



CITY OF DAYTON, TEXAS

ANNUAL BUDGET FISCAL YEAR 2015-2016

Mayor – Jeff Lambright

Council Members – Troy Barton	John Johnson
Sherial Lawson	Dwight Pruitt
*Vacant	

City Manager – David Douglas

Asst. 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 Director*
Sherry Sikes, *Library Services Director*
Toby Stroughter, *Director of Public Works*

**2015-2016
Annual Budget – Final
9/21/2015**

City of Dayton, Texas

Fiscal Year 2015-2016

Budget Cover Page

September 21, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$278,549, which is a 5.95 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 \$206,010.

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

FOR: Jeff Lambright Dwight Pruitt
Troy Barton Sherial Lawson
John Johnson

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.6800/100	\$0.6900/100
Effective Tax Rate:	\$0.6666/100	\$0.6622/100
Effective Maintenance & Operations Tax Rate:	\$0.4294/100	\$0.4133/100
Rollback Tax Rate:	\$0.6933/100	\$0.6922/100
Debt Rate:	\$0.2290/100	\$0.2460/100

Total debt obligation for City of Dayton, Texas secured by property taxes:
\$27,264,360

TABLE OF CONTENTS

	Page
Budget Message - City Manager	
Administration and Department Head Organizational Chart	1
City Profile	2
Understanding the Budget	6
STATISTICAL DATA	
Summary of Actuals vs. Budget FY2013 - FY2016	7
Estimated Ad Valorem Tax Collections and Distribution Fiscal Year 15-16	8
Adjusted Valuations, Tax Levy and Collections (Last Ten Fiscal Years)	9
Comparison of Assessed Values by Class Tax Year 2014 vs. 2015	10
Historical Sales Tax Collection, Population and Local Tax Rates	11
GENERAL FUND	
Fund Summary	12
Revenue Distribution	13
Expense Distribution	
<u>Department Expenses</u>	
Administration	14
Municipal Court	15
Fire Department	16
Code Enforcement Planning & Inspection Dept.	17
Library	18
Maintenance	19
Police	20
Street	21
Ambulance	22
City Parks	23
Facility Maintenance	24
Community Center and Fund Recap	25
LIBRARY SPECIAL FUND	26
PUBLIC SAFETY FACILITY FUND	27
HOTEL-MOTEL TAX FUND	28
WATER AND SEWER FUNDS	
Fund Summary	29
Revenue Distribution	30
Expenses: Treatment - Production Operations	31
Expenses: Distribution and Collection Maintenance	33
REFUSE FUND	
Fund Summary	34
Revenue & Expense Distribution	35

TABLE OF CONTENTS

DEBT SERVICE FUND - GENERAL FUND OBLIGATED	36
DEBT SERVICE FUND - WATER/SEWER FUND OBLIGATED	37
DEBT MODEL & SERVICE SCHEDULES	38-45
CDBG FUNDED PROJECTS	46
CAPITAL OUTLAY COMPARISON CURRENT YR VS. PROPOSED	47-49
5-YEAR CAPITAL EXPENDITURE PLAN (YEAR 2-5)	50-52
PAY GRADE SCALE (CURRENT AND PROPOSED)	53
FUND BALANCES BUDGET YR 2015 VS. 2016 PROPOSED	54
FUND BALANCES PROJECTED ACTUAL YR 2015 VS. 2016 PROPOSED	55
ADOPTING ORDINANCES	
Appropriation Ordinance	56
Tax Levy Ordinance	57-58
Water/Sewer Ordinance	59



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

Annual Budget Transmittal Message

Start date of fiscal year: October 1, 2015

Ending date of fiscal year: September 30, 2016

2015 / 2016 Annual Budget --- The City of Dayton, Texas has adopted a comprehensive budget for fiscal year 2015 / 2016 that has an overall revenue base of Thirteen Million One Hundred Thousand Dollars (\$ 13,100,000) and overall expenditures of Seventeen Million Five Hundred Thousand Dollars (\$ 17,500,000). This budget meets the requirements under Article § 9.16 of the City Charter, said section specifying that "the total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund's prospective income plus cash on hand".

This budget will raise more total property taxes than last year's budget by \$ 278,549 or 5.95%. Of that amount, \$ 206,010 is tax revenue to be raised from new property added to the tax roll this year.

The fiscal year 2015 / 2016 tax rate of .6800 is 1.4% less than last year's rate of .6900 but is an increase from the recommended effective rate of .6666. On a home with a value of \$ 100,000 this would mean that an extra \$ 7.00 will be paid in property taxes.

To: **The Honorable Mayor Jeff Lambright
Mayor Pro-Tem, Seat 3, Dwight Pruitt
Councilman Seat 1, vacant
Councilwoman, Seat 2, Sherial Lawson
Councilman Seat 4, Dr. John Johnson, PhD
Councilman Seat 5, Troy Barton
The Citizens of the City of Dayton, Texas**

Ladies and Gentlemen:

Once again we find ourselves approaching a new fiscal year. In preparation for this new budget cycle, Mayor Lambright, members of the City Council and the city staff have worked 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, 2015 and ending September 30, 2016. This budget has been the focus of much discussion, several public hearings, public notification in the local newspaper of record 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 2015 / 2016 budget. The improvements contained in the second 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 (see pages 50 – 52 of the budget document).

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 2015 / 2016 authorizes expenditures and projected revenues as shown below in **Table 1** of non-restricted funds. 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 projected reserve fund levels at the conclusion of the 2015 / 2016 fiscal year. This model projects fund balance in comparison to operational periods and is reflected in **Table 2** which is shown below.

Table 1:

General Fund Operating & Capital Expenditures	\$ 6,673,408
General Fund Debt Service Expenditures	\$ 1,675,461
Hotel-Motel Tax Fund Operating Expenditures	\$ 200,000
Special Library Fund Operating Expenditures	\$ 3,060
Water/Sewer Fund Operating & Capital Expenditures	\$ 3,056,965
Water/Sewer Fund Debt Service	\$ 429,328
Refuse Fund Operating & Capital Expenditures	\$ 1,267,723
Construction Activity / New Public Safety Buildings	\$ 4,036,000
Total Expenditures All Funds	\$ 17,341,945 =====

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

General Fund	\$ 6,719,140
Special Library Fund	\$ 3,460
Hotel-Motel Tax Fund	\$ 102,200
Water/Sewer Fund	\$ 3,113,450
Refuse Fund	\$ 1,034,600
Interest & Sinking Funds / Tax Obligations	\$ 2,107,215
Pre-Approved Use of Res Funds	\$ 61,880
Bond Proceeds / New Public Safety Buildings	\$ 4,036,000

Total Revenues All Sources **\$ 17,341,945**
 =====

Table 2:

- **Recommended reserve – 3 months**
- General Fund ----- 12.7 months
- Water / Sewer Fund ----- 4.7 months
- Refuse Fund ----- 9.0 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 83 full time employees, 14 seasonal employees and 13 part time employees. However, recent growth trends in the City now require that 4 new employee positions be added. These new positions are mentioned 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 new positions, as reflected in **Table 3**, will be opened and filled during the fiscal year 2015 / 2016 budget cycle. As an additional 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 4.6% pay increase, same being in the form of a 1.6% cost of living adjustment and a possible 3% merit pay adjustment.

Table 3:

Information Technician – Administrative Department
 Patrol Officer – Police Department
 Assistant Animal Control Officer – Police Department
 Laborer – Water / Sewer Department

In other major elements of the City's proposed fiscal year 2015 / 2016 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 .6900 per \$ 100.00 of value to .6800 per \$ 100.00 of value, this amount reflecting a modest rate reduction of 1 cent. Additionally, citizens who are 65 or older will see their annual exemption increase from \$ 30,000 to \$ 40,000 per year.

In the interest of financial transparency it is important to point out that even though the tax rate is being lowered, the City of Dayton will actually receive more funding from tax dollars in the Fiscal Year 2015 / 2016 budget than the amount received in the prior year. This amount is forecasted to be \$ 278,549 and comes about primarily through the addition of new values to the tax roll and/or increased property values.

In summation, the City of Dayton's Proposed Fiscal Year 2015 / 2016 budget provides for important investments in the areas of infrastructure, operational equipment and quality of life projects. It addresses the needs of its employees through a responsible pay plan and responds to the request of its citizens through improvements to various quality of life projects such as parks.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "David Douglas", with a long horizontal flourish extending to the right.

