# CITY OF DAYTON, MINNESOTA
# 2026 FINAL
# ANNUAL BUDGET AND TAX LEVY

**DECEMBER 9, 2025**

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**Prepared by Zach Doud, City Administrator**

# City of Dayton, Minnesota
## 2026 Final Annual Budget and Tax Levy
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INTRODUCTORY SECTION

CITY OF DAYTON, MINNESOTA
2026 FINAL ANNUAL BUDGET AND TAX LEVY

December 9, 2025

Honorable Mayor and City Council
City of Dayton
12260 South Diamond Lake Road
Dayton, Minnesota 55327

**Introduction**

Enclosed is the 2026 Final General fund budget as prepared by City Staff for consideration by the City Council. As you are aware, the construction of the City's annual budget is a year-long process commencing with Mayor, Council, and Staff input, budget work sessions, and finally culminating in the provided document. Some of the initiatives and goals that were set during this budget process included the following items from the budget work session notes and from meetings throughout this budget cycle.

1) Keeping the tax rate flat at from 35.40% from 2025 to 2026.

2) Continuation of the pavement management levy to support future pavement management needs as outlined in the draft 2026 - 2035 Long Term Plan.

3) Continuation of the capital equipment levy to support future capital needs in the capital equipment fund as outlined in the draft 2026 - 2035 Long Term Plan.

4) Continuation of the capital facilities levy to support future capital needs in the capital facilities fund as outlined in the draft 2026 - 2035 Long Term Plan.

5) Continuation of the debt service levies based on analysis that is completed annually based on debt service payments.

6) Staffing changes as highlighted under Staffing below.

7) Changes in revenues and expenditures as highlighted below.

## Staffing

The 2026 budget assumes continued implementation of the existing salary schedule that includes step increases of 4 percent and a salary adjustment (previously known as COLA) of 3.0 - 4.0 percent.

**Summary of Changes:**

Changes in staffing are as follows:

- 1 Full-Time hire for Police are requested in 2026. This position requested is to continue to add additional police officers to shifts as the community continues to grow and more calls for services are needed.
- 1 Full-Time hire for Public Works Maintenance is requested in 2026. This position is needed based on the growth of the community; this position is combined of 2 Part-Time positions that were in the budget previously. 1 Full-Time position is considered more valuable than 2 Part-Time positions.
- Adjustment of the time spent by Firefighters by moving to a more structured model for call response instead of the typical paid on call response. This model for the budget utilizes a duty-crew during certain hours of the day to provide more structure in who is responding to calls and when.

## General Fund Revenues

A summary of the general fund revenues for 2024 and YTD 2025 and budgeted revenue for 2025 and 2026 are as follows:

| | Actual 2024 | YTD 11/30/2025 | Budget 2025 | Budget 2026 | Amount Change | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Property Taxes | $ 5,945,574 | $ 3,645,435 | $ 6,480,700 | $ 7,133,560 | $ 652,860 | 10% |
| Licenses and permits | 1,541,642 | 995,037 | 1,321,600 | 1,362,800 | 41,200 | 3% |
| Intergovernmental | 615,534 | 635,110 | 519,000 | 561,670 | 42,670 | 8% |
| Charges for services | 19,200 | 31,992 | 16,700 | 31,300 | 14,600 | 87% |
| Fines and forfeits | 18,424 | 23,730 | 100,000 | 50,000 | (50,000) | -50% |
| Miscellaneous revenue | 179,673 | 69,088 | 65,000 | 56,500 | (8,500) | -13% |
| Interest earnings | 80,325 | 78,953 | 80,000 | 85,000 | 5,000 | 6% |
| Refunds and reimbursements | 10,546 | 12,750 | 13,500 | 5,500 | (8,000) | -59% |
| Total Revenues | $ 8,410,918 | $ 5,492,095 | $ 8,596,500 | $ 9,286,330 | $ 689,830 | |

**Key Changes:**

- Property Taxes – Increase to offset increase in expenditures
- Licenses and Permits – Increase due to changes in the fee schedule.
- Intergovernmental Revenues – Increase due to additional state dollars in aids based on the growth that the community has seen over the last number of years.
- Fines and Forfeits – This is adjusted downward based on the number of fines that we are seeing being processed through the judicial system in Hennepin County, this is not reflective of the work being completed by our police officers.

**General Fund Expenditures**

A summary of the general fund expenditures for 2024 and YTD 2025 and budgeted expenditures for 2025 and 2026 are as follows:

| | Actual 2024 | YTD 11/30/2025 | Budget 2025 | Budget 2026 | Amount Change | Percent Change |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Council | $ 62,963 | $ 54,803 | $ 66,330 | $ 67,590 | $ 1,260 | 2% |
| Committees - Commissions | 3,698 | 1,870 | 8,190 | 9,180 | 990 | 12% |
| Administration | 117,608 | 131,087 | 135,870 | 148,360 | 12,490 | 9% |
| Elections | 47,389 | 3,150 | 5,000 | 49,320 | 44,320 | 886% |
| City Clerk | 143,571 | 113,296 | 148,920 | 145,320 | (3,600) | -2% |
| Finance | 339,550 | 309,070 | 364,520 | 361,720 | (2,800) | -1% |
| Assessing Services | 195,861 | 863 | - | - | - | 0% |
| Audit Services | 35,600 | 38,400 | 36,000 | 36,000 | - | 0% |
| Engineering Services | 118,284 | 99,873 | 100,000 | 100,000 | - | 0% |
| Legal Services | 91,138 | 100,195 | 88,000 | 93,800 | 5,800 | 7% |
| Recycling Services | 252,158 | 226,256 | 242,500 | 307,500 | 65,000 | 27% |
| Inspections Services | 697,776 | 607,922 | 626,830 | 666,260 | 39,430 | 6% |
| Planning & Economic Dev | 261,379 | 168,503 | 277,480 | 284,920 | 7,440 | 3% |
| Central Services | 77,892 | 87,402 | 89,200 | 207,250 | 118,050 | 132% |
| Information Technology | 94,189 | 107,868 | 146,000 | 141,000 | (5,000) | -3% |
| Activity Center | 80,464 | 109,172 | 149,410 | 140,350 | (9,060) | -6% |
| Patrol and Investigation | 2,645,565 | 2,789,260 | 3,240,110 | 3,687,320 | 447,210 | 14% |
| Emergency Management | 18,697 | 25,838 | 15,900 | 17,200 | 1,300 | 8% |
| Animal Control | 2,844 | 2,727 | 6,100 | 4,500 | (1,600) | -26% |
| Fire Suppression | 839,528 | 601,151 | 1,001,060 | 956,920 | (44,140) | -4% |
| Public Works | 1,335,227 | 1,148,976 | 1,241,340 | 1,223,690 | (17,650) | -1% |
| Parks | 408,054 | 403,399 | 568,740 | 593,130 | 24,390 | 4% |
| Contingency | 98,491 | 39,879 | 39,000 | 45,000 | 6,000 | 0% |
| Total Expenditures | $ 7,967,926 | $ 7,170,960 | $ 8,596,500 | $ 9,286,330 | $ 689,830 | |

**Key Changes of $40,000 or more per Department**

- Elections – Change is based on having an election in even-numbered years, this is estimated based on the actuals from the 2024 fiscal year.

- Recycling Services – Changes are based on the contract adopted by the City Council and the increase in number of carts being picked up within the City with the growth that the community is seeing.

- Inspections Department – Budgeted increase for professional services (Metro West) time on inspections compared to previous years. Additional increases are based on union contracts.

- Central Services – Change is not technically an increase in the General Fund; however it is a reallocation of where our utilities are paid out of. Instead of coding them to each individual department, they are now all paid out of this code to make coding and utilities easier to manage.

- Patrol and Investigate – Increase in wages and benefits due to all officers receiving a 4.0% market rate adjustment, 4% salary adjustment, along with eligible officers receiving a 4.0% step increase. In addition, this includes 1 Full-Time new position starting at Jan 1.

- Fire Suppression – Decrease in time allocated for Part-Time wages and benefits related to the direction for a change in the staffing model from a POC (paid-on call) system to a more structured duty crew system with still a portion of calls being POC. This decrease in wages and benefits for the budget results in an increase in the hourly wages of firefighters from the current rate of $17/hour to a Grade 1 pay starting at $25.14. Decrease is also related to changing coding for utilities that are now part of the central services budget increase above.

**Tax Levy Summary**

Overall, the tax levy includes levies for general operations, capital improvements, debt service, and economic development. The 2025 levies and 2026 proposed tax levies are listed below.

| | 2025 Budget | 2026 Preliminary Budget | Increase (Decrease) | % Change of Overall Levy |
|---|---|---|---|---|
| **Base Levy** | | | | |
| General Fund | 6,480,700 | 7,122,060 | $ 641,360 | 7.31% |
| Capital Equipment | 1,020,000 | 987,000 | (33,000) | -0.38% |
| Park Capital Equipment | 45,000 | 60,000 | 15,000 | 0.17% |
| Capital Facilities | 220,000 | 200,000 | (20,000) | -0.23% |
| Pavement Management | 800,000 | 800,000 | - | 0.00% |
| **Total Base Levy** | 8,565,700 | 9,169,060 | 603,360 | 6.88% |
| **Debt Service** | | | | |
| 2016A Improvement Bonds | 210,000 | 210,000 | - | 0.00% |
| **Total Debt Service Levy** | 210,000 | 210,000 | - | 0.00% |
| **Total General Levy** | $ 8,775,700 | $ 9,379,060 | $ 603,360 | 6.88% |
| **EDA Levy** | | | | |
| EDA General Fund | - | 25,000 | 25,000 | 0.28% |
| **Total EDA Levy** | - | 25,000 | 25,000 | 0.28% |
| **Total City Wide Levy** | $ 8,775,700 | $ 9,404,060 | $ 628,360 | 7.16% |

The 2026 proposed levy will result in a 7.16 percent increase, compared to a 11.24 percent increase in the 2025 levy. As illustrated in the tax capacity section below, the increase in the property tax levy is estimated to reduce the City's tax rate due to growth in the City's overall tax capacity offsetting the proposed increases.

**Tax Capacity**

| | Actual Payable 2025 | Estimated Payable 2026 | |
|---|---|---|---|
| Tax Capacity (Hennepin) | 26,958,311 | 29,286,851 | |
| Additional Tax Capacity (Wright) | 105,095 | 105,095 | |
| TIF Captured Value | (2,265,056) | (3,298,679) | |
| Fiscal Disparities Contribution | (2,278,058) | (1,846,977) | |
| **Net Tax Capacity** | **22,520,292** | **$ 24,246,290** | |
| | | | |
| Certified Levy (including EDA) | 8,775,700 | $ 9,404,060 | |
| Fiscal Disparities Distribution | (804,850) | (822,000) | |
| **Local Levy** | **7,970,850** | **$ 8,582,060** | |
| | | | |
| **City Tax Rate** | **35.394%** | **35.296%** | * |
| EDA Special District Tax Rate | 0.000% | 0.100% | * |
| County Tax Rate | 37.081% | 39.190% | *(1)* |
| School Tax Rate | 23.640% | 24.663% | *(1)* |
| Other Tax Rate | 6.282% | 6.360% | *(1)* |
| **Total Tax Rate** | **102.397%** | **105.609%** | |

**The City's Payable 2025 tax rate has been estimated based on preliminary tax capacity information provided by Hennepin and Wright Counties. The final tax capacity and rate will vary from the rate estimated in this report.*

*(1) Final tax rates for the County, School and Other Districts will not be known until the December final tax levy deadline. The School and Other Tax Rate will vary based on a property's location within Dayton, as the City limits overlap multiple school and other taxing districts. The current school district used is Osseo and the county used is Hennepin.*

## 2025 Assessment Report Summary

### Overview

The Hennepin County Assessor issued their annual report in March of 2025. The assessment made will be used to determine the distribution of the property taxes levied by the various taxing jurisdictions within Hennepin County for taxes payable in 2026. The report collects data from October 1, 2023 to September 30, 2024 for the 2025 assessment and the 2026 taxes payable.

As a reminder, higher or lower market values do not automatically equate to lower or higher property taxes. Market value only determines the portion of the total tax the property owner will pay, while the level of taxation is determined by the budgets and resulting levies of the varying taxing authorities which are part of the property owners overall tax bill.

### Summary of the 2025 Assessment

The property tax capacity values increased significantly again in 2026.

| Property Type | 2024 Pay 2025 | 2025 Pay 2026 | % Change | $ Change |
|---|---|---|---|---|
| Commercial/Industrial | $ 7,591,184 | $ 8,368,816 | 10.24% | 777,632 |
| Apartment | 48,313 | 48,313 | 0.00% | 0 |
| Residential | 18,451,617 | 20,057,154 | 8.70% | 1,605,537 |
| Agriculture | 725,054 | 729,838 | 0.66% | 4,784 |
| Other | 247,238 | 187,825 | -24.03% | (59,413) |
| Total | $ 27,063,406 | $ 29,391,946 | 8.60% | 2,328,540 |

The 2026 property tax capacity values increased 8.60 percent. In comparison, the 2025 property tax capacity values increased 16.63 percent and the 2024 property tax capacity values increased 26.96 percent.

## Tax Relief Programs

The State has three direct property tax relief programs: the homestead credit refund, the renter's refund, and the special property tax refund (also known as the "targeting program").

### Homestead Credit Refund

The homestead credit refund is a program that provides a refund to homeowners when their property taxes exceed a certain percentage of the household's income. The 2013 Legislature renamed the former property tax refund program and also approved modifications to the eligibility guidelines and the refund structure that will increase the number of taxpayers eligible to receive the refund. There were adjustments made to the program in 2023 for the 2025 assessment year.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Homeowners_Property_Tax_Refund.aspx

### Renter's Refund

Renters may be eligible for a separate program referred to as the renter property tax refund or the "renter's credit." The renter's property tax refund program is a state-paid refund that provides tax relief to renters whose rent and "implicit property taxes" are high relative to their incomes. Under the program, "rent constituting property taxes" is assumed to equal 17 percent of rent paid. If rent constituting property tax exceeds a threshold percentage of income, the renter is eligible for a refund equal to a percentage of the tax over the threshold, up to a maximum amount.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Renters_Property_Tax_Refund.aspx

### Special Property Tax Refund

The special property tax refund program, frequently referred to as the "targeting program," directs property tax relief to homeowners who have large property tax increases from one year to the next. The special property tax refund has no income component, and a homeowner qualifies if the property tax on the home has increased by more than 12 percent over the previous year's tax and if the increase is over $100. The maximum refund is $1,000.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Homeowners_Property_Tax_Refund.aspx

