



City of Dayton, Texas
FY 2021-22 Annual Budget

City of Dayton, Texas
Fiscal Year 2021-2022
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$340,014 which is a 3.90% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$145,157.

The members of the governing body voted on the budget as follows:

For: Mayor Caroline Wadzeck; Donald McDaniel, Position 1; Sherial Lawson, Position 2; John Headrick, Position 3; Andy Conner, Mayor Pro-Tem, Position 4;

Against: n/a

Absent: Alvine Burress, Position 5;

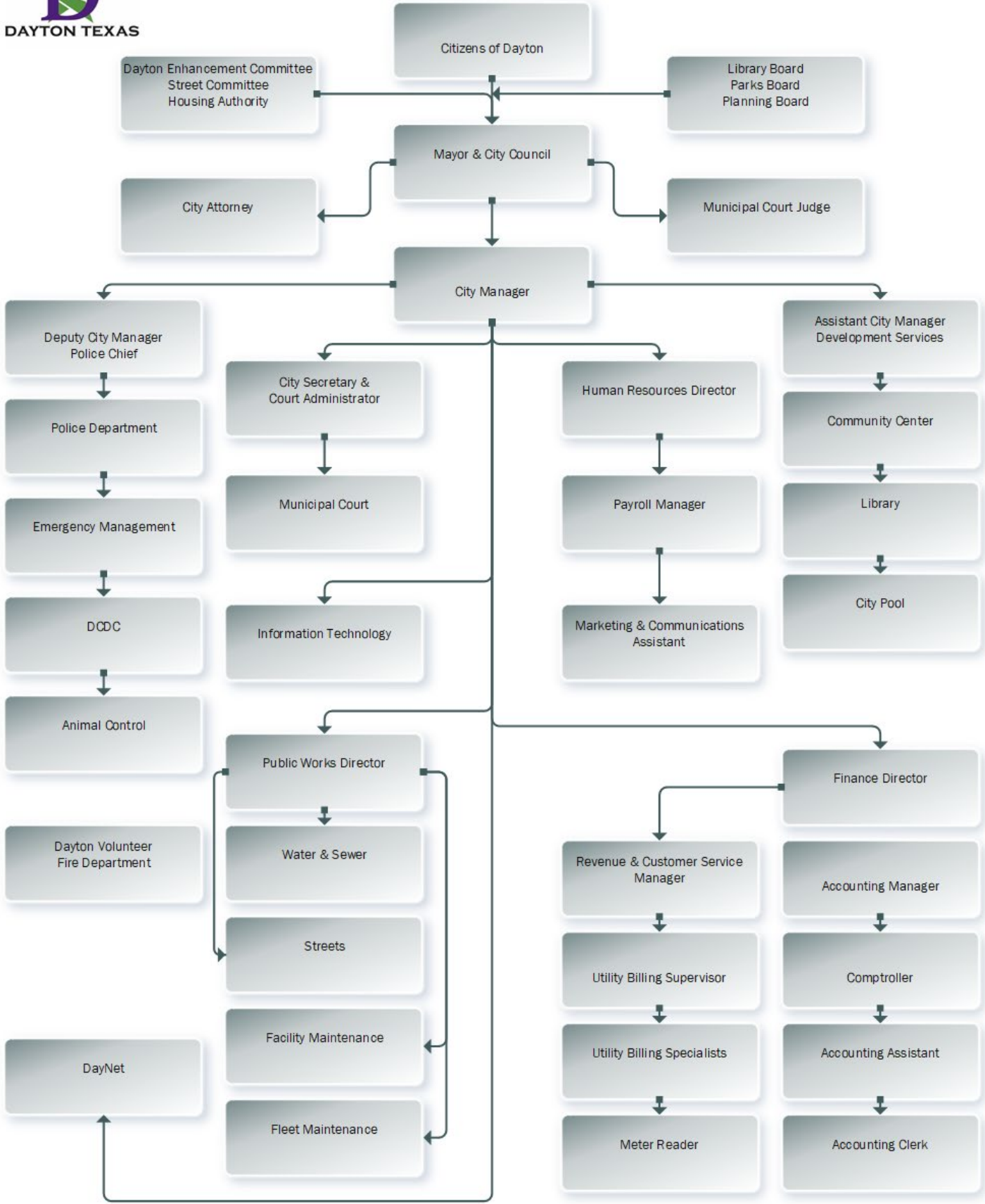
Property Tax Rate Comparison

2021-2022	2021-2022	2020-2021
Property Tax Rate:	\$0.6669/100	\$0.7060/100
No New Revenue Tax Rate:	\$0.6453/100	\$0.6741/100
No New Revenue Maintenance & Operations Tax	\$0.3959/100	\$0.4294/100
Voter Approval Tax Rate:	\$0.6669/100	\$0.7210/100
Debt Rate:	\$0.2572/100	\$0.2766/100

Total debt obligation for City of Dayton, Texas secured by property taxes:
 \$2,406,633



DAYTON TEXAS



BUDGET TRANSMITTAL LETTER FISCAL YEAR 202022

Dear Citizen,

I am pleased to present to you this Adopted fiscal year 2021-2022 annual budget. This budget represents the effort by the City Council and City Staff. This transmittal letter discusses Adopted changes to the City's revenue and expenses from the previous year.

THE BUDGET PROCESS

In the spring of each year, the City Council, interested citizens, and city staff meet to review the city's visioning process. City Council establishes strategic plan objectives. City staff then looks at what goals can be set during the fiscal year to work toward achieving the objectives and "vision" set by City Council. Through the "strategic planning process," City Council reconfirmed the vision & mission for our city:

BUDGET AMENDMENTS

Periodically the finance staff will submit it to Council for approval changes to the budget as requested by individual departments as expenditures diverge from the original estimates. Department heads will inform the Budget and Audit Compliance Officer of adjustments that are required to obtain purchase approvals. These changes are offset by adjustments to other expense accounts within their department or new revenue. In this process almost all approved budget amendments submitted to Council have no negative impact to the net situation of the funds changed.

VISION STATEMENT

The City of Dayton strives for a wholesome and enriching community for all. The hallmarks of our city are a thriving economy, innovation, and well-planned quality of life.

MISSION STATEMENT

The City of Dayton provides our residents with the highest quality of life possible. We are committed to making Dayton a wholesome, business-friendly, and dynamic community.

We succeed in this mission by taking pride in our **SHINE principles**.

Service

We act in service to our constituents and each other. We build and lift up. We do not tear down.

Humility

We have been given great responsibilities for the citizens of Dayton and strive for efficient and effective service to them.

Integrity

Transparency, honesty, open lines of communication, and a willingness to accept fault all help to build trust with our community members and with team members.

Nobility

Public Service is a Badge of Honor. We are held to a higher standard because we have earned the public's trust.

Excellence

We get the job done right. We take pride in being results driven and customer oriented. Our central goal is to take care of and raise the quality of life every day.

FY 2021-22 BUDGET ASSUMPTIONS

The General Fund budget is balanced with the use of an overhead reimbursement transfer from the Utility Funds. There is no Adopted increase in the tax rate as it is to be determined the first week in August by Richard Brown, Liberty County Tax Assessor/Collector. A 1% COLA (Cost of Living Adjustment) is included and also a 2% merit increase. We have been awarded \$2M of Federal Rescue Plan Grant.

General Fund

We received the certified appraised values from the Liberty County Appraisal District July 2021. The Certified Taxable Value increased to \$932,312,874. The Adopted tax rate is the same as last year at \$0.6669.

Utility Fund

There is no increase initially to the utility rates for fiscal year 2022 but as recommended and planned by Freese & Nichols (Water Consultants) we will continue providing for maintenance & operational improvements to an aging infrastructure and allow for a rate study and new rates to be presented in FY 2022.

CONCLUSION

Budget Assumptions

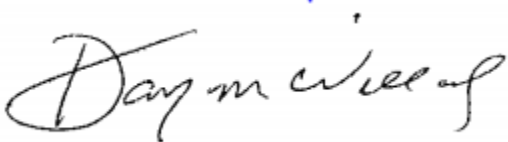
- ❖ *The certified adjusted taxable value is estimated at \$932,312,874; of which, \$2M of values are still under arbitration review.*
- ❖ *The Adopted tax rate will remain at \$0.6669 per \$100 of property valuation.*
- ❖ *No spending on large capital projects*
- ❖ *5% increase in sales taxes from fiscal year 2021 to 2022 based on inflationary impact*

Increases in Base Budgets

- ❖ *Health insurance cost increase by \$207,871*
- ❖ *2% increase in property , liability insurance*
- ❖ *1% COLA(Cost of Living Adjustment) increase of \$55,873*
- ❖ *2% Merit increase of \$89,510*
- ❖ *Additional expense for easements and acquisitions with regards to right of way of \$25,000*
- ❖ *Street repairs increased by \$50,000*
- ❖ *Sign replacements increased \$15,000*
- ❖ *Drainage expense increased \$35,000*
- ❖ *Sanitation equipment increased to \$10,000*

I want to thank all our city employees and our volunteers (especially our volunteer firefighters) for their hard work and their dedication to serving the citizens of Dayton. Finally, a thank you goes to our Council and citizens for your continued support in providing the resources needed to meet the financial needs of the City.

Sincerely,



David Willard
Interim City Manager



ORDINANCE NO. 02021-20

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DAYTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

NOW, THEREFORE BE IT ORDAINED BY THE CITY OF THE CITY OF DAYTON, LIBERTY COUNTY, TEXAS AS FOLLOWS:

That, the City Manager of said City has heretofore duly and timely filed, in accordance with law, a budget for said City covering the fiscal year running from October 1, 2021 to September 30, 2022, and that a public notice regarding a public meeting on such budget would be held on September 20, 2021 was given and made in accordance with the law and within the time limits set forth by law; that such public meeting was held in accordance with the law on September 20, 2021; and that it is the opinion and judgment of the City Council that the budget, which is attached hereto, is proper and correct.

WHEREFORE COUNCIL said budget is here and now and in all things approved and adopted, and it shall be effective as of October 1, 2021. The budget may be amended from time to time by ordinance, duly made and acted upon by the City Council.

VOTED UPON, PASSED, APPROVED AND ADOPTED on this 20st day of September 2021.

Attest:

Jennifer Billings, City Secretary

Caroline Wadzeck, Mayor



ORDINANCE NO. 02021-19

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF DAYTON, TEXAS AND PROVIDING FOR THE DEBT SERVICE FUNDS FOR THE 2020 TAX YEAR AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DAYTON, LIBERTY COUNTY, TEXAS:

That there is hereby levied, and there shall be collected, for the use and support of the municipal government of the City of Dayton, and to provide for the Debt Service Funds for the tax year 2021, upon all property, real, personal and mixed within the Corporate limits of said City subject to taxation, a tax of \$.6669 cents on each one hundred dollars (\$100) of valuation of property, said as being so levied and apportioned to specific purposes hereto set forth:

- 1) For the Debt Service Funds: \$.2572 cents on each one hundred dollars (\$100) of valuation of property and;
- 2) For the Maintenance and Operation of the general government (General Fund): \$.4097 cents on each one hundred dollars (\$100) of valuation of property.

All monies collected under this ordinance for the specific items therein named, be and are hereby apportioned and set apart for the specific purpose indicated in each item, and that the Assessor and Collector of Taxes and every person collecting money for the City of Dayton, Texas, shall deliver to the Director of Finance or City Secretary of the City of Dayton, at the time depositing any monies with said City, a statement showing of what fund such deposit should be made and from what source received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED ON THIS 20st DAY OF
SEPTEMBER 2021. THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE
FROM AND AFTER ITS PASSAGE.

VOTED UPON, PASSED, APPROVED AND ADOPTED on this 20st day of September 2021.

Attest:

Jennifer Billings, City Secretary

Caroline Wadzeck, Mayor

BUDGET OVERVIEW



An overview of the Annual Budget presented in a series of tables, charts, and graphs designed to give the reader an overall general understanding of the budget.

❖ Understanding the Fund and Account Structure

- Account Structure and Numbering
- Fund Types and Departments
- Fund Balance Policy

❖ Fund Summaries - Historical Comparison

- REVENUE COMPARISON WITH Adopted BUDGET BY FUND
- EXPENSE COMPARISON WITH Adopted BUDGET BY FUND

❖ Revenues, Expenditures and Fund Balances - All Funds

❖ Estimated Costs for City Services

GENERAL FUND (100)

- ❖ Where The Money Comes From – By Revenue Type
- ❖ Description and general fund summary

PROPERTY TAX VALUATION & CALCULATION

- ❖ COMPARISON OF ASSESSED VALUES BY CLASS
- ❖ ASSESSED PROPERTY VALUATION / TAX LEVY CALCULATIONS
- ❖ SALES TAX ESTIMATE

Understanding the Structure of the Budget

Account Numbering:

The City of Dayton uses a three-segment account structure for all of its general ledger accounts and forms the basis for City budget reporting. The account schema is described with this example: Fund-Dept-Object: xxx-xx-xxxx (200-70-6118), Water/Sewer Fund-Water Sewer Operations-Auto and Travel Expense

2 0 0 - 7 0 - 6 1 1 8 → 200-70-6118*

Fund Code
All budget accounts are categorized into the following funds:

- 100 General Fund
- 120 Library Special Fund
- 140 Hotel/Motel Fund
- 161 Ser2018 Bond Fund
- 200 Water/Sewer Fund
- 210 Refuse Fund
- 300 Debt Service Tax Sinking
- 320 Debt Service Revenue Sinking
- 501 CDBG Fund

Object Code
The third segment contains the 4-digit revenue and expense codes which are used to identify individual accounts.

- 5000-5999 Revenue Accounts
- 6000-6999 Expense Accounts

Department Code
The second segment identifies department or class.

- 00 Non-department
- 10 Administration
- 11 Technology
- 12 City Manager & City Secretary's Office
- 15 Municipal Court
- 20 Fire
- 25 Planning & Code Enforcement
- 30 Library
- 35 Maintenance
- 40 Police
- 41 Animal Control
- 45 Street
- 50 Library Special
- 55 Ambulance
- 60 Parks-Maintenance
- 61 Parks-Aquatics
- 65 Facility Maintenance
- 70 Water-Sewer Operations
- 80 Civic Center
- 85 Refuse
- 90 Hotel/Motel

* The account coding system described above is used in this budget both in presentation and as a direct data link with the City's accounting system.

ADMINISTRATION DEPARTMENT 10

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Current	FY 19-20 Proposed	% Bud Prop
Administration (10)						
100-10-6000	EXPENSE					
6102 Salaries	579,600	664,573	590,400	590,400	420,025	-
6103 Merit Pay Increases	0	0	0	0	0	-
6104 Payroll Taxes	45,003	49,324	50,200	50,200	36,349	-
6106 Workman's Compensation	2,226	1,285	8,400	8,400	8,744	-
6108 Employee Insurance	92,215	148,111	93,600	93,600	70,488	-
6110 Retirement	43,518	49,700	44,300	44,300	26,493	-
6112 Recruitment Expense	12,811	21,321	9,400	9,400	10,000	-

Types of Funds

In the private sector, sometimes separate companies are set up for legal liability purposes, or tax purposes; in the public sector, separate activities are accounted for in separate funds, in order to show accountability.

Governmental Funds:

General Fund:*The General Fund is the general operating fund of the City and the City's most significant fund. It is used to account for all financial resources except those that are required to be accounted for in another fund. Most common City functions such as public safety, parks, library, and administration are contained in the General Fund. Temporary grant programs that will ultimately have to be funded by the General Fund are included in the General Fund. These temporary grant programs usually provide full or partial funding of the program for a few years and are then incorporated into their normal General Fund budget.*

Special Revenue Funds*Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted for specific purposes. They are used mainly to budget and account for grants made to the City. Additionally, Special Revenue Funds are used to account for the transactions of the Court Technology Fund and the Court Security Fund since their revenues can only be spent for a specific purpose. Special Revenue Funds also include the Community Development Block Grant, the Police Seized Property Funds, other law enforcement grants, and training grants for law enforcement and firefighters. The previously mentioned grant funds are not subject to appropriation. The budget will be negotiated with the granting agency and accepted by the governing body when they approve the grant contract. The grant budgets are estimates presented to gain a better understanding of the City's entire financial picture. The Court Technology Fund, the Court Security Fund, and the Police Seized Property Fund are subject to appropriation, and they are approved by the City Council in the budget process.*

Debt Service Fund: *The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt-related costs. The City has two debt service funds. The General Obligation Bonds and our 2017 and 2018 Certificates of Obligation are supported by annual property tax assessments. The City has used Certificates of Obligation to build the new public safety complex. Enterprise Funds debt obligations are recorded in, and provided by, revenues from that fund's business activities. Accordingly, Certificates of Obligation issued for Enterprise Fund activities are not budgeted in the Debt Service Fund. For additional information, we also include the payment schedule for the water and sewer debt. However, water and sewer bonded debt is budgeted and paid in the Water and Sewer Fund.*

Capital Projects Funds: *Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital improvements and facilities. Approved Capital Projects are detailed in the Capital Projects section of the budget and include the Capital projects for Proprietary Funds (Enterprise and Internal Service Funds) would be budgeted in those individual funds.*

Proprietary Funds

Enterprise Funds:*Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income, if appropriate, should be accounted separately for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise Funds are used to account for the activities in the water and sewer system and any future additional utilities.*

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services, on a cost-reimbursement basis, for agencies of the City or for other governments. Internal Service Funds are used to account for the activities of the Fleet Services, Information Technology and the City's selfinsurance activities.