David Douglas, City Manager

Attachments: City of Dayton Fiscal Year 2015 / 2016 Budget Document
Approved copy of the City of Dayton's Five Year Capital Expenditure Plan

Projected Fund Balances years ending FY 2015 & FY 2016

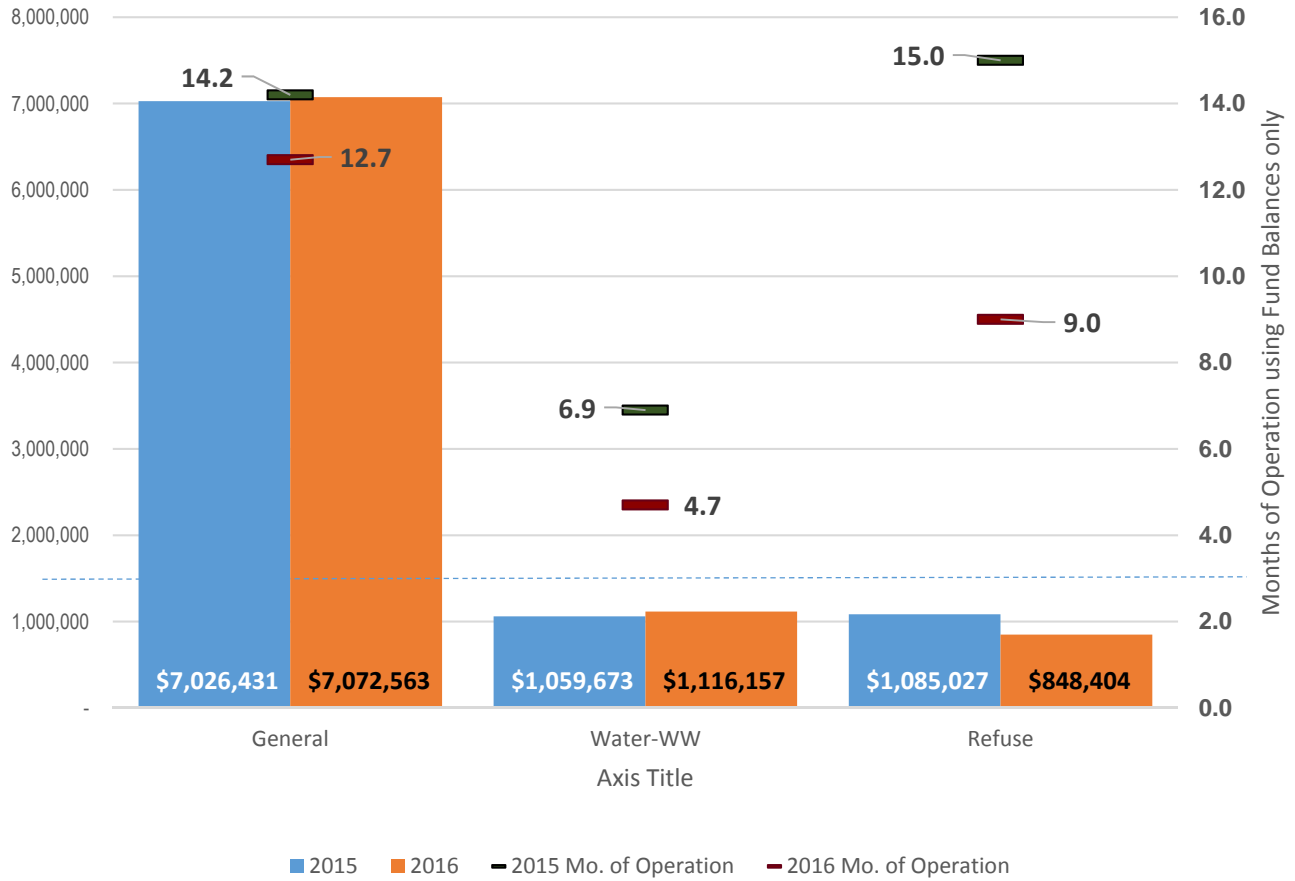
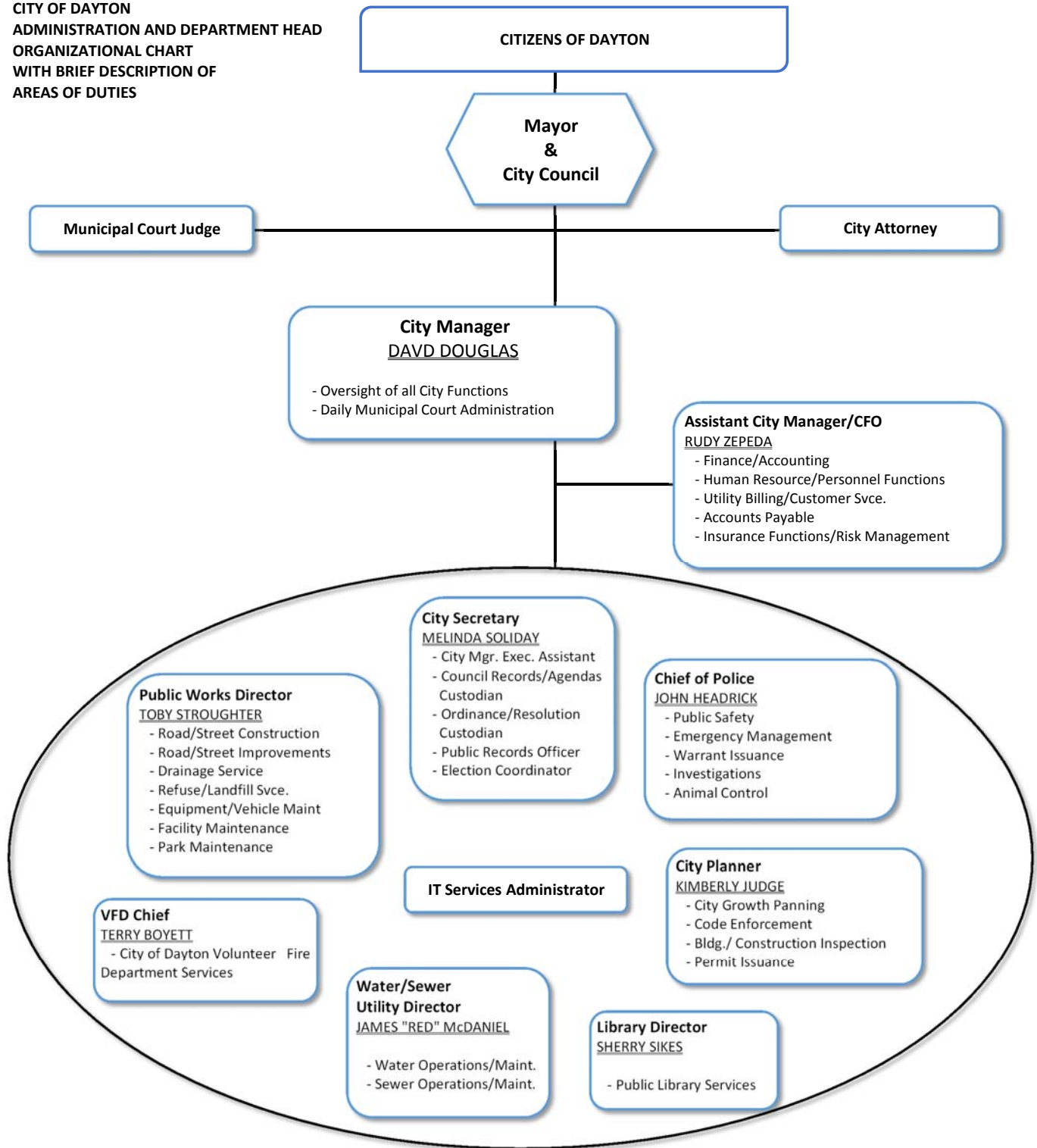


EXHIBIT A

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



City Profile

HISTORY of DAYTON, TEXAS



Dayton, on U.S. Highway 90 three miles west of Liberty in southwestern Liberty County, was first called West Liberty and was considered part of the original town of Liberty, founded in 1831. The Trinity River divided the two parts of the town: Liberty was on its east bank, and West Liberty was on a hill three miles west of the river. A new road and a ferry directly connected the two. Both parts of the town were located on the four-league Mexican land grant appropriated for the capital of the old municipality of Santísima Trinidad de la Libertad, which later became known as Liberty. The postmaster of West Liberty from March 25, 1839, through September 15, 1841, was A. Thouvenin, probably the same man as Arnold Thouvenin, who obtained a quarter-league Mexican land grant in Polk County in April 1835. The West Liberty post office was apparently discontinued after a few years. Land was designated for a school in 1847. The schoolhouse was accepted on December 31, 1853, by the board of trustees of the Corporation of the Town of Liberty. Also in 1853, A. N. B. Thompson was authorized to survey and plat the town of West Liberty. During the Civil War thirty-three ladies of West Liberty wrote to Governor Francis R. Lubbock in January 1863, petitioning him to relieve Mr. Sol Andrews of his military duties so that he might continue his vocation of manufacturer of looms and spinning wheels, as cloth for clothing was desperately needed.