FINANCIAL SECTION

CITY OF DAYTON, MINNESOTA
2026 FINAL GENERAL FUND BUDGET REPORT

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 40100 - Property Taxes | | | | | |
| Revenue | | | | | |
| 101-40100-31010 | Current Ad Valorem Taxes | 5,945,573.76 | 3,627,160.63 | 6,480,700.00 | 7,122,060.00 |
| 101-40100-31800 | Other Taxes | 5,790.30 | 13,690.39 | 1,000.00 | 4,000.00 |
| 101-40100-33404 | MVC AG Credit | 9,292.92 | 4,584.16 | 8,500.00 | 7,500.00 |
| TOTAL REVENUE | | 5,960,656.98 | 3,645,435.18 | 6,490,200.00 | 7,133,560.00 |
| NET OF REVENUES/APPROPRIATIONS - 40100 - Prop | | 5,960,656.98 | 3,645,435.18 | 6,490,200.00 | 7,133,560.00 |
| Dept 40300 - Licenses / Permits | | | | | |
| Revenue | | | | | |
| 101-40300-32050 | Cigarette License | 600.00 | 600.00 | 600.00 | 800.00 |
| 101-40300-32105 | Burn Permits | 1,000.00 | 950.00 | 1,000.00 | 1,000.00 |
| 101-40300-32110 | Liquor Licenses | 10,825.00 | 11,575.00 | 10,000.00 | 11,000.00 |
| 101-40300-32160 | Rental Licenses | 20,575.00 | 23,250.00 | 5,000.00 | 20,000.00 |
| 101-40300-32170 | Mechanical Permits | 31,415.54 | 30,030.10 | 25,000.00 | 28,000.00 |
| 101-40300-32180 | Other Permits | 23,080.00 | 18,103.19 | 20,000.00 | 23,000.00 |
| 101-40300-32210 | Building Permits | 904,916.83 | 501,900.65 | 800,000.00 | 800,000.00 |
| 101-40300-32215 | Fire Protection Permit | 7,310.37 | 5,826.32 | 10,000.00 | 9,000.00 |
| 101-40300-32217 | Septic Permit | 3,700.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 101-40300-32218 | Wetland Permit | 1,050.00 | 1,750.00 | 1,000.00 | 1,000.00 |
| 101-40300-32230 | Plumbing Permits | 42,786.22 | 29,747.25 | 26,000.00 | 30,000.00 |
| 101-40300-34103 | Zoning and Subdivision Fe | 2,900.00 | 2,500.00 | 3,000.00 | 3,000.00 |
| 101-40300-34104 | Plan Check Fee | 463,922.83 | 295,154.56 | 400,000.00 | 400,000.00 |
| 101-40300-34110 | Software Surcharge Fee | 18,200.00 | 59,850.00 | 10,000.00 | 25,000.00 |
| 101-40300-34115 | PUD Application Fee | | 400.00 | | |
| 101-40300-34117 | Admin. Subdiv. Fee | 6,360.00 | 7,950.00 | 3,500.00 | 6,000.00 |
| 101-40300-34120 | Cond. Use Permit | 1,800.00 | 1,050.00 | 1,000.00 | 1,000.00 |
| 101-40300-34126 | Final Plat Fee | 1,200.00 | 2,400.00 | 3,500.00 | 2,000.00 |
| TOTAL REVENUE | | 1,541,641.79 | 995,037.07 | 1,321,600.00 | 1,362,800.00 |
| NET OF REVENUES/APPROPRIATIONS - 40300 - Lice | | 1,541,641.79 | 995,037.07 | 1,321,600.00 | 1,362,800.00 |
| Dept 40400 - Intergovernmental | | | | | |
| Revenue | | | | | |
| 101-40400-33100 | Federal Grants and Aids | 182,665.51 | | | |
| 101-40400-33401 | Local Government Aid | 2,690.00 | | | |
| 101-40400-33406 | PERA Rate Aid | (5,823.00) | | | |
| 101-40400-33416 | Police Training Reimburse | 10,136.42 | 11,933.15 | 8,000.00 | 10,000.00 |
| 101-40400-33418 | MSA Maintenance | 138,154.00 | 195,256.00 | 184,000.00 | 200,000.00 |
| 101-40400-33419 | Muni State Aid St Constru | 3,978.00 | 15,676.00 | 4,000.00 | |
| 101-40400-33422 | Other State Aid Grants | 36,017.81 | 43,028.93 | 40,000.00 | 20,000.00 |
| 101-40400-33425 | Police State Aid | 124,016.32 | 160,527.79 | 145,000.00 | 160,000.00 |
| 101-40400-33431 | LOCAL AFFORDABLE HOUSING | | 36,598.51 | | |
| 101-40400-33436 | Safe and Sober | 3,068.44 | 27,801.91 | 10,000.00 | 10,000.00 |
| 101-40400-33450 | Fire Relief Aid | 98,153.92 | 122,611.13 | 115,000.00 | 125,000.00 |
| 101-40400-33619 | RECYCLING GRANT | 22,476.62 | 21,676.36 | 13,000.00 | 16,670.00 |
| TOTAL REVENUE | | 615,534.04 | 635,109.78 | 519,000.00 | 541,670.00 |
| NET OF REVENUES/APPROPRIATIONS - 40400 - Inte | | 615,534.04 | 635,109.78 | 519,000.00 | 541,670.00 |
| Dept 40500 - Charges for Service | | | | | |
| Revenue | | | | | |
| 101-40500-34101 | Rent Revenue Ballfields-P | 365.92 | 14,759.07 | 200.00 | 15,000.00 |
| 101-40500-34108 | Admin Charges | 625.00 | 200.00 | 5,000.00 | 500.00 |
| 101-40500-34109 | Administrative Police Cha | 2,143.00 | 1,530.00 | 1,000.00 | 1,500.00 |
| 101-40500-34111 | City Facility Rental | 11,727.68 | 10,046.18 | 6,500.00 | 10,000.00 |
| 101-40500-34112 | CITY ACTIVITY (TAXED) | | 88.46 | | |
| 101-40500-34113 | CITY ACTIVITY (NON-TAXED) | | 1,152.00 | | |
| 101-40500-34202 | Special Fire Protection S | 213.00 | | | |
| 101-40500-34403 | Refuse Collection Charges | 4,125.00 | 4,216.00 | 4,000.00 | 4,300.00 |
| TOTAL REVENUE | | 19,199.60 | 31,991.71 | 16,700.00 | 31,300.00 |
| NET OF REVENUES/APPROPRIATIONS - 40500 - Cha | | 19,199.60 | 31,991.71 | 16,700.00 | 31,300.00 |
| Dept 40600 - Fines & Forfeitures | | | | | |
| Revenue | | | | | |
| 101-40600-35100 | Court Fines | 18,424.19 | 23,729.67 | 70,000.00 | 50,000.00 |
| 101-40600-35102 | CREDIT CARD FEES | | | 30,000.00 | |
| TOTAL REVENUE | | 18,424.19 | 23,729.67 | 100,000.00 | 50,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 40600 - Fine | | 18,424.19 | 23,729.67 | 100,000.00 | 50,000.00 |
| Dept 40700 - Misc Revenue | | | | | |
| Revenue | | | | | |
| 101-40700-34710 | Return CheckFees | 185.62 | 616.38 | | |
| 101-40700-36200 | Miscellaneous Revenues | 116,774.10 | 15,935.34 | 20,000.00 | 15,000.00 |

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 40700 - Misc Revenue | | | | | |
| Revenue | | | | | |
| 101-40700-36210 | Interest Earnings | 80,324.81 | 78,953.07 | 80,000.00 | 85,000.00 |
| 101-40700-36220 | Cell Tower Lease | 32,020.64 | | 31,000.00 | 33,000.00 |
| 101-40700-36230 | Contributions and Donatio: | | 47,804.71 | 2,500.00 | 5,000.00 |
| 101-40700-36242 | Insurance Reimbursement | 11,125.00 | | 2,000.00 | 2,000.00 |
| 101-40700-39101 | Sales of General Fixed As: | 4,485.00 | 2,392.00 | | 1,000.00 |
| TOTAL REVENUE | | 244,915.17 | 145,701.50 | 135,500.00 | 141,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 40700 - Misc | | 244,915.17 | 145,701.50 | 135,500.00 | 141,000.00 |
| Dept 40800 - Expense Reimbursement | | | | | |
| Revenue | | | | | |
| 101-40800-34010 | Administration Exp Reimbu: | | 12,200.00 | | 5,000.00 |
| 101-40800-34020 | Police Exp Reimbured | 10,157.18 | 550.00 | | 500.00 |
| TOTAL REVENUE | | 10,157.18 | 12,750.00 | | 5,500.00 |
| NET OF REVENUES/APPROPRIATIONS - 40800 - Expe | | 10,157.18 | 12,750.00 | | 5,500.00 |
| Dept 41110 - Council | | | | | |
| Expenditure | | | | | |
| 101-41110-50100 | WAGES AND SALARIES (GENER/ | 29,056.56 | 13,041.00 | 26,080.00 | 26,080.00 |
| 101-41110-50122 | FICA/MED | 2,222.85 | 997.65 | 2,000.00 | 2,000.00 |
| 101-41110-50123 | STATE PAID LEAVE | | | | 110.00 |
| 101-41110-50205 | Subscriptions/Membershp | 26,145.00 | 25,032.50 | 25,000.00 | 28,000.00 |
| 101-41110-50208 | Professional Development | 527.51 | 2,676.08 | 1,600.00 | 2,000.00 |
| 101-41110-50210 | Operating Supplies | 1,285.59 | 2,111.93 | 550.00 | 3,000.00 |
| 101-41110-50300 | Professional Srvs | | 4,092.35 | | |
| 101-41110-50320 | Communications | | 1,112.78 | 3,000.00 | |
| 101-41110-50331 | Mileage | | 253.60 | 500.00 | 500.00 |
| 101-41110-50352 | General Notices and Pub I: | 2,525.07 | 4,365.01 | 6,000.00 | 4,500.00 |
| 101-41110-50361 | General & Wkr Comp Ins | 66.86 | 69.36 | 100.00 | 100.00 |
| 101-41110-50362 | Property Ins | 1,133.70 | 1,050.94 | 1,500.00 | 1,300.00 |
| TOTAL EXPENDITURE | | 62,963.14 | 54,803.20 | 66,330.00 | 67,590.00 |
| NET OF REVENUES/APPROPRIATIONS - 41110 - Cour | | (62,963.14) | (54,803.20) | (66,330.00) | (67,590.00) |
| Dept 41120 - Committees-Commissions | | | | | |
| Expenditure | | | | | |
| 101-41120-50100 | Wages and Salaries (GENER/ | 3,275.00 | 1,700.00 | 7,500.00 | 8,400.00 |
| 101-41120-50122 | FICA/MED | 250.53 | 130.06 | 590.00 | 640.00 |
| 101-41120-50123 | STATE PAID LEAVE | | | | 40.00 |
| 101-41120-50210 | Operating Supplies | 172.72 | 40.00 | 100.00 | 100.00 |
| TOTAL EXPENDITURE | | 3,698.25 | 1,870.06 | 8,190.00 | 9,180.00 |
| NET OF REVENUES/APPROPRIATIONS - 41120 - Comr | | (3,698.25) | (1,870.06) | (8,190.00) | (9,180.00) |
| Dept 41310 - Administration | | | | | |
| Expenditure | | | | | |
| 101-41310-50100 | Wages and Salaries (GENER/ | 86,559.77 | 80,238.39 | 92,990.00 | 101,680.00 |
| 101-41310-50121 | PERA | 574.78 | 6,017.83 | 6,970.00 | 7,630.00 |
| 101-41310-50122 | FICA/MED | 6,539.83 | 6,138.17 | 7,110.00 | 7,780.00 |
| 101-41310-50123 | STATE PAID LEAVE | | | | 450.00 |
| 101-41310-50130 | Insurance-Med/Den/Life | 16,693.97 | 12,995.36 | 10,800.00 | 11,820.00 |
| 101-41310-50200 | Supplies | 862.05 | 1,538.90 | 2,000.00 | 3,000.00 |
| 101-41310-50205 | Subscriptions/Membershp | | 1,155.00 | 1,200.00 | 1,500.00 |
| 101-41310-50208 | Professional Development | 1,650.85 | 4,741.09 | 6,000.00 | 5,500.00 |
| 101-41310-50300 | Professional Srvs | | 12,823.70 | 1,000.00 | 1,000.00 |
| 101-41310-50320 | Communications | 474.50 | 730.75 | 700.00 | 800.00 |
| 101-41310-50331 | Mileage | 863.62 | 1,648.54 | 3,000.00 | 3,500.00 |
| 101-41310-50361 | General & Wkr Comp Ins | 1,032.49 | 838.56 | 1,200.00 | 1,100.00 |
| 101-41310-50362 | Property Ins | 2,356.29 | 2,220.78 | 2,900.00 | 2,600.00 |
| TOTAL EXPENDITURE | | 117,608.15 | 131,087.07 | 135,870.00 | 148,360.00 |
| NET OF REVENUES/APPROPRIATIONS - 41310 - Admi | | (117,608.15) | (131,087.07) | (135,870.00) | (148,360.00) |
| Dept 41410 - Elections | | | | | |
| Expenditure | | | | | |
| 101-41410-50100 | Wages and Salaries (GENER/ | 40,121.62 | | | 41,000.00 |
| 101-41410-50122 | FICA/MED | 1,688.20 | | | 3,140.00 |
| 101-41410-50123 | STATE PAID LEAVE | | | | 180.00 |
| 101-41410-50210 | Operating Supplies | 5,579.62 | 3,150.34 | 5,000.00 | 5,000.00 |
| TOTAL EXPENDITURE | | 47,389.44 | 3,150.34 | 5,000.00 | 49,320.00 |
| NET OF REVENUES/APPROPRIATIONS - 41410 - Elec | | (47,389.44) | (3,150.34) | (5,000.00) | (49,320.00) |
| Dept 41420 - City Clerk | | | | | |