Our Fund Numbers

GOVERNMENTAL FUNDS	<ul style="list-style-type: none"> • General fund (100) • Special revenue funds (120, 140, 103, 104, 105, 106, 107, 108, 501) • Debt service funds (300, 320) • Capital project funds (109, 160, 161, 162)
PROPRIETARY FUNDS	<ul style="list-style-type: none"> • Enterprise funds (200, 210) • Internal service funds (150)
COMPONENT UNIT	<ul style="list-style-type: none"> • Dayton Community Development Corporation (600)

(Excerpt from Financial Policies & Procedures approved 06/15/2020, ..Sec 15, page 50)

Fund Balance Policy

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City of Dayton, Texas by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and non-spendable. These are broken up into five categories:

1. **Non-spendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
2. **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
3. **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
4. **Assigned fund balance** – comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts

not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The City Council is the City's highest level of decisionmaking authority, decisions to commit fund balance or decommit fund balance funds must be approved by the City Council.

Assigned Fund Balance

The City Council has authorized the City's Chief Financial Officer as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund equal to at least 6 (six) months of expenditures. The City considers a balance of less than 6 (six) months to be cause for concern, barring unusual or deliberate circumstances.

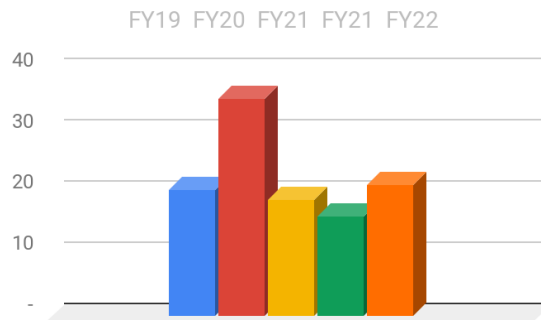
If unassigned fund balance falls below the goal or has a deficiency, the City will immediately call a meeting of the City Council to discuss immediate and drastic measures to be taken to insure the build up of the unassigned fund balance to the acceptable level.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Meaning as in the example given, grant funds will be used first, designated or assigned funds and then unassigned funds.

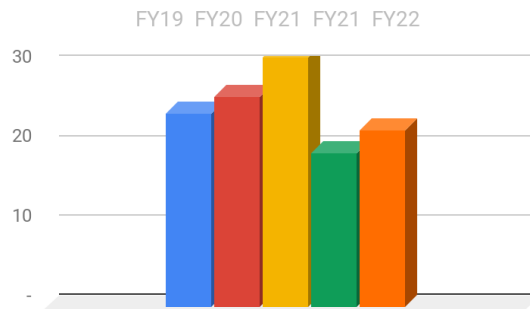
CITY-WIDE HISTORICAL REVENUE COMPARISON WITH Adopted BUDGET BY FUND

FUND NAME	REVENUE					Adopted FY21-22
	Fund #	Actual FY18- 19	Actual FY19- 20	Budget FY20- 21	Estimate FY20-21	
General Fund	100	9,055,010	8,084,745	8,525,386	8,320,886	8,939,215
Operational Reserve Fund	101	1,053,289	-	-	-	-
State Required Franchise Fee Account Fund	102	19,559	15,814	-	-	-
Health Reimbursement Account Fund	103	-	-	-	-	-
Investigation - Fraud PD Fund	104	18,809	299	-	12	-
Equitable Sharing - Justice PD Fund	105	47	42	-	8	-
Equitable Sharing - Treasury PD Fund	106	1	1	-	0	-
Muni Court Building Sec Fund	107	8,972	7,936	-	3,959	-
Muni Court Technology Fund	108	12,051	9,110	-	3,936	-
Capital Equipment Replacement	109	-	-	-	-	-
Merchandise Fund	110	-	-	-	-	-
Library Special Fund	120	5,163	2,617	5,550	3,376	3,050
Public Safety Facility Fund	131	105	3	-	-	-
Hotel/Motel Fund	140	103,963	126,187	113,235	46,204	113,235
Series 2018 CO Bond Fund	161	71,628	33,174	-	-	-
Series 2019 Bond Fund	162	2,605,642	15,765	10,000	1,569	-
Series 2020B Bond Fund	163	-	5,614,612	8,000	1,154	-
EDA Grant Fund	164	-	101	-	0	-
Series 2021 Bond Fund	165	-	-	-	-	-
TIRZ No.1 Fund	190	-	-	-	-	-
TIRZ No.2 Fund	191	-	-	-	-	-
Water & Sewer Fund	200	3,979,216	3,847,317	5,385,269	5,385,384	6,444,431
Refuse Fund	210	1,292,715	1,047,656	724,058	1,244,307	724,640
Fiber Fund	220	-	13,452,729	10,000	9,662	-
Debt Service Tax Sinking Fund	300	2,054,709	2,147,791	2,342,930	1,401,494	2,586,428
Debt Service Revenue Fund	320	352,076	1,087,794	1,223,880	-	2,001,181
Debt Service Fiber Rev Fund	340	-	139	621,058	-	687,000
Community Dev Block Grant Fund	501	-	14,229	-	-	-
Grand Total		20,632,955	35,508,061	18,969,366	16,421,951	21,499,179



CITY-WIDE HISTORICAL EXPENSES COMPARISON TO Adopted BUDGET BY FUND

FUND NAME	EXPENDITURES					Adopted FY21-22
	Fund #	Actual FY18- 19	Actual FY19- 20	Budget FY20- 21	Estimate FY20-21	
General Fund	100	9,159,011	8,581,059	7,967,021	7,967,021	8,712,679
Operational Reserve Fund	101	1,000,000	-	-	-	-
State Required Franchise Fee Account Fund	102	3,523	37,222	-	-	-
Health Reimbursement Account Fund	103	-	184	5,000	-	-
Investigation - Fraud PD Fund	104	21,965	22,745	18,942	6,872	-
Equitable Sharing - Justice PD Fund	105	-	-	-	-	-
Equitable Sharing - Treasury PD Fund	106	-	-	-	-	-
Muni Court Building Sec Fund	107	8,444	8,150	13,500	1,129	15,000
Muni Court Technology Fund	108	2,603	2,613	26,500	4,852	16,500
Capital Equipment Replacement	109	-	-	-	-	-
Merchandise Fund	110	-	-	-	-	-
Library Special Fund	120	4,038	2,851	2,500	-	-
Public Safety Facility Fund	131	15,789	-	-	-	-
Hotel/Motel Fund	140	77,409	124,851	145,650	135,421	53,400
Series 2018 CO Bond Fund	161	4,333,641	1,044,395	-	-	-
Series 2019 Bond Fund	162	121,409	1,225,286	1,524,374	150,066	-
Series 2020B Bond Fund	163	-	4,742,097	4,251,969	924,671	-
EDA Grant Fund	164	-	-	-	-	-
Series 2021 Bond Fund	165	-	-	-	-	-
TIRZ No.1 Fund	190	-	-	-	-	-
TIRZ No.2 Fund	191	-	-	-	-	-
Water & Sewer Fund	200	6,091,949	5,544,080	5,125,196	3,286,015	6,353,221
Refuse Fund	210	1,093,818	1,452,645	907,776	1,166,549	705,268
Fiber Fund	220	-	403,814	7,089,633	5,536,292	1,198,006
Debt Service Tax Sinking Fund	300	2,264,249	2,014,688	2,355,994	-	2,406,612
Debt Service Revenue Fund	320	600	1,077,563	1,222,880	-	2,001,581
Debt Service Fiber Rev Fund	340	-	-	619,058	-	687,000
Community Dev Block Grant Fund	501	-	14,229	-	-	-
Grand Total		24,198,448	26,298,472	31,275,993	19,178,887	22,149,267



CITY-WIDE HISTORICAL NET COMPARISON TO Adopted BUDGET BY FUND

FUND NAME	NET TOTALS BY FUND					
	<i>Fund</i>	Actual FY18-19	Actual FY19-20	Budget FY20-21	Estimate FY20-21	Adopted FY21-22
General Fund	100	(104,001)	(496,314)	558,365	353,865	226,535
Operational Reserve Fund	101	53,289	-	-	-	-
State Required Franchise Fee Account Fund	102	16,036	(21,408)	-	-	-
Health Reimbursement Account Fund	103	-	(184)	(5,000)	-	-
Investigation - Fraud PD Fund	104	(3,156)	(22,446)	(18,942)	(6,860)	-
Equitable Sharing - Justice PD Fund	105	47	42	-	8	-
Equitable Sharing - Treasury PD Fund	106	1	1	-	0	-
Muni Court Building Sec Fund	107	528	(214)	(13,500)	2,831	(15,000)
Muni Court Technology Fund	108	9,448	6,497	(26,500)	(916)	(16,500)
Capital Equipment Replacement	109	-	-	-	-	-
Merchandise Fund	110	-	-	-	-	-
Library Special Fund	120	1,125	(234)	3,050	3,376	3,050
Public Safety Facility Fund	131	(15,684)	3	-	-	-
Hotel/Motel Fund	140	26,554	1,336	(32,415)	(89,217)	59,835
Series 2018 CO Bond Fund	161	(4,262,013)	(1,011,221)	-	-	-
Series 2019 Bond Fund	162	2,484,233	(1,209,521)	(1,514,374)	(148,497)	-
Series 2020B Bond Fund	163	-	872,515	(4,243,969)	(923,517)	-
EDA Grant Fund	164	-	101	-	0	-
Series 2021 Bond Fund	165	-	-	-	-	-
TIRZ No.1 Fund	190	-	-	-	-	-
TIRZ No.2 Fund	191	-	-	-	-	-
Water & Sewer Fund	200	(2,112,733)	(1,696,763)	260,073	2,099,369	91,209
Refuse Fund	210	198,897	(404,989)	(183,718)	77,758	19,372
Fiber Fund	220	-	13,048,915	(7,079,633)	(5,526,631)	(1,198,006)
Debt Service Tax Sinking Fund	300	(209,540)	133,103	(13,064)	1,401,494	179,816
Debt Service Revenue Fund	320	351,476	10,231	1,000	-	(400)
Debt Service Fiber Rev Fund	340	-	139	2,000	-	-
Community Dev Block Grant Fund	501	-	-	-	-	-
Grand Total		(3,565,493)	9,209,589	(12,306,627)	(2,756,936)	(650,088)

GENERAL FUND REVENUE BY CATEGORY

<i>Category</i>	Actual FY18-19	Actual FY19-20	Budget FY20-21	Estimate FY20-21	Adopted FY21-22
Charges for Services	144,579	55,391	127,070	93,570	109,621
Contributions and donations	10,691	4,200	6,000	6,000	1,000
Fine and Forfeits	439,524	428,296	576,585	412,585	520,812
Franchise and local taxes	499,037	521,323	467,000	467,000	493,460

General Sales Tax	1,638,096	1,755,169	1,754,156	1,754,156	1,926,000
Intergovernmental	605,255	283,197	124,027	124,027	-
Investment Earnings	5,679	53,432	5,000	5,000	12,000
Licenses and Permits	291,555	248,728	417,600	417,600	318,928
Miscellaneous Revenue	164,726	124,851	38,200	31,200	23,200
Payment in lieu of taxes	292,737	208,267	213,300	213,300	277,750
Property Taxes for General Purposes	3,349,062	3,681,594	3,648,156	3,648,156	3,959,538
Transfers In	1,614,069	720,297	1,148,292	1,148,292	1,296,906
	9,055,010	8,084,745	8,525,386	8,320,886	8,939,215

Category	Department Name						INCREASES FROM PRIOR BUDGET YEAR
		SUM of Actual FY18-19	SUM of Actual FY19-20	SUM of Budget FY20-21	SUM of Current FY20-21	SUM of Adopted FY21-22	
Community Center	Community Center	390,442	316,562	307,255	307,255	325,208	17,953
Community Center Total		390,442	316,562	307,255	307,255	325,208	17,953
Culture and Recreation	Library	297,723	249,821	253,212	253,212	267,412	14,200
	Parks	107,474	32,758	15,000	15,000	15,000	-
	Pool	128	10,467	94,571	94,571	105,032	10,461
Culture and Recreation Total		405,325	293,046	362,783	362,783	387,444	24,661
Facility Maintenance	Facility Maintenance	416,357	640,279	653,693	653,693	659,987	6,294
Facility Maintenance Total		416,357	640,279	653,693	653,693	659,987	6,294
General Government	Administration	1,534,645	1,443,902	1,261,473	1,261,473	1,324,518	63,045
	Non-Department	116,144	41,261	28,500	28,500	46,000	17,500
	Office of City Mgr & Sec	5,922	497,757	392,235	392,235	421,820	29,585
	Planning	656,531	727,447	666,657	666,657	775,913	109,256
	Technology	295,766	494,205	479,512	479,512	535,953	56,441
General Government Total		2,609,008	3,204,572	2,828,377	2,828,377	3,104,204	275,827
Public Safety	Animal Control	119,931	126,201	135,425	135,425	128,346	(7,079)
	Court	303,286	373,681	317,847	317,847	355,780	37,933
	EMS	44,075	69,803	77,500	77,500	50,000	(27,500)
	Fire	191,557	145,091	189,700	189,700	125,900	(63,800)
	Non-Department	1,827	-	2,500	2,500	2,500	-
	Police	2,663,051	2,528,098	2,287,353	2,287,353	2,482,161	194,808
Public Safety Total		3,323,727	3,242,874	3,010,325	3,010,325	3,144,687	134,362
Public Works	Maintenance	249,903	282,195	304,726	304,726	323,643	18,917
	Street	762,279	601,331	499,862	499,862	767,507	267,645
Public Works Total		1,012,182	883,526	804,588	804,588	1,091,149	286,561
Grand Total		8,157,041	8,580,859	7,967,021	7,967,021	8,712,679	745,658

CITY OF DAYTON				
COMPARISON OF ASSESSED VALUES BY CLASS				
TAX YEARS 2020 and 2021				
	2020	2021	Increase/ (Decrease)	% Change
Property Count	5,698	5,880		
LAND VALUATIONS				
HOMESITE	63,000,733	70,379,234	7,378,501	11.7%
NON-HOMESITE	136,031,254	148,163,226	12,131,972	8.9%
AG MARKET	82,122,755	79,644,502	(2,478,253)	-3.0%
TIMBER MARKET	13,807,654	15,209,736	1,402,082	10.2%
IMPROVEMENTS				
HOMESITE	304,488,648	324,423,359	19,934,711	6.5%
NON HOMESITE	245,814,092	248,634,150	2,820,058	1.1%
PERSONAL PROPERTY	401,871,883	457,434,638	55,562,755	13.8%
MINERALS	86,311	40,690	(45,621)	-52.9%
TOTAL	1,247,223,330	1,343,929,535	96,706,205	7.8%
EXEMPTIONS				
ABATEMENTS	12,655,440	11,233,156	(1,422,284)	-11.2%
CHARITABLE ORGANIZATIONS	-	-	-	
HOMESTEAD CAP ADJUSTMENT	2,967,274	3,556,335	589,061	19.9%
TOTAL EXEMPT PROPERTY	159,285,535	162,739,527	3,453,992	2.2%
TOTAL PRODUCTIVITY MARKET	95,930,409	94,854,238	(1,076,171)	-1.1%
AG USE	(1,454,409)	(1,300,296)	154,113	-10.6%
TIMBER USE	(346,861)	(349,784)	(2,923)	0.8%
OTHER EXEMPTIONS				
OVER 65	20,514,193	21,334,423	820,230	4.0%
DISABLED PERSONS	1,485,512	1,586,380	100,868	6.8%
DISABLED VETS	5,983,562	7,771,283	1,787,721	29.9%
HOUSE BILL 366	5,030	6,376	1,346	26.8%
HOMESTEAD EXEMPTIONS	40,129,931	44,963,491	4,833,560	12.0%
PRORATED EXEMPT PROPERTY	-	-	-	0.0%
TOTAL EXEMPTIONS	324,500,176	335,161,973	10,661,797	3.3%
NET TAXABLE	910,067,714	997,534,406	86,044,408	9.5%
FREEZE TAXABLE	(59,038,608)	(64,670,020)	(5,631,412)	9.5%
Transfer Adjustments	(24,053)	(551,512)		
ESTIMATED NET ASSESSED VALU	851,005,053	932,312,874	81,307,821	9.6%

Estimation of our largest revenue source begins with the official property tax roll or valuation of property.

CITY OF DAYTON
ASSESSED VALUATIONS, TAX LEVY AND COLLECTIONS
 FISCAL YEAR 2021-2022

Tax Year	Tax Rate (Per \$100)	Freeze Adjusted Assessed Value	Total Levy	Fiscal Year	Collection within Year	Levy Year % Collected	Current YTD % Collected
2010	0.7245	618,659,719	4,548,586	2011	4,307,302	94.7%	98.9%
2011	0.6304	720,258,030	4,701,368	2012	4,506,192	95.8%	99.1%
2012	0.6853	677,970,894	4,817,619	2013	4,641,604	96.3%	99.1%
2013	0.7229	655,440,168	4,904,072	2014	4,591,742	93.6%	99.0%
2014	0.6900	713,374,723	4,899,505	2015	4,779,250	97.5%	99.0%
2015	0.6800	762,706,350	5,088,985	2016	4,968,991	97.6%	99.1%
2016	0.6800	657,189,023	4,426,082	2017	4,294,524	97.0%	98.6%
2017	0.6557	739,394,875	4,778,887	2018	4,636,238	97.0%	98.3%
2018	0.6821	793,964,797	5,346,242	2019	5,167,473	96.7%	97.7%
2019	0.6645	824,145,995	5,759,167	2020	5,429,645	94.3%	94.3%
2020	0.7060	851,005,053	6,277,181	2021	5,700,000	90.8%	100.0%
2021	0.6669	932,312,874	6,582,129	2021	6,384,665	97.0%	-----

† Levy = (Freeze Adjusted Value x Tax Rate/100)+Ceiling, Estimate based on Adopted Tax Rate

CITY OF DAYTON
ESTIMATED AD VALOREM TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEAR 2021-2022

CURRENT FY2021 & TAXES FOR FY 2022

The current taxes or levy as highlighted represents the total of M&O (maintenance & operation) and Debt Service (I&S). The M&O and I&S levies can be located in the respective fund budgets found in the revenues of general and debt service sections of this document.