Sometime after 1854 West Liberty also became known as Day's Town, for I. C. Day, a wealthy landowner who resided just to the south of the town on the Munson league. The flag stop for the Texas and New Orleans Railroad, completed in 1860, was known variously as West Liberty, Days Station, and Dayton Station. The name Dayton was applied to the local post office in 1877, though the official name of the town remained West Liberty until the mid-1880s. In 1885 Dayton reported a population of sixty, and in 1890 a post office, a school, and two churches served its 239 residents. Lumbering and cattle raising were the chief industries until James E. Berry helped establish a drainage system to make rice a major crop. Texas governor Marion Price Daniel, Sr., was born in Dayton on October 10, 1910; his brother Bill Daniel, governor of the United States Territory of Guam from 1961 through 1963, was born in Dayton on November 20, 1915. By 1910 the town had a bank, two cotton gins, a weekly newspaper, and 2,500 inhabitants. Dayton was recorded as an incorporated municipality on May 3, 1911. The mayor was W. M. Babcock, and aldermen were W. T. Jamison, J. H. Marshall, J. A. Coleman, and J. D. Spear. Town records indicate that the community was reincorporated in 1925. Oil development during the 1920s brought new industries. By 1940 Dayton reported 1,207 residents and seventy businesses and was listed as a railroad center. The population increased steadily from 3,367 in 1965 to 6,201 in 1988. In 1989 the largest school population in the county made the Dayton Independent School District the major employer in the city. At that time Dayton operated under a mayor-council form of city government. In 1990 Dayton had a population of 5,151, and in 2000 the population was 5,709.

Today, the City of Dayton enjoys a renewed period of construction not seen in decades, led by industries and businesses seeking to move or expand from an ever crowded Houston metropolis. As of 2014, the population in Dayton has rebounded to an estimated 8,300 and multiple major improvement projects have been approved or completed in anticipation of further growth.



What We Are All About

Dayton is a great place to live. Once known as a rice growing mecca Dayton is attracting residential, retail, manufacturing, chemical, and industrial uses due to low cost of property, its infrastructure, and its close proximity to Houston, ports, and air transportation.

Being a rural city makes Dayton's quality of life for its residents a great place to live, work, and play. Dayton has a spirited town with a rich heritage and distinct advantages for people, business, and industry. Dayton is part of the Houston metropolitan area on its eastern side. Residents enjoy cultural and entertainment offerings of the city while living in a small town environment and the advantages of residing near a large metropolitan area.

Benefits of Dayton Texas reach far beyond its location and logistical advantages. Dayton features low City and County taxes, an excellent source of local labor and direct access to many Fortune 500 companies operating in the Dayton

Dayton, Texas Fast Facts 2015

Largest Employers

Three Prisons in Dayton
Dayton School District
Global Tubing
Dayton Lease and Pipeline Services
Insteel Wire Products
Amico-Klemp
Huntsman Corporation
Sam's Distribution Center
Fabrication and Construction Services
Harris Rebar, LLC
Campbell Concrete & Materials
McCoys Building Supply

Utilities

Water & Sewer
* City Of Dayton 936-258-2642
Gas Service
* CenterPoint Energy 409-860-7125
Electric Service
* Entergy 281-362-4083
Telephone Service
* AT&T 800-288-2020
* Verizon 877-502-2876
* Comcast 800-934-6489

Community Services

City of Dayton 936-258-2642
Emergencies 911
Police Department Non-Emergency 936-258-7621
Fire Department 936-258-5323
Municipal Court 936-258-5312
Jones Public Library 936-258-7060

DAYTON COMMUNITY DEVELOPMENT CORPORATION
936.257.0055
WWW.DAYTONTX.COM



Target Industries

Machinery/Specialty Machining

- * Machine shops serving the oil and gas industry
- * Construction and mining machinery
- Logistics/Distribution
- * Multi-modal terminal facilities and operations
- * Specialized trucking
- * Food distribution
- * Pharmaceuticals/medical supplies distribution

Information gathered from

- * City of Dayton
- * Derrigo Demographics
- * ESRI

Development:

Certificate of Occupancy Issued

FY	Commercial	Residential
2014	7	15
2013	3	8
2012	7	12

Residential Development

- * 1,200 ac acquired for developed
- * 69 new homes built since 2011
- * 120 lots in 2 subdivisions under construction

Commercial Development

- * 1500 ac business park under development with dual served rail

Dayton Community Development Corp.

Economic Development

Housing:

In 2013, the U.S. Census ACS estimated the total number of housing units to be 2,321.

Dayton's median home value is approximately \$126,763.

The cost of living for Dayton is 14.6% lower than the U.S. average.

Dayton's median household income is approximately \$51,355.

Labor:

Unemployment Rate (2013): 9.3%

Texas is a "Right to Work" State

City Land Size:

- * Total Area 17.4 SQ MI
- * Total City Value \$673,989,813
- * Ave Household Income \$61,573
- * Ave Housing Value \$86,000
- * Sales Tax Revenue/Capital \$185.42

Population

- * City Limits 8,300
- * 10-Mile Radius 45,340
- * Trade Area 81,942

Projected 2015 Valuations from City:

- * Residential \$278,071,881
- * Commercial \$231,619,500
- * Land \$159,231,024
- * Personal Property \$462,625,019
- * Minerals \$58,499
- * Total City Valuation \$972,374,899

Permit Values:

- * Non-Residential \$3,813,425
- * Single Family \$4,006,450

Education:

- * High School Diploma 36.1%
- * Associates Degree 6.2%
- * Bachelor's Degree 8.1%
- * Graduate Degree 4.3%
- * Some College/Certificate 24.7%

Area Colleges and Universities:

- Lee College
- LoneStar College - Kingwood
- San Jacinto Jr College
- Rice University
- University of Houston

Transportation:

- * Located 29 miles east from George Bush Intercontinental Airport and 40 miles north-east of Hobby Airport
- * Union Pacific, Burlington Northern, Santa Fe Railroad and CMC
- * Interstate 10, US Hwy 59, US Hwy 90, State Hwy 146 and State Hwy 321 and FM 1960
- * 30 miles from Port of Houston and 55 miles from Port of Beaumont and Port of Orange



Pavilion at the Dayton Community Center

Contact Us
Dayton Community Development Corp
 801 S. Cleveland, Suite B
 Dayton, Texas 77535
 (936) 257-0055
 cholman@daytontx.com

Visit us on the web: www.daytontx.com

Understanding the Budget

Account Numbering:

The City of Dayton uses a three segment account structure for all of its general ledger accounts, following the format: XXX-XX-XXXX See example:

2 0 0 - 7 0 - 6 1 1 8 → 200-70-6118*

Fund Code
All budget accounts are categorized into the following funds:
100 General Fund
120 Library Special Fund
131 Safety Facility Project Fund
140 Hotel/Motel Fund
200 Water/Sewer Fund
210 Refuse Fund
300 Debt Service Tax Sinking
320 Debt Service Revenue Sinking

Object Code
The third segment contains the 4-digit revenue and expense codes which are used to identify individual accounts.
5000-5999 Revenue Accounts
6000-6999 Expense Accounts

Department Code
The second segment identifies department or class.

- 00 Non-department
- 10 Administration
- 15 Municipal Court
- 20 Fire
- 25 Planning & Code Enforcement
- 30 Library
- 35 Maintenance
- 40 Police
- 45 Street
- 50 Library Special
- 55 Ambulance
- 60 Parks
- 65 Facility Maintenance
- 70 Water-Sewer Operations
- 75 Water-Sewer Maintenance
- 80 Civic Center
- 85 Refuse

* This format, while not used as much in this budget, is how the City's accounting system is organized and will be essential in navigating the on-line City's Open.Gov public accounting portal.