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 41420 - City Clerk | | | | | |
| Expenditure | | | | | |
| 101-41420-50100 | Wages and Salaries (GENER | 88,399.37 | 74,559.46 | 85,470.00 | 94,810.00 |
| 101-41420-50121 | PERA | 6,629.92 | 5,591.79 | 6,410.00 | 7,110.00 |
| 101-41420-50122 | FICA/MED | 6,762.42 | 5,703.65 | 6,540.00 | 7,250.00 |
| 101-41420-50123 | STATE PAID LEAVE | | | | 420.00 |
| 101-41420-50130 | Insurance-Med/Den/Life | 16,113.33 | 13,499.74 | 16,200.00 | 17,730.00 |
| 101-41420-50205 | Subscriptions/Membershp | 170.50 | 645.00 | 1,000.00 | 1,000.00 |
| 101-41420-50208 | Professional Development | 1,204.64 | 1,735.00 | 4,000.00 | 3,000.00 |
| 101-41420-50300 | Professional Srvs | 16,880.13 | 5,838.25 | 15,000.00 | 2,500.00 |
| 101-41420-50320 | Communications | 432.06 | 435.92 | 1,000.00 | 1,000.00 |
| 101-41420-50331 | Mileage | 277.39 | 380.70 | 1,000.00 | 1,000.00 |
| 101-41420-50352 | General Notices and Pub I | 2,501.20 | 1,214.43 | 7,500.00 | 5,000.00 |
| 101-41420-50361 | General & Wkr Comp Ins | 2,064.98 | 1,677.10 | 2,300.00 | 2,100.00 |
| 101-41420-50362 | Property Ins | 2,135.33 | 2,015.02 | 2,500.00 | 2,400.00 |
| TOTAL EXPENDITURE | | 143,571.27 | 113,296.06 | 148,920.00 | 145,320.00 |
| NET OF REVENUES/APPROPRIATIONS - 41420 - City | | (143,571.27) | (113,296.06) | (148,920.00) | (145,320.00) |
| Dept 41500 - Finance | | | | | |
| Expenditure | | | | | |
| 101-41500-50100 | Wages and Salaries (GENER | 205,437.33 | 180,777.26 | 214,120.00 | 232,160.00 |
| 101-41500-50102 | Overtime Wages | 1,051.30 | 3,389.61 | 12,000.00 | 6,000.00 |
| 101-41500-50121 | PERA | 15,368.31 | 13,812.44 | 16,960.00 | 17,860.00 |
| 101-41500-50122 | FICA/MED | 15,136.40 | 13,406.09 | 17,300.00 | 18,220.00 |
| 101-41500-50123 | STATE PAID LEAVE | | | | 1,050.00 |
| 101-41500-50130 | Insurance-Med/Den/Life | 51,081.89 | 39,689.96 | 48,240.00 | 53,030.00 |
| 101-41500-50200 | Supplies | 1,630.83 | 1,139.05 | 2,500.00 | 2,500.00 |
| 101-41500-50205 | Subscriptions/Membershp | 881.81 | 520.90 | 600.00 | 800.00 |
| 101-41500-50208 | Professional Development | 2,047.44 | 1,338.69 | 4,500.00 | 4,000.00 |
| 101-41500-50300 | Professional Srvs | 15,221.18 | 41,111.75 | 14,000.00 | 15,000.00 |
| 101-41500-50309 | EDP, Software Svc | 28,187.10 | 10,517.28 | 30,000.00 | 7,000.00 |
| 101-41500-50320 | Communications | 373.80 | 473.82 | 400.00 | 500.00 |
| 101-41500-50331 | Mileage | 741.20 | 705.58 | 1,000.00 | 1,000.00 |
| 101-41500-50361 | General & Wkr Comp Ins | 1,032.49 | 919.83 | 1,200.00 | 1,100.00 |
| 101-41500-50362 | Property Ins | 1,359.40 | 1,267.56 | 1,700.00 | 1,500.00 |
| TOTAL EXPENDITURE | | 339,550.48 | 309,069.82 | 364,520.00 | 361,720.00 |
| NET OF REVENUES/APPROPRIATIONS - 41500 - Fina | | (339,550.48) | (309,069.82) | (364,520.00) | (361,720.00) |
| Dept 41610 - Assessing Services | | | | | |
| Expenditure | | | | | |
| 101-41610-50300 | Professional Srvs | 195,861.03 | 863.31 | | |
| TOTAL EXPENDITURE | | 195,861.03 | 863.31 | | |
| NET OF REVENUES/APPROPRIATIONS - 41610 - Asse | | (195,861.03) | (863.31) | | |
| Dept 41620 - Audit Services | | | | | |
| Expenditure | | | | | |
| 101-41620-50301 | Auditing and Acct g Servi | 35,600.00 | 38,400.00 | 36,000.00 | 36,000.00 |
| TOTAL EXPENDITURE | | 35,600.00 | 38,400.00 | 36,000.00 | 36,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 41620 - Audi | | (35,600.00) | (38,400.00) | (36,000.00) | (36,000.00) |
| Dept 41630 - Engineering Services | | | | | |
| Expenditure | | | | | |
| 101-41630-50303 | Engineering Fees | 118,283.68 | 99,873.40 | 100,000.00 | 100,000.00 |
| TOTAL EXPENDITURE | | 118,283.68 | 99,873.40 | 100,000.00 | 100,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 41630 - Engi | | (118,283.68) | (99,873.40) | (100,000.00) | (100,000.00) |
| Dept 41640 - Legal Services | | | | | |
| Expenditure | | | | | |
| 101-41640-50304 | Legal Fees-Gen | 67,137.75 | 80,195.23 | 60,000.00 | 65,000.00 |
| 101-41640-50305 | Legal Fees-Prosecution | 24,000.00 | 20,000.00 | 28,000.00 | 28,800.00 |
| TOTAL EXPENDITURE | | 91,137.75 | 100,195.23 | 88,000.00 | 93,800.00 |
| NET OF REVENUES/APPROPRIATIONS - 41640 - Lega | | (91,137.75) | (100,195.23) | (88,000.00) | (93,800.00) |
| Dept 41650 - Recycling Services | | | | | |
| Expenditure | | | | | |
| 101-41650-50386 | Recycling | 203,533.61 | 191,961.70 | 200,000.00 | 250,000.00 |
| 101-41650-50387 | Yard Waste | 43,256.44 | 27,916.17 | 35,000.00 | 50,000.00 |
| 101-41650-50388 | Clean-up Day | 5,367.76 | 6,378.12 | 7,500.00 | 7,500.00 |
| TOTAL EXPENDITURE | | 252,157.81 | 226,255.99 | 242,500.00 | 307,500.00 |

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 41650 - Recycling Services | | | | | |
| NET OF REVENUES/APPROPRIATIONS - 41650 - Recy | | (252,157.81) | (226,255.99) | (242,500.00) | (307,500.00) |
| Dept 41660 - Inspection Service | | | | | |
| Expenditure | | | | | |
| 101-41660-50100 | Wages and Salaries (GENER | 256,866.44 | 272,097.57 | 293,970.00 | 317,500.00 |
| 101-41660-50121 | PERA | 25,995.22 | 26,858.79 | 29,460.00 | 31,830.00 |
| 101-41660-50122 | FICA/MED | 15,357.35 | 16,851.01 | 17,980.00 | 19,420.00 |
| 101-41660-50123 | STATE PAID LEAVE | | | | 1,400.00 |
| 101-41660-50130 | Insurance-Med/Den/Life | 58,320.49 | 55,798.24 | 48,420.00 | 53,110.00 |
| 101-41660-50200 | Supplies | 114.06 | | | |
| 101-41660-50300 | Professional Srvs | 237,121.50 | 160,596.00 | 155,000.00 | 175,000.00 |
| 101-41660-50308 | Contract Services | 98,546.55 | 75,239.20 | 75,000.00 | 65,000.00 |
| 101-41660-50309 | EDP, Software Svc | 5,453.95 | 481.00 | 7,000.00 | 3,000.00 |
| TOTAL EXPENDITURE | | 697,775.56 | 607,921.81 | 626,830.00 | 666,260.00 |
| NET OF REVENUES/APPROPRIATIONS - 41660 - Insp | | (697,775.56) | (607,921.81) | (626,830.00) | (666,260.00) |
| Dept 41710 - Plannning & Economic Dev | | | | | |
| Expenditure | | | | | |
| 101-41710-50100 | Wages and Salaries (GENER | 108,897.06 | 96,660.40 | 124,320.00 | 130,940.00 |
| 101-41710-50102 | Overtime Wages | 282.76 | | 1,000.00 | 1,000.00 |
| 101-41710-50121 | PERA | 8,188.51 | 7,249.53 | 9,400.00 | 9,900.00 |
| 101-41710-50122 | FICA/MED | 8,352.23 | 7,394.55 | 9,590.00 | 10,090.00 |
| 101-41710-50123 | STATE PAID LEAVE | | | | 580.00 |
| 101-41710-50130 | Insurance-Med/Den/Life | 23,095.32 | 16,175.06 | 22,470.00 | 24,610.00 |
| 101-41710-50200 | Supplies | 242.54 | 268.98 | 500.00 | 500.00 |
| 101-41710-50205 | Subscriptions/Membershp | 2,524.61 | 6,301.23 | 18,500.00 | 7,000.00 |
| 101-41710-50208 | Professional Development | 4,634.00 | 3,822.50 | 12,000.00 | 9,000.00 |
| 101-41710-50300 | Professional Srvs | 80,428.49 | 17,291.70 | 60,000.00 | 75,000.00 |
| 101-41710-50321 | Tele/Commun | 1,380.68 | 1,418.46 | 2,000.00 | 2,000.00 |
| 101-41710-50331 | Mileage | 352.42 | 438.90 | 2,500.00 | 1,000.00 |
| 101-41710-50361 | General & Wkr Comp Ins | 21,164.68 | 9,766.17 | 13,000.00 | 11,300.00 |
| 101-41710-50362 | Property Ins | 1,836.19 | 1,715.46 | 2,200.00 | 2,000.00 |
| TOTAL EXPENDITURE | | 261,379.49 | 168,502.94 | 277,480.00 | 284,920.00 |
| NET OF REVENUES/APPROPRIATIONS - 41710 - Plar | | (261,379.49) | (168,502.94) | (277,480.00) | (284,920.00) |
| Dept 41810 - Central Services | | | | | |
| Expenditure | | | | | |
| 101-41810-50200 | Supplies | 7,568.72 | 4,381.79 | 8,000.00 | 9,000.00 |
| 101-41810-50205 | Subscriptions/Membershp | 8,060.78 | 18,214.66 | 4,100.00 | 10,000.00 |
| 101-41810-50220 | Repair/Maint | 12,049.16 | 17,453.07 | 15,000.00 | 15,000.00 |
| 101-41810-50223 | Building Repair Supplies | 2,232.26 | 2,096.73 | 3,500.00 | 3,000.00 |
| 101-41810-50300 | Professional Srvs | 4,849.00 | 3,092.95 | 4,000.00 | 4,000.00 |
| 101-41810-50308 | Contract Services | 16,588.16 | 18,165.07 | 11,000.00 | 13,000.00 |
| 101-41810-50321 | Tele/Commun | 4,863.15 | 1,385.97 | 9,000.00 | 3,000.00 |
| 101-41810-50322 | Postage | 3,211.94 | 4,243.72 | 4,500.00 | 6,050.00 |
| 101-41810-50362 | Property Ins | 871.01 | 814.36 | 1,200.00 | 1,000.00 |
| 101-41810-50381 | Electric Utilities | 9,733.27 | 9,938.02 | 12,000.00 | 66,700.00 |
| 101-41810-50383 | Gas Utilities | 3,529.95 | 3,215.21 | 6,600.00 | 59,500.00 |
| 101-41810-50384 | Refuse/Garbage Disposal | 4,334.32 | 4,400.08 | 5,000.00 | 15,000.00 |
| 101-41810-50580 | Other Equipment | | | 5,300.00 | 2,000.00 |
| TOTAL EXPENDITURE | | 77,891.72 | 87,401.63 | 89,200.00 | 207,250.00 |
| NET OF REVENUES/APPROPRIATIONS - 41810 - Cent | | (77,891.72) | (87,401.63) | (89,200.00) | (207,250.00) |
| Dept 41820 - Information Technology | | | | | |
| Expenditure | | | | | |
| 101-41820-50200 | Supplies | 7,492.12 | 12,031.82 | 15,000.00 | 15,000.00 |
| 101-41820-50205 | Subscriptions/Membershp | 18,421.66 | 37,170.28 | 38,000.00 | 35,000.00 |
| 101-41820-50300 | Professional Srvs | 11,773.71 | 13,374.86 | 21,500.00 | 21,000.00 |
| 101-41820-50308 | Contract Services | 41,050.19 | 30,620.86 | 38,000.00 | 42,000.00 |
| 101-41820-50309 | EDP, Software Svc | 3,562.44 | 2,789.99 | 13,500.00 | 13,000.00 |
| 101-41820-50580 | Other Equipment | 11,888.39 | 11,879.91 | 20,000.00 | 15,000.00 |
| TOTAL EXPENDITURE | | 94,188.51 | 107,867.72 | 146,000.00 | 141,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 41820 - Info | | (94,188.51) | (107,867.72) | (146,000.00) | (141,000.00) |
| Dept 41910 - Activity Center | | | | | |
| Expenditure | | | | | |
| 101-41910-50100 | Wages and Salaries (GENER | 24,784.90 | 40,023.52 | 49,650.00 | 50,680.00 |
| 101-41910-50121 | PERA | 1,858.84 | 3,001.76 | 3,720.00 | 3,800.00 |
| 101-41910-50122 | FICA/MED | 1,896.06 | 3,061.83 | 3,800.00 | 3,880.00 |
| 101-41910-50123 | STATE PAID LEAVE | | | | 220.00 |
| 101-41910-50130 | Insurance-Med/Den/Life | 2,256.97 | 14,450.13 | 17,340.00 | 19,070.00 |
| 101-41910-50205 | Subscriptions/Membershp | 1,112.83 | 1,132.58 | 2,000.00 | 1,500.00 |

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 41910 - Activity Center | | | | | |
| Expenditure | | | | | |
| 101-41910-50208 | Professional Development | 570.00 | 200.74 | 2,000.00 | 1,000.00 |
| 101-41910-50210 | Operating Supplies | 23,385.96 | 22,597.12 | 35,000.00 | 30,000.00 |
| 101-41910-50211 | MEALS & FOOD FOR PROGRAMS | 34.20 | 1,722.91 | 2,500.00 | 2,000.00 |
| 101-41910-50213 | EMPLOYEE APPRECIATION PRO | 6,287.33 | 2,622.09 | 8,000.00 | 8,000.00 |
| 101-41910-50218 | HOLIDAYTON | | | | 6,000.00 |
| 101-41910-50220 | Repair/Maint | 1,142.59 | 1,666.52 | 1,500.00 | 1,500.00 |
| 101-41910-50308 | Contract Services | 6,767.85 | 8,499.00 | 8,000.00 | 8,000.00 |
| 101-41910-50321 | Tele/Commun | 1,595.05 | 1,148.99 | 1,500.00 | 1,500.00 |
| 101-41910-50322 | Postage | 43.80 | 450.50 | 500.00 | |
| 101-41910-50331 | Mileage | 642.53 | 266.00 | 500.00 | 500.00 |
| 101-41910-50361 | General & Wkr Comp Ins | 602.49 | 460.76 | 1,000.00 | 600.00 |
| 101-41910-50362 | Property Ins | 1,919.82 | 1,821.62 | 2,400.00 | 2,100.00 |
| 101-41910-50381 | Electric Utilities | 1,116.05 | 2,846.94 | 2,500.00 | |
| 101-41910-50383 | Gas Utilities | 2,487.66 | 1,561.76 | 5,000.00 | |
| 101-41910-50384 | Refuse/Garbage Disposal | 1,959.38 | 1,637.32 | 2,500.00 | |
| TOTAL EXPENDITURE | | 80,464.31 | 109,172.09 | 149,410.00 | 140,350.00 |
| Revenue | | | | | |
| 101-41910-36230 | Contributions and Donatio | | 2,340.00 | 500.00 | 500.00 |
| TOTAL REVENUE | | | 2,340.00 | 500.00 | 500.00 |
| NET OF REVENUES/APPROPRIATIONS - 41910 - Acti | | (80,464.31) | (106,832.09) | (148,910.00) | (139,850.00) |
| Dept 42120 - Patrol and Investigate | | | | | |
| Expenditure | | | | | |
| 101-42120-50100 | Wages and Salaries (GENER | 1,444,436.79 | 1,564,228.54 | 1,833,660.00 | 2,217,330.00 |
| 101-42120-50102 | Overtime Wages | 85,278.90 | 79,832.60 | 60,000.00 | 70,000.00 |
| 101-42120-50103 | Part-Time Employees | 26,867.12 | 41,716.45 | 30,000.00 | 20,000.00 |
| 101-42120-50107 | Contract - Safe & Sober | 3,745.56 | 20,776.69 | | |
| 101-42120-50121 | PERA | 249,208.54 | 281,908.43 | 318,410.00 | 384,090.00 |
| 101-42120-50122 | FICA/MED | 35,439.10 | 36,441.68 | 41,320.00 | 48,230.00 |
| 101-42120-50123 | STATE PAID LEAVE | | | | 10,150.00 |
| 101-42120-50130 | Insurance-Med/Den/Life | 299,579.76 | 285,990.09 | 345,720.00 | 424,870.00 |
| 101-42120-50200 | Supplies | 5,182.35 | 5,584.39 | 8,000.00 | 8,000.00 |
| 101-42120-50205 | Subscriptions/Membershp | 3,135.65 | 5,248.10 | 4,500.00 | 6,000.00 |
| 101-42120-50208 | Professional Development | 18,493.06 | 13,567.87 | 20,000.00 | 20,000.00 |
| 101-42120-50212 | Motor Fuels | 34,706.88 | 28,389.84 | 48,000.00 | 40,000.00 |
| 101-42120-50217 | Uniform | 23,654.38 | 25,920.02 | 20,000.00 | 22,750.00 |
| 101-42120-50220 | Repair/Maint | 48,012.63 | 33,664.90 | 35,000.00 | 35,000.00 |
| 101-42120-50300 | Professional Srvs | 24,136.50 | 21,845.00 | 26,000.00 | 28,000.00 |
| 101-42120-50306 | Cty Jail Fees | 1,792.32 | 5,766.12 | 10,000.00 | 10,000.00 |
| 101-42120-50308 | Contract Services | 42,971.50 | 82,093.26 | 67,000.00 | 70,000.00 |
| 101-42120-50320 | Communications | 41,318.92 | 40,470.74 | 52,000.00 | 52,000.00 |
| 101-42120-50322 | Postage | 186.75 | 711.69 | 700.00 | |
| 101-42120-50331 | LODGING/MEALS/MILEAGE | 2,438.82 | 2,225.48 | 3,500.00 | 3,000.00 |
| 101-42120-50361 | General & Wkr Comp Ins | 111,314.12 | 85,375.04 | 116,600.00 | 101,500.00 |
| 101-42120-50362 | Property Ins | 76,082.17 | 68,960.60 | 88,000.00 | 79,400.00 |
| 101-42120-50381 | Electric Utilities | 22,413.87 | 21,172.21 | 23,000.00 | |
| 101-42120-50383 | Gas Utilities | 15,395.72 | 11,261.13 | 28,000.00 | |
| 101-42120-50384 | Refuse/Garbage Disposal | 2,453.14 | 2,019.36 | 2,700.00 | |
| 101-42120-50392 | WELLNESS PROGRAM | 7,496.91 | 5,243.77 | 12,000.00 | 10,000.00 |
| 101-42120-50395 | Crime Prevention supplies | 4,118.09 | 4,356.27 | 5,000.00 | 5,000.00 |
| 101-42120-50399 | Code Enforcement expenses | 114.00 | | 4,000.00 | 2,000.00 |
| 101-42120-50580 | Other Equipment | 15,590.98 | 14,489.94 | 37,000.00 | 20,000.00 |
| TOTAL EXPENDITURE | | 2,645,564.53 | 2,789,260.21 | 3,240,110.00 | 3,687,320.00 |
| NET OF REVENUES/APPROPRIATIONS - 42120 - Pati | | (2,645,564.53) | (2,789,260.21) | (3,240,110.00) | (3,687,320.00) |
| Dept 42130 - Emergency Mgmt | | | | | |
| Expenditure | | | | | |
| 101-42130-50100 | Wages and Salaries (GENER | 7,625.15 | 6,872.25 | | |
| 101-42130-50121 | PERA | 565.17 | 515.46 | | |
| 101-42130-50122 | FICA/MED | 583.42 | 525.70 | | |
| 101-42130-50130 | Insurance-Med/Den/Life | 1,746.14 | 1,530.16 | | |
| 101-42130-50220 | Repair/Maint | 3,709.00 | 4,550.00 | 5,000.00 | 6,000.00 |
| 101-42130-50308 | Contract Services | 3,605.34 | 10,147.82 | 4,500.00 | 5,000.00 |
| 101-42130-50320 | Communications | | 871.23 | 5,000.00 | 6,000.00 |
| 101-42130-50361 | General & Wkr Comp Ins | 110.93 | 100.00 | 200.00 | 200.00 |
| 101-42130-50381 | Electric Utilities | 751.88 | 725.84 | 1,200.00 | |
| TOTAL EXPENDITURE | | 18,697.03 | 25,838.46 | 15,900.00 | 17,200.00 |
| NET OF REVENUES/APPROPRIATIONS - 42130 - Emer | | (18,697.03) | (25,838.46) | (15,900.00) | (17,200.00) |
| Dept 42140 - Animal Control | | | | | |
| Expenditure | | | | | |

