



**CITY OF DAYTON, MINNESOTA
2024 FINAL
ANNUAL BUDGET AND TAX LEVY**

DECEMBER 12, 2023

**Prepared by Zach Doud, City
Administrator**

City of Dayton, Minnesota
2024 Final Annual Budget and Tax Levy
Table of Contents

	<u>Page No.</u>
Introductory Section	
Budget Message	4
Staffing	5
General Fund Revenues	5
General Fund Expenditures	6
Tax Levy Summary	8
Tax Capacity	9
2023 Assessment Report Summary	10
Tax Relief Programs	11
Public Input	11
Financial Section	
General Fund	
Proposed Revenue Budget	13
Proposed Expenditure Budget	14

INTRODUCTORY SECTION

CITY OF DAYTON, MINNESOTA 2024 FINAL ANNUAL BUDGET AND TAX LEVY



December 12, 2023

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

Introduction

Enclosed is the 2024 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) Stabilized tax rate at 35.64% from 2023 to 2024
- 2) Continuation of the pavement management levy to support future pavement management needs as outlined in the draft 2024 - 2033 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 2024 - 2033 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 2024 - 2033 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 2024 budget assumes continued implementation of the existing salary schedule that includes step increases of 4 percent and a cost of living adjustment (COLA) of 4.0 percent.

Summary of Changes:

Changes in staffing are as follows:

- 3 Full-Time hires for Police are requested in 2024. These positions are needed to fulfill the needs for supervisory duties when the Chief and Lieutenant are not here (2 Sergeants) along with the Investigator which was previously handled by the County however the County has informed us that they will not be supporting that function any longer. The last position requested is a Traffic Car to assist with resident requests for more speed enforcement on our roads and neighborhoods. One of these positions would be hired mid-year so that would only be half of a person budgeted for in 2024.
- 2 Part-Time hires for Public Works Maintenance are requested in 2024. These positions are needed to fulfill duties of all the new landscaping and developments within Dayton which come with many additional tasks.
- 1 Full-Time hire for Fire is requested in 2024. This position is needed for operations of the department along with the growing needs of the community for fire code inspections on commercial businesses. This will also assist with Fire Response during daytime hours.

General Fund Revenues

A summary of the general fund revenues for 2022 and YTD 2023 and budgeted revenue for 2023 and 2024 are as follows:

	Actual	YTD	Budget	Budget	Amount	Percent
	2022	11/30/2023	2023	2024	Change	Change
Revenues						
Property Taxes	\$ 4,044,798	\$ 2,577,357	\$ 4,590,235	\$ 5,929,085	\$ 1,338,850	29%
Licenses and permits	2,035,890	1,074,759	1,521,100	1,204,200	(316,900)	-21%
Intergovernmental	337,219	555,461	468,045	550,665	82,620	18%
Charges for services	21,803	10,478	15,950	23,500	7,550	47%
Fines and forfeits	42,346	24,215	40,000	80,000	40,000	100%
Miscellaneous revenue	56,044	92,484	36,500	49,700	13,200	36%
Interest earnings	(57,087)	56,730	10,000	75,000	65,000	650%
Refunds and reimbursements	11,700	100	12,000	10,000	(2,000)	-17%
Total Revenues	\$ 6,492,713	\$ 4,391,584	\$ 6,693,830	\$ 7,922,150	\$ 1,228,320	

Key Changes:

- Property Taxes – Increase to offset increase in expenditures
- Licenses and Permits – Decrease due to bringing building permits closer to actuals regarding anticipated building activity now and in future years
- Intergovernmental Revenues – Increase due to increase in State Aid dollars received for Police and Fire State Aid which are based on employee counts and on population.

General Fund Expenditures

A summary of the general fund expenditures for 2022 and YTD 2023 and budgeted expenditures for 2023 and 2024 are as follows:

	Actual	YTD	Budget	Budget	Amount	Percent
	2022	11/30/2023	2023	2024	Change	Change
Expenditures						
Council	\$ 78,145	\$ 53,832	\$ 64,080	\$ 63,180	\$ (900)	-1%
Committees - Commissions	2,435	1,995	4,200	5,590	1,390	33%
Administration	71,893	80,767	116,170	118,340	2,170	2%
Elections	12,701	7,337	10,000	40,000	30,000	300%
City Clerk	173,290	145,834	134,110	120,660	(13,450)	-10%
Finance	309,687	293,614	171,250	309,160	137,910	81%
Assessing Services	131,163	177,405	140,000	195,000	55,000	39%
Audit Services	35,500	30,645	41,000	36,000	(5,000)	-12%
Engineering Services	67,804	71,729	100,000	75,000	(25,000)	-25%
Legal Services	45,951	50,369	52,000	56,000	4,000	8%
Recycling Services	159,823	152,260	169,000	185,000	16,000	9%
Inspections Services	727,085	510,970	685,870	614,270	(71,600)	-10%
Planning & Economic Dev	180,476	243,848	248,930	212,180	(36,750)	-15%
Central Services	70,027	92,337	74,100	84,200	10,100	14%
Information Technology	82,877	130,682	104,000	118,000	14,000	13%
Activity Center	147,703	97,202	164,320	94,820	(69,500)	-42%
Farmers' Market	15,055	11,215	14,000	-	(14,000)	-100%
Patrol and Investigation	1,835,455	1,950,999	2,186,650	2,826,080	639,430	29%
Emergency Management	16,165	21,431	29,850	29,030	(820)	-3%
Animal Control	3,955	3,223	6,100	6,100	-	0%
Fire Suppression	462,920	645,880	600,750	926,280	325,530	54%
Public Works	1,009,795	1,336,218	1,197,590	1,319,790	122,200	10%
Parks	231,800	276,165	369,860	472,470	102,610	28%
Transfer/Use of Fund Balance	195,000	-	-	-	-	0%
Contingency	12,120	114,242	10,000	15,000	5,000	0%
Total Expenditures	\$ 6,078,825	\$ 6,500,199	\$ 6,693,830	\$ 7,922,150	\$ 1,228,320	

Key Changes

- Elections – It is an election year, and a presidential election year as well, so this is the cost to operate elections for 2024 expected. This includes time for the new legislation that was passed in 2023.
- Finance – Related to the rearrangement of staff time with the Finance Director being promoted to City Administrator. The additional position of an Accountant was hired to replace this promotion along with an Accounting Technician that is 100% dedicated to the Finance Department.
- Assessing Services – Increase is based on the county's estimate based on city's growth in permits and assessment rolls. Part of this increase is from 2023 but did not get included in the budget in time for 2023.
- Recycling Services – Increase is due to the City's growth in residential homes which require recycling services
- Inspections Service – Decrease to bring closer to actuals. The decrease is offset by the decrease in permit revenues.
- Planning and Economic Development – Decrease is related to not using contracted services nearly as much with the hiring of a Full-Time Community Development Director in 2023.
- Information Technology – Increase related to historical trends along with needs of replacing equipment becoming ever increasing due to supply chain issues
- Activity Center – Decrease in wages and benefits due change in employee personnel from Full-Time to Part-Time.
- Farmers' Market – Decrease is related to combining the activity into the Activity Center Department.
- Patrol and Investigate – Increase in wages and benefits due to all officers receiving a 4.0% COLA, eligible officers receiving a 4.0% step increase, increase in motor fuels to bring closer to actuals; increase in repair and maintenance; increase in property and work comp insurance; increase in utilities to bring closer to actuals. This includes 3 Full-Time new positions starting at Jan 1 and 1 Full-Time position starting at July 1.
- Fire Suppression – Increase in wages and benefits due to 1 additional personnel being requested for 2024, increase in repairs and maintenance due to increased costs of these types of items, increased professional development, and increase for communications with additional radios purchased during 2023 by Council direction.
- Public Works – Increase in wages and benefits due to all employees receiving a 4.0% COLA and eligible employees receiving a 4.0% step; Increase in street repair due to additional lane miles added over the past years requiring maintenance; Increase in supplies to keep up with inflation; Increase in communications and uniforms for employee needs; Increase in street light repair with the increase in street lights with all new developments as well as starting to upgrade to LED bulbs; increase in property and work comp insurance; increase in gas and utilities to bring closer to actuals
- Parks – Increase in wages and benefits due to all employees receiving a 4.0% COLA, eligible employees receiving a 4.0% step; Increase is also related to 2 additional PT staff

Tax Levy Summary

Overall, the tax levy includes levies for general operations, capital improvements, debt service, and economic development. The 2023 levies and 2024 proposed tax levies are listed below.

	2023 Budget	2024 Preliminary	Increase (Decrease)	% Change of Overall Levy
Base Levy				
General Fund	4,590,235	5,929,085	\$ 1,338,850	20.13%
Capital Equipment	750,000	750,000	-	0.00%
Park Capital Equipment	30,000	30,000	-	0.00%
Capital Facilities	370,000	370,000	-	0.00%
Pavement Management	600,000	600,000	-	0.00%
Total Base Levy	6,340,235	7,679,085	1,338,850	20.13%
Debt Service				
2016A Improvement Bonds	210,000	210,000	-	0.00%
Total Debt Service Levy	210,000	210,000	-	0.00%
Total General Levy	\$ 6,550,235	\$ 7,889,085	\$ 1,338,850	20.13%
EDA Levy				
EDA General Fund	100,000	-	(100,000)	-1.50%
Total EDA Levy	100,000	-	(100,000)	-1.50%
Total City Wide Levy	\$ 6,650,235	\$ 7,889,085	\$ 1,238,850	18.63%

The 2024 proposed levy will result in a 18.63 percent increase, compared to a 3.87 percent increase in the 2023 levy. As illustrated in the tax capacity section below, the increase in the property tax levy is estimated to keep the City's tax rate the same due to growth in the City's overall tax capacity offsetting the proposed increases.

Tax Capacity

	Actual Payable 2023	Estimated Payable 2022
Tax Capacity (Hennepin)	18,198,564	23,098,996
Additional Tax Capacity (Wright)	98,670	106,121
TIF Captured Value	(439,674)	(1,613,632)
Fiscal Disparities Contribution	(1,288,227)	(1,573,413)
Net Tax Capacity	16,569,333	\$ 20,018,072
Certified Levy (including EDA)	6,650,235	\$ 7,889,085
Fiscal Disparities Distribution	(745,400)	(755,000)
Local Levy	5,904,835	\$ 7,134,085
City Tax Rate	35.109%	34.647% *
EDA Special District Tax Rate	0.538%	0.000% *
County Tax Rate	34.542%	34.546% (1)
School Tax Rate	19.640%	20.230% (1)
Other Tax Rate	5.234%	5.181% (1)
Total Tax Rate	95.970%	94.424%

**The City's Payable 2024 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.

2023 Assessment Report Summary

Overview

The Hennepin County Assessor issued their annual report in March of 2023. 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 2024. The report collects data from October 1, 2021 to September 30, 2022 for the 2023 assessment and the 2024 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 2023 Assessment

The property tax capacity values increased again in 2023.