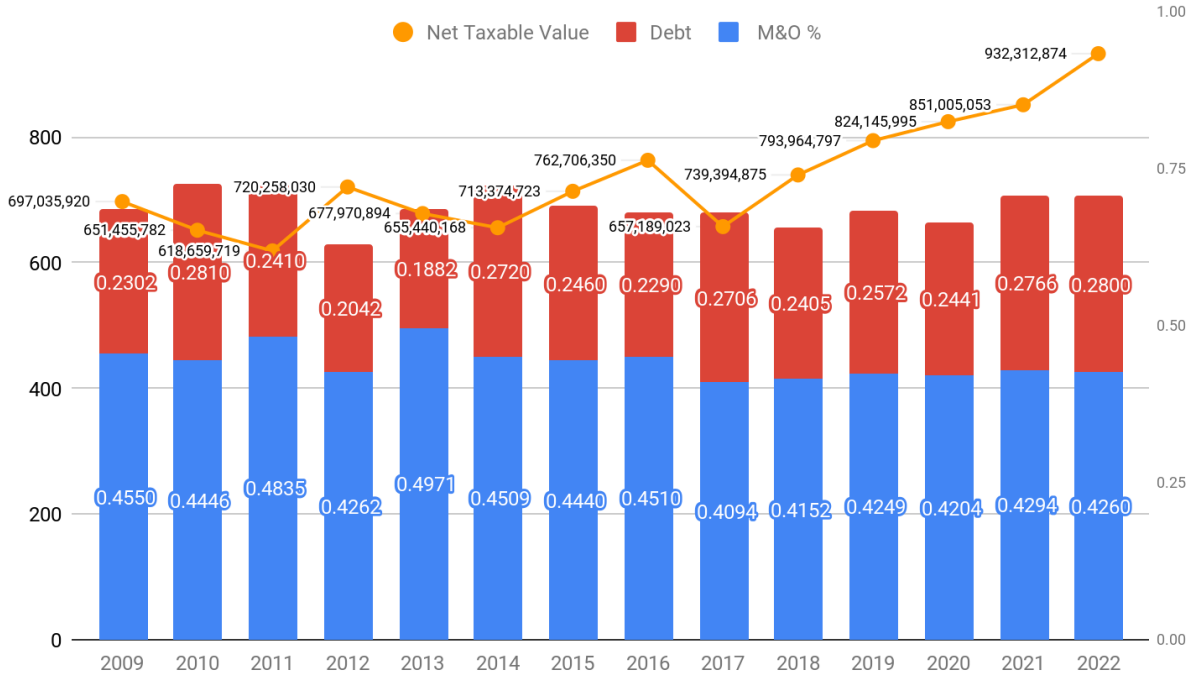
	2020-2021	2021-2022	2021-2022	% of total	2021-2022 Collections
	Rate	Rate	Levy		at 97.00%
GENERAL (100)	0.429400	0.407900	\$ 3,971,653	60.34%	\$ 3,852,503
INTEREST AND SINKING FUND (300)	0.276600	0.25720	\$ 2,610,476	39.66%	\$ 2,532,162
TOTAL TAX RATE	0.7060	0.666900	\$ 6,582,129	100.00%	\$ 6,384,665

INTEREST & SINKING ALLOCATION

Object Code	5110	5111	5112	5113	
	M&O	Delinquent	P & I Current	P & I Del	Total
GENERAL FUND OBLIGATIONS (300)	\$ 2,532,162	\$ 29,746	\$ 10,418	\$ 14,102	\$ 2,586,428
	\$ 2,532,162	\$ 29,746	\$ 10,418	\$ 14,102	\$ 2,586,428

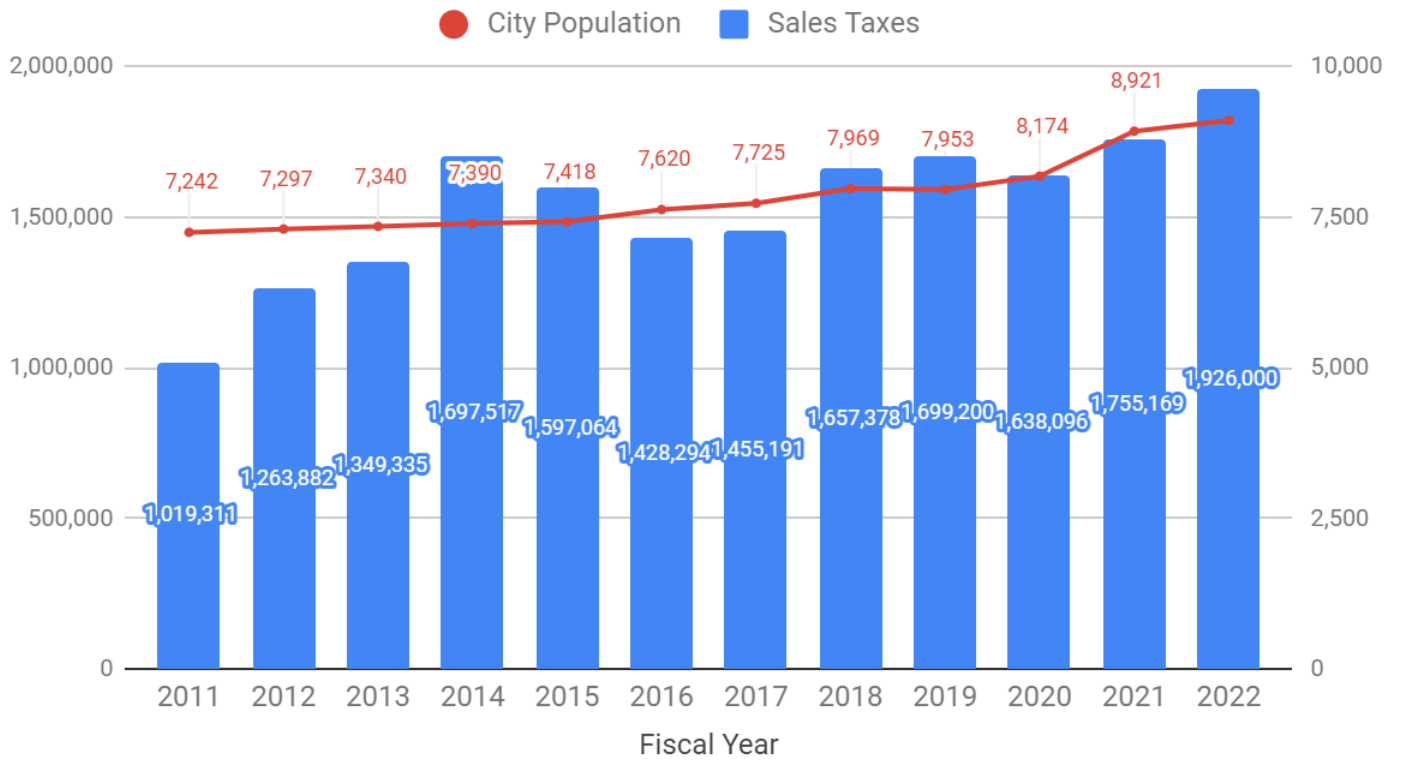
The following graph represents the City's net taxable value vs. the total tax rate (M&O stacked with Debt Service) from fiscal year 2009 to 2021. Valuation is measured in hundreds of millions on the left axis and tax rate is measured in cents per \$100 of property value on the right.

Historical City Valuation vs. Tax Rate



CITY OF DAYTON
SALES TAX HISTORICAL VS POPULATION
 FISCAL YEAR 2011-2022

Sales Taxes and City Population



STATEMENT OF GENERAL FUND REVENUES

All Departments (00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-00-5000		GENERAL FUND REVENUE					
5110	Current Taxes	3,231,067	3,558,024	3,544,600	3,544,600	3,852,500	8.7%
5111	Delinquent Taxes	61,996	63,588	54,410	54,410	55,081	1.2%
5112	Penalty & Interest - Current	26,436	25,493	23,201	23,201	22,082	-4.8%
5113	Penalty & Interest - Delinquent	29,563	34,489	25,945	25,945	29,875	15.1%
5114	Misc Fee/Tax From LCTCA	0	0	0	0	0	-
5115	Sales & Use Tax	1,638,096	1,755,169	1,754,156	1,754,156	1,926,000	9.8%
5116	Franchise Tax	478,380	505,347	441,000	441,000	467,460	6.0%
5118	Mixed Beverage Tax	20,657	15,976	26,000	26,000	26,000	0.0%
5210	Court Fines	349,342	297,034	486,000	322,000	376,534	-22.5%
5212	Warrant Fees	39,803	37,864	58,050	58,050	48,664	-16.2%
5215	Building Permits	136,093	120,384	199,650	199,650	153,984	-22.9%
5216	Licenses & Permits	148,717	118,739	211,950	211,950	151,739	-28.4%
5217	Court Fees	47,925	90,934	32,535	32,535	95,614	193.9%
5218	Juvenile Comm Svce Fee	0	0	0	0	0	-
5219	Subdivision Fees	4,721	1,953	13,350	13,350	2,253	-83.1%
5220	Juvenile Case Manager Fee	154	16	210	210	46	-78.1%
5318	Alarm Monitoring	0	0	0	0	0	-
5400	Insurance Reimbursement	73,648	6,266	0	0	0	-
5411	Miscellaneous Income	25,308	23,790	20,000	20,000	5,000	-75.0%
5412	Interest	5,679	53,432	5,000	5,000	12,000	140.0%
5413	Intergovernmental	0	97,977	0	0	0	-
5414	Community Center Revenue	106,052	53,422	80,010	80,010	73,822	-7.7%
5416	Library Revenue	6,623	4,498	3,200	3,200	3,200	0.0%
5418	Pool - Gate Charges	18,737	0	19,000	0	19,000	0.0%
5420	Pool - Revenue from Parties	9,700	0	10,000	0	10,000	0.0%
5421	Pool - Revenue from Refreshments	4,635	0	4,000	0	4,000	0.0%
5422	Swimming Pool Charges	0	0	0	0	0	-
5423	Pool - Revenue from Swim Lessons	6,800	0	7,000	0	7,000	0.0%
5424	Pool - Revenue - Aerobics Lessons	580	0	500	0	500	0.0%
5425	Transfers In	1,614,069	720,297	1,148,292	1,148,292	1,296,906	12.9%
5428	Sale of City Surplus Equipment	52,347	89,689	5,000	5,000	5,000	0.0%
5430	Industrial Contract †	292,737	208,267	213,300	213,300	277,750	30.2%

STATEMENT OF GENERAL FUND REVENUE (continued)

All Departments (00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-00-5000		GENERAL FUND REVENUE					
5432	Donations	10,211	4,200	5,000	5,000	0	-100.0%
5433	Bond Proceeds	0	0	0	0	0	-
5461	Proceeds From Sale Of Seized Property	0	0	0	0	0	-
5700	Refund and Reimbursement Revenue	0	0	0	0	0	-
5701	Expected Grant Revenue	51,905	178,904	107,027	107,027	0	-100.0%
5707	Bad Debt Collection	0	0	0	0	0	-
5708	FEMA Reimbursement	553,200	5,016	0	0	0	-
5709	Rev for Comm Improvement Comm Reserve	0	0	0	0	0	-
5710	Rev for Hwy 90 Beautification Reserve	0	608	3,000	3,000	3,000	0.0%
5711	Rev for TCLEOSE PD Training Reserve	2,454	2,464	0	0	0	-
5712	Rev for MC Tech Fund Reserve	0	0	0	0	0	-
5713	Rev for MC Bldg Sec Fee Reserve	0	0	0	0	0	-
5715	Rev for Memorials	480	0	1,000	1,000	1,000	0.0%
5717	IKE Insurance Reimbursement	0	0	0	0	0	-
5721	Rev for Gun Show	0	0	0	0	0	-
5722	Rev for PD Fundraising	0	0	0	0	0	-
5723	Rev for Civic Center Events	150	1,300	17,000	17,000	0	-100.0%
5800	Lease Proceeds	0	0	0	0	0	-
Total Revenue		9,055,010	8,084,745	8,525,386	8,320,886	8,939,215	4.9%

STATEMENT OF GENERAL FUND EXPENDITURES

All Departments (00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-00-6000		GENERAL FUND NONDEPARTMENT EXPENSES					
6120	Council/ Board Expense	20,326	14,171	4,500	4,500	9,000	100.0%
6530	Contingency	0	0	0	0	0	-
6600	380 Agreement Expenses	23,944	0	0	0	13,000	-
6725	General Transfer Out	1,000,000	0	0	0	0	-
6800	Bad Debt Expense	0	0	0	0	0	-
6821	Bond Issuance Costs	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	50,060	7,690	0	0	0	-
6852	Misc - Unallocated Expenses	816	861	0	0	0	-
6880	Exp - Street Paving Reserve	0	0	0	0	0	-
6883	Exp - Hwy 90 Beautification Reserve	0	552	5,000	5,000	5,000	0.0%
6884	Exp - TCLEOSE PD Training Reserve	1,827	0	2,500	2,500	2,500	0.0%
6894	Exp - Memorials	5,125	1,024	2,000	2,000	2,000	0.0%
6903	Exp - PD Fundraisers	0	0	0	0	0	-
6904	Exp - Civic Center Events	15,873	16,963	17,000	17,000	17,000	0.0%
6905	Exp - Gun Show Expenses	0	0	0	0	0	-
Total Expenses		1,117,971	41,261	31,000	31,000	48,500	56.5%

ADMINISTRATION

DEPARTMENT 10

Administration (10)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
---------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

100-10-6000

EXPENSE

6102	Salaries	585,046	416,502	420,000	420,000	469,000	11.7%
6104	Payroll Taxes	44,903	39,179	36,344	36,344	40,591	11.7%
6106	Workman's Compensation	1,494	18,685	87,122	87,122	10,121	-88.4%
6108	Employee Insurance	101,297	34,882	75,264	75,264	83,992	11.6%
6110	Retirement	43,193	27,546	27,475	27,475	31,020	12.9%
6112	Recruitment Expense	30,571	20,437	16,624	16,624	16,500	-0.7%
6115	Cleaning Expense	0	778	0	0	0	-
6118	Auto & Travel	40,514	1,499	4,500	4,500	10,000	122.2%
6150	Training	35,790	3,778	3,500	3,500	3,500	0.0%
6152	Uniforms/Rugs	690	1,626	360	360	450	25.0%
6210	Publications	2,359	3,989	2,500	2,500	2,500	0.0%
6215	Dues, Subscriptions & Memberships	11,724	5,916	1,600	1,600	9,125	470.3%
6220	Election Expense	8,141	0	0	0	0	-
6230	Annexation Expense	69,470	87	0	0	0	-
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	29,647	36,026	12,370	12,370	18,000	45.5%
6330	Telecommunications	17,596	15,600	0	0	0	-
6335	Utilities	6,863	12,746	0	0	0	-
6410	Audit & Accounting	42,740	35,666	34,500	34,500	36,000	4.3%
6415	Insurance	6,519	93,718	193,314	193,314	212,160	9.7%
6420	Legal	39,765	351,940	130,500	130,500	156,000	19.5%
6422	Promotion & Hospitality	4,263	1,034	500	500	2,100	320.0%
6425	Tax Administration	144,358	145,455	156,000	156,000	158,000	1.3%
6430	Transit System	3,150	3,189	3,500	3,500	3,500	0.0%
6450	Professional Services/Consultant	107,498	120,128	37,000	37,000	40,160	8.5%
6510	Parts, Repairs & Maint	2,889	553	500	500	500	0.0%
6518	Lease Payments	3,152	10,903	5,300	5,300	3,600	-32.1%
6520	Contract Repairs & Maint.	3,667	0	500	500	0	-100.0%
6528	Employee Events	14,774	17,764	12,200	12,200	17,700	45.1%
6531	Disaster Mitigation Program	0	14,469	0	0	0	-
6610	Community Development	132,487	4,267	0	0	0	-
6725	General Transfer Out	1,970	200	0	0	0	-
6810	Capital Outlay	0	700	0	0	0	-

Total Expenses	1,536,530	1,439,262	1,261,473	1,261,473	1,324,518	5.0%
-----------------------	------------------	------------------	------------------	------------------	------------------	-------------