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 42140 - Animal Control | | | | | |
| Expenditure | | | | | |
| 101-42140-50200 | Supplies | | | 100.00 | |
| 101-42140-50308 | Contract Services | 2,844.00 | 2,727.00 | 6,000.00 | 4,500.00 |
| TOTAL EXPENDITURE | | 2,844.00 | 2,727.00 | 6,100.00 | 4,500.00 |
| NET OF REVENUES/APPROPRIATIONS - 42140 - Anir | | (2,844.00) | (2,727.00) | (6,100.00) | (4,500.00) |
| Dept 42260 - Fire Suppression | | | | | |
| Expenditure | | | | | |
| 101-42260-50100 | Wages and Salaries (GENER | 148,391.20 | 151,163.31 | 298,160.00 | 186,140.00 |
| 101-42260-50103 | Part-Time Employees | 164,076.23 | 133,679.15 | 158,500.00 | 270,170.00 |
| 101-42260-50121 | PERA | 25,100.03 | 26,565.80 | 80,830.00 | 80,770.00 |
| 101-42260-50122 | FICA/MED | 15,389.56 | 12,485.05 | 6,620.00 | 6,620.00 |
| 101-42260-50123 | STATE PAID LEAVE | | | | 2,010.00 |
| 101-42260-50125 | State Fire Retirement Con | 100,153.92 | | | |
| 101-42260-50130 | Insurance-Med/Den/Life | 33,939.14 | 27,375.10 | 73,650.00 | 35,910.00 |
| 101-42260-50200 | Supplies | 18,850.11 | 12,465.20 | 26,000.00 | 25,000.00 |
| 101-42260-50205 | Subscriptions/Membershp | 1,990.50 | 1,781.97 | 2,500.00 | 3,000.00 |
| 101-42260-50207 | RECRUITMENT AND RETENTION | 11,421.37 | 2,229.75 | 6,000.00 | 8,000.00 |
| 101-42260-50208 | Professional Development | 57,494.87 | 42,825.60 | 45,000.00 | 55,000.00 |
| 101-42260-50212 | Motor Fuels | 11,481.12 | 9,142.89 | 14,000.00 | 12,500.00 |
| 101-42260-50217 | Uniform | 45,721.91 | 10,854.25 | 60,000.00 | 55,000.00 |
| 101-42260-50220 | Repair/Maint | 44,044.04 | 44,766.37 | 60,000.00 | 57,000.00 |
| 101-42260-50223 | Building Repair Supplies | 2,067.50 | 1,147.52 | 2,700.00 | 3,000.00 |
| 101-42260-50300 | Professional Srvs | 16,725.00 | 45,712.63 | 50,000.00 | 57,000.00 |
| 101-42260-50308 | Contract Services | 39,379.25 | 478.00 | | |
| 101-42260-50320 | Communications | 47,414.39 | 42,359.13 | 63,000.00 | 55,000.00 |
| 101-42260-50322 | Postage | 156.63 | 343.15 | 300.00 | |
| 101-42260-50345 | FD Public Ed Exp | 75.00 | 1,244.28 | 5,000.00 | 4,000.00 |
| 101-42260-50361 | General & Wkr Comp Ins | 25,295.81 | 24,895.72 | 27,000.00 | 29,700.00 |
| 101-42260-50362 | Property Ins | 9,197.12 | 8,770.42 | 11,000.00 | 10,100.00 |
| 101-42260-50381 | Electric Utilities | 1,890.71 | | 3,000.00 | |
| 101-42260-50383 | Gas Utilities | 183.39 | 865.76 | 2,500.00 | |
| 101-42260-50430 | Miscellaneous | | | 300.00 | 1,000.00 |
| 101-42260-50580 | Other Equipment | 19,089.51 | | 5,000.00 | |
| TOTAL EXPENDITURE | | 839,528.31 | 601,151.05 | 1,001,060.00 | 956,920.00 |
| Revenue | | | | | |
| 101-42260-33422 | OTHER STATE AID GRANTS - | | | | 20,000.00 |
| 101-42260-34040 | FIRE REIMBURSEMENT | 388.85 | | | |
| TOTAL REVENUE | | 388.85 | | | 20,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 42260 - Fire | | (839,139.46) | (601,151.05) | (1,001,060.00) | (936,920.00) |
| Dept 43100 - Public Works | | | | | |
| Expenditure | | | | | |
| 101-43100-50100 | Wages and Salaries (GENER | 484,652.75 | 421,120.44 | 393,780.00 | 443,870.00 |
| 101-43100-50102 | Overtime Wages | 24,297.10 | 20,010.92 | 10,000.00 | 8,000.00 |
| 101-43100-50103 | Part-Time Employees | 24,315.96 | 26,941.56 | 52,670.00 | 40,190.00 |
| 101-43100-50121 | PERA | 40,478.49 | 35,105.57 | 34,230.00 | 36,900.00 |
| 101-43100-50122 | FICA/MED | 40,405.30 | 35,480.04 | 34,920.00 | 37,640.00 |
| 101-43100-50123 | STATE PAID LEAVE | | | | 2,170.00 |
| 101-43100-50130 | Insurance-Med/Den/Life | 109,261.96 | 92,569.55 | 89,040.00 | 103,520.00 |
| 101-43100-50205 | Subscriptions/Membershp | 2,166.15 | 811.50 | 2,000.00 | 1,000.00 |
| 101-43100-50208 | Professional Development | 7,954.35 | 3,001.03 | 10,000.00 | 5,000.00 |
| 101-43100-50210 | Operating Supplies | 46,904.53 | 32,497.62 | 58,000.00 | 58,000.00 |
| 101-43100-50212 | Motor Fuels | 53,541.91 | 50,806.63 | 75,000.00 | 70,000.00 |
| 101-43100-50217 | Uniform | 13,802.55 | 8,283.30 | 9,000.00 | 13,000.00 |
| 101-43100-50220 | Repair/Maint | 77,736.24 | 49,789.11 | 90,000.00 | 84,500.00 |
| 101-43100-50224 | Street Maint-Repair | 155,687.15 | 110,104.05 | 140,000.00 | 145,000.00 |
| 101-43100-50230 | Street Light Elect & Main | 78,654.18 | 85,417.52 | 60,000.00 | 68,000.00 |
| 101-43100-50231 | Street Light Mtce - Wicht | 4,326.50 | | 13,000.00 | |
| 101-43100-50300 | Professional Srvs | 20,675.64 | 17,200.73 | 2,000.00 | 7,000.00 |
| 101-43100-50321 | Tele/Commun | 9,899.51 | 9,121.95 | 13,000.00 | 11,000.00 |
| 101-43100-50361 | General & Wkr Comp Ins | 37,255.55 | 16,456.90 | 36,700.00 | 16,800.00 |
| 101-43100-50362 | Property Ins | 23,737.95 | 24,403.26 | 28,000.00 | 28,100.00 |
| 101-43100-50381 | Electric Utilities | 18,750.42 | 17,297.61 | 18,000.00 | |
| 101-43100-50383 | Gas Utilities | 18,800.85 | 14,110.20 | 25,000.00 | |
| 101-43100-50384 | Refuse/Garbage Disposal | 3,724.34 | 4,118.98 | 4,000.00 | |
| 101-43100-50410 | Rentals (GENERAL) | 1,649.07 | 2,181.03 | 3,000.00 | 2,000.00 |
| 101-43100-50520 | Buildings and Structures | 30,937.12 | 55,478.88 | 25,000.00 | 30,000.00 |
| 101-43100-50580 | Other Equipment | 5,611.60 | 16,667.60 | 15,000.00 | 12,000.00 |
| TOTAL EXPENDITURE | | 1,335,227.17 | 1,148,975.98 | 1,241,340.00 | 1,223,690.00 |
| NET OF REVENUES/APPROPRIATIONS - 43100 - Publ | | (1,335,227.17) | (1,148,975.98) | (1,241,340.00) | (1,223,690.00) |

| GL NUMBER | DESCRIPTION | 2024 ACTIVITY | 2025 ACTIVITY THRU 11/30/25 | 2025 FINAL BUDGET | 2026 FINAL BUDGET |
|---|---|---|---|---|---|
| Dept 45200 - Parks | | | | | |
| Expenditure | | | | | |
| 101-45200-50100 | Wages and Salaries (GENER | 165,815.57 | 166,547.73 | 217,730.00 | 295,380.00 |
| 101-45200-50102 | Overtime Wages | 6,569.73 | 6,671.10 | 5,000.00 | 4,000.00 |
| 101-45200-50103 | Part-Time Employees | 38,648.40 | 24,296.56 | 73,080.00 | 19,910.00 |
| 101-45200-50108 | Seasonal | 17,571.00 | 27,270.50 | 30,800.00 | 25,300.00 |
| 101-45200-50121 | PERA | 15,212.12 | 13,720.69 | 22,190.00 | 23,950.00 |
| 101-45200-50122 | FICA/MED | 17,044.56 | 16,583.09 | 24,990.00 | 26,360.00 |
| 101-45200-50123 | STATE PAID LEAVE | | | | 1,520.00 |
| 101-45200-50130 | Insurance-Med/Den/Life | 48,056.60 | 37,696.55 | 55,750.00 | 72,110.00 |
| 101-45200-50210 | Operating Supplies | 25,683.23 | 11,962.01 | 28,000.00 | 28,000.00 |
| 101-45200-50220 | Repair/Maint | 17,899.17 | 19,158.13 | 20,000.00 | 20,000.00 |
| 101-45200-50300 | Professional Srvs | 7,265.18 | 3,487.44 | 10,000.00 | 7,000.00 |
| 101-45200-50361 | General & Wkr Comp Ins | 14,232.67 | 16,269.04 | 16,200.00 | 15,000.00 |
| 101-45200-50362 | Property Ins | 13,333.85 | 12,608.94 | 16,000.00 | 14,600.00 |
| 101-45200-50381 | Electric Utilities | 4,969.90 | 7,995.07 | 5,000.00 | 5,000.00 |
| 101-45200-50390 | Weed Control | | 1,558.67 | 4,000.00 | 2,000.00 |
| 101-45200-50410 | Rentals (GENERAL) | 9,950.10 | 19,419.40 | 10,000.00 | 13,000.00 |
| 101-45200-50530 | Improvements Other Than B | 5,801.83 | 18,153.57 | 30,000.00 | 20,000.00 |
| TOTAL EXPENDITURE | | 408,053.91 | 403,398.49 | 568,740.00 | 593,130.00 |
| Revenue | | | | | |
| 101-45200-34950 | Other Revenues | | | 13,000.00 | |
| TOTAL REVENUE | | | | 13,000.00 | |
| NET OF REVENUES/APPROPRIATIONS - 45200 - Par | | (408,053.91) | (403,398.49) | (555,740.00) | (593,130.00) |
| Dept 49999 - Contingency | | | | | |
| Other Uses Of Funds | | | | | |
| 101-49999-50800 | WRITE OFF EXPENSE | | 10.72 | | 22,000.00 |
| TOTAL OTHER USES OF FUNDS | | | 10.72 | | 22,000.00 |
| Expenditure | | | | | |
| 101-49999-50370 | Property Tax Payments | 5,221.55 | 7,411.21 | 7,000.00 | 8,000.00 |
| 101-49999-50429 | Contingency | | 21,483.43 | | |
| 101-49999-50430 | Miscellaneous | 83,269.19 | 973.26 | 22,000.00 | |
| 101-49999-50450 | Diamond Lk Improvement | 10,000.00 | 10,000.00 | 10,000.00 | 15,000.00 |
| TOTAL EXPENDITURE | | 98,490.74 | 39,867.90 | 39,000.00 | 23,000.00 |
| NET OF REVENUES/APPROPRIATIONS - 49999 - Cont | | (98,490.74) | (39,878.62) | (39,000.00) | (45,000.00) |
| ESTIMATED REVENUES - FUND 101 | | 8,410,917.80 | 5,492,094.91 | 8,596,500.00 | 9,286,330.00 |
| APPROPRIATIONS - FUND 101 | | 7,967,926.28 | 7,170,960.48 | 8,596,500.00 | 9,286,330.00 |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 | | 442,991.52 | (1,678,865.57) | | |
| | BEGINNING FUND BALANCE | 2,772,752.50 | 3,215,744.02 | 3,215,744.02 | 3,215,744.02 |
| | ENDING FUND BALANCE | 3,215,744.02 | 1,536,878.45 | 3,215,744.02 | 3,215,744.02 |

CITY OF Dayton
Live the difference.

