



117 Cook St. • Dayton, Texas 77535 • Telephone - (936) 258-2642 • FAX - (936) 258-2348

ANNUAL BUDGET FISCAL YEAR 2014-2015

Mayor -

Felix Skarpa

Council Members -

Dale Brown

John Johnson

Jeff Lambright

Sherial Lawson

Dwight Pruitt

City Manager -

David Douglas

Assistant City Manager -CFO -

Rudy Zepeda

City Secretary -

Melinda Soliday

City Planner -

Kimberly Judge

Department Heads -

Terry Boyett, Chief of Volunteer Fire Department

John Headrick, Chief of Police

James "Red" McDaniel, Water/Sewer Operations

Sherry Sikes, Library Director

Toby Stroughter, Street/Drainage/Mechanic/Maintenance Operations

2014-2015 Budget

Approved

9/15/2014

City of Dayton, Texas Fiscal Year 2014-2015 Budget Cover Page September 15, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$203,979, which is a 4.54 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 \$32,141.

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

FOR: Dale Brown John Johnson
Jeff Lambright Sherial Lawson
Dwight Pruitt

AGAINST:

PRESENT and not voting: Felix Skarpa

ABSENT:

Property Tax Rate Comparison

| | 2014-2015 | 2013-2014 |
|----------------------------------------------|------------------|------------------|
| Property Tax Rate: | \$0.6900/100 | \$0.7229/100 |
| Effective Tax Rate: | \$0.6622/100 | \$0.7229/100 |
| Effective Maintenance & Operations Tax Rate: | \$0.4133/100 | \$0.5244/100 |
| Rollback Tax Rate: | \$0.6922/100 | \$0.8383/100 |
| Debt Rate: | \$0.2460/100 | \$0.2720/100 |

Total debt obligation for City of Dayton, Texas secured by property taxes: \$21,880,000



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Budget Transmittal Message

Start date of fiscal year: October 1, 2014

Ending date of fiscal year: September 30, 2015

To: The Honorable Mayor Felix Skarpa
Mayor Pro-Tem Jeff Lambright
Councilman Dwight Pruitt
Councilman Dr. John Johnson, PhD
Councilman Dale Brown
Councilwoman Sherial Lawson

The Citizens of the City of Dayton, Texas

Ladies and Gentlemen:

Once again a new fiscal year approaches. In preparation for this new budget cycle, Mayor Skarpa, members of the City Council and the city staff have endeavored to develop, present and adopt a budget that is progressive, allows community improvement and reflects the general consensus of the citizenry. The enclosed document represents the City of Dayton's proposed budget for the period beginning October 1, 2014 and ending September 30, 2015. This budget has been the focus of much discussion, several public hearings and many hours of review and consideration by the City Council. In its present state this document represents a balanced budget in relationship to expenditures versus revenues. As an additional element of this document, the City Council and city staff have developed a Five Year Capital Improvement Plan and this plan is hereby incorporated into and made a permanent portion of the fiscal year 2014 / 2015 budget. The improvements contained in the first year of this Five Year Plan are reflected in this budget. The Five Year Plan document itself is designed and intended to serve as a roadmap for future budgets and the capital expenditures contained therein.

In regards to the development of this budget, its level of available funding and the associated expenditures, the City of Dayton's proposed fiscal year budget for 2014 / 2015 authorizes expenditures and projected revenues as shown below in **Table 1**. Based on these figures, it is anticipated that the City will post retained earnings for this fiscal year and will accordingly be able to continue improving the fiscal condition of its reserve fund accounts. As a generally accepted financial policy, municipalities in Texas are encouraged to maintain their reserve funds at a level that will cover operational costs for a period of 3 months. The attached bar chart, **Exhibit A**, is a forecast model showing Dayton's reserve fund levels at the conclusion of the 2014 / 2015 fiscal year. This model projects funding to operational periods as reflected in **Table 2**.

Table 1:

| | |
|---------------------------------------------------|----------------------------------|
| General Fund Operating & Capital Expenditures | \$ 6,120,273.00 |
| General Fund Debt Service Expenditures | \$ 1,673,091.00 |
| Hotel-Motel Tax Fund Operating Expenditures | \$ 93,000.00 |
| Special Library Fund Operating Expenditures | \$ 3,060.00 |
| Water/Sewer Fund Operating & Capital Expenditures | \$ 4,216,120.00 |
| Water/Sewer Fund Debt Service | \$ 423,078.00 |
| Refuse Fund Operating & Capital Expenditures | \$ 874,100.00 |
| Community Development Block Grant Funding | \$ <u>91,395.00</u> |
| Total Expenditures All Funds | \$ 13,494,117.00 ===== |

Forecasted revenue for the City's various funds is as shown below:

| | |
|--------------------------------------------|----------------------------------|
| General Fund | \$ 6,259,000.00 |
| Special Library Fund | \$ 3,060.00 |
| Hotel-Motel Tax Fund | \$ 87,600.00 |
| Water/Sewer Fund | \$ 4,290,350.00 |
| Refuse Fund | \$ 1,021,900.00 |
| Interest & Sinking Funds / Tax Obligations | \$ 2,129,008.00 |
| CDBG Grant Program | \$ <u>91,395.00</u> |
| Total Revenues All Sources | \$ 13,882,314.00 ===== |

Table 2:

- Recommended reserve – 3 months
- General Fund ----- 13.80 months
- Water / Sewer Fund ----- 8.25 months
- Refuse Fund ----- 13.58 months

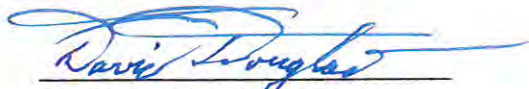
The City of Dayton has historically prided itself in doing more with less and this philosophy has been reflected in its conservative approach to staffing. The City's current approved employment level provides for 78 full time employees, 13 seasonal employees and 16 part time employees. However, recent growth trends in the City now require that 4 new employee positions be added. These new positions are contained as an element of the City's Five Year Plan and reflect a cautious but responsive reaction to a real need for additional City forces. The following new positions will be opened and filled during the fiscal year 2014 / 2015 budget cycle. As an element of this budget cycle and regarding City employees as a group, provisions have been made for all full time employees to receive up to a 5% pay increase, same being in the form of a 3% cost of living adjustment and a possible 2% merit pay adjustment.

- (1) Human Relations Service Specialist – Administrative Department
- (2) Youth Intervention Officer (subject to receipt of grant) – Police Department
- (3) Two (2) Grounds Maintenance Employees – Public Works Department

In other major elements of the City's proposed fiscal year 2014 / 2015 budget, Dayton's citizens will see a reduction in the property tax rate. When compared with last year, this new rate will generate a reduction from **.7229** per \$ 100.00 of value to **.6900** per \$ 100.00 value, this amount reflecting a 3.29 cent or an approximate 4.77% reduction.

In summation, the City of Dayton's Proposed Fiscal Year 2014 / 2015 budget provides for important investments in the areas of infrastructure and operational equipment. It addresses the needs of its employees through pay plan enhancements and responds to the request of its citizens through the reduction of property tax rates.

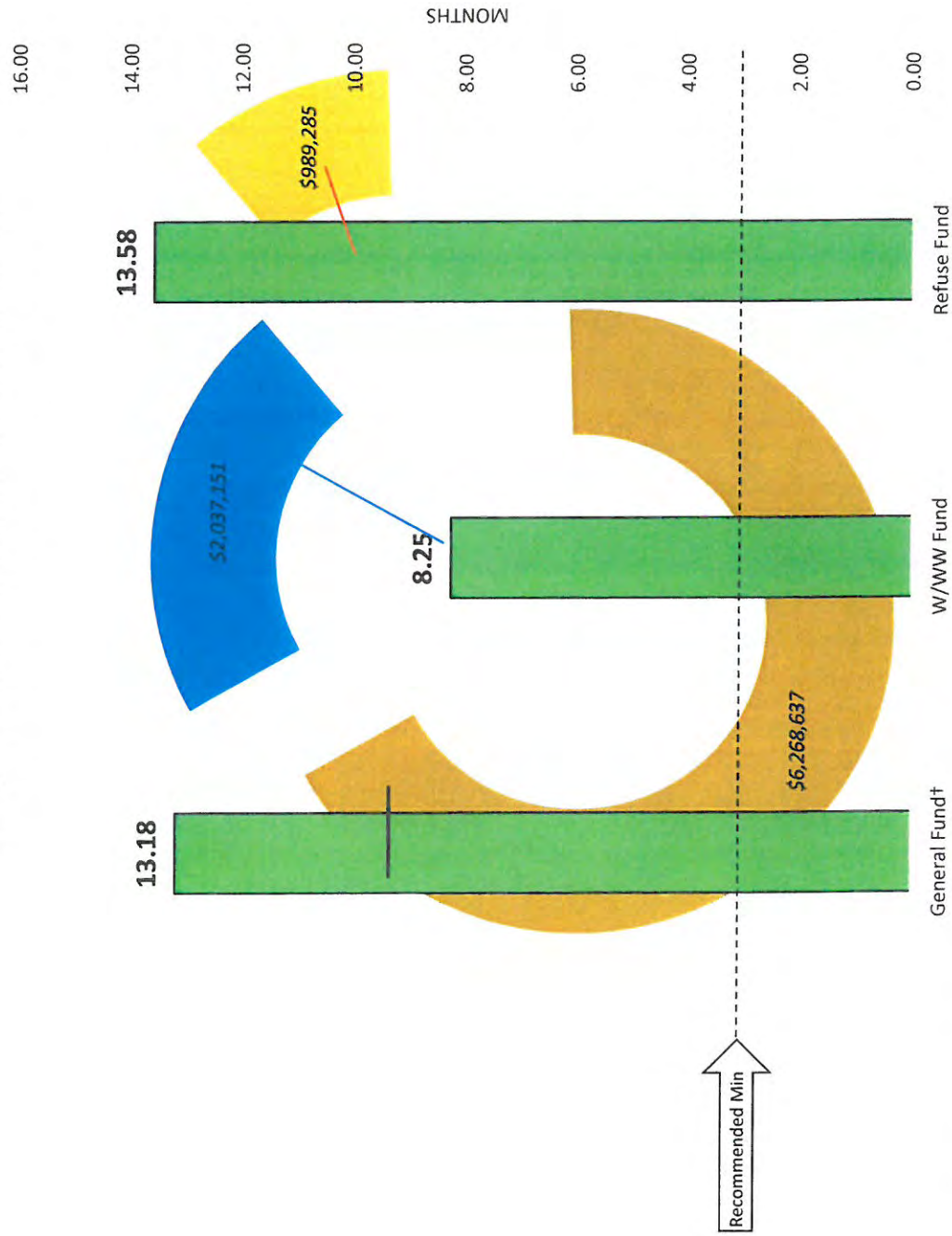
Respectfully Submitted,



David Douglas, City Manager

Attachments: City of Dayton Fiscal Year 2014 / 2015 Budget Document
Approved copy of the City of Dayton's Five Year Capital Plan

Estimated Months of Operation based on Projected Year End Fund Balances



† General Fund includes Library Special & Hotel/Motel funds

Projections based on 2014-15 budget figures



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ORDINANCE NO. O2014-24

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DAYTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL 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, 2014 to September 30, 2015, and that a public notice regarding a public meeting on such budget would be held on August 18, 2014 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 August 18, 2014; and that it is the opinion and judgment of the City Council that the budget, which is attached hereto, is proper and correct.

WHEREFORE, said budget is here and now and in all things approved and adopted, and it shall be effective as of October 1, 2014. 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 15th day of September 2014.

Felix Skarpa, Mayor

Melinda Soliday, City Secretary





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ORDINANCE NO. O2014-25

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 2014 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:

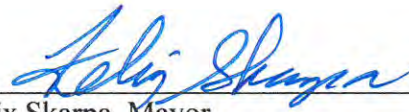
That there is hereby levied, and there shall be collected, for the use and support of the municipal government of the City of Dayton, and to provide for the Debt Service Funds for the tax year 2014, upon all property, real, personal and mixed within the Corporate limits of said City subject to taxation, a tax of \$.6900 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: \$.2460 cents on each one hundred dollars (\$100) of valuation of property and;
- 2.) For the Maintenance and Operation of the general government (General Fund): \$.4440 cents on each one hundred dollars (\$100) of valuation of property.

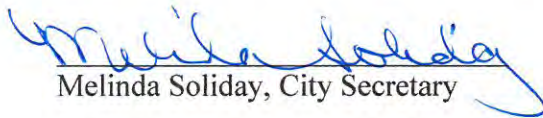
All monies collected under this ordinance for the specific items therein named, be and are hereby apportioned and set apart for the specific purpose indicated in each item, and that the Assessor and Collector of Taxes and every person collecting money for the City of Dayton, Texas, shall deliver to the 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.

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED ON THIS 15TH DAY OF SEPTEMBER 2014. THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER ITS PASSAGE.



Felix Skarpa, Mayor



Melinda Soliday, City Secretary



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Administration and Department Head Organizational Chart

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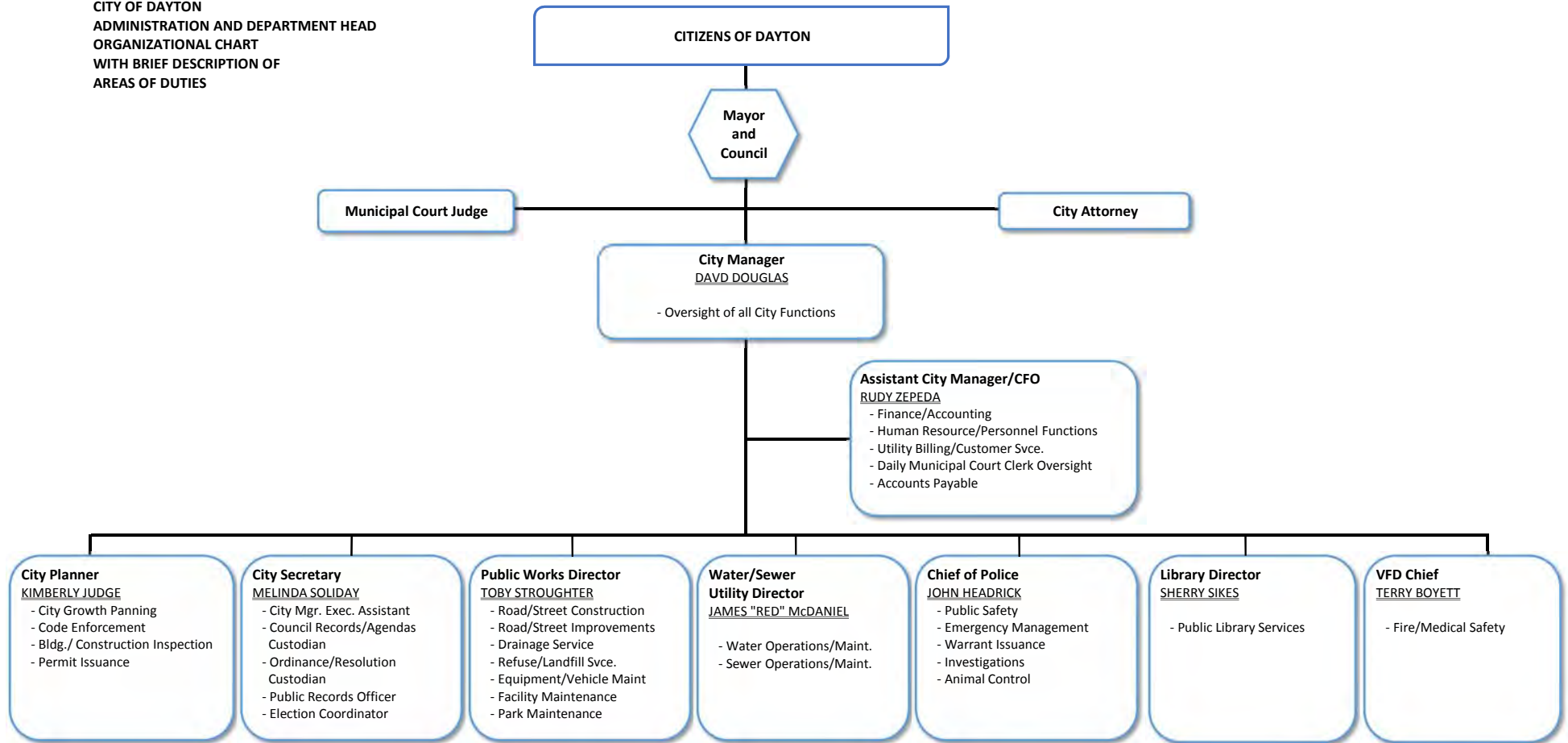
LIBRARY SPECIAL FUND

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**CITY OF DAYTON
ADMINISTRATION AND DEPARTMENT HEAD
ORGANIZATIONAL CHART
WITH BRIEF DESCRIPTION OF
AREAS OF DUTIES**



City Planner
KIMBERLY JUDGE
- City Growth Panning
- Code Enforcement
- Bldg./ Construction Inspection
- Permit Issuance

City Secretary
MELINDA SOLIDAY
- City Mgr. Exec. Assistant
- Council Records/Agendas
Custodian
- Ordinance/Resolution
Custodian
- Public Records Officer
- Election Coordinator

Public Works Director
TOBY STROUGHTER
- Road/Street Construction
- Road/Street Improvements
- Drainage Service
- Refuse/Landfill Svce.
- Equipment/Vehicle Maint
- Facility Maintenance
- Park Maintenance

**Water/Sewer
Utility Director**
JAMES "RED" McDANIEL
- Water Operations/Maint.
- Sewer Operations/Maint.

Chief of Police
JOHN HEADRICK
- Public Safety
- Emergency Management
- Warrant Issuance
- Investigations
- Animal Control

Library Director
SHERRY SIKES
- Public Library Services

VFD Chief
TERRY BOYETT
- Fire/Medical Safety

CITIZENS OF DAYTON

Mayor
and
Council

Municipal Court Judge

City Attorney

City Manager
DAVD DOUGLAS
- Oversight of all City Functions

Assistant City Manager/CFO
RUDY ZEPEDA
- Finance/Accounting
- Human Resource/Personnel Functions
- Utility Billing/Customer Svce.
- Daily Municipal Court Clerk Oversight
- Accounts Payable

City Planner
KIMBERLY JUDGE
- City Growth Panning
- Code Enforcement
- Bldg./ Construction Inspection
- Permit Issuance

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- Investigations
- Animal Control

Library Director
SHERRY SIKES
- Public Library Services

VFD Chief
TERRY BOYETT
- Fire/Medical Safety

**CITY OF DAYTON
SUMMARY OF 2014-2015 BUDGET
AND PRIOR YEAR COMPARISON OF EXPENDITURES**

| | Budget 2013-2014 | Budget 2014-2015 | INCREASE (DECREASE) | PERCENTAGE |
|----------------------------------------------|----------------------|----------------------------|------------------------|----------------|
| EXPENDITURES BY FUND | | | | |
| GENERAL FUND | 6,858,586 | 6,103,093 | (755,494) | -11.02% |
| LIBRARY SPECIAL FUND | 2,400 | 3,060 | 660 | 27.50% |
| HOTEL-MOTEL TAX FUND | 95,250 | 93,000 | (2,250) | -2.36% |
| WATER AND SEWER FUND | 1,871,399 | 1,928,948 | | |
| CAPITAL OUTLAY | 2,636,400 | 1,251,600 | | |
| TRANSFERS TO DEBT SERVICE | 425,225 | 423,078 | | |
| TRANSFERS TO GENERAL FUND | 0 | 200,000 | | |
| DIRECT PAYMENT OF DEBT (TWDB - WWTP) | 407,238 | 413,143 | | |
| TOTAL WATER AND SEWER EXPENDITURES | <u>5,340,262</u> | <u>4,216,768</u> | (1,123,493) | -21.04% |
| REFUSE FUND | 854,962 | 874,000 | | |
| TRANSFERS TO GENERAL FUND | 0 | 0 | | |
| TOTAL REFUSE FUND EXPENDITURES | <u>854,962</u> | <u>874,000</u> | 19,038 | 2.23% |
| DEBT SERVICE - GENERAL FUND OBLIGATED | 1,671,823 | 1,673,091 | 1,268 | 0.08% |
| DEBT SERVICE - W/S FUND OBLIGATED | 425,975 | 423,078 | (2,898) | -0.68% |
| CDBG FUNDED PROJECTS | 799,445 | 91,395 | (708,050) | -88.57% |
| GRAND TOTAL ALL FUNDS | \$ 16,048,703 | \$ 13,477,485 | \$ (2,571,218) | -16.02% |

**CITY OF DAYTON
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES FOR ALL FUNDS**

Budget
2013-2014

Budget
2014-2015

| GENERAL FUND | | |
|-----------------------------|------------|------------|
| REVENUES | | |
| Property Taxes | 3,063,657 | 3,314,800 |
| Sales Taxes | 1,326,464 | 1,542,900 |
| Franchise Taxes | 425,000 | 421,400 |
| Non-Tax Sources | 602,593 | 985,900 |
| TOTAL REVENUES | 5,417,714 | 6,265,000 |
| PRIOR YEAR FUND BALANCE | 6,075,866 | 7,251,408 |
| AVAILABLE FUNDS | 11,493,579 | 13,516,408 |
| EXPENDITURES | | |
| Operating | 5,523,010 | 5,589,420 |
| Capital Outlay | 160,576 | 513,673 |
| Transfers | 1,175,000 | - |
| TOTAL EXPENDITURES | 6,858,586 | 6,103,093 |
| LIBRARY SPECIAL FUND | | |
| REVENUES | | |
| Interest | 400 | 60 |
| Other Revenue | 2,000 | 3,400 |
| TOTAL REVENUES | 2,400 | 3,460 |
| PRIOR YEAR FUND BALANCE | 12,533 | 14,847 |
| AVAILABLE FUNDS | 14,933 | 18,307 |
| EXPENDITURES | 2,400 | 3,060 |
| HOTEL-MOTEL TAX FUND | | |
| REVENUES | | |
| TOTAL REVENUES | 68,500 | 87,200 |
| PRIOR YEAR FUND BALANCE | 192,762 | 219,848 |
| AVAILABLE FUNDS | 261,262 | 307,048 |
| EXPENDITURES | 95,250 | 93,000 |

