

City of Dayton

2013 Budget



JANUARY 1, 2013 - DECEMBER 31, 2013

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MAYOR'S BUDGET MESSAGE

To: Citizens of Dayton
Dayton City Council

The 2013 Proposed Budget represents a collaborative effort to balance service demands with available resources during these challenging times. The budget is conservative, and with projections showing flat or limited revenue growth, budgets will continue to be tight for the foreseeable future and the City will need to assertively manage our expenditures.

City Council and staff has exercised fiscal discipline and used creativity, innovation, and a strong commitment to efficiency to maintain our core service levels in the face of limited resources and increased service demands.

Property tax revenues and retail sales tax largely fund operations of the City's general governmental departments, including police, municipal court, planning and community development, parks, and street maintenance. Sustaining these services without additional resources is an ongoing challenge. There is very little to trim without eroding the service levels set by Council and that of which the community deserves.

Highlights

This budget reflects several grant funded projects including Shoreline Master Plan Update Project, chip sealing certain streets located between S. Cottonwood and S. Pine Street, and continuing the Green Yard Waste Curbside Pickup Program.

Included is \$75,000 to continue with the planning phase of the City of Dayton's Wastewater Treatment Facility Improvement Project. This phase is a requirement of the City of Dayton's Department of Ecology Discharge Permit.

The City will continue to perform maintenance on the Touchet River Dike System to ensure compliance with Corps of Engineers levee requirements.

The City Street & Road Fund provides for re-decking the sidewalk systems on the N. Front Street and N. 6th Street Bridges to reduce safety hazards.

Conclusion

The 2013 Proposed Budget represents a continued commitment to prudent fiscal management, while delivering a range of public services. It is a conservative balanced budget which will deliver good public services to the citizens and businesses of the City of Dayton.

I would like to thank our dedicated and professional staff, our engaged citizens, and the City Council who have added direction and suggestions during the budget process. I look forward to working with each of you in the coming year.

Respectfully,

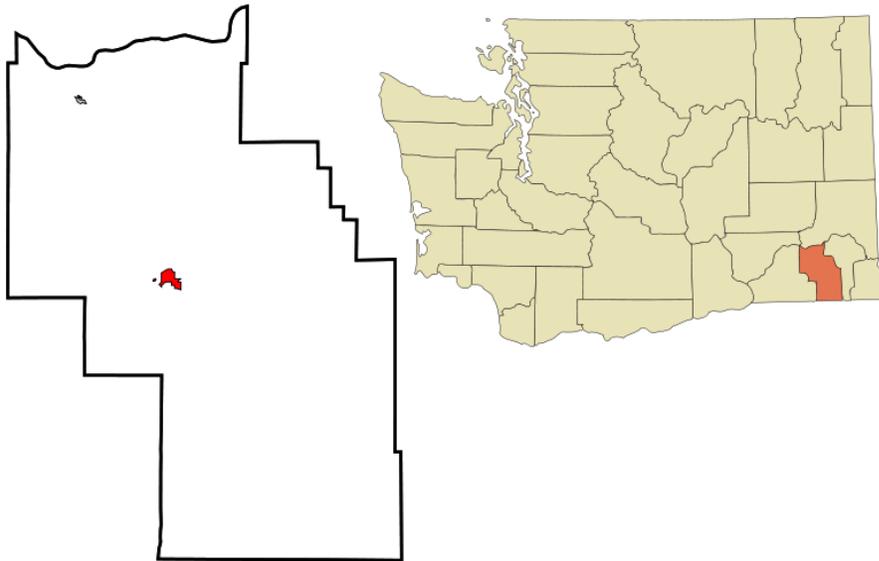
Craig George
Mayor

HISTORY OF DAYTON, WASHINGTON

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

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

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



Location of Dayton, Columbia County, Washington

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

FORM OF GOVERNMENT

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

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

BUDGET PROCESS

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

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

Allocations are made based on fund structure, limiting uses outside of each fund. Funds are segregated to carry on specific objectives and budgeted on a cash basis in accordance with the Revised Code of Washington, RCW 35.33.

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



2013 CITY OF DAYTON CITY COUNCIL AND MAYOR

Mayor

Craig George
Term expiring 12/31/2015

Council Members

V. Delphine Bailey
Term expiring 12/31/2015

Kathy A. Berg
Term expiring 12/31/2015

Art Hall
Term expiring 12/31/2013

Dain Nysoe
Term expiring 12/31/2013

Bill Graham
Term expiring 12/31/2013

Jim Cooper
Term expiring 12/31/2015

Christine Broughton
Term expiring 12/31/2013

ORDINANCE NO. 1823

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF DAYTON, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2013.

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, 2013 and a notice was published that the Council of said city would meet on the 13th and 27th days of November, 2012 at the hour of 7:00 p.m., at the Council Chambers in the City Hall of said city for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and,

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

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

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

Section 1. The budget for the City of Dayton, Washington, for the year 2013 is hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Dayton, 2013 Budget, three copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources for each separate fund of the City of Dayton, and aggregate expenditures for all such funds for the year 2013 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2013 as set forth in the City of Dayton, 2013 Budget:

FUND	BUDGET
CURRENT EXPENSE	\$ 950,500
CEMETERY	\$ 78,900
CITY STREET & ROAD	\$ 438,000
LIBRARY	\$ 4,000
C.E. CUMULATIVE RESERVE	\$ 51,000
MOTEL/HOTEL EXCISE TAX	\$ 27,000
DELANY	\$ 5,400

FUND	BUDGET
SEWER REVENUE	\$ 863,500
SEWER CUMULATIVE RESERVE	\$ 100,600
WATER REVENUE	\$ 840,500
WATER CUMULATIVE RESERVE	\$ 232,400
SOLIDWASTE COLLECTION	\$ 354,500
W & S SYSTEM DEBT RESERVE	\$ 398,100
W & S SYSTEM DEBT SERVICE	\$ 399,000
W or S LOAN REPAYMENT	\$ 319,700
EQUIPMENT REPAIR/REPLACEMENT	\$ 118,200
CEMETERY ENDOWMENT	\$ 499,100
LIBRARY ENDOWMENT	\$ 168,900
PATHWAY ENDOWMENT	\$ 9,000
TOTAL 2011 BUDGET	\$ 5,858,300

Section 3. The City Clerk-Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Washington State Auditor's Office and to the Association of Washington Cities.

Section 4. The salaries and wages set forth in the 2013 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 positions as stated in the budget is, insofar as can be ascertained, the number of positions ordinarily filled. The compensation to each employee affected may differ from the amount specified in the budget, so long as the compensation does not exceed the amount appropriated in the 2013 budget.

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

PASSED by the Council of the City of Dayton and approved by the Mayor on this ____ day of _____, 2012.

Craig George, Mayor

Attest:

Approved as to form:



Trina Cole, City Clerk-Treasurer

Gregory L. Lutchter, City Attorney

City of Dayton
2013 Schedule of Sources and Uses

Fund Type and/or Dept.	Estimated Sources	Estimated Uses	Net Source (Use)	Est Beginning Fund Balance	Ending Fund Balance
Current Expense Fund					
Non-Departmental General Government Department		\$ 66,400			
Judicial Department		\$ 55,500			
City Clerk-Treasurer Department		\$ 111,500			
City Attorney Department		\$ 34,100			
Planning & Economic Dev. Dept.		\$ 11,100			
Law Enforcement Services Dept.		\$ 55,400			
Animal Control Services Dept.		\$ 389,700			
City Parks Department		\$ 17,400			
Swimming Pool Services Dept.		\$ 98,800			
		\$ 63,000			
Total Current Expense Fund	\$ 735,500	\$ 902,900	\$ (167,400)	\$ 215,000	\$ 47,600
Special Revenue Funds					
Cemetery	\$ 71,000	\$ 78,900	\$ (7,900)	\$ 7,900	\$ -
City Street & Road	\$ 343,000	\$ 402,400	\$ (59,400)	\$ 95,000	\$ 35,600
Library	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
Current Expense Cumulative Reserve	\$ 8,000	\$ 40,000	\$ (32,000)	\$ 43,000	\$ 11,000
Motel/Hotel Excise Tax	\$ 27,000	\$ 27,000	\$ -	\$ -	\$ -
Delany Building	\$ 800	\$ 5,400	\$ (4,600)	\$ 4,600	\$ -
Total Special Revenue Funds	\$ 453,800	\$ 557,700	\$ (103,900)	\$ 150,500	\$ 46,600
Proprietary Enterprise Funds					
Sewer Revenue	\$ 758,500	\$ 794,500	\$ (36,000)	\$ 105,000	\$ 69,000
Water Revenue	\$ 695,500	\$ 788,500	\$ (93,000)	\$ 145,000	\$ 52,000
Solidwaste Disposal - Garbage	\$ 341,500	\$ 324,700	\$ 16,800	\$ 13,000	\$ 29,800
Total Proprietary Enterprise Funds	\$ 1,795,500	\$ 1,907,700	\$ (112,200)	\$ 250,000	\$ 121,000

<i>Continued</i>					
Capital Project Funds					
Sewer Cumulative Reserve	\$ 26,600	\$ 96,000	\$ 69,400)	\$ 74,000	\$ 4,600
Water Cumulative Reserve	\$ 17,400	\$ 85,000	\$ (67,600)	\$ 215,000	\$ 147,400
Total Capital Project Funds	\$ 44,000	\$ 181,000	\$ (137,000)	\$ 289,000	\$ 152,000
Debt Service Funds					
W & S System Debt Reserve	\$ -	\$ -	\$ -	\$ 398,100	\$ 398,100
W & S System Debt Service	\$ 329,000	\$ 329,000	\$ -	\$ 70,000	\$ 70,000
W or S Loan Repayment	\$ 214,700	\$ 215,700	\$ (1,000)	\$ 105,000	\$ 104,000
Total Debt Service Funds	\$ 543,700	\$ 544,700	\$ (1,000)	\$ 573,100	\$ 572,100
Internal Service Fund					
Equipment Repair & Replacement	\$ 28,300	\$ 73,000	\$ (44,700)	\$ 89,900	\$ 45,200
Total Internal Service Fund	\$ 28,300	\$ 73,000	\$ (44,700)	\$ 89,900	\$ 45,200
Fiduciary Funds					
Cemetery Endowment	\$ 45,100	\$ -	\$ 45,100	\$ 454,000	\$ 499,100
Library Endowment	\$ -	\$ -	\$ -	\$ 168,900	\$ 168,900
Pathway Project Endowment	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000
Total Fiduciary Funds	\$ 45,100	\$ -	\$ 45,100	\$ 631,900	\$ 677,000
TOTAL ALL FUNDS	\$ 3,645,900	\$ 4,167,000	\$ (521,100)	\$ 2,199,400	\$ 1,678,300

