
- 106 - Promotion Fund
- 301 - Municipal Capital Improvement
- 402 - Sewer Reserve Fund
- 404 - Water Reserve Fund
- 414 - W & S Debt Service Fund
- 702 - Historic Pathway
- 103- City Streets & Road Fund
- 110- Affordable Housing
- 401 - Sewer Revenue
- 403 - Water Revenue Fund
- 413 - W & S Revenue Bond Reserve
- 701 - Cemetery Improvement Fund



**ORDINANCE NO. 2007**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DAYTON, WASHINGTON  
ADOPTING THE  
2024 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. 2006 adopted a budget for 2024; and,

**WHEREAS**, appropriated Salaries and Wages were set forth within the 2024 City of Dayton Budget at fund level; and

**WHEREAS**, there are no new positions intended for fiscal year 2024.

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

**Section 1.** The following will serve as the 2024 Salary Schedules for non-contractual full-time and hourly wage employees:

CLASSIFICATION	Formal Salary Scale - Monthly	
	Low	High
Public Works Director	\$4,800	\$8,600
Assistant Public Works Director	\$3,950	\$6,600
Clerk-Treasurer	\$4,625	\$8,600
Deputy City Clerk-Treasurer	\$3,800	\$6,600
Director of Planning and Community Development	\$5,299	\$6,659
	Hourly Wage Scale	
	Low	High
Utility Accounting Clerk	\$19.17	\$29.00
Seasonal/Part-time Positions	Minimum Wage	Minimum Wage

**Section 2. Appropriations.** The salaries and wages set forth in the 2024 City of Dayton Budget as adopted by Ordinance No. 2006 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, as far as can be ascertained, the number of positions to be filled.

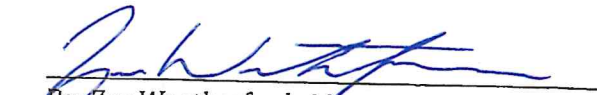
**Section 3. Exclusions.** The salary and wage schedules are exclusive of cost-of-living allowances, overtime, compensatory time and/or merit compensation as provided by the

City of Dayton Personnel Polices, 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 2024 City of Dayton Budget.

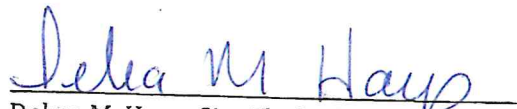
**SECTION 4. Effective Date.** A summary thereof of this Ordinance consisting of its title shall be published in the official newspaper of the City and shall take effect and be in full force five (5) days after the date of publication.

Passed by the City Council of the City of Dayton on this 21 day of November, 2023.

City of Dayton

  
By: Zac Weatherford, Mayor

Attest:

  
Debra M. Hays, City Clerk, Treasurer

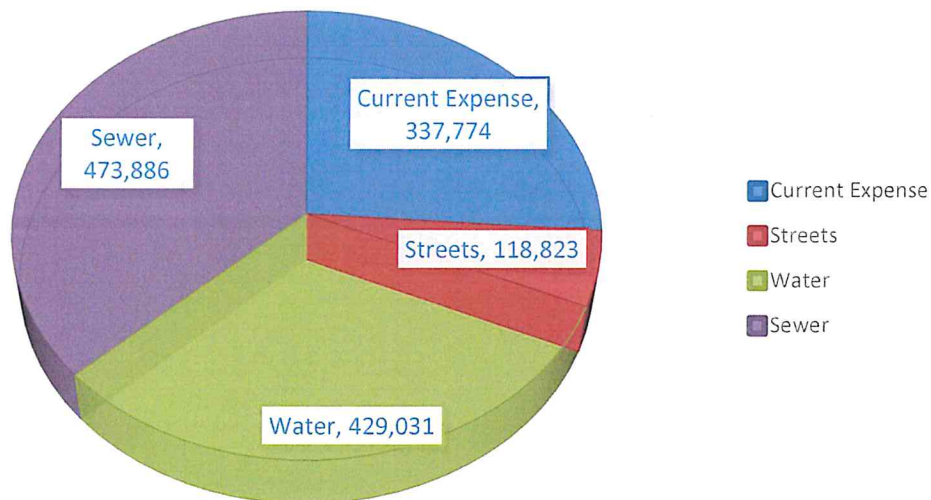
Approved as to form:  
Menke Jackson Beyer, LLP

  
By: Quinn N. Plant, City Attorney

## 2024 Employee Allocations by Funding Source

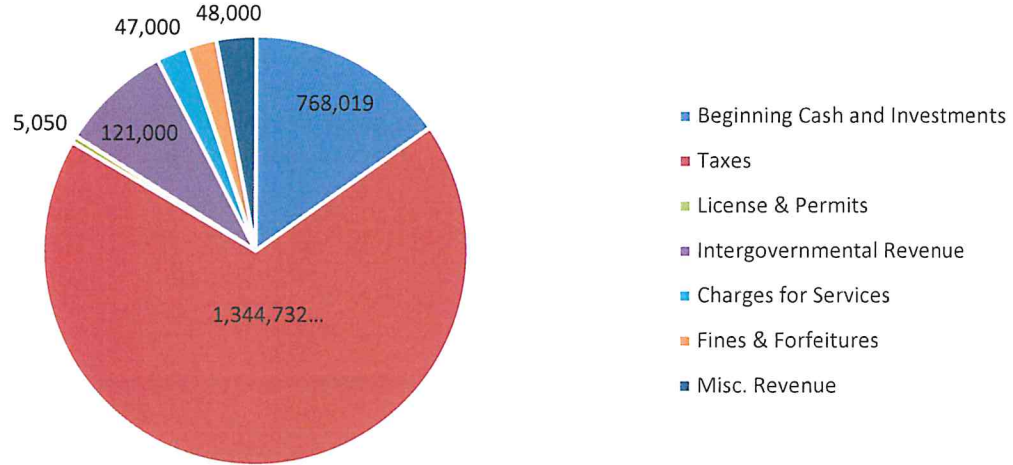
Positions	Current Expense	City Street/Road Fund	Sewer O & M Fund	Water M & O Fund
Mayor	100%			
City Council	100%			
Public Works Director	10%		45%	45%
Assistant Public Works Director			50%	50%
Wastewater Treatment Plant Operator			92.50%	7.50%
Public Works Employee 1	17%	13.80%	10.50%	58.70%
Public 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%			

### SALARY, WAGES AND BENEFITS = 1,359,515



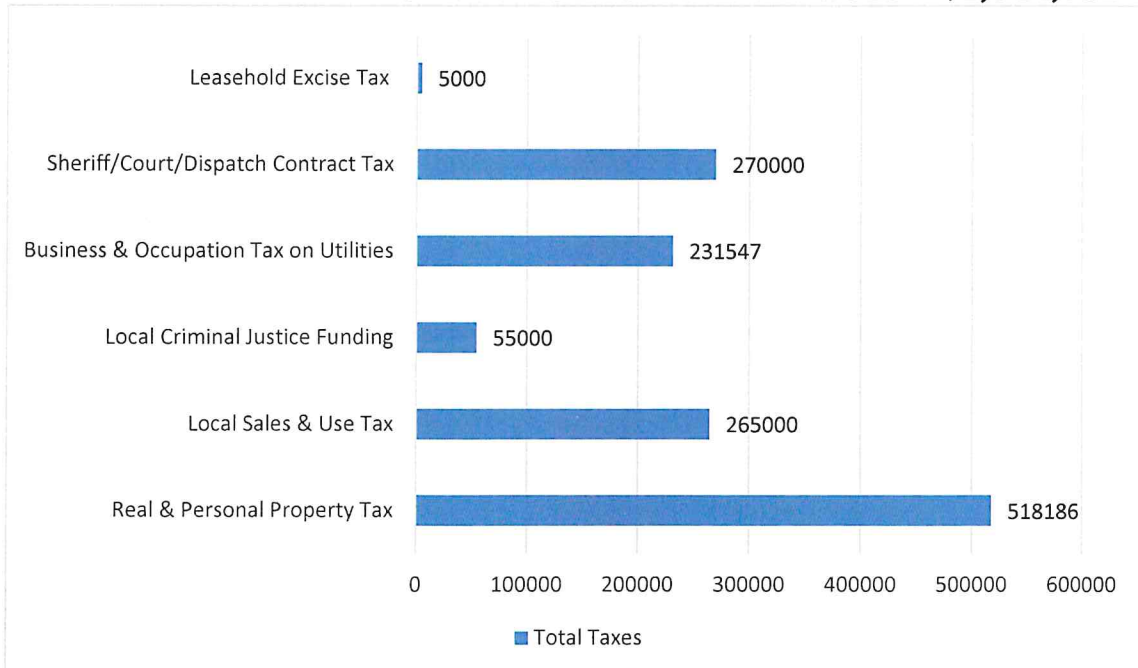
# 001 CURRENT EXPENSE FUND REVENUES

Total Projected Current Expense Revenues for 2024:  
\$2,393,801



**NARRATIVE: Current Expense Fund** - 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 56%, or \$1,344,732 of the Current Expense’s revenues is generated by these taxing authorities.

