CITY OF DAYTON, MINNESOTA
LONG TERM PLAN

Presented June 24, 2025
Adopted December 9, 2025

City of Dayton, Minnesota
Long Term Plan
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INTRODUCTORY SECTION

CITY OF DAYTON, MINNESOTA
LONG TERM PLAN

December 9, 2025

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

Introduction

As discussed in prior communications to the City Council, we have been preparing a 2026 – 2035 long term plan (the Plan) for the City of Dayton, Minnesota (the City) that is intended to give a big picture view of the status now and ten years from now. We have measured and projected operations, capital and debt for the city based on assumptions made by management. The assumptions made by management are as follows:

Assumptions

- Normal operating expenses will increase by a five percent inflation rate. Operating revenues will increase by a five percent rate. Utility rates are assumed based on the most recent utility rate analysis. Annual review of the City's utility rate analysis is completed to provide estimates for future revenue and recommendations for future rate increases needed to support operations, debt, and capital in the enterprise funds.

- Housing growth is assumed at 200 units per year each with a value of $530,553 increasing by 0.5- 2.0 percent per year starting in 2026. The building permit revenue is factored in when computing the future levy increases for the General fund. This is based on recent historical growth and projection for new growth based on number of plattedlots and new single-family projects that are in developing stages. The City currently has seven residential developments in different phases of build out of 1-4 years based on amount of lots with Preliminary Plat status. Each project is at a different stage from early development work and only a few permits to other projects well within active home construction. Some of the older projects such as Brayburn Trails and Sundance Greens will complete build out within one to two years while the new projects, including Brayburn Trails East and Territorial Grove, will be backfilling these projects with pushing the three to four year timeframe. This backfill will be important for maintaining single family residential growth at a consistent rate and to fund future infrastructure.

- Population estimates are based on 200 homes per year with an estimated 2.95 persons per household.

- The General fund tax levy increases 5.0 percent per year after the 2026 fiscal year.

- Debt or interfund loan financing is assumed for projects if the capital fund reserves are not positive.

- The TIF districts are assumed to end as scheduled in the TIF plans.

Assumptions with Future Action - Debt Service

- Fund 342 (Series 2014A and 2015A G.O. Improvement) has no levy for 2026 and beyond. Future development revenues of $7,220,000 are also being projected to reduce reliance on tax levies. Management monitors the assumptions associated with development revenue estimates and revise the tax levy assumptions no less than once per year.

- Fund 355 (Series 2016A GO Bonds) will require annual levies as set forth in the City's Debt Management Plan for the life of the obligation. The current annual tax levy is set for $210,000 per year until 2036.

- Fund 378 (Series 2020A G.O. Street Construction) will not require any levy at this point. This is paid for through Special Assessments and a transfer from the Pavement Management Fund starting in 2027.

- Fund 379 (Series 2023A G.O. TIF Street Construction) will not require any levy at this point. This is being paid through TIF dollars received from development. Any additional dollars for this will come from Pavement Management Fund in the future.

Assumptions with Future Action - Capital Funds

- Stormwater, Water, and Sewer Funds - the first 75 units of development fees generated by utility connection charges are assumed to betransferred for the repayment of existing debt in Fund 342 to offset the tax levy needed at the current moment. The actual need may vary from the illustrations in this model.

- Fund 401 Capital Equipment assumes a pay-as-you-go system for financing capital equipment. As such, no debt has been projected during the life of the Plan. The levy is projected to increase starting in 2026 to support large equipment purchases in the later years of the Plan.

- Fund 404 Park Development Fund includes projected CDAA user fees. User fees are collected for each sport and remitted to the Cities of Champlin and Dayton on a sport-by-sport basis. Per the joint agreement, the City places 60% of the fees received in this fund for future park capital improvements that will benefit CDAA sports programs.

- Fund 405 Park Dedication includes projected development revenue based on 200 homes per year. The Council passed a policy related to usage of these revenues and where they can be spent. Community Park land purchase will continually be looked at along with an agreement with CDAA for use of the sports complex. No advancements have been made on this yet. The model also assumes a 5% annual increase in fees to developers.

- Fund 406 Park Capital Replacement Fund has been established in 2023 with an annual levy of $30,000 which is increased by $15,000 in 2024 and projected to increase by $15,000 per year until the end of the plan which is used for the replacement of park equipment and infrastructure as they age.

- Fund 408 Park Trail Development includes projected development revenue based on 200 homes per year, reduced by 50% to account for credits on developer paid trail projects. The model also assumes a 5% annual increase in fees to developers.

- Fund 410 Capital Facilities assumes pay-as-you-go financing for capital facility improvements, with the following exceptions: bond proceeds of $30,000,000 have been modeled in 2031 related to the construction of a Fire Station, City Hall, and Police Station. The Plan models levy adjustments according to the cash flow necessary for capital outlay and to balance the City's overall tax rate.

Assumptions with Future Action - Capital Funds (Continued)

- Fund 414 Pavement Management and Improvements projects adequate cash flow for capital projects while balancing the City's overall tax rate. Some of the projects are assumed to be paid in part by the County, developers, assessments, and state aid as identified by the "Paid By" column on the Schedule of Planned Capital Outlay. In addition, this fund will also send franchise fees to the Dayton Parkway Interchange Debt Fund starting in 2027 to assist with the bond payment.

- Fund 415 Stormwater assumes trunk charges at a rate of 200 homes per year. The first 75 of connection fees received is assumed to be transferred out to support existing debt repayment.

- Fund 601 Water includes revenue growth assumed based on the most recent utility rate analysis. The model also assumes connection charges (WAC and trunk) at a rate of 200 homes per year. Connection charges for an estimated 20 acres per year of commercial/industrial development has also been assumed. The first 75 of connection fees received is assumed to be transferred out to support existing debt repayment. Council directive has been to utilize a pay-as-you-go model for utility infrastructure projects, however; cash flow from sales is not quite sufficient to support this entire model. Debt financing is modeled in the Plan to fund the South Dayton Water Treatment Plant ($30,449,000) in 2032.

- Fund 602 Sewer includes revenue growth assumed based on the most recent utility rate analysis. The model also assumes connection charges (SAC and trunk) at a rate of 200 homes per year. The first 75 of connection fees received is assumed to be transferred out to support existing debt repayment. One of the more significant impacts on the Sewer Fund will be the annual increases passed down by the Metropolitan Council which will affect the amount paid by the City to send sewage to the Metropolitan Council for treatment.

Assumptions with Future Action - Future Employees (Full-Time and Part-Time)

- 2026 –Public Works Maintenance Staff (PT to FT), Police Officer (FT)
- 2027 – 2 Sergeants (Promotion), Human Resources Manager (FT), Associate Planner (FT), Deputy Chief (Promotion), Finance/Payroll Clerk (Promotion or Hire), Engineering Tech (FT)
- 2028 – CSO (FT), Communications Coordinator (FT), 2 Police Officers (FT), Finance Director (FT), Administrative Assistant - Fire (FT), Administrative Assistant – Police (FT)
- 2029 – Building Official (FT), Building Inspector (FT), Permit Technician (FT), Police Officer (FT), Zoning Inspector (FT), Assistant Finance Director (Promotion or Hire), Fire Marshal (FT)
- 2030 – IT Coordinator (FT), Utility Billing Clerk (FT), Recreation Supervisor (Promote or Hire)

Assumptions with Future Action - Temporary Financing Fund and Interfund Loan Policy

A Temporary Financing Fund 409 has been established. Staff recommends the City Council consider transferring any future General Fund surpluses to this fund to build a reserve that may be used for future interfund loans (internal financing of projects).

The City Council adopted an Interfund Loan Policy in the fall of 2016 which established the criteria and terms for future interfund loans from the Temporary Financing Fund.

Key Highlight

- The annual tax levy for the General fund is set each year to cover the cost of operations without decreasing from the previous year. The annual levy increase is 5.0 percent during the 10-year period.

- The tax levy is projected to increase from $9.404 million to $20.696 million over the duration of this Plan. The anticipated increase in tax capacity will offset almost all of this increase in terms of future projected tax rate. The estimated tax rate will remain fairly consistent around 35.40% over the duration of this Plan which started in 2023.

- A pay-as-you go methodology was applied to the capital needs projected in the Plan. Levies were increased to support future capital needs and to avoid issuance of debt in future years. To provide stabilization in the tax rate and utility rates, however, debt was modeled into the Plan as follows:

    - 2027 - $1.7 million bond funded by Assessments and Tax Levy for Territorial Rd near the Parkway (City will leverage private development as much as possible in lieu of bonding)
    - 2027 - $2.05 million bond funded by Assessments and Tax Levy for 113th Ave
    - 2031 - $25 million funded by Tax Levy for facility expansion and relocation which includes New Fire Station, City Hall, and Police Station. These are all rough numbers and can vary depending on outcomes of buildings, layout, etc.
    - 2032 - $25 million funded by Water Rates for a South Dayton Water Treatment Plan

- Review of the City's utility rates is completed annually to further analyze rates and ensure that adequate working capital and reserves are in place for future infrastructure needs.

    - Water Rates will increase 4% for 2026

    - Sewer Rates will increase 1% for 2026

- The Plan is based on several assumptions prepared by City staff and should be revisited on an annual basis toensure the assumptions align with specific performance. Assumptions related to development revenue, growth and developer credits should be given close review on an annual basis, as actual performance will vary from the results modeled in this report.

FINANCIAL SECTION

CITY OF DAYTON, MINNESOTA
LONG TERM PLAN

City of Dayton, Minnesota
Schedule of Property Taxes Levied and Tax Rates
For the Years Ended December 31, 2024 (Actual) and 2025 to 2034 (Estimated)