# 2026
# BUDGET NARRATIVE UPDATE
12-04-2025

In April of 2025 the City Council updated the Goals and Initiatives. This plan sets the course for goals and action items for each of the City's Strategic Initiatives. The plan is based on the City's Mission Statement:

*To promote a thriving community, and to provide residents with a safe and pleasant place to live while preserving our rural character and creating connections to our natural resources.*

and Strategic Initiatives including:

| Strategic Initiative | Goal | Key Outcome Indicator | Target | Action Items |
|---|---|---|---|---|
| Build and Maintain Quality Infrastructure | Provide a safe and reliable water supply | - Testing for Primary and Secondary Standards by MDH | - Equitable water across the City | A) Historic Village Water Plan<br>B) Seek out Grant Opportunities<br>C) Meet with County for more City/County Coordination regarding Fernbrook<br>D) Public Facilities Assessment<br>E) Review options for Dayton Parkway<br>E) Corridor Study - Fernbrook |
| | Establish comprehensive roadway system | - Number of major North/South connections | - Roundabout on Fernbrook and Rush Creek Parkway<br>- Corridor and Road Plan accepted by Council | |
| | Address public facilities to meet city's growth and needs | - Space for all current staff<br>- Equipment stored securely | - Completed and adopted plan by Council for facilties | |
| | Maintain quality local street system | - Pavement Grade Quality | - Average Pavement Grade of 70% or higher (PQI) | |
| Encourage Diversity and Manage Thoughtful Development | Create a variety of housing options | -Review housing type and lot size by %'s | - Proportionate housing types available | A) A-3 District<br>B) Begin work on Comp Plan<br>C) Develop Rental Housing Ordinance<br>D) Seek out businesses more often<br>E) Work with EDA to find niche businesses that are not in surrounding communities<br>F) Complete Large Area Plan |
| | Encourage healthy lifespan of both residential and commercial operations | - Total amount of Funding provided<br>- Number of rentals available and where they are located | - Maintain grant program<br>- Manage number of rentals | |
| | Healthy Commercial Sector with services and job growth | - Net difference of businesses movement including their employment | - Maintain a positive difference in business movement | |
| Maintain and Enhance the Natural and Rural Community Connection | Facilitate an interconnected trail system | - Number of miles of trails<br>- Number of Resident Homes connected to Elm Creek | - Gaps in trails connected<br>- Work towards one connection on the comprehensive trail plan | A) Acquire Trail Right of Way<br>B) Water Trails Build-Out<br>C) Environmental Signage on Parks and Trails<br>D) Diamond Lake Improvements Master Plan<br>E) Actively seek opportunities for community park with athletic fields<br>F) Increase Recreation Events and Programming<br>G) Look into Partnering with Three Rivers for Kayak/Bike Rentals for Water Trails |
| | Provide and enhance public recreation space | - Acreage of available green space | - Acquire land for community park with athletic fields of 40+ acres | |
| | Promote Dayton's unique identity and community cohesion | - Participation level in Events and Programs | - Continuation and Expansion of Recreation Programming | |
| | Promote awareness of our natural resources | - Resident Response for Park Usage on Community Survey | - Establish and Maintain a 60% Favorable Rating from Residents | |
| Foster a Safe and Welcoming Community | Communicate transparently and effectively | - Citizen participation and feedback | - Increased website visits<br>- Increased app usage and downloads | A) Public Spaces Compliance Assessment<br>B) Digitize files for accessibility and discovery<br>C) Explore Zoning Code Enforcement Options<br>D) Host public safety events<br>E) Maintain City-Wide training coordination<br>F) Continuation of work on app<br>G) Investigate Public Safety Committee<br>H) All Staff and City Officials complete NIMS 100, 700, and 800 |
| | Promote public safety engagement | - Resident Reponse for Police and Fire on Community Survey | - Establish and Maintain a 90% Favorable Rating from Residents | |
| | Maintain well-trained workforce | - Training Targets (licenses, certs, performance evals) | - 100% staff meet City-Wide required training | |
| | Create accessible and inclusive parks & facilities | - ADA compliance | - Continued work towards ADA compliance requirements in parks and facilities as much as feasible | |

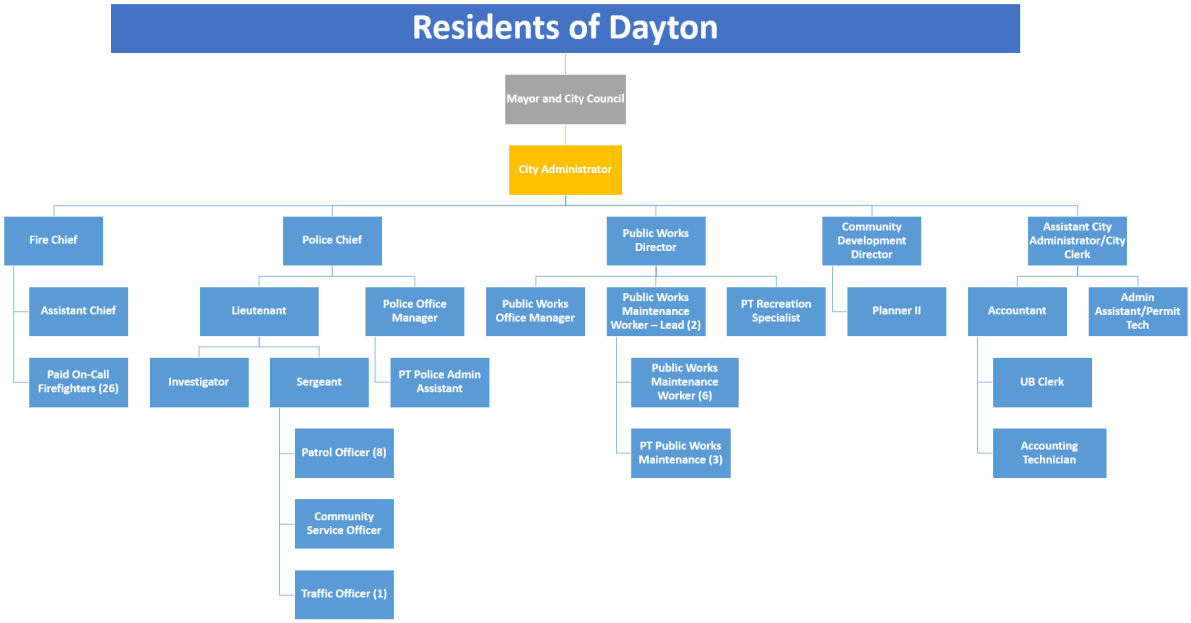
Numerous projects were completed or commenced in 2025 including, but not limited to:

- Completed Mill and Overlay Projects for South Diamond Lake Road, 125th Ave, and East French Lake Road
- Initiated a Corridor Study on Fernbrook Lane
- Completed construction of Wellhead Treatment #1
- Completed construction on Well #5
- Began and substantially completed Park Improvement Projects on “Area 21” Park, and Ione Gardens/Cypress Cove Park
- Completed a large irrigation improvement project for numerous parks
- Purchased Property on North Diamond Lake Road for future water capital needs
- Economic development efforts including new industrial development under construction and approved for 2024/2025 construction
- Preparation of the 2026 General Fund Budget and Long-Term Plan (CIP)

Additional 2025 accomplishments will be listed in individual department highlights.

## Organizational Chart

The City of Dayton is structured to operate very efficiently and effectively with a small staff led by a City Administrator in a dual role as Finance Director. The City's organization structure is broken down into five departments including Administration, Community Development, Fire, Police, and Public Works. The City utilizes professional consulting teams, Engineering and City Attorney with each providing a dedicated team member that becomes an extension of City staff.



## Department Highlights

## City Hall

As the first encounter to the city, all of City Hall staff strive to implement the City's mission with emphasis on providing great customer service to all residents, businesses, developers, and visitors to City Hall.

City Hall staff includes nine full-time staff across the Administration and Community Development Departments. As the City is increasingly busy, each staff member serves a very important role and wears multiple hats. Below is just a brief summary of the many important functions completed by City Hall staff and some of the 2025 accomplishments (not an exhaustive list):

## City Administrator

- Lead the development of the annual Budget and Long-Term Plan; monitors expenditures
- Staff liaison to the City Council and serves as point of contact to council members; council communication
- Directs, plans, and implements policies, objectives, and activities of the City to ensure effective and efficient operations, high productivity, and an overall positive image of the City
- Lead grant writing and funding opportunities for infrastructure projects
- Human Resources assistant, update Personnel Policies, and work with union contracts bi-annually
- Personnel Management; Consultant Management
- Serves as the Finance Director for all finance related needs of the City.
- Staff liaison to the EDA
- Coordinates all IT needs for the City
- Meets regularly with developers, engineers, and architects in assistance with the planning department prior to a development application.
- Primary contact for any legal situation/issues that occur in the city.
- Manage special planning projects, including the 2040 Comprehensive Plan Update, Dayton Parkway Interchange; transportation plan updates, south west feasibility study, etc.

**2025 Accomplishments:**

- Collaborate with Dept Heads on major construction projects including: South Diamond Lake Road, 125$^{th}$ Ave, East French Lake Road; Construction of Well #5 and Wellhead Treatment #1 along with trail connections, etc. and ensure projects are running on budget and staff has necessary resources
- Coordinated Pavement Management Plan and Corridor Study which are vital for creating a strong and planned out roadway system
- Coordinated Budget preparation and supporting documentation; keeping the tax rate the same and adding significant number of personnel changes for better service
- Long Term Plan update
- Economic development efforts with new industrial projects including Kwik Trip, Graco, and others under review
- Managing master plan design for Elsie Stephens Park for efficient build-out of this premier park

# Community Development Department

Staff members - Community Development Director, Planner II, Admin Assistant (split with Administration), and Receptionist/Permit Technician (split position with Administration)

**Community Development Director and Planner II**

- Processes all Planning and Development applications for Planning Commission. Liaison to the Planning Commission, Economic Development Authority, City Council, and participates in plan review, coordination between applicants and engineering consultants, and preparation of staff reports and presentations
- Serves as the City Planner/Zoning Administrator for all development projects
- Assist the public with all planning and zoning related questions
- Reviews all building permits for consistency with the Zoning Ordinance
- Zoning Code updates
- Manage Development Review meetings and development review process.
- Comprehensive Plan Updates
- Zoning Code enforcement
- Special projects, as assigned

**Permit Technician and Administrative Assistant**

- First point of contact
- Provides information, research and assistance to customers in person or by phone, answers questions, maintains files, notary service to the public
- Processes all permit applications, distributing for staff/consultant review, issuing permits, collecting permit fees, maintain permit records.
- Maintains Building Department software by entering all new addresses, and PID's when issued by the county. Handles issuing and closing all permits.
- Coordinates new address with county, emergency responders, utility providers, and community partners
- Manages Public Data requests.
- Manages Rental license program.

**2025 Accomplishments**:

- 35 Planning Cases (34 cases in 2024).
- Expanded most Public Hearing notices from 500' to 1,320' proximity. Change has resulted in increased emails and phone calls from the public. Not significant difference in comments at Public Hearings.
- 113th Avenue Moratorium provided direction of preferred land use and road alignments.
- Coordinated reconveyance of tax forfeit properties from city to EDA.

**2025 Challenges:**

- Excessive time spent on certain projects.
- SW Dayton: lack of cooperation between two developers has stalled The Parkway Neighborhood (650 units).
- Code enforcement. Minimal number of cases, but tend to consume a lot of staff time.

## 2025 Departmental Goals:

| | 2025 Goals | Met? | Notes |
|---|---|---|---|
| 1 | Better sequencing of staff time and project deadlines (time management) | No. | Staff continue to exceed 40-hour work weeks. Options include using consultants more frequently to administer project reviews. Additional staff position was cut from 2025, 2026 budgets, and will be proposed in 2027 budget. |
| 2 | More efficient staff reports and presentations | Yes & No. | Intent is for Staff Reports to be two pages, plus attachments. Due to complexity of projects and Critical Issues, reports often exceed two pages. Feedback from City Council and commissions is needed regarding Staff Reports and power point presentations related to what is too much vs. not enough information. |
| 3 | More efficient public meeting discussions (faster decisions) | Yes & No. | Intent is for Staff presentations to be 3-5 minutes. Public Comments and Council/Commission discussions often exceed 30 minutes, and occasionally 1 hour. Feedback from City Council and commissions is needed regarding if there is anything Staff can do to speed up discussions and assist Council/Commissions with making decisions faster and more efficient (e.g. not re-consider decisions after being made). |
| 4 | More efficient work sessions (identify problems sooner) | Yes & No. | Minimal work sessions in 2025.<br><br>**A-3 Zoning.** Ongoing. Goal is to create a zoning district alternative to *Sewered Rural Residential* (1-2.5 acre lots). A-3 district was adopted in March, without amending the Comp Plan. In June, the Met council clarified that the A-3 district is inconsistent with the Comp Plan, and an amendment is required. Comp Plan and A-3 district were amended in August. Met council responded with an incomplete letter. City is working through amendments. If time permits, it would be advantageous to explore the "how did we get here" question. Rural Residential subdivisions have been a topic in Dayton for 30+ years, with agricultural zoning changing from 1:10 density to 1:40, and back to 2:20.<br><br>**Various Amendments.** Staff have a list of 10+ ordinance amendments requested by the City Council and/or Planning Commission. The origine often starts out as trying to solve a problem without understanding it and can lead to a solution that's unacceptable to the City Council. If time allows, it would be advantageous to hold biannual joint work sessions to discuss ongoing problems & solutions. In practice, this hasn't worked in the past due to dominating personalities during discussions. There is often a disconnect between commission recommendations and Council action. It would be helpful if more conversation occurred between Councilmembers and commissioners. |