## 2024 CURRENT EXPENSE TAX AUTHORITY REVENUES = \$1,344,732





## CURRENT EXPENSE FUND – EXPENDITURES

<b>Legislative Services</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
Legal Publication	\$3,500.00	\$3,500.00	\$3,500.00	\$4,259.02
Services-Professional Municode	\$3,500.00	\$3,000.00	\$3,000.00	\$157.95
Salaries & Wages - Legislative	\$19,200.00	\$24,600.00	\$24,600.00	\$23,100.00
Personnel Benefits	\$1,700.00	\$1,550.00	\$1,869.60	\$1,878.55
Supplies – Donation Lights Cross Walks \$5,400.	\$8,900.00	\$1,500.00	\$1,500.00	\$967.96
Communications	\$1,000.00	\$1,500.00	\$750.00	\$3,485.37
Travel	\$1000.00	\$600.00	\$500.00	\$0.00
Liability Insurance	\$40,000.00	\$23,000.00	\$20,000.00	\$15,987.80
Contracted Repairs and Maintenance	\$2,000.00	\$2,200.00	\$500.00	\$2,875.00
Services - Other	\$1,500.00	\$2,000.00	\$3,500.00	\$4,491.42
<b>Total Legislative Services</b>	<b>\$82,300.00</b>	<b>\$63,450.00,</b>	<b>\$59,719.60</b>	<b>\$57,203.07</b>

**NARRATIVE: Legislative Services** - 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.

<b>Judicial Department</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
Municipal Court Contract	0.00	0.00	\$120,000.00	\$25,878.27
State Court Remittances	0.00	0.00	\$30,000.00	\$0.00
<b>Total Judicial Department</b>	<b>0.00</b>	<b>0.00</b>	<b>\$150,000.00</b>	<b>\$25,878.27</b>

**NARRATIVE: Judicial Department** - 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.

<b>City Clerk-Treasurer</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
Salaries & Wages: City Clerk-/Deputy	\$80,725.00	\$61,294.27	\$17,603.66	\$35,121.00
Personnel Benefits	\$18,000.00	\$20,088.40	\$6,688.10	\$15,474.00
Supplies	\$2,500.00	\$2,500.00	\$1,000.00	\$1,000.00
Services	\$500.00	\$500.00	\$500.00	\$500.00
Audit Services	\$0	\$35,000.00	\$0.00	\$0.00
Communications – Cell Phone Stipend	\$800.00	\$500.00	\$500.00	\$500.00
Travel	\$3,000.00	\$3,000.00	\$500.00	\$500.00
Services - Utilities	\$7,000.00	\$7,000.00	\$5,000.00	\$1,200.00
Website Maintenance/Repair	\$6,500.00	\$6,000.00		
Contracted Repairs and Maintenance	\$6,000.00	\$6,200.00	\$7,500.00	\$1,000.00
Services - Other	\$2,000.00	\$3,000.00	\$7,500.00	\$0.00
Dues/subscriptions/memberships/Reg	\$2,800.00	\$800.00		\$0.00
2% Liquor Distribution Col CO	\$250.00	\$200.00	\$350.00	\$0.00
Services - Professional: Municode	\$2,500.00	\$2,500.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>	<b>\$132,575.00</b>	<b>151,585.67</b>	<b>\$47,141.75</b>	<b>\$55,295.00</b>

**NARRATIVE: City Clerk-Treasurer** - 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 collection 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.

<b>City Attorney</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
Services - Professional	\$0.00	\$0.00	\$0.00	\$119.32
Consultation	\$30,000.00	\$30,000.00	\$30,000.00	\$22,849.35
Claims and Litigation	\$3,000.00	\$5,000.00	\$5,000.00	\$0.00
<b>Total City Attorney</b>	<b>\$33,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$22,968.67</b>

**NARRATIVE: City Attorney** -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 and 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 began bargaining unit negotiations for 2022-2024. In addition, the City's Personnel Policies will be reviewed and updated to include any new legislation action.

<b>Dike Maintenance</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
Public Works Salary	\$6,000.00	\$10,000.00	\$10,000.00	\$7,407.00
Personnel Benefits	\$2,000.00	\$5,000.00	\$5,500.00	\$3,826.21
Supplies	\$11,586.00	\$48,950.00	\$4,133.00	\$1,498.11
Services - Professional	\$2,000.00	\$2,000.00	\$30,000.00	\$2,374.20
Contracted Repairs and Maintenance	\$8,000.00	\$48,000.00	\$50,000.00	\$22,748.97
<b>Total Dike Maintenance</b>	<b>\$29,586.00</b>	<b>\$113,950.00</b>	<b>\$99,133.00</b>	<b>\$37,854.49</b>

**NARRATIVE: Dike Maintenance** - 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 that required complete levee rehabilitation .

In 2024 the City will work and continue planning for ways to mitigate the hazards and deficiencies of both the Touchet River and Patit Creek.

**2024 Levee/Dike Maintenance Services Objectives:**

- *Utilize the Washington State Department of Corrections to perform maintenance needs on the levee removing vegetation within the Touchet River system.*
- *Cooperatively work with local agencies to research 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.*

<b>Planning &amp; Economic Development</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
Supplies – Code Compliance	\$750.00	\$500.00	\$500.00	\$202.02
Abatement Services	\$3,000.00	\$2,500.00	\$5,000.00	\$14,554.92
Services - Communications	\$350.00	\$200.00	\$100.00	\$55.20
Communications	\$300.00	\$300.00	\$250.00	\$75.15
Salaries and Wages - Planner	\$72,000.00	\$72,400.00	\$28,960.00	\$68,114.47
Personnel Benefits	\$8,000.00	\$33,500.77	\$13,400.31	\$17,375.98
Personnel Benefits - Insurance	\$0	\$10,500.00	\$0.00	\$4,507.20
Supplies	\$3000.00	\$2,000.23	\$2,500.00	\$144.43
Services - Professional	\$5,000.00	\$5,000.00	\$5,000.00	\$13,371.80
Land Use Reviews	\$0	\$0.00	\$0.00	(\$625.00)
General Planning Services	\$1,000.00	\$1,000.00	\$0.00	(\$1,485.00)
Services - Travel	\$1,000.00	\$500.00	\$0.00	\$47.20
Services - Utilities	\$500.00	\$200.00	\$0.00	\$119.01
Contracted Repairs and Maintenance	\$3,000.00	\$2,000.00	\$0.00	\$2,064.97
Services - Other	\$0	\$0.00	\$0.00	\$935.50
Planning Services	\$0	\$0.00	\$0.00	\$108.50
<b>Total Planning &amp; Economic Development</b>	<b>\$97,900.00</b>	<b>\$130,601.00</b>	<b>\$55,701.31</b>	<b>\$119,566.35</b>

**NARRATIVE: Planning & Economic Development** - We have hired a new part-time, Planner and Community Development employee , This position is responsible for a wide range of planning, code compliance, historic preservation, and community development programs. The Planner uses innovative approaches to: Research, analyze, 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.

**2024 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
- ✓ 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

**2024 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 Veteranans, Guidelines for Standards of Care in Animal Shelters

<b>Law Enforcement</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
LEOFF Pension/Other Benefits	\$25.00	\$25.00	\$0.00	\$83,078.19
Law Enforcement Contract/Court /Dispatch	\$738,820.00	\$697,000.00	\$400,000.00	\$576,491.77
Dispatch Services	\$0.00	\$0.00	\$32,000.00	\$0.00
Salaries & Wages: ACO	\$7,500.00	\$7,353.17	\$7,353.17	\$18,176.24
Personnel Benefits	\$5,129.00	\$3,657.46	\$3,646.72	\$5,129.01
Supplies	\$2,150.00	\$3,224.00	\$0.00	\$69.36
Services-Professional Blue Mtn Humane Society	\$700.00	\$600.00	\$600.00	\$600.00
Communications	\$500.00	\$50.00	\$50.00	\$46.42
Postage	\$15.00	\$15.00	\$0.00	(\$0.51)
Services - Utilities	\$625.00	\$625.00	\$500.00	\$615.60
<b>Total Public Safety</b>	<b>\$755,464.00</b>	<b>\$712,549.63</b>	<b>\$444,149.89</b>	<b>\$684,206.08</b>

**NARRATIVE: Law Enforcement** - 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.

**2024 Parks & Recreation Primary Objectives:**

- *Install Phase 4 of Pietryzcki Park Irrigation system - Fishpond-Ball Field phase*
- *Implementation of Pietryzski Park Sign Upgrades*
- *Research constructing a Sports Complex Restroom*
- *Planning/Research for a Park Splash Pad -RTPO Funds project*
- *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*
- *Research, discuss and prioritize community-wide innovative and unique parks and recreation opportunities*

<b>City Park Department</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
Salaries and Wages: Park Maintenance	\$66,745.00	\$66,947.75	\$66,947.75	\$56,316.61
Personnel Benefits	\$38,367.00	\$31,676.40	\$32,123.36	\$22,841.12,
Personnel Benefits - Clothing Allowance	\$600.00	\$600.00	\$250.00	\$0.00
Supplies	\$30,000.00	\$600.00	\$20,000.0	\$-4697.60
Caboose Park Restrooms	\$1,000.00	\$20,000.00	\$1,000.00	\$426.49
Supplies - Fuel	\$7,500.00	\$1,000.00	\$2,500.00	\$2,950.72
Communications	\$320.00	\$270.00	\$250.00	249.84
Services - Travel	\$200.00	\$201.00	\$200.00	8.00
Services – DOC Crews	\$6,000.00	\$6,000.00	0.00	0.00
Services - Utilities	\$28,000.00	\$270.00	\$25,000.00	\$15,795.43
Contracted Repairs and Maintenance	\$10,000.00	\$20,000.00	\$20,000.00	\$142.98
Services–Other Buckt Trk Insp.	\$10,000.00	\$1,000.00	\$0.00	\$428.56
Park Mower	\$25,000.00	\$25,000.00	\$3,520.00	\$0.00
<b>Total City Park Department</b>	<b>\$223,732.00</b>	<b>\$208,795.15</b>	<b>\$171,791.11</b>	<b>\$94,712.15</b>

**NARRATIVE: Parks & Recreation** - The City of Dayton has two designated parks, and a sports complex. Caboose park has one children’s play structure that is fenced. The Public Works Department has an MOU with Dayton Downtown Task Force for the responsibilities to provide janitorial service to the public restroom, mow grasses and keep up landscaped area within the ½ acre parcel. Pietryzski Park boasts three play structures, a swing set, public restrooms, tennis court, skate park, two gazebo’s, kids/seniors fishing pond, youth baseball field and a dog park. All placed on approximately 28-acre parcel that is partially irrigated with underground sprinklers. The sports complex is comprised of two sports fields and is a 5-acre irrigated parcel . There are also several other small pieces of beautified areas public works are responsible for . ( Department of Transportation fence line, Sacajawea/Dingle’s parking lot, levee pathway, mustard ditch, etc.)