**CITY OF DAYTON
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES FOR ALL FUNDS**

Budget
2013-2014

Budget
2014-2015

| WATER AND SEWER FUND | | |
|-----------------------------|-----------|-----------|
| REVENUES | | |
| Water and Sewer Service | 2,850,000 | 3,028,000 |
| Other Revenue | 1,258,900 | 1,262,150 |
| TOTAL REVENUES | 4,108,900 | 4,290,150 |
| PRIOR YEAR FUND BALANCE | 3,175,544 | 2,149,288 |
| AVAILABLE FUNDS | 7,284,444 | 6,439,438 |
| EXPENDITURES | | |
| Operating | 1,871,399 | 1,928,948 |
| Capital Outlay | 2,636,400 | 1,251,600 |
| Transfers | 425,225 | 623,078 |
| WWTP Debt Service | 407,238 | 413,143 |
| TOTAL EXPENDITURES | 5,340,262 | 4,216,768 |
| | | |
| REFUSE FUND | | |
| REVENUES | | |
| Garbage Collection | 960,000 | 986,800 |
| Other Revenue | 34,700 | 33,700 |
| TOTAL REVENUE | 994,700 | 1,020,500 |
| PRIOR YEAR FUND BALANCE | 705,771 | 841,979 |
| TOTAL FUNDS AVAILABLE | 1,700,471 | 1,862,479 |
| EXPENDITURES | | |
| Operating | 854,962 | 874,000 |
| Capital Outlay | - | - |
| Transfers | - | - |
| TOTAL EXPENDITURES | 854,962 | 874,000 |

**CITY OF DAYTON
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES FOR ALL FUNDS**

| | Budget 2013-2014 | Budget 2014-2015 |
|------------------------------------------------------|---------------------|---------------------|
| DEBT SERVICE - GENERAL FUND OBLIGATED | | |
| REVENUES | | |
| From Tax Sources | 1,684,473 | 1,683,845 |
| Interest on Investments | 5,000 | 5,000 |
| Transfers from other Funds | - | - |
| TOTAL REVENUES | 1,689,473 | 1,688,845 |
| PRIOR YEAR FUND BALANCE | 1,093,926 | 1,196,015 |
| AVAILABLE FUNDS | 2,783,398 | 2,884,859 |
| EXPENDITURES | | |
| Bond Payments | 1,065,000 | 1,105,000 |
| Interest Payments | 606,073 | 567,341 |
| Bond Fees | 750 | 750 |
| TOTAL EXPENDITURES | 1,671,823 | 1,673,091 |
| DEBT SERVICE - WATER AND SEWER FUND OBLIGATED | | |
| REVENUES | | |
| From Tax Sources | 25,429 | 17,114 |
| Interest on Investments | 2,750 | 1,299 |
| Transfers from Water/Sewer Fund | 425,975 | 423,078 |
| TOTAL REVENUES | 454,154 | 441,492 |
| PRIOR YEAR FUND BALANCE | 233,133 | 380,609 |
| AVAILABLE FUNDS | 687,287 | 822,100 |
| EXPENDITURES | | |
| Bond Payments | 380,000 | 390,000 |
| Interest Payments | 45,225 | 32,328 |
| Bond Fees | 750 | 750 |
| TOTAL EXPENDITURES | 425,975 | 423,078 |
| CDBG FUNDED PROJECTS | | |
| REVENUES | | |
| TOTAL REVENUES | 799,445 | 91,395 |
| PRIOR YEAR FUND BALANCE | - | - |
| AVAILABLE FUNDS | 799,445 | 91,395 |
| EXPENDITURES | 492,734 | 91,395 |

**CITY OF DAYTON
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES FOR ALL FUNDS**

| | Budget 2013-2014 | Budget 2014-2015 |
|-----------------------------------------------------|----------------------|----------------------|
| SUMMARY OF REVENUE - by FUND | | |
| General Fund | 5,417,714 | 6,265,000 |
| Library Special Fund | 2,400 | 3,460 |
| Hotel-Motel Tax Fund | 68,500 | 87,200 |
| Water and Sewer Fund | 4,108,900 | 4,290,150 |
| Refuse Fund | 994,700 | 1,020,500 |
| D/S Interest & Sinking- General Fund Tax Obligation | 1,689,473 | 1,688,845 |
| D/S Interest & Sinking- Revenue Sinking Fund | 454,154 | 441,492 |
| CDBG Funded Projects | 799,445 | 91,395 |
| TOTAL ALL FUNDS | <u>\$ 13,535,285</u> | <u>\$ 13,888,041</u> |
| SUMMARY OF EXPENDITURES - by FUND | | |
| General Fund | 6,858,586 | 6,103,093 |
| Library Special Fund | 2,400 | 3,060 |
| Hotel-Motel Tax Fund | 95,250 | 93,000 |
| Water and Sewer Fund | 5,340,262 | 4,216,768 |
| Refuse Fund | 854,962 | 874,000 |
| D/S Interest & Sinking- General Fund Tax Obligation | 1,671,823 | 1,673,091 |
| D/S Interest & Sinking- Revenue Sinking Fund | 425,975 | 423,078 |
| CDBG Funded Projects | 492,734 | 91,395 |
| TOTAL ALL FUNDS | <u>\$ 15,249,258</u> | <u>\$ 13,477,485</u> |

**CITY OF DAYTON
ESTIMATED AD VALOREM TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEAR 2014-2015**

CURRENT TAXES

| | 2013-2014 Rate | 2014-2015 Rate | 2014-2015 Levy | % of total | Collections at 98.2% |
|-------------------------------------|-------------------|-------------------|-------------------|------------|-------------------------|
| GENERAL (100) | 0.4509 | 0.444002259 | \$ 3,241,527 | 65.94% | \$ 3,183,180 |
| INTEREST AND SINKING FUND (300-320) | 0.2720 | 0.245997741 | \$ 1,674,591 | 34.06% | \$ 1,644,448 |
| | 0.7229 | 0.690000000 | \$ 4,916,118 | 100.00% | \$ 4,827,628 |

Change = (0.0329)

DELINQUENT TAXES

| | 2014-2015 P & I | 2014-2015 Del. Tax | 2014-2015 Total |
|--------------------|--------------------|-----------------------|--------------------|
| GENERAL | \$ 38,500 | \$ 78,300 | \$ 116,800 |
| DEBT SERVICE FUNDS | 14,737 | 33,431 | 48,167 |
| | \$ 53,237 | \$ 111,731 | \$ 164,967 |

**CITY OF DAYTON
ASSESSED VALUATIONS, TAX LEVY AND COLLECTIONS**

| Tax Year | Tax Rate (Per \$100) | Freeze Adjusted Assessed Value | Total Levy | Fiscal Year (10/1-5/31) | Current Collections per year | Current Collections as % of Levy |
|-------------|-------------------------|-----------------------------------|--------------------|----------------------------|------------------------------------|----------------------------------------|
| 2003 | 0.6880 | 179,734,727 | 1,249,156 | 2004 | 1,273,581 | 102.0%* |
| 2004 | 0.6880 | 357,998,524 | 2,462,887 | 2005 | 2,437,251 | 99.0%* |
| 2005 | 0.6880 | 325,074,181 | 2,236,510 | 2006 | 2,220,848 | 99.3%* |
| 2006 | 0.6449 | 492,110,256 | 3,280,528 | 2007 | 3,265,963 | 99.6%* |
| 2007 | 0.6349 | 538,121,615 | 3,783,840 | 2008 | 3,821,843 | 101.0% |
| 2008 | 0.6852 | 572,139,537 | 4,761,779 | 2009 | 4,784,339 | 100.5% |
| 2009 | 0.7256 | 579,317,857 | 4,714,587 | 2010 | 4,718,770 | 100.1% |
| 2010 | 0.7245 | 585,983,631 | 4,464,358 | 2011 | 4,396,137 | 98.5% |
| 2011 | 0.6304 | 689,628,372 | 4,505,548 | 2012 | 4,527,897 | 100.5% |
| 2012 | 0.6853 | 656,886,792 | 4,628,503 | 2013 | 4,674,454 | 101.0% |
| 2013 | 0.7229 | 618,928,906 | 4,714,280 | 2014 | 4,629,668 | 98.2% |
| 2014 | 0.6900 | 680,734,301 | 4,916,118 † | 2015 | 4,827,628 | 98.2% |

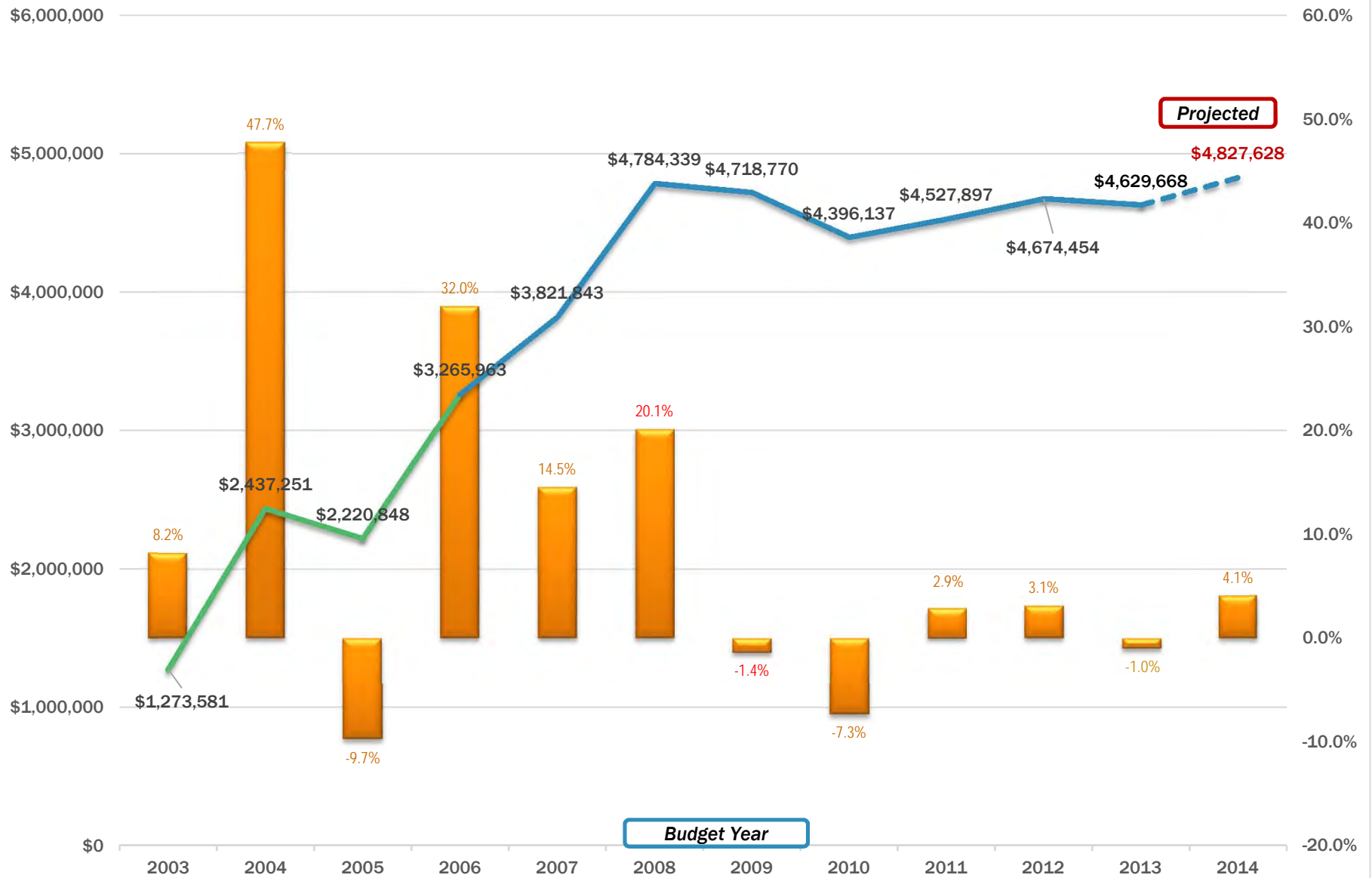
Same collection % as last yr

* Current % and collection figures are no longer available. (Source: A. Conner - Liberty CAD) No Change from prev reports

† Estimate based on proposed Tax Rate \$.6900

Levy = (Freeze Adjusted Value x Tax Rate/100)+Ceiling

City of Dayton Property Tax Collection History



Source: A. Conner & R. Brown - Liberty CAD and Prior City Adopted Budgets

Legend: ■ %Change from Prev Year — Current Collections

**CITY OF DAYTON
COMPARISON OF ASSESSED VALUES BY CLASS
TAX YEARS 2013 and 2014**

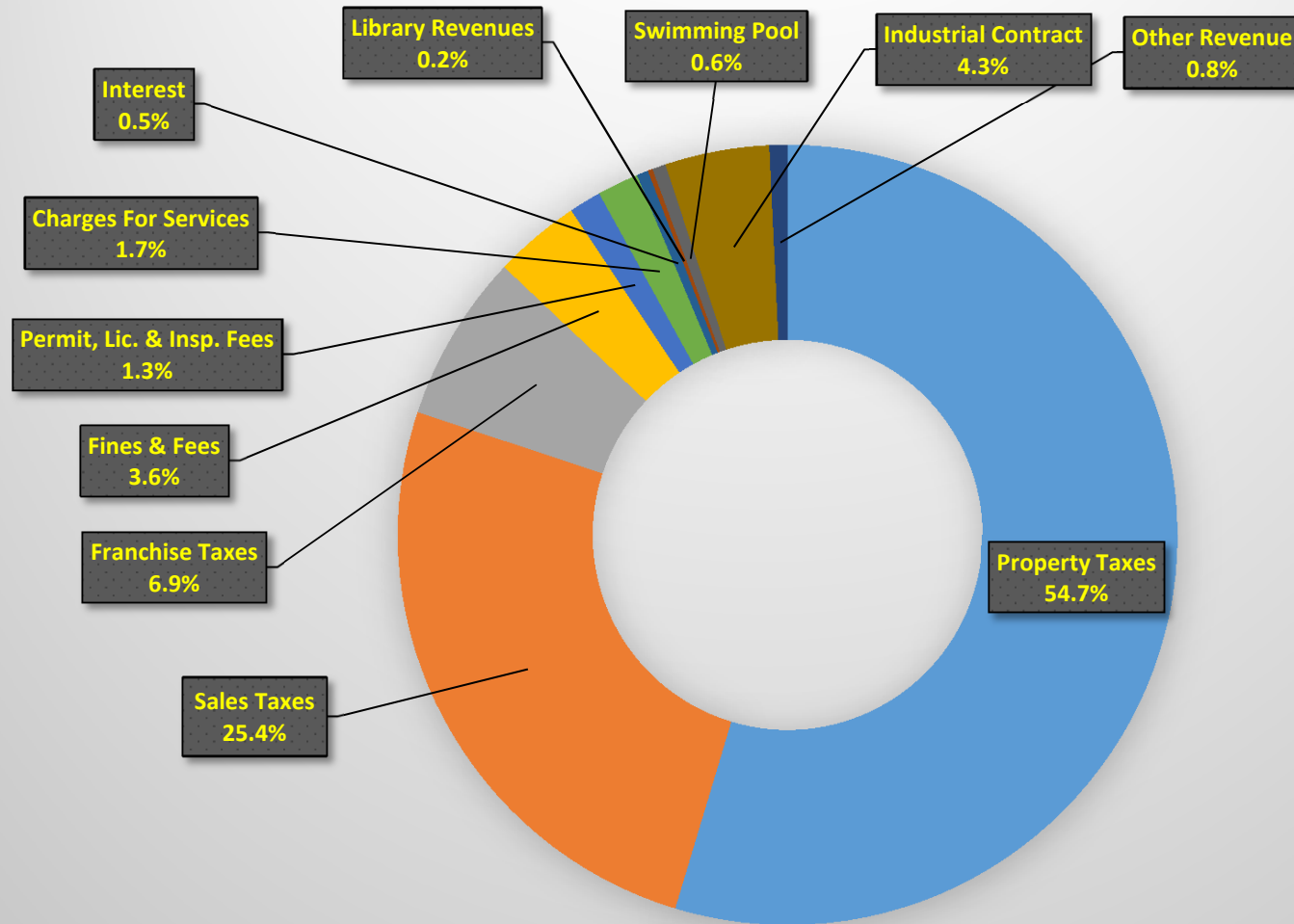
| <i>Property Count</i> | 5,157 | 5,135 | 2014 INCREASE (DECREASE) | PERCENTAGE |
|------------------------------|--------------|--------------------|-----------------------------|------------|
| | 2013 | 2014 | | |
| LAND VALUATIONS | | | | |
| HOMESITE | 30,038,441 | 30,152,095 | 113,654 | 0.38% |
| NON-HOMESITE | 53,463,210 | 54,464,337 | 1,001,127 | 1.87% |
| AG MARKET | 24,223,283 | 25,296,998 | 1,073,715 | 4.43% |
| TIMBER MARKET | 5,673,141 | 5,677,886 | 4,745 | 0.08% |
| IMPROVEMENTS | | | | |
| HOMESITE | 183,024,220 | 186,402,889 | 3,378,669 | 1.85% |
| NON HOMESITE | 151,088,986 | 151,921,147 | 832,161 | 0.55% |
| PERSONAL PROPERTY | 392,931,720 | 448,881,200 | 55,949,480 | 14.24% |
| MINERALS | 867,679 | 913,741 | 46,062 | 5.31% |
| TOTAL | 841,310,680 | 903,710,293 | 62,399,613 | 7.42% |
| EXEMPTIONS | | | | |
| ABATEMENTS | 15,498,060 | 14,531,730 | (966,330) | -6.24% |
| CHARITABLE ORGANIZATIONS | 316,340 | - | (316,340) | -100.00% |
| HOMESTEAD CAP ADJUSTMENT | 463,127 | 560,060 | 96,933 | 20.93% |
| TOTAL EXEMPT PROPERTY | 101,755,979 | 100,686,505 | (1,069,474) | -1.05% |
| TOTAL PRODUCTIVITY MARKET | 29,896,424 | 30,974,884 | 1,078,460 | 3.61% |
| AG USE | (821,101) | (822,969) | (1,868) | 0.23% |
| TIMBER USE | (265,174) | (252,186) | 12,988 | -4.90% |
| OTHER EXEMPTIONS | | | | |
| OVER 65 | 13,659,606 | 13,941,110 | 281,504 | 2.06% |
| DISABLED PERSONS | 1,406,743 | 1,464,103 | 57,360 | 4.08% |
| DISABLED VETS | 2,349,430 | 3,033,970 | 684,540 | 29.14% |
| HOUSE BILL 366 | 8,850 | 4,170 | (4,680) | -52.88% |
| HOMESTEAD EXEMPTIONS | 24,480,856 | 24,648,018 | 167,162 | 0.68% |
| PRORATED EXEMPT PROPERTY | - | - | - | 0.00% |
| TOTAL EXEMPTIONS | 188,749,140 | 188,769,395 | 1,302,925 | 0.69% |
| NET ASSESSED VALUE | 652,561,540 | 714,940,898 | 61,096,688 | 9.36% |
| FREEZE TAXABLE | (33,577,762) | (34,206,597) | (628,835) | 1.87% |
| OVER 65 TRANSFER ADJUSTMENT | (54,872) | - | 54,872 | 100.00% |
| ESTIMATED NET ASSESSED VALUE | 618,928,906 | 680,734,301 | 61,805,395 | 9.99% |