			2025 Actual Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Property Taxes Levied for General Purposes													
101	General Fund		$ 6,480,700	$ 7,122,060	$ 7,478,163	$ 8,076,416	$ 8,480,237	$ 8,904,249	$ 9,349,461	$ 9,816,934	$ 10,700,458	$ 11,770,504	$ 12,947,554
Property Taxes Levied for Economic Development													
225	EDA Fund		-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Property Taxes Levied for Debt Service													
355	G.O. Improvement Bond, Series 2016A (PW Facility and Fire Equipment)		210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000
376	G.O. Improvement Bond, Series 2015B (Street Reconstruction)		-	-	-	-	-	-	-	-	-	-	-
378	G.O. Improvement Bond, Series 2020A (Dayton Parkway)		-	-	-	-	-	-	-	-	-	-	-
	Subtotal		210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000
Property Taxes Levied for Future Debt Service													
401	Potential levies to balance projects - Capital Equipment	y	-	-	-	-	-	-	-	-	-	-	-
404	Potential levies to balance projects - Park Development	y	-	-	-	-	-	-	-	-	-	-	-
405	Potential levies to balance projects - Park Dedication	y	-	-	-	-	-	-	-	-	-	-	-
406	Potential levies to balance projects - Park Capital Replacement	y	-	-	-	-	-	-	-	-	-	-	-
408	Potential levies to balance projects - Park Trail Development	y	-	-	-	-	-	-	-	-	-	-	-
410	Potential levies to balance projects - Capital Facilities	y	-	-	-	-	-	-	-	2,754,000	2,692,800	2,631,600	2,570,400
414	Potential levies to balance projects - Pavement Management and Improvements	y	-	-	-	-	-	-	88,021	87,221	86,421	85,620	84,820
	Subtotal		-	-	-	-	-	-	88,021	2,841,221	2,779,221	2,717,220	2,655,220
Property Taxes Levied for Capital													
401	Potential levies to balance projects - Capital Equipment	y	1,020,000	987,000	1,850,000	1,950,000	1,600,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
404	Potential levies to balance projects - Park Development	y	-	-	-	-	-	-	-	-	-	-	-
405	Potential levies to balance projects - Park Dedication	y	-	-	-	-	-	-	-	-	-	-	-
406	Potential levies to balance projects - Park Capital Replacement	y	45,000	60,000	75,000	90,000	105,000	120,000	135,000	150,000	165,000	180,000	195,000
408	Potential levies to balance projects - Park Trail Development	y	-	-	-	-	-	-	-	-	-	-	-
410	Potential levies to balance projects - Capital Facilities	y	220,000	200,000	300,000	300,000	900,000	1,600,000	2,300,000	350,000	350,000	350,000	350,000
414	Potential levies to balance projects - Pavement Management and Improvements	y	800,000	800,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000	1,800,000	1,800,000
	Subtotal		2,085,000	2,047,000	3,325,000	3,540,000	3,905,000	4,620,000	5,435,000	3,600,000	3,715,000	3,830,000	3,845,000
	Total Taxes Levied		$ 8,775,700	$ 9,404,060	$ 11,038,163	$ 11,851,416	$ 12,620,237	$ 13,759,249	$ 15,107,482	$ 16,493,155	$ 17,429,679	$ 18,552,724	$ 19,682,775
	Increase (Decrease)			7.16%	17.38%	7.37%	6.49%	9.03%	9.80%	9.17%	5.68%	6.44%	6.09%
Tax Capacity													
	Personal and Real Estate - Hennepin County		$ 27,759,772	$ 30,083,081	$ 33,693,051	$ 36,725,425	$ 40,030,714	$ 42,632,710	$ 44,764,345	$ 46,554,919	$ 47,951,567	$ 49,150,356	$ 50,379,115
	Personal and Real Estate - Wright County		105,095	105,095	107,197	109,341	111,528	113,758	116,033	118,354	120,721	123,136	125,598
	Total tax capacity from the county		27,864,867	30,188,176	33,800,248	36,834,766	40,142,241	42,746,468	44,880,379	46,673,273	48,072,288	49,273,492	50,504,713
	Assumed new growth (140 houses beginning 2023)		-	-	-	765,206	1,545,717	2,330,131	3,118,467	3,910,744	4,706,983	5,507,203	6,311,425
	Assumed new growth (Decertification of TIF districts in 2025 and 2026)		-	-	-	324,450	334,184	344,209	354,535	365,171	376,126	387,410	399,033
	Less: Contribution to fiscal disparities		(2,278,058)	(3,298,679)	(4,194,520)	(4,872,027)	(5,310,510)	(5,655,693)	(5,938,478)	(6,176,017)	(6,361,297)	(6,520,330)	(6,683,338)
	Less: Tax Increment		(2,265,056)	(1,846,977)	(2,068,614)	(2,254,790)	(2,123,537)	(1,583,174)	(983,941)	(1,023,298)	(1,053,997)	(1,080,347)	(1,107,356)
	Tax capacity used for local rate		23,321,753	25,042,520	27,537,113	30,797,605	34,588,095	38,181,941	41,430,963	43,749,874	45,740,103	47,567,428	49,424,477
	Add: Distribution from fiscal disparities		1,462,377	1,525,415	1,708,465	1,862,227	2,029,827	2,161,766	2,269,854	2,360,648	2,431,468	2,492,254	2,554,561
	Adjusted net tax capacity		$ 24,784,130	$ 26,567,935	$ 29,245,578	$ 32,659,832	$ 36,617,922	$ 40,343,707	$ 43,700,817	$ 46,110,522	$ 48,171,571	$ 50,059,682	$ 51,979,038
Tax Rates													
	General		26.14%	26.81%	25.67%	24.66%	23.09%	22.06%	21.41%	21.33%	22.22%	23.54%	24.94%
	EDA		0.00%	0.09%	0.09%	0.08%	0.07%	0.06%	0.06%	0.05%	0.05%	0.05%	0.05%
	Scheduled debt levies		0.85%	0.79%	0.72%	0.64%	0.57%	0.52%	0.48%	0.46%	0.44%	0.42%	0.40%
	Proposed debt levies		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	6.17%	5.77%	5.43%	5.11%
	Proposed capital levies		8.41%	7.70%	11.41%	10.81%	10.63%	11.45%	12.45%	7.82%	7.72%	7.66%	7.40%
	Total Direct Tax Rate (factors Fiscal Disparities not reflected in tax capacity)		35.394%	35.396%	37.889%	36.191%	34.363%	34.090%	34.597%	35.832%	36.201%	37.106%	37.906%
	Population (140 homes per year, 2.95 persons per household)		12,250	12,840	13,430	14,020	14,610	15,200	15,790	16,380	16,970	17,560	18,150
	Taxes per Capita		$ 716	$ 732	$ 822	$ 845	$ 864	$ 905	$ 957	$ 1,007	$ 1,027	$ 1,057	$ 1,084
	Median Home Value		$ 560,000	$ 560,000	$ 571,200	$ 582,624	$ 594,276	$ 606,162	$ 618,285	$ 630,651	$ 643,264	$ 656,129	$ 669,252
	Median Home Taxes (from city)		$ 2,029	$ 2,029	$ 2,218	$ 2,163	$ 2,098	$ 2,126	$ 2,203	$ 2,330	$ 2,403	$ 2,515	$ 2,624
	% change from prior year $'s		11.71%	0.01%	9.32%	-2.46%	-3.03%	1.32%	3.63%	5.77%	3.16%	4.66%	4.31%
	Tax Capacity Growth Rates				12.00%	9.00%	9.00%	6.50%	5.00%	4.00%	3.00%	2.50%	2.50%
	Budget Growth Rates			10.28%	4.98%	7.97%	4.98%	4.99%	4.99%	4.99%	8.98%	9.98%	9.98%

City of Dayton, Minnesota
Schedule of Annual Fund Cash Balances
For the Years Ended December 31, 2024 (Actual) and 2025 to 2035 (Estimated)

			2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts	Trend
GOVERNMENT-TYPE															
General Operations															
	101	General	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	$ 3,256,254	
Special Revenue															
*	225	EDA	683,254	690,087	690,777	691,467	692,159	692,851	696,315	699,797	724,290	749,640	772,129	795,293	
*	226	Cable	175,505	177,260	177,437	177,615	177,792	177,970	178,860	179,754	186,046	192,557	198,334	204,284	
*	235	Police Forfeiture	12,745	12,872	12,885	12,898	12,911	12,924	12,989	13,054	13,510	13,983	14,403	14,835	
		Subtotal	871,504	880,219	881,099	881,980	882,862	883,745	888,164	892,605	923,846	956,181	984,866	1,014,412	
Debt Service															
	342	G.O. Improvement Bond, Series 2014A and 2015A	2,809,182	2,624,202	2,464,096	2,345,678	2,200,667	1,002,508	-	-	-	-	-	-	
	348	G.O. Improvement Bond, Series 2009A and 2010A	290,109	316,626	334,291	343,350	344,897	-	-	-	-	-	-	-	
	355	G.O. Improvement Bond, Series 2016A	169,867	172,254	172,791	171,578	173,665	174,102	172,989	175,595	177,195	178,132	178,757	179,438	
	378	G.O. Improvement Bond, Series 2020A	221,508	155,772	67,864	(29,516)	(7,775)	1,372	-	-	-	-	-		
	379	G.O. TIF Improvement Bond, Series 2023A	(102,991)	407,645	878,991	1,108,587	1,338,058	1,570,154	1,796,800	2,026,646	2,259,892	1,357,192	-	-	
		Subtotal	3,387,675	3,113,082	2,971,178	2,860,606	2,719,229	1,176,610	172,989	175,595	177,195	178,132	178,757	179,438	
Capital Projects															
	401	Capital Equipment	(656,258)	(545,730)	55,898	912,066	2,762,006	3,238,278	1,733,469	1,764,390	846,894	1,445,351	273,712	1,431,923	
	404	Park Development	166,974	182,141	167,323	92,490	37,582	22,770	32,884	24,035	34,876	25,922	36,700	27,801	
	405	Park Dedication	3,163,611	2,816,175	2,068,391	2,682,817	1,695,976	515,456	382,082	(684,793)	519,479	1,824,715	3,233,590	4,752,439	
	406	Park Capital Replacement	(103,907)	(59,946)	(6)	74,994	164,994	269,994	139,994	274,994	174,994	339,994	269,994	464,994	
	408	Park Trail Development	2,848,804	2,181,253	1,633,034	1,633,839	1,699,604	637,939	987,458	1,385,664	1,815,990	2,271,389	2,760,496	3,285,324	
	410	Capital Facilities	1,052,035	1,123,087	1,284,210	1,515,494	(1,082,991)	(553,406)	1,043,827	3,330,361	3,646,924	3,956,332	4,275,022	4,603,273	
	411	Developer Escrows	112,111	112,111	112,111	112,111	112,111	112,111	112,111	112,111	112,111	112,111	112,111	112,111	
	414	Pavement Management and Improvements	2,534,068	3,011,051	1,486,744	(145,747)	(916,243)	(1,001,612)	(2,018,439)	(1,413,923)	976,188	3,564,038	6,349,235	9,238,470	
	415	Stormwater	2,729,578	2,629,909	2,150,051	727,190	663,062	516,050	343,463	715,731	705,762	1,042,486	1,513,825	2,029,868	
	420	Landscaping Escrows	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	1,205,000	
	421	ROW Escrows	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	
	430	TIF 20 Graco 2	-	-	-	-	-	-	-	-	-	-	-	-	
	435	TIF 16 Sand Companies	27,198	27,198	27,198	27,198	27,198	27,198	27,198	27,198	27,198	27,198	27,198	27,198	
	436	TIF 17 Graco	632,871	632,871	632,871	632,871	632,871	632,871	632,871	632,871	-	-	-	-	
	438	TIF 14 Liberty	64,724	-	-	-	-	-	-	-	-	-	-	-	
	477	TIF 15 French Lake Industrial Park	187,540	187,540	-	-	-	-	-	-	-	-	-	-	
		Subtotal	14,038,349	13,576,660	10,896,824	9,544,323	7,075,169	5,696,649	4,695,918	7,447,640	10,139,416	15,888,536	20,130,883	27,252,402	
		Total - Governmental-type Funds	21,553,782	20,826,215	18,005,356	16,543,163	13,933,514	11,013,258	9,013,325	11,772,094	14,496,711	20,279,103	24,550,760	31,702,506	
BUSINESS-TYPE															
Enterprise Funds															
	601	Water	$ 9,410,809	$ 10,041,072	$ 10,591,466	$ 9,196,019	$ 5,870,220	$ (460,426)	$ 1,080,822	$ 3,775,891	$ 6,717,383	$ (8,717,559)	$ (7,685,835)	$ -	
	602	Sewer	3,818,555	4,146,947	4,254,273	4,190,959	4,692,735	5,412,606	6,206,743	7,467,098	8,871,496	10,411,825	12,119,122	-	
		Total - Business-type Funds	13,229,364	14,188,019	14,845,739	13,386,977	10,562,955	4,952,180	7,287,564	11,242,989	15,588,879	1,694,266	4,433,287	-	
		Grand Total - City	$ 34,783,146	$ 35,014,234	$ 32,851,095	$ 29,930,141	$ 24,496,470	$ 15,965,438	$ 16,300,890	$ 23,015,083	$ 30,085,590	$ 21,973,369	$ 28,984,047	$ 31,702,506	