**CITY OF DAYTON
2013 Budget Compared
to the 2012 Original Budget**

WITH ANTICIPATED FUND BALANCES

FUND NAME	2012 BUDGET	2013 BUDGET	DIFFERENCE Incr. (Decr.)	INCREASE/ DECREASE
CURRENT EXPENSE:				
<u>Departments</u>				
Non-Departmental	\$ 112,200	\$ 114,000	\$ 1,800	1.60%
General Govt.	\$ 78,050	\$ 55,500	\$ (22,550)	-28.89%
Judicial	\$ 97,700	\$ 111,500	\$ 13,800	14.12%
Clerk/Treasurer	\$ 43,900	\$ 34,100	\$ (9,800)	-22.32%
City Attorney	\$ 11,000	\$ 11,100	\$ 100	0.91%
Planning	\$ 90,000	\$ 55,400	\$ (34,600)	-38.44%
Law Enforcement	\$ 379,900	\$ 389,700	\$ 9,800	2.58%
Animal Control	\$ 16,400	\$ 17,400	\$ 1,000	6.10%
Parks	\$ 85,950	\$ 98,800	\$ 12,850	14.95%
Pool	\$ 57,100	\$ 63,000	\$ 5,900	10.33%
Total Current Expense Fund	\$ 1,307,400	\$ 950,500	\$ (21,700)	-1.66%
CEMETERY	\$ 98,850	\$ 78,900	\$ (19,950)	-20.18%
CITY STREET & ROAD	\$ 360,600	\$ 438,000	\$ 77,400	21.46%
LIBRARY	\$ 7,500	\$ 4,000	\$ (3,500)	-46.67%
C.E. CUMULATIVE RESERVE	\$ 43,000	\$ 51,000	\$ 8,000	18.60%
HOTEL MOTEL EXCISE TAX	\$ 27,000	\$ 27,000	\$ -	0.00%
DELANY BUILDING	\$ 5,600	\$ 5,400	\$ (200)	-3.57%
SEWER REVENUE	\$ 839,100	\$ 863,500	\$ 24,400	2.91%
SEWER CUMULATIVE RESERVE	\$ 107,250	\$ 100,600	\$ (6,650)	-6.20%
WATER REVENUE	\$ 834,500	\$ 840,500	\$ 6,000	0.72%
WATER CUMULATIVE RESERVE	\$ 190,600	\$ 232,400	\$ 41,800	21.93%
SOLID WASTE COLLECTION	\$ 335,200	\$ 354,500	\$ 19,300	5.76%
WATER & SEWER SYSTEM RESERVE	\$ 398,100	\$ 398,100	\$ -	0.00%
WATER & SEWER SYSTEM DEBT SERVICE	\$ 393,250	\$ 399,000	\$ 5,750	1.46%
WATER OR SEWER LOAN REPAYMENT	\$ 332,700	\$ 319,700	\$ (13,000)	-3.91%
EQUIPMENT REPLACEMENT PROGRAM	\$ 49,725	\$ 118,200	\$ 68,475	137.71%
CEMETERY ENDOWMENT	\$ 454,000	\$ 499,100	\$ 45,100	9.93%
LIBRARY ENDOWMENT	\$ 168,900	\$ 168,900	\$ -	0.00%
HISTORIC PATHWAY ENDOWMENT	\$ 9,000	\$ 9,000	\$ -	0.00%
GRAND TOTAL ALL FUNDS	\$ 5,627,075	\$ 5,858,300	\$ 231,225	4.11%

City of Dayton 2013 Budget

Total all Funds
=
\$5,858,300

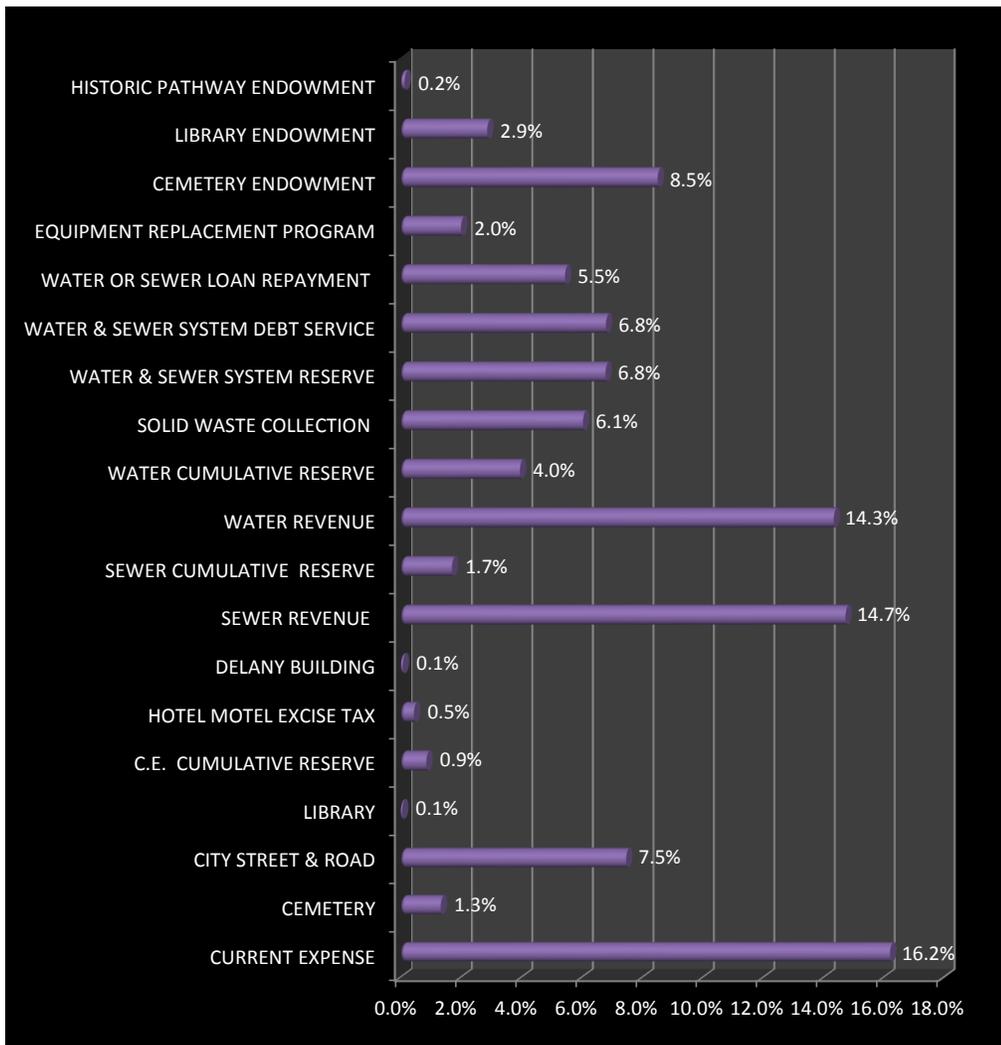


Figure A

2013 Employee Allocations by Funding Source

Positions	Full-time Equivalent (FTE)	Current Expense Fund	Cemetery Fund	City Street/Road Fund	Sewer Revenue Fund	Water Revenue Fund	Solidwaste Collection/Disposal Fund
Legislative							
Mayor	0.03	0.008		0.008	0.008	0.008	
City Council	0.17	0.043		0.043	0.043	0.043	
Total Legislative	0.20	0.050		0.051	0.051	0.051	
Public Works							
Public Works Director	1.00	0.085	0.010	0.300	0.200	0.405	
Assistant Public Works Director	1.00	0.020	0.050	0.250	0.050	0.630	
Wastewater Treatment Plant	1.00				1.000		
Public Works Maintenance	4.00	0.420	0.400	1.050	1.080	1.050	
Cemetery Maintenance	1.00		0.350	0.200	0.100	0.350	
Parks Maintenance	1.00	0.750			0.070	0.180	
Pool Lifeguards	2.02	2.020					
Seasonal Maintenance							
Total Public Works	11.02	3.295	0.810	1.800	2.500	2.615	
City Clerk-Treasurer							
City Clerk-Treasurer	1.00	0.290	0.010	0.150	0.200	0.300	0.050
Deputy City Clerk	1.00	0.040	0.040		0.250	0.340	0.330
Administrative Assistants	0.40	0.008			0.096	0.148	0.148
Planner	0.63	0.221		0.158	0.126	0.126	
Total City Clerk-Treasurer	3.03	0.338	0.050	0.150	0.546	0.788	0.528
Total Budgeted Positions	14.250	3.683	0.860	2.001	3.097	3.454	0.528
Less Frozen and Unfunded Positions							
Actual Funded Positions	14.250	3.683	0.860	2.001	3.097	3.454	0.528

ORDINANCE NO. 1824

AN ORDINANCE OF THE **CITY OF DAYTON**, WASHINGTON ADOPTING THE
2013 SALARY SCHEDULE FOR THE CITY OF DAYTON.

Section 1. Salary Schedules.

Positions	Salary Scale Per Month	
	Low	High
Mayor		\$1,000.00
Councilmember		\$ 150.00
Public Works Director	\$4,800.00	\$6,335.00
Assistant Public Works Director	\$4,101.00	\$5,275.00
City Clerk-Treasurer	\$4,200.00	\$6,100.00
Deputy City Clerk Treasurer	\$3,300.00	\$4,975.00
Planner	\$ 23.21	\$ 29.02
	Salary Scale Per Hour	
	Low	High
Clerical Assistant I	\$12.85	\$15.92
Swimming Pool Manager	\$11.50	\$ 12.25
Asst. Swimming Pool Manager	\$ 10.50	\$ 11.25
	Minimum Wage Rate	
Lifeguard		\$ 10.00
Seasonal Public Works Maintenance	\$ 10.00	\$ 13.00

Salary Grades for Union Employees

Entry	Step 1 6 months	Step 2 1 Year	Step 3 2 Years	Step 4 3 Years	Step 5 4 Years
\$ 15.00	\$ 17.88	\$ 18.40	\$ 18.77	\$ 19.18	\$ 19.59

Section 2. The salaries and wages set forth in the 2013 City of Dayton Budget constitute the appropriations for salaries and wages that will be paid to the legislative body and employees of the City of Dayton. The numbers of positions as stated in the budget are, insofar as can be ascertained, the number of positions ordinarily filled.

Section3. The salary and wage schedules are exclusive of overtime and compensatory time as provided by the 2008 City of Dayton Personnel Policies effecting non-contractual, non-exempt employees or as specified in the Union Agreement effective January 1, 2013 through December 31, 2015 effecting contractual,

non-exempt employees. As a result, the compensation to each employee affected may differ from the amount specified in this schedule, so long as the compensation does not exceed the amount appropriated in the 2013 City of Dayton Budget.

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

Passed by the City Council of the City of Dayton on this _____ day of _____, 2012.

Craig George, Mayor

Attest:



Trina Cole, City Clerk-Treasurer

Approved as to form:

Gregory L. Lutchter, City Attorney

CURRENT EXPENSE FUND

001 CURRENT EXPENSE

REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$215,000	\$ 205,000	\$ 213,852	\$ 251,147	\$ 269,426
Taxes	\$ 594,500	\$ 599,500	\$ 678,586	\$ 616,885	\$ 637,000
License and Permits	\$ 4,000	\$ 3,500	\$ 4,153	\$ 4,246	\$ 4,606
Intergovernmental Revenues	\$ 58,600	\$ 58,900	\$ 120,128	\$ 201,722	\$ 108,968
Fines and Forfeitures	\$ 60,500	\$ 60,500	\$ 68,247	\$ 61,105	\$ 90,960
Charges for Goods & Services	\$ 15,000	\$ 349,700	\$ 333,240	\$ 336,594	\$ 331,243
Miscellaneous Revenue	\$ 2,900	\$ 30,300	\$ 6,817	\$ 7,670	\$ 8,270
Non - Revenues	\$ -	\$ -	\$ 51,100	\$ -	\$ -
Total Current Expense Fund	\$950,500	\$ 1,307,400	\$1,476,124	\$ 1,479,369	\$ 1,450,473

NARRATIVE: Current Expense Fund revenues are available to fund the various services accounted for in the Current Expense Fund, such as Law Enforcement, Municipal Court Services, Parks, Code Compliance, Swimming Pool, Planning, Solid Waste Collection and other City functions. Most of these services are not self-supporting but rely upon the general taxation authority provided to cities. About 45.962.6% of the Current Expense's revenue is generated by this taxing authority. Details are reflected in Figure 2-B below.