Property Type	2022 Pay 2023	2023 Pay 2024	% Change	\$ Change
Commercial/Industrial	\$ 3,318,187	\$ 5,400,571	62.76%	2,082,384
Apartment	53,401	61,488	15.14%	8,087
Residential	13,895,538	16,800,432	20.91%	2,904,894
Agriculture	865,533	763,513	-11.79%	(102,020)
Other	164,575	179,113	8.83%	14,538
Total	<u>\$ 18,297,234</u>	<u>\$ 23,205,117</u>	<u>26.82%</u>	<u>4,907,883</u>

The 2023 property tax capacity values increased 26.82 percent. In comparison, the 2022 property tax capacity values increased 32.86 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.

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
2024 FINAL GENERAL FUND BUDGET REPORT

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 11/30/23	2023 ORIGINAL BUDGET	2024 FINAL BUDGET
ESTIMATED REVENUES					
Dept 40100 - Property Taxes					
101-40100-31010	Current Ad Valorem Taxes	4,027,824.02	2,572,095.98	4,590,235.00	5,929,085.00
101-40100-31800	Other Taxes	4,814.07			
101-40100-33404	MVC AG Credit	12,159.47	5,261.48		
Totals for dept 40100 - Property Taxes		4,044,797.56	2,577,357.46	4,590,235.00	5,929,085.00
Dept 40300 - Licenses / Permits					
101-40300-32050	Cigarette License	615.00	600.00	500.00	600.00
101-40300-32105	Burn Permits	500.00	225.00	600.00	600.00
101-40300-32110	Liquor Licenses	10,535.00	10,700.00	5,000.00	10,000.00
101-40300-32160	Rental Licenses	2,700.00	5,700.00	2,500.00	2,500.00
101-40300-32170	Mechanical Permits	18,868.81	14,135.86	10,000.00	13,000.00
101-40300-32180	Other Permits	31,039.28	26,531.52	15,000.00	18,000.00
101-40300-32210	Building Permits	1,577,283.51	796,012.34	1,150,000.00	900,000.00
101-40300-32215	Fire Protection Permit	18,414.16	16,799.37	5,000.00	10,000.00
101-40300-32217	Septic Permit	1,700.00	3,850.00	500.00	500.00
101-40300-32218	Wetland Permit	1,950.00	1,350.00	1,000.00	1,000.00
101-40300-32230	Plumbing Permits	28,275.38	2,480.65	15,000.00	12,000.00
101-40300-34103	Zoning and Subdivision Fe	4,350.00	3,800.00	2,500.00	2,500.00
101-40300-34104	Plan Check Fee	320,863.80	182,614.07	300,000.00	225,000.00
101-40300-34110	Software Surcharge Fee	9,450.00	3,250.00	10,000.00	5,000.00
101-40300-34115	PUD Application Fee	300.00			
101-40300-34117	Admin. Subdiv. Fee	1,395.00	2,660.00	1,000.00	1,000.00
101-40300-34120	Cond. Use Permit	1,350.00	450.00	500.00	500.00
101-40300-34125	Plat Fee	300.00			
101-40300-34126	Final Plat Fee	6,000.00	3,600.00	2,000.00	2,000.00
Totals for dept 40300 - Licenses / Permits		2,035,889.94	1,074,758.81	1,521,100.00	1,204,200.00
Dept 40400 - Intergovernmental					
101-40400-33100	Federal Grants and Aids	11,584.22	182,665.00	182,665.00	182,665.00
101-40400-33406	PERA Rate Aid			1,400.00	
101-40400-33416	Police Training Reimburse	8,118.54	10,101.98	7,980.00	8,000.00
101-40400-33418	MSA Maintenance	104,469.00	116,999.00	105,000.00	105,000.00
101-40400-33422	Other State Aid Grants	23,768.60	47,307.23	25,000.00	40,000.00
101-40400-33425	Police State Aid	81,800.87	93,467.55	72,000.00	95,000.00
101-40400-33436	Safe and Sober	25,705.89	15,980.89	20,000.00	25,000.00
101-40400-33450	Fire Relief Aid	65,642.79	70,940.24	50,000.00	90,000.00
101-40400-33619	Recycling Grant	16,129.10	17,998.64	4,000.00	5,000.00
Totals for dept 40400 - Intergovernmental		337,219.01	555,460.53	468,045.00	550,665.00
Dept 40500 - Charges for Service					
101-40500-34101	Rent Revenue Ballfields-P	208.08	208.08	500.00	500.00
101-40500-34105	Sale of Maps/Public/Copie		13.25		
101-40500-34108	Admin Charges	9,373.75	250.00	8,000.00	5,000.00
101-40500-34109	Administrative Police Cha	1,275.00	1,576.00	700.00	1,000.00
101-40500-34111	City Facility Rental	5,259.71	4,421.41	2,500.00	3,000.00
101-40500-34113	CITY ACTIVITY (NON-TAXED)	370.00			
101-40500-34403	Refuse Collection Charges	3,367.00	4,009.00	3,000.00	4,000.00
Totals for dept 40500 - Charges for Servic		19,853.54	10,477.74	14,700.00	13,500.00
Dept 40600 - Fines & Forfeitures					
101-40600-35100	Court Fines	42,345.64	24,215.22	40,000.00	80,000.00
Totals for dept 40600 - Fines & Forfeiture		42,345.64	24,215.22	40,000.00	80,000.00
Dept 40700 - Misc Revenue					
101-40700-34710	Return CheckFees	300.00	(1.00)		200.00
101-40700-36200	Miscellaneous Revenues	2,515.24	91,186.28	3,000.00	12,000.00
101-40700-36210	Interest Earnings	(57,087.13)	56,729.56	10,000.00	75,000.00
101-40700-36220	Cell Tower Lease	29,604.89		30,000.00	30,000.00
101-40700-36230	Contributions and Donatio	7,500.00	1,129.32	1,500.00	5,000.00
101-40700-36242	Insurance Reimbursement	3,184.00		2,000.00	2,000.00
101-40700-39101	Sales of General Fixed As	4,940.00			
Totals for dept 40700 - Misc Revenue		(9,043.00)	149,044.16	46,500.00	124,200.00
Dept 40800 - Expense Reimbursement					
101-40800-34010	Administration Exp Reimbu		100.00		
101-40800-34020	Police Exp Reimbured	11,700.00		12,000.00	10,000.00
Totals for dept 40800 - Expense Reimbursen		11,700.00	100.00	12,000.00	10,000.00
Dept 41910 - Activity Center					
101-41910-36230	Contributions and Donatio	1,949.00	170.07	1,250.00	500.00
Totals for dept 41910 - Activity Center		1,949.00	170.07	1,250.00	500.00
Dept 45200 - Parks					
101-45200-34950	Other Revenues	8,000.00			10,000.00

Calculations as of 11/30/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 11/30/23	2023 ORIGINAL BUDGET	2024 FINAL BUDGET
ESTIMATED REVENUES					
Dept 45200 - Parks					
Totals for dept 45200 - Parks		8,000.00			10,000.00
TOTAL ESTIMATED REVENUES		6,492,711.69	4,391,583.99	6,693,830.00	7,922,150.00
APPROPRIATIONS					
Dept 41110 - Council					
101-41110-50100	Wages and Salaries (GENER	26,864.46	13,969.52	26,080.00	26,080.00
101-41110-50122	FICA/MED	2,055.13	1,068.65	2,000.00	2,000.00
101-41110-50205	Subscriptions/Membershp	17,521.00	29,327.00	20,000.00	22,000.00
101-41110-50208	Professional Development	100.00	1,906.35	4,000.00	1,500.00
101-41110-50210	Operating Supplies	1,117.79	729.53	300.00	500.00
101-41110-50300	Professional Srvs	350.00	350.00		
101-41110-50320	Communications		2,300.00	3,000.00	3,000.00
101-41110-50331	Mileage		234.36	500.00	500.00
101-41110-50352	General Notices and Pub I	4,918.86	2,547.00	7,000.00	6,000.00
101-41110-50361	General & Wkr Comp Ins	66.38	74.22	100.00	100.00
101-41110-50362	Property Ins	1,151.32	1,325.20	1,100.00	1,500.00
101-41110-50430	Miscellaneous	23,999.98			
Totals for dept 41110 - Council		78,144.92	53,831.83	64,080.00	63,180.00
Dept 41120 - Committees-Commissions					
101-41120-50100	Wages and Salaries (GENER	2,225.00	1,750.00	3,900.00	5,100.00
101-41120-50122	FICA/MED	170.22	133.88	300.00	390.00
101-41120-50210	Operating Supplies	39.85	32.25		100.00
101-41120-50361	General & Wkr Comp Ins		79.48		
Totals for dept 41120 - Committees-Commiss		2,435.07	1,995.61	4,200.00	5,590.00
Dept 41310 - Administration					
101-41310-50100	Wages and Salaries (GENER	46,444.94	53,836.23	81,190.00	79,940.00
101-41310-50121	PERA	2,328.79	4,037.73	6,090.00	6,000.00
101-41310-50122	FICA/MED	3,429.84	4,052.56	6,210.00	6,120.00
101-41310-50130	Insurance-Med/Den/Life	7,570.03	9,004.82	7,680.00	8,280.00
101-41310-50200	Supplies	61.61	1,035.25		500.00
101-41310-50205	Subscriptions/Membershp	845.00	278.60	1,000.00	1,500.00
101-41310-50208	Professional Development	40.00	3,535.00	3,000.00	3,000.00
101-41310-50300	Professional Srvs	7,717.50		6,000.00	5,000.00
101-41310-50320	Communications	298.73	289.57	1,000.00	1,000.00
101-41310-50331	Mileage	206.39	693.68	500.00	2,500.00
101-41310-50361	General & Wkr Comp Ins	974.83	1,509.68	1,000.00	1,700.00
101-41310-50362	Property Ins	1,975.14	2,494.28	2,500.00	2,800.00
Totals for dept 41310 - Administration		71,892.80	80,767.40	116,170.00	118,340.00
Dept 41410 - Elections					
101-41410-50100	Wages and Salaries (GENER	34.85	(34.85)		
101-41410-50210	Operating Supplies	12,666.59	7,372.00	10,000.00	40,000.00
Totals for dept 41410 - Elections		12,701.44	7,337.15	10,000.00	40,000.00
Dept 41420 - City Clerk					
101-41420-50100	Wages and Salaries (GENER	106,663.73	90,357.30	78,040.00	70,290.00
101-41420-50102	Overtime Wages	1,320.89		2,000.00	
101-41420-50121	PERA	8,098.84	6,776.81	6,000.00	5,270.00
101-41420-50122	FICA/MED	8,247.68	6,912.33	6,120.00	5,380.00
101-41420-50130	Insurance-Med/Den/Life	26,377.20	16,000.00	15,950.00	12,420.00
101-41420-50205	Subscriptions/Membershp	100.00	70.00	250.00	500.00
101-41420-50208	Professional Development	2,787.64	1,496.96	3,500.00	3,000.00
101-41420-50300	Professional Srvs	10,819.50	11,530.75	12,000.00	12,000.00
101-41420-50320	Communications	575.89	471.75	500.00	500.00
101-41420-50331	Mileage	193.17	120.06	250.00	1,000.00
101-41420-50352	General Notices and Pub I	4,246.70	6,733.70	5,000.00	4,000.00
101-41420-50361	General & Wkr Comp Ins	1,949.67	3,019.34	2,000.00	3,500.00
101-41420-50362	Property Ins	1,909.46	2,344.76	2,500.00	2,800.00
Totals for dept 41420 - City Clerk		173,290.37	145,833.76	134,110.00	120,660.00
Dept 41500 - Finance					
101-41500-50100	Wages and Salaries (GENER	199,406.97	188,575.67	97,420.00	195,650.00
101-41500-50102	Overtime Wages	472.44	986.83	2,000.00	8,000.00
101-41500-50121	PERA	14,464.89	14,217.14	7,460.00	15,270.00
101-41500-50122	FICA/MED	14,941.78	13,941.96	7,610.00	15,580.00
101-41500-50130	Insurance-Med/Den/Life	38,923.75	36,537.39	20,660.00	44,460.00
101-41500-50200	Supplies	1,555.92	1,589.15	1,000.00	2,500.00
101-41500-50205	Subscriptions/Membershp	90.00	308.46	1,000.00	500.00
101-41500-50208	Professional Development		919.67	2,500.00	2,500.00
101-41500-50300	Professional Srvs	16,299.07	13,711.25	18,000.00	5,000.00
101-41500-50309	EDP, Software Svc	21,254.87	19,319.19	10,000.00	15,000.00
101-41500-50320	Communications		165.01	800.00	250.00