* *Fund is estimated to grow at an interest rate of one percent.*

Trend Indicator

- Adequate for reserve levels
- Adequate but decreasing balances, watch
- Below targeted reserve levels and should have a plan to address
- The fund has events in the future that need addressing now

City of Dayton, Minnesota
Outstanding Debt Schedule
For the Years Ended 2025 to 2035 (Estimated)

Fund	Issue	Original Issue	Issue Date	Maturity Date	Interest Rate (%)	2025 Actual Balance	2026 Estimated Balance	2027 Estimated Balance	2028 Estimated Balance	2029 Estimated Balance	2030 Estimated Balance	2031 Estimated Balance	2032 Estimated Balance	2033 Estimated Balance	2034 Estimated Balance	2035 Estimated Balance
GOVERNMENT-TYPE																
G.O. Improvement Bonds																
342	G.O. Refunding Bond, Series 2014A	$ 9,685,000	09/09/2014	2/1/2030	2.00 - 4.00	$ 5,375,000	$ 4,915,000	$ 4,470,000	$ 2,975,000	$ 1,515,000	$ -	$ -	$ -	$ -	$ -	$ -
342	G.O. Refunding Bond, Series 2015A	7,430,000	01/08/2015	2/1/2027	2.25-3.00	1,845,000	945,000	-	-	-	-	-	-	-	-	-
355	G.O. Improvement Bond, Series 2016A	3,610,000	09/01/2016	2/1/2037	2.00 - 2.75	2,165,000	2,005,000	1,840,000	1,675,000	1,505,000	1,330,000	1,155,000	975,000	790,000	600,000	405,000
378	G.O. Improvement Bond, Series 2020A	1,935,000	06/04/2020	2/1/2030	2.00 - 3.00	1,025,000	830,000	630,000	425,000	215,000	-	-	-	-	-	-
379	G.O. TIF Improvement Bond, Series 2023A	5,950,000	06/01/2023	2/1/2033	4.00 - 5.00	5,900,000	5,490,000	4,810,000	4,095,000	3,345,000	2,555,000	1,735,000	885,000	-	-	-
	Total G.O. Improvement Bonds	28,610,000				16,310,000	14,185,000	11,750,000	9,170,000	6,580,000	3,885,000	2,890,000	1,860,000	790,000	600,000	405,000
G.O. Revenue Bonds																
348	Public Facilities Authority, Series 2010A	771,000	04/19/2010	8/20/2029	1.65	220,000	177,000	134,000	90,000	45,000	-	-	-	-	-	-
	Total G.O. Revenue Bonds	771,000				220,000	177,000	134,000	90,000	45,000	-	-	-	-	-	-
Potential Future Debt																
401	Potential Bonds - Capital Equipment	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
404	Potential Bonds - Park Development	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
405	Potential Bonds - Park Dedication	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
406	Potential Bonds - Park Capital Replacement	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
408	Potential Bonds - Trail Development	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
410	Potential Bonds - Capital Facilities	varies	varies	varies	varies	-	-	-	-	-	-	30,000,000	28,500,000	27,000,000	25,500,000	24,000,000
414	Potential Bonds - Pavement Management and Improvements	varies	varies	varies	varies	-	-	-	-	-	1,569,000	1,412,100	1,255,200	1,098,300	941,400	784,500
480	Potential Bonds - Dayton Parkway Interchange	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
485	Potential Bonds - Transportation	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
601	Potential Bonds - Water	varies	varies	varies	varies	-	-	-	-	-	-	-	30,449,000	30,449,000	28,926,550	27,404,100
602	Potential Bonds - Sewer	varies	varies	varies	varies	-	-	-	-	-	-	-	-	-	-	-
	Total Potential Debt					-	-	-	-	-	1,569,000	31,412,100	60,204,200	58,547,300	55,367,950	52,188,600
Total Debt						$ 16,530,000	$ 14,362,000	$ 11,884,000	$ 9,260,000	$ 6,625,000	$ 5,454,000	$ 34,302,100	$ 62,064,200	$ 59,337,300	$ 55,967,950	$ 52,593,600
Debt Per Capita - total						$ 1,349	$ 1,172	$ 926	$ 690	$ 473	$ 373	$ 2,257	$ 3,931	$ 3,623	$ 3,298	$ 2,995
Debt Per Capita - less assessment debt						18	14	10	7	3	107	2,067	3,813	3,574	3,263	2,972

City of Dayton, Minnesota
Capital Improvement Plan - Capital Equipment Fund 401
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Funded Year	Purchase Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Parks and Recreation	City	2025	2025	Audio/Visual Equipment	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	City	2025	2025	Broom for Utility Tractor	14,000	14,000	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2025	2025	TORO Groundsman 16' mower	145,000	145,000	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2026	2026	Replacement of Utility Trailer	15,000	-	15,000	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2026	2026	Replace 1999 60" Mower	20,000	-	20,000	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2027	2027	4066 Utility Tractor with V Plow and Blower	130,000	-	-	130,000	-	-	-	-	-	-	-	-
Parks and Recreation	City	2027	2027	Replace 2012 60" Mower with bagger attachment	25,000	-	-	25,000	-	-	-	-	-	-	-	-
Parks and Recreation	City	2027	2027	Field Marking Equipment Replacement (Current is 20+ Years Old)	20,000	-	-	20,000	-	-	-	-	-	-	-	-
Parks and Recreation	City	2027	2027	1 Ton Crew Cab Pick-Up with Plow Package	80,000	-	-	80,000	-	-	-	-	-	-	-	-
Parks and Recreation	City	2028	2028	Garbage Box for Pick-Up	50,000	-	-	-	50,000	-	-	-	-	-	-	-
Parks and Recreation	City	2028	2028	60" Mower New Unit	20,000	-	-	-	20,000	-	-	-	-	-	-	-
Parks and Recreation	City	2028	2028	GPS Controller for Painting, Fertilizer, Seeding	65,000	-	-	-	65,000	-	-	-	-	-	-	-
Parks and Recreation	City	2028	2028	Zamboni (used)	25,000	-	-	-	25,000	-	-	-	-	-	-	-
Parks and Recreation	City	2029	2029	Air Compressor for Irrigation Blowout	30,000	-	-	-	-	30,000	-	-	-	-	-	-
Parks and Recreation	City	2030	2030	1 Ton Pick-up with plow package (replace 2020)	80,000	-	-	-	-	-	80,000	-	-	-	-	-
Parks and Recreation	City	2031	2031	1.5 ton with Plow Package (new)	130,000	-	-	-	-	-	-	130,000	-	-	-	-
Parks and Recreation	City	2031	2031	48" Stand on Mower (replace 2008)	15,000	-	-	-	-	-	-	15,000	-	-	-	-
Parks and Recreation	City	2033	2033	Utility Tractor (replace 2020)	160,000	-	-	-	-	-	-	-	-	160,000	-	-
Parks and Recreation	City	2034	2034	1 Ton pickup with plow (new)	80,000	-	-	-	-	-	-	-	-	-	80,000	-
Parks and Recreation	City	2034	2034	Gator with plow and spray unit	75,000	-	-	-	-	-	-	-	-	-	75,000	-
Parks and Recreation	City	2034	2034	Community Park Care Equipment (Sprayer, Mower, etc)	250,000	-	-	-	-	-	-	-	-	-	250,000	-
Parks and Recreation	City	2035	2035	Toro Groundsman 16' mower (replace 2025)	200,000	-	-	-	-	-	-	-	-	-	-	200,000
Public Safety - Fire	City	2025	2025	New Grass Rig	100,000	100,000	-	-	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2026	2026	Extrication Tools Station 2	30,000	-	30,000	-	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2026	2026	Replace tanker 11 (This will fund Engine Tender below)	475,000	-	475,000	-	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2027	2027	Extrication Tools Station 1	42,000	-	-	42,000	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2024	2028	Purchase New Engine Tender (Previously funded and already paid for)	1,186,934	-	-	-	1,186,934	-	-	-	-	-	-	-
Public Safety - Fire	City	2029	2029	Replace Rescue 21 with Grass Rig and SUV	300,000	-	-	-	-	300,000	-	-	-	-	-	-
Public Safety - Fire	City	2030	2030	Replace Engine 21 (make request 48 months in advance)	1,450,000	-	-	-	-	-	1,450,000	-	-	-	-	-
Public Safety - Fire	City	2030	2030	Purchase New SCBAS	500,000	-	-	-	-	-	500,000	-	-	-	-	-
Public Safety - Fire	City	2031	2031	Replace Boat for Station 2	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Public Safety - Fire	City	2031	2031	Purchase Grass Rig for station three	100,000	-	-	-	-	-	-	100,000	-	-	-	-
Public Safety - Fire	City	2031	2031	Original Engine One Refurbish (show piece)	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Public Safety - Fire	City	2032	2032	Replace Asst Fire Chief Pickup	90,000	-	-	-	-	-	-	-	90,000	-	-	-
Public Safety - Fire	City	2032	2032	Replace Engine 12 (make request 48 months in advance)	1,650,000	-	-	-	-	-	-	-	1,650,000	-	-	-
Public Safety - Fire	City	2034	2034	Heavy Rescue/Air Truck	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000	-
Public Safety - Police	City	2025	2025	Taser Lease (5 Year Lease)	Various	10,500	10,500	10,500	10,500	-	-	-	-	-	-	-
Public Safety - Police	City	2025	2025	Squad/Equipment (New Lease Schedule)	Various	212,972	234,872	256,388	312,406	332,538	356,000	359,750	339,250	416,950	-	-
Public Safety - Police	City	2024	2027	Records Management System ($90,000 Previously Levied; $30,000 Left to Levy)	120,000	-	-	30,000	90,000	-	-	-	-	-	-	-
Public Safety - Police	City	2034	2034	Armored Vehicle	250,000	-	-	-	-	-	-	-	-	-	250,000	-
Public Works	City	2025	2025	1 ton Pickup with Plow Package	75,000	75,000	-	-	-	-	-	-	-	-	-	-
Public Works	City	2025	2025	Front End Loader	330,000	330,000	-	-	-	-	-	-	-	-	-	-
Public Works	City	2025	2025	Skid steer attachment; stump grinder	12,000	12,000	-	-	-	-	-	-	-	-	-	-
Public Works	City	2026	2026	1 ton Pickup with Plow Package (replace 2009)	75,000	-	75,000	-	-	-	-	-	-	-	-	-
Public Works	City	2027	2027	1 ton with Hydraulic Salt Spreader (replace 2008)	120,000	-	-	120,000	-	-	-	-	-	-	-	-
Public Works	City	2027	2027	Replace Towmaster Skid Steer Trailer (previous was 2014)	20,000	-	-	20,000	-	-	-	-	-	-	-	-
Public Works	City	2027	2027	1 Ton with Plow Package (replace 2012)	80,000	-	-	80,000	-	-	-	-	-	-	-	-
Public Works	City	2027	2027	1.5 Ton Utility Body Sign Truck (replace 1999)	180,000	-	-	180,000	-	-	-	-	-	-	-	-
Public Works	City	2028	2028	Replace Director Vehicle with F150	70,000	-	-	-	70,000	-	-	-	-	-	-	-
Public Works	City	2028	2028	Sign Shop Equipment	30,000	-	-	-	30,000	-	-	-	-	-	-	-
Public Works	City	2028	2028	Brine Box for Hook Truck	55,000	-	-	-	55,000	-	-	-	-	-	-	-
Public Works	City	2028	2028	Brine Storage and Delivery System	50,000	-	-	-	50,000	-	-	-	-	-	-	-
Public Works	City	2028	2028	1 Ton with Plow Package	80,000	-	-	-	80,000	-	-	-	-	-	-	-
Public Works	City	2028	2028	Replace 2016 Tandem Dump Truck	380,000	-	-	-	380,000	-	-	-	-	-	-	-
Public Works	City	2028	2028	Skid Steer Attachments, Forestry Mower as Example	50,000	-	-	-	50,000	-	-	-	-	-	-	-
Public Works	City	2029	2029	Scissor Lift	50,000	-	-	-	-	50,000	-	-	-	-	-	-
Public Works	City	2029	2029	Single Axle Hook Truck with Plow Package	375,000	-	-	-	-	375,000	-	-	-	-	-	-
Public Works	City	2029	2029	Roll off box for hook and Box Truck	50,000	-	-	-	-	50,000	-	-	-	-	-	-
Public Works	City	2024	2030	Shop Floor Scrubber	25,000	-	-	-	-	-	25,000	-	-	-	-	-
Public Works	City	2030	2030	Packer for Gravel Roads	25,000	-	-	-	-	-	25,000	-	-	-	-	-
Public Works	City	2030	2030	Road Grader (refurbish)	250,000	-	-	-	-	-	250,000	-	-	-	-	-
Public Works	City	2030	2030	Ditch Mower (Replace)	275,000	-	-	-	-	-	275,000	-	-	-	-	-
Public Works	City	2030	2030	Snowblower	60,000	-	-	-	-	-	60,000	-	-	-	-	-
Public Works	City	2031	2031	Crack Sealer (Replace)	75,000	-	-	-	-	-	-	75,000	-	-	-	-
Public Works	City	2031	2031	Loader with Plow and Wing (Replace 2007)	400,000	-	-	-	-	-	-	400,000	-	-	-	-
Public Works	City	2031	2031	Street Sweeper	350,000	-	-	-	-	-	-	350,000	-	-	-	-
Public Works	City	2032	2032	Single Axle Hook Truck with Plow Package (Replace 2019)	400,000	-	-	-	-	-	-	-	400,000	-	-	-
Public Works	City	2033	2033	Bucket Truck (Replace 2016)	350,000	-	-	-	-	-	-	-	-	350,000	-	-
Public Works	City	2034	2034	Single Axle Hook Truck with Plow Package (Replace 2020)	400,000	-	-	-	-	-	-	-	-	-	400,000	-
Public Works	City	2034	2034	Patch Box	160,000	-	-	-	-	-	-	-	-	-	160,000	-
Public Works	City	2035	2035	1 Ton with Plow Packaet (Replace 2024)	85,000	-	-	-	-	-	-	-	-	-	-	85,000
Public Works	City	2035	2035	Skid Steer Attachments (Replace)	65,000	-	-	-	-	-	-	-	-	-	-	65,000
						$ 909,472	$ 860,372	$ 993,888	$ 2,474,840	$ 1,137,538	$ 3,021,000	$ 1,529,750	$ 2,479,250	$ 926,950	$ 2,715,000	$ 350,000
				Total Purchases based on Funded Year (Not Purchase Year like Above)		$ 909,472	$ 860,372	$ 993,888	$ 1,197,906	$ 1,137,538	$ 2,996,000	$ 1,529,750	$ 2,479,250	$ 926,950	$ 2,715,000	$ 350,000