**GENERAL FUND RECAP
FISCAL YEAR 2014-2015**

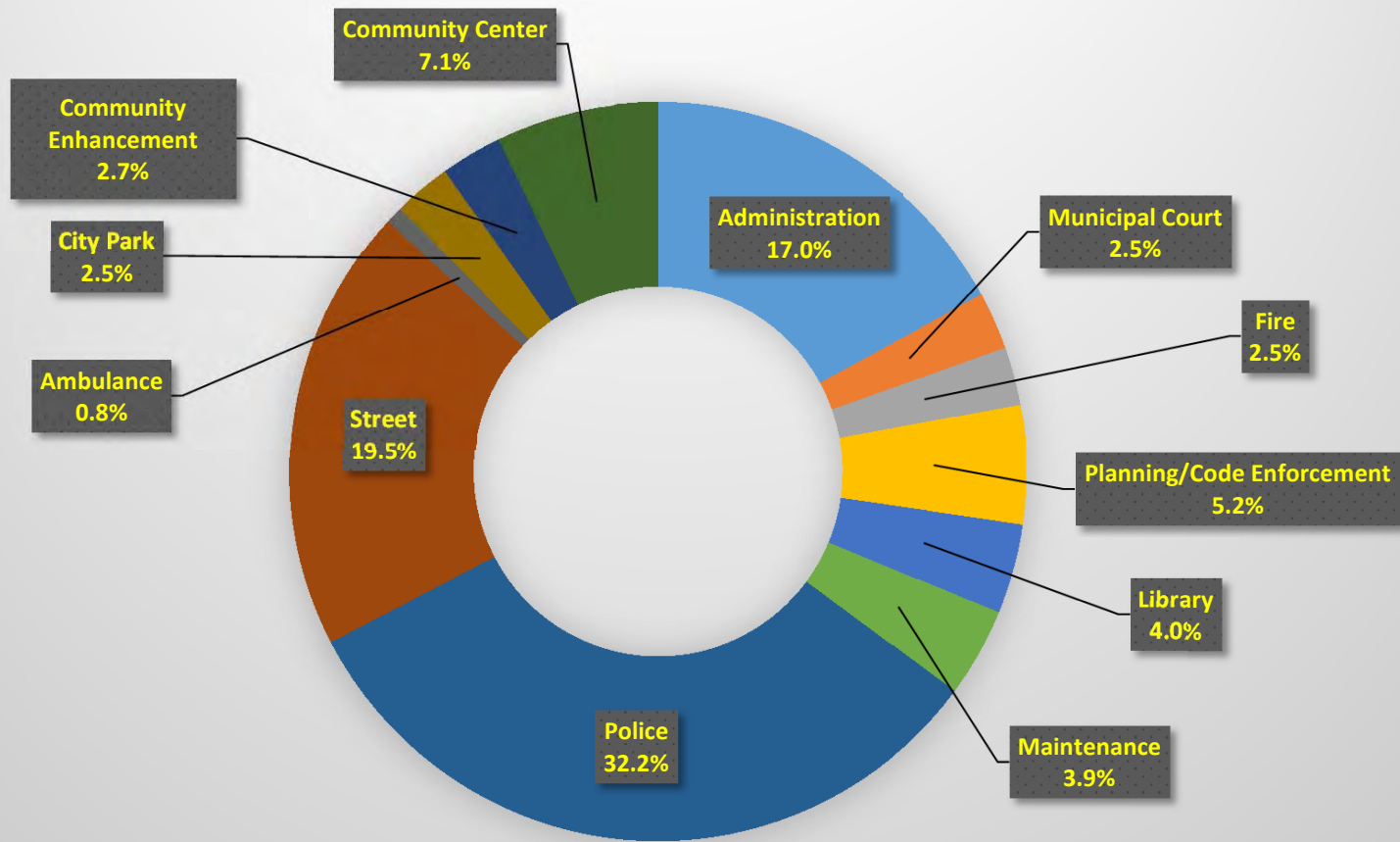
| | | |
|--------------------------------------------|-------------------------------------------|--------------------------------------|
| <i>Effective Tax Rate = .662204410</i> | <i>Proposed Tax Rate = .690000000</i> | <i>Roll Back Rate = .692317862</i> |
| <i>Effective M&O Rate = .416206669</i> | <i>Proposed M&O Rate = .444002259</i> | <i>M&O Roll Back= .446320121</i> |

| | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|------------------------------------------|-------------------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| BEGINNING FUND BALANCE | 7,251,408 | 6,349,944.08 | 6,349,944.08 | 6,075,865.50 | 5,324,620.80 | 4,693,951.55 |
| Revenues: | | | | | | |
| Property Taxes | 3,314,800 | 3,002,009.91 | 2,981,378.39 | 3,063,656.73 | 3,386,570.56 | 3,492,447.68 |
| Sales Taxes | 1,542,900 | 1,512,626.70 | 1,200,293.15 | 1,326,463.80 | 1,349,334.82 | 1,117,377.00 |
| Franchise Taxes | 421,400 | 421,424.00 | 346,039.00 | 425,000.00 | 412,976.88 | 419,472.97 |
| Fines & Fees | 217,400 | 217,391.17 | 203,891.17 | 212,600.00 | 204,309.32 | 170,147.67 |
| Permit, Lic. & Insp. Fees | 81,100 | 81,009.30 | 77,823.43 | 64,492.99 | 129,417.16 | 70,805.43 |
| Charges For Services | 104,100 | 102,032 | 98,907 | 90,800 | 99,305 | 103,600 |
| Interest | 29,100 | 28,522.65 | 27,022.65 | 18,000.00 | 21,628.94 | 40,000.00 |
| Library Revenues | 12,200 | 12,006.53 | 11,234.19 | 9,600.00 | 9,845.52 | 9,000.00 |
| Swimming Pool | 33,900 | 33,265.00 | 33,265.00 | 30,300.00 | 32,019.29 | 27,850.00 |
| Industrial Contract | 262,600 | 262,559.50 | 262,559.50 | 170,000.00 | 298,178.48 | 170,000.00 |
| Other Revenue | 45,500 | 142,660 | 142,660 | 6,800 | 202,822 | 4,600 |
| Total Operating Revenues | 6,065,000 | 5,815,506.26 | 5,385,072.98 | 5,417,713.52 | 6,146,407.86 | 5,625,300.75 |
| Transfers from Other Fund | 200,000 | - | - | - | 500,001.00 | 500,000.00 |
| Bond Proceeds | - | - | - | - | - | - |
| Intergovernmental Revenues | - | 5,549.68 | 5,549.68 | - | 5,402.94 | - |
| Total Funds Available | 13,516,408 | 12,171,000.02 | 11,740,566.74 | 11,493,579.02 | 11,976,432.60 | 10,819,252.30 |
| Expenditures | | | | | | |
| Administration | 952,200 | 785,244.83 | 752,373.84 | 1,070,520.17 | 788,726.43 | 794,176.06 |
| Municipal Court | 140,450 | 135,443.90 | 129,951.64 | 139,992.78 | 125,556.46 | 128,130.65 |
| Fire | 141,800 | 127,768.77 | 124,307.97 | 142,268.36 | 134,021.98 | 142,648.32 |
| Planning/Code Enforcement | 290,000 | 211,633.26 | 204,184.72 | 248,957.86 | 224,272.79 | 251,583.86 |
| Library | 223,000 | 202,487.09 | 193,256.37 | 212,811.38 | 225,944.00 | 261,784.43 |
| Maintenance | 217,100 | 192,471.02 | 183,845.48 | 202,711.78 | 207,379.28 | 201,944.80 |
| Police | 1,800,100 | 1,642,211.72 | 1,579,631.75 | 1,765,332.56 | 1,701,213.35 | 1,777,328.03 |
| Street | 1,090,420 | 835,359.24 | 716,770.47 | 1,064,679.40 | 1,321,020.08 | 1,555,792.49 |
| Ambulance | 44,300 | 36,951.07 | 33,601.07 | 41,500.00 | 32,750.13 | 35,000.00 |
| City Park | 140,400 | 108,871.65 | 104,414.64 | 142,202.59 | 136,092.66 | 170,541.66 |
| Community Enhancement | 150,050 | 129,678.73 | 123,581.27 | 133,827.37 | 105,832.83 | 117,880.62 |
| Community Center | 399,600 | 345,438.55 | 325,028.68 | 358,205.99 | 317,575.16 | 295,391.34 |
| Total Operating Expenditures | 5,589,420 | 4,753,559.83 | 4,470,947.90 | 5,523,010.24 | 5,320,385.15 | 5,732,202.26 |
| Capital Outlay | 513,673 | 166,031.71 | 156,357.65 | 160,576.03 | 306,103.37 | 216,645.98 |
| Transfer to Other Funds | - | - | 2,425.28 | 1,175,000.00 | - | 24,000.00 |
| Total Expenses | 6,103,093 | 4,919,591.54 | 4,629,730.83 | 6,858,586.27 | 5,626,488.52 | 5,972,848.24 |
| Net Gain (Loss) | 161,907 | 901,464.40 | 760,891.83 | (1,440,872.75) | 1,025,323.28 | 152,452.51 |
| Carryover Expenses (FY2013-14) | 1,425,000 | | | | | |
| Ending Fund Balance | 5,988,316 | 7,251,408.48 | 7,110,835.91 | 4,634,992.75 | 6,349,944.08 | 4,846,404.06 |
| <i>Expenditure to Fund Balance Ratio</i> | 98.12% | 147.40% | 153.59% | 67.58% | 112.86% | 81.14% |

Revenue Distribution - General Fund



Expense Distribution - General Fund



FISCAL YEAR 2014-2015

Proposed M&O Rate = .444002259

100 GENERAL FUND REVENUES

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------------------|-----------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
| 5110 Current Taxes | 3,183,200 | 2,869,763.78 | 2,854,763.78 | 2,974,032.30 | 3,267,481.22 | 3,417,810.60 |
| 5111 Delinquent Taxes | 78,300 | 78,286.23 | 74,903.53 | 53,624.43 | 70,774.92 | 43,244.64 |
| 5112 Penalty & Interest Current | 14,800 | 14,827.70 | 14,132.99 | 12,000.00 | 14,404.11 | 14,295.91 |
| 5113 Penalty & Interest Delinquent | 38,500 | 38,511.56 | 36,957.44 | 24,000.00 | 33,910.31 | 17,096.53 |
| 5114 Misc Fee/Tax From LCTCA | - | 620.65 | 620.65 | - | - | - |
| 5115 Sales Tax | 1,542,900 | 1,512,626.70 | 1,200,293.15 | 1,326,463.80 | 1,349,334.82 | 1,117,377.00 |
| 5116 Franchise Tax | 421,400 | 421,424.00 | 346,039.00 | 425,000.00 | 412,976.88 | 419,472.97 |
| 5118 Mixed Beverage Tax | 2,900 | 2,869.67 | 2,283.80 | 2,200.00 | 2,284.81 | 2,000.00 |
| 5210 Court Fines | 192,700 | 192,652.90 | 180,652.90 | 193,000.00 | 185,523.52 | 150,000.00 |
| 5212 Warrant Fees | 24,700 | 24,738.27 | 23,238.27 | 19,600.00 | 18,785.80 | 20,147.67 |
| 5214 Inspection Fees | - | - | - | 250.00 | 229.16 | 1,000.00 |
| 5215 Building Permits | 17,800 | 17,755.18 | 17,155.18 | 13,000.00 | 12,635.30 | 13,000.00 |
| 5216 Licenses & Permits | 41,800 | 41,806.00 | 40,806.00 | 17,000.00 | 35,143.13 | 19,000.00 |
| 5217 Court Fees | 17,300 | 17,268.45 | 16,268.45 | 30,742.99 | 78,450.76 | 33,805.43 |
| 5218 Juvenile Community Svce Fee | - | - | - | 500.00 | - | 800.00 |
| 5219 Subdivision Fees | 1,300 | 1,310.00 | 1,310.00 | 800.00 | 674.00 | 1,200.00 |
| 5318 Alarm Monitoring | 1,600 | 1,575.00 | 1,450.00 | 800.00 | 950.00 | 1,600.00 |
| 5400 Insurance Reimbursement | - | - | - | - | 13,117.34 | - |
| 5411 Misc. Income | 10,000 | 68,187.43 | 68,187.43 | 6,800.00 | 9,697.34 | 4,600.00 |
| 5412 Interest | 29,100 | 28,522.65 | 27,022.65 | 18,000.00 | 21,628.94 | 40,000.00 |
| 5414 Community Center Revenue | 102,500 | 100,456.50 | 97,456.50 | 90,000.00 | 98,355.00 | 102,000.00 |
| 5416 Library Revenue | 12,200 | 12,006.53 | 11,234.19 | 9,600.00 | 9,845.52 | 9,000.00 |
| 5418 Pool - Gate Charges | 13,600 | 13,336.00 | 13,336.00 | 12,600.00 | 14,142.00 | 11,000.00 |
| 5420 Pool - Revenue from Parties | 10,100 | 9,900.00 | 9,900.00 | 10,000.00 | 8,250.00 | 9,000.00 |
| 5421 Pool - Revenue from Refreshments | 2,300 | 2,249.00 | 2,249.00 | 2,100.00 | 2,387.29 | 2,250.00 |
| 5423 Pool - Revenue from Swim Lessons | 7,400 | 7,300.00 | 7,300.00 | 5,000.00 | 6,400.00 | 5,000.00 |
| 5424 Pool - Revenue from Aerobics Lessons | 500 | 480.00 | 480.00 | 600.00 | 840.00 | 600.00 |
| 5428 Sale of Surplus Equip. | 5,200 | 5,080.35 | 5,080.35 | - | 9,679.07 | - |
| 5430 Industrial Contract | 262,600 | 262,559.50 | 262,559.50 | 170,000.00 | 298,178.48 | 170,000.00 |
| 5432 Donations | 2,300 | 2,215.08 | 2,215.08 | - | 600.00 | - |
| 5461 Sale of Seized Property | - | 19,983.89 | 19,983.89 | - | 4,249.09 | - |
| 5700 Refund and Reimbursements | 7,100 | 6,915.55 | 6,915.55 | - | 56,017.64 | - |
| 5701 Expected Grant Revenue | - | 39,724.59 | 39,724.59 | - | 113,710.50 | - |
| 5707 Bad Debt Collection | - | - | - | - | - | - |
| 5708 FEMA Reimbursement | - | - | - | - | 9,927.39 | - |
| 5721 Gun Show Revenue | 20,900 | 20,537.00 | 20,537.00 | - | - | - |
| 5722 Old Time Days Revenue | - | - | - | - | - | - |
| Total Operating Revenues | 6,065,000 | 5,835,490.15 | 5,405,056.87 | 5,417,713.52 | 6,160,584.34 | 5,625,300.75 |
| 5425 Transfer from Other Funds | 200,000 | - | - | - | 500,001.00 | 500,000.00 |
| 5433 Bond Proceeds | - | - | - | - | - | - |
| 5713 Intergovernmental Revenues | - | 5,549.68 | 5,549.68 | - | 5,402.94 | - |
| Total Revenues | 6,265,000 | 5,841,039.83 | 5,410,606.55 | 5,417,713.52 | 6,665,988.28 | 6,125,300.75 |

Explanation of Transfers from Other Funds -

City of Dayton Sales Tax History



| | |
|------------|-----------------------|
| #10 | ADMINISTRATION |
|------------|-----------------------|

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|----------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 420,100 | 336,181.70 | 322,481.70 | 357,628.92 | 335,906.56 | 336,334.50 |
| 6103 Merit Pay Increases | 4,000 | 3,390.40 | 590.40 | 3,550.13 | 3,416.80 | 3,343.26 |
| 6104 Payroll Taxes | 33,000 | 26,394.76 | 25,332.76 | 30,700.22 | 27,365.07 | 35,836.00 |
| 6106 Worker's Comp | 4,300 | 4,706.00 | 4,706.00 | 4,710.00 | 4,316.76 | 3,850.00 |
| 6108 Employee Insurance | 61,300 | 43,293.81 | 43,293.81 | 49,000.00 | 43,115.43 | 46,000.00 |
| 6110 Retirement | 25,400 | 19,951.67 | 19,128.67 | 20,070.90 | 17,610.93 | 17,522.31 |
| 6112 Employee Drug Screens | 11,000 | 10,666.59 | 9,329.00 | 11,000.00 | 14,885.00 | 10,000.00 |
| 6118 Auto, Travel and Meals | 10,500 | 9,385.66 | 8,825.66 | 10,500.00 | 9,735.19 | 12,000.00 |
| 6150 Training & Testing | 12,500 | 2,165.39 | 1,766.39 | 2,500.00 | 838.00 | 3,000.00 |
| 6152 Uniforms/Rugs | 800 | 743.23 | 663.23 | 500.00 | 326.78 | 500.00 |
| 6210 Publications | 5,000 | 5,334.00 | 5,334.00 | 5,000.00 | 6,749.46 | 5,000.00 |
| 6215 Dues, Subscriptions, & Membership | 10,400 | 9,882.04 | 9,223.58 | 7,750.00 | 10,107.78 | 7,750.00 |
| 6220 Election Expense | 24,000 | 6,748.90 | 6,748.90 | 8,500.00 | 6,100.30 | 12,000.00 |
| 6230 Annexations Expense | - | - | - | - | - | - |
| 6240 Permits, Inspections, Fines | - | - | - | - | - | - |
| 6320 Supplies and Materials | 17,000 | 18,252.21 | 17,327.11 | 17,000.00 | 16,236.66 | 18,500.00 |
| 6330 Telephone | 4,900 | 4,341.32 | 4,001.37 | 4,900.00 | 4,747.91 | 4,500.00 |
| 6335 Utilities | 8,000 | 8,207.46 | 7,117.12 | 8,000.00 | 6,329.47 | 8,000.00 |
| 6410 Audit and Accounting | 29,000 | 26,300.00 | 26,300.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| 6415 Insurance | 4,100 | 3,931.36 | 3,931.36 | 3,710.00 | 3,685.32 | 3,040.00 |
| 6420 Legal | 42,000 | 32,017.01 | 28,508.96 | 42,000.00 | 41,604.35 | 42,000.00 |
| 6425 Tax Administration | 135,000 | 122,859.62 | 122,859.62 | 135,000.00 | 122,440.45 | 135,000.00 |
| 6430 Transit System | 3,300 | 3,150.00 | 2,362.50 | 2,500.00 | 2,362.50 | 5,000.00 |
| 6450 Professional Services | 77,600 | 57,091.60 | 54,091.60 | 62,000.00 | 63,242.21 | 50,000.00 |
| 6510 Parts & Repairs | 4,000 | 4,045.95 | 2,545.95 | 4,000.00 | 3,489.43 | 5,000.00 |
| 6520 Contract: Repairs & Maint | 5,000 | 3,429.43 | 3,129.43 | 5,000.00 | 3,241.42 | 5,000.00 |
| 6610 Community Development | - | - | - | 250,000.00 † | - | - |
| 6800 Bad Debt Expense | - | - | - | - | - | - |
| 6850 Misc. Exp - Reverse of Revenue | - | 22,774.72 | 22,774.72 | - | 15,870.09 | - |
| 6852 Misc. Exp - Unallocated Expense | - | - | - | - | 2.56 | - |
| Total Operating Expense | 952,200 | 785,244.83 | 752,373.84 | 1,070,520.17 | 788,726.43 | 794,176.06 |
| 6725 General Transfer Out -10 (FY2014) | 1,425,000 † | - | - | 1,175,000.00 † | - | 24,000.00 |
| 6725 General Transfer Out -00 | - | 2,425.28 | 2,425.28 | - | - | - |
| Capital Outlay | 7,400 | 7,600.00 | 7,572.69 | - | 25,287.00 | 12,710.00 |
| Total Expenses | 2,384,600 | 795,270.11 | 762,371.81 | 2,245,520.17 | 814,013.43 | 830,886.06 |
| Capital Outlay Detail - 6810 | 7,400 | DE Fib Unit 1 of 5 , 3 New Computers-combine with other departments , Building Improvements, add HR office | | | | |
| Total Expenses | 7,400 | | | | | |

† Originally budgeted for 2013-14FY (Carryover expense in 2014-15FY)

| | |
|------------|------------------------|
| #15 | MUNICIPAL COURT |
|------------|------------------------|

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|----------------------------------------|-----------------------|------------------------|-------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 83,600 | 79,365.85 | 75,294.85 | 80,030.73 | 74,692.15 | 75,294.60 |
| 6103 Merit Pay Increases | 1,150 | 1,062.40 | 1,062.40 | 392.88 | 180.00 | 374.06 |
| 6104 Payroll Taxes | 6,600 | 6,222.29 | 5,939.29 | 6,836.01 | 5,694.47 | 7,983.04 |
| 6106 Worker's Comp | 1,800 | 2,013.48 | 2,013.48 | 2,015.00 | 2,475.44 | 2,185.00 |
| 6108 Employee Insurance | 17,500 | 23,795.34 | 23,795.34 | 23,000.00 | 21,202.72 | 20,000.00 |
| 6110 Retirement | 3,800 | 3,380.67 | 3,248.67 | 3,363.16 | 2,792.04 | 2,908.94 |
| 6118 Auto, Travel and Meals | 1,000 | 1,104.13 | 1,104.13 | 800.00 | 836.46 | 800.00 |
| 6150 Training | 1,500 | 1,362.79 | 1,362.79 | 800.00 | 700.00 | 800.00 |
| 6152 Uniforms/Rugs | 500 | 471.94 | 433.74 | 500.00 | 627.74 | - |
| 6215 Dues, Subscriptions, & Membership | 900 | 130.00 | 130.00 | 250.00 | 80.00 | 200.00 |
| 6311 Jury Fees | 500 | 195.00 | 195.00 | 500.00 | 83.00 | 200.00 |
| 6320 Supplies and Materials | 3,000 | 2,590.05 | 2,377.35 | 3,000.00 | 2,225.52 | 3,000.00 |
| 6330 Telephone | 3,300 | 3,168.07 | 2,912.71 | 2,750.00 | 2,829.41 | 2,750.00 |
| 6415 Insurance | 3,400 | 3,251.88 | 3,251.88 | 3,255.00 | 3,007.53 | 2,635.00 |
| 6420 Legal | 8,500 | 5,308.71 | 4,808.71 | 8,500.00 | 4,995.00 | 8,500.00 |
| 6520 Contract: Repairs & Maint | 3,400 | 2,021.30 | 2,021.30 | 4,000.00 | 3,134.98 | 500.00 |
| Total Operating Expenses | 140,450 | 135,443.90 | 129,951.64 | 139,992.78 | 125,556.46 | 128,130.65 |
| Capital Outlay | 1,500 | 759.90 | 759.90 | 2,600.00 | - | - |
| Total Expenses | 141,950 | 136,203.80 | 130,711.54 | 142,592.78 | 125,556.46 | 128,130.65 |

Capital Outlay Detail - 6810

| | | |
|----------------|-------|------------------------------------------------|
| Total Expenses | 1,500 | Omnixx Computer routing, Training and software |
|----------------|-------|------------------------------------------------|

| | |
|-----|-----------------|
| #20 | FIRE DEPARTMENT |
|-----|-----------------|

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------|-----------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| .6102 Salaries | 2,100 | 2,073.36 | 2,073.36 | 2,073.36 | 2,012.88 | 1,993.32 |
| .6106 Worker's Comp | 12,900 | 11,757.16 | 11,757.16 | 11,775.00 | 13,569.13 | 9,550.00 |
| .6108 Employee Insurance | 7,400 | 7,015.00 | 6,285.00 | 11,000.00 | 10,012.80 | 11,000.00 |
| .6111 Firemen Retirement Fund | 17,000 | 14,015.00 | 14,015.00 | 17,000.00 | 14,976.00 | 16,500.00 |
| .6135 258 Pension Plan | 2,000 | 1,025.04 | 1,025.04 | 2,000.00 | 1,116.71 | 2,000.00 |
| .6152 Uniform/Rugs | 200 | 45.87 | 45.87 | - | 170.73 | - |
| .6320 Supplies and Materials | 2,000 | 359.28 | 359.28 | 2,500.00 | 783.72 | 2,000.00 |
| .6330 Telephone | 7,000 | 6,838.90 | 6,288.90 | 5,000.00 | 5,300.82 | 4,750.00 |
| .6335 Utilities | 6,300 | 6,183.40 | 5,502.60 | 6,500.00 | 4,640.59 | 6,500.00 |
| .6340 Fuel | 15,000 | 12,854.63 | 11,354.63 | 15,000.00 | 14,332.88 | 20,000.00 |
| .6415 Insurance | 9,900 | 9,467.38 | 9,467.38 | 9,420.00 | 8,906.67 | 8,355.00 |
| .6510 Parts & Repairs | 15,000 | 12,874.65 | 12,874.65 | 15,000.00 | 14,939.95 | 15,000.00 |
| .6518 Lease Payments | 45,000 | 43,259.10 | 43,259.10 | 45,000.00 | 43,259.10 | 45,000.00 |
| Total Operating Expenses | 141,800 | 127,768.77 | 124,307.97 | 142,268.36 | 134,021.98 | 142,648.32 |
| Capital Outlay | 20,000 | - | - | - | - | - |
| Total Expenses | 161,800 | 127,768.77 | 124,307.97 | 142,268.36 | 134,021.98 | 142,648.32 |

Capital Outlay Detail - 6810

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|----------------|-----------------------------------------------|
| 20,000 | Rescue Air Bags , Re-Skin sides of Fire Dept. |
| Total Expenses | 20,000 |