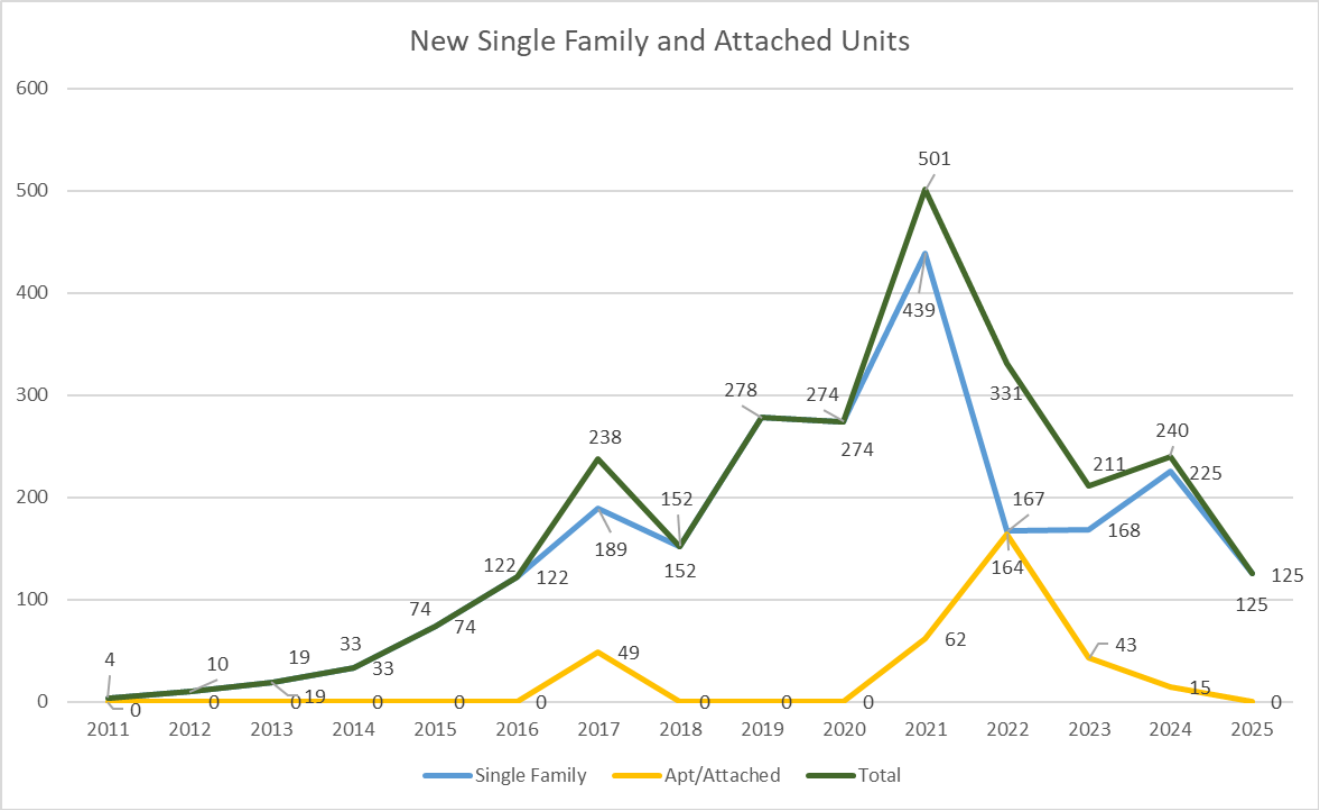
| | | | |
|---|---|---|---|
| | | | **113th Avenue Moratorium.** After Oppidan received a conflicting Concept Plan review, the city adopted a moratorium April – August, considered multiple land use and road layouts, choosing a preferred option. The Council reviewed a detailed concept plan, opting to remove much of the details prior to approval. In contrast to the 2024 Master Plan (Council denied, in part due to lack of detail), the lesson learned is that details matter, even if not part of the final product (Council needs to see detailed options before being comfortable making decisions).<br><br>**Industrial.** If a project is going to fail, it needs to fail faster. Three industrial projects totaling $30.6 million were discontinued. Oppidan after Concept Plan, Scannell after Preliminary Plat/Site Plan, and Telcom after Final Plat/Site Plan. All three developers stated development fees were part of the reason. Often (not always) when a developer intends to pursue a project past Concept Plan, staff will provide a fee calculator. Staff conducted a 10-city survey of development fees, finding wide variation between fully developed vs. developing cities. Developing cities such as Dayton charge higher fees for infrastructure yet to be built (Dayton fees are 2X Brooklyn Park's). This often leads to the question if to consider a fee reduction or TIF/Tax Abatement. The Council has indicated mixed support. There are many reasons why a project is discontinued. It would be helpful to understand cause & effect, but difficult to do. |
| 5 | Better coordinated project reviews & inspections (communication) | Yes. | Improved landscape escrow inspections since PW took over inspections (e.g. continuity in staff). Improved communications since Metro West began attending weekly DRC meetings. |
| 6 | Identify how Daytonians "Live the Difference", and frame policies in preparation for the 2050 Comprehensive Plan update | No. | Staff had inadequate time to frame policies. Funding for the Comprehensive Plan update was cut from 2026 budget. Will be proposed for 2027 ($200,000 - $250,000). |
| 7 | Incremental neighborhood improvements (mobile home park, Historic Village) | No. | EDA purchased property in Old Town, considered four concept plans and will be marketing for sale in 2026 for a mixed use redevelopment project. City Council reconveyed tax forfeit property (Robinson St) to EDA and will market for sale in 2026. Staff have had conversations with mobile home park after fire damage re: code enforcement and improvements. Direction is pending. |
| 8 | Update permit software (2026 implementation) | No. | Funding (Com Dev = $7,000, city total = $71,000) was cut from the 2025, 2026 budgets. Will be proposed for 2027 ($70,000-$75,000) |

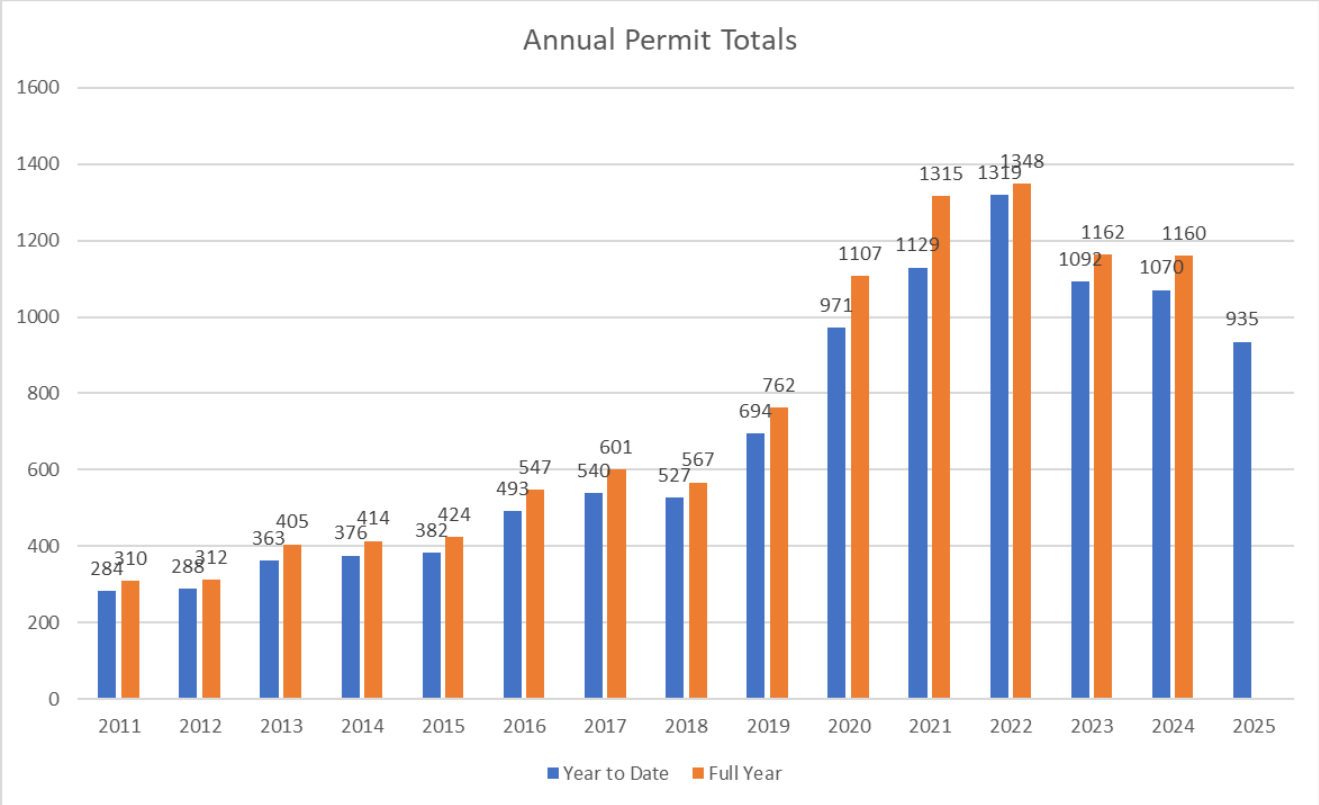
**2026 Goals:**

- Continuation of 2025 Goals.
- Biennium community opinion survey, with focus areas in preparation for the 2050 Comprehensive Plan update.
- Framing policies in preparation for 2050 Comprehensive Plan update.

**2025 PERMIT ACTIVITY (through Dec. 1)**. Permit activity slightly lower than 2024.

| Building Permits Type | Count |
|---|---|
| **Accessory Buildings** | 7 |
| **Accessory Dwelling Unit** | 0 |
| **Non Res. New Const.** | 1 |
| **Non Res Addition/Remodel** | 0/8 |
| **Deck/porch** | 116/10 |
| **Fence** | 74 |
| **Remodel** | 42 |
| **SF Additions** | 4 |
| **SF Bsmt Finish** | 47 |
| **SF New Homes** | 125 |
| **Signs/Temp Signs** | 12/4 |
| **Simple bldg. (siding, windows, roof, demo etc.)** | 88 |
| **Swimming Pool** | 3 |
| **Tower Work** | 1 |
| **Single Family Attached** | 0 |
| **Water Heater/Softener** | 55/113 |
| **Fire Suppression/Alarm** | 11/6 |
| **Miscellaneous** | 206 |
| **TOTAL BLDG PERMITS** | 935 |


New Single Family and Attached Units
600
500
400
300
200
100
0
2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025
4 10 19 33 74 122 238 152 278 274 501 331 240 125
0 0 0 19 0 0 0 49 0 0 0 62 164 43 15 0
0 0 0 33 74 122 189 152 274 439 167 168 211 225 125
Single Family
Apt/Attached
Total


Annual Permit Totals
1600
1400
1200
1000
800
600
400
200
0
2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025
284 288 363 376 382 493 540 527 694 971 1129 1319 1092 1070 935
310 312 405 414 424 547 601 567 762 1107 1315 1348 1162 1160
Year to Date
Full Year

# Administration Department

Staff members – Assistant City Administrator/City Clerk, Accountant, Utility Billing Clerk, Accounting Technician, Administrative Assistant (split with Community Development), and Receptionist/Permit Technician (split position with Community Development)

**Assistant City Administrator/City Clerk, Admin Assistant (split position with Community Development), and Receptionist/Permit Technician (split position with Community Development)**

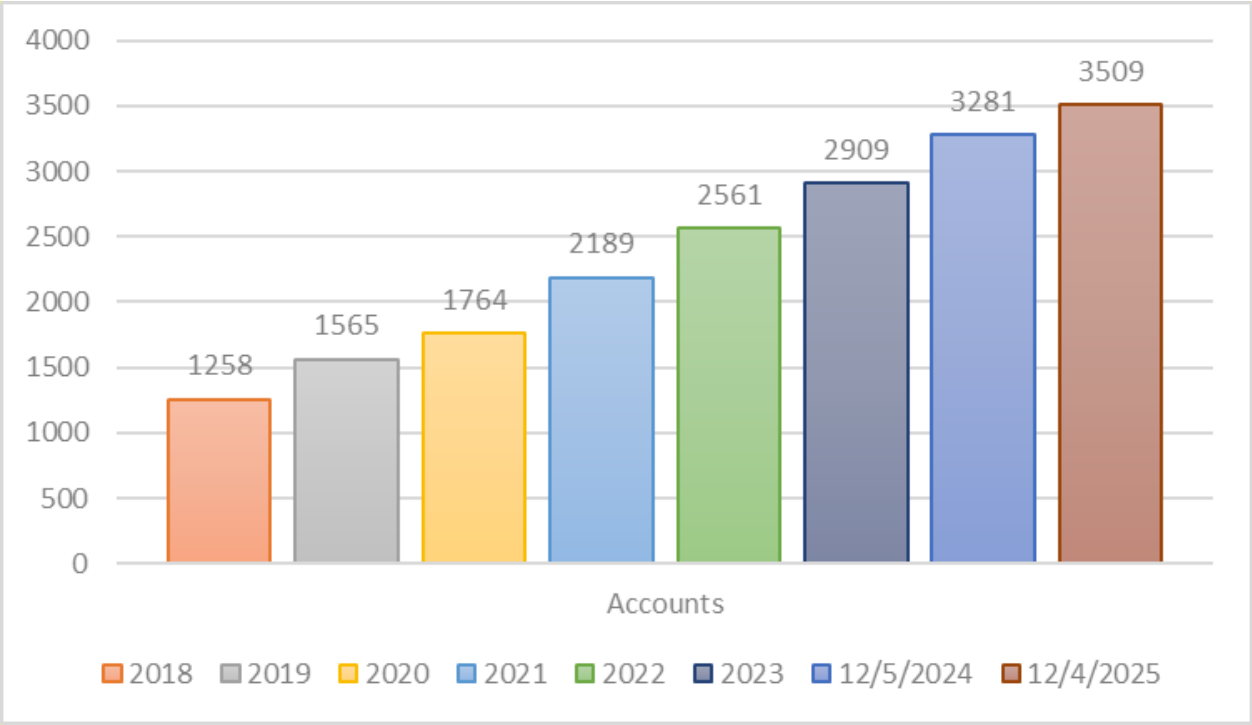
- Process all invoices and prepare claims roster; reconciles all vendor accounts and reconciles monthly statements
- Manage budgets on significant City projects
- Coordinate with Finance Department on bond schedules and payments
- Prepares annual grant applications for recycling, police and fire State Aid
- Manages City's insurance records and issues; reports insurance losses or additions; manages worker's comp claims
- Manages developer escrow billing
- Handles quarterly reports for state surcharges, fuel usage and Maple Grove WAC
- Tracks police uniform allowances
- Tracking of special assessment information and verify and record information with the County
- Human Resources Manager
- Serves as and performs all duties of the City Clerk
- Manages election process including processing filings for office and preparing budget; recruits and trains election judges; supervises election process including testing machines and calculating ballot tabulations; processes absentee ballot applications.
- Manages all City documents including minutes, resolutions, ordinances, agreements; responsible for Record Retention Program
- Processes all City licenses
- Manages development Letter of Credit
- Prepare agenda packets for distribution and prepares meeting minutes, attends City Council meetings and coordinates zoom access and video recordings of all meetings
- Certify utilities and unpaid violations to the County
- Files for tax exempt on all public property
- Helps update website information
- Participates as a member in the Dayton’s Fire relief association
- Keeps all City vehicles titles and tabs up to date
- Updates all City emails and helps with onboarding of new employees
- Help coordinate City events
- Compiles Truth in Taxation Notices
- Serves as notary public
- Updates/logs & files all Central Files
- Updates yearly City Directory
- Codification prep of approved Ordinances to American Legal Publishing for City Code & Zoning Code
- Log & file Planning Development documents in Development Files

**2025 Accomplishments**:

- Processed 8 special assessment payoffs; managed changing interest rate and settlement agreements of special assessments
- Set up meetings with the abilities to participate remotely
- Managed a change from external minutes review to internal minutes review with the assistance of an AI program, this saved the City tens of thousands of dollars per year
- Continued scanning our permanent files into scanned documents for easier record retention and simpler tracking of documents
- Effectively managed the legislative changes from the 2025 fiscal year

**Accountant, Utility Billing Clerk, and Accounting Technician**

- Generate checks for bill payment
- Maintains financial records and prepares reports
- Processes bi-weekly payroll, deductions, generates checks and benefits for all Departments and Fire Department staff; assists in annual benefit enrollments and distribution of HSA funds
- Prepared federal and state reports, W2s, 1099's, PERA
- Prepares bank deposits weekly
- Coordinates and processes past-due utility certification notices
- Maintains complete and accurate records on water consumption and sewer usage
- Serves as back up to front desk - building permits, check entry
- Tracks and releases landscape escrows
- Prepares for annual financial audit and work comp audit
- Prepares deposits
- Tracks Franchise fees
- Prepares and initiates budget discussions with City Staff and City Council
- Completes tax levy certifications to the county
- Maintains investment balances
- Completes bank reconciliations monthly
- Coordinates and fulfills state required documents timely
- Completes annual audit of finances
- Reviews annual audit prior to acceptance by the City Council
- Process all utility billing on a bi-monthly cycle; collects payments, post payments. Number of bills sent out increases annually as illustrated in the chart below. We have increased accounts by over 161% the past six years with no increase to staff performing this function.