City of Dayton, Minnesota
Capital Improvement Plan - Capital Equipment Fund 401
Schedule of Planned Capital Outlay 2025 to 2035

Notes Page

Parks Equipment
2026 to 2027 ADJUST - Utility Tractor with V-Plow Amended Date
2027 to 2026 ADJUST - Replace 1999 60" mower
2027 ADD - 60" Mower Replacement with a Bagger
2027 to 2031 ADJUST - Boom Sprayer
2027 to 2028 ADJUST - Garbage box for Pick-up
2028 REDUCE - Activity Center Appliance Replacement for $6,500
2029 REDUCE - Activity Center Appliance Replacement for $6,500
2030 REDUCE - Activity Center Outdoor Improvements for $225,000
2028 ADD - GPS Controller for Painting, Fertilizer, Seeding for $65,000
2028 ADD - 60" Mower - New Unit for $20,000
2028 ADD - Zamboni for $25,000
2029 ADD - Air Compressor for Blowing Irrigation for $30,000
2030 ADD - F350 Pickup with Plow Package for $80,000
2031 ADD - 1.5 ton with Plow Package for $130,000
2031 ADD - 48" Stand on Mower for $15,000
2033 ADD - Utility Tractor for $160,000
2034 ADD - 1 Ton Pickup with Plow Package for $80,000
2034 ADD - Gator with Plow and Spray Unit for $75,000
2034 ADD - Community Park Care Equipment for $250,000; REMOVE Boom Sprayer for $30,000
2035 ADD - Toro Groundsman 16' mower for $200,000

Public Safety
2026 ADD - Extrication Tools for Station 2 for $40,000
2027 ADD - Extrication Tools for Station 1 for $42,000
2027 ADJUST - Reduce Asst Chief Vehicle Replacement from $100,000 to $90,000
2027 to 2032 ADJUST - Replace Asst Fire Chief Pickup
2028 REDUCE - Remove Purchase of Aerial Truck for $2,497,749
2028 to 2031 ADJUST - Grass Rig for Station Three
2029 ADJUST - Replacement of Resuce 21 with Grass Truck and Rescue increased from $250,000 to $300,000
2030 ADJUST - Change year for SCBA replacement from 2032 to 2030 to match life expectancy
2031 ADD - Refurbish Original Engine One for Display Item in Station for $50,000
2031 ADD - Purchase New Boat for Station 2 for $50,000
2032 REDUCE - Remove Replacement of Fire Chief Vehicle for $100,000
2034 ADD - Purchase of Heavy Rescue/Air Truck for $1,500,000

PW Equipment
2026 to 2030 ADJUST - Floor Scrubber
2027 REDUCE - Large Tag Trailer for $70,000
2028 INCREASE - F350 with Plow Package for $10,000
2028 INCREASE - Shop Sign Equipment from $15,000 to $30,000
2028 ADD - Skid Steer Attachments/forestry mower) for $50,000
2029 INCREASE - Roll Off Box for Hook Truck from $40,000 to $50,000
2029 INCREASE - Single Axle Hook Truck with Plow Package from $350,000 to $375,000
2029 ADD - Scissor Lift for $50,000
2026 to 2028 ADJUST - Brine Box for Hook Truck and Brine Storage
2027 to 2028 ADJUST - Sign Shop Equipment for $30,000
2028 ADD - Replace Director Vehicle with F150 for $70,000
2027 to 2030 ADJUST - Road Packer and Road Grader
2030 ADD - Ditch Mower (Replace) for $275,000
2030 ADD - Snowblower for $60,000
2031 ADD - Crack Sealer (Replace) for $75,000
2031 ADD - Loader with Plow and Wing (Replace) for $400,000
2031 ADD - Street Sweeper for $350,000
2032 ADD - Single Axle Hook Truck with Plow Package (Replace) for $400,000
2033 ADD - Bucket Truck (Replace) for $350,000
2034 ADD - Single Axle Hook Truck with Plow Package (Replace) for $400,000
2034 ADD - Patch Box for $160,000
2035 ADD - 1 Ton Pickup with Plow Package (Replace) for $85,000
2035 ADD - Skid Steer Attachments (Replace) for $65,000

Noted for when the funding year and the purchase year do not match, will keep the dollars in the purchase year and not the funded year.

City of Dayton, Minnesota
Capital Improvement Plan - Capital Equipment Fund 401
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ 750,000	$ 1,020,000	$ 987,000	$ 1,850,000	$ 1,950,000	$ 1,600,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000
Interest on investments	15	-	-	56	912	13,810	16,191	60,671	61,754	25,407	43,361	8,211
Other	547,500	-	-	-	1,186,934	-	-	-	-	-	-	-
Total Revenues	1,297,515	1,020,000	987,000	1,850,056	3,137,846	1,613,810	1,516,191	1,560,671	1,561,754	1,525,407	1,543,361	1,508,211
Expenditures												
Capital outlay												
Public works	1,240,062	417,000	75,000	400,000	715,000	475,000	635,000	825,000	400,000	350,000	560,000	150,000
Public safety - fire	76,100	100,000	30,000	42,000	-	300,000	1,950,000	200,000	1,740,000	-	1,500,000	-
Public safety - police	222,595	223,472	245,372	296,888	412,906	332,538	356,000	359,750	339,250	416,950	250,000	-
Parks and recreation	165,813	169,000	35,000	255,000	160,000	30,000	80,000	145,000	-	160,000	405,000	200,000
General government	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,704,570	909,472	385,372	993,888	1,287,906	1,137,538	3,021,000	1,529,750	2,479,250	926,950	2,715,000	350,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(407,055)	110,528	601,628	856,168	1,849,940	476,272	(1,504,809)	30,921	(917,496)	598,457	(1,171,639)	1,158,211
Other Financing Sources												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital asset	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash Balances	(407,055)	110,528	601,628	856,168	1,849,940	476,272	(1,504,809)	30,921	(917,496)	598,457	(1,171,639)	1,158,211
Cash Balances January 1	(249,203)	(656,258)	(545,730)	55,898	912,066	2,762,006	3,238,278	1,733,469	1,764,390	846,894	1,445,351	273,712
Cash Balances, December 31	$ (656,258)	$ (545,730)	$ 55,898	$ 912,066	$ 2,762,006	$ 3,238,278	$ 1,733,469	$ 1,764,390	$ 846,894	$ 1,445,351	$ 273,712	$ 1,431,923