**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 whenever possible.
- Perform a condition assessment of Cemetery trees to formulate a maintenance, removal, and replacement program.
- Underground Irrigation System installation and repairs.
- Budget for a New Mower
- Budget for Upper and Lower Shop Repairs and Irrigation

<b>Cemetery Services</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
Salaries and Wages - Cemetery	\$76,000.00	\$66,285.86	\$66,285.86	\$52,781.65
Personnel Benefits	\$29,000.00	\$25,503.58	\$25,503.58	\$18,162.59
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$0.00	189.96
Personnel Benefits – Clothing Allowance	\$0.00	450.00	\$0.00	\$0.00
Personnel Benefits – Ins. Medical Savings	\$0.00	\$450.00	\$0.00	\$0.00
Supplies	\$10,000.00	\$15,000.00	\$5,000.00	\$4,152.47
Supplies - Fuel	\$6,000.00	\$6,000.00	\$2,500.00	\$1,306.56
Services - Professional	\$0.00	\$0.00	\$0.00	\$30.62
Services - Professional: DOC	\$5,000.00	\$4,874.0	\$1,500.00	\$5,855.02
Excise Taxes	\$125.00	\$125.00	\$100.00	\$37.09
Communications	\$500.00	\$125.00	\$50.00	\$111.80
Services - Travel	\$0.00	\$0.00	\$0.00	\$9.00
Services - Utilities	\$26,000.00	\$27,500.00	\$27,500.00	\$26,913.06
Contracted Repairs and Maintenance	\$60,000.00	\$0.00	\$0.00	\$0.00
Services - Other	\$1,200.00	\$0.00	\$0.00	\$39.33
Mower Purchase	\$25,000.00	\$25,000.00	\$0.00	\$0.00
Supplies	\$0.00	\$0.00	\$0.00	\$48.18
Fuel - Vehicle	\$0.00	\$0.00	\$0.00	\$658.98
Utilities	\$0.00	\$0.00	\$0.00	\$276.52
<b>Total Cemetery Services</b>	<b>\$238,825.00</b>	<b>\$171,313.44</b>	<b>\$128,439.44</b>	<b>\$110,572.83</b>

**NARRATIVE: Cemetery Services** - 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 30 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. October of 2023, we had an earth-shattering electrical storm pass through Dayton, several lighting strikes hit the ground, one in particular hit the City of Dayton’s Cemetery irrigation system and did extensive damage. Ryan Paulson, the City of Dayton’s Public Works Director is in the process of assessing the damage and developing the remediation plan . We anticipate this will be an exceptionally large replacement /repair project in the spring of 2024.

**City Street and Road Ordinary Maintenance Department Primary Objectives:**

- With the purchase of the Crack Sealing equipment, we are in the process of implementing an effective pavement preservation program
- Perform maintenance on city alleyways by grading and re- shaping
- City will implement a Main Street Trees & Sidewalk Maintenance Program
- Keep city-owned property code compliant
- Participate in the TIB Otta Seal Program

**103 CITY STREET AND ROAD FUND**

**NARRATIVE: City Streets & Road Fund** -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 <sup>th</sup> 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 <sup>nd</sup> St (Main St to Park St)	2019-E Clay St Reconstruction (7 <sup>th</sup> St to 8 <sup>th</sup> St)
2011-S 2 <sup>nd</sup> to S 3 <sup>rd</sup> 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 StSidewalk 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 <sup>st</sup> 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, Public Works Trust Board and various federal funding programs.

RCW mandated Six Year Transportation Improvement Program

**CITY STREET AND ROAD FUND – REVENUES**



City Street and Road REVENUE FUND	2024 Budget	2023 Budget	2022 Budget	2021 Budget
Committed	\$250,000.00	\$250,000.00	\$200,000.00	\$237,978.19
Assigned	\$329,588.00	\$0.00	\$68,000.00	\$0.00
<b>Total Fund Balance</b>	<b>\$579,588.00</b>	<b>\$250,000.00</b>	<b>\$268,000.00</b>	<b>237,978.19</b>
<b>Taxes</b>				
Local Retail Sales and Use Tax	\$250,000.00	\$265,000.00	\$185,000.00	\$190,891.50
Business and Occupation Taxes on Utilities	\$90,000.00	\$86,000.00	\$60,000.00	\$81,398.84
<b>Total Taxes</b>	<b>\$340,000.00</b>	<b>\$351,000.00</b>	<b>\$245,000.00</b>	<b>\$272,290.34</b>
<b>Non-Business License/permits</b>				
Street and Curb Permits	\$1,500.00	\$1,000.00	\$1,000.00	\$868.97
<b>Total Non-Business License/permits</b>	<b>\$341,500.00</b>	<b>\$352,000.00</b>	<b>\$246,000.00</b>	<b>\$273,159.31</b>
<b>Intergovernmental Revenues</b>				
<b>State Entitlements</b>				
Multimodal Transportation - Cities	\$7,000.00	\$2,600.00	\$2,500.00	\$3,394.92
Motor Vehicle Fuel Tax - City Streets	\$45,000.00	\$47,000.00	\$45,000.00	\$48,129.08
<b>Total State Entitlements</b>	<b>\$52,000.00</b>	<b>\$49,600.00</b>	<b>\$47,500.00</b>	<b>\$51,524.00</b>
<b>Total Intergovernmental Revenues</b>	<b>\$52,000.00</b>	<b>\$49,600.00</b>	<b>\$47,500.00</b>	<b>\$51,524.00</b>
<b>Miscellaneous Revenues</b>				
<b>Interest Earnings</b>				
Investment Earnings	\$7,000.00	\$600.00	\$600.00	\$392.05
Other Interest	\$1,000.00	\$250.00	\$250.00	\$143.65
<b>Total Interest Earnings</b>	<b>\$8,000.00</b>	<b>\$850.00</b>	<b>\$850.00</b>	<b>\$535.70</b>
Sale of Surplus	\$1,500.00	\$5,000.00	\$2,500.00	\$979.60
Miscellaneous Other	\$7,000.00			
<b>Total other Miscellaneous Revenue</b>	<b>\$8,500.00</b>	<b>\$ 5,000.00</b>	<b>\$2,500.00</b>	<b>\$979.60</b>
<b>Insurance Recovery</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,900.89</b>
<b>Total Miscellaneous Revenue</b>	<b>\$8,500.00</b>	<b>\$5,850.00</b>	<b>\$3,350.00</b>	<b>\$122,416.19</b>
<b>Total Revenues</b>	<b>\$982,588.00</b>	<b>\$1,008,450.00</b>	<b>\$809,850.00</b>	<b>\$957,368.03</b>
<b>Total City Street Fund</b>	<b>\$982,588.00</b>	<b>\$1,008,450.00</b>	<b>\$809,850.00</b>	<b>\$957,368.03</b>

### CITY STREET AND ROAD FUND - EXPENDITURES

City Street Operations	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Supplies	\$750.00	\$750.00	\$0.00	\$410.29
Supplies - Fuel	\$0.00	\$0.00	\$250.00	\$250.57
Services - Utilities	\$0.00	\$0.00	\$500.00	\$119.01
Salaries and Wages: Public Works	\$84,000.00	\$81,203.89	\$43,731.58	\$43,002.95
Personnel Benefits	\$33,000.00	\$39,672.22	\$22,790.15	\$18,845.00
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$0.00	\$189.62
Supplies/Crack seal/Street Signs	\$33,000.00	\$18,000.00	\$15,000.00	\$15,020.09
Crack sealing Program	\$10,000.00	\$25,000.00	\$25,000.00	\$23,357.95
Supplies - Fuel	\$6,000.00	\$6,000.00	\$5,000.00	\$6,302.81
Professional Services	\$500.00	\$500.00	\$0.00	\$675.22
Communications	\$500.00	\$500.00	\$500.00	\$319.62
Contracted Repairs & Maintenance	\$15,000.00	\$14,900.00	\$15,000.00	\$248,063.56