TECHNOLOGY

DEPARTMENT 1

Technology (11)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-11-6000		EXPENSE					
6102	Salaries	180,363	275,718	214,690	214,690	218,044	1.6%
6104	Payroll Taxes	13,828	20,353	18,579	18,579	19,078	2.7%
6106	Workman's Compensation	0	1,371	0	0	4,712	-
6108	Employee Insurance	12,468	26,171	35,280	35,280	35,996	2.0%
6110	Retirement	13,391	19,473	14,822	14,822	15,313	3.3%
6118	Auto & Travel	3,587	1,303	3,385	3,385	2,936	-13.3%
6150	Training	990	2,250	2,340	2,340	5,140	119.7%
6152	Uniforms/Rugs	0	139	0	0	740	-
6210	Publications	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	0	175	525	525	525	0.0%
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	5,232	11,442	6,000	6,000	6,000	0.0%
6330	Telecommunications	6,410	69,530	89,000	89,000	90,895	2.1%
6335	Utilities	0	574	0	0	0	-
6350	IT Software, Services, & Support	45,045	51,872	81,221	81,221	120,923	48.9%
6415	Insurance	0	1,046	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	13,560	11,499	3,100	3,100	1,550	-50.0%
6510	Parts, Repairs & Maint	0	664	10,570	10,570	14,100	33.4%
6518	Lease Payments	892	625	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		295,766	494,205	479,512	479,512	535,953	11.8%

Office of City Manager & Secretary (12)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
---	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

100-12-6000

EXPENSE

6102	Salaries	0	297,592	226,077	226,077	230,856	2.1%
6104	Payroll Taxes	0	20,918	19,565	19,565	19,978	2.1%
6106	Workman's Compensation	0	1,028	0	0	4,909	-
6108	Employee Insurance	0	40,509	38,560	38,560	32,967	-14.5%
6110	Retirement	0	23,515	15,613	15,613	15,010	-3.9%
6118	Auto & Travel	5,491	16,087	9,700	9,700	25,000	157.7%
6150	Training	370	15,436	20,000	20,000	23,000	15.0%
6152	Uniforms/Rugs	0	139	350	350	600	71.4%
6210	Publications	0	2,315	3,000	3,000	4,000	33.3%
6215	Dues, Subscriptions & Memberships	0	8,336	6,000	6,000	9,000	50.0%
6220	Election Expense	0	43	5,000	5,000	5,000	0.0%
6230	Annexation Expense	0	0	0	0	2,000	-
6240	Permits, Inspection, & Fines	0	0	500	500	500	0.0%
6320	Supplies & Materials	0	13,870	12,870	12,870	12,000	-6.8%
6330	Telecommunications	0	1,892	0	0	0	-
6331	Postage	0	84	0	0	0	-
6335	Utilities	0	574	0	0	0	-
6340	Fuel	0	711	0	0	0	-
6350	IT Software, Services, & Support	0	5,137	0	0	0	-
6415	Insurance	0	1,142	0	0	0	-
6420	Legal	0	5,220	0	0	0	-
6450	Professional Services/Consultant	0	17,876	18,000	18,000	20,000	11.1%
6422	Promotion & Hospitality	61	10,904	15,000	15,000	15,000	0.0%
6518	Lease Payments	0	567	2,000	2,000	2,000	0.0%
6531	Disaster Mitigation Program	0	0	0	0	0	-
6610	Community Development	0	13,862	0	0	0	-
6825	Community Imp. Committee Exp.	0	0	0	0	0	-

Total Expenses	5,922	497,757	392,235	392,235	421,820	7.5%
-----------------------	--------------	----------------	----------------	----------------	----------------	-------------

MUNICIPAL COURT

DEPARTMENT

Municipal Court (15)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
----------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

100-15-6000

EXPENSE

6102	Salaries	164,908	180,899	174,252	174,252	196,119	12.5%
6104	Payroll Taxes	12,852	13,991	15,080	15,080	16,972	12.5%
6106	Workman's Compensation	222	1,371	0	0	4,241	-
6108	Employee Insurance	39,511	46,536	58,800	58,800	53,995	-8.2%
6110	Retirement	12,230	12,245	10,165	10,165	12,953	27.4%
6118	Auto & Travel	4,805	639	6,000	6,000	3,000	-50.0%
6150	Training	2,495	1,232	3,200	3,200	3,000	-6.3%
6152	Uniforms/Rugs	448	360	550	550	900	63.6%
6215	Dues, Subscriptions & Memberships	317	248	400	400	400	0.0%
6311	Jury Fees	425	220	1,400	1,400	1,200	-14.3%
6320	Supplies & Materials	5,535	7,838	6,000	6,000	6,000	0.0%
6330	Telecommunications	6,790	2,433	0	0	0	-
6331	Postage	0	0	2,500	2,500	2,000	-20.0%
6335	Utilities	3,310	752	0	0	0	-
6350	IT Software, Services, & Support	0	1,281	0	0	0	-
6415	Insurance	5,811	2,906	0	0	0	-
6420	Legal	11,994	2,858	0	0	0	-
6441	Prisoner Expense	16,994	11,161	20,800	20,800	20,000	-3.8%
6450	Professional Services/Consultant	8,073	78,725	13,000	13,000	28,000	115.4%
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6518	Lease Payments	3,818	2,758	2,200	2,200	6,000	172.7%
6520	Contract Repairs & Maint.	2,748	289	3,500	3,500	1,000	-71.4%
6810	Capital Outlay	0	4,939	0	0	0	-

Total Expenses	303,286	373,681	317,847	317,847	355,780	11.9%
-----------------------	----------------	----------------	----------------	----------------	----------------	--------------

DAYTON VOLUNTEER FIRE

DEPARTMENT

Fire Department (20)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
----------------------	-----------------	-----------------	-----------------	------------------	------------------	-------------------------

100-20-6000

EXPENSE

6102	Salaries	0	0	0	0	-
------	----------	---	---	---	---	---

6106	Workman's Compensation	1,108	3,147	0	0	0	-
6108	Employee Insurance	9,907	11,206	9,500	9,500	9,600	1.1%
6111	Pension Expense	11,948	12,928	15,200	15,200	15,400	1.3%
6135	258 Pension Plan (Fire Department)	800	400	1,000	1,000	1,200	20.0%
6150	Training	0	2,985	3,000	3,000	3,000	0.0%
6152	Uniforms/Rugs	2,422	1,197	4,000	4,000	4,000	0.0%
6320	Supplies & Materials	7,237	2,345	13,400	13,400	6,000	-55.2%
6330	Telecommunications	4,806	1,952	0	0	0	-
6331	Postage	0	84	0	0	0	-
6335	Utilities	24,153	5,703	0	0	0	-
6340	Fuel	10,686	4,937	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	14,642	7,233	0	0	0	-
6450	Professional Services/Consultant	7,430	22,237	9,000	9,000	9,000	0.0%
6510	Parts, Repairs & Maint	36,115	22,750	30,200	30,200	75,000	148.3%
6518	Lease Payments	45,986	45,987	46,300	46,300	(29,300)	-163.3%
6810	Capital Outlay	14,317	0	58,100	58,100	32,000	-44.9%
Total Expenses		191,557	145,091	189,700	189,700	125,900	-33.6%

PLANNING AND CODE ENFORCEMENT

DEPARTMENT

Planning & Code Enforcement (25)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-25-6000		EXPENSE					
6102	Salaries	323,444	318,188	370,796	370,796	365,165	-1.5%
6104	Payroll Taxes	23,994	23,548	32,400	32,400	31,601	-2.5%
6106	Workman's Compensation	701	2,399	0	0	7,910	-
6108	Employee Insurance	69,126	63,303	70,560	70,560	71,993	2.0%
6110	Retirement	24,324	22,466	26,075	26,075	24,264	-6.9%
6118	Auto & Travel	3,197	1,364	4,708	4,708	5,000	6.2%
6150	Training	2,825	550	4,253	4,253	4,800	12.9%
6152	Uniforms/Rugs	2,367	2,749	2,180	2,180	2,180	0.0%
6210	Publications	6,660	5,188	5,000	5,000	5,000	0.0%
6215	Dues, Subscriptions & Memberships	4,270	4,862	3,400	3,400	4,100	20.6%
6320	Supplies & Materials	11,474	18,428	10,855	10,855	9,100	-16.2%
6330	Telecommunications	6,418	2,727	0	0	0	-
6331	Postage	0	84	2,000	2,000	2,000	0.0%
6335	Utilities	4,002	1,034	0	0	0	-
6340	Fuel	1,192	405	0	0	0	-
6350	IT Software, Services, & Support	0	102	0	0	0	-
6415	Insurance	6,011	5,510	0	0	0	-
6420	Legal	29,789	7,407	0	0	0	-
6450	Professional Services/Consultant	117,298	198,306	65,000	65,000	174,700	168.8%
6510	Parts, Repairs & Maint	326	402	1,000	1,000	1,000	0.0%
6518	Lease Payments	5,236	2,779	6,100	6,100	6,100	0.0%
6520	Contract Repairs & Maint.	3,272	61	0	0	0	-
6615	Nuisance Abatement/Code Enf.	0	0	11,000	11,000	11,000	0.0%
6616	Demolition	0	34,050	49,800	49,800	48,000	-3.6%
6617	Filing Fees	1,433	1,066	1,530	1,530	2,000	30.7%
6810	Capital Outlay	9,172	10,469	0	0	0	-
Total Expenses		656,531	727,447	666,657	666,657	775,913	16.4%

LIBRARY SERVICES

DEPARTMENT

Library Services (30)		FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Current	FY21-22 Adopted	% Chg Budget to Adopted
100-30-6000		EXPENSE					
6102	Salaries	135,625	121,228	130,628	130,628	134,084	2.6%
6104	Payroll Taxes	10,706	9,422	11,305	11,305	11,604	2.6%
6106	Workman's Compensation	307	1,371	0	0	2,903	-
6108	Employee Insurance	45,808	40,200	47,040	47,040	47,995	2.0%
6110	Retirement	10,000	8,749	9,189	9,189	9,436	2.7%
6118	Auto & Travel	1,218	75	2,100	2,100	1,900	-9.5%
6150	Training	695	1,344	3,100	3,100	2,340	-24.5%
6152	Uniforms/Rugs	700	352	700	700	750	7.1%
6215	Dues, Subscriptions & Memberships	353	715	900	900	900	0.0%
6320	Supplies & Materials	13,562	15,572	15,000	15,000	20,200	34.7%
6330	Telecommunications	8,222	2,387	0	0	(2,000)	-
6331	Postage	0	90	500	500	500	0.0%
6335	Utilities	18,217	4,624	0	0	0	-
6350	IT Software, Services, & Support	0	0	5,300	5,300	2,800	-47.2%
6415	Insurance	21,221	10,839	0	0	0	-
6450	Professional Services/Consultant	4,006	6,460	950	950	3,000	215.8%
6510	Parts, Repairs & Maint	0	0	200	200	200	0.0%
6518	Lease Payments	3,069	2,180	3,500	3,500	3,800	8.6%
6520	Contract Repairs & Maint.	7,400	6,079	3,100	3,100	6,000	93.5%
6810	Capital Outlay	0	0	0	0	0	-
6811	Book Purchases	12,158	14,272	14,000	14,000	16,500	17.9%
6812	Periodicals, Library	2,455	2,777	2,500	2,500	2,500	0.0%
6813	Audio Visual	2,001	1,085	3,200	3,200	2,000	-37.5%
Total Expenses		297,723	249,821	253,212	253,212	267,412	5.6%

FLEET MAINTENANCE

DEPARTMENT

Fleet Maintenance (35)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-35-6000		EXPENSE					
6102	Salaries	127,725	94,239	120,302	120,302	122,942	2.2%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	9,709	7,016	10,411	10,411	10,639	2.2%
6106	Workman's Compensation	3,840	1,028	0	0	2,682	-
6108	Employee Insurance	21,336	22,234	23,520	23,520	23,998	2.0%
6110	Retirement	8,987	6,600	8,528	8,528	8,717	2.2%
6118	Auto & Travel	0	0	500	500	500	0.0%
6150	Training	0	276	1,500	1,500	1,500	0.0%
6152	Uniforms/Rugs	2,364	1,556	1,400	1,400	3,100	121.4%
6215	Dues, Subscriptions & Memberships	2,000	1,728	0	0	0	-
6320	Supplies & Materials	16,134	22,720	9,450	9,450	14,450	52.9%
6330	Telecommunications	6,078	1,557	0	0	0	-
6331	Postage	0	84	0	0	0	-
6335	Utilities	2,222	2,704	0	0	0	-
6340	Fuel	1,769	666	53,865	53,865	53,865	0.0%
6350	IT Software, Services, & Support	0	0	1,000	1,000	5,000	400.0%
6415	Insurance	5,967	2,990	0	0	0	-
6450	Professional Services/Consultant	31,918	36,597	17,500	17,500	17,500	0.0%
6510	Parts, Repairs & Maint	5,550	73,811	51,750	51,750	51,750	0.0%
6518	Lease Payments	1,507	590	0	0	0	-
6525	Special Tools	2,797	5,799	5,000	5,000	7,000	40.0%
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		249,903	282,195	304,726	304,726	323,643	6.2%

POLICE & DISPATCH

DEPARTMENT

Police Department (40)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-40-6000		EXPENSE					
6102	Salaries	1,665,634	1,675,892	1,553,819	1,553,819	1,658,947	6.8%
6104	Payroll Taxes	125,583	123,744	134,468	134,468	143,565	6.8%
6106	Workman's Compensation	21,192	11,308	0	0	35,611	-
6108	Employee Insurance	343,796	355,610	341,040	341,040	375,565	10.1%
6110	Retirement	123,839	119,062	107,089	107,089	133,523	24.7%
6118	Auto & Travel	4,084	3,135	7,000	7,000	7,000	0.0%
6150	Training	4,893	5,037	10,000	10,000	10,000	0.0%
6152	Uniforms/Rugs	12,871	13,481	17,600	17,600	18,000	2.3%
6215	Dues, Subscriptions, & Memberships	1,341	2,487	1,500	1,500	4,100	173.3%
6231	Animal Control	0	0	0	0	0	-
6310	Office Expense	44	0	0	0	0	-
6320	Supplies & Materials	25,146	34,742	22,000	22,000	22,000	0.0%
6324	Ammunition	0	0	4,800	4,800	6,000	25.0%
6326	Tasers	0	0	2,000	2,000	1,000	-50.0%
6330	Telecommunications	23,547	10,457	0	0	0	-
6331	Postage	0	24	720	720	500	-30.6%
6335	Utilities	17,376	3,947	0	0	0	-
6340	Fuel	50,032	20,603	0	0	0	-
6350	IT Software, Services, & Support	0	1,274	0	0	0	-
6415	Insurance	27,713	12,271	0	0	0	-
6420	Legal	2,681	336	0	0	0	-
6422	Promotion & Hospitality	37	663	500	500	1,000	100.0%
6441	Prisoner Expense	0	0	0	0	0	-
6442	Investigations	2,079	1,333	7,500	7,500	7,500	0.0%
6450	Professional Services/Consultant	75,922	28,594	20,100	20,100	28,100	39.8%
6510	Parts, Repairs & Maint	24,887	1,554	2,000	2,000	2,000	0.0%
6512	Parts & Repairs (Other)	3,180	0	0	0	0	-
6518	Lease Payments	5,816	5,226	6,100	6,100	6,100	0.0%
6520	Contract Repairs & Maint.	24,045	5,507	19,250	19,250	21,650	12.5%
6810	Capital Outlay	12,978	42,173	0	0	0	-
6815	Use of Grants, Gifts, Donations	64,335	49,638	29,867	29,867	0	-100.0%
Total Expenses		2,663,051	2,528,098	2,287,353	2,287,353	2,482,161	8.5%

ANIMAL CONTROL

DEPARTMENT 41

Animal Control (41)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-41-6000		EXPENSE					
6102	Salaries	81,717	80,324	90,975	90,975	82,231	-9.6%
6104	Payroll Taxes	6,100	5,931	7,873	7,873	7,116	-9.6%
6106	Workman's Compensation	0	1,028	0	0	1,770	-
6108	Employee Insurance	17,786	26,569	23,520	23,520	23,998	2.0%
6110	Retirement	5,791	5,775	5,577	5,577	5,752	3.1%
6118	Auto & Travel	223	0	500	500	500	0.0%
6150	Training	400	260	600	600	600	0.0%
6152	Uniforms/Rugs	717	732	800	800	800	0.0%
6320	Supplies & Materials	4,185	2,841	3,200	3,200	3,500	9.4%
6330	Telecommunications	188	436	1,000	1,000	1,000	0.0%
6331	Postage	0	0	0	0	0	-
6335	Utilities	0	0	0	0	0	-
6340	Fuel	20	0	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	0	1,053	0	0	0	-
6420	Legal	1,430	1,219	0	0	0	-
6450	Professional Services/Consultant	445	25	380	380	80	-78.9%
6510	Parts, Repairs & Maint	929	8	1,000	1,000	1,000	0.0%
6815	Use of Grants, Gifts, Donations	0	0	0	0	0	-
Total Expenses		119,931	126,201	135,425	135,425	128,346	-5.2%