Debt Service Fund Related Activity

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue												
Tax levy	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Park Development Fund 404
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Parks and Recreation	City/CDAA	All	Trash and Recycling Containers for Various Parks	Various	$ 15,000	$ 15,000	$ 15,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ -
Parks and Recreation	City/CDAA	All	Park Signage	Various	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Parks and Recreation	City/CDAA	2025	Shade/Shelter for McNeil Park	25,000	25,000	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	City/CDAA	2027	Construct Tree Nursery	60,000	-	-	60,000	-	-	-	-	-	-	-	-
Parks and Recreation	City/CDAA	All	Stock for Tree Nursery	Various	-	-	-	40,000	-	-	20,000	-	20,000	-	20,000
Parks and Recreation	City/CDAA	All	Diamond Lake Diamonds Renovations/Improvements	Various	-	25,000	25,000	25,000	25,000	-	-	-	-	-	-
					$ -	$ 25,000	$ 85,000	$ 65,000	$ 25,000	$ -	$ 20,000	$ -	$ 20,000	$ -	$ 20,000

City of Dayton, Minnesota
Capital Improvement Plan - Park Development Fund 404
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for service	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	7,571	167	182	167	92	188	114	1,151	841	1,046	778	1,101
Contributions and donations	-	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	7,571	15,167	10,182	10,167	10,092	10,188	10,114	11,151	10,841	11,046	10,778	11,101
Expenditures												
Capital outlay												
Parks and recreation	8,026	-	25,000	85,000	65,000	25,000	-	20,000	-	20,000	-	20,000
Total Expenditures	8,026	-	25,000	85,000	65,000	25,000	-	20,000	-	20,000	-	20,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(455)	15,167	(14,818)	(74,833)	(54,908)	(14,812)	10,114	(8,849)	10,841	(8,954)	10,778	(8,899)
Other Financing Sources												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital asset	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash Balances	(455)	15,167	(14,818)	(74,833)	(54,908)	(14,812)	10,114	(8,849)	10,841	(8,954)	10,778	(8,899)
Cash Balances January 1	167,429	166,974	182,141	167,323	92,490	37,582	22,770	32,884	24,035	34,876	25,922	36,700
Cash Balances, December 31	$ 166,974	$ 182,141	$ 167,323	$ 92,490	$ 37,582	$ 22,770	$ 32,884	$ 24,035	$ 34,876	$ 25,922	$ 36,700	$ 27,801

Debt Service Fund Related Activity

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue												
Tax levy	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Park Dedication Fund 405
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Parks and Recreation	City/CDAA	All	Purchase land for Community Park	Various	$ 150,000	$ 150,000	$ 150,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -
Parks and Recreation	City	2025	Brayburn Trails/Sundance Neighborhood Park Phase 1	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2025	Ione Gardens/Cypress Cove Park Improvements	100,000	100,000	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2026	Elsie Stephens Phase 3 (parking, splashpad, ampitheater, bathrooms)	1,500,000	-	1,500,000	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2027	Brayburn Trails/Sundance Neighborhood Park Phase 2	200,000	-	-	200,000	-	-	-	-	-	-	-	-
Parks and Recreation	City	2028	Elsie Stephens Phase 4 (TBD)	1,750,000	-	-	-	1,750,000	-	-	-	-	-	-	-
Parks and Recreation	City/CDAA	2029	Construction of Community Park Phase 1	2,000,000	-	-	-	-	2,000,000	-	-	-	-	-	-
Parks and Recreation	City	2030	Elsie Stephens Phase 5 (TBD)	1,000,000	-	-	-	-	-	1,000,000	-	-	-	-	-
Parks and Recreation	City/CDAA	2031	Construction of Community Park Phase 2	2,000,000	-	-	-	-	-	-	2,000,000	-	-	-	-
Parks and Recreation	City	2032	Elsie Stephens Phase 6 (TBD)	8,000,000	-	-	-	-	-	-	-	8,000,000	-	-	-
					$ 1,250,000	$ 1,650,000	$ 350,000	$ 2,000,000	$ 2,250,000	$ 1,250,000	$ 2,250,000	$ -	$ -	$ -	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Park Dedication Fund 405
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for service (200 units, annual increase in rate charged to developers)	501,774	899,400	899,400	962,358	1,010,476	1,061,000	1,114,050	1,169,752	1,228,240	1,289,652	1,354,134	1,421,841
Interest on investments	119,856	3,164	2,816	2,068	2,683	8,480	2,577	13,373	(23,968)	15,584	54,741	97,008
Intergovernmental	31,229	-	-	-	-	-	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	652,859	902,564	902,216	964,426	1,013,159	1,069,480	1,116,627	1,183,125	1,204,272	1,305,236	1,408,875	1,518,849
Expenditures												
Capital outlay												
Parks and recreation	82,503	1,250,000	1,650,000	350,000	2,000,000	2,250,000	1,250,000	2,250,000	-	-	-	-
Total Expenditures	82,503	1,250,000	1,650,000	350,000	2,000,000	2,250,000	1,250,000	2,250,000	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	570,356	(347,436)	(747,784)	614,426	(986,841)	(1,180,520)	(133,373)	(1,066,875)	1,204,272	1,305,236	1,408,875	1,518,849
Other Financing Sources												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash Balances	570,356	(347,436)	(747,784)	614,426	(986,841)	(1,180,520)	(133,373)	(1,066,875)	1,204,272	1,305,236	1,408,875	1,518,849
Cash Balances January 1	2,593,255	3,163,611	2,816,175	2,068,391	2,682,817	1,695,976	515,456	382,082	(684,793)	519,479	1,824,715	3,233,590
Cash Balances, December 31	$ 3,163,611	$ 2,816,175	$ 2,068,391	$ 2,682,817	$ 1,695,976	$ 515,456	$ 382,082	$ (684,793)	$ 519,479	$ 1,824,715	$ 3,233,590	$ 4,752,439
Park Dedication Rate per Unit Assumption	$ 4,497	$ 4,497	$ 4,497	$ 4,812	$ 5,052	$ 5,305	$ 5,570	$ 5,849	$ 6,141	$ 6,448	$ 6,771	$ 7,109

Debt Service Fund Related Activity

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue												
Tax levy	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Dayton, Minnesota

Capital Improvement Plan - Park Capital Replacement Fund 406

Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Parks and Recreation	City	2030	Replace Structures at Cloquet Overlook Park	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	City	2032	Replace Playground Equipment at Cloquet Overlook	250,000	-	-	-	-	-	-	-	250,000	-	-	-
Parks and Recreation	City	2034	Replace Playground Equipment at McNeil Park	250,000	-	-	-	-	-	-	-	-	-	250,000	-
Parks and Recreation	City	2036	Replace Playground Equipment at Riversbend Park	250,000	-	-	-	-	-	-	-	-	-	-	-
					$ -	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000	$ -	$ 250,000	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Park Capital Replacement Fund 406
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ 30,000	$ 45,000	$ 60,000	$ 75,000	$ 90,000	$ 105,000	$ 120,000	$ 135,000	$ 150,000	$ 165,000	$ 180,000	$ 195,000
Charges for service	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	443	(1,039)	(60)	-	-	-	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	30,443	43,961	59,940	75,000	90,000	105,000	120,000	135,000	150,000	165,000	180,000	195,000
Expenditures												
Capital outlay												
Parks and Recreation	-	-	-	-	-	-	250,000	-	250,000	-	250,000	-
Total Expenditures	-	-	-	-	-	-	250,000	-	250,000	-	250,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,443	43,961	59,940	75,000	90,000	105,000	(130,000)	135,000	(100,000)	165,000	(70,000)	195,000
Other Financing Sources												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital asset	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash Balances	30,443	43,961	59,940	75,000	90,000	105,000	(130,000)	135,000	(100,000)	165,000	(70,000)	195,000
Cash Balances January 1	(134,350)	(103,907)	(59,946)	(6)	74,994	164,994	269,994	139,994	274,994	174,994	339,994	269,994
Cash Balances, December 31	$ (103,907)	$ (59,946)	$ (6)	$ 74,994	$ 164,994	$ 269,994	$ 139,994	$ 274,994	$ 174,994	$ 339,994	$ 269,994	$ 464,994

Debt Service Fund Related Activity

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue												
Tax levy	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Dayton, Minnesota

Capital Improvement Plan - Park Trail Development Fund 408

Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Parks and Recreation	City	2025	Trail on North Diamond Lake Rd from Berkshire to Vinewood to 140th Ave	$ 900,000	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	Fed Grant/NPS/City	2025	Water Trails Construction Phase 1	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	DNR	2026	Water Trails Access Point - Historic Village	530,000	-	530,000	-	-	-	-	-	-	-	-	-
Parks and Recreation	City	2026	Trail on Territorial Road from Territorial Trail to Rush Creek Parkway	830,000	-	830,000	-	-	-	-	-	-	-	-	-
Parks and Recreation	City/TRPD (20/80)	2027	Water Trails Access Point - Goodin Park	1,500,000	-	-	1,500,000	-	-	-	-	-	-	-	-
Parks and Recreation	City	2029	Pineview Ln Trail (137th-Dayton River Rd)	350,000	-	-	-	-	350,000	-	-	-	-	-	-
Parks and Recreation	City	2028	Trail along Fernbrook Ln from Rush Creek Pkwy. To 3 Rivers underpass	250,000	-	-	-	250,000	-	-	-	-	-	-	-
Parks and Recreation	City	2029	Trail along N Diamond Lake Road from Berkshire to 140th Ave	300,000	-	-	-	-	300,000	-	-	-	-	-	-
Parks and Recreation	County/TRPD (50/50)	2029	Trail Extension along DRR from Balsam to Donnie Galloway Park in Champlin	410,000	-	-	-	-	410,000	-	-	-	-	-	-
Parks and Recreation	County/TRPD (50/50)	2029	Trail Extension along DRR from 142nd Ave to Cloquet Overlook Park	1,090,000	-	-	-	-	1,090,000	-	-	-	-	-	-
					$ 1,900,000	$ 1,360,000	$ 1,500,000	$ 250,000	$ 2,150,000	$ -	$ -	$ -	$ -	$ -	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Park Trail Development Fund 408
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charges for service (50% of 200 unit assumption; reduction to account for credits for "developer paid" projects; annual increase in rate charged to developers)	226,150	279,600	279,600	299,172	314,131	329,837	346,329	363,645	381,828	400,919	420,965	442,013
Interest on investments	121,341	2,849	2,181	1,633	1,634	8,498	3,190	34,561	48,498	54,480	68,142	82,815
Contributions and Donations	-	950,000	530,000	1,200,000	-	750,000	-	-	-	-	-	-
Total Revenues	347,491	1,232,449	811,781	1,500,805	315,765	1,088,335	349,519	398,206	430,326	455,399	489,107	524,828
Expenditures												
Capital outlay												
Parks and recreation	135,154	1,900,000	1,360,000	1,500,000	250,000	2,150,000	-	-	-	-	-	-
Total Expenditures	135,154	1,900,000	1,360,000	1,500,000	250,000	2,150,000	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	212,337	(667,551)	(548,219)	805	65,765	(1,061,665)	349,519	398,206	430,326	455,399	489,107	524,828
Other Financing Sources												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital asset	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash Balances	212,337	(667,551)	(548,219)	805	65,765	(1,061,665)	349,519	398,206	430,326	455,399	489,107	524,828
Cash Balances January 1	2,636,467	2,848,804	2,181,253	1,633,034	1,633,839	1,699,604	637,939	987,458	1,385,664	1,815,990	2,271,389	2,760,496
Cash Balances, December 31	$ 2,848,804	$ 2,181,253	$ 1,633,034	$ 1,633,839	$ 1,699,604	$ 637,939	$ 987,458	$ 1,385,664	$ 1,815,990	$ 2,271,389	$ 2,760,496	$ 3,285,324
Park Trail Dedication Rate per Unit Assumption	$ 2,796	$ 2,796	$ 2,796	$ 2,992	$ 3,141	$ 3,298	$ 3,463	$ 3,636	$ 3,818	$ 4,009	$ 4,210	$ 4,420