Improvements-Main ST Trees Rep	\$5,000.00	\$80,000.00	\$15,000.00	\$542.00
Services - Other	\$27,500.00	\$500.00	\$1,500.00	\$333.34
Services - Professional	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
Contracted Repairs and Maintenance - Culvert	\$0.00	\$30,000.00	\$30,000.00	\$0.00
Supplies-Structure/Lighting	\$2,500.00	\$1,000.00	\$2,500.00	\$2,384.34
Supplies - Fuel	\$0.00	\$0.00	\$0.00	\$0.00
Professional Services	\$0.00	\$0.00	\$0.00	\$0.00
Travel	\$600.00	\$361.00	\$0.00	\$5.00
Other	\$350.00	\$0.00	\$1,000.00	\$19.34
Services - Professional: Engineering	\$5,000.00	\$3,000.00	\$5,500.00	\$27,950.60
Supplies/Street Lights / Signs	\$10,000.00	\$5,000.00	\$5,000.00	\$0.00
Services - Utilities	\$20,000.00	\$25,000.00	\$25,000.00	\$13,506.13
Salaries and Wages:TCD - PW	\$3,000.00	\$800.00	\$0.00	\$9,215.06
Personnel Benefits	\$1,500.00	\$600.00	\$0.00	\$1,966.18
Supplies	\$0.00	\$0.00	\$0.00	\$106.52
Salaries & Wages: Snow/Ice	\$8,000.00	\$8,000.00	\$0.00	\$8,151.47
Personnel Benefits	\$2,500.00	\$2,500.00	\$0.00	\$5,344.41
Supplies	\$17,500.00	\$17,500.00	\$2,500.00	\$0.00
Supplies - Fuel	\$3,000.00	\$3,000.00	\$1,850.00	\$0.00
Contracted Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Salaries & Wages: Street Clean	\$6,000.00	\$6,000.00	\$0.00	\$14,285.08
Personnel Benefits	\$2,300.00	\$2,500.00	\$0.00	\$5,010.51
Supplies	\$500.00	\$500.00	\$0.00	\$0.00
Supplies - Fuel	\$3,000.00	\$2,500.00	\$1,000.00	\$1,250.04
Contracted Repairs and Maintenance	\$8,500.00	\$8,500.00	\$2,112.00	\$0.00
Salaries and Wages: General Administration	\$500.00	\$0.00	\$0.00	\$13,838.30
Personnel Benefits	\$0.00	\$0.00	\$0.00	\$4,706.78
Supplies	\$250.00	\$250.00	\$250.00	\$1,465.31
Services – Professional Anderson Perry	\$5,000.00	\$1,000.00	\$2,500.00	\$0.00
Services - Communications	\$750.00	\$750.00	\$750.00	\$780.67
Services - Liability Insurance	\$40,000.00	\$15,000.00	\$8,500.00	\$9,447.35
Contracted Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$0.00	\$0.00	\$0.00	\$76.47
Services - Utilities	\$2,000.00	\$2,220.00	\$1,500.00	\$1,023.68
Repairs/maintenance	\$10,000.00	\$5,000.00	\$5,000.00	\$0.00
Street Planning Services - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$2,838.15
Personnel Benefits	\$0.00	\$0.00	\$0.00	\$213.75
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$0.00	\$11.29
Personnel Benefits - Employment Security	\$0.00	\$0.00	\$0.00	\$7.93
Personnel Benefits - DRS	\$0.00	\$0.00	\$0.00	\$185.84
Personnel Benefits - Insurance	\$0.00	\$0.00	\$0.00	\$28.13
Supplies	\$0.00	\$0.00	\$0.00	\$0.00
Professional Services	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
	<b>\$982,588.00</b>	<b>\$656,450.00</b>	<b>\$524,234.00</b>	<b>\$706,078.00</b>

# 106 HOTEL MOTEL EXCISE TAX

Beginning Fund Balance	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Restricted	\$10,000.00	\$10,000.00	\$15,000.00	19,900.45
Restricted - City	\$9,550.00	\$9,550.00	\$6,000.00	0.00
<b>Total Beginning Fund Balance</b>	<b>\$19,550.00</b>	<b>\$19,550.00</b>	<b>\$21,500.00</b>	<b>19,900.45</b>
<b>Retail Sales &amp; Use Tax</b>				
Hotel/Motel Sales and Use Tax	\$70,000.00	\$68,000.00	\$40,000.00	64,150.97
Hotel/Motel Lodge Tx - City	\$14,000.00	\$6,800.00	\$4,000.00	7,127.92
<b>Total Retail Sales &amp; Use Tax</b>	<b>\$84,000.00</b>	<b>\$74,000.00</b>	<b>\$44,000.00</b>	<b>71,278.89</b>
<b>Total Revenues</b>	<b>\$104,050.00</b>	<b>\$94,350.29</b>	<b>\$65,000.00</b>	<b>91,179.34</b>
	<b>\$104,050.00</b>	<b>\$94,350.29</b>	<b>\$65,000.00</b>	<b>91,179.34</b>

Motel/hotel Excise Tax Fund	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Restricted - City Portion	\$19,550.00	\$19,550.00	\$20,000.00	37,465.09
Salaries/wages - Public Works	\$3,500.00	\$3,500.00	\$3,500.00	2,723.63
Personnel Benefits	\$2,000.00	\$1,900.00	\$1,500.00	1,357.53
Services - Other: Chamber of Commerce - Tourism	\$79,000.00	\$69,400.00	\$40,000.00	49,641.11
<b>Total Motel/Hotel Excise Tax Fund</b>	<b>\$104,050.00</b>	<b>\$94,350.29</b>	<b>\$65,000.00</b>	<b>91,187.36</b>

**NARRATIVE: Hotel Motel Excise Tax Fund** - 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.

2024 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

## 110 AFFORDABLE AND SUPPORTIVE HOUSING

Affordable & Supportive Housing Fund Revenues	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Restricted	\$9,100.00	\$8,700.0	\$1,700.00	\$1,494.62
<b>Total Beginning Cash &amp; Investments</b>	<b>\$9,100.00</b>	<b>\$8,700.0</b>	<b>\$1,700.00</b>	<b>\$1,494.92</b>
<b>Taxes</b>				
A & SH Sales & Use Tax	\$4,500.00	\$4,500.00	\$3,000.00	\$2,826.96
<b>Total Taxes</b>	<b>\$13,600.00</b>	<b>\$4,500.00</b>	<b>\$3,000.00</b>	<b>\$2,826.96</b>
<b>Total Affordable &amp; Supportive House Fund Revenues</b>	<b>\$13,600.00</b>	<b>\$13,200.00</b>	<b>\$4,700.00</b>	<b>\$4,321.58</b>

Affordable & Supportive Housing Fund Expenditures	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Supplies	\$0.00	\$0.00	\$500.00	\$0.00
Services	\$13,600.00	\$13,200.00	\$3,956.00	\$4,321.58
<b>Total Operating Expenditures</b>	<b>\$13,600.00</b>	<b>\$13,200.00</b>	<b>\$4,456.00</b>	<b>\$4,321.58</b>

**Narrative: Affordable Housing** - The Affordable and Supportive Housing is a new program that was formed in 2019. A five-member commission was created to serve as an advisory body to the City Council. The purpose of 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 Capital Improvement Fund's Objectives:

- Annual loan payment for the street sweeper
- Annual interfund loan payment towards the S. 1<sup>st</sup> St. and W. Main St. Improvements
- S. 3<sup>rd</sup> Street Sidewalk Replacement Project Interfund Loan Repayment
- Installation of Phase 4 of the automated sprinkler system in Pietryzski Park - Fish Pond/Ball Field
- Park and Cemetery Equipment Replacement
- City Hall Deferred Maintenance Improvements

## 301 CAPITAL IMPROVEMENTS FUND (Municipal Facilities)

Expenditures	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Restricted_REET	\$75,000.00	\$65,000.00	\$65,000.00	\$234,744.53
Capital Outlays	11,900.00	\$35,000.00	\$35,000.00	\$2,353.01
Park Lawn Mower Purchase	\$0.00	\$0.00	\$20,000.00	\$0.00
Levee Improvements	\$20,000.00			
Professional Services - Engineering	\$0.00	\$30,000.00	\$0.00	\$45,336.65
Capital Expenditures/Expenses -Main St Trees	\$5,000.00	\$5,000.00		\$1,084.00
Interfund Loan Principal	\$49,000.00	\$49,000.00	\$25,000.00	\$0.00
E Clay Street Project 2019	\$0.00	\$0.00	\$0.00	\$39,679.14
WA St Treasurer - LOCAL (P)	\$0.00	\$0.00	\$9,600.00	\$0.00
Interfund Loan – Interest	\$4,500.00	\$3,000.00	\$2,600.00	\$3,413.60
WA State Treasurer - LOCAL (I)	\$0.00	\$0.00	\$2,400.00	\$0.00
S. 3rd St Sidewalk Project. - Eng.	\$0.00	\$0.00	\$0.00	\$12,492.88
S 3rd St_2021/2022/2023 Design/Construction Eng.	\$5,000.00	\$40,000.00	\$0.00	\$27,920.00
Cameron St_2021_CE	\$0.00	\$0.00	\$0.00	\$4,852.50
Cameron St_2021_Const.	\$0.00	\$0.00	\$0.00	(\$32,575.86)
E. Clay St. Project - Construct.	\$0.00	\$0.00	\$0.00	\$6,600.74
S. 3 <sup>rd</sup> Street Sidewalk -Constr. – 2020	\$0.00	\$0.00	\$0.00	\$170,892.47
N. 3 <sup>rd</sup> Street Project – Construction	\$5,000.00	\$1,478,457.00	\$0.00	\$0.00
Salaries/Wages	\$0.00	\$0.00	\$0.00	\$32.54
Personnel Benefits	\$0.00	\$0.00	\$0.00	\$24.24
Supplies	\$0.00	\$0.00	\$7,500.00	\$0.00
Park Underground Irrigation System	\$25,000.00	\$25,000.00		\$0.00
Other - Dog Park Reserve	\$200.00	\$0.00	\$1,000.00	\$1,000.00
Jay Street & Pearson Street Rebuild	\$0.00	\$60,000.00		\$0.00
South 5 <sup>th</sup> Street Overlay	\$0.00	\$25,000.00		\$0.00
2024—TIB Otta Seal Project – City 75,000.00	1,500,000.00			
Streets Overlay	\$50,000.00			
N. Cherry Street Overlay	\$0.00	\$25,500.00		\$0.00
E. Tremont St Improvements	\$0.00	\$0.00	\$5,000.00	\$6,145.80
<b>Total Capital Improvement Fund</b>	<b>\$1,750,600.00</b>	<b>\$1,840,957.00</b>	<b>\$173,100.00</b>	<b>\$522,996.24</b>