#25 CODE ENFORCEMENT, PLANNING & INSPECTION DEPARTMENT

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-----------------------------------------|-----------------------|---------------------------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
| .6102 Salaries | 158,500 | 129,617.40 | 123,776.40 | 141,472.64 | 133,653.17 | 134,421.05 |
| .6103 Merit Pay Increases | 1,600 | 1,572.00 | 1,572.00 | 2,779.25 | 1,121.60 | 2,647.28 |
| .6104 Payroll Taxes | 12,900 | 10,553.63 | 10,113.63 | 12,261.41 | 10,814.71 | 14,460.71 |
| .6106 Worker's Comp | 2,000 | 2,013.48 | 2,013.48 | 2,025.00 | 1,854.68 | 1,675.00 |
| .6108 Employee Insurance | 26,300 | 13,550.99 | 13,550.99 | 22,000.00 | 19,453.06 | 21,000.00 |
| .6110 Retirement | 9,900 | 7,853.74 | 7,507.74 | 8,219.56 | 7,050.13 | 7,268.82 |
| .6118 Auto, Travel and Meals | 2,400 | 1,334.10 | 1,334.10 | 1,750.00 | 2,047.88 | 3,500.00 |
| .6150 Training | 3,200 | 2,907.25 | 2,907.25 | 2,500.00 | 2,154.00 | 2,500.00 |
| .6152 Uniforms/Rugs | 1,000 | 549.64 | 479.64 | 750.00 | 487.17 | 1,000.00 |
| .6215 Dues, Subscriptions, & Membership | 3,800 | 2,371.03 | 2,328.00 | 3,750.00 | 2,789.00 | 3,750.00 |
| .6320 Supplies and Materials | 6,300 | 7,796.56 | 7,696.56 | 6,250.00 | 5,414.77 | 6,400.00 |
| .6330 Telephone | 5,400 | 4,492.39 | 4,173.88 | 5,400.00 | 5,516.05 | 5,300.00 |
| .6340 Fuel | 1,500 | 1,341.08 | 1,261.08 | 550.00 | 804.99 | 511.00 |
| .6415 Insurance | 3,700 | 3,497.31 | 3,497.31 | 3,250.00 | 3,280.91 | 2,650.00 |
| .6450 Professional Services | 18,000 | 7,279.35 | 7,219.35 | 2,500.00 | 3,921.20 | 5,000.00 |
| .6510 Parts & Repairs | 1,000 | 215.25 | 65.25 | 1,000.00 | 933.07 | 2,000.00 |
| .6518 Lease Payments | - | - | - | - | - | - |
| .6520 Contract Repairs and Maint. | 1,500 | 1,501.10 | 1,501.10 | 1,500.00 | 1,864.85 | 3,500.00 |
| .6615 Nuisance Abatement/Code Enf. | 12,000 | (0.00) | - | 12,000.00 | 4,836.15 | 15,000.00 |
| .6616 Demolition | 17,500 | 11,942.96 | 11,942.96 | 17,500.00 | 15,594.40 | 17,500.00 |
| .6617 Filing Fees | 1,500 | 1,244.00 | 1,244.00 | 1,500.00 | 681.00 | 1,500.00 |
| .6878 City Portion - Home Program Grant | - | - | - | - | - | - |
| Total Operating Expense | 290,000 | 211,633.26 | 204,184.72 | 248,957.86 | 224,272.79 | 251,583.86 |
| .6810 Capital Outlay | 80,500 | 19,046.53 | 19,046.53 | 22,000.00 | - | - |
| Total Expenses | 370,500 | 230,679.79 | 223,231.25 | 270,957.86 | 224,272.79 | 251,583.86 |
| Capital Outlay Detail - 6810 | 80,500 | Comprehensive Development Plan , 2 New Computers-combine with other departments | | | | |
| Total Expenses | 80,500 | | | | | |

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|------------|----------------|
| #30 | LIBRARY |
|------------|----------------|

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|---------------------------------------|-----------------------|------------------------------------------|------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 108,800 | 100,594.84 | 96,678.84 | 110,652.79 | 124,111.38 | 155,495.39 |
| 6103 Merit Pay Increases | 1,100 | 1,177.60 | 1,077.60 | 643.83 | 724.80 | 834.49 |
| 6104 Payroll Taxes | 9,700 | 8,964.60 | 8,631.60 | 9,460.21 | 10,382.51 | 16,492.80 |
| 6106 Worker's Comp | 4,300 | 4,034.84 | 4,034.84 | 4,050.00 | 4,322.52 | 3,820.00 |
| 6108 Employee Insurance | 26,300 | 12,722.97 | 12,722.97 | 20,000.00 | 17,512.72 | 20,000.00 |
| 6110 Retirement | 3,900 | 4,657.66 | 4,481.66 | 3,429.55 | 4,997.86 | 4,191.75 |
| 6118 Auto, Travel and Meals | 1,600 | 207.37 | 207.37 | 350.00 | 205.71 | 350.00 |
| 6150 Training | 300 | 300.00 | 300.00 | 300.00 | - | 300.00 |
| 6152 Uniforms/Rugs | 1,700 | 2,093.73 | 1,973.73 | 1,700.00 | 709.93 | 500.00 |
| 6215 Dues, Subscriptions & Membership | 1,100 | 667.11 | 667.11 | 300.00 | 127.00 | 300.00 |
| 6320 Supplies and Materials | 7,500 | 7,301.12 | 6,676.12 | 7,500.00 | 8,739.23 | 7,500.00 |
| 6330 Telephone | 6,300 | 3,690.73 | 3,382.73 | 6,250.00 | 6,065.94 | 6,000.00 |
| 6335 Utilities | 18,800 | 22,176.60 | 19,176.60 | 18,750.00 | 20,460.78 | 18,000.00 |
| 6415 Insurance | 9,200 | 8,757.72 | 8,757.72 | 8,775.00 | 8,365.78 | 6,450.00 |
| 6510 Parts & Repairs | 1,000 | 441.71 | 121.93 | 1,000.00 | 1,235.24 | 2,500.00 |
| 6520 Contract: Repairs & Maint | 9,500 | 15,969.02 | 15,719.02 | 10,100.00 | 9,187.50 | 9,500.00 |
| 6811 Book Purchase | 7,800 | 5,648.56 | 5,565.62 | 5,750.00 | 5,640.50 | 5,750.00 |
| 6812 Periodicals | 2,500 | 2,075.67 | 2,075.67 | 2,500.00 | 2,002.69 | 2,500.00 |
| 6813 Audio/Visual | 1,600 | 1,005.24 | 1,005.24 | 1,300.00 | 1,151.91 | 1,300.00 |
| Total Operating Expense | 223,000 | 202,487.09 | 193,256.37 | 212,811.38 | 225,944.00 | 261,784.43 |
| Capital Outlay | 6,400 | - | - | - | - | - |
| Total Expenses | 229,400 | 202,487.09 | 193,256.37 | 212,811.38 | 225,944.00 | 261,784.43 |
| Capital Outlay Detail - 6810 | | Replace 8 computers (children's) @ 800ea | | | | |
| | 6,400 | | | | | |
| Total Expenses | 6,400 | | | | | |

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| #35 | MAINTENANCE SHOP |
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| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 134,700 | 124,425.48 | 119,489.48 | 127,826.12 | 122,412.28 | 122,041.03 |
| 6103 Merit Pay Increases | 800 | 740.00 | - | 653.22 | 659.40 | 623.31 |
| 6104 Payroll Taxes | 10,700 | 9,895.56 | 9,521.56 | 10,920.74 | 9,976.72 | 12,941.09 |
| 6106 Worker's Comp | 2,100 | 2,013.48 | 2,013.48 | 2,025.00 | 1,854.68 | 1,650.00 |
| 6108 Employee Insurance | 24,100 | 19,245.06 | 19,245.06 | 18,000.00 | 18,112.46 | 22,000.00 |
| 6110 Retirement | 8,500 | 7,458.36 | 7,166.36 | 7,426.70 | 6,424.11 | 6,599.37 |
| 6150 Training | - | - | - | - | - | - |
| 6152 Uniforms/Rugs | 1,600 | 1,802.31 | 1,657.31 | 1,600.00 | 1,778.75 | 1,500.00 |
| 6215 Dues/Subscriptions/Memberships | 1,600 | 1,608.00 | 1,608.00 | 1,610.00 | - | - |
| 6320 Supplies and Materials | 10,000 | 8,357.59 | 7,607.59 | 10,000.00 | 24,590.42 | 10,000.00 |
| 6330 Telephone | 1,100 | 983.34 | 889.93 | 1,100.00 | 969.60 | 1,100.00 |
| 6335 Utilities | 5,000 | 4,874.78 | 4,340.08 | 5,000.00 | 3,986.43 | 7,500.00 |
| 6340 Fuel | 3,500 | 2,108.38 | 1,847.95 | 3,500.00 | 3,698.15 | 3,500.00 |
| 6415 Insurance | 3,400 | 3,268.63 | 3,268.63 | 3,050.00 | 2,986.63 | 2,490.00 |
| 6510 Parts & Repairs | 5,000 | 4,986.91 | 4,486.91 | 5,000.00 | 6,663.09 | 5,000.00 |
| 6525 Special Tools | 5,000 | 703.14 | 703.14 | 5,000.00 | 3,266.56 | 5,000.00 |
| Total Operating Expense | 217,100 | 192,471.02 | 183,845.48 | 202,711.78 | 207,379.28 | 201,944.80 |
| 6810 Capital Outlay | 12,500 | - | - | - | - | - |
| Total Expenses | 229,600 | 192,471.02 | 183,845.48 | 202,711.78 | 207,379.28 | 201,944.80 |
| Capital Outlay Detail - 6810 | 12,500 | Equipment Software , Diagnostic Scanner , Replacement Computer , Replacing A/C unit in Maintenance shop , DE Fib Unit 2 of 5 | | | | |
| Total Expenses | 12,500 | | | | | |

#40 POLICE DEPARTMENT

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-----------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 1,156,800 | 1,069,303.09 | 1,028,374.09 | 1,155,230.13 | 1,123,850.68 | 1,132,248.41 |
| 6103 Merit Pay Increases | 11,900 | 10,107.20 | 6,607.20 | 9,525.11 | 8,465.60 | 9,337.21 |
| 6104 Payroll Taxes | 90,300 | 83,445.50 | 80,408.50 | 99,004.19 | 90,501.91 | 120,437.28 |
| 6106 Worker's Comp | 22,000 | 22,179.88 | 22,179.88 | 22,200.00 | 15,492.56 | 17,500.00 |
| 6108 Employee Insurance | 219,000 | 188,913.07 | 188,913.07 | 195,000.00 | 171,028.99 | 195,000.00 |
| 6110 Retirement | 68,100 | 62,034.18 | 59,715.18 | 64,123.13 | 56,859.39 | 58,535.13 |
| 6118 Auto, Travel and Meals | 1,500 | 1,242.20 | 1,242.20 | 1,500.00 | 625.21 | 2,600.00 |
| 6150 Training | 2,500 | 1,663.00 | 1,663.00 | 2,500.00 | 792.50 | 3,500.00 |
| 6152 Uniforms/Rugs | 7,500 | 6,235.00 | 5,585.00 | 7,500.00 | 7,286.59 | 4,500.00 |
| 6231 Animal Control | 8,000 | 5,992.79 | 5,392.79 | 8,000.00 | 5,899.48 | 10,000.00 |
| 6310 Office Expense | 10,000 | 9,480.68 | 9,180.68 | 10,000.00 | 11,460.06 | 11,000.00 |
| 6320 Supplies and Materials | 17,100 | 15,103.74 | 13,603.74 | 16,300.00 | 16,350.20 | 16,300.00 |
| 6330 Telephone | 12,200 | 12,337.97 | 11,437.97 | 12,200.00 | 9,967.38 | 12,200.00 |
| 6335 Utilities | 10,000 | 10,875.55 | 9,848.59 | 10,000.00 | 9,068.68 | 10,000.00 |
| 6340 Fuel | 70,000 | 60,908.78 | 56,279.98 | 70,000.00 | 71,257.20 | 106,000.00 |
| 6415 Insurance | 20,600 | 19,616.12 | 19,616.12 | 19,750.00 | 19,366.05 | 18,170.00 |
| 6441 Prisoner Expense | 15,000 | 12,700.51 | 11,599.15 | 12,500.00 | 14,652.32 | 12,500.00 |
| 6442 Investigations | 3,000 | 1,374.49 | 1,374.49 | 3,000.00 | 3,974.53 | 3,000.00 |
| 6450 Professional Services/Consultants* | 12,100 | 9,190.86 | 8,810.86 | 5,500.00 | 2,756.08 | 2,500.00 |
| 6510 Parts & Repairs: Vehicles | 13,500 | 13,344.72 | 13,044.72 | 12,500.00 | 24,534.50 | 7,000.00 |
| 6512 Parts & Repairs: Other | 9,000 | 7,799.62 | 7,391.78 | 9,000.00 | 10,117.63 | 8,000.00 |
| 6520 Contract: Repairs & Maint | 20,000 | 18,362.76 | 17,362.76 | 20,000.00 | 21,757.46 | 17,000.00 |
| 6815 Use of Grants, Gifts and Donations | - | - | - | - | 5,148.35 | - |
| Total Operating Expense | 1,800,100 | 1,642,211.72 | 1,579,631.75 | 1,765,332.56 | 1,701,213.35 | 1,777,328.03 |
| 6810 Capital Outlay | 134,100 | 104,158.14 | 104,158.14 | 98,376.03 | 52,440.39 | 80,550.98 |
| Total Expenses | 1,934,200 | 1,746,369.86 | 1,683,789.89 | 1,863,708.59 | 1,753,653.74 | 1,857,879.01 |
| Capital Outlay Detail - 6810 | 134,100 | 3 Patrol Cars (Mid-Size) SUVs , DE Fib Unit 3 of 5 , Blacktop Additional Parking space , 3 Ticket Writers , 3 Body Cameras, Surveillance Equipment | | | | |
| Total Expenses | 134,100 | | | | | |

* Includes Bridgehaven & Casa approved expenditures

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| #45 | STREET DEPARTMENT |
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| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------------------|-----------------------|---------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 363,400 | 336,011.33 | 319,864.33 | 352,535.88 | 342,825.93 | 374,854.06 |
| 6103 Merit Pay Increases | 2,900 | 2,360.00 | 1,660.00 | 2,069.71 | 2,270.80 | 2,009.13 |
| 6104 Payroll Taxes | 29,000 | 26,847.70 | 25,638.70 | 30,141.48 | 27,393.02 | 39,759.07 |
| 6106 Worker's Comp | 7,320 | 7,398.56 | 7,398.56 | 7,400.00 | 6,797.96 | 6,000.00 |
| 6108 Employee Insurance | 92,000 | 89,633.98 | 89,633.98 | 77,000.00 | 74,794.48 | 80,000.00 |
| 6110 Retirement | 22,800 | 20,122.96 | 19,170.96 | 20,482.33 | 17,551.14 | 20,270.23 |
| 6118 Auto/Travel | - | - | - | - | 530.46 | - |
| 6150 Training | - | - | - | - | - | - |
| 6152 Uniforms/Rugs | 7,000 | 6,590.60 | 6,004.39 | 6,500.00 | 6,126.91 | 6,700.00 |
| 6215 Dues, Subscriptions & Memberships | 2,000 | 51.74 | 51.74 | 2,500.00 | - | 2,500.00 |
| 6310 Office Expense | - | - | - | - | - | 750.00 |
| 6320 Supplies and Materials | 20,000 | 16,203.86 | 14,203.86 | 20,000.00 | 18,033.47 | 20,000.00 |
| 6330 Telephone | 2,000 | 1,483.57 | 1,333.57 | 2,000.00 | 1,695.06 | 2,000.00 |
| 6335 Utilities | 54,000 | 55,025.88 | 49,926.55 | 51,000.00 | 51,793.29 | 51,000.00 |
| 6340 Fuel | 56,000 | 36,574.81 | 31,908.81 | 56,000.00 | 39,722.27 | 61,000.00 |
| 6415 Insurance | 7,500 | 7,170.84 | 7,170.84 | 7,050.00 | 6,544.45 | 6,200.00 |
| 6445 Weed Control | 10,000 | 4,100.00 | 4,100.00 | 10,000.00 | 8,480.85 | 13,250.00 |
| 6446 Contract Mowing | - | 4,229.43 | 4,054.68 | 5,500.00 | 12,589.67 | 15,000.00 |
| 6450 Professional Services | 5,000 | 4,772.41 | 4,732.41 | 5,000.00 | 575.00 | - |
| 6452 Easements/Acquisitions/Right of Ways | - | - | - | - | - | - |
| 6510 Parts & Repairs: Vehicles | 30,000 | 21,523.23 | 19,523.23 | 30,000.00 | 48,187.76 | 30,000.00 |
| 6512 Parts & Repairs: Other | 4,000 | 430.15 | 230.15 | 4,000.00 | 3,503.60 | 4,000.00 |
| 6515 Street Repairs | 55,000 | 46,238.20 | 38,238.20 | 55,000.00 | 45,573.04 | 55,000.00 |
| 6516 Signs | 15,000 | 12,071.81 | 8,907.33 | 15,000.00 | 6,616.20 | 15,000.00 |
| 6517 Drainage Expense | 100,000 | 33,306.52 | 33,306.52 | 100,000.00 | 251,994.97 | 320,000.00 |
| 6518 Lease Payments | 52,000 | 52,000.00 | - | 52,000.00 | - | 52,000.00 |
| 6620 Street Paving/Improvements | 150,000 | 49,711.66 | 29,711.66 | 150,000.00 | 347,419.75 | 375,000.00 |
| 6623 Street Sweeping | 3,500 | 1,500.00 | - | 3,500.00 | - | 3,500.00 |
| 6750 Transfer to CDBG | - | - | - | - | - | - |
| Total Operating Expense | 1,090,420 | 835,359.24 | 716,770.47 | 1,064,679.40 | 1,321,020.08 | 1,555,792.49 |
| 6810 Capital Outlay | 20,500 | 1,191.24 | 1,191.24 | 1,200.00 | 124,668.48 | 98,385.00 |
| Total Expenses | 1,110,920 | 836,550.48 | 717,961.71 | 1,065,879.40 | 1,445,688.56 | 1,654,177.49 |
| Capital Outlay Detail - 6828 | | | | | | |
| | 20,500 | Gas Welder , Replace tracks and roller skid steer | | | | |
| Total Expenses | 20,500 | | | | | |

#55 AMBULANCE DEPARTMENT

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------|-----------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| .6114 Ambulance Contract | 35,800 | 32,181.71 | 29,431.71 | 33,000.00 | 28,808.04 | 29,000.00 |
| .6320 Supplies and Materials | 500 | 449.15 | 449.15 | - | 94.36 | - |
| .6335 Utilities | 5,500 | 3,341.62 | 2,741.62 | 6,000.00 | 2,960.66 | 6,000.00 |
| .6415 Insurance | - | - | - | - | - | - |
| .6510 Parts & Repairs | 2,500 | 978.59 | 978.59 | 2,500.00 | 887.07 | - |
| .6890 Facilities Construction | - | - | - | - | - | - |
| Total Operating Expense | 44,300 | 36,951.07 | 33,601.07 | 41,500.00 | 32,750.13 | 35,000.00 |
| .6810 Capital Outlay | - | - | - | - | - | - |
| Total Expenses | 44,300 | 36,951.07 | 33,601.07 | 41,500.00 | 32,750.13 | 35,000.00 |

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| #60 | CITY PARK |
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| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------------|-----------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| .6102 Salaries | 68,700 | 45,609.59 | 42,704.59 | 64,933.26 | 33,754.20 | 64,420.32 |
| .6103 Merit Pay Increases | - | - | - | - | - | - |
| .6104 Payroll Taxes | 6,800 | 4,538.21 | 4,249.21 | 5,519.33 | 2,740.54 | 6,796.34 |
| .6106 Worker's Comp | 6,100 | 6,048.32 | 6,048.32 | 6,050.00 | 6,797.96 | 6,000.00 |
| .6108 Employee Insurance | - | - | - | - | - | - |
| .6110 Retirement | - | - | - | - | - | - |
| .6151 Training - Pool | 2,500 | 2,634.00 | 2,634.00 | 1,000.00 | 650.00 | 500.00 |
| .6152 Uniforms/Rugs | 1,000 | - | - | 1,000.00 | 395.05 | 150.00 |
| .6320 Supplies and Materials | 10,000 | 7,640.94 | 7,558.60 | 10,000.00 | 9,762.12 | 8,500.00 |
| .6322 Supplies and Materials - Pool | 7,000 | 6,346.01 | 6,346.01 | 9,000.00 | 8,966.83 | 7,000.00 |
| .6330 Telephone | 1,500 | 1,422.84 | 1,279.47 | 1,750.00 | 1,445.59 | 1,750.00 |
| .6331 Telephone - Pool | 900 | 502.63 | 426.21 | 900.00 | 462.16 | 900.00 |
| .6335 Utilities | 1,000 | 1,332.34 | 1,282.34 | 1,000.00 | 1,648.52 | 1,000.00 |
| .6336 Utilities - Pool | 9,000 | 9,033.71 | 8,368.76 | 9,000.00 | 7,901.92 | 9,000.00 |
| .6345 Chemicals | - | - | - | - | - | - |
| .6346 Chemicals - Pool | 9,000 | 8,803.94 | 8,558.00 | 8,000.00 | 7,319.00 | 8,000.00 |
| .6415 Insurance | 2,900 | 2,795.72 | 2,795.72 | 2,550.00 | 2,382.80 | 2,025.00 |
| .6416 Insurance - Pool | - | - | - | - | - | - |
| .6446 Contract Mowing | - | 9,610.85 | 9,610.85 | 6,500.00 | 14,629.16 | 46,000.00 |
| .6509 Parts & Repairs - Pool | 9,000 | 1,017.31 | 1,017.31 | 10,000.00 | 7,998.50 | 5,000.00 |
| .6510 Parts & Repairs | 5,000 | 1,535.25 | 1,535.25 | 5,000.00 | 29,238.31 | 3,500.00 |
| - | - | - | - | - | - | - |
| Total Operating Expense | 140,400 | 108,871.65 | 104,414.64 | 142,202.59 | 136,092.66 | 170,541.66 |
| .6810 Capital Outlay | 218,700 | 22,006.05 | 22,006.05 | 18,000.00 | 68,611.75 | - |
| Total Expenses | 359,100 | 130,877.70 | 126,420.69 | 160,202.59 | 204,704.41 | 170,541.66 |