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue												
Tax levy	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Capital Facilities Fund 410
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
General Government	City	2031	New City Hall	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ -	$ -	$ -	$ -
Public Safety - Fire	City	2024	Office Expansion - Station 2	25,000	-	-	-	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2025	Bathroom Remodel - Station 2	25,000	25,000	-	-	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2025	Locker Room Remodel - Station 2	25,000	25,000	-	-	-	-	-	-	-	-	-	-
Public Safety - Fire	City	2028	Replace Asphalt parking lot FS #1	200,000	-	-	-	200,000	-	-	-	-	-	-	-
Public Safety - Fire	City	2028	Replace Roof at FS #1	100,000	-	-	-	100,000	-	-	-	-	-	-	-
Public Safety - Fire	City	2029	Replace Asphalt parking lot FS #2	200,000	-	-	-	-	200,000	-	-	-	-	-	-
Public Safety - Fire	City	2029	Replace Roof at FS #2	105,000	-	-	-	-	105,000	-	-	-	-	-	-
Public Safety - Fire	City	2031	FS#3 New Building	20,000,000	-	-	-	-	-	-	20,000,000	-	-	-	-
Public Works	City	2024	PD/PW Signage	50,000	-	-	-	-	-	-	-	-	-	-	-
Public Works	City	2025	Outdoor Storage for Equipment	100,000	100,000	-	-	-	-	-	-	-	-	-	-
Public Works	City	2026	City signage - parks (Elsie Stephens Park)	40,000	-	40,000	-	-	-	-	-	-	-	-	-
Public Works	City	All	City signage - gateways and parks	Various	-	-	50,000	50,000	-	-	50,000	150,000	150,000	150,000	150,000
Public Works	City	2027	City signage - Activity Center	20,000	-	-	20,000	-	-	-	-	-	-	-	-
Public Works	City	2028	City signage - parks (McNeil ball field & Cloquet Overlook)	50,000	-	-	-	50,000	-	-	-	-	-	-	-
Public Works	City	2028	Public works expansion	2,500,000	-	-	-	2,500,000	-	-	-	-	-	-	-
Public Works	City	2029	City signage - parks wayfinding signs	60,000	-	-	-	-	60,000	-	-	-	-	-	-
					$ 150,000	$ 40,000	$ 70,000	$ 2,900,000	$ 365,000	$ -	$ 30,050,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000

City of Dayton, Minnesota
Capital Improvement Plan - Capital Facilities Fund 410
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ 370,000	$ 220,000	$ 200,000	$ 300,000	$ 300,000	$ 900,000	$ 1,600,000	$ 2,300,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
Contrbutions and Donations	17,724	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	60,214	1,052	1,123	1,284	1,515	(5,415)	(2,767)	36,534	116,563	109,408	118,690	128,251
Total Revenues	447,938	221,052	201,123	301,284	301,515	894,585	1,597,233	2,336,534	466,563	459,408	468,690	478,251
Expenditures												
Capital outlay												
General government	590,618	-	-	-	-	-	-	10,000,000	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Public safety - fire	87,702	50,000	-	-	300,000	305,000	-	20,000,000	-	-	-	-
Public works	-	100,000	40,000	70,000	2,600,000	60,000	-	50,000	150,000	150,000	150,000	150,000
Total Expenditures	678,320	150,000	40,000	70,000	2,900,000	365,000	-	30,050,000	150,000	150,000	150,000	150,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(230,382)	71,052	161,123	231,284	(2,598,485)	529,585	1,597,233	(27,713,466)	316,563	309,408	318,690	328,251
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	30,000,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	30,000,000	-	-	-	-
Net Change in Cash Balances	(230,382)	71,052	161,123	231,284	(2,598,485)	529,585	1,597,233	2,286,534	316,563	309,408	318,690	328,251
Cash Balances January 1	1,282,417	1,052,035	1,123,087	1,284,210	1,515,494	(1,082,991)	(553,406)	1,043,827	3,330,361	3,646,924	3,956,332	4,275,022
Cash Balances, December 31	$ 1,052,035	$ 1,123,087	$ 1,284,210	$ 1,515,494	$ (1,082,991)	$ (553,406)	$ 1,043,827	$ 3,330,361	$ 3,646,924	$ 3,956,332	$ 4,275,022	$ 4,603,273

CITY OF DAYTON, MINNESOTA
CAPITAL IMPROVEMENT PLAN - FACILITIES FUND 410
SCHEDULE OF PROJECTED REVENUE, EXPENDITURES AND DEBT - CONTINUED
**Potential future projects have not been included in Capital Outlay*

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,000	$ 106,800	$ 158,400
Revenue												
Tax levy	-	-	-	-	-	-	-	-	2,754,000	2,692,800	2,631,600	2,570,400
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	2,754,000	2,746,800	2,738,400	2,728,800
Expenditures												
Principal	-	-	-	-	-	-	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Interest	-	-	-	-	-	-	-	-	1,200,000	1,140,000	1,080,000	1,020,000
Total Expenditures	-	-	-	-	-	-	-	-	2,700,000	2,640,000	2,580,000	2,520,000
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,000	$ 106,800	$ 158,400	$ 208,800

City of Dayton, Minnesota

Capital Improvement Plan - Pavement Management and Improvements Fund 414

Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Public Works	City/Developer	2025	Signal Improvement - SW Dayton	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works	City	2025	2025 Street Improvements - S Diamond Lake Rd	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Public Works	City	2025	2026 Street Improvements - 125th Ave and E French Lake Rd	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Public Works	City	2026	2027 Street Improvements - NE Sections 1 of 2 (S of Dayton River Rd), Holly Lane (Pkwy to Border), 126th Ave Reconstruction	3,022,000	-	3,022,000	-	-	-	-	-	-	-	-	-
Public Works	City	All	Crosswalk Improvements for ADA Compliance	Various	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Public Works	Assessment/Developer (50/50)	2027	Territorial Rd Improvements (Pkwy to Brockton)	1,869,000	-	-	1,869,000	-	-	-	-	-	-	-	-
Public Works	City	2027	113th Avenue Extension/Connection (new)	623,000	-	-	623,000	-	-	-	-	-	-	-	-
Public Works	City	2027	2028 Street Improvements - NE Sections 2 of 2 (N of Dayton River Rd)	1,742,000	-	-	1,742,000	-	-	-	-	-	-	-	-
Public Works	City/County (50/50)	2028	Intersection Improvement - 117th Ave and Fernbrook	2,732,000	-	-	-	2,732,000	-	-	-	-	-	-	-
Public Works	Developer	2028	Intersection Improvement - 114th Ave and Fernbrook	2,000,000	-	-	-	2,000,000	-	-	-	-	-	-	-
Public Works	City/County (50/50)	2028	Intersection Improvement - Rush Creek Parkway and Fernbrook	2,732,000	-	-	-	2,732,000	-	-	-	-	-	-	-
Public Works	County/TRPD (80/20)	2029	Dayton River Road from N Diamond Lake Rd to Vicksburg including Intersection at N Diamond Lake Rd	7,972,000	-	-	-	-	7,972,000	-	-	-	-	-	-
Public Works	County/TRPD (75/25)	2029	Dayton River Road from N Diamond Lake Rd to S Diamond Lake Rd including minor intersection upgrades at Pineview Lane	4,156,000	-	-	-	-	4,156,000	-	-	-	-	-	-
Public Works	City	2029	Intersection Improvement - Lawndale Realignment	1,334,000	-	-	-	-	1,334,000	-	-	-	-	-	-
Public Works	City	2029	2029 Street Improvements - Lawndale and 149th Ave	689,000	-	-	-	-	689,000	-	-	-	-	-	-
Public Works	City/Assessment (50/50)	2030	113th Avenue Reconstruction	1,569,000	-	-	-	-	-	1,569,000	-	-	-	-	-
Public Works	City/County (33/67)	2030	Intersection Improvement - Troy Lane and County Rd 81	3,583,000	-	-	-	-	-	3,583,000	-	-	-	-	-
Public Works	City/County (33/67)	2030	Intersection Improvement - Dayton Parkway and County Rd 81	1,493,000	-	-	-	-	-	1,493,000	-	-	-	-	-
Public Works	City/County (33/67)	2030	Intersection Improvement - Territorial Road and County Rd 81	2,090,000	-	-	-	-	-	2,090,000	-	-	-	-	-
Public Works	City	2030	2030 Street Improvements-Nature's Crossing	1,410,000	-	-	-	-	-	1,410,000	-	-	-	-	-
Public Works	City/County (20/80)	2030	Dayton River Road from Vicksburg to Brockton Lane including Intersection at Brockton Lane	8,293,000	-	-	-	-	-	8,293,000	-	-	-	-	-
Public Works	City	2031	2031 Street Improvements - Historic Village	1,497,000	-	-	-	-	-	-	1,497,000	-	-	-	-
Public Works	City	2032	2032 Street Improvements - 118th Ave and Troy Lane	1,249,000	-	-	-	-	-	-	-	1,249,000	-	-	-
Public Works	City	2033	2032 Street Improvements - Frontage Rd for Manufactured Home Park	823,000	-	-	-	-	-	-	-	-	823,000	-	-
Public Works	City	2033	2033 Street Improvements - South Diamond Lake Trail	185,000	-	-	-	-	-	-	-	-	185,000	-	-
					$ 3,500,000	$ 3,022,000	$ 4,384,000	$ 7,614,000	$ 14,301,000	$ 18,588,000	$ 1,647,000	$ 1,399,000	$ 1,158,000	$ 150,000	$ 150,000

City of Dayton, Minnesota
Capital Improvement Plan - Pavement Management and Improvements Fund 414
Schedule of Projected Revenue, Expenditures and Debt