**NARRATIVE: Capital Improvement Fund** - 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.

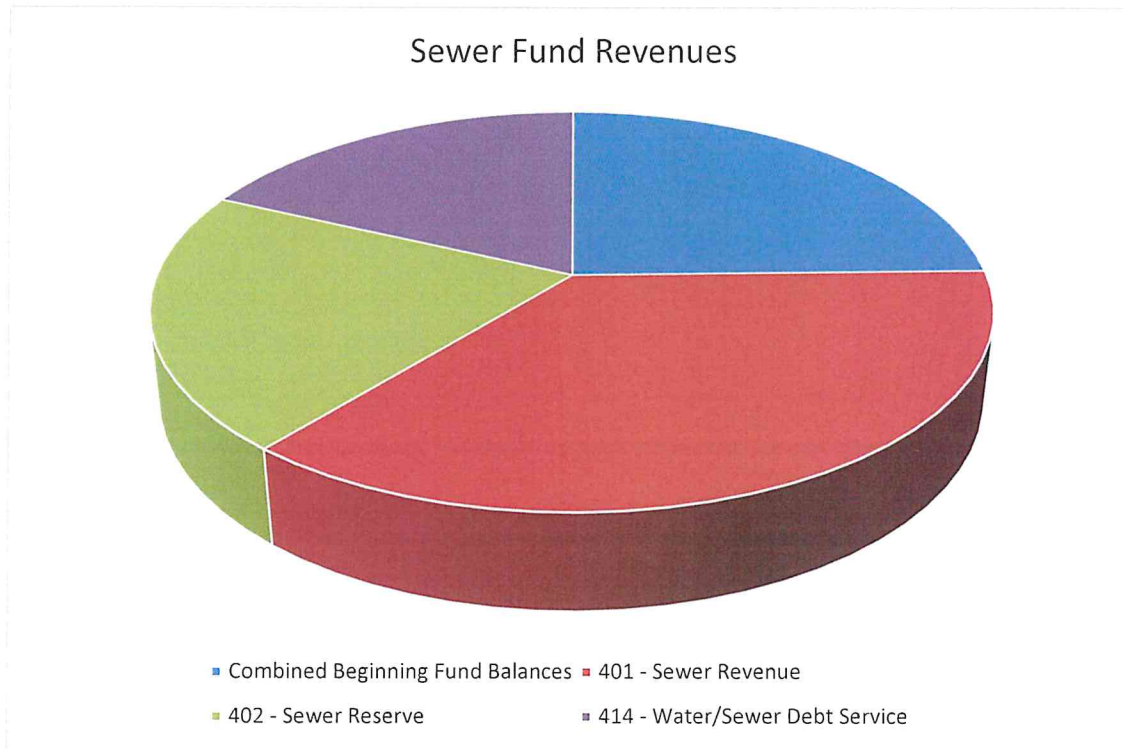
**401 SEWER OPERATION & MAINTENANCE FUND**  
**402 SEWER CAPITAL IMPROVEMENT FUND**  
**414 WATER AND SEWER DEBT SERVICE FUND - SEWER PORTION**

<b>Beginning Cash Balances</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
401 - Sewer Revenue	\$330,521.00	\$700,658.06	\$225,000.00	\$201,123.94
402 - Sewer Reserve	\$180,753.00	\$500,000.00	\$440,961.00	\$390,371.92
414 - Water/Sewer Debt Service	\$314,489.00	\$65,000.00	\$84,000.00	\$74,270.24
<b>Total Fund Balances</b>	<b>\$825,763.00</b>	<b>\$1,265,658.06</b>	<b>\$749,961.00</b>	<b>\$665,766.10</b>
<b>Revenues</b>				
<b>401 - Sewer Revenue</b>				
Buildings, Structures and Equipment - Plumbing Permit	\$1,600.00	\$1,500.00	\$1,500.00	\$506.50
Sewer Permit/inspections	\$500.00	\$207.50	\$50.00	\$41.50
Sewer Sales and Services	\$1,269,270.00	\$1,200,000.00	\$1,100,000.00	\$1,182,000.00
Sewer Service Charges	\$1,000.00	\$4,000.00	\$1,500.00	\$466.18
Greywater Treatment	\$5,000.00	\$3,800.00	\$2,500.00	\$3,753.00
Investment Earnings	\$5,000.00	\$800.00	\$750.00	\$422.33
Sale of Surplus	\$1,000.00	\$1,000.00	\$0.00	\$0.00
<b>Total 401 Revenue Sources</b>	<b>\$1,613,891.00</b>	<b>\$1,211,307.50</b>	<b>\$1,106,300.00</b>	<b>\$1,187,189.51</b>
<b>402 - Sewer Reserve</b>				
Dept of Ecology Grant - WWTP	\$2,267,000.00	\$980,000.00	\$0.00	\$5,187.50
Investment Earnings	\$8,500.00	\$1,500.00	\$0.00	\$1,861.43
Special Assessment-Capital:CFC Charges	\$10,000.00	\$5,000.00	\$5,000.00	\$1,250.00
Revenue Bonds Issued	\$0.00	\$0.00	\$0.00	\$0.00
ARPA - 3rd Street Sewer	\$0.00		\$340,000.00	\$0.00
Transfers-In	\$236,000.00	\$292,000.00	\$292,000.00	\$86,486.00
<b>Total 402 Revenue Sources</b>	<b>\$2,683,753</b>	<b>1,278,500.00</b>	<b>\$637,000.00</b>	<b>\$94,784.93</b>
<b>414 - Water/Sewer Debt Service</b>				
Investment Earnings	\$1,500.00	\$1,000.00	\$5,800.00	\$317.72
Transfers-In	\$0.00	\$0.00	\$0.00	\$6,834.22
Transfers-In: 403	\$0.00	\$275,000.00	\$275,000.00	\$342,584.53
Transfers-In: 401	\$230,383.00	\$275,000.00	\$273,000.00	\$246,886.47
<b>Total 414 Revenue Sources</b>	<b>\$231,883.00</b>	<b>551,000.00</b>	<b>\$553,800.00</b>	<b>\$596,611.94</b>
<b>Total Revenues all Sources</b>	<b>\$5,355,290.00</b>	<b>\$4,306,465.56</b>	<b>\$3,047,061.00</b>	<b>\$2,544,352.48</b>

**SEWER RATE**

The 2024 Budget does include a proposed sewer utility rate increase. The City has not experienced an increase of sewer utility rates since July 2021. 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. The time has come, and we must increase the sewer rate 8.5 % OR \$5.85 per inside city residential customer. Per month.



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

**Narrative: Sewer Operations and Maintenance Fund** - 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 average, the City discharges approximately 220,000 gallons per day.

The sanitary sewer collection system consists of approximately 86,514 lineal feet( Just over 16 miles) of collection mains. Based on 2022’s gross revenue receipts and annual user charges for single-family residential unit (inside city), there were approximately 1373 residential equivalent units being served by the City of Dayton Wastewater Collection and Treatment Facilities into 2023.

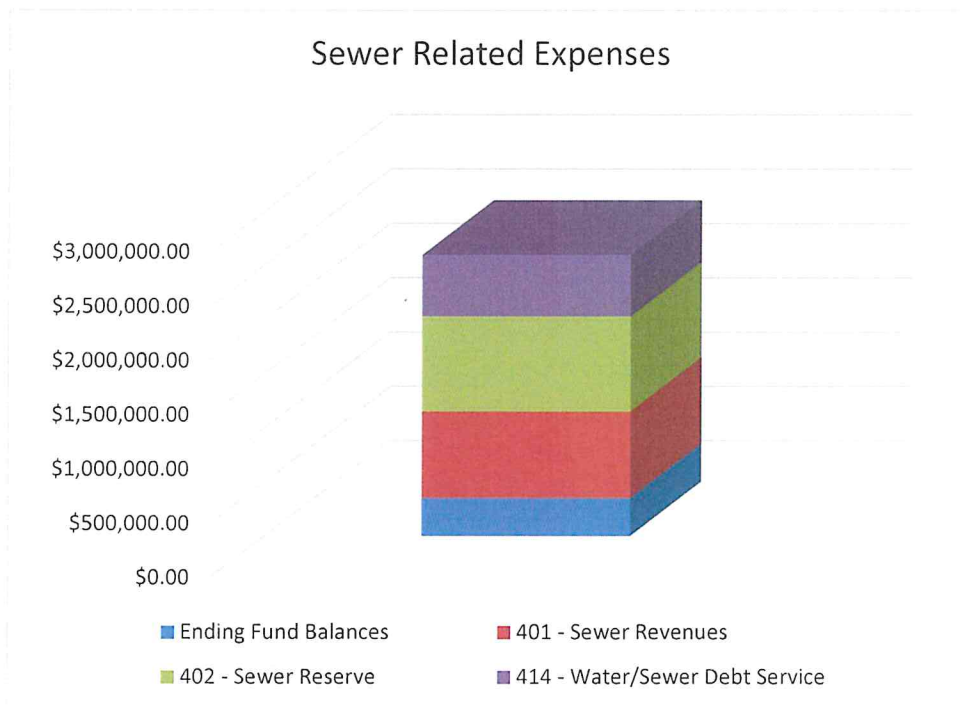
Sewer utility collection and administration is also funded through the Sewer Operation and Maintenance Fund.