2013 CURRENT EXPENSE BUDGET TAX REVENUE SOURCES

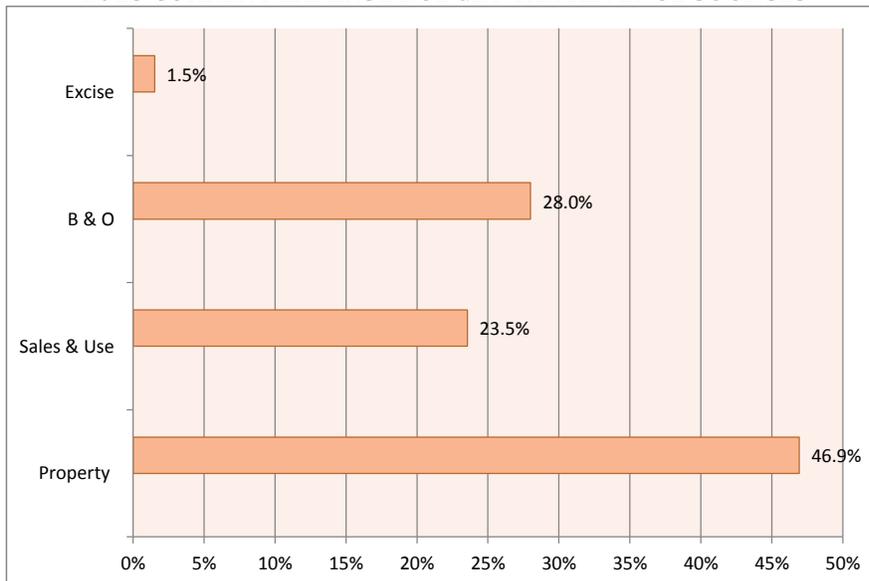


Figure B
City of Dayton WA
Preliminary-Final Budget 2013 - Draft 4-56-4011/2264/2012

CURRENT EXPENSE FUND - EXPENDITURES

NON-DEPARTMENTAL					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balance	\$ 47,600	\$ 29,675	\$ 230,074	\$ 226,000	\$ 251,147
Transfer to Library	\$ -	\$ -	\$ -	\$ 58,430	\$ 48,827
Transfer to Cemetery	\$ 22,500	\$ 34,850	\$ 41,333	\$ 14,421	\$ 13,441
Transfer to ERR	\$ 600	\$ 525	\$ 525	\$ 1,050	\$ -
Interfund Loan Payment for Patit Creek Project	\$ 18,300	\$ 17,150	\$ -	\$ -	\$ -
Non-Expenditures - State Court Remittances	\$ 25,000	\$ 30,000	\$ 32,229	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,861	\$ -
Intergovernmental Services	\$ -	\$ -	\$ 443	\$ -	\$ -
Total Non-Departmental Services	\$ 114,000	\$ 112,200	\$ 271,932	\$ 299,901	\$ 313,415

Narrative: The Non-Departmental Department accounts for: 1) Projected Ending Fund Balance for 2013; 2) Interfund transfers to the Cemetery Fund to support maintenance and operation functions of the cemetery facility. Current Expense Fund provides approximately 28.9% of the Cemetery Funds revenues; 3) Interfund transfer to the Equipment Repair and Replacement Fund for replacement of the City's copy machine; 4) Interfund loan principal payment to the Cemetery Endowment Fund for the 2012 Patit Creek Project; 5) State Court Remittances as prescribed by Washington State Law.

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GENERAL GOVERNMENT SERVICES					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Salaries & Wages	\$ 6,200	\$ 24,600	\$ 24,600	\$ 24,150	\$ 23,925
Benefits	\$ 500	\$ 1,950	\$ 1,882	\$ 1,848	\$ 1,831
Supplies	\$ 3,200	\$ 8,200	\$ 10,768	\$ 5,415	\$ 4,525
Other Services & Charges	\$ 39,400	\$ 38,900	\$ 34,666	\$ 31,413	\$ 44,294
Intergovernmental Services	\$ 6,200	\$ 4,400	\$ 2,161	\$ 5,189	\$ 6,524
Total General Government Services	\$ 55,500	\$ 78,050	\$ 74,078	\$ 68,015	\$ 81,099

NARRATIVE: The General Government Services Department reports a portion of the 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, and voter registration costs.

MUNICIPAL COURT SERVICES (JUDICIAL)					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Intergovernmental Services	\$ 111,500	\$ 97,700	\$ 87,803	\$ 118,682	\$ 126,211
Total Judicial Department	\$ 111,500	\$ 97,700	\$ 87,803	\$ 118,682	\$ 126,211

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

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

[Columbia County requested a service contract increase totaling 15% or \\$14,115 primarily due to the recent relocation of the Columbia County District and Municipal Court. In an effort to determine a value for the municipal court services, the County and City have been working together on a cost analysis of the service. It is unknown if the cost analysis will create an increase or reduction in the 2012 contract amount.](#)

CITY CLERK-TREASURER

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Salaries & Wages	20,400	\$ 29,600	\$ 23,322	\$ 17,075	\$ 22,779
Benefits	\$ 6,600	\$ 7,650	\$ 6,266	\$ 3,966	\$ 5,576
Supplies	\$ 1,500	\$ 2,300	\$ 1,568	\$ 2,570	\$ 2,156
Other Services & Charges	\$ 5,600	\$ 1,750	\$ 3,770	\$ 3,919	\$ 3,922
Total Clerk-Treasurer Services	\$ 34,100	\$ 41,300	\$ 34,926	\$ 27,530	34,433

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

- Billing and collections of revenues for utilities and the cemetery;
- Preparing the bi-monthly payroll and associated reporting to state and federal agencies;
- Annual budget preparation and continued monitoring of the financial status of the City
- Preparation and processing of city vendor payments;
- Billing and collection of business and occupation, gambling and utility taxes;
- Processing and collection of animal license fees and fines;
- Preparation of council agenda packets and meeting minutes;
- Finalization and publication of all ordinances and resolutions;
- Preparation and delivery of all city hall mail;
- Central repository of city government records;
- Central depository for all city funds and responsible for investment of cash reserves;
- Administration of City email and internet system;
- Utility accounting to include job costing, inventory control, collections and tax reporting;
- Receive and fulfill public records requests as prescribed by the Revised Code of Washington
- Current staff consists of the following FTE:City Clerk-Treasurer (1)
- Deputy City Clerk (1)

- (1) Clerical Assistant/Part time (.40)

Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the most important goals required to fulfill your mission statement or to achieve other work program objectives.
- Additional comments on the continuation sheet should be correspondingly numbered.

Budget Year: 2013

Fund: 001

Department: Finance

Division: City Clerk/Treasurer

1. Continue improving communication between the Citizens and the City.
2. Continue coordinating implementation of a records retention program that will allow easier access to public records and meeting public record requests.
3. Inventory customer concerns and research options to improve policies to better serve their needs.
4. Continue to update the Codification of the City's ordinances and providing them through the City's website.
5. Continue to revise & update ordinance language for consistency with policies & procedures.
6. Submit the 2012 financial statements to the State Auditor's Office in March 2013.
7. Thoroughly research various funding sources including but not limited to a sales tax increase and/or proposal to implement REET 2 allowing the City to sustain its existing programs.
8. Obtain Certified Safety Coordinator status by utilizing Association of Washington Cities Certified Safety Coordinator Program in an effort to increase knowledge and effectiveness in developing and administering city-wide safety programs.
9. Research utility, budget and payroll software update options.

10. Develop an investment policy.
11. Complete a long-term financial plan with Council's adoption.
12. Maximize training opportunities and maintain all certifications.

CITY ATTORNEY					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Other Services & Charges	\$ 10,000	\$ 10,000	\$ 2,023	\$ 6,115	\$ 2,530
Training	\$ 1,100	\$ 1,000	\$ 1,000	\$ 509	\$ -
Total City Attorney Services	\$ 11,100	\$ 11,000	\$ 3,023	\$ 6,624	\$ 2,530

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

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

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

PLANNING & COMMUNITY DEVELOPMENT (cont. next page)					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
<u>LONG/ SHORT RANGE PLANNING/CODE ADMINISTRATION</u>					
Salaries & Wages	\$ 6,000	\$ -	\$ 2,346	\$ -	\$ 4,698
Benefits	\$ 2,100	\$ -	\$ 585	\$ -	\$ 1,042
Supplies	.	\$ 1,000	\$ 1,311	\$ -	\$ 893
Other Services & Charges	\$ 1,000	\$ 35,000	\$ 62	\$ 523	\$ 8,320
Intergovernmental Services	\$ 22,500	\$ 2,500	\$ 8,000	\$ 6,000	\$ -
Total Planning	\$ 31,600	\$ 38,500	\$ 4,304	\$ 6,523	\$ 14,953
<u>COMMUNITY DEVELOPMENT:</u>					
Economic Development Programs	\$ -	\$ -	\$ -	\$ 1,750	\$ 5,000
Blue Mtn. Station	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 2,500
Total Community Development	\$ -	\$ -	\$ 5,000	\$ 6,750	\$ 7,500

NUISANCE ABATEMENT					
Supplies	\$ -	\$ 1,500			
Other Services & Charges	\$ -	\$ 3,500			
Total Code Enforcement	\$ -	\$ 5,000	\$ -	\$ -	\$ -

PLANNING & COMMUNITY DEVELOPMENT (cont. next page)

PATIT CREEK PROJECT					
Other Services & Charges	\$ -	\$ -	\$ 24,790	\$ 4,041	\$ -
Total Patit Creek Project	\$ -	\$ -	\$ 24,790	\$ 4,041	\$ -

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
HISTORIC PRESERVATION					
Salaries & Wages	\$ 3,500	\$ 3,250	\$ 1,811	\$ -	\$ -
Benefits	\$ 1,500	\$ 1,450	\$ 317	\$ -	\$ -
Supplies	\$ 800	\$ 800	\$ 646	\$ 479	\$ 520
Other Services & Charges	\$ 500	\$ 300	\$ 9	\$ 5,214	\$ 9,592
Total Historic Preservation	\$ 6,300	\$ 5,800	\$ 2,782	\$ 5,693	\$ 10,112

FLOOD CONTROL/LEVEE MAINTENANCE					
Salaries & Wages	\$ 10,000	\$ 8,000		\$ 3,570	
Benefits	\$ 5,000	\$ 5,000		\$ 828	
Supplies	\$ 2,500	\$ -	\$ -	\$ 485	\$ -
Other Services/Charges	\$ -	\$ 26,500	\$ 129,176	\$ 106,011	\$ 30,562
Total Flood Control/Levee Maintenance	\$ 17,500	\$ 39,500	\$ 129,176	\$ 110,894	\$ 30,562
TOTAL PLANNING & ECONOMIC DEVELOPMENT SERVICES	\$ 55,400	\$ 88,800	\$ 166,052	\$ 133,901	\$ 63,127

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

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

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

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

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

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

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

Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the most important goals required to fulfill your mission statement or to achieve other work program objectives.