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Revenues												
Property taxes	$ 600,000	$ 800,000	$ 800,000	$ 1,100,000	$ 1,200,000	$ 1,300,000	$ 1,400,000	$ 1,500,000	$ 1,600,000	$ 1,700,000	$ 1,800,000	$ 1,800,000
Contributions and donations	-	1,442,500	-	934,500	4,732,000	12,128,000	11,435,620	-	-	-	-	-
Franchise fees	561,518	674,449	694,682	715,522	736,988	759,098	781,871	805,327	829,487	854,371	880,002	906,402
Interest on investments	131,961	2,534	3,011	1,487	(146)	(4,581)	(5,008)	(70,645)	(49,487)	29,286	106,921	190,477
Special assessments	-	-	-	-	183,785	177,867	171,948	166,030	160,111	154,193	148,274	142,356
Total Revenues	1,293,479	2,919,483	1,497,693	2,751,509	6,852,627	14,360,383	13,784,431	2,400,711	2,540,111	2,737,850	2,935,197	3,039,235
Expenditures												
Capital outlay												
Public works	1,491,639	3,500,000	3,022,000	4,384,000	7,614,000	14,301,000	18,588,000	1,647,000	150,000	150,000	150,000	150,000
Total Expenditures	1,491,639	3,500,000	3,022,000	4,384,000	7,614,000	14,301,000	18,588,000	1,647,000	150,000	150,000	150,000	150,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(198,160)	(580,517)	(1,524,307)	(1,632,491)	(761,373)	59,383	(4,803,569)	753,711	2,390,111	2,587,850	2,785,197	2,889,235
Other Financing Sources												
State Funding (Municipal State Aid)	-	1,057,500	-	-	-	-	2,364,780	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	1,569,000	-	-	-	-	-
Transfers out (Dayton Parkway Interchange Debt Service Fund)	(253,618)	-	-	-	(9,123)	(144,752)	(147,038)	(149,195)	-	-	-	-
Total Other Financing Sources	(253,618)	1,057,500	-	-	(9,123)	(144,752)	3,786,742	(149,195)	-	-	-	-
Net Change in Cash Balances	(451,778)	476,983	(1,524,307)	(1,632,491)	(770,496)	(85,369)	(1,016,827)	604,516	2,390,111	2,587,850	2,785,197	2,889,235
Cash Balances January 1	2,985,846	2,534,068	3,011,051	1,486,744	(145,747)	(916,243)	(1,001,612)	(2,018,439)	(1,413,923)	976,188	3,564,038	6,349,235
Cash Balances, December 31	$ 2,534,068	$ 3,011,051	$ 1,486,744	$ (145,747)	$ (916,243)	$ (1,001,612)	$ (2,018,439)	$ (1,413,923)	$ 976,188	$ 3,564,038	$ 6,349,235	$ 9,238,470

CITY OF DAYTON, MINNESOTA
CAPITAL IMPROVEMENT PLAN - PAVEMENT MANAGEMENT FUND 414
SCHEDULE OF PROJECTED REVENUE, EXPENDITURES AND DEBT - CONTINUED
Potential future projects have not been included in Capital Outlay

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,726	$ 3,436	$ 5,131	$ 6,809
Revenue												
Tax levy	-	-	-	-	-	-	-	88,021	87,221	86,421	85,620	84,820
Tax Increment	-	-	-	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	133,365	127,874	122,382	116,891	111,399
Total Revenue	-	-	-	-	-	-	-	221,386	216,820	212,239	207,641	203,029
Expenditures												
Principal	-	-	-	-	-	-	-	156,900	156,900	156,900	156,900	156,900
Interest	-	-	-	-	-	-	-	62,760	56,484	50,208	43,932	37,656
Total Expenditures	-	-	-	-	-	-	-	219,660	213,384	207,108	200,832	194,556
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,726	$ 3,436	$ 5,131	$ 6,809	$ 8,473

City of Dayton, Minnesota
Capital Improvement Plan - Stormwater Fund 415
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Stormwater	Grant (100)	2025	French Lake BMP Study	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater	Grant (100)	2025	Grass Lake Monitoring and Feasibility Study	51,000	51,000	-	-	-	-	-	-	-	-	-	-
Stormwater	City/Grant (25/75)	2025	Diamond Lake Stormwater Improvements (North Side)	39,000	39,000	-	-	-	-	-	-	-	-	-	-
Stormwater	City/Grant (20/80)	2026	City Wide - Water Resource Assessment	$ 30,000	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater	City//Watershed (25/75)	2026	Diamond Lake Study	60,000	-	60,000	-	-	-	-	-	-	-	-	-
Stormwater	City	2026	Update City-Wide Storm Water Modeling	103,000	-	103,000	-	-	-	-	-	-	-	-	-
Stormwater	City//Watershed (25/75)	2026	Diamond Lake Alum Treatment	500,000	-	500,000	-	-	-	-	-	-	-	-	-
Stormwater	City	2026	Surface Water Management Plan	50,000	-	50,000	-	-	-	-	-	-	-	-	-
Stormwater	Developer/Assessment (50/50)	2027	Territorial Rd Improvements (Pkwy to Brockton)	1,060,000	-	-	1,060,000	-	-	-	-	-	-	-	-
Stormwater	City	2027	113th Avenue Extension/Connection (new)	110,000	-	-	110,000	-	-	-	-	-	-	-	-
Stormwater	City/County (50/50)	2027	Intersection Improvement - 117th Ave and Fernbrook	110,000	-	-	110,000	-	-	-	-	-	-	-	-
Stormwater	Developer (100)	2027	Intersection Improvement - 114th Ave and Fernbrook	110,000	-	-	110,000	-	-	-	-	-	-	-	-
Stormwater	City/County (50/50)	2027	Intersection Improvement - Rush Creek Parkway and Fernbrook	110,000	-	-	110,000	-	-	-	-	-	-	-	-
Stormwater	City	2029	Jetter Trailer	90,000	-	-	-	-	90,000	-	-	-	-	-	-
Stormwater	City/Assessment (50/50)	2030	113th Ave Reconstruction	478,000	-	-	-	-	-	478,000	-	-	-	-	-
Stormwater	City	2032	2032 Street Improvements - 118th Ave and Troy Lane	420,000	-	-	-	-	-	-	-	420,000	-	-	-
Stormwater	City	2033	2032 Street Improvements - Frontage Rd for Manufactured Home F	96,000	-	-	-	-	-	-	-	-	96,000	-	-
					$ 105,000	$ 743,000	$ 1,500,000	$ -	$ 90,000	$ 478,000	$ -	$ 420,000	$ 96,000	$ -	$ -

City of Dayton, Minnesota
Capital Improvement Plan - Stormwater Enterprise 415
Statements of Cash Flows

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Cash Flows from Operating Activities												
Receipts from customers and users	$ 32,000	$ -	$ 420,000	$ 110,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Payments to suppliers and employees	(604,246)	(622,373)	(641,045)	(660,276)	(680,084)	(700,487)	(721,501)	(743,146)	(765,441)	(788,404)	(812,056)	(836,418)
Net Cash Provided (Used) by Operating Activities	(572,246)	(622,373)	(221,045)	(550,276)	(680,084)	(700,487)	(721,501)	(743,146)	(765,441)	(788,404)	(812,056)	(836,418)
Cash Flows from Noncapital Financing Activities												
Transfer to other funds (Fund 342 - existing debt service)	(480,793)	(206,025)	(288,934)	(309,159)	(324,617)	(340,848)	-	-	-	-	-	-
Owed by Other Funds (they are deficit cash)	760,165	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental grants	-	97,200	-	110,000	-	-	-	-	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	279,372	(108,825)	(288,934)	(199,159)	(324,617)	(340,848)	-	-	-	-	-	-
Cash Flows from Capital and Related Financing Activities												
Acquisition of capital assets	-	(105,000)	(743,000)	(1,500,000)	-	(90,000)	(478,000)	-	(420,000)	(96,000)	-	-
Special assessments	-	-	-	-	74,200	72,080	69,960	101,300	98,224	95,148	92,072	88,996
Connection charges (200 units per year, annual increase in rate charged to developers)	596,500	733,800	770,490	824,424	865,646	908,928	954,374	1,002,093	1,052,198	1,104,807	1,160,048	1,218,050
Net Cash Used by Capital and Related Financing Activities	596,500	628,800	27,490	(675,576)	939,846	891,008	546,334	1,103,393	730,422	1,103,955	1,252,120	1,307,046
Cash Flows from Investing Activities												
Investment earnings	135,057	2,730	2,630	2,150	727	3,315	2,580	12,021	25,051	21,173	31,275	45,415
Net Increase (Decrease) in Cash and Cash Equivalents	438,683	(99,669)	(479,858)	(1,422,861)	(64,129)	(147,012)	(172,587)	372,268	(9,969)	336,724	471,338	516,043
Cash and Cash Equivalents, January 1	2,290,895	2,729,578	2,629,909	2,150,051	727,190	663,062	516,050	343,463	715,731	705,762	1,042,486	1,513,825
Cash and Cash Equivalents, December 31	$ 2,729,578	$ 2,629,909	$ 2,150,051	$ 727,190	$ 663,062	$ 516,050	$ 343,463	$ 715,731	$ 705,762	$ 1,042,486	$ 1,513,825	$ 2,029,868
Connection Charges (Trunk) Per Unit Assumption	$ 3,494	$ 3,669	$ 3,852	$ 4,122	$ 4,328	$ 4,545	$ 4,772	$ 5,010	$ 5,261	$ 5,524	$ 5,800	$ 6,090