Calculations as of 11/30/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 11/30/23	2023 ORIGINAL BUDGET	2024 FINAL BUDGET
APPROPRIATIONS					
Dept 41500 - Finance					
101-41500-50331	Mileage	28.19	417.90		1,000.00
101-41500-50361	General & Wkr Comp Ins	974.83	1,509.68	1,100.00	1,750.00
101-41500-50362	Property Ins	1,274.32	1,414.42	1,700.00	1,700.00
Totals for dept 41500 - Finance		309,687.03	293,613.72	171,250.00	309,160.00
Dept 41610 - Assessing Services					
101-41610-50300	Professional Srvs	131,162.80	274,905.04	140,000.00	195,000.00
Totals for dept 41610 - Assessing Services		131,162.80	274,905.04	140,000.00	195,000.00
Dept 41620 - Audit Services					
101-41620-50301	Auditing and Acct g Servi	35,500.00	30,645.00	41,000.00	36,000.00
Totals for dept 41620 - Audit Services		35,500.00	30,645.00	41,000.00	36,000.00
Dept 41630 - Engineering Services					
101-41630-50303	Engineering Fees	66,946.00	71,728.50	100,000.00	75,000.00
101-41630-50308	Contract Services	857.60			
Totals for dept 41630 - Engineering Servic		67,803.60	71,728.50	100,000.00	75,000.00
Dept 41640 - Legal Services					
101-41640-50304	Legal Fees-Gen	23,151.37	30,368.65	24,000.00	28,000.00
101-41640-50305	Legal Fees-Prosecution	22,800.00	20,000.00	28,000.00	28,000.00
Totals for dept 41640 - Legal Services		45,951.37	50,368.65	52,000.00	56,000.00
Dept 41650 - Recycling Services					
101-41650-50386	Recycling	120,817.76	116,615.40	130,000.00	145,000.00
101-41650-50387	Yard Waste	32,477.76	30,306.48	34,000.00	35,000.00
101-41650-50388	Clean-up Day	6,527.76	5,337.82	5,000.00	5,000.00
Totals for dept 41650 - Recycling Services		159,823.28	152,259.70	169,000.00	185,000.00
Dept 41660 - Inspection Service					
101-41660-50100	Wages and Salaries (GENER	193,522.35	167,076.61	327,160.00	305,860.00
101-41660-50102	OVERTIME WAGES	978.42			
101-41660-50121	PERA	16,894.19	18,170.69	24,540.00	29,810.00
101-41660-50122	FICA/MED	13,003.81	9,329.69	21,260.00	19,220.00
101-41660-50130	Insurance-Med/Den/Life	41,211.98	33,181.43	52,910.00	54,380.00
101-41660-50200	Supplies	1,246.39			
101-41660-50300	Professional Srvs	374,092.00	215,944.00	200,000.00	150,000.00
101-41660-50308	Contract Services	79,803.11	60,393.55	50,000.00	50,000.00
101-41660-50309	EDP, Software Svc	6,332.45	6,874.25	10,000.00	5,000.00
Totals for dept 41660 - Inspection Service		727,084.70	510,970.22	685,870.00	614,270.00
Dept 41710 - Plannning & Economic Dev					
101-41710-50100	Wages and Salaries (GENER	48,338.61	35,162.54	98,370.00	109,610.00
101-41710-50102	Overtime Wages	1,179.71	148.32	5,000.00	10,000.00
101-41710-50121	PERA	2,617.84	2,648.31	7,750.00	8,970.00
101-41710-50122	FICA/MED	3,664.92	2,701.27	7,910.00	9,150.00
101-41710-50130	Insurance-Med/Den/Life	9,584.86	4,754.31	16,100.00	20,250.00
101-41710-50200	Supplies	13.97	66.00		
101-41710-50205	Subscriptions/Membershp	2,534.03	940.00	2,500.00	2,500.00
101-41710-50208	Professional Development	135.00	1,406.69	3,000.00	6,500.00
101-41710-50300	Professional Srvs	101,987.29	182,457.41	97,500.00	30,000.00
101-41710-50321	Tele/Commun	1,019.71	1,095.68	600.00	2,000.00
101-41710-50331	Mileage	60.84	231.05		500.00
101-41710-50361	General & Wkr Comp Ins	7,380.21	9,978.68	7,500.00	10,000.00
101-41710-50362	Property Ins	1,959.10	2,257.40	2,700.00	2,700.00
Totals for dept 41710 - Plannning & Econom		180,476.09	243,847.66	248,930.00	212,180.00
Dept 41810 - Central Services					
101-41810-50200	Supplies	4,031.96	13,466.66	10,000.00	7,500.00
101-41810-50205	Subscriptions/Membershp	4,145.43	4,694.17	3,500.00	4,000.00
101-41810-50220	Repair/Maint	20,484.85	6,366.89	13,000.00	15,000.00
101-41810-50223	Building Repair Supplies	1,042.02	3,117.89	2,000.00	2,000.00
101-41810-50300	Professional Srvs	3,000.00	3,000.00	5,000.00	5,000.00
101-41810-50308	Contract Services	7,535.00	8,220.00	10,000.00	10,000.00
101-41810-50321	Tele/Commun	7,319.19	6,667.76	7,000.00	9,000.00
101-41810-50322	Postage	2,943.03	9,308.97	3,500.00	4,000.00
101-41810-50362	Property Ins	888.77	1,031.40	1,100.00	1,200.00
101-41810-50381	Electric Utilities	9,588.39	9,186.33	10,000.00	11,000.00
101-41810-50383	Gas Utilities	4,633.20	2,573.92	6,000.00	6,000.00
101-41810-50384	Refuse/Garbage Disposal	4,354.93	4,068.73	3,000.00	4,500.00
101-41810-50430	Miscellaneous	60.06			
101-41810-50580	Other Equipment		20,634.71		5,000.00
Totals for dept 41810 - Central Services		70,026.83	92,337.43	74,100.00	84,200.00
Dept 41820 - Information Technology					