Sample Budget

City of Dayton, Texas
FY 2015-2016 Budget
Fund: Water & Sewer
Department: **Water Operations (70)**

Water and Sewer Fund (200)

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	209,274	221,998	253,359	227,174	299,592	18.25%
6103 Merit Pay Increases	1,342	1,462	1,900	1,849	2,773	45.93%
6104 Payroll Taxes	16,769	18,249	20,594	18,933	24,885	20.83%
6106 Workmans Compensation	5,564	4,706	6,323	6,380	6,206	-1.85%
6108 Employees Insurance	37,440	41,681	49,000	43,183	70,454	43.78%
6110 Retirement	11,050	13,114	15,897	14,608	19,351	21.73%
6118 Auto & Travel	5,396	4,440	5,000	4,465	5,000	0.00%
6125 Audit Pension Expense	553	382				

Percentage represents the change from FY14-15 budget figures to FY15-16 proposed.

Department Personnel (FTE)	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget
Utility Director	9E	1/2 FT	1/2 FT	1/2 FT
Plant Operator	7	1 FT	1 FT	1 FT
Assist Plant Operator	6	1 FT	1 FT	1 FT
Utility Billing Supervisor	6	3/4 FT	3/4 FT	3/4 FT
Utility Billing Recep	4	1/2 FT	1/2 FT	1/2 FT
Admin Asst. Maint Facility	4	1/2 FT	1/2 FT	1/2 FT
Meter Readers	3	2 FT	2 FT	2 FT
Laborer	3	1/2 FT	1/2 FT	1/2 FT

Personnel Count: all employees are represented as full time (FT) or part-time (PT). For example: a full-time exempt employee may be represented as 1/2 FT if the City records half of their expense to a second department. On the other hand, a part-time non-exempt employee may be represented as 3/4 PT if their estimated annual hours is less than an average of 900 annual hours)

Summary All Funds

Proposed Budget Year	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
General Fund (100)						
Revenue	6,674,787	6,109,548	6,537,360	6,395,759	6,719,140	2.78%
Expenditures	5,631,286	5,235,028	7,615,892	6,702,444	6,673,408	-12.38%
Total Revenues over Expenses	1,043,501	874,520	(1,078,532)	(306,685)	45,732	-104.24%
Library Special Fund (120)						
Revenue	3,654	5,260	3,460	3,367	3,460	0.00%
Expenditures	2,281	3,710	6,660	6,245	3,060	-54.05%
Total Revenues over Expenses	1,373	1,550	(3,200)	(2,878)	400	-112.50%
Public Safety Facility Fund(131)						
Revenue	-	-	7,005,200	7,005,200	7,800	-99.89%
Expenditures	-	-	-	-	4,036,000	-
Total Revenues over Expenses	-	-	7,005,200	7,005,200	(4,028,200)	-157.50%
Hotel/Motel Fund (140)						
Revenue	78,590	95,653	87,200	89,360	102,200	17.20%
Expenditures	59,812	74,648	93,000	59,937	200,000	115.05%
Total Revenues over Expenses	18,778	21,005	(5,800)	29,423	(97,800)	1586.21%
Water & Sewer Fund (200)						
Revenue	3,098,377	3,210,324	4,290,150	4,063,614	3,113,450	-27.43%
Expenditures	3,715,422	3,646,456	4,364,557	3,942,215	3,056,965	-29.96%
Total Revenues over Expenses	(617,045)	(436,132)	(74,407)	121,399	56,485	-175.91%
Refuse Fund (210)						
Revenue	1,037,930	1,032,567	1,020,500	1,057,079	1,034,600	1.38%
Expenditures	1,334,894	831,852	880,116	865,747	1,267,723	44.04%
Total Revenues over Expenses	(296,964)	200,715	140,384	191,332	(233,123)	-266.06%
Debt Service Tax Sinking Fund (300)						
Revenue	1,128,389	1,773,367	1,688,845	1,763,808	1,659,526	-1.74%
Expenditures	1,244,492	1,671,511	1,673,091	1,672,341	1,675,461	0.14%
Total Revenues over Expenses	(116,103)	101,856	15,754	91,467	(15,935)	-201.15%
Debt Service Revenue Fund (320)						
Revenue	794,321	444,395	441,491	441,422	447,689	1.40%
Expenditures	792,450	425,225	423,078	422,728	429,328	1.48%
Total Revenues over Expenses	1,871	19,170	18,413	18,694	18,361	-0.28%
Community Dev Block Grant Fund (501)						
Revenue	-	480,538	91,395	-	-	-100.00%
Expenditures	-	353,576	91,395	126,962	-	-100.00%
Total Revenues over Expenses	-	126,962	-	(126,962)	-	-
<i>Total Revenue all Funds</i>	<i>12,816,048</i>	<i>13,151,652</i>	<i>21,165,601</i>	<i>20,819,609</i>	<i>13,087,865</i>	
<i>Total Expenditures all Funds</i>	<i>12,780,637</i>	<i>12,242,006</i>	<i>15,147,789</i>	<i>13,798,619</i>	<i>17,341,945</i>	
<i>Total Revenues over Expenses</i>	<i>35,411</i>	<i>909,646</i>	<i>6,017,812</i>	<i>7,020,990</i>	<i>(4,254,079)</i>	

CITY OF DAYTON
ESTIMATED AD VALOREM TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEAR 2015-2016

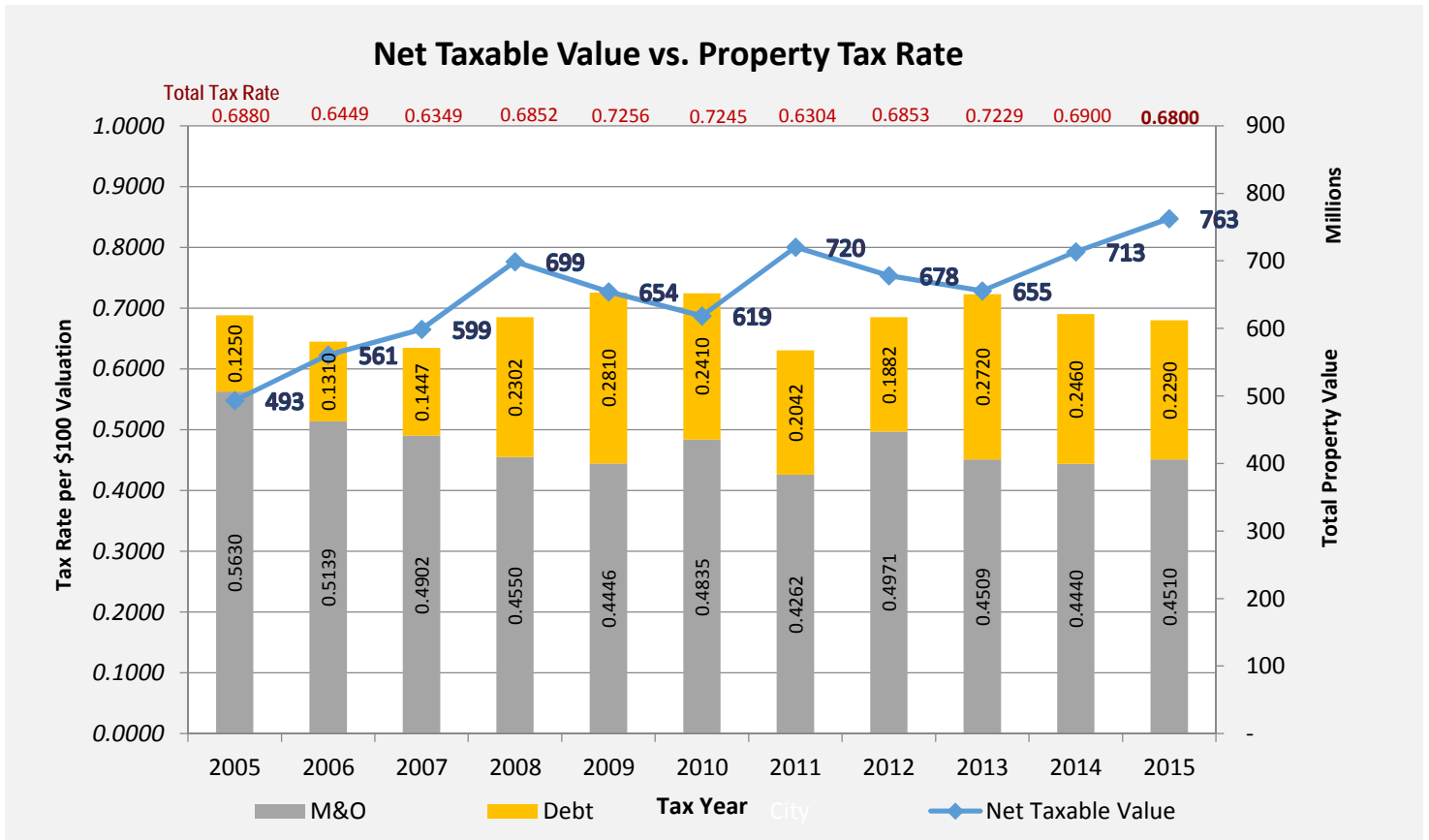
CURRENT TAXES

	Rate Decrease			2015-2016	
	2014-2015 Rate	2015-2016 Rate	2015-2016 Levy	% of total	2015-2016 Collections at 97.50%
GENERAL (100)	0.4440	0.451000	\$ 3,486,114	67.77%	\$ 3,398,961
INTEREST AND SINKING FUND (300-320)	0.2460	0.229000	\$ 1,658,280	32.23%	\$ 1,616,823
	0.6900	0.680000	\$ 5,144,394	100.00%	\$ 5,015,784