Capital Outlay Detail - 6810

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| Total Expenses | 218,700 | DE Fib Unit 4 of 5 , Sawmill Park Construction , Asphalt Trail around Daniels Park , Daniels Park Bathrooms , ReBuild City Pool restrooms , Storage building at Daniels Park , Sawmill Park Restrooms , Parker Park benches |
|----------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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|------------|-----------------------------|
| #65 | FACILITY MAINTENANCE |
|------------|-----------------------------|

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-----------------------------|-----------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 84,800 | 76,824.99 | 73,845.99 | 79,278.30 | 53,569.79 | 51,560.54 |
| 6103 Merit Pay Increases | 950 | 915.20 | 915.20 | 395.71 | 360.00 | 377.48 |
| 6104 Payroll Taxes | 7,200 | 6,525.93 | 6,299.93 | 6,772.29 | 4,123.17 | 5,479.46 |
| 6106 Worker's Comp | 2,700 | 2,684.64 | 2,684.64 | 2,700.00 | 1,233.92 | 1,100.00 |
| 6108 Employee Insurance | 17,500 | 15,119.31 | 15,119.31 | 17,000.00 | 15,822.62 | 17,000.00 |
| 6110 Retirement | 5,300 | 3,383.99 | 3,248.99 | 4,606.07 | 2,768.01 | 2,788.14 |
| 6150 Training | - | - | - | - | - | - |
| 6152 Uniforms/Rugs | 1,000 | 1,126.57 | 1,030.86 | 1,000.00 | 1,277.90 | 1,000.00 |
| 6320 Supplies and Materials | 8,800 | 6,583.88 | 6,304.89 | 8,500.00 | 8,411.68 | 8,500.00 |
| 6340 Fuel | 10,000 | 5,423.24 | 5,173.24 | 3,700.00 | 5,013.97 | 3,700.00 |
| 6415 Insurance | 2,700 | 2,611.45 | 2,611.45 | 2,375.00 | 2,412.46 | 1,875.00 |
| 6446 Contract Mowing | - | - | - | - | 2,426.00 | 18,500.00 |
| 6510 Parts & Repairs | 4,600 | 3,165.04 | 3,015.04 | 3,000.00 | 5,107.16 | 3,000.00 |
| 6511 Prison Transportation | 3,000 | 3,522.21 | 3,039.45 | 3,000.00 | 3,306.15 | 3,000.00 |
| 6518 Lease Payments | - | - | - | - | - | - |
| 6519 Tools & Equipment | 1,500 | 1,792.28 | 292.28 | 1,500.00 | - | - |
| Total Operating Expense | 150,050 | 129,678.73 | 123,581.27 | 133,827.37 | 105,832.83 | 117,880.62 |
| 6810 Capital Outlay | - | 11,269.85 | 1,623.10 | 18,400.00 | 35,095.75 | 25,000.00 |
| Total Expenses | 150,050 | 140,948.58 | 125,204.37 | 152,227.37 | 140,928.58 | 142,880.62 |

| | |
|------------------------------|---------------------------------------------------------------------|
| Capital Outlay Detail - 6810 | |
| Mowing Equipment | 2 FT Laborers for Mowing (See Salary) , moved from part time status |
| Total Expenses | |

#80 COMMUNITY/CONVENTION CENTER

| ACCOUNT NUMBER & TITLE | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|----------------------------------------|-----------------------|-----------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 109,800 | 102,776.64 | 98,734.64 | 112,260.88 | 91,041.64 | 102,222.70 |
| 6103 Merit Pay Increases | 1,500 | 817.60 | 217.60 | 1,641.08 | 540.00 | 1,543.60 |
| 6104 Payroll Taxes | 8,700 | 8,169.17 | 7,885.17 | 9,681.67 | 7,213.42 | 10,947.34 |
| 6106 Workman's Compensation | 2,700 | 2,684.64 | 2,684.64 | 2,750.00 | 2,475.44 | 2,200.00 |
| 6108 Employee Insurance | 35,000 | 29,980.95 | 29,980.95 | 29,000.00 | 19,923.89 | 16,350.00 |
| 6110 Retirement | 6,900 | 6,174.87 | 5,935.87 | 6,522.36 | 4,563.32 | 5,527.69 |
| 6115 Cleaning Expense | 7,000 | 5,231.25 | 4,606.25 | 5,000.00 | 2,400.00 | - |
| 6118 Auto & Travel | 300 | 309.30 | 309.30 | - | 79.80 | - |
| 6150 Training | - | - | - | - | - | - |
| 6152 Uniforms/Rugs | 1,600 | 3,077.13 | 2,797.13 | 1,600.00 | 2,461.23 | 1,600.00 |
| 6215 Dues, Subscriptions & Memberships | - | - | - | - | - | - |
| 6320 Supplies and Materials | 29,500 | 36,466.95 | 35,466.95 | 25,000.00 | 26,940.67 | 25,000.00 |
| 6330 Telephone | 6,000 | 4,332.40 | 3,992.53 | 6,000.00 | 5,445.96 | 6,000.00 |
| 6335 Utilities | 65,000 | 65,529.68 | 57,529.68 | 65,000.00 | 60,701.85 | 65,000.00 |
| 6415 Insurance | 26,900 | 25,657.80 | 25,657.80 | 25,750.00 | 24,917.28 | 19,000.00 |
| 6446 Contract Mowing | - | - | - | - | - | - |
| 6450 Engineering/Professional Services | 25,000 | 24,168.63 | 23,168.63 | 20,000.00 | 13,812.87 | 10,000.00 |
| 6510 Parts & Repairs | 25,000 | 11,435.00 | 9,435.00 | 25,000.00 | 29,073.90 | 10,000.00 |
| 6520 Contract Repairs & Maint. | 20,000 | 17,935.67 | 15,935.67 | 20,000.00 | 22,906.23 | 20,000.00 |
| 6901 Senior Center Activities | 700 | 621.71 | 621.71 | - | 77.66 | - |
| 6902 Senior Meals Expense | 3,000 | 69.16 | 69.16 | 3,000.00 | 3,000.00 | - |
| 6903 Gun Show Expense | 3,000 | - | - | - | - | - |
| 6904 Concert/Other Event Expense | 10,000 | - | - | - | - | - |
| Total Operating Expense | 387,600 | 345,438.55 | 325,028.68 | 358,205.99 | 317,575.16 | 295,391.34 |
| 6810 Capital Outlay | 12,000 | - | - | - | - | - |
| Total Expenses | 399,600 | 345,438.55 | 325,028.68 | 358,205.99 | 317,575.16 | 295,391.34 |
| Capital Outlay Detail - 6810 | 12,000 | DE Fib Unit 5 of 5 , Outdoor awning for cooking behind building | | | | |
| Total Expenses | 12,000 | | | | | |

120 LIBRARY SPECIAL FUND REVENUES & EXPENDITURES

FISCAL YEAR 2014-2015

| | PROPOSED 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|---------------------------------------------|-----------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE | 14,847 | 12,794.05 | 12,794.05 | 12,532.72 | 10,961.70 | 10,438.29 |
| <u>Revenues:</u> | | | | | | |
| .5412 Interest | 60 | 47.49 | 47.49 | 400.00 | 319.91 | 100.00 |
| .5416 Library Revenue | 3,400 | 3,799.84 | 3,711.84 | 2,000.00 | 2,883.78 | 1,200.00 |
| .5417 Gift and Grant Revenue | - | 1,381.45 | 1,381.45 | - | 449.50 | - |
| Total Revenues | 3,460 | 5,228.78 | 5,140.78 | 2,400.00 | 3,653.19 | 1,300.00 |
| Total Funds Available | 18,307 | 18,022.83 | 17,934.83 | 14,932.72 | 14,614.89 | 11,738.29 |
| <u>Expenses:</u> | | | | | | |
| 6150 Training | - | - | - | - | - | - |
| 6320 Supplies and Materials | - | - | - | - | - | - |
| 6520 Contract Repair and Maintenance | - | - | - | - | - | - |
| 6521 Book Repairs | - | - | - | - | - | - |
| 6751 Transfer Out to Other Funds | - | - | - | - | - | - |
| 6810 Capital Outlay | - | - | - | - | - | - |
| .6811 Book Purchase | 1,020 | 952.04 | 752.04 | 800.00 | 493.16 | 500.00 |
| .6812 Periodicals | 1,020 | 530.94 | - | 800.00 | 176.02 | 500.00 |
| .6813 Audio Visual | 1,020 | 671.50 | 471.50 | 800.00 | 453.60 | 500.00 |
| .6815 Use of State Grants, Gifts, Donations | - | 1,021.09 | 1,021.09 | - | 698.06 | - |
| Total Operating Expenses | 3,060 | 3,175.57 | 2,244.63 | 2,400.00 | 1,820.84 | 1,500.00 |
| Totals Expense | 3,060 | 3,175.57 | 2,244.63 | 2,400.00 | 1,820.84 | 1,500.00 |
| Net Gain (Loss) | 400 | 2,053.21 | 2,896.15 | - | 1,832.35 | (200.00) |
| Ending Fund Balance | 15,247 | 14,847.26 | 15,690.20 | 12,532.72 | 12,794.05 | 10,238.29 |

140 HOTEL/MOTEL TAX FUND

FISCAL YEAR 2014-2015

| | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------------------|---------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE | 219,848 | 210,368.32 | 210,368.32 | 192,762.19 | 191,589.40 | 185,705.31 |
| <u>Revenues:</u> | | | | | | |
| 5117 Hotel Motel Tax | 86,600 | 84,889.25 | 77,389.25 | 68,000.00 | 78,062.88 | 62,000.00 |
| 5411 Miscellaneous Income | - | - | - | - | - | - |
| 5412 Interest | 600 | 540.50 | 492.17 | 500.00 | 527.47 | 1,110.00 |
| 5700 Refund/Reimbursements | - | - | - | - | - | - |
| Total Revenues | 87,200 | 85,429.75 | 77,881.42 | 68,500.00 | 78,590.35 | 63,110.00 |
| Total Funds Available | 307,048 | 295,798.07 | 288,249.74 | 261,262.19 | 270,179.75 | 248,815.31 |
| <u>Expenses:</u> | | | | | | |
| 6611 Tourism Promotion | 18,000 | 13,786.00 | 13,786.00 | 15,000.00 | 9,000.00 | 15,000.00 |
| 6612 Other Legal Expenditures | 13,000 | 12,502.63 | 12,502.63 | 13,200.00 | 25,972.63 | 22,200.00 |
| 6613 Old School Museum | 12,000 | 9,498.26 | 9,498.26 | 12,000.00 | 7,299.63 | 12,000.00 |
| 6614 Community/Convention Center Expenses | 50,000 | 40,162.76 | 37,049.26 | 55,050.00 | 17,539.17 | 25,000.00 |
| 6751 Transfer to Other Funds | - | - | - | - | - | - |
| Total Expenses | 93,000 | 75,949.65 | 72,836.15 | 95,250.00 | 59,811.43 | 74,200.00 |
| Net Gain (Loss) | (5,800) | 9,480.10 | 5,045.27 | (26,750.00) | 18,778.92 | (11,090.00) |
| Ending Fund Balance | 214,048 | 219,848.42 | 215,413.59 | 166,012.19 | 210,368.32 | 174,615.31 |

Other Legal Expense Are Made Up of the Following: Updates to Veterans Monument at Civic Center \$39,600 (over 3 years, this is year 3).

Community/Convention Center Expenses Are Made Up of the Following:

Annual Tourism Promotion Expenditures -

Dayton Chamber of Commerce 3,000.00 Operational Requests

Liberty-Dayton Chamber of Commerce 3,000.00 Operational Requests

Dayton Ole Tyme Days 3,000.00 Operational Requests

9,000.00

200 WATER AND SEWER FUND RECAP
FISCAL YEAR 2014-2015

| | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|--------------------------------------|---------------------|------------------------|---------------------|-----------------------|---------------------|---------------------|
| BEGINNING WORKING CAPITAL | 2,149,288 | 2,875,101.09 | 2,875,101.09 | 3,175,544.39 | 2,286,695.47 | 2,879,216.12 |
| .5310 Water Sales | 1,600,000 | 1,577,000.91 | 1,434,000.91 | 1,600,000.00 | 1,583,841.80 | 1,650,000.00 |
| .5311 Sewer Sales | 1,428,000 | 1,427,730.16 | 1,302,730.16 | 1,250,000.00 | 1,427,479.21 | 1,440,000.00 |
| .5314 Penalty | 41,900 | 42,759.90 | 39,759.90 | 42,000.00 | 45,402.10 | 44,000.00 |
| .5315 Water Taps | 14,700 | 14,032.78 | 13,032.78 | 11,000.00 | 9,649.00 | 12,805.00 |
| .5316 Sewer Taps | 6,000 | 5,700.00 | 5,200.00 | 5,900.00 | 4,550.00 | 3,750.00 |
| .5411 Misc. Income | 11,700 | 11,119.20 | 10,369.20 | 13,000.00 | 13,460.75 | 12,000.00 |
| .5412 Interest | 11,000 | 11,182.18 | 10,682.18 | 12,000.00 | 8,191.07 | 15,000.00 |
| .5425 Transfer from Other Funds | 1,175,000 | 81,255.28 † | 81,255.28 † | 1,175,000.00 | - | - |
| .5428 Sale of Surplus Equipment | 1,850 | 1,883.77 | 1,883.77 | - | 2,718.01 | - |
| .5433 Bond Proceeds | - | - | - | - | - | - |
| .5700 Refunds and Reimbursements | - | 102,397.47 | 102,397.47 | - | 2,784.01 | - |
| .5701 Expected Grant Revenue | - | - | - | - | - | - |
| 5705 Revenue from Reserve Items | - | - | - | - | - | - |
| 5706 Revenue from Adjustments - AP | - | - | - | - | - | - |
| .5707 Bad Debt Collection | - | 50.00 | 50.00 | - | 105.13 | - |
| Total Operating Revenue | 4,290,150 | 3,275,111.65 | 3,001,361.65 | 4,108,900.00 | 3,098,181.08 | 3,177,555.00 |
| | - | - | - | - | - | - |
| Total Funds Available | 6,439,438 | 6,150,212.74 | 5,876,462.74 | 7,284,444.39 | 5,384,876.55 | 6,056,771.12 |
| EXPENDITURES RECAP | | | | | | |
| Operations | 1,164,700 | 1,105,654.11 | 1,040,394.63 | 1,132,914.67 | 977,551.04 | 1,131,064.12 |
| Maintenance | 764,248 | 642,781.74 | 616,228.08 | 738,484.63 | 618,322.81 | 742,674.94 |
| Total Operating Expenditures | 1,928,948 | 1,748,435.85 | 1,656,622.71 | 1,871,399.30 | 1,595,873.85 | 1,873,739.06 |
| Capital Outlay | 1,251,600 | 1,455,562.37 | 1,127,562.37 | 2,636,400.00 | - | 285,000.00 |
| TWDB - WWTP Debt Service Payments | 413,143 | 407,137.50 | 407,137.50 | 407,237.50 | 288,901.53 | 411,077.50 |
| Transfer to Debt Service | 423,078 | 389,789.51 | 389,789.51 | 425,225.00 | 625,000.08 | 625,000.00 |
| Transfer to Other Funds | 200,000 | - | - | - | - | - |
| Allowance for Accounting Adjustments | - | - | - | - | - | - |
| Total Non Operating Expenses | 2,287,820 | 2,252,489.38 | 1,924,489.38 | 3,468,862.50 | 913,901.61 | 1,321,077.50 |
| Total Expenses | 4,216,768 | 4,000,925.23 | 3,581,112.09 | 5,340,261.80 | 2,509,775.46 | 3,194,816.56 |
| Net Gain (Loss) | 73,382 | (725,813.58) | (579,750.44) | (1,231,361.80) | 588,405.62 | (17,261.56) |
| Ending Fund Balance | 2,222,669 | 2,149,287.51 | 2,295,350.65 | 1,944,182.59 | 2,875,101.09 | 2,861,954.56 |
| Expenditure to Fund Balance Ratio | 52.71% | 53.72% | 64.10% | 36.41% | 114.56% | 89.58% |

† Carryover from 2012-13 (203 Fund)

Current Water Rates: \$30.00 Base Fee - \$15.00-Water/\$15.00-Sewer & \$3.55 for every 1,000 gal. over 2,000 for water and \$3.55 for every 1,000 gal. for sewer.

200-70 WATER AND SEWER EXPENSE
TREATMENT & PRODUCTION OPERATIONS
FISCAL YEAR 2014-2015

| ACCOUNT NUMBER & TITLE | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|------------------------------------------|---------------------|------------------------|-------------------|---------------------|---------------------|---------------------|
| 6102 Salaries | 245,600 | 212,361.19 | 203,855.19 | 235,058.65 | 209,274.23 | 223,659.90 |
| 6103 Merit Pay Increases | 2,200 | 1,809.60 | 369.60 | 1,814.86 | 1,342.00 | 1,731.06 |
| 6104 Payroll Taxes | 20,000 | 17,275.40 | 16,647.40 | 20,134.25 | 16,769.34 | 23,778.75 |
| 6106 Worker's Comp | 4,700 | 4,706.00 | 4,706.00 | 4,750.00 | 5,564.04 | 5,000.00 |
| 6108 Employee Insurance | 54,800 | 41,681.42 | 41,681.42 | 47,500.00 | 37,439.86 | 37,000.00 |
| 6110 Retirement | 15,400 | 13,122.98 | 12,601.98 | 13,656.91 | 11,049.84 | 12,094.41 |
| 6118 Auto, Travel and Meals | 5,000 | 4,720.07 | 4,440.07 | 5,000.00 | 5,396.18 | 5,000.00 |
| 6150 Training | 1,500 | 910.00 | 910.00 | 1,500.00 | 278.00 | 2,000.00 |
| 6152 Uniforms/Rugs | 3,500 | 3,762.58 | 3,462.58 | 3,500.00 | 4,418.99 | 3,750.00 |
| 6153 Meter Reader Uniforms/Rugs | 300 | 300.00 | - | 300.00 | - | 300.00 |
| 6215 Dues, Subscriptions & Memberships | 1,000 | 360.00 | 360.00 | 1,000.00 | 1,233.00 | 850.00 |
| 6240 Permits, Inspections & Fines | 40,000 | 34,535.03 | 34,058.21 | 47,000.00 | 33,555.48 | 40,000.00 |
| 6320 Supplies and Materials | 33,000 | 32,645.36 | 31,334.82 | 33,000.00 | 24,635.29 | 33,000.00 |
| 6321 Sludge Disposal | 85,000 | 69,784.75 | 64,192.50 | 85,000.00 | 86,905.95 | 100,000.00 |
| 6323 Meter Reader Supplies and Materials | 1,000 | 245.54 | 245.54 | 1,000.00 | 660.75 | 1,500.00 |
| 6330 Telephone | 15,000 | 15,252.41 | 14,093.26 | 15,000.00 | 14,030.83 | 15,000.00 |
| 6335 Utilities | 290,000 | 275,761.08 | 248,761.08 | 270,000.00 | 225,075.27 | 270,000.00 |
| 6340 Fuel | 10,500 | 4,863.67 | 4,160.12 | 13,500.00 | 5,793.45 | 15,500.00 |
| 6345 Chemical | 53,600 | 53,565.68 | 49,065.68 | 50,000.00 | 52,636.17 | 50,000.00 |
| 6410 Audit and Accounting | 18,000 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 6415 Insurance | 6,400 | 6,131.29 | 6,131.29 | 6,000.00 | 5,626.74 | 5,200.00 |
| 6420 Legal | 10,000 | 1,700.71 | 1,700.71 | 10,000.00 | 1,575.00 | 17,500.00 |
| 6450 Professional Services | 26,000 | 22,312.84 | 21,375.84 | 20,000.00 | 26,792.59 | 20,000.00 |
| 6451 Grant Administration Retainage | 1,200 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 6452 Easements & Acquisitions | - | - | - | - | - | - |
| 6455 Lab Fees | 35,000 | 34,265.55 | 33,265.55 | 31,000.00 | 20,771.73 | 31,000.00 |
| 6460 Contract Mowing | - | - | - | 12,000.00 | 4,105.00 | 12,000.00 |
| 6510 Parts & Repairs: Vehicles | 11,000 | 7,887.51 | 7,108.96 | 11,000.00 | 14,297.80 | 11,000.00 |
| 6513 Parts & Repairs: Facilities | 150,000 | 169,634.49 | 164,634.49 | 150,000.00 | 144,125.96 | 150,000.00 |
| 6520 Parts & Repairs: Contract | 10,000 | 7,810.58 | 2,983.97 | 10,000.00 | 4,801.96 | 10,000.00 |
| 6523 Repairs: Tank and Towers | 15,000 | 40.41 | 40.41 | 15,000.00 | - | 15,000.00 |
| Total Operating Expenses | 1,164,700 | 1,056,646.15 | 991,386.67 | 1,132,914.67 | 977,355.45 | 1,131,064.12 |

(continued 200-70 Water & Sewer Expense)

| ACCOUNT NUMBER & TITLE | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 | |
|--------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TREATMENT & PRODUCTION (continued) NON-OPERATIONS | | | | | | | |
| 6164 | TWDB-WWTP Principal Payment | 130,000 | 120,000.00 | 120,000.00 | 120,000.00 | - | 120,000.00 |
| 6166 | TWDB-WWTP Interest Payment | 282,643 | 286,737.50 | 286,737.50 | 286,737.50 | 288,901.53 | 290,577.50 |
| 6167 | TWDB-WWTP Bond Fees | 500 | 400.00 | 400.00 | 500.00 | - | 500.00 |
| 6810 | Capital Outlay | 76,600 | 1,310,116.95 | 982,116.95 | 2,636,400.00 | - | 285,000.00 |
| 6850 | Misc. Expense - Reverse of Revenue | - | 49,007.96 | 49,007.96 | - | 195.59 | - |
| 6852 | Misc. - Unallocated Expense | - | - | - | - | - | - |
| 6750 | Transfer to Grants | - | - | - | - | - | - |
| 6751 | Transfer out to other funds | 200,000 | - | - | - | - | - |
| | Transfer to Debt Service | | | | | | |
| 6711 | Principal | 390,000 | 348,333.26 | 348,333.26 | 380,000.00 | 527,000.04 | 527,000.00 |
| 6712 | Interest | 32,328 | 41,456.25 | 41,456.25 | 45,225.00 | 98,000.04 | 98,000.00 |
| 6713 | Bond Fee | 750 | - | - | - | - | - |
| 6716 | Interest Expense | - | - | - | - | - | - |
| 6715 | Bond Fee Expense | - | - | - | - | - | - |
| 6717 | Transfer for Future Debt | - | - | - | - | - | - |
| | Total All Expenses | 2,277,520 | 3,212,698.07 | 2,819,438.59 | 4,601,777.17 | 1,891,452.65 | 2,452,141.62 |
| Capital Outlay Detail - 6810 | 1,175,000 | DE Fib Unit 1 of 5 ,Mini-Excavator ,Composite machines - Water Testing Equip | | | | | |
| | 76,600 | | | | | | |
| Total Expenses | 1,251,600 | | | | | | |