STREET MAINTENANCE

DEPARTMENT

Street & Drainage (45)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-45-6000		EXPENSE					
6102	Salaries	298,781	278,867	190,021	190,021	347,188	82.7%
6104	Payroll Taxes	23,005	21,501	16,444	16,444	30,046	82.7%
6106	Workman's Compensation	22,344	3,769	0	0	7,549	-
6108	Employee Insurance	85,365	72,472	58,800	58,800	107,989	83.7%
6110	Retirement	21,866	20,189	13,297	13,297	24,535	84.5%
6118	Auto & Travel	70	38	500	500	500	0.0%
6150	Training	809	792	7,000	7,000	7,000	0.0%
6152	Uniforms/Rugs	4,125	3,074	5,700	5,700	9,600	68.4%
6215	Dues, Subscriptions & Memberships	0	0	1,000	1,000	1,000	0.0%
6310	Office Expense	0	0	0	0	0	-
6320	Supplies & Materials	44,850	37,440	53,700	53,700	53,700	0.0%
6330	Telecommunications	4,416	1,354	0	0	0	-
6335	Utilities	60,168	15,278	0	0	0	-
6340	Fuel	27,604	12,587	0	0	0	-
6415	Insurance	11,403	5,649	0	0	0	-
6420	Legal	4,096	672	0	0	0	-
6445	Weed Control	19,682	22,792	13,000	13,000	30,000	130.8%
6446	Contract Mowing	41,507	10,619	0	0	0	-
6450	Professional Services/Consultant	49,104	28,921	22,400	22,400	22,400	0.0%
6452	Easements/Acquisitions/Right of Ways	5,166	0	0	0	25,000	-
6510	Parts, Repairs & Maint	30,115	2,153	1,000	1,000	1,000	0.0%
6512	Parts & Repairs (Other)	6,328	0	0	0	0	-
6515	Street Repairs	0	34,178	50,000	50,000	50,000	0.0%
6516	Signs	0	12,025	15,000	15,000	15,000	0.0%
6517	Drainage Expense	0	16,353	35,000	35,000	35,000	0.0%
6518	Lease Payments	879	608	0	0	0	-
6620	Street Paving	0	0	0	0	0	-
6716	Interest Expense	0	0	0	0	0	-
6810	Capital Outlay	596	0	17,000	17,000	0	-100.0%
6828	Capital Outlay - CR 615 Bridge Repair	0	0	0	0	0	-
Total Expenses		762,279	601,331	499,862	499,862	767,507	53.5%

AMBULANCE SERVICE

DEPARTMENT 55

Ambulance Contract (55)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-55-6000		EXPENSE					
6114	Ambulance Contract	39,744	54,976	60,000	60,000	45,000	-25.0%
6320	Supplies & Materials	0	0	500	500	0	-100.0%
6335	Utilities	2,648	620	3,000	3,000	0	-100.0%
6340	Fuel	0	0	0	0	0	-
6415	Insurance	0	0	0	0	0	-
6420	Legal	798	757	0	0	0	-
6510	Parts, Repairs & Maint	885	0	4,000	4,000	0	-100.0%
6520	Contract Repairs & Maint.	0	13,450	10,000	10,000	5,000	-50.0%
Total Expenses		44,075	69,803	77,500	77,500	50,000	-35.5%

**PARKS MAINTENANCE
60**

DEPARTMENT

Parks & Recreation (60)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-60-6000		EXPENSE					
6102	Salaries	49,955	0	0	0	0	-
6104	Payroll Taxes	3,875	0	0	0	0	-
6106	Workman's Compensation	1,566	4,455	0	0	0	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6151	Training - Pool	1,450	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6320	Supplies & Materials	13,327	6,903	12,000	12,000	12,000	0.0%
6322	Supplies/Materials - Pool	446	0	0	0	0	-
6330	Telecommunications	690	250	0	0	0	-
6331	Postage	0	84	0	0	0	-
6335	Utilities	4,522	1,625	0	0	0	-
6336	Utilities (Pool)	5,306	0	0	0	0	-
6345	Chemicals	9,290	695	0	0	0	-
6346	Chemicals - Pool	1,159	0	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	5,175	1,544	0	0	0	-
6416	Insurance - Pool	0	0	0	0	0	-
6420	Legal	122	0	0	0	0	-
6446	Contract Mowing	2,124	10,619	0	0	0	-
6450	Professional Services/Consultant	560	1,782	0	0	0	-
6509	Parts/Repairs - Pool	1,293	0	0	0	0	-
6510	Parts, Repairs & Maint	2,256	4,801	3,000	3,000	3,000	0.0%
6810	Capital Outlay	4,358	0	0	0	0	-
Total Expenses		107,474	32,758	15,000	15,000	15,000	0.0%

PARKS- POOL SERVICES

DEPARTMENT

Parks - Pool Services (61)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-61-6000		EXPENSE					
6102	Salaries	0	2,030	65,318	65,318	63,626	-2.6%
6104	Payroll Taxes	0	156	5,653	5,653	5,506	-2.6%
6106	Workman's Compensation	0	0	0	0	1,400	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6118	Auto & Travel	0	0	0	0	0	-
6150	Training	0	0	2,500	2,500	2,500	0.0%
6152	Uniforms/Rugs	0	0	3,000	3,000	3,000	0.0%
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	12	4,500	4,500	4,500	0.0%
6330	Telecommunications	0	0	0	0	0	-
6335	Utilities	0	286	0	0	0	-
6345	Chemicals	0	6,468	5,600	5,600	6,500	16.1%
6415	Insurance	0	1,053	0	0	0	-
6450	Professional Services/Consultant	0	330	0	0	0	-
6510	Parts, Repairs & Maint	0	0	8,000	8,000	18,000	125.0%
6518	Lease Payments	128	132	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		128	10,467	94,571	94,571	105,032	11.1%

FACILITY MAINTENANCE

DEPARTMENT

Facility Maintenance (65)		FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Current	FY21-22 Adopted	% Chg Budget to Adopted
100-65-6000		EXPENSE					
6102	Salaries	200,069	233,944	248,351	248,351	222,627	-10.4%
6104	Payroll Taxes	14,475	17,179	21,492	21,492	19,266	-10.4%
6106	Workman's Compensation	2,846	2,056	0	0	4,761	-
6108	Employee Insurance	58,755	74,946	82,320	82,320	71,993	-12.5%
6110	Retirement	14,988	16,856	17,312	17,312	15,473	-10.6%
6150	Training	0	199	1,500	1,500	1,500	0.0%
6152	Uniforms/Rugs	2,907	2,387	1,750	1,750	2,850	62.9%
6320	Supplies & Materials	25,479	23,259	23,350	23,350	18,250	-21.8%
6330	Telecommunications	921	781	0	0	0	-
6335	Utilities	0	124,493	154,350	154,350	150,000	-2.8%
6340	Fuel	5,319	44,782	0	0	0	-
6350	IT Software, Services, & Support	0	3,185	0	0	0	-
6415	Insurance	5,040	2,547	0	0	0	-
6446	Contract Mowing	0	54,064	53,568	53,568	53,568	0.0%
6450	Professional Services/Consultant	5,103	17,599	20,000	20,000	27,000	35.0%
6510	Parts, Repairs & Maint	76,731	17,302	13,500	13,500	13,500	0.0%
6511	Prison Transportation	2,201	2,304	1,800	1,800	1,800	0.0%
6518	Lease Payments	751	476	600	600	600	0.0%
6519	Tool & Equipment	772	1,920	1,800	1,800	(83,200)	-4722.2%
6810	Capital Outlay	0	0	12,000	12,000	140,000	1066.7%
Total Expenses		416,357	640,279	653,693	653,693	659,987	1.0%

COMMUNITY CENTER

DEPARTMENT 8

Community Center (80)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
100-80-6000		EXPENSE					
6102	Salaries	99,633	142,517	176,556	176,556	173,558	-1.7%
6104	Payroll Taxes	8,185	11,224	15,279	15,279	16,361	7.1%
6106	Workman's Compensation	427	1,713	0	0	4,145	-
6108	Employee Insurance	32,488	43,555	58,800	58,800	59,994	2.0%
6110	Retirement	7,199	10,313	12,578	12,578	13,249	5.3%
6115	Cleaning Expense	0	0	0	0	0	-
6118	Auto & Travel	0	52	650	650	1,000	53.8%
6150	Training	0	0	800	800	1,000	25.0%
6152	Uniforms/Rugs	2,798	2,330	3,492	3,492	3,600	3.1%
6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6320	Supplies & Materials	17,549	14,902	15,000	15,000	21,200	41.3%
6330	Telecommunications	10,943	3,796	0	0	0	-
6331	Postage	0	84	2,000	2,000	0	-100.0%
6335	Utilities	55,129	14,001	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	62,943	32,191	0	0	0	-
6446	Contract Mowing	38,511	12,421	0	0	0	-
6450	Professional Services/Consultant	32,677	3,100	3,900	3,900	15,900	307.7%
6510	Parts, Repairs & Maint	1,460	2,323	1,700	1,700	1,700	0.0%
6518	Lease Payments	1,638	2,560	500	500	500	0.0%
6520	Contract Repairs & Maint.	13,862	6,587	5,000	5,000	5,000	0.0%
6810	Capital Outlay	0	0	0	0	0	-
6901	Senior Center Activities	2,000	2,000	2,000	2,000	2,000	0.0%
6902	Senior Meals Expense	3,000	10,893	9,000	9,000	6,000	-33.3%
Total Expenses		390,442	316,562	307,255	307,255	325,208	5.8%

STATE REQUIRED FRANCHISE FEE FUND (102)

❖ Fund Description and Summary

What is “Franchise Fee?”

A franchise fee is the money paid by a franchisee to the party granting the franchise, or franchisor, in exchange for the right to operate a business using the name and goodwill of the company to achieve sales.

State HB 1777 requires the commission to establish a uniform method for compensating municipalities for the use of a public right-of-way by certificated telecommunications providers (CTPs). The commission must establish, for each municipality, rates per access line by category for the use of the rights-of-way in that municipality. The commission's per-access-line rates by category, when applied to the total number of access lines by category in the municipality, shall be equal to the municipality's base amount. This rule establishes the procedures for calculating and reporting municipalities' base amounts and municipalities' desired allocation of their base amounts over the access line categories.

While these funds are submitted directly to the City, a percent is designated for Public, Educational and Government programming only. The funds must be kept separate from the general operating fund and are monitored by the FCC.

❖ Overview of Revenues & Expenditures

FUND NUMBER 102

5000s Revenue Object Code range 5000-5999

5116 is the object code for the franchise tax that is related to PEG programming.

6000s Expenditures Object Code range 6000-6999

Only expenditures that facilitate the programming and dissemination of PEG content is allowable.

❖ Detail of Revenues & Expenditures

STATE REQUIRED FRANCHISE FEE FUND

DEPARTMEN

10

State Required Franchise Fee Fund (10200)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
---	-----------------	-----------------	-----------------	------------------	------------------	-------------------------

102-00-5000

REVENUE

5116	Franchise Tax	19,559	15,814	0	0	-
5411	Miscellaneous Income	0	0	0	0	-
5412	Interest	0	0	0	0	-
5413	Intergovernmental	0	0	0	0	-
5425	Transfers In	0	0	0	0	-

Total Revenue		19,559	15,814	-	-	-
----------------------	--	---------------	---------------	---	---	---

102-10-6000

EXPENSE

6150	Training	0	0	0	0	-
6210	Publications	0	0	0	0	-
6320	Supplies & Materials	3,523	7,935	0	0	-
6330	Telecommunications	0	0	0	0	-
6420	Legal	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	-
6810	Capital Outlay	0	29,287	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	-

Total Expenses		3,523	37,222	-	-	-
-----------------------	--	--------------	---------------	---	---	---

	Beginning Fund Balance	99,838	115,874	94,466	94,466	102,861
	Ending Fund Balance	115,874	94,466	94,466	102,861	102,861

HEALTH REIMBURSEMENT ACCOUNT FUND

DEPARTMENT

10

Health Reimbursement Account (00)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
-----------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	----------------------------

103-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-

Total Revenue		-	-	-	-	-	-
----------------------	--	---	---	---	---	---	---

Health Reimbursement Account (10)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
-----------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	----------------------------

103-10-6000

EXPENSE

6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6415	Insurance	0	0	5,000	0	0	-100.0%
6716	Interest Expense	0	0	0	0	0	-
6725	General Transfer Out	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses		-	-	5,000	-	-	-100.0%
-----------------------	--	---	---	-------	---	---	---------

Beginning Fund Balance	-0-	-0-	-0-	-0-	-0-	-0-
Ending Fund Balance	-0-	-0-	(5,000)	-0-	-0-	

POLICE INVESTIGATION & FORFEITURE FUND (104)

What is the "Police Investigation & Forfeiture Fund?"

The State of Texas allows for the seizing of property by a municipal government as stated in [TEXAS CODE OF CRIMINAL PROCEDURE TITLE 1, CHAPTER 50 FORFEITURE OF CONTRABAND] *"Attorney representing the state" means the prosecutor with felony jurisdiction in the county in which a forfeiture proceeding is held under this chapter or, in a proceeding for forfeiture of contraband as defined under Subdivision (2)(B)(v) of this article, the city attorney of a municipality if the property is seized in that municipality by a peace officer employed by that municipality and the governing body of the municipality has approved procedures for the city attorney acting in a forfeiture proceeding. In a proceeding for forfeiture of contraband as defined under Subdivision(2)(B)(vi) of this article, the term includes the attorney general"*

Funds acquired in this and by other means for the sole purpose of being used and expenses tracked by agencies internal and external are recorded in this fund number.

FUND NUMBER 104

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

POLICE INVESTIGATION & FORFEITURE FUND DEPARTMENT

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

104-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	531	249	0	19	0	-
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-
5432	Donations	18,278	50	0	0	0	-

Total Revenue	18,809	299	-	19	-	-
----------------------	---------------	------------	----------	-----------	----------	----------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

104-40-6000

EXPENSE

6118	Auto & Travel	0	0	0	0	0	-
6150	Training	0	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6320	Supplies & Materials	8,232	19,034	18,942	4,684.24	0	-100.0%
6330	Telecommunications	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6725	General Transfer Out	0	0	0	0	0	-
6810	Capital Outlay	13,647	3,711	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	86	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses	21,965	22,745	18,942	4,684	0	-100.0%
-----------------------	---------------	---------------	---------------	--------------	----------	----------------

	Beginning Fund Balance	38,040	34,884	12,438	12,438	7,772	
	Ending Fund Balance	34,884	12,438	(6,504)	7,772	7,772	

PD EQUITABLE SHARING JUSTICE FUND (105)

❖ Fund Description and Summary

What is the “Police Equitable Sharing Fund?”

The Comprehensive Crime Control Act of 1984 authorized the implementation of the U.S. Department of Justice (DOJ) Asset Forfeiture Program (Asset Forfeiture Program). The Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. A key element of the Asset Forfeiture Program is the Equitable Sharing Program. The DOJ Equitable Sharing Program allows any state or local law enforcement agency that directly participated in an investigation or prosecution resulting in a federal forfeiture to claim a portion of federally forfeited cash, property, and proceeds.

State and local law enforcement agencies may receive equitable sharing funds by participating directly with DOJ agencies on investigations that lead to the seizure and forfeiture of property, or by seizing property and requesting one of the DOJ agencies to adopt the seizure and proceed with federal forfeiture. Once an investigation is completed and the seized assets are forfeited, assisting state and local law enforcement agencies can request a share of the forfeited assets or a percentage of the proceeds derived from the sale of forfeited assets. Generally, the degree of a state or local agency’s direct participation in an investigation determines the equitable share allocated to that agency.

❖ Statement of Revenues & Expenditures

FUND NUMBER 105

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

EQUITABLE SHARING JUSTICE PD FUND

DEPARTMENT 40

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

105-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	-
5412	Interest	47	42	0	11	-
5413	Intergovernmental	0	0	0	0	-
5425	Transfers In	0	0	0	0	-

Total Revenue		47	42	-	11	-
----------------------	--	-----------	-----------	----------	-----------	----------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

105-40-6000

EXPENSE

6118	Auto & Travel	0	0	0	0	-
6150	Training	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	-
6330	Telecommunications	0	0	0	0	-
6420	Legal	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	-
6725	General Transfer Out	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	-

Total Expenses		-	-	-	-	-
-----------------------	--	----------	----------	----------	----------	----------

	Beginning Fund Balance	6,274	6,321	6,363	6,363	6,374
	Ending Fund Balance	6,321	6,363	6,363	6,374	6,374

PD EQUITABLE SHARING TREASURY FUND (106)

❖ Fund Description and Summary

What is the “Police Equitable Sharing Fund?”

The Comprehensive Crime Control Act of 1984 authorized the implementation of the U.S. Department of Treasury (DOT) Asset Forfeiture Program (Asset Forfeiture Program). The Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. A key element of the Asset Forfeiture Program is the Equitable Sharing Program. The DOT Equitable Sharing Program allows any state or local law enforcement agency that directly participated in an investigation or prosecution resulting in a federal forfeiture to claim a portion of federally forfeited cash, property, and proceeds.

State and local law enforcement agencies may receive equitable sharing funds by participating directly with DOT agencies on investigations that lead to the seizure and forfeiture of property, or by seizing property and requesting one of the DOT agencies to adopt the seizure and proceed with federal forfeiture. Once an investigation is completed and the seized assets are forfeited, assisting state and local law enforcement agencies can request a share of the forfeited assets or a percentage of the proceeds derived from the sale of forfeited assets. Generally, the degree of a state or local agency’s direct participation in an investigation determines the equitable share allocated to that agency.