Change = (0.0100)

**INTEREST & SINKING
ALLOCATION 2015-16**

	Object Code				
	5110 Current	5111 Delinquent	5112 P & I Current	5113 P & I Del	Total
GENERAL FUND OBLIGATIONS (300)	\$ 1,600,655	\$ 30,757	\$ 8,896	\$ 14,218	\$ 1,654,526
DEBT SERVICE REVENUE FUND (320)	\$ 16,168	\$ 311	\$ 90	\$ 143	\$ 16,712
	\$ 1,616,823	\$ 31,068	\$ 8,986	\$ 14,361	\$ 1,671,238



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)	Collection within Year	Levy Year % Collected	Current YTD % Collected
2005	0.6880	493,056,356	3,280,528	2006	3,265,963	-----*	99.4%*
2006	0.6449	560,838,241	3,821,943	2007	3,584,333	93.8%*	99.4%*
2007	0.6349	598,510,939	4,806,066	2008	3,790,057	78.9%	99.4%
2008	0.6852	698,980,503	4,748,399	2009	4,628,535	97.5%	99.2%
2009	0.7256	654,105,747	4,481,991	2010	4,385,718	97.9%	98.8%
2010	0.7245	618,548,367	4,548,586	2011	4,307,302	94.7%	98.6%
2011	0.6304	720,258,030	4,701,368	2012	4,506,192	95.8%	98.7%
2012	0.6853	677,970,894	4,817,619	2013	4,641,604	96.3%	98.6%
2013	0.7229	655,440,168	4,743,947	2014	4,629,668	97.6%	98.2%
2014	0.6900	713,374,723	4,900,022	2015	4,764,278	97.2%	97.2%
2015	0.6800	724,139,939	5,146,231 †	2016	5,017,576	97.5%	-----

* Tax Years information 2005-2014 source: Liberty Co. Appraisal District

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

CITY OF DAYTON
COMPARISON OF ASSESSED VALUES BY CLASS
TAX YEARS 2014 and 2015

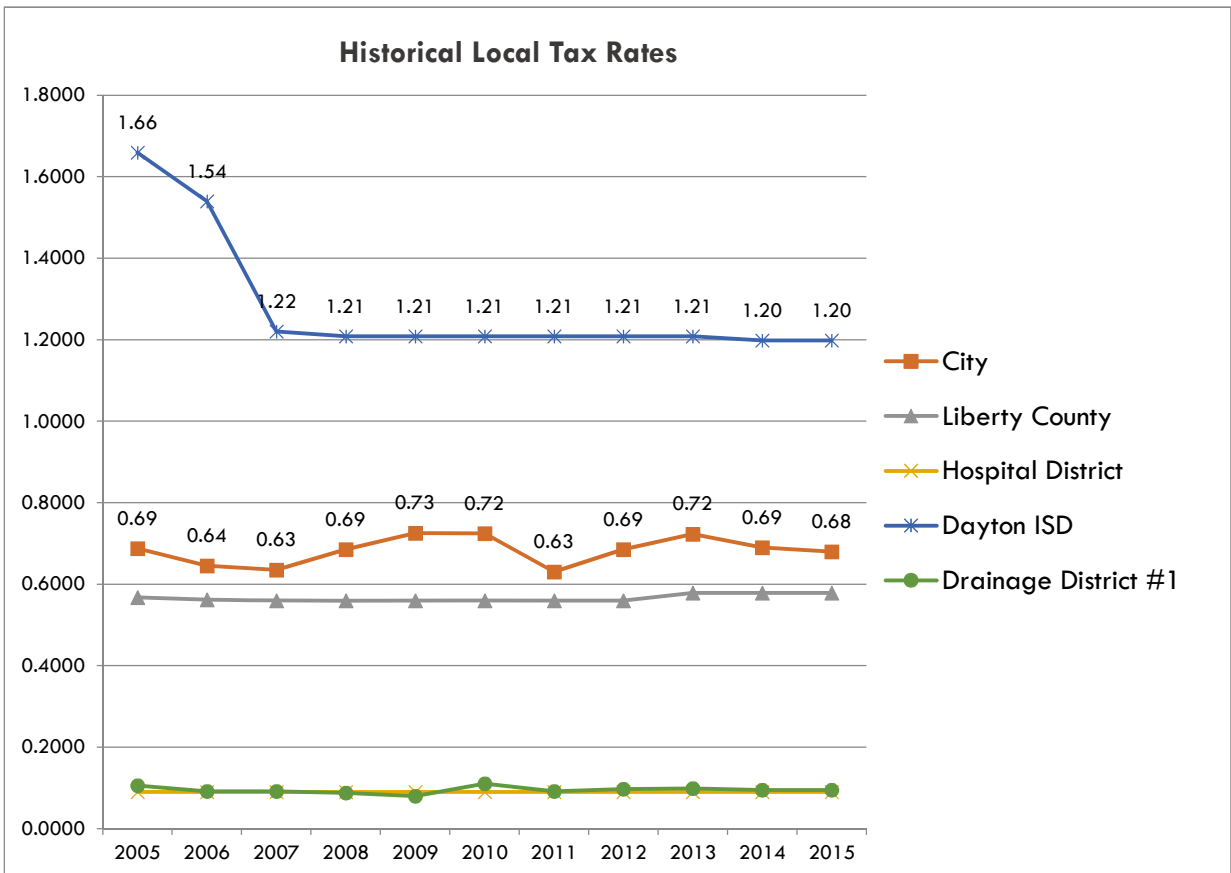
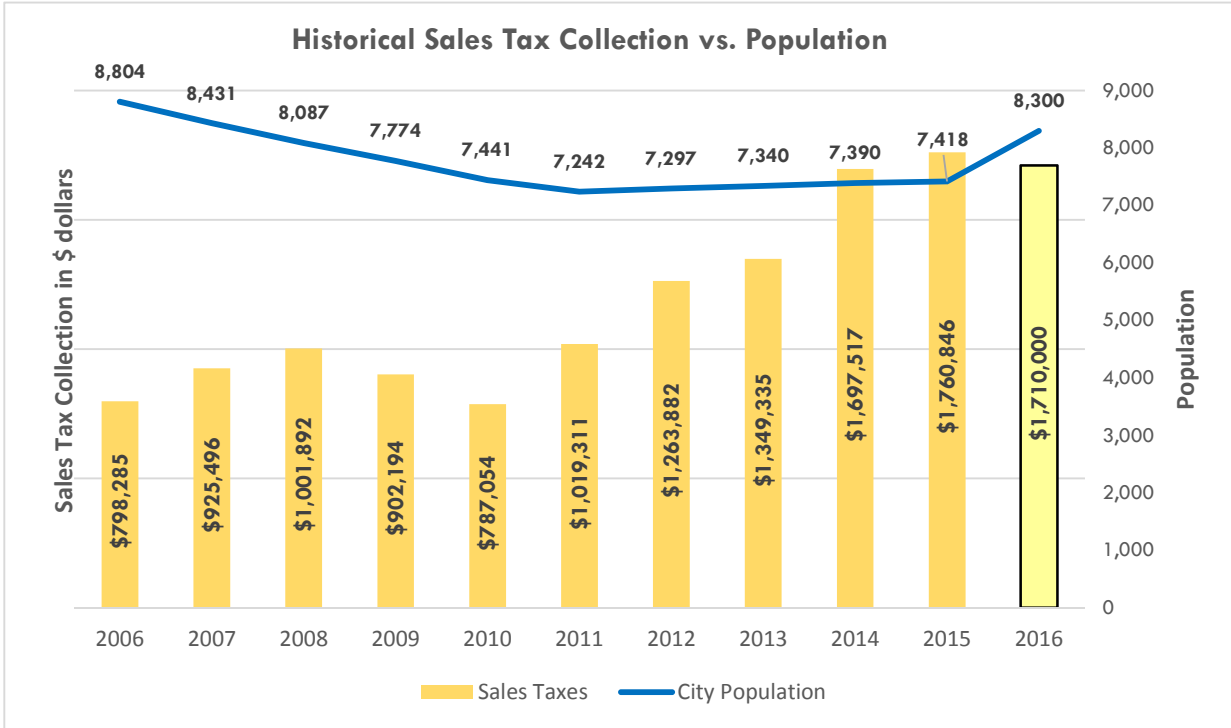
<i>Property Count</i>	<u>2014</u>	<u>2015</u>	Increase/ (Decrease)	% Change
LAND VALUATIONS				
HOMESITE	30,152,095	37,433,647	7,281,552	24.1%
NON-HOMESITE	54,464,337	74,425,276	19,960,939	36.6%
AG MARKET	25,296,998	33,197,804	7,900,806	31.2%
TIMBER MARKET	5,677,886	6,498,604	820,718	14.5%
IMPROVEMENTS				
HOMESITE	186,402,889	194,043,421	7,640,532	4.1%
NON HOMESITE	151,921,147	156,995,955	5,074,808	3.3%
PERSONAL PROPERTY	448,881,200	460,410,180	11,528,980	2.6%
MINERALS	913,741	58,499	(855,242)	-93.6%
TOTAL	<u>903,710,293</u>	<u>963,063,386</u>	<u>59,353,093</u>	6.6%
EXEMPTIONS				
ABATEMENTS	14,531,730	13,955,960	(575,770)	-4.0%
CHARITABLE ORGANIZATIONS	-	-	-	
HOMESTEAD CAP ADJUSTMENT	560,060	1,916,811	1,356,751	242.3%
TOTAL EXEMPT PROPERTY	100,686,505	98,401,575	(2,284,930)	-2.3%
TOTAL PRODUCTIVITY MARKET	30,974,884	39,696,408	8,721,524	28.2%
AG USE	(822,969)	(753,550)	69,419	-8.4%
TIMBER USE	(252,186)	(262,067)	(9,881)	3.9%
OTHER EXEMPTIONS				
OVER 65	13,941,110	13,900,757	(40,353)	-0.3%
DISABLED PERSONS	1,464,103	1,448,158	(15,945)	-1.1%
DISABLED VETS	3,033,970	3,235,671	201,701	6.6%
HOUSE BILL 366	4,170	5,820	1,650	39.6%
HOMESTEAD EXEMPTIONS	24,648,018	26,031,094	1,383,076	5.6%
PRORATED EXEMPT PROPERTY	-	-	-	0.0%
TOTAL EXEMPTIONS	<u>188,769,395</u>	<u>197,576,637</u>	<u>9,383,012</u>	5.0%
NET ASSESSED VALUE	714,940,898	765,486,749	49,970,081	7.0%
FREEZE TAXABLE	(34,206,597)	(41,303,252)	(7,096,655)	20.7%
OVER 65 TRANSFER ADJUSTMENT	-	(43,558)	(43,558)	100.0%
ESTIMATED NET ASSESSED VALUE	<u>680,734,301</u>	<u>724,139,939</u>	43,405,638	6.4%