200-75 DISTRIBUTION & COLLECTION MAINTENANCE

FISCAL YEAR 2014-2015

| # ACCOUNT TITLE | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|----------------------------------------|---------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| .6102 Salaries | 325,600 | 303,828.17 | 290,851.17 | 293,229.61 | 298,791.43 | 289,819.11 |
| .6103 Merit Pay Increases | 1,700 | 1,394.00 | 624.00 | 1,399.87 | 926.40 | 1,364.04 |
| .6104 Payroll Taxes | 26,000 | 24,254.69 | 23,238.69 | 25,043.51 | 24,130.74 | 30,719.82 |
| .6106 Worker's Comp | 6,048 | 6,048.32 | 6,048.32 | 6,100.00 | 6,797.96 | 6,000.00 |
| .6108 Employee Insurance | 69,800 | 82,343.50 | 82,343.50 | 82,000.00 | 75,939.32 | 77,000.00 |
| .6110 Retirement | 20,500 | 18,311.47 | 17,529.47 | 17,036.64 | 15,868.08 | 15,671.97 |
| .6118 Auto, Travel and Meals | 4,000 | 4,271.62 | 3,991.62 | 4,000.00 | 3,432.15 | 4,500.00 |
| .6150 Training | 800 | 196.00 | 196.00 | 800.00 | 856.00 | 800.00 |
| .6152 Uniforms/Rugs | 5,500 | 5,786.54 | 5,260.93 | 5,500.00 | 5,312.21 | 5,500.00 |
| .6320 Supplies and Materials | 15,000 | 11,555.53 | 10,055.53 | 15,000.00 | 13,487.54 | 15,000.00 |
| .6340 Fuel | 35,000 | 29,230.36 | 26,627.95 | 40,000.00 | 36,041.06 | 50,000.00 |
| .6344 Rentals | 5,000 | 2,025.00 | 2,025.00 | 5,000.00 | 440.00 | 5,000.00 |
| .6345 Chemicals | - | - | - | - | - | - |
| .6415 Insurance | 8,800 | 8,343.87 | 8,343.87 | 8,375.00 | 8,290.38 | 7,300.00 |
| .6510 Parts & Repairs: Vehicles | 30,500 | 30,516.69 | 30,016.69 | 25,000.00 | 28,504.10 | 25,000.00 |
| .6514 Parts & Repairs: W & Sewer Lines | 120,000 | 108,165.22 | 103,364.58 | 120,000.00 | 93,278.26 | 120,000.00 |
| .6518 Lease Payments | - | - | - | - | - | - |
| .6520 Parts & Repairs: Contract | 5,000 | 6,506.40 | 5,706.40 | 5,000.00 | 3,124.19 | 5,000.00 |
| .6522 Inflow & Infiltration | 85,000 | 4.36 | 4.36 | 85,000.00 | 3,102.99 | 84,000.00 |
| .6716 Interest Expense | - | - | - | - | - | - |
| Total Operating Expense | 764,248 | 642,781.74 | 616,228.08 | 738,484.63 | 618,322.81 | 742,674.94 |
| .6810 Capital Outlay | - | 145,445.42 | 145,445.42 | - | - | - |
| Total Expenses | 764,248 | 788,227.16 | 761,673.50 | 738,484.63 | 618,322.81 | 742,674.94 |

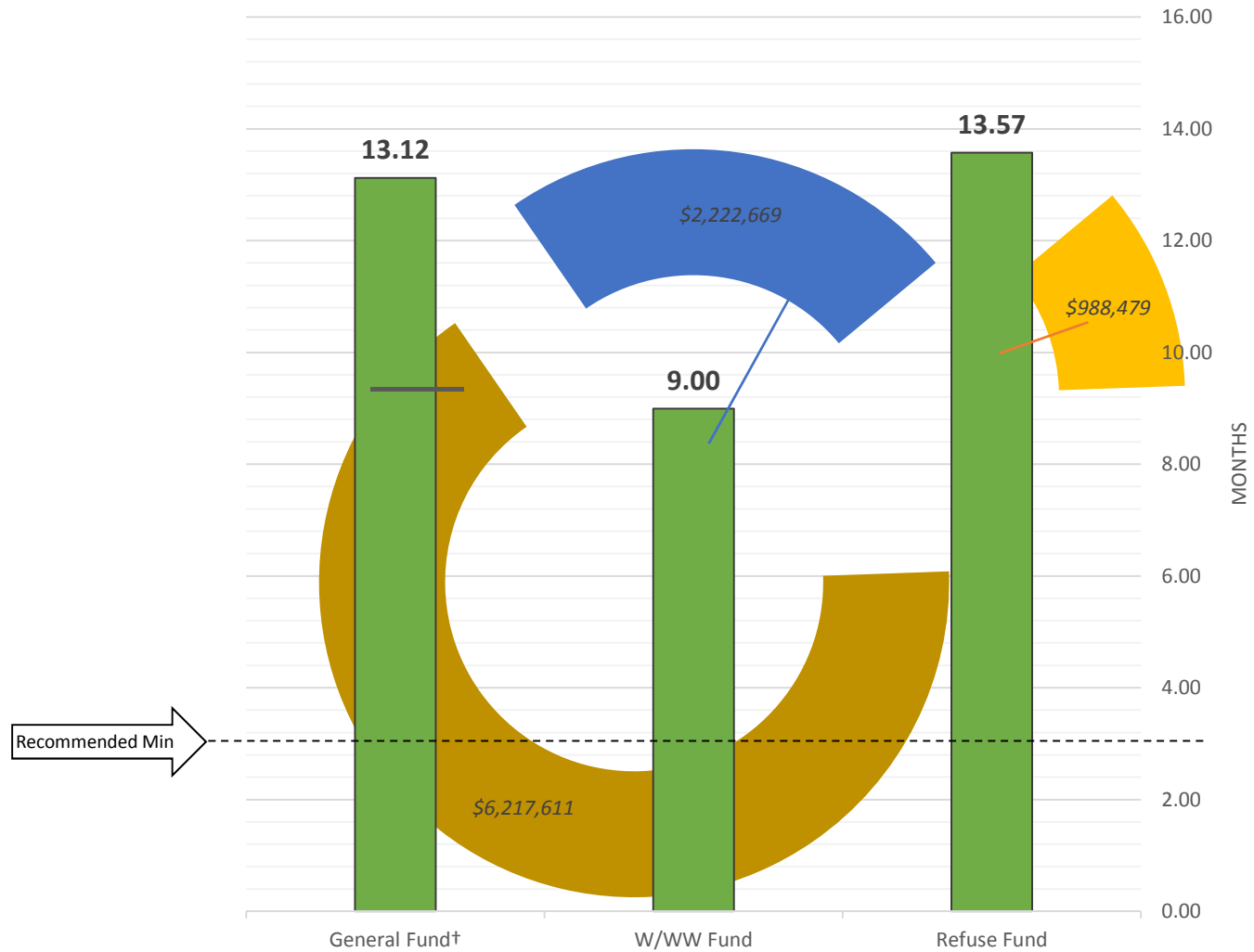
Capital Outlay Detail - 6810

Total Expenses

| |
|---|
| - |
| - |

| 210 REFUSE FUND LANDFILL/COLLECTION FISCAL YEAR 2014-2015 | | | | | | |
|--------------------------------------------------------------------------|-----------------------------|--------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
| BEGINNING BALANCE | 841,979 | 659,115.06 | 659,115.06 | 705,770.91 | 958,745.35 | 1,091,716.17 |
| Revenues: | | | | | | |
| .5312 Garbage Collection Fees | 986,800 | 986,767.85 | 903,767.85 | 960,000.00 | 1,000,611.73 | 992,361.93 |
| .5313 County Garbage Collection Fees | 14,000 | 14,041.62 | 13,105.00 | 16,000.00 | 17,253.59 | 15,500.00 |
| .5314 Penalty | 16,900 | 16,941.87 | 15,329.05 | 16,000.00 | 16,840.69 | 15,000.00 |
| .5411 Misc. Income | 100 | 60.00 | 60.00 | - | 30.00 | - |
| .5412 Interest | 2,700 | 2,700.73 | 2,496.63 | 2,700.00 | 2,884.15 | 7,000.00 |
| 5413 Intergovernmental | - | - | - | - | - | - |
| 5425 Transfers In | - | - | - | - | - | - |
| Total Operating Revenues | 1,020,500 | 1,020,512.06 | 934,758.53 | 994,700.00 | 1,037,620.16 | 1,029,861.93 |
| Transfer From Water & Sewer | - | - | - | - | - | - |
| Total Funds Available | 1,862,479 | 1,679,627.12 | 1,593,873.59 | 1,700,470.91 | 1,996,365.51 | 2,121,578.10 |
| Expenses: | | | | | | |
| .6102 Salaries | 74,500 | 65,860.34 | 63,148.34 | 71,487.58 | 57,912.18 | 59,477.59 |
| .6103 Merit Pay Increases | 400 | 125.00 | - | 340.29 | 307.00 | 339.12 |
| .6104 Payroll Taxes | 6,100 | 5,420.22 | 5,203.22 | 6,105.37 | 4,586.93 | 6,310.66 |
| .6106 Worker's Comp | 800 | 671.20 | 671.20 | 675.00 | 2,147.95 | 550.00 |
| .6108 Employee Insurance | 8,800 | 7,428.96 | 7,428.96 | 9,000.00 | 6,309.63 | 6,800.00 |
| .6110 Retirement | 4,000 | 2,969.65 | 2,719.65 | 3,493.36 | 2,674.88 | 2,607.80 |
| .6118 Auto, Travel and Meals | - | - | - | - | - | - |
| .6152 Uniforms/Rugs | 200 | 214.44 | 196.86 | 225.00 | 227.31 | 225.00 |
| .6156 Other Operating Expenses | 500 | - | - | 500.00 | 575.00 | 500.00 |
| .6320 Supplies and Materials | 8,400 | 8,294.72 | 7,903.07 | 8,400.00 | 7,108.71 | 8,400.00 |
| .6330 Telephone | 1,300 | 1,056.87 | 993.48 | 1,300.00 | 1,228.96 | 1,100.00 |
| .6335 Utilities | 1,500 | 1,279.85 | 1,113.15 | 1,500.00 | 1,074.30 | 1,500.00 |
| .6340 Fuel | 1,500 | 1,440.92 | 1,240.92 | 1,000.00 | 1,679.25 | 1,000.00 |
| .6405 Contract Refuse Collection | 747,700 | 733,771.92 | 669,637.57 | 733,000.00 | 739,534.38 | 730,000.00 |
| .6410 Audit and Accounting | 5,500 | - | - | 5,500.00 | 5,500.00 | 5,500.00 |
| .6415 Insurance | 2,800 | 2,685.84 | 2,685.84 | 2,435.00 | 2,261.95 | 1,975.00 |
| .6510 Parts & Repairs | 7,500 | 4,304.64 | 4,259.27 | 7,500.00 | 2,016.71 | 7,500.00 |
| .6520 Contract: Repairs & Maint. | 2,500 | 2,123.91 | 2,123.91 | 2,500.00 | 2,105.31 | 2,500.00 |
| 6852 Misc. Unallocated Expenses | - | - | - | - | - | - |
| Total Operating Expense | 874,000 | 837,648.48 | 769,325.44 | 854,961.60 | 837,250.45 | 836,285.17 |
| 6810 Capital Outlay | - | - | - | - | - | - |
| .6730 Transfer To Other Funds | - | - | - | - | 500,000.00 | 500,000.00 |
| Total Expenses | 874,000 | 837,648.48 | 769,325.44 | 854,961.60 | 1,337,250.45 | 1,336,285.17 |
| Net Gain (Loss) | 146,500 | 182,863.59 | 165,433.09 | 139,738.40 | (299,630.29) | (306,423.24) |
| Ending Fund Balance | 988,479 | 841,978.65 | 824,548.15 | 845,509.31 | 659,115.06 | 785,292.93 |
| Expenditure to Fund Balance Ratio | 113.10% | 100.52% | 107.18% | 98.89% | 49.29% | 58.77% |

Estimated Months of Operation based on Projected Year End Fund Balances



† General Fund includes Library Special & Hotel/Motel funds

Projections based on 2014-15 budget figures

**300 DEBT SERVICE INTEREST & SINKING FUND
GENERAL FUND TAX OBLIGATIONS
FISCAL YEAR 2014-2015**

| 99% of I&S Designated Funds | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-------------------------------------------|---------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE | 1,196,015 | 1,094,522.20 | 1,094,522.20 | 1,093,925.60 | 1,210,626.20 | 1,004,282.63 |
| REVENUES: | | | | | | |
| .5110 Current I & S Taxes | 1,628,004 | 1,709,880.87 | 1,704,880.87 | 1,649,985.24 | 1,076,502.57 | 1,064,791.55 |
| .5111 Delinquent I & S Taxes | 33,010 | 34,670.16 | 31,670.16 | 20,900.00 | 29,467.60 | 16,255.25 |
| .5112 Penalty & Interest Current | 8,274 | 8,690.30 | 8,440.30 | 4,287.55 | 4,967.73 | 8,554.52 |
| .5113 Penalty & Interest Delinquent | 14,557 | 15,288.67 | 14,288.67 | 9,300.00 | 12,691.93 | 6,820.29 |
| .5411 Misc. | - | - | - | - | - | - |
| .5412 Interest | 5,000 | 4,823.63 | 4,573.63 | 5,000.00 | 4,758.05 | 7,400.00 |
| .5425 Transfer In | - | - | - | - | - | 143,486.04 |
| Total Revenues | 1,688,845 | 1,773,353.63 | 1,763,853.63 | 1,689,472.79 | 1,128,387.88 | 1,247,307.65 |
| Total Funds Available | 2,884,859 | 2,867,875.83 | 2,858,375.83 | 2,783,398.39 | 2,339,014.08 | 2,251,590.28 |
| EXPENSES: | | | | | | |
| .6164 Principal | 1,105,000 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 640,000.00 | 640,000.00 |
| .6166 Interest | 567,341 | 606,110.95 | 606,110.95 | 606,073.00 | 604,091.88 | 604,091.88 |
| .6167 Bond Fees | 750 | 750.00 | 400.00 | 750.00 | 400.00 | 750.00 |
| .6852 Misc. Unallocated Expense | - | - | - | - | - | - |
| Total Expenses | 1,673,091 | 1,671,860.95 | 1,671,510.95 | 1,671,823.00 | 1,244,491.88 | 1,244,841.88 |
| Net Gain (Loss) | 15,753 | 101,492.68 | 92,342.68 | 17,649.79 | (116,104.00) | 2,465.77 |
| Ending Fund Balance | 1,211,768 | 1,196,014.88 | 1,186,864.88 | 1,111,575.39 | 1,094,522.20 | 1,006,748.40 |
| Ending fund amount Percent of annual debt | 72.4% | 71.5% | 71.0% | 66.5% | 87.9% | 80.9% |

**320 DEBT SERVICE INTEREST & SINKING FUND
REVENUE FUND
FISCAL YEAR 2014-2015**

| 1% of I&S Designated Funds | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|---------------------------------------------|---------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE | 380,609 | 358,988.91 | 358,988.91 | 233,133.07 | 357,118.45 | 371,602.86 |
| <u>Revenues:</u> | | | | | | |
| .5110 Current I & S Taxes | 16,444 | 17,271.04 | 17,221.04 | 16,666.52 | 160,490.60 | 159,106.78 |
| .5111 Delinquent I & S Taxes | 421 | 1,119.89 | 319.89 | 5,130.18 | 4,105.63 | 2,268.84 |
| .5112 Penalty & Interest Current | 69 | 185.24 | 85.24 | 1,231.82 | 672.93 | 738.74 |
| .5113 Penalty & Interest Delinquent | 180 | 1,344.34 | 144.34 | 2,400.21 | 1,757.99 | 395.69 |
| .5412 Interest | 1,299 | 1,299.33 | 1,099.33 | 2,750.00 | 1,718.44 | 2,750.00 |
| .5425 General Transfer In (From GF) | - | - | - | - | - | 5,000.00 |
| .5426 Transfer Fr. W & S Fund Operations | 423,078 | 425,974.92 | 389,789.51 | 425,975.00 | 625,000.08 | 625,000.00 |
| 5429 Transfer From Capital Projects/General | - | - | - | - | 574.75 | - |
| Total Revenues | 441,492 | 447,194.76 | 408,659.35 | 454,153.73 | 794,320.42 | 795,260.05 |
| Total Funds Available | 822,100 | 806,183.67 | 767,648.26 | 687,286.80 | 1,151,438.87 | 1,166,862.91 |
| <u>Expenses:</u> | | | | | | |
| .6164 Principal | 390,000 | 380,000.00 | 380,000.00 | 380,000.00 | 695,000.00 | 695,000.00 |
| .6166 Interest | 32,328 | 45,224.99 | 45,224.99 | 45,225.00 | 97,049.96 | 97,253.75 |
| .6167 Bond Fees | 750 | 350.00 | - | 750.00 | 400.00 | 750.00 |
| .6852 Misc. Unallocated Expense | - | - | - | - | - | - |
| Total Expenses | 423,078 | 425,574.99 | 425,224.99 | 425,975.00 | 792,449.96 | 793,003.75 |
| Net Gain (Loss) | 18,414 | 21,619.77 | (16,565.64) | 28,178.73 | 1,870.46 | 2,256.30 |
| Ending Fund Balance | 399,023 | 380,608.68 | 342,423.27 | 261,311.80 | 358,988.91 | 373,859.16 |
| Ending fund amount Percent of annual debt | 94.3% | 89.4% | 80.5% | 61.3% | 45.3% | 47.1% |

501 Community Development Block Grants
FISCAL YEAR 2014-2015

| | BUDGET 2014-2015 | PROJECTED 2013-2014 | YTD 2013-2014 | BUDGET 2013-2014 | ACTUAL 2012-2013 | BUDGET 2012-2013 |
|-----------------------------------------|-----------------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE | - | - | - | - | - | - |
| <u>Revenues:</u> | | | | | | |
| .5411 Miscellaneous Income | - | - | - | - | - | - |
| .5413 Intergovernmental | 91,395 ‡ | 238,096.32 | 238,096.32 | 799,445.00 | - | - |
| .5417 Gift & Grant Revenue | - | 254,638.06 | 254,638.06 | - | - | - |
| .5425 Transfers In | - | - | - | - | - | - |
| Total Revenues | 91,395 | 492,734.38 | 492,734.38 | 799,445.00 | - | - |
| Total Available Funds | 91,395 | 492,734.38 | 492,734.38 | 799,445.00 | - | - |
| <u>Expenses:</u> | | | | | | |
| .6450 Engineering/Professional Services | - | - | - | - | - | - |
| .6452 Easements & Acquisition | - | - | - | - | - | - |
| .6527 Administration | - | - | - | - | - | - |
| .6529 Inspections | - | - | - | - | - | - |
| .6534 Sewer Construction | 91,395 | - | - | 799,445.00 | - | - |
| .6536 Water Facilities | - | 536,366.13 | 536,366.13 | - | - | - |
| .6751 Transfer to Other Funds | - | 47,763.32 | 47,763.32 | - | - | - |
| RESERVE ARBITRAGE EXPENSE | - | (91,395.07) | (91,395.07) | - | - | - |
| Total Expenses | 91,395 | 492,734.38 | 492,734.38 | 799,445.00 | - | - |
| Ending Balance | - | - | - | - | - | - |

‡ Grant remaining funds- Expected grant approval in 2014-15

**ANNUAL DEBT SERVICE
FISCAL YEAR 2014-2015**

As of 10-1-2014

TAX AND GENERAL OBLIGATION

| 300 Fund ISSUE | ORIGINAL AMOUNT | BALANCE | PMT DATE | PRINCIPAL | INTEREST | TOTAL | ENDING PRIN BAL | HOW PAID | PAYING AGENT |
|------------------------------------------------------------------------|----------------------------|-------------------|----------------------|------------------|-------------------------------|--------------------------|----------------------------|--------------------------------------------------------------|-------------------------|
| Tax Notes Series 2012 (Portion of 321 Land Purchase) | 700,000 | 585,000 | 2/1/2015 8/1/2015 | 115,000 - | 3,943.75 3,512.50 | 118,943.75 3,512.50 | 470,000 | Paid from Property Tax | FLNB |
| Series 2008 - GO Bond (Civic Center Project) | 13,255,000 | 11,960,000 | 2/1/2015 8/1/2015 | 635,000 - | 278,837.50 266,137.50 | 913,837.50 266,137.50 | 11,325,000 | Paid from Excess Bond Funds and Property Tax | Wells Fargo |
| Series 2009 - Tax Supported Series (Utility System Improvements) | 2,255,000 | 355,000 | 2/1/2015 8/1/2015 | - 355,000 | 7,455.00 7,455.00 | 7,455.00 362,455.00 | - | Paid from Property Tax and W/S Fund | FLNB |
| | <u>16,210,000</u> | <u>12,900,000</u> | | <u>1,105,000</u> | <u>567,341.25</u> 2,250.00 | <u>1,672,341.25</u> | <u>11,795,000</u> | | |

UTILITY SYSTEM REVENUE AND GENERAL OBLIGATIONS

320 Fund & W/S Fund

| ISSUE | | | | | | | | | |
|------------------------------------------------------------------------------|-------------------|------------------|----------------------|----------------|--------------------------|--------------------------|------------------|--------------------------------------|-------------------------|
| Series 2008 General Obligation Refunding Bonds (Sewer Improvements) | 3,260,000 | 1,160,000 | 3/1/2015 9/1/2015 | 390,000 - | 19,430.00 12,897.50 | 409,430.00 12,897.50 | 770,000 | Paid from W/S Fund | Wells Fargo |
| Series 2006 Certificate of Obligation - WWTP (WWTP Expansion) | 8,500,000 | 7,820,000 | 2/1/2015 8/1/2015 | 130,000 - | 142,393.75 140,248.75 | 272,393.75 140,248.75 | 7,690,000 | Will Come Direct from W/S Fund | TWDB via Wells Fargo |
| | <u>11,760,000</u> | <u>8,980,000</u> | | <u>520,000</u> | <u>314,970.00</u> | <u>834,970.00</u> | <u>8,460,000</u> | | |