City of Dayton, Minnesota
Capital Improvement Plan - Water Enterprise Fund 601
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Water	City	2025	Enclosed Trailer with Emergency Tools and Supplies	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	City	2025	Water Tower Maintenance Exterior Repairs	25,000	25,000	-	-	-	-	-	-	-	-	-	-
Water	City	2025	Water Main Connection/Loop from Sundance Greens West to E French Lk Rd	225,000	225,000	-	-	-	-	-	-	-	-	-	-
Water	City	2025	Land for Northeast Water Tower	400,000	400,000	-	-	-	-	-	-	-	-	-	-
Water	City/Grant (20/80)	2026	Northwest Water Tower	3,800,000	-	3,800,000	-	-	-	-	-	-	-	-	-
Water	Developer	2026	Dayton Parkway Extension (117th Ave N - East French Lake Rd)	225,000	-	225,000	-	-	-	-	-	-	-	-	-
Water	City/Grant (20/80)	2027	Wellhead Treatment Well #1	7,316,000	-	-	7,316,000	-	-	-	-	-	-	-	-
Water	Developer/Assessment (50/50)	2027	Territorial Rd Improvements (Pkwy to Brockton)	265,000	-	-	265,000	-	-	-	-	-	-	-	-
Water	City	2027	SCADA Security Cameras at Wells/Towers/Treatment Plants	80,000	-	-	80,000	-	-	-	-	-	-	-	-
Water	City	2027	113th Avenue Extension/Connection (new)	312,000	-	-	312,000	-	-	-	-	-	-	-	-
Water	City/Assessment	2027	113th Ave Reconstruction	633,000	-	-	633,000	-	-	-	-	-	-	-	-
Water	City/Grant (10/90)	2027	Permanent Generator for Well #2	175,000	-	-	175,000	-	-	-	-	-	-	-	-
Water	City	2028	SCADA Updates (Move Central System to PW Expansion)	75,000	-	-	-	75,000	-	-	-	-	-	-	-
Water	City/Grant (40/60)	2028	Northeast Water Tower (1M Gallon)	9,124,000	-	-	-	9,124,000	-	-	-	-	-	-	-
Water	City	2028	117th Ave Watermain Extension (Dayton Parkway - Brayburn Trails)	845,000	-	-	-	845,000	-	-	-	-	-	-	-
Water	City	2028	Water Loop under 94 to Territorial Road	394,000	-	-	-	394,000	-	-	-	-	-	-	-
Water	City	2029	Replace Fire Hydrant Nozzles with Storz Fittings	Various					100,000	100,000	100,000				
Water	City	2029	Utility Truck Replacement (2018)	180,000	-	-	-	-	180,000	-	-	-	-	-	-
Water	City/Grant (40/60)	2029	South Dayton Water System Tower (2M Gallon)	13,912,000	-	-	-	-	13,912,000	-	-	-	-	-	-
Water	City	2029	North East Well	2,186,000	-	-	-	-	2,186,000	-	-	-	-	-	-
Water	City	2032	South Dayton Water Treatment Plant	30,449,000	-	-	-	-	-	-	-	30,449,000	-	-	-
Water	City	2032	Water Tower Repaint	150,000	-	-	-	-	-	-	-	150,000	-	-	-
Water	City	2033	North East Wellhead Treatment for Wells (2)	9,000,000	-	-	-	-	-	-	-	-	9,000,000	-	-
Water	City	2033	South Dayton Wells (3)	7,380,000	-	-	-	-	-	-	-	-	7,380,000	-	-
Water	City	2035	Media Replacement for WHTP 1 (Replace sand)	100,000	-	-	-	-	-	-	-	-	-	-	100,000
					$ 670,000	$ 4,025,000	$ 8,781,000	$ 10,438,000	$ 16,378,000	$ 100,000	$ 100,000	$ 30,599,000	$ 16,380,000	$ -	$ 100,000

City of Dayton, Minnesota
Capital Improvement Plan - Water Enterprise Fund 601
Statements of Cash Flows

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Cash Flows from Operating Activities												
Receipts from customers and users (based on most recent utility rate analysis)	$ 1,871,377	$ 2,021,087	$ 1,900,000	$ 2,090,000	$ 2,215,400	$ 2,392,632	$ 2,536,190	$ 2,662,999	$ 2,822,779	$ 2,963,918	$ 3,141,753	$ 3,298,841
Payments to suppliers (3% growth assumption)	(1,005,799)	(1,035,973)	(1,910,529)	(1,967,844)	(2,026,880)	(2,087,686)	(2,150,317)	(2,214,826)	(2,281,271)	(2,349,709)	(2,420,200)	(2,492,806)
Payments to employees (3% growth assumption)	(271,113)	(279,246)	(280,820)	(289,245)	(297,922)	(306,860)	(316,065)	(325,547)	(335,314)	(345,373)	(355,734)	(366,406)
Contributions and Donations	13,976		3,265,000	6,010,300	5,474,400	8,347,200	-	-	-	-	-	-
Net Cash Provided (Used) by Operating Activities	608,441	705,868	2,973,652	5,843,211	5,364,998	8,345,286	69,808	122,626	206,195	268,836	365,819	439,628
Cash Flows from Noncapital Financing Activities												
Transfer from other funds (Sundance Woods repayment)	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to other funds (Fund 342 - existing debt service)	(598,350)	(724,950)	(775,697)	(814,481)	(855,205)	(897,966)	(942,864)	-	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	(598,350)	(724,950)	(775,697)	(814,481)	(855,205)	(897,966)	(942,864)	-	-	-	-	-
Cash Flows from Capital and Related Financing Activities												
Acquisition of capital assets	(1,931,128)	(1,670,000)	(4,025,000)	(8,781,000)	(10,438,000)	(16,378,000)	(100,000)	(100,000)	(30,599,000)	(16,380,000)	-	(100,000)
Connection charges (200 units, annual increase in rate charged to developers)	1,937,571	1,933,200	2,068,524	2,063,353	2,280,548	2,394,575	2,514,304	2,640,019	2,772,020	2,910,621	3,056,152	3,208,960
Proceeds from bonds and notes issued	-	-	-	-	-		-	-	30,449,000	-	-	-
Principal and interest paid on long-term debt	-	-	-	-	-	-	-	-	-	(2,435,920)	(2,390,247)	(2,344,573)
Net Cash Used by Capital and Related Financing Activities	6,443	263,200	(1,956,476)	(6,717,647)	(8,157,452)	(13,983,425)	2,414,304	2,540,019	2,622,020	(15,905,299)	665,906	764,387
Cash Flows from Investing Activities												
Investment earnings	367,757	386,145	308,916	293,470	321,861	205,458	-	32,425	113,277	201,521	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	384,291	630,263	550,395	(1,395,448)	(3,325,799)	(6,330,647)	1,541,248	2,695,070	2,941,491	(15,434,941)	1,031,724	1,204,015
Cash and Cash Equivalents, January 1	9,026,518	9,410,809	10,041,072	10,591,466	9,196,019	5,870,220	(460,426)	1,080,822	3,775,891	6,717,383	(8,717,559)	(7,685,835)
Cash and Cash Equivalents, December 31	$ 9,410,809	$ 10,041,072	$ 10,591,466	$ 9,196,019	$ 5,870,220	$ (460,426)	$ 1,080,822	$ 3,775,891	$ 6,717,383	$ (8,717,559)	$ (7,685,835)	$ (6,481,820)
Connection Charges (Water Access Charge and Trunk) Per Unit Assumption	$ 9,206	$ 9,666	$ 10,343	$ 10,860	$ 11,403	$ 11,973	$ 12,572	$ 13,200	$ 13,860	$ 14,553	$ 15,281	$ 16,045

City of Dayton, Minnesota
Capital Improvement Plan - Sewer Enterprise Fund 602
Schedule of Planned Capital Outlay 2025 to 2035

Department	Paid By	Replacement Year	Item	Cost	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Sewer	City	2025	Enclosed Trailer with Emergency Tools and Supplies	20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer	City	2025	Sewer Main Bulkheading in River Hills	35,000	35,000	-	-	-	-	-	-	-	-	-	-
Sewer	City	2026	Permanent Generator River Hills Lift Station	75,000	-	75,000	-	-	-	-	-	-	-	-	-
Sewer	City	2026	113th Avenue Extension/Connection (new)	156,000	-	156,000	-	-	-	-	-	-	-	-	-
Sewer	Developer/Assessment (50/50)	2027	Territorial Rd Improvements (Pkwy to Brockton)	380,000	-	-	380,000	-	-	-	-	-	-	-	-
Sewer	City/Assessment	2027	113th Ave Reconstruction	317,000	-	-	317,000	-	-	-	-	-	-	-	-
Sewer	City	2028	Security Cameras at Lift Stations	70,000	-	-	-	70,000	-	-	-	-	-	-	-
Sewer	City	2035	Replace Vac Truck	400,000	-	-	-	-	-	-	-	-	-	-	400,000
					$ 55,000	$ 231,000	$ 697,000	$ 70,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000

City of Dayton, Minnesota
Capital Improvement Plan - Sewer Enterprise Fund 602
Statements of Cash Flows

	2024 Actual Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts	2028 Estimated Amounts	2029 Estimated Amounts	2030 Estimated Amounts	2031 Estimated Amounts	2032 Estimated Amounts	2033 Estimated Amounts	2034 Estimated Amounts	2035 Estimated Amounts
Cash Flows from Operating Activities												
Receipts from customers and users (based on most recent utility rate analysis)	$ 1,263,166	$ 1,223,000	$ 1,350,000	$ 1,485,000	$ 1,574,100	$ 1,700,028	$ 1,802,030	$ 1,892,131	$ 2,005,659	$ 2,105,942	$ 2,232,299	$ 2,343,913
Payments to suppliers (3% growth assumption)	(764,016)	(1,198,465)	(1,382,862)	(1,424,348)	(1,467,078)	(1,511,091)	(1,556,423)	(1,603,116)	(1,651,210)	(1,700,746)	(1,751,768)	(1,804,321)
Payments to employees (3% growth assumption)	(254,934)	(262,582)	(257,370)	(265,091)	(273,044)	(281,235)	(289,672)	(298,362)	(307,313)	(316,533)	(326,029)	(335,809)
Operating grants and contributions	10,946	-	-	190,000	-	-	-	-	-	-	-	-
	255,162	(238,047)	(290,232)	(14,439)	(166,022)	(92,298)	(44,066)	(9,347)	47,136	88,664	154,502	203,783
Cash Flows from Noncapital Financing Activities												
Transfers (to) from other funds (Sundance Woods repayment)	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to other funds (Fund 342 - existing debt service)	(237,825)	(277,050)	(290,903)	(311,266)	(326,829)	(343,170)	(360,329)	-	-	-	-	-
	(237,825)	(277,050)	(290,903)	(311,266)	(326,829)	(343,170)	(360,329)	-	-	-	-	-
Cash Flows from Capital and Related Financing Activities												
Acquisition of capital assets		(55,000)	(231,000)	(697,000)	(70,000)	-	-	-	-	-	-	(400,000)
Connection charges (200 units, annual increase in rate charged to developers)	750,675	738,800	775,740	830,042	871,544	915,121	960,877	1,008,921	1,059,367	1,112,335	1,167,952	1,226,350
Special Assessment Payments	-	-	-	-	76,670	75,973	75,276	74,579	73,882	73,185	72,488	71,791
Proceeds from bonds and notes issued	-	-	-	-	-	-	-	-	-	-	-	-
Principal and interest paid on long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
	750,675	683,800	544,740	133,042	878,214	991,094	1,036,153	1,083,500	1,133,249	1,185,520	1,240,440	898,141
Cash Flows from Investing Activities												
Investment earnings	152,085	159,689	143,720	129,348	116,413	164,246	162,378	186,202	224,013	266,145	312,355	363,574
Net Increase (Decrease) in Cash and Cash Equivalents	920,097	328,392	107,326	(63,315)	501,776	719,872	794,137	1,260,355	1,404,398	1,540,329	1,707,297	1,465,497
Cash and Cash Equivalents, January 1	2,898,458	3,818,555	4,146,947	4,254,273	4,190,959	4,692,735	5,412,606	6,206,743	7,467,098	8,871,496	10,411,825	12,119,122
Cash and Cash Equivalents, December 31	$ 3,818,555	$ 4,146,947	$ 4,254,273	$ 4,190,959	$ 4,692,735	$ 5,412,606	$ 6,206,743	$ 7,467,098	$ 8,871,496	$ 10,411,825	$ 12,119,122	$ 13,584,619
Connection Charges (Sewer Access Charge and Trunk) Per Unit Assumption	$ 3,518	$ 3,694	$ 3,879	$ 4,150	$ 4,358	$ 4,576	$ 4,804	$ 5,045	$ 5,297	$ 5,562	$ 5,840	$ 6,132