Ending Fund Balances	2024 Budget	2023 Budget	2022 Budget	Actual 2021
401 - Sewer Expenditures	\$330,521.00	\$500,000.00	\$79,507.00	\$372,261.21
402 - Sewer Reserve	\$180,753.00	\$37,000.00	\$200,000.00	\$294,123.56
414 - Water/Sewer Debt Service	\$314,489.00	\$41,873.00	\$72,800.00	\$69,192.85
<b>Total Ending Fund Balances</b>	<b>\$546,372.00</b>	<b>\$578,873.00</b>	<b>\$352,307.00</b>	<b>\$735,577.62</b>



<b>Expenditures</b>				
<b>401 - Sewer Expenditures</b>				
Sewer Utility Refunds	\$3,000.00		\$2,500.00	\$1,130.94
		\$3,000.00		
Salaries & Wages:WWTP Operator	\$82,394.23	\$82,394.23	\$0.00	\$77,318.93
Personnel Benefits	\$32,325.82	\$32,325.82	\$0.00	\$34,032.25
Personnel Benefits - Clothing Allowance	\$600.00	\$500.00	\$250.00	\$250.00
Supplies	\$100,000.00	\$30,000.00	\$20,000.00	(\$1,787.49)
Supplies - Fuel	\$20,000.00	\$20,796.00	\$10,000.00	\$11,648.77
Services - Professional	\$20,000.00	\$20,000.00	\$10,000.00	\$11,035.67
Communications	\$3,200.00	\$3,200.00	\$5,500.00	\$5,237.00
Services - Travel	\$3,000.00	\$2,000.00	\$1,500.00	\$83.82
Services - Utilities	\$40,000.00	\$40,000.00	\$33,000.00	\$29,489.61
Contracted Repairs and Maintenance	\$28,100.00	\$95,000.00	\$10,000.00	\$0.00
Services - Other	\$5,000.00	\$5,000.00	\$5,000.00	\$2,184.02
Permits/dues/subscriptions	\$1,000.00	\$1,000.00	\$500.00	\$750.00
Salaries and Wages: Utility Billing	\$84,000.00	\$80,327.59	\$0.00	\$128,886.21
Personnel Benefits	\$43,000.00	\$39,482.98	\$0.00	\$43,744.62
Supplies	\$3,500.00	\$3,500.00	\$5,000.00	\$2,418.20
Services - Professional	\$10,000.00	\$10,000.00	\$10,000.00	\$7,063.95
Excise Taxes	\$21,000.00	\$22,000.00	\$25,000.00	\$23,972.52
Communications	\$3,000.00	\$3,000.00	\$2,000.00	\$2,305.21
Services - Travel	\$3,000.00	\$2,000.00	\$1,000.00	\$0.00
Services - Utilities	\$3,000.00	\$3,000.00	\$2,500.00	\$2,413.88
Contracted Repairs and Maintenance	\$10,000.00	\$15,000.00	\$10,000.00	\$5,703.23
Services - Other	\$2,000.00	\$2,000.00	\$500.00	\$32.50
Salaries & Wages: PW	\$100,000.00	\$148,332.82	\$0.00	\$131,220.53
Personnel Benefits	\$51,200.00	\$72,606.17	\$0.00	\$54,581.50
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$0.00	\$334.10
Personnel Benefits - Clothing Allowance	1,350.00	\$1,000.00	\$1,500.00	\$875.00
Supplies	\$38,617.00	\$38,000.00	\$15,000.00	\$11,960.42
Supplies - Fuel	\$12,000.00	\$8,000.00	\$5,000.00	\$3,600.98
Services – Professional – Sewer System Plan	\$47,000.00	\$5,000.00	\$5,000.00	\$2,110.33
Communications	\$4,300.00	\$4,300.00	\$4,000.00	\$3,027.99
Services - Travel	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
Services - Liability Insurance	\$40,000.00	\$34,000.00	\$30,000.00	\$21,438.14
Services - Utilities	\$3,400.00	\$3,400.00	\$3,500.00	\$3,444.49
Contracted Repairs and Maintenance	\$9,000.00	\$9,000.00	\$5,000.00	\$2,722.47
Services - Other	\$5,000.00	\$5,000.00	\$5,000.00	\$541.83
Transfers-Out: 414	\$230,383.00	\$273,000.00	\$273,000.00	\$246,866.47
Transfers-Out: 402	\$217,500.00	\$292,300.00	\$292,300.00	\$146,326.00
Transfers- Out :301	\$0.00			
<b>401 - Sewer Expenditure Totals</b>	<b>\$1,613,891.05</b>	<b>\$1,911,965.61</b>	<b>\$1,324,342.31</b>	<b>\$1,389,225.30</b>
<b>Assigned</b>	<b>180,753.00</b>	<b>\$37,000.00</b>	<b>\$200,000.00</b>	<b>\$294,123.56</b>
<b>402 -Sewer Cumulative Reserve</b>				
Services - Professional: WWTP and TMDL	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00

Professional Services – Camera/GIS	\$25,000.00	\$0.00	\$50,000.00	\$30,000.00
Equipment Replacement/VactorTrk	\$110,000.00	\$9,000.00	\$50,000.00	\$11,293.98
Equipment Replacement / Jet / Rodder / Parts/Skid Steer Purchase	\$61,000.00			
Sewer Utilities: System Improvements	\$0	\$400,000.00	\$400,000.00	\$12,380.00
Computer /AV Hardware and Software Components	\$20,000.00	\$20,000.00	\$7,961.00	\$3,535.00
Dept of Ecology – WWTP Due Diligent testing /research	\$767,000.00			
Land Acquisition - WWTP	\$1,500,000.00	\$1,000,000.00	\$350,000.00	\$199,614.24
<b>402 - Sewer Reserve Totals</b>	<b>\$2,683,753.00</b>	<b>\$1,486,500.00</b>	<b>\$1,077,961.00</b>	<b>\$551,366.32</b>
<b>414 - Water/Sewer Debt Service</b>				
<b>Assigned</b>	<b>\$314,489.00</b>	<b>\$41,873.00</b>	<b>\$72,800.00</b>	<b>\$69,192.85</b>
Debt Repayment - Combined Water and Sewer System: W/S Revenue Bonds	\$160,000.00	\$493,883.95	\$485,000.00	\$477,548.82
Interest and Other Debt Service Cost - Combined Water and Sewer System: W/S Revenue Bonds	\$44,192.00	\$54,983.00	\$80,000.00	\$72,705.61
Principal	\$11,515.00	\$10,970.73	\$0.00	\$37,042.97
Interest	\$175.00	\$219.41	\$0.00	\$69.79
Principal		\$13,391.09	0.00	\$13,000.95
Interest	\$16,000.00	\$679.21	\$0.00	\$1,321.00
<b>414 - Water/Sewer Debt Service Totals</b>		<b>\$616,000.48</b>	<b>\$637,800.00</b>	<b>\$670,881.99</b>
<b>Total Sewer Fund Expenditures</b>	<b>\$546,371.50</b>	<b>\$4,038,938.09</b>	<b>\$3,392,410.31</b>	<b>\$3,347,051.23</b>



## Sewer Capital Improvement Fund 402 – Expenditures

**NARRATIVE: Sewer Capital Improvement Fund** - The Sewer Capital Improvement Fund provides for major improvements to the City's collection and wastewater treatment systems. The City has had some mechanical equipment failures at our current Wastewater Treatment Plant in 2023. We continue to repair and replace the failed equipment. The City has identified a potential parcel of land for the new proposed Wastewater Treatment Facility site. The City along with their consultants are doing the due diligence in testing and research to confirm this is a viable parcel to purchase for the proposed new Wastewater Treatment Facility. 2024, the City anticipates expending approximately \$2.5 million on capital improvement projects including, but not limited to the wastewater and storm water maintenance program ,Wastewater Treatment Facility Upgrade Project ,various rolling stock equipment , repair, maintenance, and additions .

### **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 waste load 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 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 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, The City has identified a potential parcel of land for the new proposed Wastewater Treatment Facility site. The city along with consultants are doing due diligence in testing and research to confirm this is a viable parcel to purchase for the proposed new Wastewater Treatment Facility. 2024, the City anticipates expending approximately \$2.5 million on capital improvements projects, with the Wastewater Treatment Facility Plant being the main focus. Department of Ecology is working closely with the City of Dayton to assist in obtaining the additional funding needed for land purchase in 2024.

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

<b>Beginning Fund Balances</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Actual Budget</b>
403 - Water Revenue	\$525,000.00	\$696,018.43	\$387,000.00	\$342,641.33
404 - Water Reserve	\$255,819.00	\$600,000.00	\$370,000.00	\$328,428.88
<b>Total Fund Balances</b>	<b>\$780,819.00</b>	<b>\$1,296,018.43</b>	<b>\$757,000.00</b>	<b>\$671,070.21</b>
<b>Revenues</b>				
<b>403 - Water Revenue</b>				
Buildings, Structures, Equipment - Water Permit	\$700.00	\$656.00	\$500.00	\$710.00
Water Sales and Services	\$1,246,000.00	\$1,200,000.00	\$1,100,000.00	\$1,189,235.07
Non-Court Fines and Penalties	\$30,000.00		\$500.00	\$1,488.75
Investment Earnings	\$5,000.00	\$1,500.00	\$1,500.00	\$1,157.47
Sale of Surplus	\$500.00	\$500.00	\$500.00	\$640.55
<b>Total 403 Water Revenue</b>	<b>\$1,809,200.00</b>	<b>\$1,241,374.08</b>	<b>\$1,103,000.00</b>	<b>\$1,193,231.84</b>
<b>404 - Water Reserve</b>	<b>\$255,819.00</b>			
CFC Charges	\$7,000.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total 404 - Water Reserve</b>				
<b>Total Revenue All Water Sources</b>	<b>\$2,062,319.00</b>	<b>\$2,542,392.51</b>	<b>\$1,865,000.00</b>	<b>\$1,869,302.05</b>

### WATER UTILITY RATE INCREASES

The City of Dayton's last increase of the water utility rates was 2021. Rate increases are never easy, but they are necessary to keep up with the water system's 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 rate increasing would be necessary beyond 2021.

2024 - We can no longer forego a utility rate increase; the last increase was July of 2021. In order for the City of Dayton 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 City must increase rates.

The proposed water utility rate increase for fiscal year 2024 is 8.5 %, OR \$4.11 per month per residential unit located within city limits with a standard 1" or less water meter .