CITY OF DAYTON, TEXAS BONDED INDEBTEDNESS

| City of Dayton, Texas | | | | | |
|------------------------------|------------------|---------------|------------------|---------------------|----------------------------|
| Tax Notes Series 2012 | | | | | |
| Period | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
| Ending | | | | | |
| 02/01/13 | | | 6,381.38 | 6,381.38 | |
| 08/01/13 | | | 4,254.25 | 4,254.25 | |
| 09/30/13 | | | | | 10,635.63 |
| 02/01/14 | 115,000 | 1.42% | 4,254.25 | 119,254.25 | |
| 08/01/14 | | | 3,943.75 | 3,943.75 | |
| 09/30/14 | | | | | 123,198.00 |
| 02/01/15 | 115,000 | 1.42% | 3,943.75 | 118,943.75 | |
| 08/01/15 | | | 3,512.50 | 3,512.50 | |
| 09/30/15 | | | | | 122,456.25 |
| 02/01/16 | 115,000 | 1.42% | 3,512.50 | 118,512.50 | |
| 08/01/16 | | | 2,937.50 | 2,937.50 | |
| 09/30/16 | | | | | 121,450.00 |
| 02/01/17 | 115,000 | 1.42% | 2,937.50 | 117,937.50 | |
| 08/01/17 | | | 2,190.00 | 2,190.00 | |
| 09/30/17 | | | | | 120,127.50 |
| 02/01/18 | 120,000 | 1.42% | 2,190.00 | 122,190.00 | |
| 08/01/18 | | | 1,200.00 | 1,200.00 | |
| 09/30/18 | | | | | 123,390.00 |
| 02/01/19 | 120,000 | 1.42% | 1,200.00 | 121,200.00 | |
| 09/30/19 | | | | | 121,200.00 |
| | <u>700,000</u> | | <u>42,457.38</u> | <u>742,457.38</u> | <u>742,457.38</u> |

CITY OF DAYTON, TEXAS BONDED INDEBTEDNESS

City of Dayton, Texas

GO Bond and Tax Notes, Series 2008 - Civic Center/Library

(Continued)

| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service | Continued... | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
|---------------|----------------|--------|------------|--------------|---------------------|--------------|-------------------|--------|---------------------|----------------------|----------------------|
| 02/01/09 | 30,000 | 3.000% | 418,808.33 | 448,808.33 | | 02/01/21 | 810,000 | 4.250% | 192,468.75 | 1,002,468.75 | |
| 08/01/09 | | | 313,656.25 | 313,656.25 | | 08/01/21 | | | 175,256.25 | 175,256.25 | |
| 09/30/09 | | | | | 762,464.58 | 09/30/21 | | | | | 1,177,725.00 |
| 02/01/10 | 310,000 | 3.000% | 313,656.25 | 623,656.25 | | 02/01/22 | 850,000 | 4.500% | 175,256.25 | 1,025,256.25 | |
| 08/01/10 | | | 309,006.25 | 309,006.25 | | 08/01/22 | | | 156,131.25 | 156,131.25 | |
| 09/30/10 | | | | | 932,662.50 | 09/30/22 | | | | | 1,181,387.50 |
| 02/01/11 | 320,000 | 4.000% | 309,006.25 | 629,006.25 | | 02/01/23 | 890,000 | 4.500% | 156,131.25 | 1,046,131.25 | |
| 08/01/11 | | | 302,606.25 | 302,606.25 | | 08/01/23 | | | 136,106.25 | 136,106.25 | |
| 09/30/11 | | | | | 931,612.50 | 09/30/23 | | | | | 1,182,237.50 |
| 02/01/12 | 335,000 | 3.250% | 302,606.25 | 637,606.25 | | 02/01/24 | 930,000 | 4.250% | 136,106.25 | 1,066,106.25 | |
| 08/01/12 | | | 297,162.50 | 297,162.50 | | 08/01/24 | | | 111,693.75 | 111,693.75 | |
| 09/30/12 | | | | | 934,768.75 | 09/30/24 | | | | | 1,177,800.00 |
| 02/01/13 | 350,000 | 3.500% | 297,162.50 | 647,162.50 | | 02/01/25 | 980,000 | 5.250% | 111,693.75 | 1,091,693.75 | |
| 08/01/13 | | | 291,037.50 | 291,037.50 | | 08/01/25 | | | 85,968.75 | 85,968.75 | |
| 09/30/13 | | | | | 938,200.00 | 09/30/25 | | | | | 1,177,662.50 |
| 02/01/14 | 610,000 | 4.000% | 291,037.50 | 901,037.50 | | 02/01/26 | 1,035,000 | 5.250% | 85,968.75 | 1,120,968.75 | |
| 08/01/14 | | | 278,837.50 | 278,837.50 | | 08/01/26 | | | 58,800.00 | 58,800.00 | |
| 09/30/14 | | | | | 1,179,875.00 | 09/30/26 | | | | | 1,179,768.75 |
| 02/01/15 | 635,000 | 4.000% | 278,837.50 | 913,837.50 | | 02/01/27 | 1,090,000 | 5.250% | 58,800.00 | 1,148,800.00 | |
| 08/01/15 | | | 266,137.50 | 266,137.50 | | 08/01/27 | | | 30,187.50 | 30,187.50 | |
| 09/30/15 | | | | | 1,179,975.00 | 09/30/27 | | | | | 1,178,987.50 |
| 02/01/16 | 660,000 | 4.000% | 266,137.50 | 926,137.50 | | 02/01/28 | 1,150,000 | 5.250% | 30,187.50 | 1,180,187.50 | |
| 08/01/16 | | | 252,937.50 | 252,937.50 | | 09/30/28 | | | | | 1,180,187.50 |
| 09/30/16 | | | | | 1,179,075.00 | | | | | | |
| 02/01/17 | 690,000 | 4.000% | 252,937.50 | 942,937.50 | | | | | | | |
| 08/01/17 | | | 239,137.50 | 239,137.50 | | | | | | | |
| 09/30/17 | | | | | 1,182,075.00 | | | | | | |
| 02/01/18 | 715,000 | 4.250% | 239,137.50 | 954,137.50 | | | | | | | |
| 08/01/18 | | | 223,943.75 | 223,943.75 | | | | | | | |
| 09/30/18 | | | | | 1,178,081.25 | | | | | | |
| 02/01/19 | 745,000 | 4.000% | 223,943.75 | 968,943.75 | | | | | | | |
| 08/01/19 | | | 209,043.75 | 209,043.75 | | | | | | | |
| 09/30/19 | | | | | 1,177,987.50 | | | | | | |
| 02/01/20 | 780,000 | 4.250% | 209,043.75 | 989,043.75 | | | | | | | |
| 08/01/20 | | | 192,468.75 | 192,468.75 | | | | | | | |
| 09/30/20 | | | | | 1,181,512.50 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | <u>13,915,000</u> | | <u>8,279,045.83</u> | <u>22,194,045.83</u> | <u>22,194,045.83</u> |

CITY OF DAYTON, TEXAS BONDED INDEBTEDNESS

(Continued)

| City of Dayton, Texas Tax Notes, Series 2009 | | | | | | City of Dayton, Texas General Obligation Refunding Bonds, Series 2008 | | | | | |
|-------------------------------------------------|------------------|--------|-------------------|---------------------|---------------------|--------------------------------------------------------------------------|------------------|--------|-------------------|---------------------|---------------------|
| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service | Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
| 08/01/09 | 320,000 | 2.550% | 42,742.50 | 362,742.50 | | 03/01/09 | 325,000 | 3.350% | 105,266.31 | 430,266.31 | |
| 09/30/09 | | | | | 362,742.50 | 09/01/09 | | | 49,161.25 | 49,161.25 | |
| 02/01/10 | | | 33,450.00 | 33,450.00 | | 09/30/09 | | | | | 479,427.56 |
| 08/01/10 | 295,000 | 2.750% | 33,450.00 | 328,450.00 | | 03/01/10 | 330,000 | 3.350% | 49,161.25 | 379,161.25 | |
| 09/30/10 | | | | | 361,900.00 | 09/01/10 | | | 43,633.75 | 43,633.75 | |
| 02/01/11 | | | 29,393.75 | 29,393.75 | | 09/30/10 | | | | | 422,795.00 |
| 08/01/11 | 300,000 | 3.000% | 29,393.75 | 329,393.75 | | 03/01/11 | 340,000 | 3.350% | 43,633.75 | 383,633.75 | |
| 09/30/11 | | | | | 358,787.50 | 09/01/11 | | | 37,938.75 | 37,938.75 | |
| 02/01/12 | | | 24,893.75 | 24,893.75 | | 09/30/11 | | | | | 421,572.50 |
| 08/01/12 | 315,000 | 3.250% | 24,893.75 | 339,893.75 | | 03/01/12 | 360,000 | 3.350% | 37,938.75 | 397,938.75 | |
| 09/30/12 | | | | | 364,787.50 | 09/01/12 | | | 31,908.75 | 31,908.75 | |
| 02/01/13 | | | 19,775.00 | 19,775.00 | | 09/30/12 | | | | | 429,847.50 |
| 08/01/13 | 330,000 | 3.50% | 19,775.00 | 349,775.00 | | 03/01/13 | 365,000 | 3.350% | 31,908.75 | 396,908.75 | |
| 09/30/13 | | | | | 369,550.00 | 09/01/13 | | | 25,795.00 | 25,795.00 | |
| 02/01/14 | | | 14,000.00 | 14,000.00 | | 09/30/13 | | | | | 422,703.75 |
| 08/01/14 | 340,000 | 3.85% | 14,000.00 | 354,000.00 | | 03/01/14 | 380,000 | 3.350% | 25,795.00 | 405,795.00 | |
| 09/30/14 | | | | | 368,000.00 | 09/01/14 | | | 19,430.00 | 19,430.00 | |
| 02/01/15 | | | 7,455.00 | 7,455.00 | | 09/30/14 | | | | | 425,225.00 |
| 08/01/15 | 355,000 | 4.20% | 7,455.00 | 362,455.00 | | 03/01/15 | 390,000 | 3.350% | 19,430.00 | 409,430.00 | |
| 09/30/15 | | | | | 369,910.00 | 09/01/15 | | | 12,897.50 | 12,897.50 | |
| | 2,255,000 | | 300,677.50 | 2,555,677.50 | 2,555,677.50 | 09/30/15 | | | | | 422,327.50 |
| | | | | | | 03/01/16 | 410,000 | 3.350% | 12,897.50 | 422,897.50 | |
| | | | | | | 09/01/16 | | | 6,030.00 | 6,030.00 | |
| | | | | | | 09/30/16 | | | | | 428,927.50 |
| | | | | | | 03/01/17 | 360,000 | 3.350% | 6,030.00 | 366,030.00 | |
| | | | | | | 09/30/17 | | | | | 366,030.00 |
| | | | | | | | 3,260,000 | | 558,856.31 | 3,818,856.31 | 3,818,856.31 |

CITY OF DAYTON, TEXAS BONDED INDEBTEDNESS

| City of Dayton, Texas | | | | | | (Continued) | | | | | |
|-----------------------------------------|----------------|---------------|-------------------|-------------------|---------------------|--------------|------------------|--------|---------------------|----------------------|----------------------|
| Certificates of Obligation, Series 2006 | | | | | | | | | | | |
| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service | Continued... | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
| 02/01/08 | | | 152,866.25 | 152,866.25 | | 02/01/20 | 595,000 | 3.550% | 115,120.00 | 710,120.00 | |
| 08/01/08 | | | 152,866.25 | 152,866.25 | | 08/01/20 | | | 104,558.75 | 104,558.75 | |
| 09/30/08 | | | | | 305,732.50 | 09/30/20 | | | | | 814,678.75 |
| 02/01/09 | 100,000 | 2.950% | 152,866.25 | 252,866.25 | | 02/01/21 | 620,000 | 3.550% | 104,558.75 | 724,558.75 | |
| 08/01/09 | | | 151,391.25 | 151,391.25 | | 08/01/21 | | | 93,553.75 | 93,553.75 | |
| 09/30/09 | | | | | 404,257.50 | 09/30/21 | | | | | 818,112.50 |
| 02/01/10 | 110,000 | 3.000% | 151,391.25 | 261,391.25 | | 02/01/22 | 640,000 | 3.600% | 93,553.75 | 733,553.75 | |
| 08/01/10 | | | 149,741.25 | 149,741.25 | | 08/01/22 | | | 82,033.75 | 82,033.75 | |
| 09/30/10 | | | | | 411,132.50 | 09/30/22 | | | | | 815,587.50 |
| 02/01/11 | 115,000 | 3.000% | 149,741.25 | 264,741.25 | | 02/01/23 | 665,000 | 3.650% | 82,033.75 | 747,033.75 | |
| 08/01/11 | | | 148,016.25 | 148,016.25 | | 08/01/23 | | | 69,897.50 | 69,897.50 | |
| 09/30/11 | | | | | 412,757.50 | 09/30/23 | | | | | 816,931.25 |
| 02/01/12 | 115,000 | 3.100% | 148,016.25 | 263,016.25 | | 02/01/24 | 690,000 | 3.700% | 69,897.50 | 759,897.50 | |
| 08/01/12 | | | 146,233.75 | 146,233.75 | | 08/01/24 | | | 57,132.50 | 57,132.50 | |
| 09/30/12 | | | | | 409,250.00 | 09/30/24 | | | | | 817,030.00 |
| 02/01/13 | 120,000 | 3.150% | 146,233.75 | 266,233.75 | | 02/01/25 | 715,000 | 3.700% | 57,132.50 | 772,132.50 | |
| 08/01/13 | | | 144,343.75 | 144,343.75 | | 08/01/25 | | | 43,905.00 | 43,905.00 | |
| 09/30/13 | | | | | 410,577.50 | 09/30/25 | | | | | 816,037.50 |
| 02/01/14 | 120,000 | 3.250% | 144,343.75 | 264,343.75 | | 02/01/26 | 740,000 | 3.750% | 43,905.00 | 783,905.00 | |
| 08/01/14 | | | 142,393.75 | 142,393.75 | | 08/01/26 | | | 30,030.00 | 30,030.00 | |
| 09/30/14 | | | | | 406,737.50 | 09/30/26 | | | | | 813,935.00 |
| 02/01/15 | 130,000 | 3.300% | 142,393.75 | 272,393.75 | | 02/01/27 | 770,000 | 3.800% | 30,030.00 | 800,030.00 | |
| 08/01/15 | | | 140,248.75 | 140,248.75 | | 08/01/27 | | | 15,400.00 | 15,400.00 | |
| 09/30/15 | | | | | 412,642.50 | 09/30/27 | | | | | 815,430.00 |
| 02/01/16 | 130,000 | 3.350% | 140,248.75 | 270,248.75 | | 02/01/28 | 800,000 | 3.850% | 15,400.00 | 815,400.00 | |
| 08/01/16 | | | 138,071.25 | 138,071.25 | | 09/30/28 | | | | | 815,400.00 |
| 09/30/16 | | | | | 408,320.00 | | 8,500,000 | | 4,522,618.75 | 13,022,618.75 | 13,022,618.75 |
| 02/01/17 | 195,000 | 3.400% | 138,071.25 | 333,071.25 | | | | | | | |
| 08/01/17 | | | 134,756.25 | 134,756.25 | | | | | | | |
| 09/30/17 | | | | | 467,827.50 | | | | | | |
| 02/01/18 | 555,000 | 3.450% | 134,756.25 | 689,756.25 | | | | | | | |
| 08/01/18 | | | 125,182.50 | 125,182.50 | | | | | | | |
| 09/30/18 | | | | | 814,938.75 | | | | | | |
| 02/01/19 | 575,000 | 3.500% | 125,182.50 | 700,182.50 | | | | | | | |
| 08/01/19 | | | 115,120.00 | 115,120.00 | | | | | | | |
| 09/30/19 | | | | | 815,302.50 | | | | | | |

CAPITAL OUTLAY SCHEDULE

BUDGET PROPOSALS

| | <u>Description</u> | <u>Proposed Amount</u> |
|-----------------------------------|-------------------------------------------------|------------------------|
| 100 GENERAL FUND: | | |
| <u>ADMINISTRATION</u> | DE Fib Unit 1 of 5 | 1,041.32 |
| | 3 New Computers-combine with other departments | 1,400.00 |
| | Building Improvements, add HR office | 5,000.00 |
| | New HR - Benefits Position (See Salary +56,554) | 0.00 |
| | | 7,441.32 |
| <u>MUNICIPAL COURT</u> | License Verifying software and training | 1,500.00 |
| | | 1,500.00 |
| <u>FIRE DEPT</u> | Rescue Air Bags | 10,000.00 |
| | Re-Skin sides of Fire Dept. | 10,000.00 |
| | | 20,000.00 |
| <u>PLANNING & DEVELOPMENT</u> | Comprehensive Development Plan | 78,000.00 |
| | 2 New Computers-combine with other departments | 2,500.00 |
| | | 80,500.00 |
| <u>LIBRARY</u> | Replace 8 computers (children's) @ 800ea | 6,400.00 |
| | | 6,400.00 |
| <u>MAINTENANCE</u> | Equipment Software | 700.00 |
| | Diagnostic Scanner | 3,000.00 |
| | Replacement Computer | 800.00 |
| | Replacing A/C unit in Maintenance shop | 6,956.00 |
| | DE Fib Unit 2 of 5 | 1,041.32 |
| | | 12,497.32 |
| <u>POLICE</u> | DE Fib Unit 3 of 5 | 1,041.32 |
| | Surveillance Equipment | 4,000.00 |
| | 3 Body Cameras | 1,500.00 |
| | 3 Ticket Writers | 19,000.00 |
| | Blacktop Additional Parking space | 5,000.00 |
| | 3 Patrol Cars (Mid-Size) SUVs | 103,605.00 |
| | | 134,146.32 |
| <u>STREET</u> | Gas Welder | 13,000.00 |
| | Replace tracks and roller skid steer | 7,503.36 |
| | | 20,503.36 |

CAPITAL OUTLAY SCHEDULE

BUDGET PROPOSALS

Capital Outlay Continued

| | <u>Description</u> | <u>Proposed Amount</u> |
|------------|----------------------------------------------------------------------|------------------------|
| | <u>PARK</u> | |
| | DE Fib Unit 4 of 5 | 1,041.32 |
| | Sawmill Park Construction | 75,000.00 |
| | Asphalt Trail around Daniels Park | 56,000.00 |
| | Storage building at Daniels Park | 2,652.00 |
| | Sawmill Park Restrooms | 5,000.00 |
| | ReBuild City Pool restrooms | 75,000.00 |
| | Parker Park benches | 4,000.00 |
| | | 218,693.32 |
| | <u>FACILITY MAINTENANCE</u> | |
| | 2 FT Laborers for Mowing (See Salary) moved from part time status | 0.00 |
| | | 0.00 |
| | <u>COMMUNITY CENTER</u> | |
| | DE Fib Unit 5 of 5 | 1,041.32 |
| | Outdoor awning for cooking behind building | 10,950.00 |
| | | 11,991.32 |
| | GENERAL FUND TOTAL | 513,672.96 |
| 200 | WATER & SEWER FUND | |
| | DE Fib Unit 1 of 5 | 1,041.32 |
| | Mini-Excavator | 70,000.00 |
| | Composite machines - Water Testing Equip | 5,606.00 |
| | ** CARRYOVER *** \$1,175,000 Rosewood Project (FY2014) | |
| | Sub Total | 76,647.32 |
| | <u>DISTRIBUTION/COLLECTION MAINTENANCE</u> | |
| | Sub Total | 0.00 |
| | WATER & SEWER FUND TOTAL | 76,647.32 |
| 140 | Hotel/Motel Tax Fund | |
| | Sub Total | 0.00 |
| | HOTEL/MOTEL TAX FUND TOTAL | 0.00 |