Budget Year: **2013**

Fund: **001**

Department: **Planning**

Division: **Planning & Economic
Development**

1. Research and formulate new signage policies to reflect zoning needs of the community.
2. Establish and broadly disseminate to the public, a public participation program identifying policies and procedures for early and continuous public participation in the development and amendment of the City's Comp Plan and development regulations.
3. Provide educational materials that will assist citizens in understanding the Municipal Codes of Dayton.
4. Complete design guidelines to assist with development and or improvements within the existing Washington Street Historic District.
5. Begin Shoreline Master Plan Update as required by the State, implemented by the Washington State Department of Ecology. Update must be completed by 12/31/2015.
6. Research funding options to implement a maintenance program for continued dike maintenance efforts to meet the Corps of Engineer's dike standards.
7. Work with Columbia County to begin creating a joint planning agency.
8. Review of the existing Zoning Codes to ensure compliance with the City's Comprehensive Plan.
9. Review and implement options for improving land use and zoning designations diversifying growth opportunities within Dayton.
10. Research the possibility of creating and implementing a special event process in an effort to reduce safety issues.
11. Review Critical Areas policy to ensure that current regulations are incorporated into such policy.
12. Continue working with various federal, state and local agencies to create policy that will allow environmentally friendly, flood mitigation projects.

LAW ENFORCEMENT SERVICES					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Intergovernmental Services	\$ 338,500	\$ 322,300	\$ 310,500	\$ 310,500	\$ 300,000
Personnel Benefits (LEOFF 1 Retirees Only)	\$ 48,200	\$ 54,600	\$ 44,495	\$ 44,469	\$ 41,204
Interfund Transfer to LEOFF I Reserves	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -
Total Law Enforcement Services	\$ 389,700	\$ 379,900	\$ 354,995	\$ 354,969	\$ 341,204

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

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

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

The City projects an increase of 5% to maintain the contract with Columbia County for law enforcement services in ~~2012~~2013.

ANIMAL CONTROL SERVICES (cont. next page)

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
<u>Dog Catcher</u>					
Salaries & Wages	\$ 7,500	\$ 10,450	\$ 9,667	\$ 9,492	\$ 8,159
Benefits	\$ 3,200	\$ 3,450	\$ 3,035	\$ 3,153	\$ 2,412
Supplies	\$ 1,800	\$ 1,050	\$ 576	\$ 965	\$ 581
Other Services & Charges	\$ 1,400	\$ 1,450	\$ 1,104	\$ 998	\$ 2,707
Total Animal Control Services	\$ 13,900	\$ 16,400	\$ 14,381	\$ 14,608	\$ 13,859
<u>Animal Licensing Services</u>					
Salaries & Wages	\$ 1,400				
Benefits	\$ 1,600				
Supplies	\$ 500				
Other Services & Charges	\$ -				
Total Animal Licensing Services	\$ 3,500		\$ -	\$ -	\$ -

ANIMAL CONTROL SERVICES

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
<u>Feline Control Program</u>					
Other Services & Charges	\$ -				
Total Feline Control Program	\$ -				
Total Animal Control Services	\$ 17,400	\$ 16,400	\$ 14,381	\$ 14,608	\$ 13,859

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

The Animal Control Department consists of one Animal Control Officer (ACO). The City Clerk-Treasurer's Office provides licensing services.

It is anticipated that animal control license fees and civil fines will increase in 2013.

Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the **ten**-most important goals required to fulfill your mission statement or to achieve other work program objectives.

Budget Year: 2013

Fund: 001

Department: Animal Control

Division: Public Works

- | |
|--|
| 1. To increase 2013 levels of enforcement of animal ordinances within the City. |
| 2. To increase education efforts with the public to make pet owners more responsible for their pets. |
| 3. Research options for implementing a Feline Control Program. |
| 4. Continue working with various federal, state and local agencies to create policy that will allow environmentally friendly, flood mitigation projects. |

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CITY PARKS					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Salaries & Wages	\$ 48,800	\$ 43,650	\$ 32,443	\$ 41,193	\$ 38,745
Benefits	\$ 20,300	\$ 16,000	\$ 12,062	\$ 14,503	\$ 12,841
Supplies	\$ 9,200	\$ 9,000	\$ 7,577	\$ 9,753	\$ 8,571
Other Services & Charges	\$ 18,400	\$ 16,800	\$ 14,058	\$ 16,599	\$ 16,501
Capital Outlay	\$ 2,100	\$ 500	\$ 828	\$ -	\$ 6,610
Total City Park Services	\$ 98,800	\$ 85,950	\$ 66,968	\$ 82,048	\$ 83,268

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Pietrzycki City

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Dayton Skate
Dayton Skate



Park

Park

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SWIMMING POOL SERVICES

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Salaries & Wages	\$ 36,500	\$ 34,000	\$ 38,627	\$ 35,271	\$ 32,128
Benefits	\$ 5,600	\$ 5,600	\$ 7,953	\$ 7,731	\$ 5,531
Supplies	\$ 9,000	\$ 9,000	\$ 10,633	\$ 10,625	\$ 16,928
Other Services & Charges	\$ 9,100	\$ 7,300	\$ 11,007	\$ 6,771	\$ 19,625
Intergovernmental Services	\$ 300	\$ 300	\$ 270	\$ 380	
Capital Outlay	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Total Swimming Pool Services	\$ 63,000	\$ 58,700	\$ 68,491	\$ 60,778	\$ 74,212

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

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



Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the **ten** most important goals required to fulfill your mission statement or to achieve other work program objectives.
- ~~Additional comments on the continuation sheet should be correspondingly numbered.~~

Budget Year: 2013
Fund: 001
Department: Parks
Division: Parks and Swimming Pool

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|---|
| 1. Continue upgrading to conform to ADA guidelines for recreation facilities with available resources. |
| 2. Increase the efficiency of the Parks program operation by reviewing all aspects of park operations and maintenance practices by replacing outdated and inefficient systems and equipment such as the installation of a new automated sprinkler system. |
| 3. Communicate with public and Council on changes to the park systems. |
| 4. Continue to work with Youth and Civic Groups to encourage growth, civic pride and community spirit, and continue to provide a healthy lifestyle and education. |
| 5. Continue partnership with the Dayton School District for use of the City's recreational facilities. |
| 6. Continue to perform needed capital improvements to the Dayton Swimming Pool in an effort to reduce hazards and improve efficiency of the facility. |
| 7. Install safety woodchips around the park's playground equipment reducing falling hazards. |



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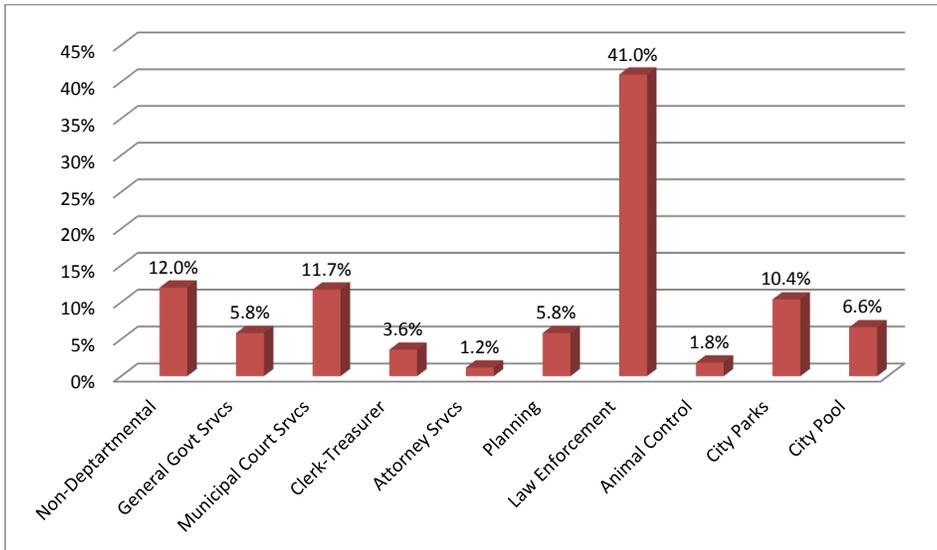


Figure C

**City of Dayton
2013 Budget
Current Expense Fund by Expense Category
(Reserve serves as projected ending fund balance for 2013)**

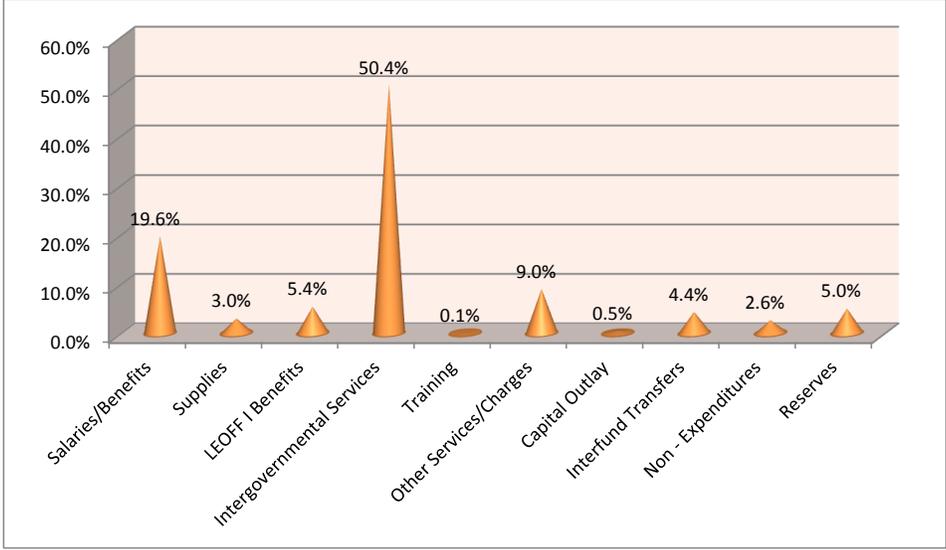


Figure D

101 CEMETERY FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 7,900	\$ 23,850	\$ 26,924	\$ 31,209	\$ -
Charges for Goods & Services	\$ 20,000	\$ 20,000	\$ 27,437	\$ 26,214	\$ 24,562
Miscellaneous Revenue	\$ 28,500	\$ 27,000	\$ 31,552	\$ 29,014	\$ 36,808
Interfund Transfer from CE	\$ 22,500	\$ 34,850	\$ 41,333	\$ 14,421	\$ 13,441
Total Cemetery Fund	\$ 78,900	\$ 105,700	\$ 127,247	\$ 100,858	\$ 74,811
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Cemetery Services					
Salaries & Wages	\$ 2,400	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 800	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 200	\$ -	\$ -	\$ -	\$ -
Other Services & Charges	\$ 200	\$ -	\$ -	\$ -	\$ -
Intergovernmental Services	\$ 100	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Admin Services	\$ 3,700	\$ -	\$ -	\$ -	\$ -
Facilities					
Ending Fund Balance	\$ -	\$ 13,750	\$ 25,959	\$ 26,924	\$ 31,209
Salaries & Wages	\$ 33,000	\$ 46,500	\$ 48,325	\$ 40,465	\$ 32,815
Benefits	\$ 14,900	\$ 17,650	\$ 18,323	\$ 15,201	\$ 10,767
Supplies	\$ 5,100	\$ 4,700	\$ 8,101	\$ 8,304	\$ 10,820
Intergovernmental Services	\$ -	\$ 500	\$ 802	\$ 728	\$ 576
Other Services & Charges	\$ 19,600	\$ 21,750	\$ 27,760	\$ 23,805	\$ 26,664
Capital Outlay	\$ 2,600	\$ 850	\$ -	\$ 600	\$ 3,410
Total Facilities	\$ 75,200	\$ 105,700	\$ 129,270	\$ 116,027	\$ 116,261
Total Cemetery Fund	\$ 78,900	\$ 105,700	\$ 129,270	\$ 116,027	\$ 116,261

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NARRATIVE: The Dayton City Memorial Cemetery serves the community with respect and dignity in the time of personal need. The Dayton City Memorial Cemetery contains approximately 24 acres with twelve (12) plotted blocks. The Public Works Department is responsible for the maintenance of the grounds. Dayton City Hall is responsible for receiving customer calls, finding grave and plot locations, and making sales.



Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the most important goals required to fulfill your mission statement or to achieve other work program objectives.

Budget Year: **2013**

Fund: **101**

Department: **Cemetery**

Division: **Cemetery**

1. Update computer database to ensure accurate records of burials.
2. Research and make recommendation to City Council on additional funding sources to assist with the ongoing maintenance and upkeep of the facility.
3. Communicate with public and Council on changes and needs of the cemetery facility and its services.
4. Review existing fee schedules to ensure sustainability of the cemetery facility.

103 CITY STREET AND ROAD FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 95,000	\$ 115,000	\$ 96,899	\$ 153,700	\$ 168,565
Taxes	\$ 229,000	\$ 192,000	\$ 210,226	\$ 210,170	\$ 188,377
License and Permits	\$ -	\$ -	\$ 621	\$ 607	\$ 408
Intergovernmental Revenues	\$ 45,000	\$ 53,600	\$ 53,716	\$ 59,239	\$ 66,312
Grants	\$ 69,000	\$ -	\$ 104,675	\$ 544,152	\$ 395,833
Charges for Goods & Services			\$ 9,663		
Miscellaneous Revenue	\$ -	\$ -	\$ 3,945	\$ 1,359	\$ 1,881
Interfund Loan	\$ -	\$ -	\$ 46,755	\$ 33,570	
Total City Street & Road Fund	\$ 438,000	\$ 360,600	\$ 526,498	\$ 1,002,797	\$ 821,376

103 CITY STREET & ROAD FUND (cont. on next page)					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balances	\$ 35,600	\$ 34,050	\$ 80,569	\$ 96,899	\$ 153,700
Pavement Preservation					
Salaries & Wages	\$ 5,800	-	\$ 164	-	
Benefits	\$ 2,200	-	\$ 68	-	
Supplies	\$ 3,000	-	\$ 6,013	-	
Intergovernmental Services	\$ 77,300	-	\$ -	-	
Other Services & Charges	\$ 200	\$ 10,000	\$ -	\$ 579	\$ 4,330
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pavement Preservation	\$ 88,500	\$ 10,000	\$ 6,245	\$ 579	\$ 4,330
City Street & Road Maintenance					
Salaries & Wages	\$ 78,300	\$ 81,700	\$ 105,323	\$ 91,534	\$ 86,417
Benefits	\$ 24,800	\$ 32,350	\$ 35,634	\$ 12,759	\$ 30,985
Supplies	\$ 25,300	\$ 25,000	\$ 18,372	\$ 13,112	\$ 18,613
Other Services & Charges	\$ 5,700	\$ 5,700	\$ 3,762	\$ 3,162	\$ 24,126
Capital Outlay	\$ -	\$ 1,900	\$ -		
Total City Street & Road Maintenance	\$ 134,100	\$ 144,750	\$ 163,090	\$ 120,567	\$ 160,141

103 CITY STREET & ROAD FUND (cont. on next page)

Bridge Maintenance					
Salaries & Wages	\$ -	-	-	-	-
Benefits	\$ -	-	-	-	-
Supplies	\$ -	-	-	-	-
Intergovernmental Services	\$ 2,500				
Other Services & Charges	\$ -				
Capital Outlay	\$ -				
Total Bridge Maintenance	\$ 2,500				
Sidewalks					
Supplies	\$ -	\$ 5,000	\$ -	\$ 4,609	\$ 2,825
Other Services & Charges	\$ -	\$ -	\$ -	\$ -	\$ 250
Capital Outlay	\$ 6,300	\$ -	\$ -	\$ -	\$ -
Total Traffic Control	\$ 6,300	\$ 5,000	\$ -	\$ 4,609	\$ 3,075
Street Lighting					
Salaries & Wages	\$ -	-	\$ -	-	-
Benefits	\$ -	-	\$ -	-	-
Supplies	\$ 4,000	\$ 4,000	\$ 4,374	\$ 244	\$ 1,161
Other Services & Charges	\$ 26,000	\$ 26,000	\$ 25,850	\$ 24,632	\$ 24,358
Intergovernmental Services	\$ -		\$ -		
Capital Outlay	\$ 2,000		\$ -		
Total Bridge Maintenance	\$ 32,000	\$ 30,000	\$ 30,224	\$ 24,876	\$ 25,519
Traffic Control Services					
Supplies	\$ 5,000	\$ 5,000	\$ 7,133	\$ 4,609	\$ 2,825
Other Services & Charges	\$ -	\$ -	\$ -	\$ -	\$ 250
Capital Outlay	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Total Traffic Control	\$ 11,500	\$ 5,000	\$ 7,133	\$ 4,609	\$ 3,075
Snow and Ice Control					
Salaries	\$ 11,500	\$ 6,000	\$ 559	\$ 4,752	\$ 7,887
Benefits	\$ 6,400	\$ 2,050	\$ 118	\$ 2,314	\$ 1,497
Supplies	\$ 5,500	\$ 2,800	\$ 3,739	\$ 4,243	\$ 5,139
Other Services and Charges	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 10,423	\$ -	\$ -
Total Snow and Ice Control	\$ 24,900	\$ 10,850	\$ 14,840	\$ 11,309	\$ 14,523

103 CITY STREET & ROAD FUND (cont. on next page)

Street Cleaning					
Salaries	\$ 11,500	\$ 4,800	\$ 8,827	\$ 3,601	\$ 7,154
Benefits	\$ 6,400	\$ 1,450	\$ 3,163	\$ 1,304	\$ 1,507
Supplies	\$ 5,500	\$ 4,500	\$ 3,616	\$ 1,330	\$ 2,434
Other Services & Charges	\$ 5,000	\$ 1,000	\$ 314	\$ -	\$ -
Total Street Cleaning	\$ 28,400	\$ 11,750	\$ 15,921	\$ 6,235	\$ 11,095
Road and Street Administration- Legislative Body					
Salaries	\$ 5,800				
Benefits	\$ 2,100				
Supplies	\$ 100				
Other Services & Charges	\$ 3,000				
Capital Outlay	\$ -				
Total Ancillary Operations	\$ 11,000				
Ancillary Operations -Dike Maintenance					
Salaries & Wages	\$ -	\$ -	\$ 5,251		
Benefits	\$ -	\$ -	\$ 2,334		
Supplies	\$ -	\$ -	\$ 552		
Other Services & Charges	\$ -	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -		
Total Ancillary Operations - Dike Maintenance	\$ -	\$ -	\$ 8,137		
Road and Street Administration					
Salaries	\$ 3,600	\$ 4,500	\$ -	\$ -	\$ -
Benefits	\$ 1,400	\$ 1,350	\$ 192	\$ 17,158	\$ -
Supplies	\$ 700	\$ 2,500	\$ 4,263	\$ 4,257	\$ 605
Other Services & Charges	\$ 13,200	\$ 10,850	\$ 25,695	\$ 20,029	\$ 423
Transfer to ERR Fund	\$ -	\$ 20,000	\$ 15,000	\$ 30,000	\$ -
Total Ancillary Operations	\$ 18,900	\$ 39,200	\$ 30,150	\$ 71,444	\$ 1,028

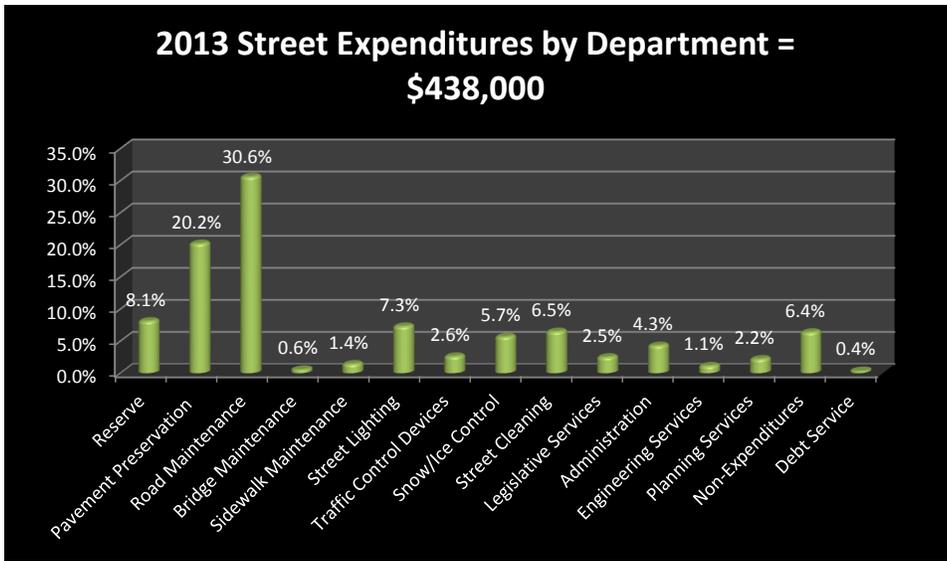
103 CITY STREET & ROAD FUND (cont. on next page)

Engineering					
Salaries & Wages	\$ -	-	-	-	-
Benefits	\$ -	-	-	-	-
Supplies	\$ -	-	-	-	-
Intergovernmental Services	\$ -				
Other Services & Charges	\$ 5,000				
Capital Outlay	\$ -				
Total Engineering	\$ 5,000				
Planning					
Salaries & Wages	\$ 6,000	-	-	-	-
Benefits	\$ 3,200	-	-	-	-
Supplies	\$ 500	-	-	-	-
Intergovernmental Services	\$ -				
Other Services & Charges	\$ -				
Capital Outlay	\$ -				
Total Planning	\$ 9,700				
Non-Expenditures					
Interfund Loan Repayments (P)	\$ 28,000	\$ 25,000	\$ 27,218	\$ 16,850	\$ 16,803
Total Non-Expenditures	\$ 28,000	\$ 25,000	\$ 27,218	\$ 16,850	\$ 16,803
Debt Service					
Interest Payments on IF Loans	\$ 1,600	\$ 25,000	\$ 1,567	\$ 16,850	\$ 16,803
Total Debt Service	\$ 1,600	\$ 25,000	\$ 1,567	\$ 16,850	\$ 16,803
STREET IMPROVEMENTS					
Total Capital Improvements	\$ -	\$ -	\$ 126,404	\$ 649,429	\$ 431,162
Total City Street & Road Fund	\$ 438,000	\$ 340,600	\$ 503,361	\$ 1,024,256	\$ 841,254

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

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

In 2010 and 2011 the City reconstructed two alleyways in the Central Commercial District. The funding for these two projects came from the Cemetery Endowment Fund as an interfund loan. These two interfund loans are repaid by the City Street and Road Fund on October 1 of each year to the Cemetery Endowment Fund. The interest from the loans is paid from the City Street and Road Fund to the Cemetery Fund.



Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the most important goals required to fulfill your mission statement or to achieve other work program objectives.

Budget Year: 2013

Fund: 103

Department: Streets

Division: Public Works

1. Assess street and alley maintenance program needs and perform maintenance on roadside vegetation located within the city street/alley proper.
2. Maintain clean and safe wearing surfaces with signage for addressing public safety needs.
3. Continue pursuing funding opportunities to reconstruct N. Front Street.
4. Inventory City potholes and perform pavement preservation techniques for repairing potholes.
5. Research and promote optional revenue resources to assist with meeting ongoing maintenance and capital improvement needs of our street systems.
6. Research and apply for grant opportunities to perform pavement preservation measures such as crack sealing and chip sealing to increase longevity of the existing street system.
7. Utilize Columbia County Public Works Department to perform federally required inspections of all bridges located within our jurisdiction.
8. Re-deck the sidewalk areas on the N. Front Street and N. 6 th Street Bridges to eliminate safety hazards.
9. Continue the street sweeping program to keep debris off of street surfaces and remove safety hazards.
10. Cooperate with Columbia County Public Works Department to meet the requirements of our Transportation Improvement Board grant funding by performing chip sealing on certain streets located between S. Cottonwood and S. Pine Street.
11. Review and update annual Six-year Transportation Improvement Program to encompass City street needs and recognize the City's Growth Management Comprehensive Plan.
12. Continue maintaining the Main Street Tree Replacement program to ensure longevity of the Main Street beautification efforts.

104 LIBRARY FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ -	\$ -	\$ 1,489	\$ 350	\$ 48,827
Miscellaneous Revenues	\$ 4,000	\$ 7,500	\$ 3,019	\$ 4,154	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ 58,430	\$ -
Total Library Fund	\$ 4,000	\$ 7,500	\$ 4,508	\$ 62,934	\$ 48,827

104 LIBRARY FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Unreserved Fund Balances	\$ -	\$ -	\$ 1,490	\$ 1,489	\$ 351
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 131
Benefits	\$ -	\$ -	\$ -	\$ -	\$ 44
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 241
Other Services & Charges	\$ 4,000	\$ 7,500	\$ 3,017	\$ 4,026	\$ 58,397
Intergovernmental Services	\$ -	\$ -	\$ -	\$ 57,420	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,768
Total Library Fund	\$ 4,000	\$ 7,500	\$ 4,508	\$ 62,935	\$ 60,932

107 DELANY BUILDING CUMULATIVE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 4,600	\$ 4,600	\$ 4,597	\$ 5,623	\$ 7,535
Miscellaneous Revenue	\$ 800	\$ 1,800	\$ 1,832	\$ 1,979	\$ 2,120
Total Delany Building Cumulative Fund	\$ 5,400	\$ 6,400	\$ 6,428	\$ 7,602	\$ 9,655

107 DELANY BUILDING CUMULATIVE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balance	\$ -	\$ -	\$ 4,600	\$ 4,597	\$ 5,623
Other Services & Charges	\$ -	\$ 6,400	\$ 1,828	\$ 6	\$ 2,638
Intergovernmental Services	\$ 5,400	\$ -	\$ -	\$ 3,000	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 1,394

Total Delany Building Cumulative Fund	\$ 5,400	\$ 6,400	\$ 6,428	\$ 7,603	\$ 9,655
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Narrative: In 2009, our community agreed to an annexation which incorporated Dayton into the Columbia County Rural Library District (CCRLD). In exchange, the District owns and operates the Library and the Henry Delany Building. It provides library services and a gathering place for the citizens of Columbia County.

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

105 CURRENT EXPENSE CUMULATIVE RESERVE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 43,000	\$ 37,000	\$ 40,013	\$ 34,236	
Taxes	\$ 8,000	\$ 6,000	\$ 15,070	\$ 17,618	\$ 12,446
Miscellaneous Revenue	\$ -	\$ -	\$ 64	\$ 18,343	\$ 635
Total C.E. Cum. Reserve Fund	\$ 51,000	\$ 43,000	\$ 55,147	\$ 70,197	\$ 13,081

105 CURRENT EXPENSE CUMULATIVE RESERVE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balance	\$ 11,000	\$ 23,000	\$ 36,647	\$ 40,013	\$ 34,236
Capital Improvements	\$ 40,000	\$ 20,000	\$ 18,500	\$ 30,185	\$ 40,101
Total Current Expense Cumulative Reserve Fund	\$ 51,000	\$ 43,000	\$ 55,147	\$ 70,198	\$ 74,337

NARRATIVE: The Current Expense Cumulative Reserve Fund's primary revenue source is Real Estate Excise Tax. This fund is limited by RCW and can only be utilized for capital projects established within the City's Growth Management Comprehensive Plan. The City's intends to re- roof and perform electrical repairs to City Hall, improve the City Park's automated sprinkler system and complete the remaining capital improvements to the Dayton Swimming Pool as prescribed the Dayton Swimming Pool Facility Study that was completed in 2009.

106 HOTEL MOTEL EXCISE TAX FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ -		\$ 8,744	\$ 6,329	
Taxes	\$ 27,000	\$ 27,000	\$ 27,614	\$ 22,810	\$ 21,930
Miscellaneous Revenue	\$ -		\$ 7	\$ 23	\$ 11
Total Motel/Hotel Excise Tax Fund	\$ 27,000	\$ 27,000	\$ 36,366	\$ 29,162	\$ 21,941

106 HOTEL MOTEL EXCISE TAX FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balance	\$ -	\$ -	\$ 5,827	\$ 8,744	\$ (2,764)
Services	\$ 27,000	\$ 27,000	\$ 30,538	\$ 20,418	\$ 24,705
Total Motel/Hotel Excise Tax Fund	\$ 27,000	\$ 27,000	\$ 36,366	\$ 29,162	\$ 21,941

NARRATIVE: The Hotel Motel Excise Tax Fund is supported by taxes derived from furnishing lodging by a hotel, rooming house, tourist court, motel or a trailer camp within Dayton. This fund is governed by 67.28 RCW and can only be used towards tourism activities including paying for tourism promotion, acquisition of tourism-related facilities or operation of tourism-related facilities.

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

CITY OF DAYTON PUBLIC WORKS DEPARTMENT

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

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

- Functions primarily as overseer of construction related activity within the city but also has a role in planning, facilities maintenance, environmental health and community development functions as well.
- Makes final determinations on behalf of the City regarding the interpretation and application of model codes.
- Accepts and reviews applications for right-of-way and grade and fill.
- Discusses and explains various code regulations with the Planning Commission and the City Council as necessary.
- Administers the laws found in the municipal code, works with the Army Corps of Engineers and the Department of Ecology to administer and enforce the Federal Water Pollution Control Act of 1972 and interacts with various state and private agencies reviewing proposals and plans that occur within the public right-of-way.
- Assists Committee members, Council and the Mayor in the maintenance and improvement of the municipal facilities encompassing virtually every building the City owns; identifies needs, crafts projects, provides estimates, places work out to bid and administers contracts for construction; secures routine maintenance projects, acts as facilities manager, looks for ways to complete and close past projects and propose new projects based on changing needs, circumstances and budget.
- Works to protect the health, safety and welfare of the community.

401 SEWER REVENUE FUND (continued next page)

REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 105,000	\$ 77,000	\$ 98,882	\$ 100,655	\$ 135,367
Licenses and Permits	\$ -	\$ -	\$ 158	\$ 284	\$ 282
Charges for Goods & Services	\$ 758,500	\$ 762,100	\$ 758,606	\$ 20,453	\$ 680,437
Miscellaneous Revenue	\$ -	\$ -	\$ 167	\$ 807	\$ 1,398
Total Sewer Revenue	\$ 863,500	\$ 839,100	\$ 857,813	\$ 822,199	\$ 817,484

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401 SEWER REVENUE FUND (continued next page)					
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EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balance	\$ 79,100	\$ 64,900	\$ 142,039	\$ 98,882	\$ 100,655
Administration - General	-	-	-	-	-
Salaries & Wages	\$ 41,400	\$ 19,450	\$ 29,332	\$ 32,181	\$ -
Benefits	\$ 9,700	\$ 4,800	\$ 10,808	\$ 10,427	\$ -
Supplies	\$ 4,000	\$ 3,500	\$ 2,875	\$ 1,714	\$ 2,724
Other Services & Charges	\$ 15,250	\$ 22,350	\$ 16,898	\$ 19,235	\$ 24,184
Intergovernmental Services	\$ 18,000	\$ 20,000	\$ 17,466	\$ 15,584	\$ 14,059
Capital Outlay	\$ -	\$ 1,000	\$ 15,488	\$ -	\$ -
Sub-total Sewer Administration	\$ 88,350	\$ 71,100	\$ 92,869	\$ 79,141	\$ 40,967
Planning	-	-	-	-	-
Salaries & Wages	\$ 6,000	-	-	-	-
Benefits	\$ 2,100	-	-	-	-
Supplies	\$ 500	-	-	-	-
Intergovernmental Services	\$ -	-	-	-	-
Other Services & Charges	\$ 100	-	-	-	-
Capital Outlay	\$ -	-	-	-	-
Total Sewer Planning	\$ 8,700	-	-	-	-
Operations-General	-	-	-	-	-
Salaries & Wages	\$ 64,500	\$ 62,350	\$ 102,395	\$ 95,310	\$ 127,220
Benefits	\$ 34,000	\$ 26,000	\$ 36,620	\$ 29,628	\$ 39,185
Supplies	\$ 17,000	\$ 28,700	\$ 40,839	\$ 40,015	\$ 32,105
Other Services & Charges	\$ 33,000	\$ 9,000	\$ 64,253	\$ 56,045	\$ 47,545
Capital Outlay	\$ -	\$ -	\$ -	\$ 32,980	\$ 10,271
Sub-total Operations	\$ 148,500	\$ 126,050	\$ 244,108	\$ 253,978	\$ 256,326
Wastewater Treatment Plant	-	-	-	-	-
Salaries & Wages	\$ 57,400	\$ 65,500	-	-	-
Benefits	\$ 26,400	\$ 24,800	-	-	-