**2025 Accomplishments**:

- Managed ever increasing amount of utility billing customers and customer service
- Cleaned up a number of accounts that were reading as estimates by working with Public Works Staff and residents to switch out meters, we are down to less than 5 total for the City
- Increased interest earned over the previous year
- Applied for grant funding of over $6.5M from various sources of federal, state, and private for water and street assets that are planned in the Long-Term Plan
- Provided in-depth knowledge to City Council on importance of Long-Term Planning and Overall Budget Impact of Tax Levy Dollars to both residents and the City itself
- Assisted in process for tracking water meters installed in homes, maintains spreadsheet for tracking purposes
- Completed an automatic meter integration system that allows better information to flow from meters to residents. City staff can now read information more quickly to help residents with leaks or concerns well before the billing cycle has been completed.

# Public Works Department

**Mission**

The City of Dayton Public Works Department strives to be a customer service driven, goal motivated, action oriented, operation. That provides essential public services, cost effectively, promptly, and efficiently. Also included in the Public Works Department is the Recreation/Activity Center Area of the City.

**Overview**

The Public Works Department staff, 1 Public Works Director, 1 Office Manager, 1 Utility Lead, 1 Streets Lead, 1 Utility Tech, 2 Streets Techs, 2 Parks Techs, 1 Maintenance Tech, 3 PT Techs, 3 Seasonal Workers. Proposed additions for 2025 1 PT Techs in 2025 (that was not hired in 2024), 1 PT Office admin.

## 2024 Accomplishments

**Sewer & Water**

- Well 5 well house bid awarded and construction commenced.
- Well head treatment plant bid awarded construction commenced.
- AMI meter reading system completed and in service. Customer portal currently near completion for full launch in 2025.
- Extended water main along Territorial Road.
- Well 4 Pump Repairs and Well Rehab.
- Completed Lead Service Line Inventory

**Parks**

- Irrigation system contracts awarded, for Elsie Stephens Park, Ione Gardens, Hayden Hills, Sundance Woods, and River Hills.
- Irrigation system well and electrical contracts awarded for Elsie Stephens, Hayden Hills and River Hills
- North pedestrian bridge at Elsie Stephens Park contract awarded work to commence in 2024
- Water Trail Design Developments.
- Water Trail Environmental Assessment for Federal funding in progress.
- Water Trail Coordination with DNR to redesign the landing in the Historic Village, for better motorized boats access and to incorporate Canoe/Kayak launch.
- Awarded $100,000 funding from National Park Service for water trail development.
- Awarded $850,000 Federal funding for water trail development.
- DNR funding the redevelopment of the Historic Village boat access.
- Dugout Installation at McNeil Park.
- Substantial tree removals and trimming at Elsie Stephens Park.

**Streets**

- West French Lake Road complete.
- Dayton Parkway extension complete.
- 121st Avenue substantially complete.
- Fog and sealcoat project completed.
- Parking lot and entrance road shaped and paved.
- Drainage and sidewalk improvements at City Hall.
- Tree trimming, and inspections for Emerald Ash Borer.
- Additional crosswalks identified and installed.
- Elsie Stephens turn lanes installed.
- Improvements to 152 Avenue completed.
- Improvements to Thicket Hills completed.

**GIS**

- GIS hub development.
- Purchased more user-friendly software for field staff.
- Provided accessibility to City Construction drawings for Public Works technicians on their phones.
- Data gathering for Sewer and Water operations available for technicians on their phones.
- Parks and Trails GIS map developed.

## 2025 Goals

**Sewer & Water**

- Well house 5 constructed and well online.
- Completion of Well Head Treatment plant and in service.
- Further enhance GIS data collection and usage.
- Roll out of Customer portal linked to the AMI system.

**Trails & Parks**

- Park Improvement Projects 2024/2025 bidding and award for construction with substantial completion in 2025.
- North Pedestrian Bridge at Elsie Stephens Park completion.
- Irrigation installation projects completed early in 2025.
- Water trails Phase 1 Elsie Stephens Park, bidding and award for construction with substantial completion in 2025.
- Water Trails joint project with DNR design bid, award and substantial completion.
- Install batting cages at McNeil Park.
- Continue search for Community Playfield.
- Add new trail segments North Diamond Lake Road to Vinewood, to Pineview Lane design and bid documentation.
- Work with Developer and Three Rivers Park District to develop a trail to link Territorial Trail, Rush Creek Landing and Sundance neighborhoods.

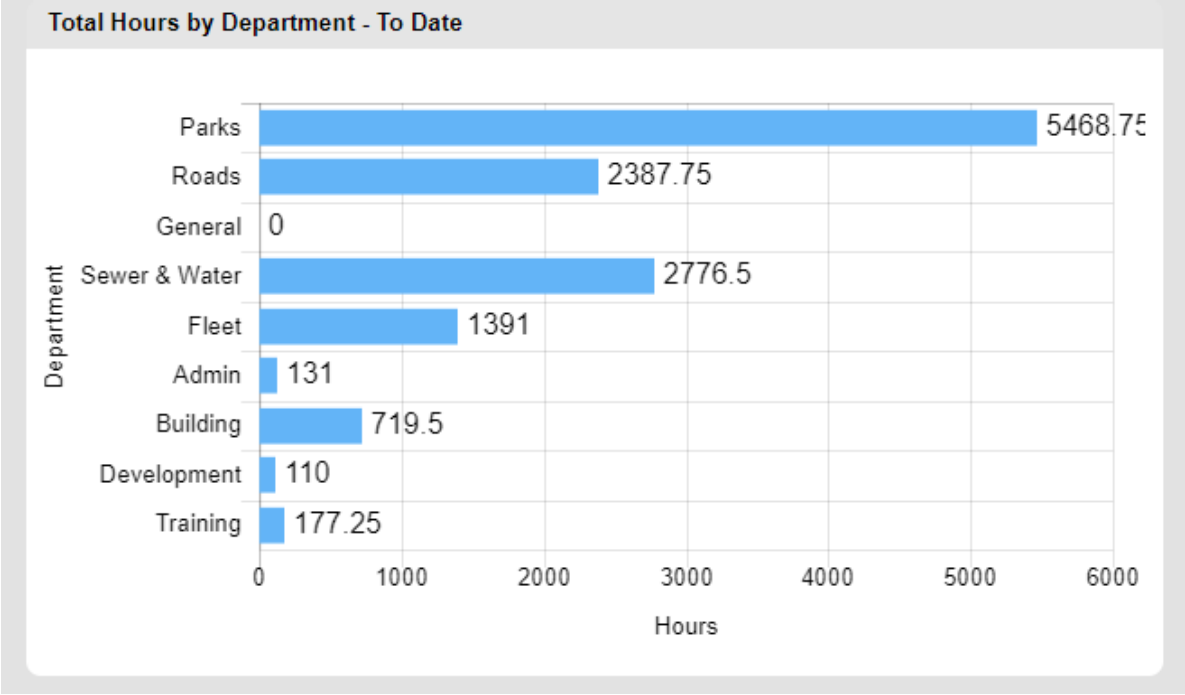
- Park Signage for Elsie Stephens Park.

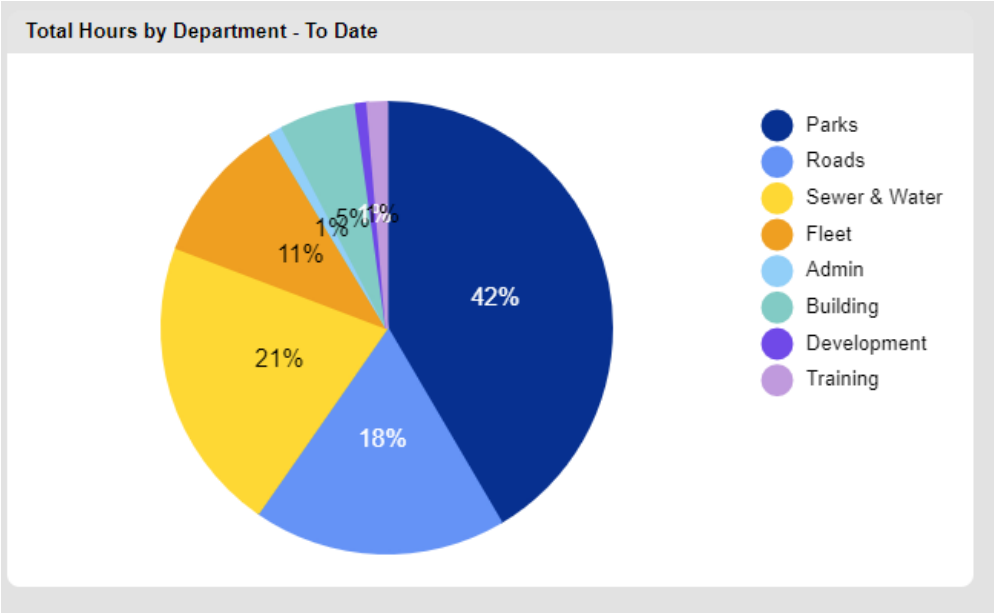
**Streets**

- South Diamond Lake Road improvements
- Fog and sealcoat projects
- Complete boneyard extension at new shop

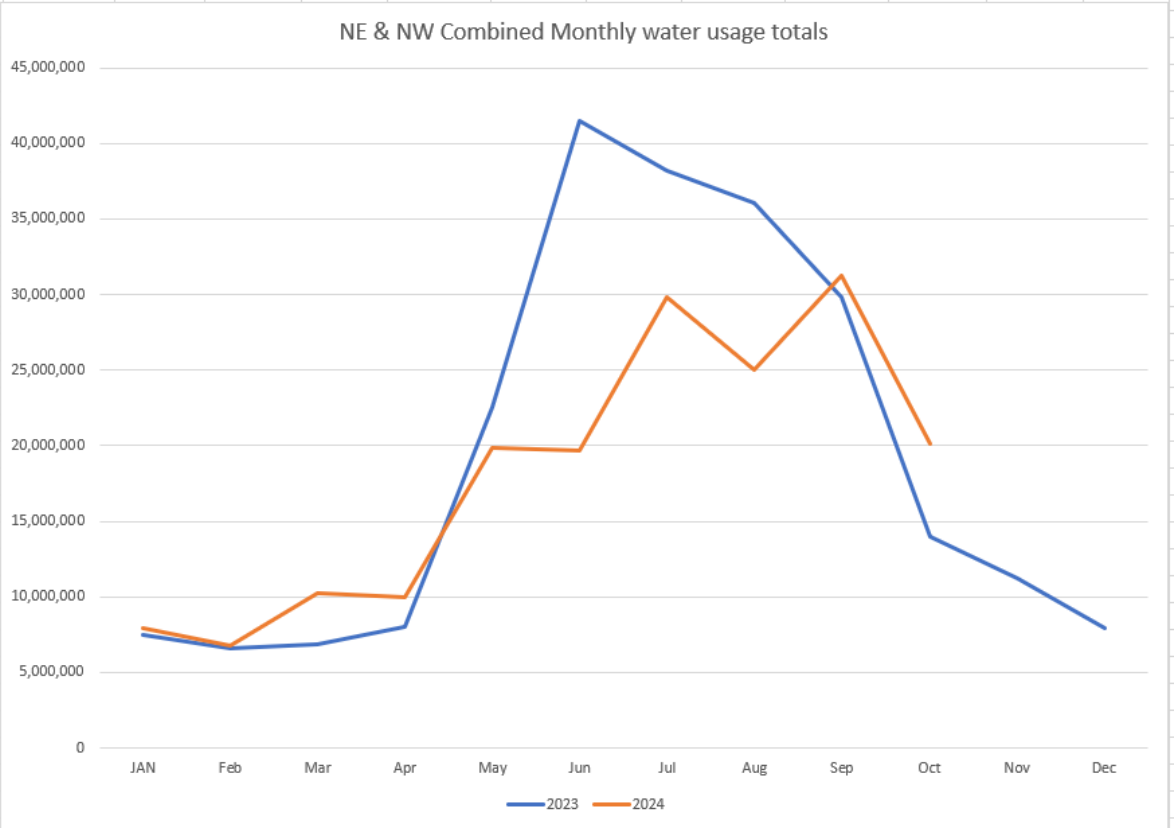
## Dayton by the numbers

- 24 miles of trails
- 125.5 Acres of Park
- 121 cul-de-sacs
- 215+ lane miles of roads
- 2916 water meters installed
- 622 Hydrants
- 180,804,000 gallons of water pumped
- 250 tons of asphalt used for patching
- 215 tons of salt applied for snow and ice control
- 9700 pounds of crack sealant applied
- 208 Manholes
- 250 Drain tile Cleanouts






| | JAN | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2023 | 7,491,000 | 6,615,000 | 6,858,000 | 8,040,000 | 22,512,000 | 41,510,000 | 38,183,000 | 36,059,000 | 29,818,000 | 14,023,000 | 11,209,000 | 7,935,000 |
| 2024 | 7,891,000 | 6,813,000 | 10,261,000 | 9,976,000 | 19,860,000 | 19,682,000 | 29,836,000 | 25,029,000 | 31,296,000 | 20,160,000 | | |



# Recreation Department

**Mission**

The mission of the Dayton Recreation Department is to increase the quality of life of the community by contributing to the physical, mental, and social well-being of residents. This will be accomplished by providing memorable experiences through a variety of inclusive recreation, wellness, and education programs, and a caring, dedicated staff.

## 2024 Accomplishments

- 2024 saw a new staff member added to manage the Recreation Department, tasked with bringing new events to the City and improving existing ones.
- The Easter Egg hunt was reimagined with different areas for the different age groups of kids, this event was well attended even though there was snow on the ground.
- There was a concert in the park at Elsie Stephens at the performance area with food trucks and bounce houses.
- Movie in the Park was held at Elsie Stephens Park with food trucks, face painting and fireworks.
- Pumpkin Trail for Halloween, we received 150 carved pumpkins from residents to light and put along the trail from Cloquet Park into Elsie Stephens Park, another event that was well attended.
- The Holidayton parade is being planned with lots of activities available for residents, photos with Santa, the Grinch was on patrol, horse carriage rides, as well as Elves, reindeer food, mini donuts, hot cocoa and the Tree lighting.
- There were also numerous rentals of the Activity Centre for various functions from HOA meetings to weddings, to birthday parties and family gatherings.

## 2025 Goals

The goal for 2025 is to build on the success that we have already had, by improving on last year's events and adding some new ideas. We hope to be adding a new P/T Community Event Specialist in 2025 to manage the programs and events, to generate more community involvement from all age groups.

# Police Department

**Mission**

The mission of the Dayton Police Department is to build stronger partnerships with the community to provide public safety, to enhance community service, and to improve the quality of life while maintaining respect for individuals. We take pride in our department and in our profession. We are proud of who we are and what we do.

We provide efficient and effective law enforcement service to our community. This will be achieved by maintaining the highest standards of honesty and integrity through consistent and impartial enforcement of the law. We will meet the ever-changing needs of our community through investment in our employees and building partnerships with our citizens and businesses that we are sworn to protect and serve.

**Overview**

The Dayton Police Department provides 24 hour 365 days a year Police Coverage for the City of Dayton. The Police Department currently runs 12-hour shifts to provide this coverage.

The Police Department staffs a Chief of Police, Lieutenant, 2 Sergeants, 2 Investigator/CRU Team, 9 full-time officers, and 3 part-time officers. In addition to the sworn personnel, there is 1 Office Manager, 1 part-time 32hrs per week administrative secretary, 1 full-time community service officer, and 2 Reserve Officers.