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Fund: 101 GENERAL FUND

DB: Dayton

Calculations as of 11/30/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 11/30/23	2023 ORIGINAL BUDGET	2024 FINAL BUDGET
APPROPRIATIONS					
Dept 41820 - Information Technology					
101-41820-50200	Supplies	8,051.10	12,440.00	12,000.00	15,000.00
101-41820-50205	Subscriptions/Membershp	12,135.76	24,563.39	17,000.00	17,000.00
101-41820-50300	Professional Srvs	17,503.46	21,013.14	20,000.00	20,000.00
101-41820-50308	Contract Services	29,657.54	52,640.29	18,000.00	35,000.00
101-41820-50309	EDP, Software Svc	6,627.54	7,113.00	12,000.00	10,000.00
101-41820-50580	Other Equipment	8,902.09	12,911.87	25,000.00	21,000.00
Totals for dept 41820 - Information Techno		82,877.49	130,681.69	104,000.00	118,000.00
Dept 41910 - Activity Center					
101-41910-50100	Wages and Salaries (GENER	61,056.87	35,272.99	65,030.00	30,760.00
101-41910-50121	PERA	4,579.26	2,137.45	4,880.00	2,310.00
101-41910-50122	FICA/MED	4,670.89	2,698.38	4,970.00	2,350.00
101-41910-50130	Insurance-Med/Den/Life	17,705.17	7,054.36	17,700.00	
101-41910-50205	Subscriptions/Membershp	1,461.07	2,177.45	2,750.00	1,500.00
101-41910-50208	Professional Development	1,785.14	2,522.19	6,000.00	2,000.00
101-41910-50210	Operating Supplies	23,198.04	16,192.98	22,000.00	20,000.00
101-41910-50211	MEALS & FOOD FOR PROGRAMS	2,164.50	1,012.49	4,500.00	2,500.00
101-41910-50213	EMPLOYEE APPRECIATION PRO	2,372.54	1,990.96	6,600.00	7,000.00
101-41910-50220	Repair/Maint	5,872.19	3,143.98	2,500.00	2,000.00
101-41910-50308	Contract Services	11,285.83	8,880.84	14,600.00	8,000.00
101-41910-50321	Tele/Commun	2,081.88	2,552.94	2,000.00	1,500.00
101-41910-50322	Postage		158.70	1,000.00	500.00
101-41910-50331	Mileage	381.13	459.00	550.00	500.00
101-41910-50361	General & Wkr Comp Ins	1,065.27	1,351.92	1,100.00	1,500.00
101-41910-50362	Property Ins	1,679.34	2,053.74	2,200.00	2,400.00
101-41910-50381	Electric Utilities	2,233.31	2,222.37	2,200.00	2,500.00
101-41910-50383	Gas Utilities	2,336.60	3,639.58	2,200.00	5,000.00
101-41910-50384	Refuse/Garbage Disposal	1,773.51	1,679.76	1,540.00	2,500.00
Totals for dept 41910 - Activity Center		147,702.54	97,202.08	164,320.00	94,820.00
Dept 41950 - Farmers Market					
101-41950-50200	Supplies	9,880.34	7,717.39	11,000.00	
101-41950-50205	Subscriptions/Membershp	4,919.00	3,499.00	3,000.00	
101-41950-50210	Operating Supplies	255.99			
Totals for dept 41950 - Farmers Market		15,055.33	11,216.39	14,000.00	
Dept 42120 - Patrol and Investigate					
101-42120-50100	Wages and Salaries (GENER	966,520.91	1,035,437.98	1,183,840.00	1,562,960.00
101-42120-50102	Overtime Wages	65,405.17	50,367.61	55,000.00	60,000.00
101-42120-50103	Part-Time Employees	17,714.01	23,102.63	35,000.00	30,000.00
101-42120-50107	Contract - Safe & Sober	12,576.08	10,660.92		
101-42120-50121	PERA	168,556.27	178,566.52	207,890.00	272,980.00
101-42120-50122	FICA/MED	24,264.33	26,089.73	29,150.00	36,490.00
101-42120-50130	Insurance-Med/Den/Life	210,401.61	187,006.36	227,970.00	295,030.00
101-42120-50200	Supplies	6,371.33	5,817.18	7,500.00	7,500.00
101-42120-50205	Subscriptions/Membershp	2,613.42	1,725.00	3,000.00	3,500.00
101-42120-50208	Professional Development	9,152.35	12,663.99	14,000.00	18,000.00
101-42120-50212	Motor Fuels	41,049.84	28,578.27	40,000.00	50,000.00
101-42120-50217	Uniform	16,047.26	11,784.35	13,000.00	17,000.00
101-42120-50220	Repair/Maint	35,066.47	47,957.79	25,000.00	35,000.00
101-42120-50300	Professional Srvs		8,200.25	24,000.00	26,000.00
101-42120-50306	Cty Jail Fees	2,165.10	3,341.01	9,000.00	9,000.00
101-42120-50308	Contract Services	19,964.18	37,972.22	34,000.00	38,000.00
101-42120-50320	Communications	43,540.72	40,592.92	47,000.00	50,000.00
101-42120-50322	Postage	264.07	845.82	700.00	700.00
101-42120-50331	LODGING/MEALS/MILEAGE		1,721.34	3,000.00	3,000.00
101-42120-50361	General & Wkr Comp Ins	66,312.35	95,277.67	75,000.00	110,000.00
101-42120-50362	Property Ins	63,208.43	82,368.84	79,000.00	90,000.00
101-42120-50381	Electric Utilities	18,740.74	22,665.58	20,000.00	23,000.00
101-42120-50383	Gas Utilities	24,538.31	15,735.94	25,000.00	30,000.00
101-42120-50384	Refuse/Garbage Disposal	2,564.07	2,200.84	2,100.00	2,500.00
101-42120-50392	WELLNESS PROGRAM		900.00		10,000.00
101-42120-50395	Crime Prevention supplies	2,608.23	2,615.11	3,500.00	4,500.00
101-42120-50399	Code Enforcement expenses	64.77	79.68	5,000.00	4,000.00
101-42120-50580	Other Equipment	15,744.89	16,723.10	18,000.00	36,920.00
Totals for dept 42120 - Patrol and Investi		1,835,454.91	1,950,998.65	2,186,650.00	2,826,080.00
Dept 42130 - Emergency Mgmt					
101-42130-50100	Wages and Salaries (GENER	5,441.42	6,101.47	6,390.00	7,290.00
101-42130-50121	PERA	402.87	457.59	480.00	550.00
101-42130-50122	FICA/MED	415.57	465.87	490.00	560.00
101-42130-50130	Insurance-Med/Den/Life	1,539.46	1,327.64	1,590.00	1,730.00
101-42130-50220	Repair/Maint	3,953.00	6,807.99	12,000.00	10,000.00
101-42130-50308	Contract Services	3,321.00	5,460.16	4,500.00	4,500.00
101-42130-50320	Communications			3,000.00	3,000.00

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Fund: 101 GENERAL FUND

DB: Dayton

Calculations as of 11/30/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 11/30/23	2023 ORIGINAL BUDGET	2024 FINAL BUDGET
APPROPRIATIONS					
Dept 42130 - Emergency Mgmt					
101-42130-50361	General & Wkr Comp Ins	109.65	100.00	200.00	200.00
101-42130-50381	Electric Utilities	982.19	710.06	1,200.00	1,200.00
	Totals for dept 42130 - Emergency Mgmt	16,165.16	21,430.78	29,850.00	29,030.00
Dept 42140 - Animal Control					
101-42140-50200	Supplies			100.00	100.00
101-42140-50308	Contract Services	3,955.00	3,223.00	6,000.00	6,000.00
	Totals for dept 42140 - Animal Control	3,955.00	3,223.00	6,100.00	6,100.00
Dept 42260 - Fire Suppression					
101-42260-50100	Wages and Salaries (GENER	35,091.03	56,037.92	60,730.00	156,720.00
101-42260-50103	Part-Time Employees	117,567.34	137,058.75	168,400.00	305,720.00
101-42260-50121	PERA	5,246.25	9,787.29	4,560.00	51,270.00
101-42260-50122	FICA/MED	9,840.74	11,343.62	13,760.00	26,270.00
101-42260-50124	Fire Relief Cont- City	1,000.00	40,000.00	20,000.00	
101-42260-50125	State Fire Retirement Con	64,642.79	70,940.24	50,000.00	
101-42260-50130	Insurance-Med/Den/Life	4,800.09	8,000.13	9,600.00	31,050.00
101-42260-50200	Supplies	12,038.98	17,421.02	23,500.00	24,000.00
101-42260-50205	Subscriptions/Membershp	1,105.00	1,271.66	2,000.00	2,250.00
101-42260-50207	RECRUITMENT AND RETENTION	1,116.23	4,261.81	3,500.00	4,000.00
101-42260-50208	Professional Development	43,608.41	50,893.90	30,000.00	40,000.00
101-42260-50212	Motor Fuels	10,727.10	7,909.00	10,000.00	13,000.00
101-42260-50217	Uniform	22,114.46	27,792.79	55,000.00	60,000.00
101-42260-50220	Repair/Maint	52,010.08	91,615.59	30,000.00	60,000.00
101-42260-50223	Building Repair Supplies	1,667.85	1,351.15	1,000.00	2,500.00
101-42260-50300	Professional Svcs	9,243.32	31,149.85	35,000.00	40,000.00
101-42260-50308	Contract Services	2,790.00	11,351.12		10,000.00
101-42260-50320	Communications	38,958.53	34,695.12	47,500.00	60,000.00
101-42260-50322	Postage	10.00	221.45	100.00	200.00
101-42260-50345	FD Public Ed Exp	1,270.65	1,414.16	3,000.00	4,500.00
101-42260-50361	General & Wkr Comp Ins	13,975.32	19,888.50	14,000.00	14,000.00
101-42260-50362	Property Ins	8,638.15	10,036.78	11,000.00	11,000.00
101-42260-50381	Electric Utilities	1,791.12	1,062.62	800.00	2,500.00
101-42260-50383	Gas Utilities	1,232.73	375.10	2,000.00	2,000.00
101-42260-50430	Miscellaneous	133.76		300.00	300.00
101-42260-50580	Other Equipment	2,300.00		5,000.00	5,000.00
	Totals for dept 42260 - Fire Suppression	462,919.93	645,879.57	600,750.00	926,280.00
Dept 43100 - Public Works					
101-43100-50100	Wages and Salaries (GENER	327,015.72	466,792.62	458,960.00	463,220.00
101-43100-50102	Overtime Wages	13,362.74	15,826.37	15,000.00	15,000.00
101-43100-50103	Part-Time Employees	22,918.57	24,005.38	25,200.00	28,040.00
101-43100-50121	PERA	27,139.40	37,347.08	37,440.00	37,970.00
101-43100-50122	FICA/MED	27,304.32	37,974.10	38,190.00	38,730.00
101-43100-50130	Insurance-Med/Den/Life	79,543.38	98,244.79	102,300.00	101,330.00
101-43100-50205	Subscriptions/Membershp	164.75	60.00	1,000.00	
101-43100-50208	Professional Development	11,853.25	11,959.18	12,000.00	12,000.00
101-43100-50210	Operating Supplies	34,854.05	44,528.32	45,000.00	56,000.00
101-43100-50212	Motor Fuels	60,255.62	67,986.76	50,000.00	70,000.00
101-43100-50217	Uniform	6,683.16	12,713.51	5,000.00	8,000.00
101-43100-50220	Repair/Maint	69,832.64	104,318.66	55,000.00	90,000.00
101-43100-50224	Street Maint-Repair	125,906.50	186,229.54	140,000.00	140,000.00
101-43100-50230	Street Light Elect & Main	73,832.13	65,089.97	55,000.00	60,000.00
101-43100-50231	Street Light Mtce - Wicht		1,384.45	10,000.00	10,000.00
101-43100-50300	Professional Svcs	1,302.90	1,335.50	2,000.00	23,500.00
101-43100-50321	Tele/Commun	11,523.75	12,581.58	10,000.00	10,000.00
101-43100-50361	General & Wkr Comp Ins	28,366.91	40,151.68	28,000.00	45,000.00
101-43100-50362	Property Ins	19,327.39	23,722.28	24,000.00	27,000.00
101-43100-50381	Electric Utilities	24,078.47	24,580.74	18,000.00	18,000.00
101-43100-50383	Gas Utilities	28,800.53	18,365.58	25,000.00	25,000.00
101-43100-50384	Refuse/Garbage Disposal	3,217.05	3,516.08	2,000.00	2,500.00
101-43100-50410	Rentals (GENERAL)			3,500.00	3,500.00
101-43100-50520	Buildings and Structures	12,511.53	36,545.33	35,000.00	20,000.00
101-43100-50580	Other Equipment		958.63		15,000.00
	Totals for dept 43100 - Public Works	1,009,794.76	1,336,218.13	1,197,590.00	1,319,790.00
Dept 45200 - Parks					
101-45200-50100	Wages and Salaries (GENER	72,749.86	82,737.25	162,860.00	178,940.00
101-45200-50102	Overtime Wages	2,440.83	1,910.67	5,000.00	5,000.00
101-45200-50103	Part-Time Employees	13,038.76	9,000.00	8,430.00	32,330.00
101-45200-50108	Seasonal	13,575.00	14,895.00	21,600.00	40,000.00
101-45200-50121	PERA	5,602.83	6,348.53	12,590.00	13,800.00
101-45200-50122	FICA/MED	7,757.35	8,284.76	15,140.00	23,860.00
101-45200-50130	Insurance-Med/Den/Life	18,877.34	17,682.94	39,240.00	42,540.00
101-45200-50210	Operating Supplies	7,160.54	41,164.06	28,000.00	28,000.00