Supplies	\$ 51,000	\$ 38,900	-	-	-
Other Services & Charges	\$ 47,500	\$ 30,100	-	-	-
Capital Outlay	\$ -	\$ -	-	-	-
Sub-total Wastewater Treatment Plant	\$ 182,300	\$ 159,300	-	-	-
Interfund Transfers	-	-	-	-	-
Interfund Transfer to ERR	\$ 6,800.00	\$ 11,700	\$ 6,749	\$ 13,498	\$ -
Interfund Transfer to Debt Service Funds	\$ 306,450.00	\$ 301,800	\$ 330,672	\$ 321,530	\$ 419,536
Interfund Loan Repayment	\$ -	\$ -	\$ 41,376	\$ 55,168	\$ -
Transfer to Capital Reserve	\$ 43,300	\$ 104,250	\$ -	\$ -	\$ -
Sub-total Interfund Transfers	\$ 356,550.00	\$ 417,750	\$ 378,797	\$ 390,196	\$ 419,536
Total Sewer Revenue Fund	\$ 863,500	\$ 839,100	\$ 857,813	\$ 822,197	\$ 817,484

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401 SEWER REVENUE FUND (cont. next page)

REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 105,000	\$ 77,000	\$ 98,882	\$ 100,655	\$ 135,367
Licenses and Permits	\$ -	\$ -	\$ 158	\$ 284	\$ 282
Charges for Goods & Services	\$ 758,500	\$ 762,100	\$ 758,606	\$ 720,453	\$ 680,437
Miscellaneous Revenue	\$ -	\$ -	\$ 167	\$ 807	\$ 1,398
Total Sewer Revenue Fund	\$ 863,500	\$ 839,100	\$ 857,813	\$ 822,199	\$ 817,484

401 SEWER REVENUE FUND (continued next page)

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund Balance	\$ 69,000	\$ 64,900	\$ 142,039	\$ 98,882	\$ 100,655
Administration - General	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	\$ 41,400	\$ 19,450	\$ 29,332	\$ 32,181	\$ -

Benefits	\$ 9,700	\$ 4,800	\$ 10,808	\$ 10,427	\$ -
Supplies	\$ 4,000	\$ 3,500	\$ 2,875	\$ 1,714	\$ 2,724
Other Services & Charges	\$ 15,250	\$ 22,350	\$ 16,898	\$ 19,235	\$ 24,184
Intergovernmental Services	\$ 18,000	\$ 20,000	\$ 17,466	\$ 15,584	\$ 14,059
Capital Outlay	\$ -	\$ 1,000	\$ 15,488	\$ -	\$ -
Sub-total Sewer Administration	\$ 88,350	\$ 71,100	\$ 92,869	\$ 79,141	\$ 40,967

Planning	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 2,100	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 500	\$ -	\$ -	\$ -	\$ -
Intergovernmental Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services & Charges	\$ 100	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sewer Planning	\$ 8,700	\$ -	\$ -	\$ -	\$ -

Operations-General	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	\$ 64,500	\$ 62,350	\$ 102,395	\$ 95,310	\$ 127,220
Benefits	\$ 34,000	\$ 26,000	\$ 36,620	\$ 29,628	\$ 39,185
Supplies	\$ 17,000	\$ 28,700	\$ 40,839	\$ 40,015	\$ 32,105
Other Services & Charges	\$ 33,000	\$ 9,000	\$ 64,253	\$ 56,045	\$ 47,545
Capital Outlay	\$ -	\$ -	\$ -	\$ 32,980	\$ 10,271
Sub-total Operations	\$ 148,500	\$ 126,050	\$ 244,108	\$ 253,978	\$ 256,326

Wastewater Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
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Salaries & Wages	\$ 57,400	\$ 65,500	-	-	-
Benefits	\$ 26,400	\$ 24,800	-	-	-
Supplies	\$ 88,100	\$ 38,900	-	-	-
Other Services & Charges	\$ 37,200	\$ 30,100	-	-	-
Capital Outlay	\$ -	\$ -	-	-	-
Sub-total Wastewater Treatment Plant	\$ 209,100	\$ 159,300	-	-	-

401 SEWER REVENUE FUND					
<u>Interfund Transfers</u>					
Interfund Transfer to ERR	\$ 6,800	\$ 11,700	\$ 6,749	\$ 13,498	\$ -
Interfund Transfer to Debt Service Funds	\$ 306,450	\$ 301,800	\$ 330,672	\$ 321,530	\$ 419,536
Interfund Loan Repayment	\$ -	\$ -	\$ 41,376	\$ 55,168	\$ -
Transfer to Capital Reserve	\$ 26,600	\$ 104,250	\$ -	\$ -	\$ -
Sub-total Interfund Transfers	\$ 339,850	\$ 417,750	\$ 378,797	\$ 390,196	\$ 419,536

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

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

The City is currently repaying long-term debt to both the Public Works Board and the United States Department of Agriculture for past sewer improvement projects. The Interfund Transfers to the Debt Service Funds for these past projects accounts for approximately 41.3% of the total Sewer Revenue Fund.

Also, the Interfund Transfer from the Sewer Revenue Fund to the Equipment Replacement Fund (ERR) is to provide future funding for new equipment purchases that are needed to support the sewer functions such as vehicles.



402 SEWER CUMULATIVE RESERVE FUND (cont. next page)

REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
<u>Beginning Net Cash & Investments</u>	<u>\$ 74,000</u>	<u>\$ 3,000</u>	<u>\$ 7,025</u>	<u>\$ 38,326</u>	<u>\$ 33,079</u>
<u>Miscellaneous Revenue</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 679</u>	<u>\$ 128</u>
<u>Capital Contributions</u>	<u>-</u>	<u>-</u>	<u>\$ 3,750</u>	<u>-</u>	<u>-</u>
<u>Interfund Transfers from Sewer Revenue Fund</u>	<u>\$ 43,300</u>	<u>\$ 104,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,372</u>

Total Sewer Cumulative Reserve Fund	\$ 117,300	\$ 107,250	\$ 10,775	\$ 39,005	\$ 60,579
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402 SEWER CUMULATIVE RESERVE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Unreserved Fund Balance	\$ 21,300	\$ 33,250	\$ 10,775	\$ 7,024	\$ 38,327
Capital Improvements	\$ 96,000	\$ 74,000	\$ -	\$ 31,980	\$ 22,125
Total Sewer Cumulative Reserve Fund	\$ 117,300	\$ 107,250	\$ 10,775	\$ 39,004	\$ 60,452

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402 SEWER CUMULATIVE RESERVE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 74,000	\$ 3,000	\$ 7,025	\$ 38,326	\$ 33,079
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 679	\$ 128
Capital Contributions	\$ -	\$ -	\$ 3,750	\$ -	\$ -
Interfund Transfers	\$ 26,600	\$ 104,250	\$ -	\$ -	\$ 27,372
Total Sewer Cumulative Reserve Fund	\$ 100,600	\$ 107,250	\$ 10,775	\$ 39,005	\$ 60,579

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402 SEWER CUMULATIVE RESERVE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Unreserved Fund Balance	\$ 4,600	\$ 33,250	\$ 10,775	\$ 7,024	\$ 38,327
Capital Improvements	\$ 96,000	\$ 74,000	\$ -	\$ 31,980	\$ 22,125
Total Sewer Cumulative Reserve Fund	\$ 100,600	\$ 107,250	\$ 10,775	\$ 39,004	\$ 60,452

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

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

403 WATER REVENUE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 145,000	\$ 130,000	\$ 154,022	\$ 167,300	\$ 184,421
Licenses and Permits	\$ -	\$ -	\$ 536	\$ 567	\$ 441
Charges for Goods & Services	\$ 675,500	\$ 684,500	\$ 722,485	\$ 710,003	\$ 715,413
Fines/Forfeitures	\$ 20,000	\$ 20,000	\$ 23,961	\$ 22,431	\$ 20,647
Miscellaneous Revenue	\$ -	\$ -	\$ 197	\$ 2,534	\$ 4,103
Total Water Revenue Fund	\$ 840,500	\$ 834,500	\$ 901,201	\$ 902,835	\$ 925,025

403 WATER REVENUE FUND (cont. next page)					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Unreserved Ending Fund	\$ 52,000	\$ 62,000	\$ 182,020	\$ 154,022	\$ 167,300

Balance						
Administration - General						
Salaries & Wages	\$ 52,700	\$ 60,650	\$ 42,460	\$ 52,147	\$ -	
Benefits	\$ 13,800	\$ 15,550	\$ 14,145	\$ 16,380	\$ -	
Supplies	\$ 5,100	\$ 4,100	\$ 2,160	\$ 3,451	\$ 1,839	
Other Services & Charges	\$ 16,900	\$ 27,750	\$ 23,371	\$ 24,892	\$ 21,608	
Intergovernmental Services	\$ 38,000	\$ 38,000	\$ 36,572	\$ 35,736	\$ 37,226	
Capital Outlay - City Hall						
Electrical Repairs	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ 2,490	
Sub-total Administration	\$ 129,500	\$ 147,050	\$ 118,708	\$ 132,606	\$ 63,163	
Operations-Planning						
Salaries & Wages	\$ 7,500					
Benefits	\$ 3,900					
Supplies	\$ 500					
Other Services & Charges	\$ -					
Sub-total Operations	\$ 11,900					
Operations-General						
Salaries & Wages	\$ 142,800	\$ 151,800	\$ 125,768	\$ 150,145	\$ 162,563	
Benefits	\$ 57,700	\$ 56,300	\$ 43,356	\$ 46,621	\$ 50,786	
Supplies	\$ 31,800	\$ 26,600	\$ 26,512	\$ 23,523	\$ 22,802	
Other Services & Charges	\$ 154,700	\$ 108,000	\$ 122,062	\$ 104,764	\$ 112,607	
Interfund Transfers to Debt Service Funds	\$ 242,700	\$ 237,400	\$ 251,815	\$ 255,910	\$ 345,804	
Transfer to 404 Water Cumulative Reserve Fund	\$ 17,400	\$ 45,350	\$ 30,960	\$ 35,244	\$ -	
Sub-total Operations	\$ 647,100	\$ 625,450	\$ 600,473	\$ 616,207	\$ 694,562	
Total Water Revenue Fund	\$ 840,500	\$ 834,500	\$ 901,201	\$ 902,835	\$ 925,025	

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

The Water system consists of approximately 131,525 lineal feet of water distribution lines ranging in size from ½ inch to 12 inches in diameter. The Water Department maintains the system distribution lines, service lines

and physical facilities. Service is provided to the property line for approximately 1,350 service connections within and outside the corporate city limits. The Department also maintains, replaces and installs new fire hydrants on an as needed basis in conjunction with the Fire Department's needs and good engineering practice. We also have an active Cross-Connection Control Program that protects the public water system from contamination through the elimination of any actual or potential physical connection between the water distribution system and the consumer's water system source of non-potable liquid, solid, or gas that could contaminate the potable water by backflow. Sampling stations are located throughout the distribution system to monitor water quality and chlorine residual.