- Proactive Patrol
- Respond to Calls for Service
- Traffic Enforcement
- Investigations
- Community Oriented Policing
- Predatory Offender Checks and Tracking
- Neighborhood Watch
- National Night Out
- Tobacco Compliance Checks
- Reserve Program
- Department Training – Use of Force, Firearms, and Mandatory POST trainings
- Traffic Assistance for numerous events and construction projects.
- Heritage Days
- Work with Dayton Elementary - School Picnic, First and Last day of School, and other events.
- Work with Dayton Park Properties and MN Dept of Health
- Towards Zero Death Grant
- Ordinance Violations
- Mobile Hope
- Shop with a Cop
- Started implementation of Business Meetings with owners of businesses to discuss strategies to reduce theft in the business areas.

The Police Department currently utilizes 12 squad cars to patrol the city.

- 2020 Dodge Durango – CRU/Investigations
- 2021 Dodge Durango – Spare - Patrol
- 2021 Dodge Durango – Patrol
- 2023 Dodge Durango – Chief
- 2023 Dodge Durango – Patrol
- 2023 Dodge Durango – Patrol
- 2023 Dodge Durango - Patrol
- 2024 Dodge Durango – Patrol
- 2025 Jeep Cherokee – CRU/Investigations
- 2025 Dodge Ram Pickup – CSO/Backup
- 2025 Dodge Durango - Patrol
- 2025 Dodge Durango - Lt

All Patrol Vehicles are equipped with Squad Cameras and all officers are equipped with Body Worn Cameras. All Patrol Vehicles are equipped with Less Lethal Munitions and Bunkers.

**2024 Expenditure Highlights Budgeted**

- Implement a Taser 5-year lease program
- Budgeted for a wellness program
- Budgeted for 3 patrol officers – one of which is a mid-year hire
- Budgeted for promotions of one sergeant and one investigator
- Re-organized Investigation into Community Response Unit
- The department currently has 4 officers certified in Crisis Negotiation and 7 officers certified in Crisis Intervention. 2025 all Patrol Officers will be certified in Crisis Intervention Training

- Department increased Use of Force/Firearms and other training to keep up with MN Post mandated increases.

**2025 Expenditure Highlights**

- Budgeted for 2 Full-Time Patrol Officers – July 1st Hire
- Implemented Flock Camera System
- All patrol officers were certified in Crisis Intervention Training
- Six Officers have been certified in Crisis Negotiation.
- Continued improvement of our wellness program
- Continued to work on receiving a Therapy Dog for the Department
- Incorporated a recruitment video and behind the badge video to highlight the Department
- Incorporated Scenario Base Training twice a year for all members of the department and have worked with surrounding agency to train together three times a year.
- Incorporated a Drone Program for the Police Department thanks to a donation

**Investigations (January 1st, 2023 to November 20, 2023)**

Total Cases forwarded: 146
Open Active Cases: 53
Child Protection Cases: 36
Vulnerable Adult Cases: 18
Embedded Social Worker Assigned Cases - 42

**Total Incidents – 01/01/23 to 12/01/23 – 10,807**

**Investigations/CRU Team (January 1st 2024 to November 1st, 2024)**

Total Cases Forwarded: 161
Total Cases Closed: 134
Open Active Cases: 27
Child Protection Cases: 39
Vulnerable Adult Cases: 21
Embedded Social Worker Cases: 57

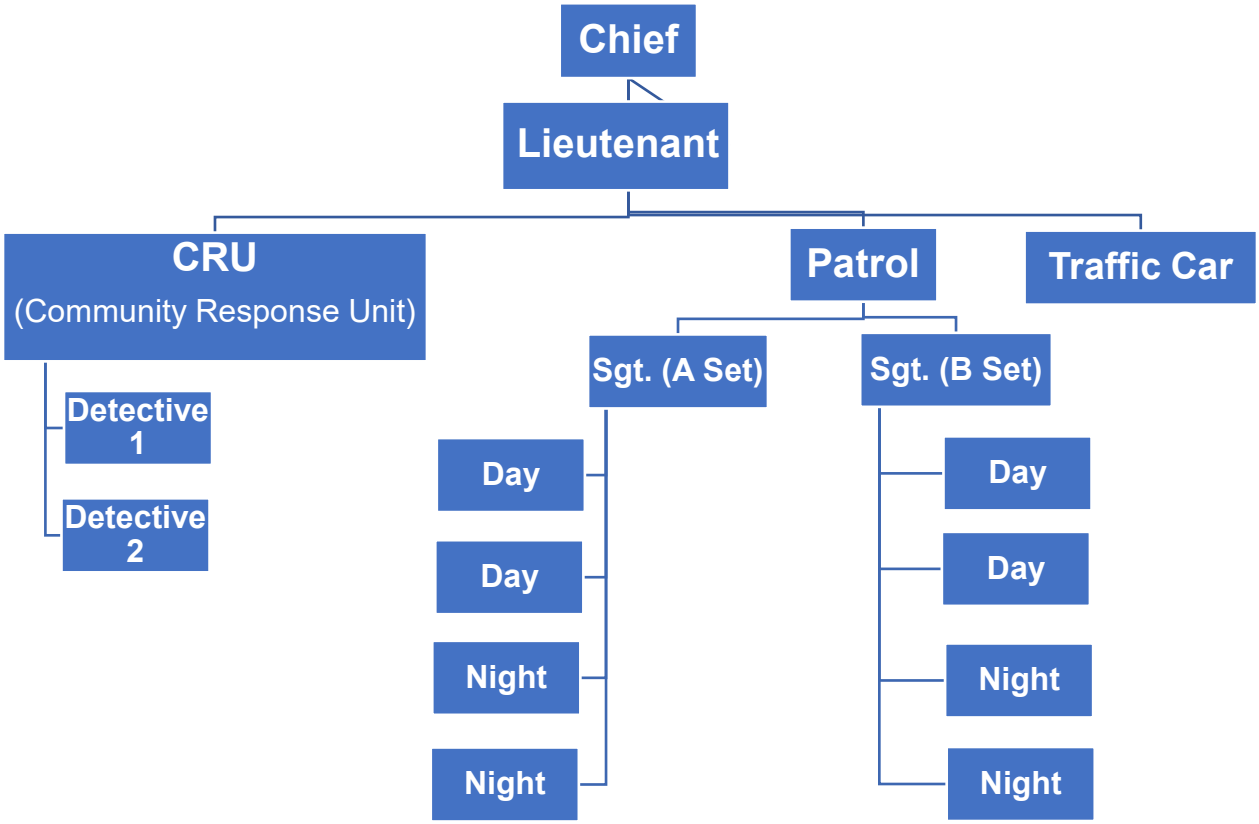
**Total Incidents – 01/01/24 to 12/01/24 – 10,365**

**Investigations/CRU Team (January 1st, 2025 to December 1st, 2025)**

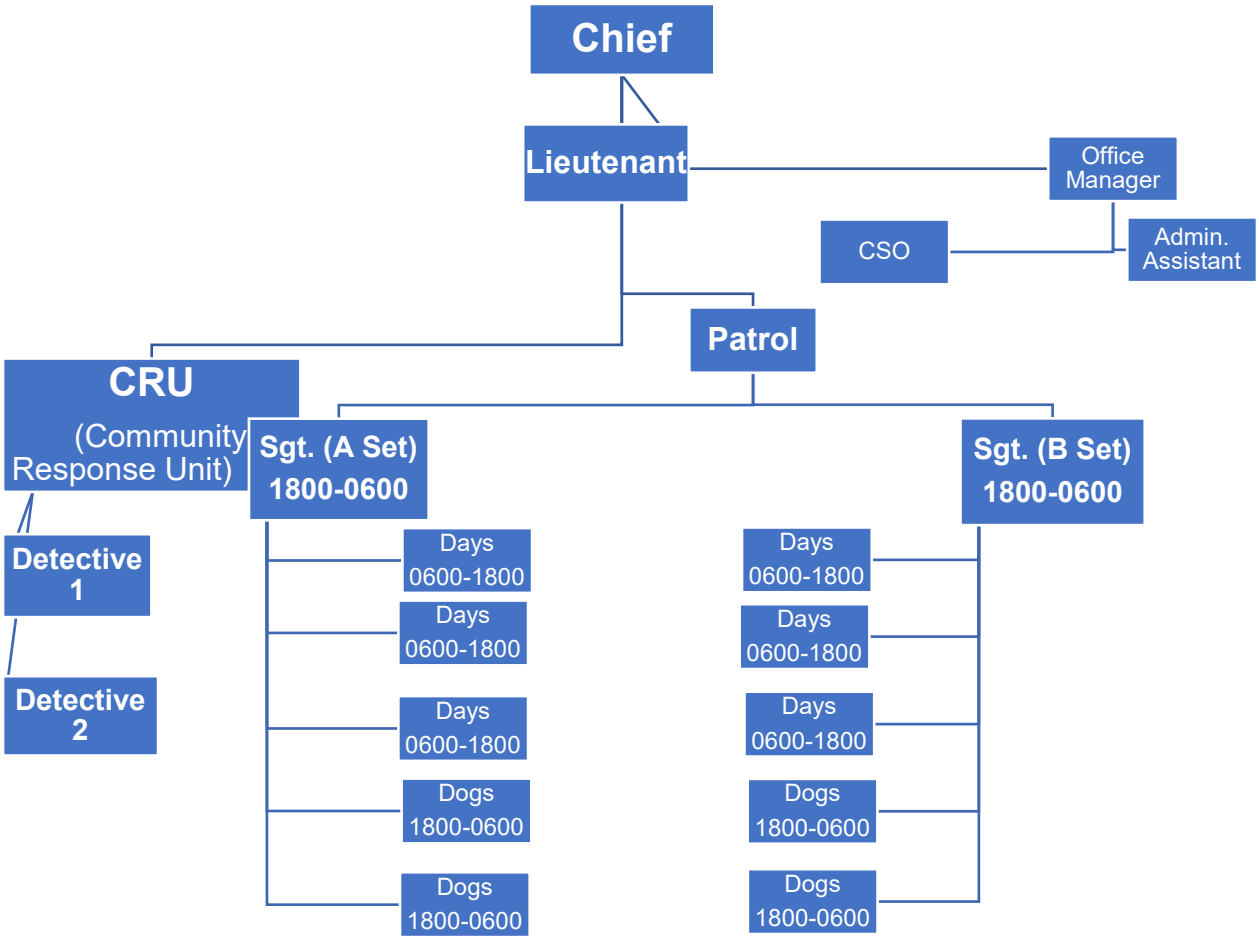
Total Cases Forwarded: 302
Total Cases Closed: 271
Open Active Cases: 31
Child Protection Cases: 65
Vulnerable Adult Cases: 41
Embedded Social Worker Cases: 100

**Total Incidents – 01/01/25 to 12/01/2025 – 11,064**

# 2025 STAFFING VISION



# 2026 STAFFFING VISION



# Fire Department

**Mission**

The Dayton Fire Department strives for excellence in the performance of duty in the service it provides to all citizens.

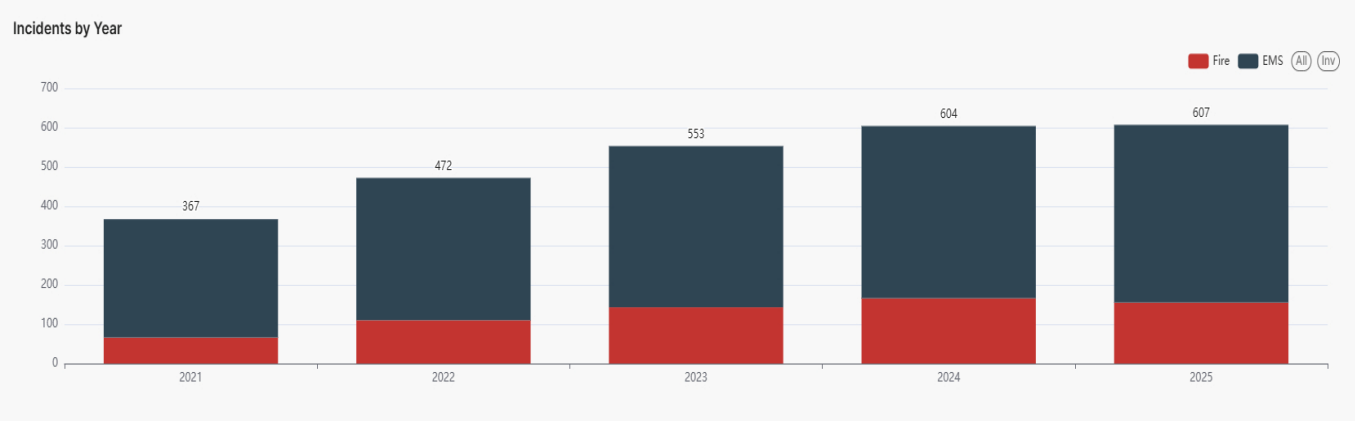
**Overview**

The Dayton Fire Department consists of a full-time fire chief, a full-time assistant chief, two paid-on-call captains, and 26 paid-on-call dedicated men and women serving the community as firefighters. The department responds to the following calls: fires, medical emergencies, personal injury, car accidents, hazardous-material releases, water emergencies, technical rescues, and natural disasters. All firefighters are trained as First Responders or Emergency Medical Technicians and respond to most medical emergencies.

Dayton is one of the fastest-growing cities in Minnesota. Despite unprecedented growth, we remain committed to providing trusted and professional care to our residents. The population increase and numerous new structures create new and exciting challenges for the fire department. The fire department's call volume in 2025 increased by 8.2% compared to the same period in 2024. We are working hard to keep up with the growth by continuing to recruit new firefighters.

Every year, the department responds to over 650 calls for service.

**Year-over-Year Calls for Service Comparison From 2021 through December 3, 2025**



The Dayton Fire Department is proud to share the accomplishments and notable events that shaped our organization throughout 2025. This year was marked by significant emergency responses, important capital improvements, expanded regional partnerships, and meaningful progress toward our future duty-crew staffing model.

**Emergency Response Highlights**
In 2025, our department responded to five major fire incidents within our community, each demonstrating the professionalism, readiness, and dedication of our firefighters. These incidents included a fully involved garage fire, a fast-moving grass fire that extended into the wall of a residence, and a garbage fire that ignited inside a steel drum and ultimately caused significant damage to three nearby mobile homes. We also responded to a large shed fire that required an extended fire attack and overhaul operations. Collectively, these five incidents resulted in more than $700,000 in property loss. Despite the magnitude of these events, our firefighters performed exceptionally, limiting further damage and ensuring that no lives were lost.

In addition to our local responses, the Dayton Fire Department proudly supported our mutual aid partners, responding to three structure fires in neighboring communities. These cooperative efforts highlight our commitment to regional collaboration and our shared responsibility to protect life and property across the area.

**Capital Improvements & Station Readiness**
This year, the department completed a significant capital improvement project at Fire Station Two. Upgrades included fully renovated bathrooms, along with the addition of a kitchen and day room. These enhancements were strategically planned to support our new duty-crew staffing model, which will officially launch in 2026. The improvements not only increase operational readiness but also provide firefighters with a functional, welcoming space to support their work and wellbeing.

**Training & Professional Development**
The department also received a Minnesota Board of Firefighter Training and Education (MBFTE) grant, which enabled us to conduct a specialized school bus extrication course. This training included not only Dayton firefighters but also crews from our neighboring mutual aid departments. The course significantly enhanced our collective ability to respond to complex vehicle extrication incidents involving large passenger vehicles, reinforcing our region’s overall readiness.

**Looking Ahead**
As we close out 2025, the Dayton Fire Department remains committed to continuous improvement, operational excellence, and strong community partnership. The progress made this year—both on emergency scenes and within our facilities—positions us well to implement the duty-crew model and to support the continued growth of our city in 2026.