SALARIES

**NOTE - The amount under "Proposal" for some positions may be an estimated projected amount if that person's annual review falls between the time this budget was prepared and the end of the fiscal year on 9/30. Exempt employees are noted with Annual Salary, non-exempt with hourly rate. All part time hours are maximum of 990 hrs./year.*

| <i>ADMIN - 10</i> | CURRENT | PROPOSAL | ANNUAL |
|--------------------------------|-----------|-----------|-------------------|
| 1 CITY MANAGER | 91,459.14 | 94,202.92 | 94,202.92 |
| 1 ASST CITY MANAGER/CFO | 79,800.00 | 82,194.00 | 82,194.00 |
| 1 CITY SECRETARY | 52,306.42 | 53,875.61 | 53,875.61 |
| 1 ASST. ADMIN. SVCES. DIRECTOR | 44,550.63 | 45,887.15 | 45,887.15 |
| 1 HR SERVICES SPECIALIST | | 45,000.00 | 45,000.00 |
| 1 STAFF ACCOUNTANT | 43,484.58 | 44,789.12 | 44,789.12 |
| 1 ACCOUNTS PAYABLE ASSISTANT | 16.61 | 17.11 | 35,585.26 |
| 1 PT CLEANING/ADMIN ASSISTANT | 12.18 | 12.55 | 7,527.24 |
| 1 PT CLEANING/ADMIN ASSISTANT | 12.18 | 12.55 | 7,527.24 |
| OVERTIME | 0.00 | 0.00 | 0.00 |
| INCENTIVES/CERTIFICATION PAY | | | 291.20 |
| LONGEVITY PAY | | | 3,240.00 |
| | | | <u>420,119.74</u> |

| <i>COURT - 15</i> | CURRENT | PROPOSAL | ANNUAL |
|------------------------------------------|-----------|-----------|------------------|
| 1 SENIOR COURT ASSISTANT | 14.92 | 15.37 | 31,964.61 |
| 1 COURT ASSISTANT | 11.90 | 12.26 | 25,494.56 |
| 1 MUNICIPAL JUDGE | 22,145.00 | 22,809.35 | 22,809.35 |
| 1 ASSISTANT MUNICIPAL JUDGE | 0.00 | 0.00 | 0.00 |
| OVERTIME EST | 148.59 | 153.05 | 153.05 |
| INCENTIVES/CERTIFICATION PAY/INTERPRETER | | | 2,080.00 |
| LONGEVITY PAY EST | | | 1,050.00 |
| | | | <u>83,551.56</u> |

| <i>FIRE - 20</i> | CURRENT | PROPOSAL | ANNUAL |
|------------------|------------|------------|----------|
| 1 FIRE CHIEF | 172.78 /mo | 177.96 /mo | 2,135.56 |

| <i>PLANNING/DEVELOPMENT/ENFORCEMENT - 25</i> | CURRENT | PROPOSAL | ANNUAL |
|----------------------------------------------|-----------|-----------|------------|
| 1 PLANNING DIRECTOR | 65,520.00 | 67,485.60 | 67,485.60 |
| 1 BUILDING OFFICIAL | 23.33 | 24.03 | 49,982.19 |
| 1 CODE ENFORCEMENT/PLANNING ASSISTANT | 17.91 | 18.45 | 38,370.38 |
| 1 FIRE MARSHAL | 50.00 /mo | 50.00 /mo | 600.00 |
| OVERTIME EST | 164.34 | 169.27 | 169.27 |
| INCENTIVES/CERTIFICATION PAY | | | 291.20 |
| LONGEVITY PAY EST | | | 1,620.00 |
| | | | 158,518.65 |

| <i>LIBRARY - 30</i> | CURRENT | PROPOSAL | ANNUAL |
|------------------------------|---------|----------|------------|
| 1 LIBRARY DIRECTOR | 19.72 | 20.31 | 42,248.13 |
| 1 LIBRARIAN ASST. (FT) | 8.55 | 8.81 | 18,317.52 |
| 1 LIBRARIAN ASST. (FT) | 8.95 | 9.22 | 19,174.48 |
| 1 LIBRARIAN ASST.(PT) | 8.30 | 8.55 | 8,549.00 |
| 1 LIBRARIAN ASST.(PT) | 9.47 | 9.75 | 9,656.56 |
| 1 LIBRARIAN ASST.(PT) | 9.86 | 10.16 | 10,054.24 |
| 1 LIBRARIAN ASST.(PT) (OPEN) | 0.00 | 0.00 | 0.00 |
| OVERTIME | 157.00 | 161.71 | 161.71 |
| LONGEVITY PAY | | | 642.00 |
| | | | 108,803.64 |

| <i>MAINTENANCE - 35</i> | CURRENT | PROPOSAL | ANNUAL |
|------------------------------|---------|----------|------------|
| 1 LEAD MECHANIC | 28.38 | 29.23 | 60,801.31 |
| 1 MECHANIC | 19.28 | 19.86 | 41,305.47 |
| 1 MAINTENANCE MECH. (3/4) | 18.72 | 19.28 | 30,079.30 |
| OVERTIME | 150.00 | 154.50 | 154.50 |
| INCENTIVES/CERTIFICATION PAY | | | 0.00 |
| LONGEVITY PAY | | | 2,398.50 |
| | | | 134,739.08 |

| <i>POLICE - 40</i> | CURRENT | PROPOSAL | ANNUAL |
|--------------------------------------|-----------|-----------|--------------|
| 1 POLICE CHIEF | 68,606.29 | 70,664.48 | 70,664.48 |
| 1 PATROL SERGEANT | 55,346.01 | 57,006.39 | 57,006.39 |
| 1 DETECTIVE SERGEANT | 55,346.01 | 57,006.39 | 57,006.39 |
| 1 YOUTH INTERVENTION OFFICER | 0.00 | 0.00 | 0.00 |
| 1 ADMINISTRATIVE ASSISTANT | 18.75 | 19.31 | 40,170.00 |
| 1 LEAD DETECTIVE | 24.48 | 25.21 | 52,445.95 |
| 1 LEAD DETECTIVE | 23.27 | 23.97 | 49,853.65 |
| 1 PATROL OFFICER | 21.59 | 22.24 | 46,254.42 |
| 1 PATROL OFFICER | 20.92 | 21.55 | 44,819.01 |
| 1 DETECTIVE | 21.35 | 21.99 | 45,740.24 |
| 1 PATROL OFFICER | 20.00 | 20.60 | 42,848.00 |
| 1 PATROL OFFICER | 20.00 | 20.60 | 42,848.00 |
| WARRANT OFFICER | 17.78 | 18.31 | 28,568.90 |
| 1 PATROL OFFICER | 17.00 | 17.51 | 36,420.80 |
| 1 CORPORAL | 17.00 | 17.51 | 36,420.80 |
| 1 PATROL OFFICER (OPEN) | 17.00 | 17.51 | 36,420.80 |
| 1 PATROL OFFICER | 16.73 | 17.23 | 35,842.35 |
| 1 PATROL OFFICER | 16.73 | 17.23 | 35,842.35 |
| 1 PATROL OFFICER | 16.32 | 16.81 | 34,963.97 |
| 1 PATROL OFFICER | 16.00 | 16.48 | 25,708.80 |
| 1 COMMUNICATIONS SUPERVISOR | 14.00 | 14.42 | 29,993.60 |
| 1 ANIMAL CONTROL OFFICER | 13.78 | 14.19 | 29,522.27 |
| 1 DISPATCHER (PT) | 12.06 | 12.42 | 12,297.58 |
| 1 P.D. MAINTENANCE (PT) | 11.90 | 12.26 | 12,134.43 |
| 1 DISPATCHER | 11.53 | 11.88 | 24,701.87 |
| 1 MAINTENANCE (PT) | 10.82 | 11.14 | 11,033.15 |
| 1 LEAD DISPATCHER | 10.71 | 11.03 | 22,945.10 |
| 1 DISPATCHER | 10.51 | 10.83 | 22,516.62 |
| 1 DISPATCHER (PT) | 10.00 | 10.30 | 21,424.00 |
| 1 DISPATCHER | 10.00 | 10.50 | 10,395.00 |
| 1 ANIMAL CONTROL OFFICER (PT) (OPEN) | 10.00 | 10.30 | 21,424.00 |
| 1 DISPATCHER (PT) | 10.00 | 10.30 | 10,197.00 |
| 1 DISPATCHER (PT) | 9.50 | 9.79 | 9,687.15 |
| 1 DISPATCHER (PT) (OPEN) | 9.50 | 9.79 | 9,687.15 |
| OVERTIME EST | 52,935.50 | 54,523.57 | 54,523.57 |
| INCENTIVES/CERTIFICATION PAY | | | 24,652.80 |
| LONGEVITY PAY | | | 9,810.00 |
| | | | 1,156,790.60 |

| <i>STREET - 45</i> | CURRENT | PROPOSAL | ANNUAL |
|---------------------------------------------------|-----------|-----------|-------------------|
| 1 DIRECTOR PUBLIC WKS(3/4) | 64,470.66 | 66,404.78 | 49,803.58 |
| 1 STREET SUPV/OPER. | 21.31 | 21.95 | 45,654.54 |
| 1 HVY EQUIP OPER. | 16.02 | 16.50 | 34,321.25 |
| 1 HVY EQUIP OPER. | 20.12 | 20.72 | 43,105.09 |
| 1 HVY EQUIP OPER. (3/4) | 15.99 | 16.47 | 25,692.73 |
| 1 LIGHT EQUIP OPER. | 13.21 | 13.61 | 28,301.10 |
| 1LIGHT EQUIP OPER. | 12.20 | 12.57 | 26,137.28 |
| 1 LABORER | 12.13 | 12.49 | 25,987.31 |
| 1 LABORER (OPEN) | 10.00 | 10.30 | 21,424.00 |
| 1 LABORER | 10.04 | 10.04 | 20,883.20 |
| 1 LABORER | 10.04 | 10.34 | 21,509.70 |
| OVERTIME EST | 14,716.43 | 15,157.92 | 15,157.92 |
| INCENTIVES/CERTIFICATION PAY | | | 0.00 |
| LONGEVITY PAY | | | 5,403.00 |
| | | | <u>363,380.71</u> |
| <i>CITY PARK - 60</i> | CURRENT | PROPOSAL | ANNUAL |
| POOL MANAGER (1000 HRS) | 11.89 | 12.25 | 12,246.70 |
| ASST. POOL MGR (600 HRS) | 9.55 | 9.84 | 5,901.90 |
| 9 P. T. LABORER (600 HRS EACH)* | 8.48 | 8.73 | 47,165.76 |
| OVERTIME/INCENTIVES/CERTIFICATION PAY | 3,312.65 | 3,412.03 | 3,412.03 |
| LONGEVITY PAY | | | 0.00 |
| *Due to varying amts paid, avg. hourly rate used. | | | <u>68,726.39</u> |

| <i>BLDGS & FACILITY MAINTENANCE - 65</i> | CURRENT | PROPOSAL | ANNUAL |
|----------------------------------------------|----------|----------|------------------|
| 1 LABORER | 13.01 | 13.40 | 27,872.62 |
| 1 LABORER | 13.46 | 13.86 | 28,836.70 |
| 1 LABORER (P-T) | 12.50 | 12.88 | 12,746.25 |
| 1 LABORER (P-T) | 12.50 | 12.88 | 12,746.25 |
| OVERTIME | 1,801.10 | 1,855.13 | 1,855.13 |
| INCENTIVES/CERTIFICATION PAY | | | 0.00 |
| LONGEVITY PAY | | | 792.00 |
| | | | <u>84,848.96</u> |

| <i>COMMUNITY CENTER - 80</i> | CURRENT | PROPOSAL | ANNUAL |
|-------------------------------------|----------|----------|-------------------|
| 1 CENTER DIRECTOR | 18.39 | 18.94 | 39,398.74 |
| 1 LABORER | 10.87 | 11.20 | 23,287.89 |
| 1 LABORER | 10.40 | 10.71 | 22,280.96 |
| 1 LABORER | 10.87 | 11.20 | 23,287.89 |
| OVERTIME | 1,068.22 | 1,100.27 | 1,100.27 |
| <u>INCENTIVES/CERTIFICATION PAY</u> | | | 0.00 |
| LONGEVITY PAY | | | 462.00 |
| | | | <u>109,817.74</u> |

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| <i>REFUSE FUND - 85</i> | CURRENT | PROPOSAL | ANNUAL |
|-------------------------------------|-----------|-----------|------------------|
| 1 PUBLIC WORKS DIRECTOR (1/4) | 64,470.66 | 66,404.78 | 16,601.19 |
| 1 BILLING ASSISTANT (1/4) | 15.25 | 15.71 | 8,167.90 |
| 1 HVY EQUIP OPER.(1/4) | 15.99 | 16.47 | 8,564.24 |
| 1 MAINTENANCE MECH (1/4) | 18.72 | 19.28 | 10,026.43 |
| 1 CASHIER/RECEPTIONIST (1/4) | 12.68 | 13.06 | 6,791.41 |
| 1 LANDFILL OPERATOR (P-T) | 11.36 | 11.70 | 11,584.71 |
| 1 LANDFILL OPERATOR (P-T) | 11.03 | 11.36 | 11,247.29 |
| OVERTIME EST | 0.00 | 0.00 | 0.00 |
| <u>INCENTIVES/CERTIFICATION PAY</u> | | | 0.00 |
| LONGEVITY PAY | | | 1,485.00 |
| | | | <u>74,468.18</u> |

| <i>WTR & SWR-OPERATIONS - 70</i> | CURRENT | PROPOSAL | ANNUAL |
|--------------------------------------|-----------|-----------|-------------------|
| 1 UTILITIES DIRECTOR (1/2) | 62,608.00 | 64,486.24 | 32,243.12 |
| 1 PLANT OPER/SUPERV. | 19.24 | 19.82 | 41,219.78 |
| 1 ASSIST PLANT OPERATOR | 14.71 | 15.15 | 31,514.70 |
| 1 METER READER | 12.74 | 13.12 | 27,294.18 |
| 1 METER READER | 11.59 | 11.94 | 24,830.42 |
| 1 BILLING SUPERVISOR (3/4) | 15.25 | 15.71 | 24,503.70 |
| LABORER (1/2) | 10.99 | 11.32 | 11,772.49 |
| 1 CASHIER/RECEPTIONIST (1/2) | 12.68 | 13.06 | 13,582.82 |
| 1 ADMINISTRATIVE ASSISTANT | 14.25 | 14.68 | 30,529.20 |
| OVERTIME EST | 4,079.31 | 4,201.69 | 4,201.69 |
| INCENTIVES/CERTIFICATION PAY | | | 291.20 |
| LONGEVITY PAY | | | 3,612.00 |
| | | | <u>245,595.29</u> |

| <i>DISTRIBUTION & COLLECTION MAINTENANCE - 75</i> | CURRENT | PROPOSAL | ANNUAL |
|-------------------------------------------------------|-----------|-----------|-------------------|
| 1 UTILITIES DIRECTOR (1/2) | 62,608.00 | 64,486.24 | 32,243.12 |
| FIELD MAINT. SUPERVISOR | 23.40 | 24.10 | 50,132.16 |
| 1 FIELD MAINTENANCE (OPEN) | 10.50 | 10.82 | 22,495.20 |
| 1 FIELD MAINT EQUIP OPERATOR | 20.00 | 20.60 | 42,848.00 |
| 1 FIELD MAINTENANCE | 10.50 | 10.82 | 22,495.20 |
| 1 FIELD MAINTENANCE | 12.88 | 13.27 | 27,594.11 |
| 1 FIELD MAINTENANCE | 12.75 | 13.13 | 27,315.60 |
| 1 FIELD MAINTENANCE | 12.51 | 12.89 | 26,801.42 |
| 1 FIELD MAINTENANCE | 11.83 | 12.18 | 25,344.59 |
| LABORER (1/2) | 10.82 | 11.14 | 11,590.38 |
| LABORER (PT) | 10.04 | 10.04 | 9,939.60 |
| 1 CASHIER/RECEPTIONIST (1/4) | 12.68 | 13.06 | 6,791.41 |
| OVERTIME EST | 15,968.23 | 16,447.27 | 16,447.27 |
| INCENTIVES/CERTIFICATION PAY | | | 0.00 |
| LONGEVITY PAY | | | 3,595.50 |
| | | | <u>325,633.57</u> |

TOTAL ALL DEPARTMENTS **3,337,129.68**



ORDINANCE NO. 2007-13

AN ORDINANCE AMENDING THE FEE SCHEDULE FOR WATER AND SEWER RATES IN THE APPENDIX "A" OF THE CODE OF ORDINANCES OF THE CITY OF DAYTON, TEXAS

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

That Article 6.000, Section 6.100 and Section 6.200 of Appendix A "Fee Schedule" of the Code of Ordinances, City of Dayton, Texas is hereby amended to read as follows:

Section 6.100 Water Rates

There is hereby imposed within the corporate limits of the City of Dayton a monthly base rate charge for potable water of fifteen dollars (\$15.00) per month, which includes water usage up to two thousand (2,000) gallons of metered water. Thereafter, in addition to the fifteen dollars (\$15.00) per month base rate charge, a charge of three dollars and fifty-five cents (\$3.55) shall be imposed for each one thousand (1,000) gallons (or part thereof) of metered water according to the rate schedule maintained on file in the office of the City Secretary. For usage in excess of that shown by the schedule, the same rates shall be charged in accordance with the progressions of said schedule.

Section 6.200 Sewer Rates

There is hereby imposed within the corporate limits of the City of Dayton a monthly base rate charge for sewer service of fifteen dollars (\$15.00) per month, which includes sewer service for up to two thousand (2,000) gallons of metered water. Thereafter, in addition to the fifteen dollars (\$15.00) per month base rate charge, a charge of three dollars and fifty-five cents (\$3.55) shall be imposed for each one thousand (1,000) gallons (or part thereof) of metered water according to the rate schedule maintained on file in the office of the City Secretary. For usage in excess of that shown by the schedule, the same rates shall be charged in accordance with the progressions of said schedule.

The fees established herein shall become effective on all utility accounts billed on or after
October 1, 2007.

If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance.

READ, VOTED ON, PASSED AND ADOPTED this 10th day of September 2007.

CITY OF DAYTON


Steve E. Stephens, Mayor

ATTEST:


Jenny Page, City Secretary





5 YEAR CAPITAL EXPENDITURE PLAN

City of Dayton 5 Year Plan

| | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> | <u>Year 4</u> | <u>Year 5</u> |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Volunteer Fire Department | \$20k for rescue air bags and cost to re-skin sides of fire department | \$30k for 3 complete air packs | \$10k for 10 air pack bottle exchanges | \$20k for 2 complete air packs | |
| Police Department | upgrade 2 dispatch computers \$1,500, TECH licenses 3 @ \$750. Surveillance equipment \$4,000; 3 ticket writers \$19,000, 3 patrol SUV's \$103,604.99, 1 patrol computer \$850, remove fence in parking area and add blacktop for additional parking space \$5,000, sheetrock/paint Chiefs office \$1,500, replace carpet in Chief/Tammy office \$1,000; finish sheetrock in Colemans officie \$1,000, exhaust vent for 911 A/C cabinet \$1,000 | replace carpet/floor \$2,500. upgrade 911 recorder \$15,000, replace 3 dispatch printers \$300, laptop computer for detective \$1,000, additional phone for patrol office, additional computer for patrol office \$1,000, replace 2 patrol cars \$48,000, 1 F/T Patrol Officer, 1 hand held radio \$3,500, F/T ACO position, replace ACO truck \$28,000, P/T records clerk position, upgrade records computer \$1,000, replace chief's car \$24,000, sheetrock/paint new patrol room \$3,000 | P/T dispatch position, replace UPS batteries \$1,500, Night Vision/Thermal imagery equipment \$6,000, 2 radars \$3,200, 10 tasers \$10,000, replace 2 patrol cars \$48,000, replace Chief/Tammy computers \$2,000, update and maintain gun range | review all office equipment - replace or upgrade as needd, CID/Detective position F/T, replace server \$2,000, 12 digital cameras \$2,400, replace 2 patrol cars \$48,000, F/T Patrol Officer position, 1 hand held radio \$3,500, add 4 stalls to animal pound \$4,500, update bathrooms \$2,000, Emergency Management Officer position F/T, upgrade Court/PD server \$4,500 (split cost) | 1 F/T dispatcher, new building, replace 3 Detective computers \$2,400, replace 2 Detective vehicles \$48,000 |

| | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> | <u>Year 4</u> | <u>Year 5</u> |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Parks Department | \$56,000 asphalt trail around Daniels Park, \$10,000 shower/restroom restoration Daniels Park, \$10,000 diving board replacement at pool, \$2,652 10x12 storage building at Daniels Park, \$75,000 for match for TXP&W grant for Sawmill park restrooms and concessions stand, \$75,000 rebuild restrooms at City Pool, Parker Park benches \$4,000 | search for grant funding and cover basketball court at Parker Park \$50,000, \$10,000 shower/restroom rerotation Daniels Park, \$4,000 parkbenches at Henderson Day Park, \$4,000 asphalt parking along Winfree Street at Parker Park, \$10,000 maintenance | Park Superintendant \$45,000, Superintendent vehicle \$24,000, \$10,000 maintenance, \$25,000 playground equipment Daniels Park | \$10,000 maintenance, \$135,000 Aquatic plaground | \$15,000 maintenance |
| Street/Drainage Department | \$13,000 gas welder, \$150,000 street paving | \$26,000 tractor & brush hog, \$150,000 street paving, \$10,000 curb & gutter replacement | \$25,000 1/2 ton truck, \$150,000 street paving | \$105,000 slope mower, \$150,000 street paving | F/T laborer, \$300,000 Gradall excavator, \$150,000 street paving, \$20,000 curb & gutter replacement |
| Facility Maintenance Department | two (2) F/T laborers for mowing project | | | | two (2) zero turn mowers \$22,000 |
| Maintenance Shop | \$1,2000 replacement computer, \$3,000 Diagnostic Scanner, \$700 Equipment software | \$700 Equipment software, \$3,500 Plasma Cutter, \$25,000 1/2 ton truck (Parts Dept) | \$700 Equipment software | \$700 Equipment software | \$700 Equipment software, \$40,000 3/4 ton truck (replace service truck) |

| | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> | <u>Year 4</u> | <u>Year 5</u> |
|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Refuse Department | | \$135,000 used track hoe Volvo EC 160 or equivalent size | \$22,445 reconstruct off loading ramp | | |
| Municipal Court | OMNIX software and two (2) scanners(might be able to use technology fund) warrant officer/bailiff training \$200 per year plus travel | | Update server (share cost with police department) | replace one PC \$1,200, part-time clerk (if needed as growth continues) | replace copier \$4,200 a year or \$350 a month (includes maintenance and ink) replace PC \$1,200.00, part-time clerk as needd for growth |
| **looking into camera system with 6 cameras upgradable to 8. Should be able to use the security fund ** | | | | | |
| Civic Center Department | Outdoor awning for cooking behind the building \$10,950 | | Replace carpet in main ballroom with carpet squares \$25,000 | | Projection system for other end of ballroom \$40,000, and additional employee if growth continues |
| Library | Update book collection with new materials and best sellers \$500, add eBooks to the library collection \$1,500, include annual Library conference cost to training \$1,000, replace 8 children's computers \$12,000, add FT employee \$8.55 hr | Update book collection with new materials and best sellers \$500, update server \$3,000, replace 3 circulation staff computers \$4,500, replacement of 2 receipt printers and 2 bar code scanners \$1,000, replace patron's printer \$3,000, replace document scanner \$300 | Update book collection with new materials and best sellers \$500, replace 10 patron coputers \$15,000 | Update book collection with new materials and best sellers \$500, replace 2 online catalog computers \$3,000, replace 10 patrons computers 15,000 | Update book collection with new materials and best sellers \$500, replace 5 staff computers \$7,500 |

| | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> | <u>Year 4</u> | <u>Year 5</u> |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Water & Sewer Department | Mini excavator \$70,000, can be used in the alleyways and smaller areas instead of renting, would like to install awning at the w?ww maintenance yard to keep equipment from being exposed to the elements. Composite machines estimated between \$4,550 and \$5,606 going to use salvage from from the Valero demolition to cut costs. | Additional employee | Ground storage tank & booster pump station at the Tram Rd water plant \$880k for booster pump and \$300k for chlorinator, brushes for headworks \$6,000 plus installation cost of \$10,000, new backhoe | Additional employee and a vehicle for the employee | |
| Planning & Code Enforcement Department | \$78,000 Copenhensive plan, \$2,500 two (2) computers | \$20,000 legal and surveying cots for annexation | | Code Enforcement Officer \$45,000 plus benefits, \$24,000 new vehicle for inspector | Building Inspector \$50,000 salry/benefits, \$24,000 replacmeent vehicle for building inspector |
| Finance Department | Addnew HR position \$56,554, upgrade 2 computers \$1,40-0, new financial reporting system \$61,940, additional training for HR and finance staff \$2,500 | upgrade two (2) computers \$1,400, additional training for HR and finance staff \$2,500 | upgrade two (2) computers \$1,400, additional training for HR and finance staff \$2,500 | | |