This page is from certified roll to certified roll.

Tax Rate, Collection and Population

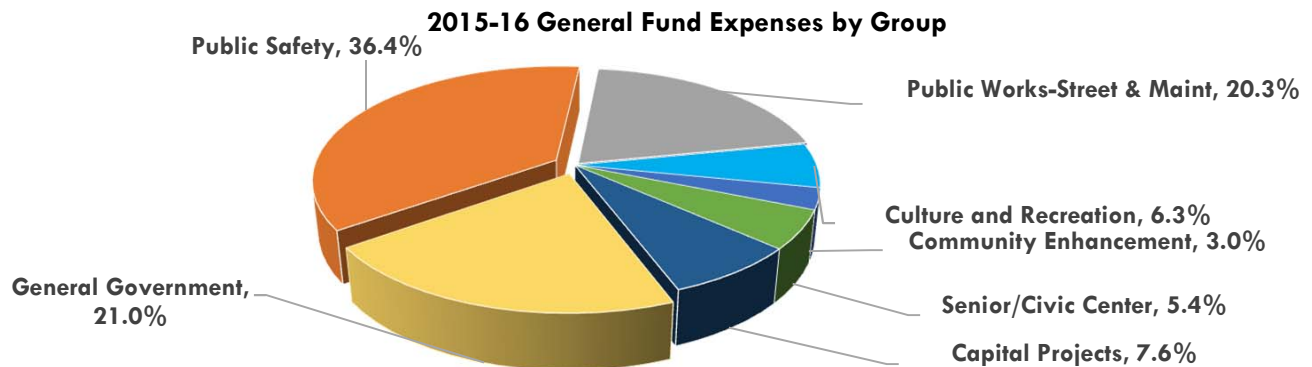
SALES TAX

Sales tax is the second largest revenue source in the General Fund, making up 2.78% of the City's General Fund budget. Of the 8.25% tax charged inside the city limits, the City receives 1% while the Dayton Community Development Corp. receives 0.5%. With the current volatility in oil prices and its direct impact on one or more local industries which pay sales tax, the City is conservatively budgeting sales tax at 6.72% above FY14-15 budget year. While it is a budget increase, this amount is estimated to be a decrease of 3.94% from FY14-15 actuals.



General Fund (100)

General Fund by Group	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	5,406,006	6,449,507	7,251,408	7,324,027	7,017,342	-3.23%
Revenues						
Property Taxes for General Purpos	3,386,570	2,997,515	3,314,800	3,208,237	3,519,284	6.17%
General Sales Tax	1,349,335	1,697,517	1,592,900	1,760,846	1,710,000	7.35%
Franchise and local taxes	415,262	375,638	424,300	420,979	422,500	-0.42%
Licenses and Permits	48,007	64,802	59,600	58,429	40,000	-32.89%
Intergovernmental	123,656	122,225	82,500	-	-	-100.00%
Fine and Forfeits	295,557	255,716	234,700	296,697	267,157	13.83%
Charges for Services	126,053	136,248	131,900	98,724	111,700	-15.31%
Operating Transfers	500,001	-	200,000	-	265,000	32.50%
Investment Earnings	21,629	30,721	29,100	41,421	40,000	37.46%
Contributions and donations	1,533	6,654	2,300	3,610	-	-100.00%
Payment in lieu of taxes	298,178	265,094	262,600	261,166	293,000	11.58%
Miscellaneous Revenue	109,006	157,418	202,660	245,650	50,500	-75.08%
Total Revenues	6,674,787	6,109,548	6,537,360	6,395,759	6,719,141	2.78%
Expense Categories						
General Government	1,013,681	1,051,716	1,351,422	1,276,901	1,402,661	3.79%
<i>Capital Projects & Transfers</i>	25,287	26,620	1,262,900	757,435	165,000	-86.93%
Public Safety	1,997,655	2,046,621	2,201,293	2,136,158	2,429,613	10.37%
<i>Capital Projects</i>	52,440	105,178	169,000	201,740	94,600	-44.02%
Public Works-Street & Maint	1,528,398	1,122,982	1,398,833	1,205,982	1,353,651	-3.23%
<i>Capital Projects</i>	124,668	1,191	33,000	32,889	55,200	67.27%
Culture and Recreation	362,041	321,592	387,567	337,494	417,914	7.83%
<i>Capital Projects</i>	103,708	48,554	225,132	198,162	193,000	-14.27%
Community Enhancement	105,833	134,372	185,807	179,831	199,533	7.39%
<i>Capital Projects</i>	-	-	-	-	-	-
Senior/Civic Center	317,575	376,202	388,668	364,826	362,237	-6.80%
<i>Capital Projects</i>	-	-	12,270	11,026	-	-100.00%
Total Expenditures	5,631,286	5,235,028	7,615,892	6,702,444	6,673,409	-12.38%
<i>Regular Expenses</i>	5,325,183	5,053,485	5,913,590	5,501,192	6,165,609	4.26%
<i>Capital Projects</i>	306,103	181,543	1,702,302	1,201,252	507,800	-70.17%
Total Revenues over Expenses	1,043,501	874,520	(1,078,532)	(306,685)	45,732	-104.24%
Ending Fund Balance	6,449,507	7,324,027	6,172,876	7,017,342	7,063,074	14.42%



City of Dayton, Texas
FY 2015-2016 Budget
Fund: General
Department:

General Fund (100)

All Departments (00)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Revenue							
5110	Current Taxes	3,267,481	2,864,043	3,183,200	3,106,402	3,398,961	6.78%
5111	Delinquent Taxes	70,775	77,894	78,300	48,146	67,979	-13.18%
5112	Penalty & Interest - Current	14,404	15,917	14,800	16,327	14,955	1.05%
5113	Penalty & Interest - Delinquent	33,910	39,661	38,500	37,362	37,389	-2.89%
5114	Misc Fee/Tax From LCTCA	-	621	-	-	-	-
5115	Sales & Use Tax	1,349,335	1,697,517	1,592,900	1,760,846	1,710,000	7.35%
5116	Franchise Tax	412,977	372,596	421,400	418,429	420,000	-0.33%
5118	Mixed Beverage Tax	2,285	3,042	2,900	2,550	2,500	-13.79%
5210	Court Fines	185,524	196,965	192,700	232,358	220,740	14.55%
5212	Warrant Fees	18,786	25,103	24,700	29,912	28,416	15.05%
5213	Dismissal Fees (MSB's)	-	-	-	60	-	-
5214	Inspection Fees	229	-	-	-	-	-
5215	Building Permits	12,635	19,939	17,800	34,958	20,000	12.36%
5216	Licenses & Permits	35,143	44,863	41,800	23,471	20,000	-52.15%
5217	Court Fees	78,451	17,723	17,300	18,991	18,000	4.05%
5219	Subdivision Fees	674	1,310	1,300	1,866	1,500	15.38%
5220	Juvenile Case Manager Fee	455	178	-	108	100	-
5318	Alarm Monitoring	950	1,575	1,600	1,950	1,600	0.00%
5400	Insurance Reimbursement	13,117	5,391	97,200	142,100	-	-100.00%
5411	Miscellaneous Income	9,697	68,527	20,000	29,912	25,000	25.00%
5412	Interest	21,629	30,721	29,100	41,421	40,000	37.46%
5413	Intergovernmental	-	-	-	-	-	-
5414	Community Center Revenue	98,355	106,620	102,500	67,129	80,000	-21.95%
5416	Library Revenue	9,846	11,666	12,200	10,285	11,000	-9.84%
5418	Pool - Gate Charges	14,142	13,336	13,600	15,542	15,000	10.29%
5420	Pool - Revenue from Parties	8,250	10,500	10,100	7,800	10,000	-0.99%
5421	Pool - Revenue from Refreshments	2,387	2,249	2,300	3,626	3,000	30.43%
5423	Pool - Revenue from Swim Lessons	6,400	7,300	7,400	5,551	7,000	-5.41%
5424	Pool - Revenue - Aerobics Lessons	840	480	500	703	500	0.00%
5425	Transfers In	500,001	-	200,000	-	265,000	32.50%
5428	Sale of City Surplus Equipment	9,679	5,351	5,200	8,246	7,500	44.23%
5430	Industrial Contract †	298,178	265,094	262,600	261,166	293,000	11.58%
5432	Donations	600	5,654	2,300	3,610	-	-100.00%
5433	Bond Proceeds	-	-	-	-	-	-
5461	Proceeds From Sale Of Seized Pro	4,249	19,984	10,960	10,960	-	-100.00%
5700	Refund and Reimbursement Revenu	56,018	6,916	28,800	22,234	-	-100.00%
5701	Expected Grant Revenue	113,711	122,225	82,500	-	-	-100.00%
5708	FEMA Reimbursement	9,927	-	-	-	-	-
5710	Rev for Hwy 90 Beautification Rese	-	10,500	-	3,000	-	-
5711	Rev for TCLEOSE PD Training Rese	-	1,744	-	1,732	-	-
5712	Rev for MC Tech Fund Reserve	7,393	8,151	-	7,834	-	-
5713	Rev for MC Bldg Sec Fee Reserve	5,403	6,030	-	5,810	-	-
5715	Rev for Memorials	933	1,000	-	-	-	-
5717	IKE Insurance Reimbursement	18	-	-	-	-	-
5721	Rev for Gun Show	-	21,157	20,900	13,362	-	-100.00%
5722	Rev for PD Fundraising	-	-	-	-	-	-
5723	Rev for Civic Center Events	-	-	-	-	-	-
5800	Lease Proceeds	-	5	-	-	-	-
Total Revenue		6,674,787	6,109,548	6,537,360	6,395,759	6,719,140	2.78%

† **Current Industrial Contracts:** ► NewFab-Rebar - KinderMorgan - Huntsman ◀

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Administration (10)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	335,907	346,369	431,934	411,690	530,245	22.76%
6103	Merit Pay Increases	3,417	2,556	4,000	4,000	6,765	69.11%
6104	Payroll Taxes	27,365	27,455	33,905	33,761	44,196	30.35%
6106	Workmans Compensation	4,317	4,706	2,159	1,509	2,226	3.09%
6108	Employees Insurance	43,115	43,294	57,600	56,068	76,000	31.94%
6110	Retirement	17,611	19,951	26,157	25,413	31,993	22.31%
6112	Employee Drug Screens	14,885	12,551	11,000	9,266	10,000	-9.09%
6118	Auto & Travel	9,735	9,155	10,500	10,510	11,000	4.76%
6150	Training	838	2,516	12,500	7,147	12,500	0.00%
6152	Uniforms/Rugs	327	737	800	99	800	0.00%
6210	Publications	6,749	6,698	9,000	10,030	10,000	11.11%
6215	Dues, Subscriptions, & Membership	10,108	9,842	10,400	10,155	10,400	0.00%
6220	Election Expense	6,100	6,749	30,000	19,093	15,000	-50.00%
6230	Annexation Expense	-	-	-	-	-	-
6240	Permits, Inspection, & Fines	-	-	-	3	-	-
6320	Supplies & Materials	16,237	20,067	23,600	26,511	21,000	-11.02%
6330	Telephone	4,748	4,301	4,900	4,910	5,300	8.16%
6335	Utilities	6,329	8,343	8,000	6,432	8,000	0.00%
6410	Audit & Accounting	25,000	26,300	29,000	28,935	29,000	0.00%
6415	Insurance	3,685	3,931	4,100	3,855	4,100	0.00%
6420	Legal	41,604	32,214	42,000	22,132	40,000	-4.76%
6425	Tax Administration	122,440	122,860	135,000	130,390	135,000	0.00%
6430	Transit System	2,363	3,150	3,300	3,188	3,300	0.00%
6450	Engineering/Professional Svces	63,242	73,356	77,600	75,674	78,920	1.70%
6510	Parts & Repairs	3,489	2,546	4,000	1,767	4,000	0.00%
6520	Contract Repairs & Maint.	3,241	3,784	5,000	3,696	5,000	0.00%
6528	Employee Events	-	-	-	-	6,000	-
6530	Contingency	-	-	-	-	-	-
6531	Disaster Mitigation Program	-	-	-	-	-	-
6610	Community Development	-	-	-	-	-	-
6725	General Transfer Out	-	-	1,175,000	750,000	-	-100.00%
6810	Capital Outlay	25,287	7,573	7,400	7,435	-	-100.00%
	Misc. Non-Department	20,667	56,509	83,500	115,504	-	-100.00%
	Total Expenses	818,806	857,513	2,242,355	1,779,173	1,100,744	-50.91%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
City Manager	12E	1 FT	1 FT	1 FT	1 FT	1 FT
City Secretary	7E	1 FT	1 FT	1 FT	1 FT	1 FT
Finance Director-Assst. City Manager	11E	1 FT	1 FT	1 FT	1 FT	1 FT
Payroll Services Administrator	7E	1 FT	1 FT	1 FT	1 FT	1 FT
HR Services Coordinator	7E	-	-	-	1 FT	1 FT
Staff Accountant	7E	1 FT	1 FT	1 FT	1 FT	1 FT
Account Payable Specialist	5	1 FT	1 FT	1 FT	1 FT	1 FT
Janitor	2	2 PT	2 PT	2 PT	2 PT	2 PT
Filing Clerk	1				1 PT	1 PT

City of Dayton, Texas
FY 2015-2016 Budget
Fund: General
Department:

General Fund (100)