404 WATER CUMULATIVE RESERVE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 215,000	\$ 168,000	\$ 221,341	\$ 192,827	\$ 171,589
Miscellaneous Revenue	\$ -	\$ -	\$ 257	\$ 9,990	\$ 1,246
Capital Contributions			\$ 3,750		
Interfund Transfers	\$ 17,400	\$ 22,600	\$ 30,960	\$ 35,244	\$ 104,004
Total Water Cumulative Reserve Fund	\$ 232,400	\$ 190,600	\$ 256,308	\$ 238,061	\$ 276,839

404 WATER CUMULATIVE RESERVE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Unreserved Fund Balance	\$ 147,400	\$ -	\$ 182,353	\$ 221,341	\$ 192,826
Capital Improvements	\$ 85,000	\$ 190,600	\$ 73,955	\$ 16,720	\$ 84,013
Total Water Cumulative Reserve Fund	\$ 232,400	\$ 190,600	\$ 256,308	\$ 238,061	\$ 276,839

NARRATIVE: The Water Cumulative Reserve Fund serves as a water capital improvement fund. The

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

Also, the City is required to create a water system plan that demonstrates the system's operational, technical, managerial and financial capability to achieve and maintain compliance with the appropriate regulations. The City's current Water System Plan includes a priority list of capital improvement projects that the City must consider when preparing the budget. In considering the list, the City applied to the Public Works Board to acquire a low-interest loan to make capital improvements to various water mainlines, the Patit Avenue Main line and High School Water Mainline. The preconstruction phase of this project is anticipated to begin in the Spring of 2013. Construction will likely not occur until 2014.

Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the most important goals required to fulfill your mission statement or to achieve other work program objectives.
- ~~Additional comments on the continuation sheet should be correspondingly numbered.~~

Budget Year: 2013

Fund: 401, 402, 403, 404

Department: Water, Sewer

Division: Public Works

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| 1. Continue the practice of the annual maintenance work that is necessary to be accomplished within the narrow window of opportunity. |
| 2. Improve the crew efficiency by prioritizing the weekly work schedules and minimize the unscheduled work requests. Unscheduled work requests need to be scheduled and addressed in a timely manner. Emergency situations have top priority. |
| 3. Pursue and review the implementation of the update of the City Codes and Ordinances for better interpretation and understanding by the citizens, as well as enforcement. |
| 4. Seek outside assistance in the identification and making applications for grants to assist in upgrading and maintenance of the services extended by the City to the residents within the City. |
| 5. Continue to provide the citizens of Dayton with a high level of service and the quality and capacity of potable water. |
| 6. Resume replacing residential meters to ensure accurate consumption readings. |
| 7. Continue meeting USDA Bond Covenants and capital improvement needs by maintaining adequate revenue sources through annual utility charge increases. |
| 8. Maintain revenue levels to persist capital reserve levels in an effort to meet future infrastructure requirements. |

406 SOLIDWASTE COLLECTION/DISPOSAL FUND

REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 13,000				
Taxes	\$ -				
License and Permits	\$ -				
Intergovernmental Revenues	\$ -				
Fines and Forfeitures	\$ -				
Charges for Goods & Services	\$ 341,500				

Miscellaneous Revenue	\$	-			
Total Solidwaste Diposal Services	\$	354,500			

406 SOLIDWASTE COLLECTION/DISPOSAL FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Fund Balance	\$ 29,800	\$ 6,900	\$ 17,448	\$ 26,924	\$ 31,209
Salaries & Wages	\$ 28,600	\$ 31,500	\$ 28,781	\$ 26,853	\$ 27,336
Benefits	\$ 8,300	\$ 7,750	\$ 7,960	\$ 6,689	\$ 7,291
Supplies	\$ 3,500	\$ 3,500	\$ 3,075	\$ 1,810	\$ 1,852
Other Services & Charges	\$ 263,500	\$ 271,800	\$ 240,695	\$ 255,081	\$ 258,593
Intergovernmental Charges	\$ 17,800	\$ 17,500	\$ 17,074	\$ 16,474	\$ 22,043
Capital Outlay	\$ 3,000	\$ 3,150	\$ 3,000	\$ -	\$ -
Total Solidwaste Collection /Disposal Services	\$ 354,500	\$ 335,200	\$ 318,032	\$ 306,907	\$ 317,115

Narrative: The City of Dayton outsources its solid waste disposal services to Basing Disposal, Incorporated (BDI). The contract renews automatically annually. The contract will increase by .99% in 2013. The overall increase for solid waste collection and disposal services will be approximately 2% or 36 cents for each residential unit with a 105-gallon trash receptacle (Appendix "C").

In cooperation with Columbia County and the Washington State Department of Ecology, the City received a grant for fiscal years 2012 and 2013 to implement a burn ban alternative program. As a result, the City will continue to execute a green yard waste curbside pick-up program in 2013.

The City will continue to contract with Columbia Compost allowing the City to locally dispose of the yard waste material.

413 WATER & SEWER SYSTEM RESERVE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 398,100	\$ 398,100	\$ 398,100	\$ 435,510	\$ 435,510
Total Debt Service Reserve Fund	\$ 398,100	\$ 398,100	\$ 398,100	\$ 435,510	\$ 435,510

413 WATER & SEWER SYSTEM RESERVE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET

Ending Reserved Fund Balance	\$ 398,100	\$ 398,100	\$ 398,100	\$ 398,180	\$ 435,510
Refunding Escrow	\$ -	\$ -	\$ -	\$ 37,331	\$ -
Total Debt Service Reserve Fund	\$ 398,100	\$ 398,100	\$ 398,100	\$ 435,511	\$ 435,510

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

414 WATER & SEWER SYSTEM DEBT SERVICE FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 70,000	\$ 75,800	\$ 71,686	\$ 128,169	\$ 93,715
Miscellaneous Revenue	\$ -	\$ -	\$ 195	\$ 6,012	\$ 13,654
Interfund Transfers	\$ 329,000	\$ 317,450	\$ 338,064	\$ 472,569	\$ 578,796
Total Water & Sewer Debt Service Fund	\$ 399,000	\$ 393,250	\$ 409,945	\$ 606,750	\$ 686,165

414 WATER & SEWER SYSTEM DEBT SERVICE FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Reserved Ending Fund Balance	\$ 70,000	\$ 75,800	\$ 93,993	\$ 71,687	\$ 128,169
Non-Expenditures			\$ 141,610		
Interest Debt Service Costs	\$ 329,000	\$ 317,450	\$ 174,342	\$ 535,063	\$ 557,996
Total Water & Sewer Debt Service Fund	\$ 399,000	\$ 393,250	\$ 409,945	\$ 606,750	\$ 686,165

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

420 WATER OR SEWER SYSTEMS LOAN REPAYMENT FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 105,000	\$ 116,000	\$ 99,364	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 132	\$ 44	\$ -
Interfund Transfers	\$ 214,700	\$ 216,700	\$ 238,368	\$ 99,320	\$ -
Total Water & Sewer Debt Service Fund	\$ 319,700	\$ 332,700	\$ 337,864	\$ 99,364	\$ -

420 WATER OR SEWER SYSTEMS LOAN REPAYMENT FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Reserved Ending Fund Balance	\$ 104,000	\$ 116,000	\$ 118,182	\$ 99,364	\$ -
Non-Expenditures			\$ 196,181		
Interest Debt Service Costs	\$ 215,700	\$ 216,700	\$ 23,501	\$ -	\$ -
Total Water & Sewer Debt Service Fund	\$ 319,700	\$ 332,700	\$ 337,864	\$ -	\$ -

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

501 EQUIPMENT REPLACEMENT PROGRAM					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 89,900	\$ 17,500	\$ 80,927	\$ 24,140	\$ 24,004
Miscellaneous Revenues	\$ -	\$ -	\$ 117	\$ 129	\$ 136
Interfund Transfers	\$ 28,300	\$ 32,225	\$ 28,329	\$ 56,658	\$ -
Total Equipment Repair & Rental Fund	\$ 118,200	\$ 49,725	\$ 109,373	\$ 80,927	\$ 24,140

501 EQUIPMENT REPLACEMENT PROGRAM

EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Reserved Fund Balances	\$ 45,200	\$ -	\$ 73,766	\$ 80,927	\$ 24,140
Equipment Purchases	\$ 73,000	\$ 49,725	\$ 35,607	\$ -	\$ -
Total Equipment Repair & Rental Fund	\$ 118,200	\$ 49,725	\$ 109,373	\$ 80,927	\$ 24,140

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

The Department promotes and has in place a preventative maintenance program with most departments participating. This program minimizes the breakdown of City equipment and provides the departmental crews reliable and safe equipment to operate to meet the needs of the City when the equipment and tools are needed.

The City anticipates replacing two public works maintenance vehicles in 2013.

Proposed Goals

City of Dayton, Washington

Preparation Notes:

- List the most important goals required to fulfill your mission statement or to achieve other work program objectives.
- Additional comments on the continuation sheet should be correspondingly numbered.

Budget Year: 2013

Fund: 501

Department: Equipment Replacement

Division: Public Works

1. Continue to service and maintain all City owned rolling stock, equipment and hand tools, except electrical powered hand tools.
2. Maintain a routine inspecting of all hand tools, rolling stock and equipment for preventative maintenance.
3. Continue to have a quick turn-around on all hand tools, rolling stock and equipment requiring repair and maintenance.
4. Continue to provide assistance in the maintenance and repair of all City property.
5. Maintain the coordination in Public Works as well as the Parks, Streets and Cemetery Departments to ensure equipment needs and rolling stock replacements are made for safety and reliability.
6. Enforce the City's safety plan for rolling stock, equipment and hand tools.
7. Continue to be involved in the purchase of hand tools, rolling stock and equipment within the Public Works department.
8. Provide for utility software updates in 20122013 .

601 CEMETERY ENDOWMENT FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 454,000	\$ 416,000	\$ 306,803	\$ 288,878	\$ 214,957
Charges for Goods & Services	\$ -	\$ -	\$ 950	\$ 750	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,950
Loan Repayments	\$ 45,100	\$ 38,000	\$ 67,496	\$ 50,746	\$ 71,971
Total Cemetery Endowment Fund	\$ 499,100	\$ 454,000	\$ 375,249	\$ 340,374	\$ 288,878

601 CEMETERY ENDOWMENT FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Reserved Fund Balance	\$ 499,100	\$ 454,000	\$ 277,394	\$ 306,803	\$ 288,878
Interfund Loan	\$ -	\$ -	\$ 97,855	\$ 33,570	\$ -
Total Cemetery Endowment Fund	\$ 499,100	\$ 454,000	\$ 375,249	\$ 340,373	\$ 288,878

602 LIBRARY ENDOWMENT FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Net Cash & Investments	\$ 168,900	\$ 168,900	\$ 168,942	\$ 168,900	\$ 168,943
Total Library Endowment Fund	\$ 168,900	\$ 168,900	\$ 168,942	\$ 168,900	\$ 168,943

602 LIBRARY ENDOWMENT FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Reserved Fund Balance	\$ 168,900	\$ 168,900	\$ 168,942	\$ 168,943	\$ 168,943
Total Library Endowment Fund	\$ 168,900	\$ 168,900	\$ 168,942	\$ 168,943	\$ 168,943

603 PATHWAY ENDOWMENT FUND					
REVENUES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Beginning Fund Balance	\$ 9,000	\$ 9,000	\$ 9,000	\$ 7,000	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Total Pathway Endowment Fund	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -

603 PATHWAY ENDOWMENT FUND					
EXPENDITURES	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET
Ending Reserved Fund Balance	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
Total Pathway Endowment Fund	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -