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BUDGET REPORT FOR DAYTON MN

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6/6

Fund: 101 GENERAL FUND

Calculations as of 11/30/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 11/30/23	2023 ORIGINAL BUDGET	2024 FINAL BUDGET
APPROPRIATIONS					
Dept 45200 - Parks					
101-45200-50220	Repair/Maint	37,095.80	33,658.70	18,000.00	20,000.00
101-45200-50300	Professional Srvs	5,600.00			10,000.00
101-45200-50361	General & Wkr Comp Ins	4,397.53	11,710.96	5,000.00	13,000.00
101-45200-50362	Property Ins	7,653.19	8,575.76	10,000.00	10,000.00
101-45200-50381	Electric Utilities	4,023.23	3,773.52	5,000.00	5,000.00
101-45200-50390	Weed Control	1,453.73	1,946.34	2,000.00	3,000.00
101-45200-50410	Rentals (GENERAL)	10,160.00	8,554.00	5,000.00	15,000.00
101-45200-50530	Improvements Other Than B	20,214.00	25,922.49	32,000.00	32,000.00
Totals for dept 45200 - Parks		231,799.99	276,164.98	369,860.00	472,470.00
Dept 49100 - Transfer/Use of Fund Balance					
101-49100-50720	Operating Transfers	195,000.00			
Totals for dept 49100 - Transfer/Use of Fu		195,000.00			
Dept 49999 - Contingency					
101-49999-50370	Property Tax Payments	3,065.77	3,427.12		5,000.00
101-49999-50430	Miscellaneous		100,815.00		
101-49999-50450	Diamond Lk Improvement	9,054.64	10,000.00	10,000.00	10,000.00
Totals for dept 49999 - Contingency		12,120.41	114,242.12	10,000.00	15,000.00
TOTAL APPROPRIATIONS		6,078,825.82	6,597,699.06	6,693,830.00	7,922,150.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		413,885.87	(2,206,115.07)		
BEGINNING FUND BALANCE		2,244,217.25	2,658,103.12	2,658,103.12	451,988.05
ENDING FUND BALANCE		2,658,103.12	451,988.05	2,658,103.12	451,988.05



2024

BUDGET NARRATIVE UPDATE

12-12-2023



In April 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 evaluated and updated annually. 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:

- Build quality infrastructure
- Planning ahead to manage thoughtful development
- Preserving our rural character
- Create a sought after community

Goals and Initiatives 2023

Build Quality Infrastructure		
Goal 1	Water and Sewer System Comprehensive Plan Updated	- End of 2023
Goal 2	Complete a Pavement Management Study	- End of 2023
Goal 3	Address Current Facility Needs	- End of 2024
Goal 4	Complete Road Repairs	- Ongoing
Planning Ahead to Manage Thoughtful Development		
Goal 1	Future Planning for City Facilities and Personnel	- End of 2024
Goal 2	Comprehensive Plan Updates - Land Use, Staging Plan, Transportation	- End of 2024
Goal 3	Complete Large Area Plans for Next Staging Area	- End of 2024
Goal 4	Clear Goals and Deliverables for each Commission	- End of 2023
Goal 5	Provide a Plan for Roadways - Repairs and New Construction	- End of 2023
Preserving our Rural Character		
Goal 1	Review and Implement Rural Estate Zoning	- End of 2023
Goal 2	Review 1 Per 40 Acre Rule including Ag Clustering	- End of 2023
Goal 3	Promote awareness of our Parks and Trails	- Ongoing
Create a Sought After Community		
Goal 1	Focus on Expanding Amenities and Activities	- End of 2024
Goal 2	Create and Maintain a Critical Incident/Emergency Management/Active Shooter Plans	- End of 2023
Goal 3	Review Branding of the City	- End of 2024
Goal 4	Monitor Taxes in Terms of New Development	- Ongoing

Numerous projects were completed or commenced in 2023 including, but not limited to:

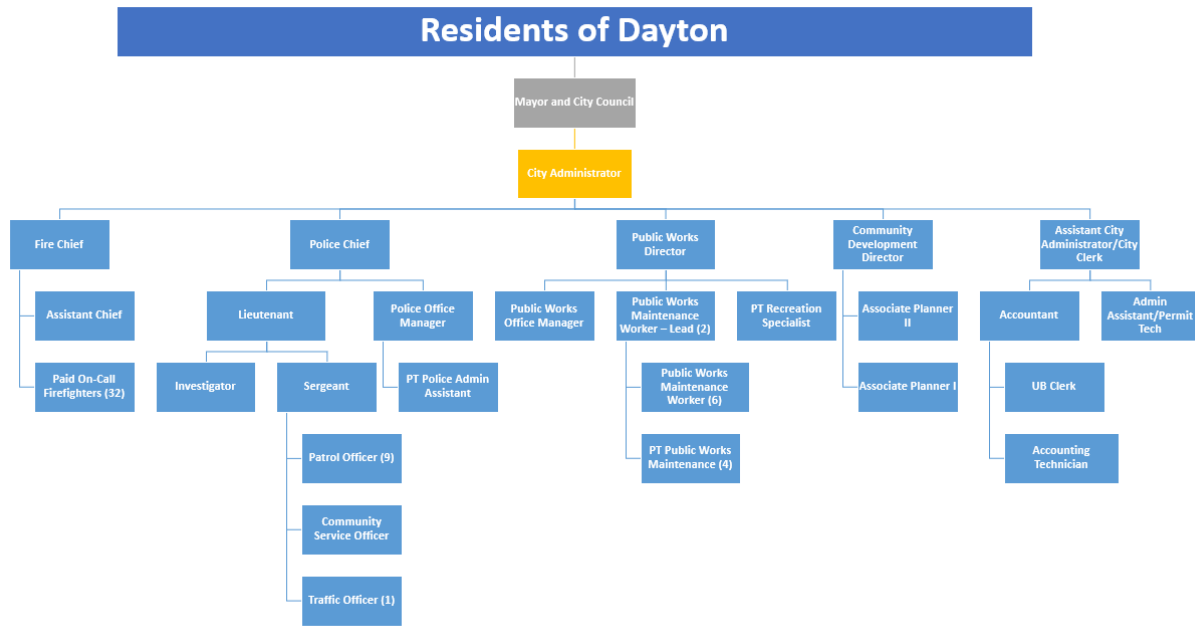
- Finalized Construction of Hayden Hills Park, Elsie Stephens Phase 2, and the revamp of the Donahue Dells Park
- Completed Construction of West French Lake Road from Dayton Parkway to future 121st Ave
- Completed construction of the intersection improvements at Dayton Parkway and County Road 81
- Completed a Transportation Plan Amendment for the Comprehensive Plan
- Authorized and began the Dayton Parkway Master Plan Study
- Economic develop efforts including new industrial development under construction and approved for 2023/2024 construction
- Preparation of the 2024 General Fund Budget and Long-Term Plan (CIP)

Additional 2023 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 lead by a City Administrator in a dual role as Finance Director. The City's organization structure is broken down into six 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 strives 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 2023 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.

2023 Accomplishments:

- Collaborate with Dept Heads on major construction projects including: West French Lake Road; Zanzibar Lane Improvements, Completion of 2022 Park Projects, and 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 the start-up of the Dayton Parkway Master Plan Study; this is critical for the 2050 comp plan
- Coordinated improved Budget preparation and supporting documentation; keeping the tax rate the same and adding significant number of personnel for better service
- Long Term Plan update
- Economic development efforts with new industrial projects including MTL, Graco, Capital Partners, Opus and others under review
- Managing transportation design and funding for Dayton Parkway/CR 81 and West French Lake Road for completion in 2024

Community Development Department

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

Community Development Director and Associate Planner II

- Processes all Planning and Development applications for Planning Commission. Liaison to the Planning Commission and participates in plan review, coordination between applicants and engineering consultants, and preparation of staff reports and presentations
- Serves as the City Planner and Director of Development for all development and redevelopment projects in the City. Serves as Zoning Administrator and lead for all zoning map and text amendments.
- Assist the public with all planning and zoning related questions
- Assists the public daily in planning, development and zoning inquiries and phone calls.
- Reviews all building permits for consistency with the Zoning Ordinance
- Zoning Code updates
- Primary staff lead and liaison for all Planning Commission
- Manage Development Review meetings
- Manages Development Review process.
- Comprehensive Plan Update
- Zoning Code enforcement
- Communication- development updates; mapping tools
- Special planning projects, as assigned

Admin Assistant/Permit Technician

- Greets everyone that comes through front doors
- Provides information, research and assistance to customers in person or by phone, answers questions, maintains files, notary service to the public
- Inputs all utility & R.O.W. payments
- Processes end of day financial close out
- Helps maintain and scan files to Laserfiche - Resolutions, Ordinances and Agreements
- Maintains all septic pumping records
- Orders water meters
- Updates yearly City Directory
- Updates/logs & files all Central Files
- Codification prep of approved Ordinances to American Legal Publishing for City Code & Zoning Code
- Files original Ordinances & Resolutions with Hennepin County, when needed
- Log & file Planning Development documents in Development Files
- Contacts electrical companies when receive Street Light Out requests
- Proof-read documents & assists with Planning or Public Works letters, as directed
- Disburse C.O.'s to contractors
- Maintains all office supplies and ordering
- Process all burn permits, dog licenses
- Coordinates review of surveys with staff and City Engineer

- Process all building permits, including sewer & water permits; enters all inspections and closes permits in system. See tables below illustrating history of SF permits and total permits:
- Completes all addressing for new development
- Creates and maintains new building address files
- 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

2023 Accomplishments:

- Started Dayton Parkway Master Plan Study
- 9 Planning Commission meetings – 1 Joint City Council/Planning Commission Workshop (2040 Future Land Use Plan)
- Development review Applications:

<i>Type</i>	<i>Count</i>	<i>Approx. Hrs.</i>	<i>Staff work *all applications attract some public calls or drop ins to discuss the application</i>
Variance	0	9 hours	hearing notices, research, resolutions, staff reports, generally attorney input, meetings
CUP/IUP	6	50 hours	hearing notices, in depth research on property history, past CUP/IUPs, staff reports, meetings, enforcement, site visits
Easement/ROW Vacations/ encroachment agreements	0	8 hours	hearing notices, legal description verification, reports, meeting
Rezoning/PUD (Map)	1	12 hours	hearing notices, reports, zoning, ordinance drafting, GIS mapping, meetings, legal descriptions
Text amendment zoning code, City Code, Policy	4	70 hours	hearing notices, city code and zoning code research, reports, meetings; includes City initiated text amendments; moratorium
Concept Development Plan Review	3	45 hours	applicant meetings, reports, PC CC meetings, Industrial concept requires more review
Preliminary Plat/Amendment	3	30 hours	Analysis, applicant meetings, reports, public hearings, Public Meetings
Final Plats	6	28 hours	Development agreements, reports, lot tabulations, conformance with pre-plat, department collab, applicant meetings/correspondence, Construction inspections, CC Meetings.
Site Plans	5	25+ hours	Site/development plan review, PC and CC meetings.
Comprehensive Plan	1	150+ Hours	Correspondence with Met Council, edits per met council, coordinating with consultants.

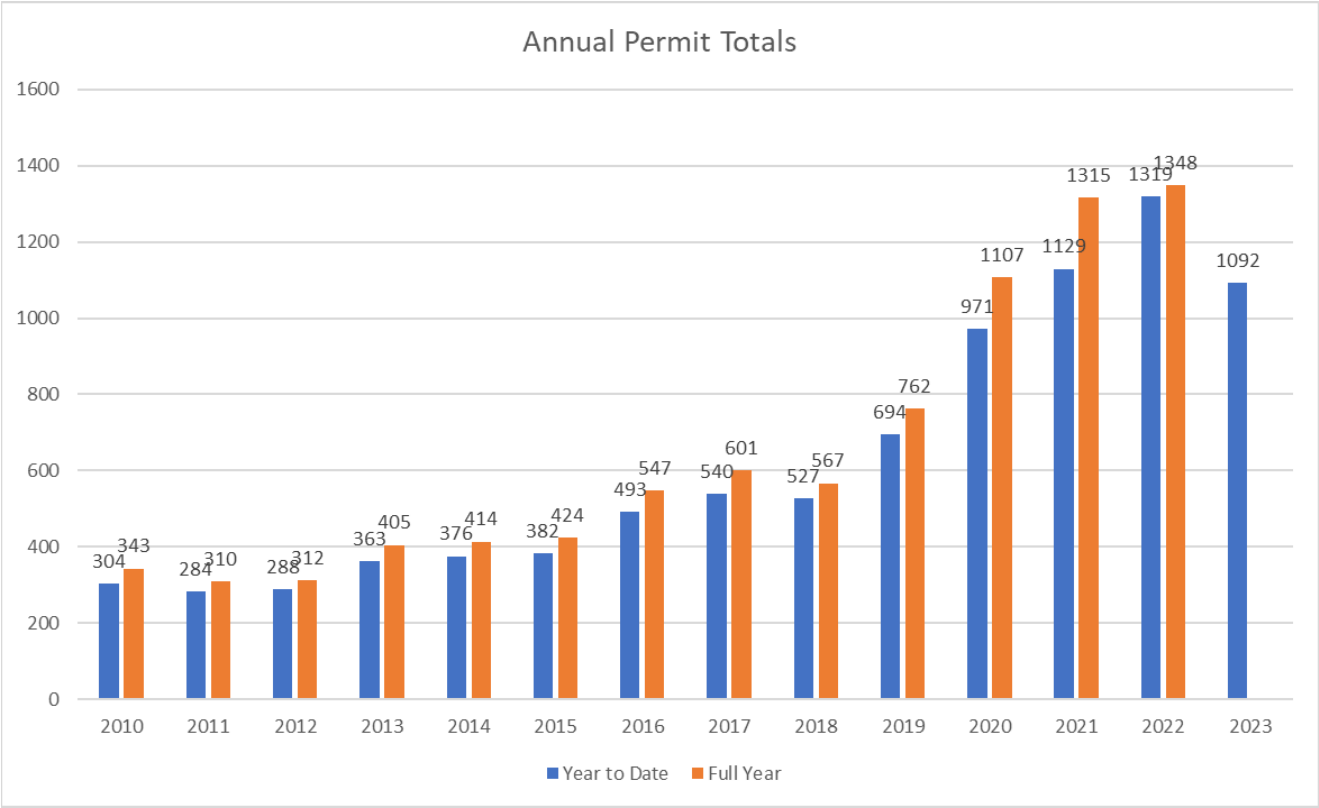
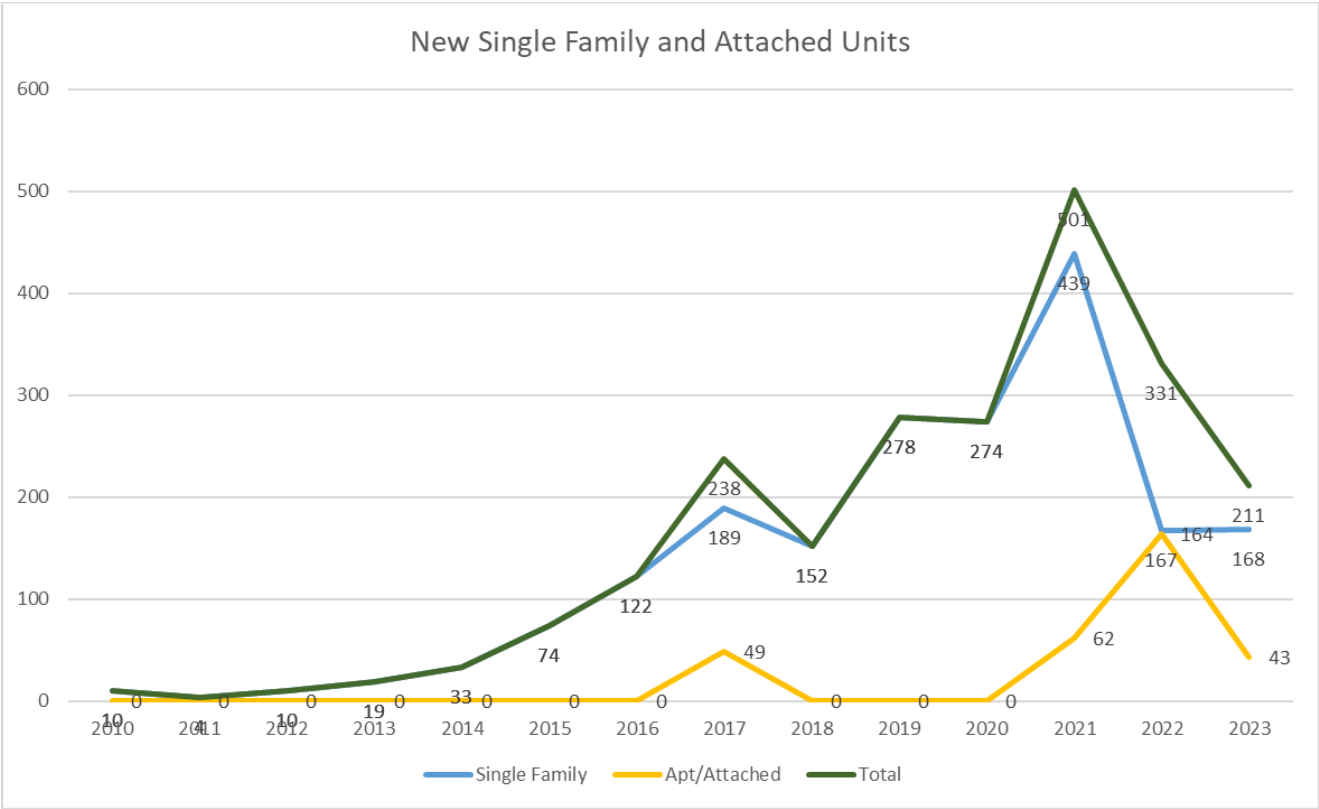
- Comprehensive Plan Amendment (Transportation Plan)
- Zoning Code Text Amendment (Event Centers)
- Dayton Parkway Master Plan (in progress)
- Historic Village Framework Plan
- Crosswalk Policy

Building Permit review – The Planning Department reviews all building permits which alter the site. All approved developments undergoing construction/development require consistent on-site inspections which are not included on this table. Depending on the intensity or complexity of the development, inspections may be daily occurrences and include staff as well as consultants. Additionally, public call-ins, emails, drop-ins are not included on this table for ongoing development work.

Prior to applications, staff fields questions from potential applications.

2023 PERMIT ACTIVITY (As of Dec. 1)

Building Permits Type	Count
Accessory Buildings	20
Accessory Dwelling Unit	2
Non Res. New Const.	5
Non Res Addition/Remodel	0/8
Deck/porch	125/7
Fence	105
Remodel	41
SF Additions	5
SF Bsmt Finish	34
SF New Homes	168
Signs	11
Simple bldg. (siding, windows, roof, demo etc.)	168
Swimming Pool	6
Tower Work	3
Single Family Attached	43
Water Heater/Softener	29/84
Fire Suppression/Alarm	62/8
Miscellaneous	158
TOTAL BLDG PERMITS	1,092



Administration Department

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

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

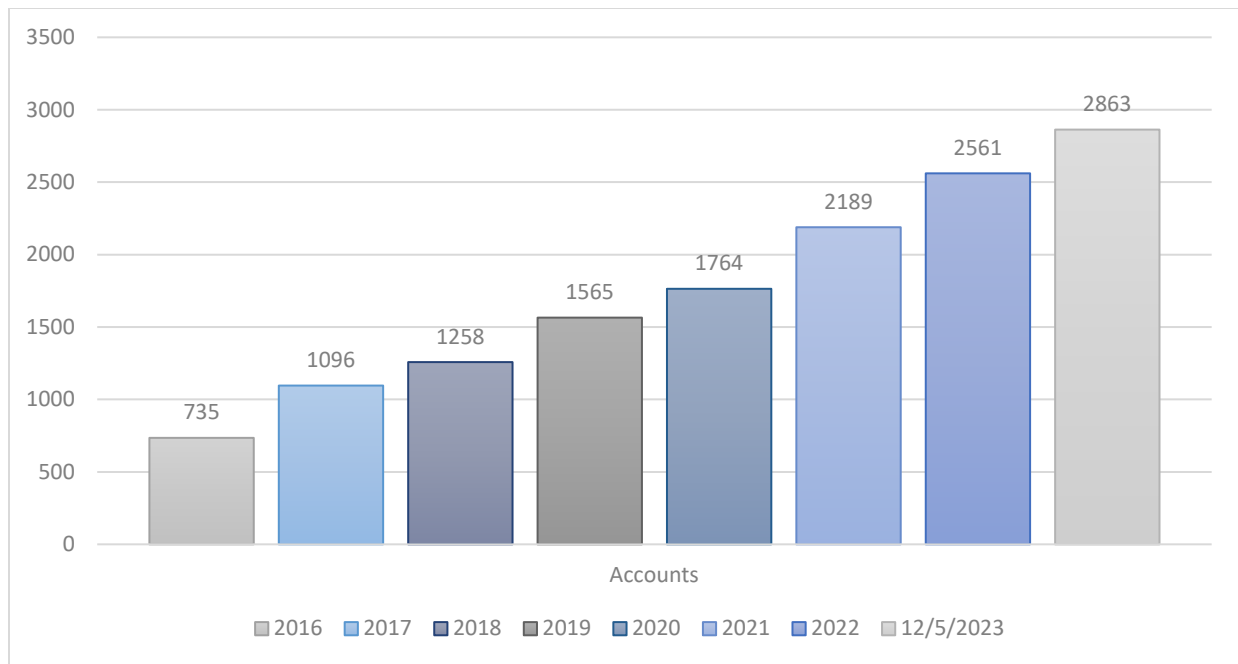
- Process all invoices and prepare claims roster; reconciles all vendor accounts and reconciles monthly statements
- Manage budgets on significant City projects
- Coordinate with Finance Department on bond schedules and payments
- Prepares annual grant applications for recycling, police and fire State 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

2023 Accomplishments:

- Processed 30+ special assessment payoffs; managed changing interest rate and settlement agreements of special assessments
- Set up meetings with the abilities to participate remotely
- Completed all of our address files into scanned documents for easier record retention and simpler tracking of documents
- Managed major staff turnover while hiring and training new employees
- Effectively managing the legislative changes from the 2023 fiscal year
- Implemented the Dayton App for residents to connect with things around Dayton

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.



2023 Accomplishments:

- Hired Accounting Technician to assist in more finance related duties
- Managed ever increasing amount of utility billing customers and customer service
- Cleaned up many years of inactive accounts that had balances/credits
- Increased interest earned by 10x over the previous year
- Being awarded a 1.75 million grant for our Wellhead Treatment Plant
- 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
- Explored and implemented a program to correct estimated water bills for residents

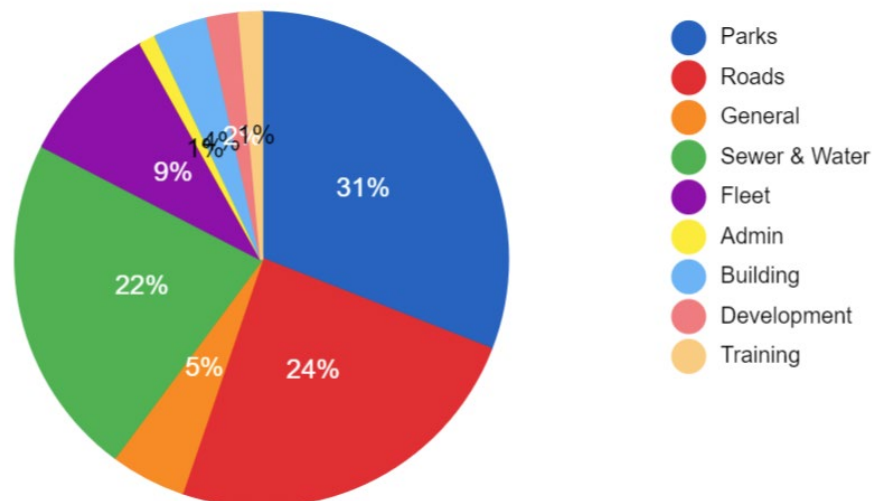
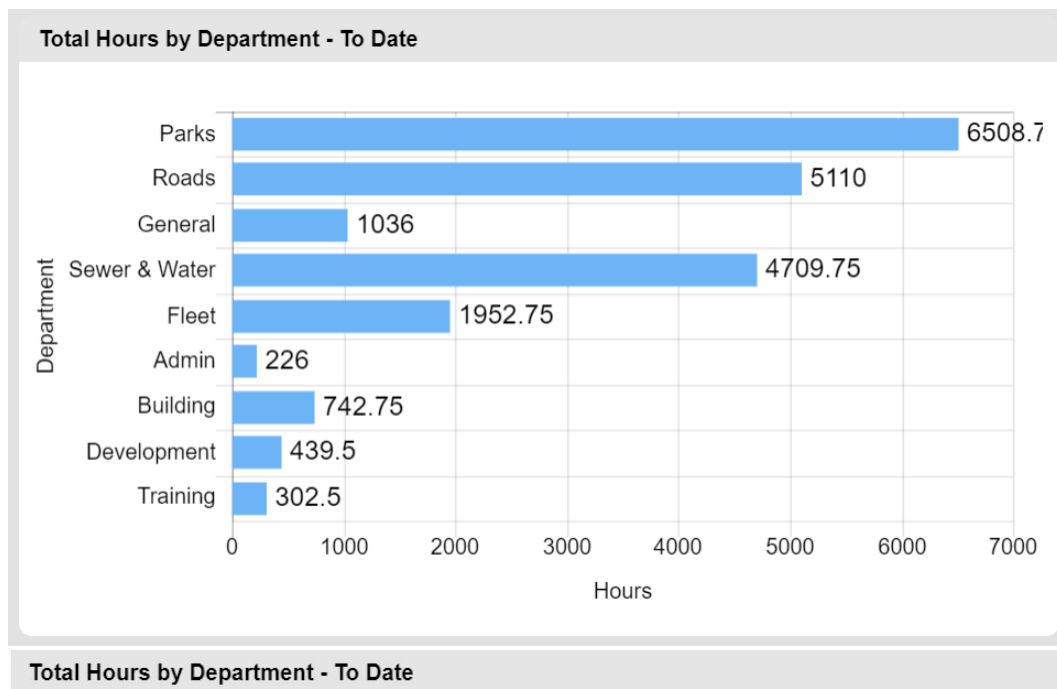
Public Works Department

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 staffs a Public Works Director, Office Manager, Utility Lead, Streets Lead, Utility Tech, 2 Streets Techs, 2 Parks Techs, Maintenance Tech, 2 PT Techs, 3 Seasonal Workers, and proposed to add 2 PT Techs in 2024.



2023 Accomplishments

Sewer & Water

- Well 5 drilling completed
- Well House 5 specs and documents ready for bidding
- Well head treatment plant bid awarded and construction commenced
- Essential maintenance work on pressure vessel at Well House 1 completed
- Water maintenance on the interior of the bowl completed
- AMI system purchased, and installation commenced for 2024 completion
- New Lift Station at West French Lake Road

Parks

- Hayden Hills Park, Elsie Stephens Park Phase 2, Donahue Dells Park, improvements completed
- Leathers Park Prairie seeding completed
- Improved pollinator garden at River Hills Park
- Improvements to rock park in Historic Village
- Park Improvement Projects for 2024 (Area 21 Park *Sundance Greens*, *Brayburn 1 & 2* Elsie Stephens Park Phase 3, Lone/Balsam neighborhood park designs and bid documentation for bidding and construction in 2024
- Water Trail Construction plans and bidding documentation
- Dugouts purchased for installation in 2024

Streets

- West French Lake Road substantially complete
- Dayton Parkway extension substantially complete
- 121st Avenue substantially complete
- Zanzibar Lane from South Diamond Lake Road to 125th improvements completed
- Drainage and sidewalk improvements at City Hall
- Tree trimming program initiated
- Dayton Parkway extension on 113th started scheduled for completion in 2023.

GIS

- GIS hub development
- Explore 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.

2024 Goals

Sewer and Water

- Production well 5 online
- Well house 5 constructed
- Substantial completion of Well Head Treatment plant
- Further enhance GIS data collection and usage
- Update Water distribution plan
- Update Sewer distribution plan

Trails & Parks

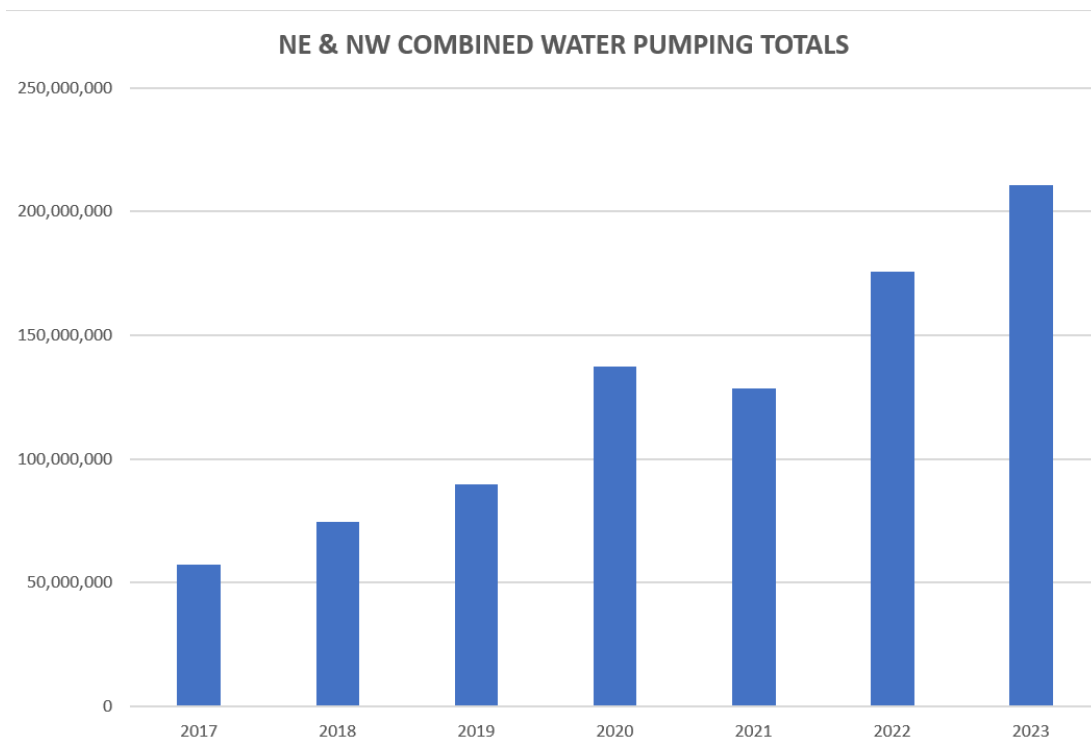
- Park Improvement Projects 2024 bidding and award for construction with substantial completion in 2024
- Water trails Phase 1 Elsie Stephens Park, bidding and award for construction with substantial completion in 2024
- Purchase batting cages for McNeil Park with funding from CDAA, Hennepin Youth Sports Grant and City funding. Install Fall 2024 or Spring 2025
- Improve dug outs at McNeil Park
- Continue search for Community Playfield.
- Add new trail segments 1 from North side of DRR from Cloquet Overlook Park to 142nd Avenue. Segment 1 Along North side of DRR from Balsam Lane to Donie Galloway Park, Segment 3 North Side of NDLR to Vinewood Lane to 140th Avenue North
- Park Signage for Elsie Stephens Park

Streets

- Elsie Stephens turn lanes
- Improvements to 152 Avenue
- Improvements to Thicket Hills

Dayton by the numbers

- 24 miles of trails
- 125.5 Acres of Park
- 121 cul-de-sacs
- 215+ lane miles of roads
- 2700 water meters installed
- 491 Hydrants
- 210,742,000 gallons of water pumped
- 250 tons of asphalt used for patching
- 1,099,659 pounds of salt applied for snow and ice control
- 6000 pounds of crack sealant applied



Recreation Area

Mission

The mission of the Dayton Activity Center 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, a welcoming and clean facility, and a caring, dedicated staff.

2023 Accomplishments

2023 was a transitional year for the Activity Center/Recreation Area, with changing of personnel and a period with interim management. There were standing rentals for Dayton Lions, Fire Department, several HOAs, and a bible study group. There were wellness classes twice a week through May, and several rentals for Birthdays, bridal showers and other celebration days held at the Activity Center located in the Historic Village.

In November, we hired a Part Time Recreation Program Specialist.

2024 Goals

The goal for 2024 is to focus on more programs and events to enhance community engagement. We are proposing a streamlined movies in the park series, bands at the Stephens performance along with various events at the Activity Center focused on providing programs that residents will participate in.

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/Investigator, 8 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 3 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 business's to discuss strategies to reduce theft in the business areas.

The Police Department currently utilizes 9 squad cars to patrol the city.



- 2015 – Four Wheel Chevrolet Tahoe – Mileage 99,361– CSO/Backup
 - 2016 – All Wheel Dodge Charger – being taken out of service
 - 2017 – All Wheel Dodge Charger – Mileage 131,226 - Patrol
 - 2018 – All Wheel Dodge Charger- Mileage 94,917 - Patrol
 - 2019 – All Wheel Dodge Charger – Mileage – 85,202– Patrol
 - 2020 Dodge Durango – Mileage 46,100 – Lieutenant
 - 2020 Dodge Durango – Mileage 57,477 – Patrol
 - 2021 Dodge Durango – Mileage 35,171 – Patrol
 - 2021 Dodge Durango – Mileage 44,674 – Patrol
 - 2023 Dodge Durango – Mileage 10 – Chief
 - 2023 Dodge Durango – Being outfitted currently – Patrol
 - 2023 Dodge Durango – Being outfitted currently – Patrol
- 2016, 2017, 2018 Dodge Chargers are being taken out of service and will be auctioned once 2023 Dodge Durangos have been outfitted.*

The 2017, 2018, 2019, one 2020, and two 2021 Squads have in-squad camera systems in the vehicle.

2023 Expenditure Highlights and Staffing Needs

- Implemented body worn cameras
- Implemented leasing program for squad cars
- Implemented Wellness Program – started by donations
- Implemented Embedded Social Worker – started in May 2023
- Implemented Lexipol Policies

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

Investigations (January 1st, 2022 to December 1st, 2022)

Total Cases forwarded: 150
 Open Active Cases: 50
 Child Protection Cases: 35
 Vulnerable Adult Cases: 22

Total Incidents – 01/01/22 to 12/04/22 – 11,162

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 11/28/23 – 10,807

Fire Department

Mission

The Dayton Fire Department strives for excellence in the performance of duty during the service they provide to all citizens.

Overview

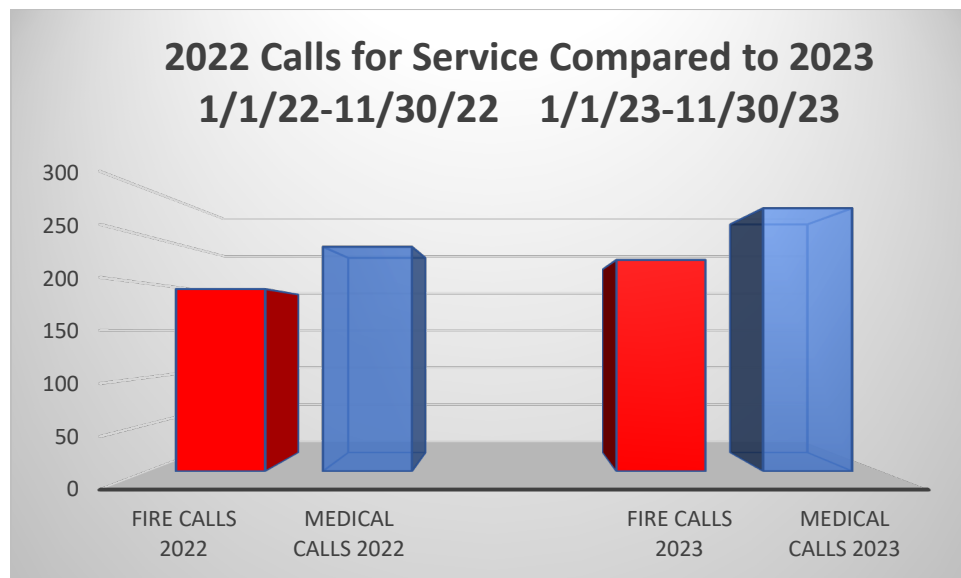
The Dayton Fire Department consists of a full-time fire chief, paid-on-call assistant chief, paid-on-call captain, two paid-on-call lieutenants, and 29 paid-on-call dedicated men and women serving the community as firefighters. The department responds to the following calls: fires, medical emergencies, personal injury, car accidents, hazardous materials releases, water emergencies, technical rescues, and natural disasters. All firefighters are trained as First Responders or Emergency Medical Technicians and respond to all 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 2023 has increased by 15% over the same measuring period within 2022. We are working hard to keep up with the growth by continuing to recruit new firefighters.

Annually the department responds to over 500 calls for service.

2022 Calls for Service Comparison to 2023



2023 Challenges

- ✓ On April 18th, the department responded to a fire at the Dayton Mobile Home Park, which unfortunately resulted in the death of the resident.
- ✓ The organization was challenged by numerous repairs throughout the department's fleet, which included a complete rebuild of the Engine 21 motor. This resulted in spending \$92,000.00 on repair and maintenance throughout the fleet, well over the \$30,000.00 budgeted.
- ✓ In September, the organization was notified by the Minnesota Department of Natural Resources that the boat stored over at station one was being decommissioned due to it being unrepairable.

2023 Accomplishments

- ✓ All seven recruits successfully passed their National Registry Test to become Emergency Medical Technicians.
- ✓ The inaugural Northwest Suburban Fire Academy kicked off in February with participants from the Dayton Fire Department, Brooklyn Center Fire Department, and Robbinsdale Fire Department. Graduation from the academy commenced in July with 14 new firefighters.
- ✓ In September, we hired five recruits. Three will be attending the 2024 Northwest Fire Academy. Two recruits had previous firefighting experience. One of which was previously on the department.
- ✓ Numerous firefighters obtained their Fire Officer, Fire Instructor, and Fire Inspector Certifications from the Minnesota Board of Firefighter Training and Education (MBFTE.)
- ✓ Implemented a new fleet maintenance program to ensure our fleet is ready to respond and meet the NFPA 1911 Standard.
- ✓ In November, the organization trained with North Memorial on new medical variances, enabling the organization to check a patient's blood sugar and provide Narcan, Albuterol, Aspirin, and Epinephrine during medical emergencies. These variances will be implemented in early 2024.

2023 Capital Improvement Projects Completed

- ✓ New concrete was poured at both stations to replace both stations' aging concrete aprons.
- ✓ Ten new 800 MHz radios were added to ensure each firefighter on the fireground can communicate.
- ✓ Purchased a new 2023 Dodge Durango Command vehicle.
- ✓ New UTV (Rescue 22) was purchased to ensure the department can respond to emergencies throughout the community's vast trail system.
- ✓ Purchased a new Sea Ark boat to replace Minnesota's Department of Natural Resources boat to ensure the department can respond on our lakes and rivers.
- ✓ Purchased a used tanker to replace Tanker 11.
- ✓ We ordered a new engine tanker, which we anticipate receiving in 2027.