❖ Statement of Revenues & Expenditures

FUND NUMBER 106

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

EQUITABLE SHARING TREASURY PD FUND

DEPARTMENT 40

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Equitable Sharing - Treasury PD Fund (106-00)						

106-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	-
5412	Interest	1	1	0	0	-
5413	Intergovernmental	0	0	0	0	-
5425	Transfers In	0	0	0	0	-

Total Revenue		1	1	-	0	-
----------------------	--	----------	----------	----------	----------	----------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Equitable Sharing - Treasury PD Fund (106-40)						

106-40-6000

EXPENSE

6118	Auto & Travel	0	0	0	0	-
6150	Training	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	-
6330	Telecommunications	0	0	0	0	-
6420	Legal	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	-
6725	General Transfer Out	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	-

Total Expenses		-	-	-	-	-
-----------------------	--	----------	----------	----------	----------	----------

	Beginning Fund Balance	102	103	104	104	104
	Ending Fund Balance	103	104	104	104	104

MUNICIPAL COURT BUILDING FUND (107)

Under the direction of the Municipal Court Department, the Court Security Project of the Special Trust Fund was established under the authority of Article 102.017 of the Texas Code of Criminal Procedure. This legislation allows a governing body of the municipality, by ordinance, to create a municipal court building security fund. Article 102.017 of the Code of Criminal Procedure provides authority for cities to create a \$3 Building Security Fee. After the City adopts an ordinance to establish the fund, the court must assess the fee upon all convictions. The money collected under this fund is dedicated to providing security services for municipal courts. It may be used only for security personnel services, and items related to buildings that house the operations of municipal courts including:

❖ Fund Description and Summary

FUND NUMBER 107

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

Municipal Court Building Sec Fund

DEPARTMENT 15

Municipal Court Building Sec Fund (107-00)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	-----------------	-----------------	-----------------	------------------	------------------	-------------------------

107-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	0	0	0	0	-
5413	Intergovernmental	8,972	7,936	0	5,874	6,929	-
5425	Transfers In	0	0	0	0	0	-

Total Revenue		8,972	7,936	-	5,874	-	-
----------------------	--	--------------	--------------	----------	--------------	----------	----------

Municipal Court Building Sec Fund (107-15)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	-----------------	-----------------	-----------------	------------------	------------------	-------------------------

107-15-6000

EXPENSE

6118	Auto & Travel	270	787	4,000	0	4,000	0.0%
6150	Training	850	698	2,500	0	4,000	60.0%
6320	Supplies & Materials	2,929	6,665	5,000	1,354	5,000	0.0%
6330	Telecommunications	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	500	0	-
6520	Contract Repairs & Maint.	4,395	0	2,000	0	2,000	0.0%
6810	Capital Outlay	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses		8,444	8,150	13,500	1,854	15,000	11.1%
-----------------------	--	--------------	--------------	---------------	--------------	---------------	--------------

Beginning Fund Balance	40,057	40,585	40,371	40,371	44,074	
Ending Fund Balance	40,585	40,371	26,871	44,391	29,074	

MUNICIPAL COURT TECHNOLOGY FUND (108)

❖ Fund Description and Summary

Under the direction of the Municipal Court Department, the Court Technology Project of the Special Trust Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure. This article provides authority for a governing body of a municipality to adopt an ordinance to establish a technology fund. The fund is to be administered by or under the direction of the governing body of the municipality. The ordinance creates a fee in an amount not to exceed \$4 to be collected upon all convictions. The fund must be dedicated to financing the purchase and maintenance of technological enhancements for the Municipal Court including but not exclusively limited to: computer systems, computer hardware, computer software, imaging systems and docket management systems.

❖ Statement of Revenues & Expenditures

FUND NUMBER 108

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

MUNICIPAL COURT TECHNOLOGY FUND

DEPARTMENT 15

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Municipal Court Technology Fund (108-00)						

108-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	0	0	0	0	-
5413	Intergovernmental	12,051	9,110	0	5,737	0	-
5425	Transfers In	0	0	0	0	0	-

Total Revenue	12,051	9,110	-	5,737	-	-
----------------------	---------------	--------------	----------	--------------	----------	----------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Municipal Court Technology Fund (108-15)						

108-15-6000

EXPENSE

6118	Auto & Travel	0	0	4,000	0	5,000	25.0%
6150	Training	0	790	2,500	320	3,500	40.0%
6320	Supplies & Materials	2,603	1,823	6,000	4,871	6,000	0.0%
6330	Telecommunications	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	14,000	0	2,000	-85.7%
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses	2,603	2,613	26,500	5,191	16,500	(0)
-----------------------	--------------	--------------	---------------	--------------	---------------	------------

Beginning Fund Balance	9,409	18,857	25,354	25,354	25,900	
Ending Fund Balance	18,857	25,354	(1,146)	25,900	9,400	

CAPITAL EQUIPMENT REPLACEMENT FUND

DEPARTMENT 0

Equipment Replacement Fund (109-00)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
-------------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

109-00-5000

REVENUE

5411	Miscellaneous Income					
5412	Interest					
5413	Intergovernmental					
5425	Transfers In					

Total Revenue		-	-	-	-	-
----------------------	--	---	---	---	---	---

Equipment Replacement Fund (10900)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
------------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

109-00-6000

EXPENSE

6320	Supplies & Materials					
6810	Capital Outlay					
6850	Misc Expense-Reverse of Revenue Item					
6852	Misc - Unallocated Expenses					

Total Expenses		-	-	-	-	-
-----------------------	--	---	---	---	---	---

	Beginning Fund Balance	-0-	-0-	-0-	-0-	-0-
	Ending Fund Balance	-0-	-0-	-0-	-0-	-0-

LIBRARY SPECIAL FUND (120)

❖ Fund Description and Summary

A special revenue fund is a fund used within a government entity to record the proceeds from certain revenue sources for which fund usage is restricted. Examples of special revenue funds are those used for the funding of parks, libraries, schools, and wastewater management

The Jones Public Library has such a fund and receives its revenue from donations and sales of books given to them by the friends of the library.

❖ Statement of Revenues & Expenditures

FUND NUMBER 120

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

LIBRARY SPECIAL FUND

DEPARTMENT

Library Special Fund (50)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
---------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

120-00-5000

REVENUE

5412	Interest	194	175	50	27	50	0.0%
5416	Library Revenue	1,332	1,442	1,000	1,079	1,000	0.0%
5417	Gift & Grant Revenue	3,637	1,000	4,500	2,500	2,000	-55.6%
5705	Revenue from Reserve Items	0	0	0	0	0	-

Total Revenue		5,163	2,617	5,550	3,606	3,050	-45.0%
----------------------	--	--------------	--------------	--------------	--------------	--------------	---------------

120-50-6000

EXPENSE

6852	Misc - Unallocated Expenses	0	0	0	0	0	-
6150	Training	0	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6521	Book Repairs	0	0	0	0	0	-
6751	Transfer to Other Funds	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6811	Book Purchases	991	2,851	0	0	0	-
6812	Periodicals, Library	0	0	0	0	0	-
6813	Audio Visual	0	0	0	0	0	-
6815	Use of Grants, Gifts, Donations	3,047	0	2,500	1,780	0	-100.0%

Total Expenses		4,038	2,851	2,500	1,780	-	-100.0%
-----------------------	--	--------------	--------------	--------------	--------------	----------	----------------

Beginning Fund Balance	12,591	13,716	13,482	13,482	15,308	
Ending Fund Balance	13,716	13,482	16,532	15,308	18,358	

HOTEL AND MOTEL TAX FUND (140)

❖ Fund Description and Summary

The Hotel/Motel tax is assessed against the occupants of rented rooms in hotels, motels, and bed and breakfasts. Both the city and the state collect taxes from the rental of these rooms. The state rate is 6% and the city rate is 7% for a combined hotel/motel tax rate of 13%. A hotel's owner, operator, or manager must collect hotel taxes from their guests and remit these taxes to both the local municipality as well as to the state. Tax revenue from the city hotel occupancy tax may be used only to promote tourism and the community center. Cities also have the option to use this tax for the encouragement, promotion, improvement of the arts and the City of Dayton can use a portion of these taxes to accomplish these goals.

❖ Statement of Revenues & Expenditures

FUND NUMBER 140

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

Revenue generated from Local Hotel Occupancy Tax is provided by Sec. 1.302 of the City Code of Ordinances

Use of the Local Hotel Occupancy Tax is governed by Tax Code Sec. 351.101 (Other Legal Expenditures)

<http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.351.htm>

- ▶ Funding the Establishment, Improvement, or Maintenance of a Convention Center or Visitor Information Center
- ▶ Paying the Administrative Costs for Facilitating Convention Registration
- ▶ Advertising/promotion of the City for Tourism
- ▶ Historical Restoration/Preservation of the City for Tourism
- ▶ The encouragement, promotion, improvement, and application of the arts.
- ▶ Support sporting related events that substantially increase economic activity at hotels and motels within the City
- ▶ Funding the Enhancement or Upgrading of Existing Sports Facilities for Certain Municipalities
- ▶ Funding Transportation Systems for Tourists
- ▶ Signage Directing Tourists and Attractions Frequented by Hotel Guests
- ▶ Other Legal Uses of the Hotel Tax

HOTEL AND MOTEL FUND

DEPARTMENT

90

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Hotel & Motel Fund (140-90)						

140-90-5000

REVENUE

5117	Hotel & Motel Tax	102,872	125,074	112,035	73,040	112,035	0.0%
5411	Miscellaneous Income	0	0	0	81	0	-
5412	Interest	1,091	1,113	1,200	349	1,200	0.0%
5425	Transfers In	0	0	0	0	0	-
5700	Refund and Reimbursement Revenue	0	0	0	0	0	-

Total Revenue	103,963	126,187	113,235	73,470	113,235	0.0%
----------------------	----------------	----------------	----------------	---------------	----------------	-------------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Hotel & Motel Fund (140-90)						

140-90-6000

EXPENSE

6611	Tourism Promotion	20,750	36,972	59,150	29,566	17,000	-73.5%
6612	Other Legal Expenditures	23,267	60,518	53,250	56,463	10,000	-79.8%
6613	Old School Expenses	10,441	10,485	12,000	7,740	12,000	0.0%
6614	Civic Center Expenses	22,950	17,309	21,250	21,458	14,400	-28.0%
6751	Transfer to Other Funds	0	0	0	0	0	-

Total Expenses	77,408	125,284	145,650	115,227	53,400	-63.3%
-----------------------	---------------	----------------	----------------	----------------	---------------	---------------

	Beginning Fund Balance	171,724	198,279	199,182	199,182	157,425	
	Ending Fund Balance	198,279	199,182	166,767	157,425	217,260	

2019 Certificate of Obligation Fund (162)

❖ Fund Description and Summary

CITY OF DAYTON, TEXAS COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION, SERIES 2019

\$2,500,000 worth of bonds was issued by the City of Dayton for the purpose of paying contractual obligations to be incurred for making permanent public improvements and for other public purposes, to-wit: (1) constructing street improvements (including utilities repair, replacement, and relocation), curbs, gutters, and sidewalk improvements, including drainage and landscaping incidental thereto; (2) constructing, improving, and equipping a new Public Works Facility, (3) constructing, remodeling, renovating, improving, and equipping the existing City Hall and Municipal Complex, (4) making City-wide technology improvements, (5) the purchase of materials, supplies, equipment, machinery, landscaping, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; and (6) payment for professional services relating to the design, construction, project management, and financing of the aforementioned projects.

This fund was created for the sole purpose of accounting for all the aforementioned projects and equipment. Once the fund is depleted, separate accounting, asset tracking and debt service will apply until all legal requirements have been met.

FUND NUMBER 162

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

BOND SER 2019 FUND (162)

DEPARTMENT 10

Series 2019 Bond Fund (162-00)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

162-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	412	23,899	10,000	2,028	0	-100.0%
5433	Bond Proceeds	2,500,000	0	0	0	0	-
5435	Premium on Sale of Bonds	0	0	0	0	0	-
5439	Note Proceeds	0	0	0	0	0	-

Total Revenue		2,500,412	23,899	10,000	2,028	-	-100.0%
----------------------	--	------------------	---------------	---------------	--------------	----------	----------------

162-10-6000

GENERAL FUND CAPITAEXPENSE

6450	Professional Services/Consultant	6,178	69,057		6,000		
6810	Capital Outlay	10,000	1,231,921	1,524,374	531,251	0	-100.0%
6848	Capital Outlay - Furn/Fixtures/Equip	0	0	0	0	0	-

Total Expenses		16,178	1,300,978	1,524,374	537,251	-	-100.0%
-----------------------	--	---------------	------------------	------------------	----------------	----------	----------------

	Beginning Fund Balance	-0-	2,484,234	1,207,155	1,207,155	461,892	
	Ending Fund Balance	2,484,234	1,207,155	(307,219)	461,892	461,892	

WATER & SEWER FUND (200)

What is the “Water & Sewer Fund?”

❖ Fund Description and Summary

The Utility Fund accounts for the activities of the City of Dayton’s water and sewer system and is its largest enterprise fund. Enterprise funds account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges by users of such services. Virtually all the revenue of this fund comes from charges to customers for water and sewer service, as shown in the graph on the following page. Charges for service are based on the cost of producing that service. Significant expenditures were needed to bring the surface water from Lake Texoma into service.

Therefore, the charges for service and the resulting revenue are higher for water than for sewer service. Increased environmental regulations will continue to put pressure on water and sewer rates in the foreseeable future. Other revenue consists of laboratory charges, service penalties, interest income, and repayments of internal borrowing from the General Fund.

Because of the capital intensive nature of providing water and sewer service, significant debt is needed and therefore debt service is the largest category of expenditure in the Utility Fund. More information on the debt load in this fund is provided in the debt section of this document, and more capital projects information is included in the capital improvement section of this document. Transfers include those going to the appropriate capital project fund and those going to the General Fund to repay it for services rendered to this fund.

❖ Statement of Revenues & Expenditures

FUND NUMBER (200)

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Water & Sewer Fund Departments

Number and Name

70	Sanitation & Refuse
11	Technology
35	Fleet Maintenance
65	Facility Maintenance

WATER ENTERPRISE FUND DESCRIPTION AND SUMMARY

FUND SUMMARY

The Water/Wastewater Enterprise Fund is used to account for all revenues and expenditures not represented in other designated funds. It receives the second-largest revenue of funds for the City. The Water/Wastewater Enterprise Fund is intended to be entirely supported by utility charges for water and wastewater services to the community. The Water/Wastewater Enterprise Fund expenditures support the following major functions of the City: Water distribution collection and treatment.

During the budget process, the Water/Wastewater Enterprise Fund receives significant review from City staff, City Council. Since the Water/Wastewater Enterprise Fund supports a primary service affecting the community, from residents to industrial business.

STATEMENT OF WATER FUND REVENUES

All Departments (00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
200-00-5000		WATER FUND REVENUE					
5310	Water Sales	1,966,592	1,658,527	2,806,038	2,806,038	3,281,168	16.9%
5311	Sewer Sales	1,808,453	1,837,534	2,386,800	2,386,800	2,776,373	16.3%
5314	Penalty	80,142	256,159	113,423	113,423	333,007	193.6%
5315	Water Taps	7,500	18,134	11,124	11,124	13,125	18.0%
5316	Sewer Taps	9,535	7,900	8,343	8,343	9,844	18.0%
5400	Insurance Reimbursement	19,275	0	0	0	0	-
5411	Miscellaneous Income	48,041	22,376	48,041	48,041	22,376	-53.4%
5412	Interest	35,528	32,786	10,000	10,000	7,040	-29.6%
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-
5428	Sale of City Surplus Equipment	178	13,288	1,500	1,500	1,500	0.0%
5433	Bond Proceeds	0	0	0	0	0	-
5600	Capital Contribution	0	0	0	0	0	-
5700	Refund and Reimbursement Revenue	0	480	0	0	0	-
5701	Expected Grant Revenue	0	0	0	0	0	-
5705	Revenue from Reserve Items	0	0	0	0	0	-
5706	Revenue Adjustments to AP Balances	0	0	0	0	0	-
5707	Bad Debt Collection	3,972	133	0	115	0	-
Total Revenue		3,979,216	3,847,317	5,385,269	5,385,384	6,444,431	19.7%

UTILITY RATE SCHEDULE

FY21	Water	Wastewater	Total
Meter Size	Monthly service charge by meter size (inches)		
3/4 inch*	\$ 19.34	\$19.34	\$ 38.68
1 inch	\$24.60	\$24.60	\$ 49.20
1.5 inch	\$31.63	\$ 31.63	\$ 63.06
2 inch	\$50.97	\$ 50.97	\$ 101.94
3 inch	\$193.34	\$ 193.34	\$ 386.68
4 inch	\$246.08	\$ 246.08	\$ 492.16
6 inch	\$369.09	\$ 369.09	\$ 738.18
<i>Volume Charge per 1,000 gallons over the initial 2,000 gallons</i>			
All Meters	\$ 4.06	\$ 4.06	\$ 8.12

**standard residential meter size*

**WATER AND WASTEWATER
70**

DEPARTMENT

Water & Sewer Utility (70)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
200-70-6000		UTILITY OPERATIONS EXPENSE					
6102	Salaries	883,327	957,633	993,921	993,921	1,158,948	16.6%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	67,654	74,693	86,014	86,014	100,295	16.6%
6106	Workman's Compensation	8,109	12,151	21,668	21,668	25,298	16.8%
6108	Employee Insurance	220,839	240,925	294,000	294,000	350,965	19.4%
6110	Retirement	66,190	68,389	70,420	70,420	82,220	16.8%
6111	Pension Expense	0	0	0	0	0	-
6115	Cleaning Expense	0	0	0	0	0	-
6118	Auto & Travel	300	1,420	2,000	2,000	2,000	0.0%
6125	Audit Pension Expense	0	0	0	0	0	-
6150	Training	8,317	3,918	10,000	4,962	10,000	0.0%
6152	Uniforms/Rugs	11,051	9,786	10,000	6,625	25,700	157.0%
6164	Principal	0	0	0	0	0	-
6166	Interest	182,150	0	0	0	0	-
6167	Bond Fees	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	938	725	2,000	1,166	2,000	0.0%
6240	Permits, Inspection, & Fines	45,329	40,466	40,000	36,793	40,000	0.0%
6320	Supplies & Materials	66,241	90,053	66,000	65,380	102,500	55.3%
6321	Sludge Hauling	83,772	83,801	83,000	61,267	83,000	0.0%
6323	Meter Reader Supplies and Materials	1,783	1,069	2,500	2,244	2,500	0.0%
6330	Telecommunications	28,966	14,603	0	662	0	-
6331	Postage	0	137	1,000	268	1,000	0.0%
6335	Utilities	287,396	95,748	0	0	0	-
6340	Fuel	25,109	12,554	0	0	0	-
6345	Chemicals	56,351	41,826	53,900	38,729	53,900	0.0%
6350	IT Software, Services, & Support	20,382	40	0	1,230	0	-
6410	Audit & Accounting	14,944	68	9,200	0	9,200	0.0%
6415	Insurance	23,372	21,693	23,331	17,555	23,100	-1.0%
6420	Legal	17,843	58,125	34,800	17,064	34,800	0.0%
6446	Contract Mowing	0	0	0	0	0	-
6450	Professional Services/Consultant	253,824	596,621	201,250	328,760	0	-100.0%
6451	Grant Admin. & Retainage	0	0	0	0	0	-