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

<b>Ending Fund Balances</b>	<b>2024 Budget</b>	2023 Budget	2022 Budget	2021 Actual
403- Water Revenue	\$525,000.00	\$613,919.00	\$354,710.00	\$303,769.96
404 - Water Reserve Ending Cash Balance	\$255,819.00	\$354,462.00	\$300,000.00	\$419,793.04
<b>Total Ending Fund Balances2</b>	<b>\$780,819.00</b>	<b>\$968,381.00</b>	<b>\$654,710.00</b>	<b>\$723,563.00</b>
<b>Expenditures</b>				
<b>403 - Water Revenue</b>				
Supplies	\$0.00	\$0.00	\$0.00	\$89.42
Water Utility Refunds	\$2,500.00	\$2,500.00	\$1,500.00	\$954.82
Salaries and Wages: Utility Billing	\$84,000.00	\$80,731.58	\$0.00	\$127,970.85
Personnel Benefits	\$40,000.00	\$39,994.40	\$0.00	\$38,826.58
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$0.00	\$59.00
Supplies	\$3,500.00	\$3,500.00	\$3,500.00	\$1,684.64
Services - Professional	\$15,000.00	\$15,000.00	\$15,000.00	\$8,556.45
Excise Taxes	\$53,000.00	\$65,000.00	\$65,000.00	\$57,137.35
Communications	\$2,500.00	\$2,500.00	\$2,500.00	\$3,209.98
Services - Travel	\$3,500.00	\$1,800.00	\$1,500.00	\$12.12
Services - Utilities	\$4,000.00	\$3,000.00	\$2,600.00	\$2,298.62
Contracted Repairs and Maintenance	\$15,000.00	\$20,000.00	\$20,000.00	\$5,697.81
Services - Other	\$3,000.00	\$3,500.00	\$2,500.00	\$32.50
Salaries and Wages: PW	\$195,000.00	\$266,262.16	\$18,766.66	\$211,799.25
Personnel Benefits	\$120,700.00	\$133,818.18	\$0.00	\$80,911.61
Personnel Benefits - Labor & Industries	\$0.00	\$0.00	\$0.00	\$402.86
Personnel Benefits - Insurance	\$0.00	\$900.00	\$0.00	\$6,248.99
Personnel Benefits - Clothing Allowance	\$1,600.00	\$1,600.00	\$0.00	\$875.00
Supplies	\$45,000.00	\$39,568.00	\$25,000.00	\$29,905.82
Supplies - Fuel	\$14,000.00	\$11,000.00	\$7,500.00	\$7,063.25
Services - Professional	\$77,000.00	\$15,000.00	\$15,000.00	\$9,710.62
Communications	\$3,000.00	\$4,000.00	\$4,500.00	\$3,307.74
Services - Travel	\$3,500.00	\$3,000.00	\$1,500.00	\$0.00
Services - Liability Insurance	\$40,000.00	\$35,000.00	\$30,000.00	\$25,798.49
Services - Utilities	\$170,000.00	\$178,000.00	\$150,000.00	\$146,555.31
Contracted Repairs and Maintenance	\$17,000.00	\$15,000.00	\$15,000.00	\$15,520.62
Services - Other	\$5,000.00	\$4,800.00	\$3,498.00	\$3,366.83
Transfers-Out: 414	\$0.00	\$275,000.00	\$275,000.00	\$342,584.53
Transfers-Out: 404	\$366,400.00	\$103,000.00	\$103,000.00	\$102,462.00
<b>Total Water Revenue Expenditures</b>	<b>\$1,809,200.00</b>	<b>1,323,474.32</b>	<b>762,864.66</b>	<b>1,233,043.06</b>
<b>404 - Water Reserve</b>				
Services - Professional	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
Engineering-Levee Improvements	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Replacement - Rolling Stock	\$130,000.00	\$90,000.00	\$75,000.00	\$0.00
N. Touchet Water Main Line	\$88,000.00	\$100,000.00	\$50,000.00	\$0.00
Capital Expenditures/Expenses	\$33,000.00	\$18,000.00	\$18,000.00	\$15,303.63
Meter Replacement	\$100,000.00	50,000.00	\$15,000.00	\$0.00

Computer Software/Hardware Components	\$10,000.00	\$25,000.00	\$0.00	\$253.00
<b>Total Water Reserve Expenditures</b>	<b>\$636,819.00</b>	<b>\$707,462.00</b>	<b>\$478,000.00</b>	<b>\$435,349.67</b>
<b>Total Water Related Expenditures</b>	<b>\$2,446,019.00</b>	<b>\$2,074,136.32</b>	<b>\$1,245,758.00</b>	<b>\$1,668,392.73</b>

**NARRATIVE: Water Fund** - The primary function of the Water Department is to provide the citizens of Dayton with a 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. 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	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Restricted_EFB_Water	\$122,500.00	\$145,000.00	\$95,000.00	\$217,590.13
Restricted_EFB_Sewer	\$122,500.00	\$100,000.00	\$150,000.00	0.00
<b>Total Beginning Fund Balance</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$217,590.13</b>

Water/Sewer Bond Reserve				
Ending Fund Balance	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Restricted_EFB_Water	\$122,500.00	\$122,500.00	\$122,500.00	0.00
Restricted_EFB_Sewer	\$122,500.00	\$122,500.00	\$122,500.00	\$217,637.12
<b>Total Ending Fund Balance</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$217,637.12</b>
Interest & Other Activity	\$0	\$0.00	\$0.00	-\$46.99
<b>Total Water/Sewer Bond Reserve</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$217,590.13</b>

**NARRATIVE: Water & Sewer Bond Fund** - 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.



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

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

### Debt Service Summary

In 2023, the City paid off the 2022 DAYWSREF20B US BANK Revenue Bond, The City now has two outstanding Water and Sewer Revenue Bonds, two non-voted, general obligation bond, and 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 12/31/2023 as follows:

#### 2024 Debt Service Payment Schedule

Debt Service	Principal & Interest	Principal Balance as of 12/31/2023	Pay -Off Date
<b>Water &amp; Sewer Revenue Bonds</b>			
DAYWSREF20A	34,793.50	1,052,442.48	12/01/44
DAYWSREF20B		0.00	12/01/23
DAYWSREF20C	134,044.00	567,163.29	06/01/28
<b>Sub Total</b>	<b>\$168,837.50</b>	<b>1,619,605.77</b>	
<b>General Obligation Non-Voted Bond:</b>			
DAY0256-2-1 – Street Sweeper	11,964.06	\$22,678.08	6/1/25
Public Works Trust Board Loan 3 <sup>rd</sup> St Project	16,000.00	?	?
<b>Sub Total</b>	<b>27,964.06</b>	<b>\$22,678.08</b>	
<b>Interfund Loans:</b>			
2020 S 3rd St – Sidewalk Replacement	15,125.69	29,923.32	12/31/25
2017 Street Improvement – Main Street Sidewalks	15,040.44	14,810.84	09/30/24
2019-E Clay Steet Improvements	12,926.60	24,960.52	04/30/25
<b>Sub Total</b>	<b>43,092.73</b>	<b>69,694.68</b>	
<b>Total Debt Services</b>	<b>\$239,894.29</b>	<b>1,711,978.53</b>	

### 701 CEMETERY ENDOWMENT FUND

Beginning Fund Balances	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Nonspendable	357,000.00	\$317,000.00	\$317,000.00	\$280,615.95
<b>Total Beginning Fund Balances</b>	<b>357,000.00</b>	<b>\$317,000.00</b>	<b>\$317,000.00</b>	<b>\$280,615.95</b>
<b>Cemetery Sales &amp; Services</b>				
Endowment Charges	1,000.00	\$2,000.00	\$2,000.00	\$2,145.00
<b>Total Cemetery Sales &amp; Services</b>	<b>1,000.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$2,145.00</b>
<b>Total Revenues</b>	<b>\$358,000.00</b>	<b>\$319,000.00</b>	<b>\$319,000.00</b>	<b>\$282,760.95</b>
<b>Interfund Loan Repayments</b>				
IFL: Street Sweeper	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loan Repayments	\$43,093.00	\$43,092.30	\$0.00	\$64,184.45
<b>Total Interfund Loan Repayments</b>	<b>\$43,093.00</b>	<b>\$43,092.30</b>	<b>\$0.00</b>	<b>\$64,184.45</b>
<b>Total Cemetery Endowment Fund</b>	<b>\$401,093.00</b>	<b>\$362,092.30</b>	<b>\$319,000.00</b>	<b>\$346,945.40</b>

Ending Fund Balances	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Nonspendable	358,000.00	\$319,000.00	\$268,557.00	\$280,615.95
<b>Total Ending Fund Balances</b>	<b>358,000.00</b>	<b>\$319,000.00</b>	<b>\$268,557.00</b>	<b>\$280,615.95</b>

**NARRATIVE: Cemetery Fund** - 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:

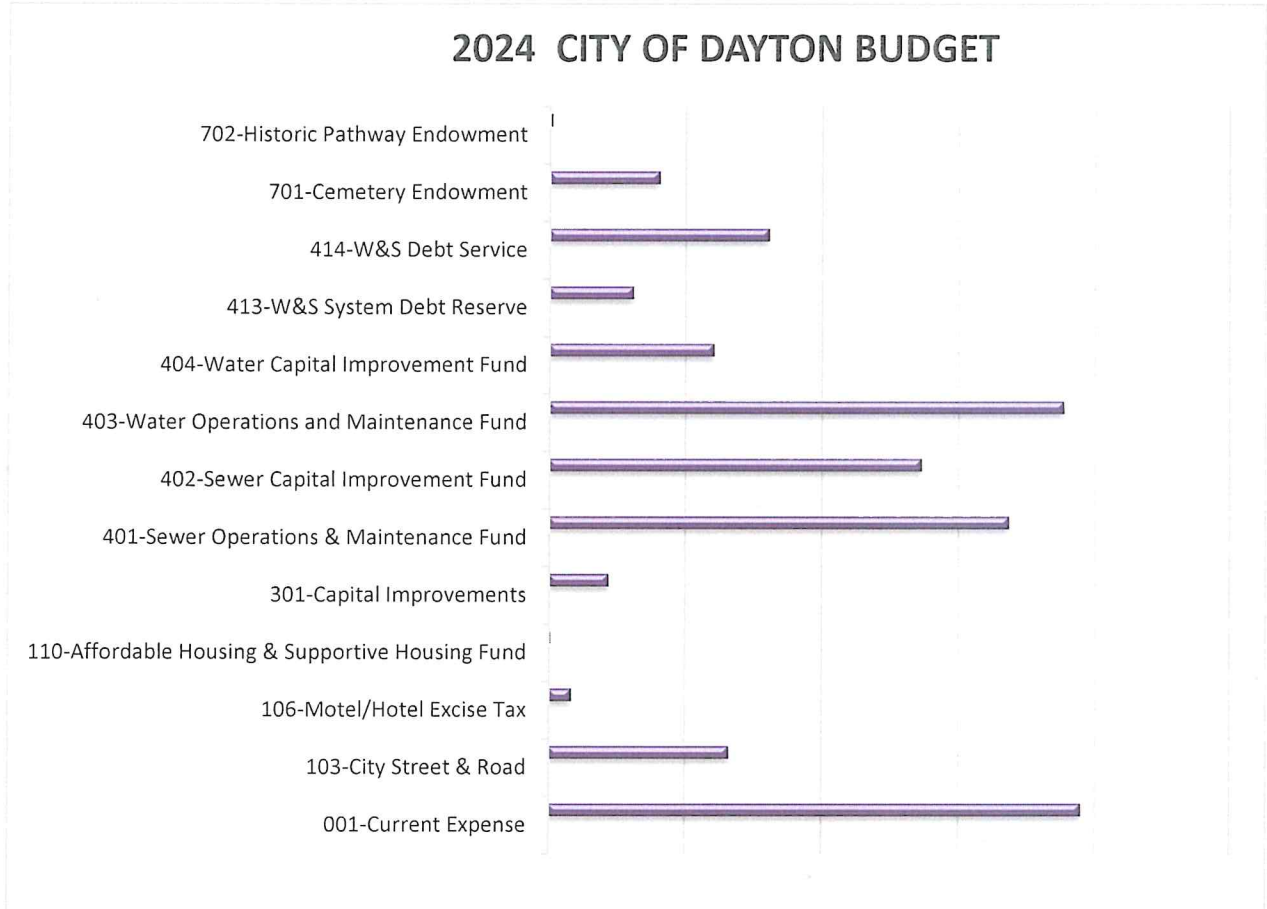
### 703 PATHWAY ENDOWMENT FUND

Beginning Fund Balances	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Nonspendable	\$9,002.00	\$9,002.00	\$9,002.00	\$9,001.55
<b>Total Beginning Fund Balances</b>	<b>\$9,002.00</b>	<b>\$9,002.00</b>	<b>\$9,002.00</b>	<b>\$9,001.55</b>

Ending Fund Balances	2024 Budget	2023 Budget	2022 Budget	2021 Actual
Nonspendable	\$9,002.00	\$9,002.00	\$9,002.00	\$9,001.55
<b>Total Historic Pathway Endowment Fund</b>	<b>\$9,002.00</b>	<b>\$9,002.00</b>	<b>\$9,002.00</b>	<b>\$9,001.55</b>

**NARRATIVE: Historic Pathway Fund** - 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.

## 2024 Total Budget Summary



**2024 Proposed Revenues and Expenses**

**REVENUES**

**Expenditures**

<b>001 - CURRENT EXPENSE</b>		<b>001 - CURRENT EXPENSE</b>	
		Ending Fund Balance	\$768,019
Beginning Cash and Investments	\$ 768,019	Council Donation \$5,400 Cross Walks/Lights Legislative	\$96,300
Taxes	\$ 1,344,732	Executive	\$183,975
License & Permits	\$ 5,050	Law/Court/Dispath Contrtr/Animal Cntrl / Security	\$755,464
Intergovernmental Revenue	\$ 121,000	Dikes	\$29,586
Charges for Services	\$ 47,000	Parks	\$223,732
Fines & Forfeitures	\$ 60,000	Planning	\$97,900
Misc. Revenue	\$ 48,000	Cemetery	\$238,825
<b>Total current Expense Revenue</b>	<b>\$ 2,393,801</b>	<b>Total Current Expense Expenditures</b>	<b>\$2,393,801</b>
<b>FUND 103 - CITY STREET &amp; ROAD FUND</b>		<b>FUND 103 - CITY STREET &amp; ROAD FUND</b>	
Balance	\$ 579,588	Ending Fund Balance	\$579,588
Taxes	\$ 341,500	Street Lighting	\$22,000
Intergovernmental Revenue	\$ 52,000	Street & Road Preservation/Maintenance	\$381,000
Misc. Revenue	\$ 9,500	<b>Total city Street Expenditures</b>	<b>\$982,588</b>
<b>Total City Street Revenue</b>	<b>\$ 982,588</b>		
<b>FUND 106 - PROMOTION FUND</b>		<b>FUND 106 - PROMOTION FUND</b>	
Balance	\$ 19,550	Tourism Promotion	\$25,050
Taxes	\$ 84,000	Misc. Exps	\$79,000
Misc. Revenue	\$ 500	<b>Total Promotion Expenditures</b>	<b>\$104,050</b>
<b>Total Promotion Revenue</b>	<b>\$ 104,050</b>		
<b>FUND 110 - A&amp;SHF</b>		<b>FUND 110 - A&amp;SHF</b>	
Balance	\$ 9,100	Services	\$13,600
Taxes	\$ 4,500	Supplies	\$0
<b>Total A&amp;SHF Revenue</b>	<b>\$ 13,600</b>	<b>Total A&amp;SHF Expenditures</b>	<b>\$13,600</b>
<b>FUND 301 - MUNICIPAL CAP. IMP. FUND</b>		<b>FUND 301 - MUNICIPAL CAP. IMP. FUND</b>	
Balance	\$ 75,000	Ending Fund Balance	\$75,000
Taxes	\$ 170,000	Debt Service	\$53,500
Misc. Revenue	\$ 1,505,600	Capital Outlay	\$1,622,100
<b>Total MCIP Revenue</b>	<b>\$ 1,750,600</b>	<b>Total MCIP Expenditures</b>	<b>\$1,750,600</b>
<b>FUND 401 - SEWER REVENUE</b>		<b>FUND 401 - SEWER REVENUE</b>	
Balance	\$ 330,521	Ending Fund Balance	\$330,521
Services	\$ 1,275,270	Sewer Expenses	\$835,487
Misc. Revenue	\$ 8,100	Tranfers Out	\$447,883
<b>Total Water Sewer Revenue</b>	<b>\$ 1,613,891</b>	<b>Total Water Sewer Expenditures</b>	<b>\$1,613,891</b>
<b>Fund 402 - Sewer Cumulative Reserve Fund</b>		<b>Fund 402 - Sewer Cumulative Reserve Fund</b>	
Balance	\$ 180,753	Ending Fund Balance	\$180,753
DOE Grant	\$ 2,267,000	Sewer Expenses	\$236,000
Transfer in /Misc. Revenue	\$ 236,000	Land Acquisition	\$2,267,000
<b>Total Sewer Revenue</b>	<b>\$ 2,683,753</b>	<b>Total Sewer Expenditures</b>	<b>\$2,683,753</b>
<b>FUND 403 - WATER REVENUE</b>		<b>FUND 403 - WATER REVENUE</b>	
Balance	\$ 525,000	Ending Fund Balance	\$525,000
Services	\$ 1,246,000	Water Expenses	\$917,800
Misc. Revenue	\$ 38,200	Tranfers Out	\$366,400
<b>Total Water Sewer Revenue</b>	<b>\$ 1,809,200</b>	<b>Total Water Sewer Expenditures</b>	<b>\$1,809,200</b>
<b>Fund 404 - Water Cumulative Reserve Fund</b>		<b>Fund 404 - Water Cumulative Reserve Fund</b>	
Balance	\$ 255,819	Ending Fund Balance	\$255,819
CFC	\$ 7,000	Water Expenses	\$381,000
Misc. Revenue	\$ 7,600		
Transfer In	\$ 366,400	<b>Total Water Expenditures</b>	<b>\$636,819</b>
<b>Total Water Revenue</b>	<b>\$ 636,819</b>		
<b>Fund 413 - Water/Sewer Bond Reserve</b>		<b>Fund 413 - Water/Sewer Bond Reserve</b>	
Balance	\$ 245,000	Ending Fund Balance	\$245,000
Transfer In	\$ -	Interest & Other Activity	\$0
Misc. Revenue	\$ -	<b>Water/Sewer Bond Expenditures</b>	<b>\$245,000</b>
<b>Water/Sewer Bond Revenue</b>	<b>\$ 245,000</b>		
<b>Fund 414 - Water/Sewer System Debt Service Fund</b>		<b>Fund 414 - Water/Sewer System Debt Service Fund</b>	
Balance	\$ 314,489	Ending Fund Balance	\$314,489
transfers in	\$ 230,383	Debt Service	\$231,883
Misc. Revenue	\$ 1,500		
<b>Water/Sewer Debt Revenue</b>	<b>\$ 546,372</b>	<b>Water/Sewer Debt Expenditures</b>	<b>\$546,372</b>
<b>701 CEM IMPRVMENT FUND</b>		<b>701 - CEM IMPRVMENT FUND</b>	
Balance	\$ 357,000	Ending Fund Balance	\$357,000
Endowment Fees	\$ 1,000	Capital Outlay	\$0
Inter Fund Loan Repayments	\$ 43,093	Transfer to Current Expense Fund	\$44,093
<b>TOTAL CEM IMPRMNT FUND</b>	<b>\$ 401,093</b>	<b>TOTAL CEM IMPRMNT FUND</b>	<b>\$401,093</b>
<b>702 Historic Pathway Endowment Fund</b>		<b>702 Historic Pathway Endowment Fund</b>	
Balance	\$ 9,002	Ending Fund Balance	\$9,002
Inv Sale	\$ -	Transfer to General Fund	\$0
<b>TOTAL LIB HPEF</b>	<b>\$ 9,002</b>	<b>TOTAL LIB HPEF</b>	<b>\$9,002</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,189,769</b>	<b>TOTAL ALL FUNDS</b>	<b>\$13,189,769</b>

## **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 appropriate body for adoption and sometimes the plan is 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 principal 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 are 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 the 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