Water & Sewer Utility (70)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
----------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

200-70-6000

UTILITY OPERATIONS EXPENSE

6452	Easements/ Acquisitions/ Right of Ways	0	0	0	0	0	0-
6455	Lab Fees	33,622	27,683	23,000	9,956	23,000	0.0%
6510	Parts, Repairs & Maint	67,856	133,126	24,250	18,649	24,250	0.0%
6513	Repairs: Plant & Facilities	60,770	85,429	96,400	76,773	0	-100.0%
6514	Repairs: Water & Sewer Lines	62,070	117,920	101,200	69,222	101,200	0.0%
6518	Lease Payments	5,411	8,059	6,000	8,261	6,000	0.0%
6520	Contract Repairs & Maint.	3,272	700	0	(2,223)	0	-
6522	Inflow & Infiltration	0	36,349	27,450	27,058	67,450	145.7%
6523	Repairs: Tank & Towers	13,325	4,551	14,000	2,440	15,000	7.1%
6711	Principal Transfer to Debt Service Fund	165,000	760,000	825,000	0	1,425,000	72.7%
6712	Interest Transfer to Debt Service Fund	175,173	317,163	397,480	0	576,181	45.0%
6713	Bond Fees Transfer to Debt Service Fund	0	0	0	0	0	-
6716	Interest Expense	0	0	0	0	0	-
6751	Transfer to Other Funds	643,075	608,128	1,018,451	0	1,224,442	20.2%
6799	Premium Amortization	46,622	0	0	0	0	-
6800	Bad Debt Expense	0	6	0	0	0	-
6810	Capital Outlay	39	768,052	0	707,586	175,700	-
6833	Capital Outlay - New Vehicles	0	0	0	0	0	-
Total Expenses		3,650,422	5,293,610	4,538,235	2,968,447	5,745,649	388.0%

200-00-6000

NON-OPERATIONALEXPENSE

6530	Contingency	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	539	0	10	0	-
6852	Misc - Unallocated Expenses	5,649	9	0	0	0	-
Total Expenses		5,649	548	-	10	-	-

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
Water & Sewer - Technology-Telecom (11)						

200-11-6000

TECHNOLOGYTELECOM EXPENSE

6102	Salaries	0	0	0	0	0	-
6104	Payroll Taxes	0	0	0	0	0	-
6106	Workman's Compensation	0	0	0	0	0	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6118	Auto & Travel	0	0	0	0	0	-
6150	Training	0	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6210	Publications	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	0	1,840	0	2,400	30.4%
6330	Telecommunications	0	13,705	25,000	20,987	0	-100.0%
6335	Utilities	0	0	0	0	0	-
6350	IT Software, Services, & Support	0	22,014	19,908	38,380	0	-100.0%
6415	Insurance	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	3,241	0	0	-100.0%
6518	Lease Payments	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
Total Expenses		-	35,719	49,989	59,367	2,400	-95.2%

Water & Sewer Fleet Maintenance (35)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--------------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

200-35-6000

FLEET MAINTENANCE EXPENSE

6102	Salaries	0	0	0	0	0	-
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	0	0	0	0	0	-
6106	Workman's Compensation	0	0	0	0	0	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6118	Auto & Travel	0	0	0	0	0	-
6150	Training	0	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6320	Supplies & Materials	0	0	10,500	8,068	10,500	0.0%
6330	Telecommunications	0	0	0	0	0	-
6331	Postage	0	0	0	0	0	-
6335	Utilities	0	0	0	0	0	-
6340	Fuel	0	0	59,850	61,706	59,850	0.0%
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	17,500	4,193	17,500	0.0%
6510	Parts, Repairs & Maint	0	6,198	57,500	24,768	57,500	0.0%
6518	Lease Payments	0	0	0	0	0	-
6525	Special Tools	0	0	0	0	0	-

Total Expenses		-	6,198	145,350	98,735	145,350	0.0%
-----------------------	--	---	--------------	----------------	---------------	----------------	-------------

Water & Sewer Facility Maintenance (65)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
---	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

200-65-6000

FACILITY MAINTENANCE EXPENSE

6102	Salaries	0	0	0	0	0	-
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	0	0	0	0	0	-
6106	Workman's Compensation	0	0	0	0	0	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6150	Training	0	0	0	0	0	-
6152	Uniforms/Rugs	0	0	1,500	0	1,500	0.0%
6320	Supplies & Materials	0	0	17,500	0	17,500	0.0%
6330	Telecommunications	0	0	0	0	0	-
6335	Utilities	0	190,736	281,800	155,020	350,000	24.2%
6340	Fuel	0	11,813	0	4,435	0	-
6350	IT Software, Services, & Support	0	0	3,350	0	3,350	0.0%
6415	Insurance	0	0	0	0	0	-
6446	Contract Mowing	0	5,456	65,472	0	65,472	0.0%
6450	Professional Services/Consultant	0	0	5,000	0	5,000	0.0%
6510	Parts, Repairs & Maint	0	0	15,000	0	15,000	0.0%
6511	Prison Transportation	0	0	0	0	0	-
6518	Lease Payments	0	0	0	0	0	-
6519	Tool & Equipment	0	0	2,000	0	2,000	0.0%

Total Expenses		-	208,005	391,622	159,456	459,822	17.4%
-----------------------	--	---	----------------	----------------	----------------	----------------	--------------

WATER & WASTEWATER MAINTENANCE
(included in Department 70)

DEPARTMENT 70

Water & Sewer Utility Maint (75) Inactive		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
200-75-6000		EXPENSE					
6102	Salaries	3,236	0	0	0	0	-
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	228	0	0	0	0	-
6106	Workman's Compensation	0	0	0	0	0	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	227	0	0	0	0	-
6111	Pension Expense	18,173	0	0	0	0	-
6118	Auto & Travel	0	0	0	0	0	-
6150	Training	436	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6320	Supplies & Materials	100	0	0	0	0	-
6330	Telecommunications	455	0	0	0	0	-
6340	Fuel	0	0	0	0	0	-
6344	Equipment Rental	0	0	0	0	0	-
6345	Chemicals	0	0	0	0	0	-
6415	Insurance	3,293	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6514	Repairs: Water & Sewer Lines	86,089	0	0	0	0	-
6518	Lease Payments	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6522	Inflow & Infiltration	6,762	0	0	0	0	-
6601	Depreciation Expense	0	0	0	0	0	-
6716	Interest Expense	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		118,999	-	-	-	-	-

SANITATION & REFUSE FUND (210)

❖ Fund Description and Summary

What is the “Sanitation and Refuse Fund?”

The Solid Waste Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Solid Waste Fund accounts for the revenue, expenditures, and transfers associated with the collection and recycling or disposal of solid waste.

Currently the City of Dayton contracts with Frontier Waste Solutions to provide curbside service

FUND NUMBER 210

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

5312 Garbage collection fees

6000s Expenditures Object Code range 6000-6999

6410 Waste Management Contract

❖ Sanitation & Refuse Fund Departments

Number and Name

85	Sanitation & Refuse
11	Technology
35	Fleet Maintenance
65	Facility Maintenance

SANITATION & REFUSE FUND DESCRIPTION AND SUMMARY

FUND SUMMARY

The Sanitation/Solid Waste Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Sanitation Fund accounts for the revenue, expenditures, and transfers associated with the collection and recycling or disposal of solid waste. The City's primary expense is our one contract with Waste Management for all billed curbside service.

STATEMENT OF SANITATION & REFUSE FUND REVENUES

All Departments (00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
210-00-5000		SANITATION REVENUE					
5312	Garbage Collection Fees	1,199,002	966,850	648,576	1,220,000	675,600	4.2%
5313	County Garbage Collections	21,824	18,571	21,824	12,464	21,000	-3.8%
5314	Penalty	20,541	15,780	12,972	8,144	14,000	7.9%
5411	Miscellaneous Income	7,371	20,284	10,186	1,426	12,000	17.8%
5412	Interest	25,071	25,086	5,000	2,214	2,040	-59.2%
5413	Intergovernmental	0	0	25,500	0	0	-100.0%
5425	Transfers In	0	0	0	0	0	-
5428	Sale of City Surplus Equipment	18,544	254	0	0	0	-
5700	Refund and Reimbursement Revenue	362	831	0	58	0	-
5707	Bad Debt Collection	0	0	0	0	0	-
Total Revenue		1,292,715	1,047,656	724,058	1,244,307	724,640	0.1%

WASTE COLLECTION & SANITATION

DEPARTMENT 8

Sanitation & Refuse (00)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

210-00-6000

NON-OPERATIONALEXPENSE

6530	Contingency	0	0	0	0	0	-
6800	Bad Debt Expense	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-
6854	Expense-Adjustment of AP Balances	0	0	0	0	0	-

210-85-6000

OPERATIONALEXPENSE

6102	Salaries	39,461	32,434	44,455	44,455	53,506	20.4%
6104	Payroll Taxes	3,222	2,815	3,847	3,847	4,630	20.4%
6106	Workman's Compensation	842	972	978	978	1,177	20.4%
6108	Employee Insurance	4,851	4,095	7,056	7,056	8,999	27.5%
6110	Retirement	1,633	1,541	1,393	1,393	1,987	42.6%
6111	Pension Expense	1,880	0	0	0	0	-
6118	Auto & Travel	0	0	0	0	300	-
6152	Uniforms/Rugs	0	0	0	0	500	-
6156	Other Operating Expense	149	0	0	0	500	-
6320	Supplies & Materials	5,659	9,459	3,000	3,000	7,100	136.7%
6330	Telecommunications	2,266	693	0	0	0	-
6331	Postage	0	462	0	0	400	-
6335	Utilities	1,406	235	0	0	0	-
6405	Refuse Collection Contract	598,497	795,194	465,600	755,000	492,000	5.7%
6410	Audit & Accounting	2,040	0	2,300	2,300	2,300	0.0%
6415	Insurance	5,269	5,158	7,443	7,443	10,750	44.4%
6420	Legal	0	896	870	870	870	0.0%
6450	Professional Services/Consultant	328,338	85,160	18,700	18,700	0	-100.0%
6510	Parts, Repairs & Maint	14,519	10,752	12,000	12,000	12,000	0.0%
6518	Lease Payments	1,629	11,685	1,400	1,400	1,400	0.0%
6520	Contract Repairs & Maint.	0	2,856	0	0	0	-
6533	Hazardous Household Collection	0	0	5,000	0	5,000	0.0%
6601	Depreciation Expense	33,183	0	0	0	0	-
6730	Transfer to Other Funds	44,813	144,838	129,841	129,841	72,464	-44.2%
6800	Bad Debt Expense	0	0	0	0	0	-
6810	Capital Outlay	4,161	342,341	180,000	177,240	10,000	-94.4%

Total Expenses	1,093,818	1,451,586	883,883	1,165,523	685,883	-22.4%
-----------------------	------------------	------------------	----------------	------------------	----------------	---------------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

Sanitation & Refuse (11) - Technology

210-11-6000

TECHNOLOGY/TELECOMMUNICATIONS EXPENSE

6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	0	160	0	0	-100.0%
6330	Telecommunications	0	0	1,900	0	0	-100.0%
6335	Utilities	0	90	0	0	0	-
6350	IT Software, Services, & Support	0	167	2,166	182	0	-100.0%
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	282	0	0	-100.0%
6518	Lease Payments	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-

Total Expenses		-	257	4,508	182	-	-100.0%
-----------------------	--	---	-----	-------	-----	---	---------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

Sanitation & Refuse (35)- Fleet Maint

210-35-6000

FLEET MAINTENANCE EXPENSE

6320	Supplies & Materials	0	0	1,050	0	1,050	0.0%
6330	Telecommunications	0	0	0	0	0	-
6331	Postage	0	0	0	0	0	-
6340	Fuel	0	0	5,985	0	5,985	0.0%
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	5,750	0	5,750	0.0%
6518	Lease Payments	0	0	0	0	0	-
6525	Special Tools	0	0	0	0	0	-

Total Expenses		-	-	12,785	-	12,785	0.0%
-----------------------	--	---	---	--------	---	--------	------

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

Sanitation & Refuse (65) - Facility Maint

210-65-6000

FACILITY MAINTENANCE EXPENSE

6320	Supplies & Materials	0	0	1,750	0	1,750	0.0%
6330	Telecommunications	0	0	0	0	0	-
6335	Utilities	0	802	2,500	844	2,500	0.0%
6446	Contract Mowing	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	500	0	500	0.0%
6510	Parts, Repairs & Maint	0	0	1,500	0	1,500	0.0%
6518	Lease Payments	0	0	0	0	0	-
6519	Tool & Equipment	0	0	200	0	200	0.0%

Total Expenses		-	802	6,600	844	6,600	0.0%
-----------------------	--	---	-----	-------	-----	-------	------

FIBER UTILITY FUND (220)

What is the “Fiber Fund?”

❖ Fund Description and Summary

The Fiber Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Fiber Fund accounts for the revenue, expenditures, and transfers associated with the providing of fiber internet to the residents and businesses of the community.

Currently, the City of Dayton is in the start-up phase with its fiber venture. As such, minimal revenue and large capital outlays are expected.

❖ Statement of Revenues & Expenditures

FUND NUMBER (220)

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Fiber Fund Departments

Number and Name

10	Administration
11	Technology & Fiber
35	Fleet Maintenance
65	Facility Maintenance

FIBER ENTERPRISE FUND DESCRIPTION AND SUMMARY

FUND SUMMARY

The Fiber Fund is the City of Dayton's venture in providing fiber internet to the residents and businesses of the community.

FIBER UTILITY FUND

DEPARTMENT 10

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21	FY 21-22 Adopted	% Chg Budget to Adopted
				Current		
Fiber - Administration (10)						

220-10-6000

ADMINISTRATION EXPENSE

6112	Recruitment Expense	0	0	0	1,045	0	-
6118	Auto & Travel	0	0	0	0	0	-
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	0	-
6331	Postage	0	0	0	0	0	-
6410	Audit & Accounting	0	0	5,000	0	0	-100.0%
6415	Insurance	0	0	0	0	0	-
6420	Legal	0	0	10,000	0	0	-100.0%
6450	Professional Services/Consultant	0	226,597	0	0	0	-
6711	Principal Transfer to Debt Service Fund	0	0	0	0	255,000	-
6712	Interest Transfer to Debt Service Fund	0	0	618,658	0	431,600	-30.2%
6713	Bond Fees Transfer to Debt Service Fund	0	0	400	0	400	0.0%
6810	Capital Outlay	0	177,217	1,066,270	627,215	0	-100.0%

Total Expenses	-	403,814	1,700,328	628,260	687,000	-59.6%
-----------------------	---	----------------	------------------	----------------	----------------	---------------

220-00-6000

NON-OPERATIONAL EXPENSE

6530	Contingency	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses	-	-	-	-	-	-
-----------------------	---	---	---	---	---	---

FIBER UTILITY FUND

DEPARTMENT 11 & 35

Fiber Utility - Operations (11)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
---------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

220-11-6000

TECHNOLOGY/TELECOM EXPENSE

6102	Salaries	0	0	350,000	0	0	-100.0%
6104	Payroll Taxes	0	0	0	0	0	-
6106	Workman's Compensation	0	0	29,750	0	0	-100.0%
6108	Employee Insurance	0	0	8,050	0	0	-100.0%
6110	Retirement	0	0	36,000	0	0	-100.0%
6118	Auto & Travel	0	0	26,775	0	0	-100.0%
6150	Training	0	0	5,000	0	0	-100.0%
6152	Uniforms/Rugs	0	0	0	0	0	-
6210	Publications	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	0	-
6330	Telecommunications	0	0	0	0	0	-
6335	Utilities	0	0	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	281	0	-
6415	Insurance	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6518	Lease Payments	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-

Total Expenses	-	-	455,575	281	-	-100.0%
-----------------------	---	---	----------------	------------	---	----------------

220-14-6000

FIBER SERVICES

6102	Salaries	0	0	0	44,932	372,032	-
6104	Payroll Taxes	0	0	0	3,729	32,196	-
6106	Workman's Compensation	0	0	0	0	8,185	-
6108	Employee Insurance	0	0	0	3,000	71,993	-
6110	Retirement	0	0	0	3,037	26,600	-

Total Expenses	-	-	0	54,698	511,006	-
-----------------------	---	---	----------	---------------	----------------	---

Fiber - Fleet Maintenance (35)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

220-35-6000

FLEET MAINTENANCE EXPENSE

6320	Supplies & Materials	0	0	0	0	0	-
6330	Telecommunications	0	0	0	0	0	-
6331	Postage	0	0	0	0	0	-
6335	Utilities	0	0	0	0	0	-
6340	Fuel	0	0	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6518	Lease Payments	0	0	0	0	0	-
6525	Special Tools	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		-	-	-	-	-	-

FIBER UTILITY FUND

DEPARTMENT 65

Fiber - Facility Maintenance (65)	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
-----------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

220-65-6000

FACILITY MAINTENANCE EXPENSE

6152	Uniforms/Rugs	0	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	0	-
6330	Telecommunications	0	0	0	0	0	-
6335	Utilities	0	0	0	0	0	-
6340	Fuel	0	0	0	0	0	-
6350	IT Software, Services, & Support	0	0	0	0	0	-
6415	Insurance	0	0	0	0	0	-
6446	Contract Mowing	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6511	Prison Transportation	0	0	0	0	0	-
6518	Lease Payments	0	0	0	0	0	-
6519	Tool & Equipment	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		-	-	-	-	-	-

DEBT SERVICE INTEREST SINKING FUND (300)

❖ Fund Description and Summary

The Debt Service Fund is used to manage payments on all general government related debt. Required by Texas law, the Debt Service Fund is linked to the Interest and Sinking (I&S) component of the ad valorem (property) tax rate. In most Texas municipalities, the I&S levy funds the majority of annual debt service payments.

Currently the Debt Service Funds used to manage debt service payments associated with the construction of City facilities and various street projects such as the Community Center and Public Safety Complex. Any future debt issuances will also be paid from this Fund. City Council and staff are dedicated to a conservative pattern of debt issuance that ensures property tax rates remain modest and consistent relative to the region and attractive to prospective businesses and residents.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

FUND NUMBER 300

❖ Statement of Revenues & Expenditures

Debt Service (300-10) Tax & General Obligation		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
300-00-5000 REVENUE							
5110	Current Taxes	1,955,826	2,065,922	2,283,264	1,378,946	2,532,162	10.9%
5111	Delinquent Taxes	34,076	36,880	29,746	13,076	29,746	0.0%
5112	Penalty & Interest - Current	16,002	14,802	10,418	164	10,418	0.0%
5113	Penalty & Interest - Delinquent	13,456	17,454	14,102	6,417	14,102	0.0%
5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	35,349	12,733	5,400	2,891	0	-100.0%
5425	Transfers In	0	0	0		0	-
5433	Bond Proceeds	0	0	0		0	-
5700	Refund and Reimbursement Revenue	0	0	0		0	-
Total Revenue		2,054,709	2,147,791	2,342,930	1,401,494	2,586,428	10.4%

300-10-6000 EXPENSES							
6164	Principal	1,585,000	1,495,000	1,725,000		1,850,000	7.2%
6165	Reserve for Audit Specific Use	0	0	0		0	-
6166	Interest	678,149	518,188	628,994		554,612	-11.8%
6167	Bond Fees	1,100	1,500	2,000		2,000	0.0%
Total Expenses		2,264,249	2,014,688	2,355,994	-	2,406,612	2.1%

DEBT SERVICE INTEREST SINKING REVENUE FUND (320)

ENTERPRISE PROJECTS

❖ Fund Description and Summary

Revenue bonds may be issued to finance projects for any City enterprise that is selfsupporting. These bonds may finance water, wastewater, Stormwater utilities, and other financially independent funds. Payment for debt service on revenue bonds comes from user fees and rates generated by the utility for which the capital facility is being built.

Debt service from these projects does not impact the general fund's ability to secure debt based on ad valorem taxes.

FUND NUMBER 320

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Statement of Revenues & Expenditures

Debt Service (320-10) Utility System	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
--------------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

320-00-5000

REVENUE

5110	Current Taxes	0	0	0	0	-
5111	Delinquent Taxes	0	0	0	0	-
5112	Penalty & Interest - Current	0	0	0	0	-
5113	Penalty & Interest - Delinquent	0	0	0	0	-
5412	Interest	11,903	10,631	1,400	0	-100.0%
5425	Transfers In	0	0	0	0	-
5426	Transfer From Water & Sewer	340,173	1,077,163	1,222,480	2,001,181	63.7%

Total Revenue	352,076	1,087,794	1,223,880	-	2,001,181	63.5%
----------------------	----------------	------------------	------------------	----------	------------------	--------------

320-10-6000

EXPENSES

6852	Misc - Unallocated Expenses	0	0	0	0	-
6164	Principal	0	760,000	825,000	1,425,000	72.7%
6166	Interest	0	317,163	397,480	576,181	45.0%
6167	Bond Fees	600	400	400	400	0.0%

Total Expenses	600	1,077,563	1,222,880	-	2,001,581	63.7%
-----------------------	------------	------------------	------------------	----------	------------------	--------------

FIBER DEBT SERVICE REVENUE FUND (340)

FIBER ENTERPRISE PROJECT

❖ Fund Description and Summary

In the last section we talked about how revenue bonds could be issued to finance projects for any City enterprise that is self-supporting. In 2019 the City of Dayton took on the ambitious project of setting the goal to sell fiber internet to its residents. The model, having been set several years earlier by our sister city to the south, Mt Belvieu, provided us not only the access to the same vendors and legal instruments, but also the support and expertise of their city manager and staff. . Payment for debt service on revenue bonds comes from user fees and rates generated by the utility for which the capital facility is being built.

Debt service from these projects does not impact the general fund’s ability to secure debt based on ad valorem taxes.

FUND NUMBER 340

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 50006999

6000s Expenditures Object Code range 60006999

❖ Statement of Revenues & Expenditures

Debt Service (340-10) Fiber Network	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
-------------------------------------	--------------------	--------------------	--------------------	---------------------	---------------------	-------------------------------

340-00-5000

REVENUE

5110	Current Taxes	0	0	0	0	-
5111	Delinquent Taxes	0	0	0	0	-
5112	Penalty & Interest - Current	0	0	0	0	-
5113	Penalty & Interest - Delinquent	0	0	0	0	-
5412	Interest	0	39	2,000	0	-100.0%
5425	Transfers In	0	100	619,058	687,000	11.0%
5426	Transfer From Water & Sewer	0	0	0	0	-

Total Revenue		-	139	621,058	-	687,000	10.6%
----------------------	--	---	------------	----------------	---	----------------	--------------

340-10-6000

EXPENSES

6164	Principal	0	0	0	255,000	-
6166	Interest	0	0	618,658	431,600	-30.2%
6167	Bond Fees	0	0	400	400	0.0%

Total Expenses	-	-	619,058	-	687,000	11.0%
----------------	---	---	---------	---	---------	-------

COMPREHENSIVE DEBT SUMMARY & ANNUAL DEBT SERVICE

FY 2021-2022 Budget

As of 10-1-2021

300 FUND TAX AND GENERAL OBLIGATION

	ORIGINAL						ENDING	ANNUAL
ISSUE	AMOUNT	BALANCE	PMT DATE	PRINCIPAL	INTEREST	TOTAL	PRIN BAL	INTEREST
Series 2015	6,990,000	5,820,000	02/01/22	175,000	86,634.38	261,634.38	5,645,000	171,518.76
Comb Tax & LP CO			08/01/22		84,884.38	84,884.38		
<i>(Public Safety Facility)</i>								
<i>Paid from Property Taxes BOKF, NA dba Bank of Texas, N.A.</i>								
Series 2017 General	8,045,000	6,880,000	02/01/22	920,000	76,712.00	996,712.00	5,960,000	143,166.00
Obligation Refund			08/01/22		66,454.00	66,454.00		
<i>(Civic Center Project)</i>								
<i>Paid from Property Taxes BB&T Bank</i>								
Series 2017 -Tax	575,000	120,000	02/01/22	120,000	1,008.00	121,008.00	-	1,008.00
Note			08/01/22		-	-		
<i>(Capital Equipment)</i>								
<i>Paid from Property Taxes Wells Fargo</i>								
Series 2018	2,150,000	1,640,000	02/01/22	185,000	31,293.75	216,293.75	1,455,000	59,812.50
Comb Tax&LP CO			08/01/22		28,518.75	28,518.75		
<i>(Equipment-Infrastructure)</i>								
<i>Paid from Property Taxes</i>								
Series 2019	2,500,000	2,185,000	02/01/22	95,000	29,028.13	124,028.13	2,090,000	55,681.26
Comb Tax & LP CO			08/01/22		26,653.13	26,653.13		
<i>(Capital Equipment/Projects)</i>								
<i>Paid from Property Taxes BB&T Bank</i>								
Series 2020B	3,015,000	2,940,000	02/01/22	105,000	60,000.00	165,000.00	2,835,000	118,425.00
Comb Tax&LP CO			08/01/22		58,425.00	58,425.00		
<i>(Energy Efficiency Facilities)</i>								
<i>Paid from Property Taxes Coastal Securities</i>								
Series 2021	250,000	250,000	02/01/22	250,000	5,000.00	255,000.00	-	5,000.00
Comb Tax&LP CO			08/01/22		-	-		
<i>(City Hall Remodel)</i>								
<i>Paid from Property Taxes</i>								

300 Fund Total	23,525,000	19,835,000	37.7%	1,850,000	554,611.52	2,404,611.52	17,985,000	

320 FUND WATER UTILITY SYSTEM (ENTERPRISE) REVENUE OBLIGATIONS

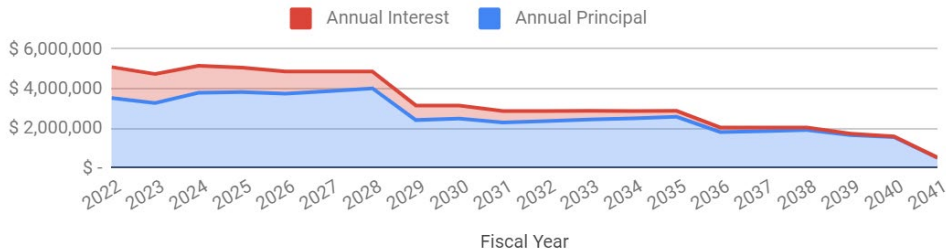
	<u>ORIGINAL</u>						ENDING	ANNUAL
<u>ISSUE</u>	<u>AMOUNT</u>	<u>BALANCE</u>	<u>PMT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRIN BAL</u>	<u>INTEREST</u>
Series 2016 General	6,880,000	4,605,000	02/01/22	600,000	76,600.00	672,500.00	4,005,000	147,200.00
Obligation Refunding			08/01/22		70,600.00	76,600.00		
<i>(WWTP Expansion)</i>								
<i>Paid direct from W/S Fund Wells Fargo</i>								
Series 2018	4,445,000	3,910,000	02/01/22	195,000	69,506.25	257,281.25	3,715,000	136,087.50
Comb Tax&LP CO			08/01/22		66,581.25	69,506.25		
<i>(Equipment-Infrastructure)</i>								
<i>Paid direct from W/S Hilltop Securities</i>								
Series 2020B	1,855,000	1,805,000	02/01/22	65,000	36,850.00	109,742.22	1,740,000	72,725.00
Comb Tax&LP CO			08/01/22		35,875.00	36,850.00		
<i>(AMI Utility Project)</i>								
<i>Paid from Property Taxes Coastal Securities</i>								
Series 2021	8,950,000	8,950,000	02/01/22	565,000	115,734.38	680,734.38	8,385,000	220,168.76
Comb Tax&LP CO			08/01/22		104,434.38	104,434.38		
<i>(WWTP and Water/WW Infrastructure)</i>								
<i>Paid direct from W/S Fund</i>								
320 Fund Total	22,130,000	19,270,000	36.7%	1,425,000	576,181	2,001,181.26	17,845,000	

340 FUND FIBER UTILITY SYSTEM (ENTERPRISE) REVENUE OBLIGATIONS

	<u>ORIGINAL</u>						ENDING	ANNUAL
<u>ISSUE</u>	<u>AMOUNT</u>	<u>BALANCE</u>	<u>PMT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRIN BAL</u>	<u>INTEREST</u>
Series 2020A	13,450,000	13,450,000	02/01/22	255,000	218,350.00	473,350.00	13,195,000	431,600.00
Comb Tax&LP CO			08/01/22	-	213,250.00	213,250.00		
<i>(Fiber Equipment-Infrastructure)</i>								
<i>Paid direct from Fiber Fund-</i>								
340 Fund	13,450,000	13,450,000	25.6%	255,000	431,600.00	618,658.33	13,195,000	

Total							
Combined Totals	59,105,000	52,555,000	100%	3,530,000	1,562,393	5,024,451.11	35,830,000

Total Annual Principal and Annual Interest



Combined Debt Service by Year

Fiscal Year	Annual Principal	Annual Interest	Total Debt Service
2022	\$ 3,530,000	\$ 1,562,393	\$ 5,092,393
2023	\$ 3,275,000	\$ 1,466,321	\$ 4,741,321
2024	\$ 3,795,000	\$ 1,360,236	\$ 5,155,236
2025	\$ 3,825,000	\$ 1,235,155	\$ 5,060,155
2026	\$ 3,755,000	\$ 1,112,875	\$ 4,867,875
2027	\$ 3,875,000	\$ 987,469	\$ 4,862,469
2028	\$ 4,015,000	\$ 850,473	\$ 4,865,473
2029	\$ 2,420,000	\$ 736,056	\$ 3,156,056
2030	\$ 2,495,000	\$ 651,247	\$ 3,146,247
2031	\$ 2,300,000	\$ 576,775	\$ 2,876,775
2032	\$ 2,370,000	\$ 506,509	\$ 2,876,509
2033	\$ 2,445,000	\$ 437,381	\$ 2,882,381
2034	\$ 2,505,000	\$ 369,063	\$ 2,874,063
2035	\$ 2,585,000	\$ 297,266	\$ 2,882,266
2036	\$ 1,815,000	\$ 235,263	\$ 2,050,263
2037	\$ 1,865,000	\$ 183,163	\$ 2,048,163
2038	\$ 1,915,000	\$ 129,069	\$ 2,044,069
2039	\$ 1,660,000	\$ 78,750	\$ 1,738,750
2040	\$ 1,565,000	\$ 33,175	\$ 1,598,175
2041	\$ 525,000	\$ 5,250	\$ 530,250
Grand Total	\$ 52,535,000	\$ 12,813,887	\$ 65,348,887

FY22 Debt Service

Debt Type	Series	Debt Principal	Debt Interest
Fund 300	Comb Tax & LP Rev CO, Ser 2015	175,000.00	171,518.76
	Comb Tax & LP Rev CO, Ser 2018	185,000.00	59,812.50
	Comb Tax & LP Rev CO, Ser 2019	95,000.00	55,681.26
	Comb Tax & LP Rev CO,	105,000.00	118,425.00

	Ser 2020B		
	Comb Tax & LP Rev CO, Ser 2021	250,000.00	5,000.00
	GO Ref Bonds, Ser 2017	920,000.00	143,166.00
	Tax Notes, Ser 2017	120,000.00	1,008.00
Fund 300 Total		1,850,000.00	554,611.52
Fund 320	Comb Tax & LP Rev CO, Ser 2018	195,000.00	136,087.50
	Comb Tax & LP Rev CO, Ser 2020B	65,000.00	72,725.00
	Comb Tax & LP Rev CO, Ser 2021	565,000.00	220,168.76
	GO Ref Bonds, Ser 2016	600,000.00	147,200.00
Fund 320 Total		1,425,000.00	576,181.26
Fund 340	Comb Tax & LP Rev CO, Ser 2020A	255,000.00	431,600.00
Fund 340 Total		255,000.00	431,600.00
Grand Total		3,530,000.00	1,562,392.78

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (501)

❖ Fund Description and Summary

The Community Development Block Grant (CDBG) Program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

Funds provided by the grant are recorded in this fund and in a separate bank account for reconciliation

The mission of the CDBG fund is to identify priority areas for the City to pursue on a policy and program basis to meet the needs of the low to moderate income residents of the City of Dayton.

FUND NUMBER 501

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Overview of Revenues & Expenditures

Community Dev Block Grant Fund (501-00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
5411	Miscellaneous Income	0	0	0		0	-
5413	Intergovernmental	0	0	0		0	-
5417	Gift & Grant Revenue	0	14,229	0		0	-
5425	Transfers In	0	0	0		0	-
Total Revenue		-	14,229	-	-	-	-

Community Dev Block Grant Fund (501-00)		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Current	FY 21-22 Adopted	% Chg Budget to Adopted
6450	Professional Services/Consultant	0	0	0		0	-
6452	Easements & Acquisition	0	0	0		0	-
6527	Administration	0	14,229	0		0	-
6529	Inspections	0	0	0		0	-
6534	Construction	0	0	0		0	-
6535	Housing Sewer Facilities	0	0	0		0	-
6536	Water Facilities	0	0	0		0	-
6751	Transfer to Other Funds	0	0	0		0	-
6820	Drainage Expense	0	0	0		0	-

							-
--	--	--	--	--	--	--	---

The City of Dayton is committed to making Dayton a wholesome, business-friendly, and dynamic community for our residents. We succeed in the mission by taking pride in our SHINE Principles:



SERVICE

Public Service is a Badge of Honor

HUMILITY

It is a Privilege to Serve the City of Dayton

INTEGRITY

Transparent, Open Communication and Honesty Build Trust

NOBILITY

We are held to a higher standard

EXCELLENCE

We Get the Job Done Right the First Time