Municipal Court (15)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	74,692	79,530	88,185	85,001	107,454	21.85%
6103	Merit Pay Increases	180	1,062	1,200	1,200	1,797	49.74%
6104	Payroll Taxes	5,694	6,247	6,951	6,428	8,991	29.35%
6106	Workmans Compensation	2,475	2,013	318	224	299	-6.00%
6108	Employees Insurance	21,203	23,795	17,500	17,710	19,000	8.57%
6110	Retirement	2,792	3,381	4,093	3,806	5,361	30.97%
6118	Auto & Travel	836	1,104	1,000	821	1,550	55.00%
6150	Training	700	1,363	1,500	1,219	1,500	0.00%
6152	Uniforms/Rugs	628	491	500	210	500	0.00%
6215	Dues, Subscriptions, & Membership	80	130	900	116	900	0.00%
6311	Jury Fees	83	195	500	-	500	0.00%
6320	Supplies & Materials	2,226	2,951	3,000	3,099	3,000	0.00%
6330	Telephone	2,829	3,125	3,300	2,941	3,300	0.00%
6415	Insurance	3,008	3,252	3,400	3,161	3,400	0.00%
6420	Legal	4,995	5,627	8,500	6,078	8,500	0.00%
6450	Engineering/Professional Svces	-	-	1,700	1,994	1,700	0.00%
6520	Contract Repairs & Maint.	3,135	2,256	3,400	1,418	2,000	-41.18%
6716	Interest Expense	-	-	-	-	-	-
6810	Capital Outlay	-	760	1,500	1,490	-	-100.00%
Total Expenses		125,556	137,282	147,447	136,916	169,752	15.13%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
Judge		1†	1†	1†	1†	1†
Court Administrator	6E	1 FT	1 FT	1 FT	1 FT	1 FT
Assist. Court Administrator	4	1 FT	1 FT	1 FT	1 FT	1 FT
Filing Clerk (Temp)	1				.67 PT	.67 PT

† Non-grade position

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Fire (20)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	2,013	2,073	2,100	2,136	-	-100.00%
6106	Workmans Compensation	13,569	11,757	1,200	1,119	1,200	0.00%
6108	Employees Insurance	10,013	8,475	9,200	9,119	9,400	2.17%
6111	Firemens Retirement Fund	14,976	14,015	17,000	14,852	17,000	0.00%
6135	258 Pension Plan (Fire Department	1,117	1,025	2,000	425	2,000	0.00%
6152	Uniforms/Rugs	171	55	200	38	200	0.00%
6320	Supplies & Materials	784	447	2,000	969	2,000	0.00%
6330	Telephone	5,301	6,913	9,000	9,034	9,000	0.00%
6335	Utilities	4,641	6,384	6,300	4,606	6,300	0.00%
6340	Fuel	14,333	13,070	15,000	7,828	13,000	-13.33%
6415	Insurance	8,907	9,467	9,900	10,373	9,900	0.00%
6450	Professional Services	-	-	-	-	2,170	-
6510	Parts & Repairs	14,940	14,948	31,500	30,521	31,500	0.00%
6518	Lease Payments	43,259	43,259	45,000	43,439	45,000	0.00%
Total Expenses		134,024	131,888	150,400	134,459	148,670	-1.15%

<u>Department Personnel</u>	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Fire Chief		1†	1†	1†	1†	1†
Volunteer Firefighter		32†	32†	32†	32†	32†

† Professional Service/Volunteer position

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Planning & Permits (25)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	133,653	135,071	159,379	163,882	165,998	4.15%
6103	Merit Pay Increases	1,122	879	1,700	1,700	2,213	30.15%
6104	Payroll Taxes	10,815	11,020	14,067	13,504	13,844	-1.59%
6106	Workmans Compensation	1,855	2,013	765	707	797	4.13%
6108	Employees Insurance	19,453	13,551	26,300	25,600	28,500	8.37%
6110	Retirement	7,050	7,854	9,956	10,383	10,765	8.13%
6118	Auto & Travel	2,048	1,334	2,400	15	2,400	0.00%
6150	Training	2,154	2,907	3,200	529	3,200	0.00%
6152	Uniforms/Rugs	487	551	1,000	830	1,000	0.00%
6215	Dues, Subscriptions, & Membership	2,789	2,414	3,800	2,742	3,800	0.00%
6320	Supplies & Materials	5,415	10,380	6,300	6,554	6,300	0.00%
6330	Telephone	5,516	4,497	5,400	4,624	5,400	0.00%
6340	Fuel	805	1,472	1,500	1,207	1,500	0.00%
6415	Insurance	3,281	3,497	3,700	3,463	3,700	0.00%
6450	Engineering/Professional Svces	3,921	8,637	18,500	18,846	19,000	2.70%
6510	Parts & Repairs	933	65	1,000	47	1,000	0.00%
6520	Contract Repairs & Maint.	1,865	1,501	1,500	1,574	1,500	0.00%
6615	Nuisance Abatement/Code Enf.	4,836	8,114	12,000	9,240	12,000	0.00%
6616	Demolition	15,594	11,943	17,500	3,759	17,500	0.00%
6617	Filing Fees	681	1,286	1,500	1,043	1,500	0.00%
6810	Capital Outlay	-	19,047	80,500	-	165,000	104.97%
Total Expenses		224,273	248,033	371,967	270,249	466,916	25.53%

<u>Department Personnel</u>	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Director of Planning	9E	1 FT	1 FT	1 FT	1 FT	1 FT
Building Official	9	1 FT	1 FT	1 FT	1 FT	1 FT
Code Enforcement/Permits Official	7	1 FT	1 FT	1 FT	1 FT	1 FT

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Library (30)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	124,111	104,214	124,358	110,512	132,453	6.51%
6103	Merit Pay Increases	725	813	1,400	1,400	1,606	14.73%
6104	Payroll Taxes	10,383	9,308	10,722	9,300	11,033	2.90%
6106	Workmans Compensation	4,323	4,035	382	310	375	-1.85%
6108	Employees Insurance	17,513	12,723	26,300	27,234	38,000	44.49%
6110	Retirement	4,998	4,658	5,555	5,473	6,228	12.12%
6118	Auto & Travel	206	238	1,400	1,332	1,400	0.00%
6150	Training	-	300	600	596	600	0.00%
6152	Uniforms/Rugs	710	2,390	1,700	1,926	1,700	0.00%
6215	Dues, Subscriptions, & Membership	127	685	2,300	1,973	2,300	0.00%
6320	Supplies & Materials	8,739	7,671	7,400	6,153	7,400	0.00%
6330	Telephone	6,066	3,453	6,300	3,934	6,300	0.00%
6335	Utilities	20,461	20,710	20,500	20,240	22,000	7.32%
6415	Insurance	8,366	8,758	9,200	8,166	9,200	0.00%
6510	Parts & Repairs	1,235	891	1,000	898	1,500	50.00%
6520	Contract Repairs & Maint.	9,188	16,228	12,500	13,045	12,500	0.00%
6810	Capital Outlay	-	-	6,432	6,432	15,500	140.98%
6811	Book Purchases	5,641	5,595	7,800	8,082	7,800	0.00%
6812	Periodicals, Library	2,003	2,139	2,500	2,433	2,500	0.00%
6813	Audio Visual	1,152	1,244	1,600	1,238	1,600	0.00%
Total Expenses		225,947	206,053	249,949	230,677	281,995	12.82%

<u>Department Personnel</u>	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Library Director	8	1 FT	1 FT	1 FT	1 FT	1 FT
Librarian Assistant	3	3FT 3 PT	3FT 3 PT	3FT 3 PT	3FT 3 PT	4 FT - 1 PT
Summer Reading Intern	1				1 PT	-

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Maintenance (35)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	122,412	128,276	134,935	135,014	149,989	11.16%
6103	Merit Pay Increases	659	636	1,000	1,000	1,276	27.62%
6104	Payroll Taxes	9,977	10,349	10,718	10,879	12,449	16.15%
6106	Workmans Compensation	1,855	2,013	4,222	3,877	4,273	1.22%
6108	Employees Insurance	18,112	19,245	24,100	24,072	28,500	18.26%
6110	Retirement	6,424	7,459	8,515	8,493	9,681	13.69%
6118	Auto & Travel	-	-	-	-	-	-
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	1,779	1,764	1,600	715	1,600	0.00%
6215	Dues, Subscriptions, & Membership	-	1,608	1,600	1,608	1,600	0.00%
6320	Supplies & Materials	24,590	8,392	10,000	8,708	10,000	0.00%
6330	Telephone	970	968	1,100	972	1,100	0.00%
6335	Utilities	3,986	5,207	5,000	4,971	5,000	0.00%
6340	Fuel	3,698	2,158	3,500	1,746	3,500	0.00%
6415	Insurance	2,987	3,269	3,400	3,234	3,400	0.00%
6510	Parts & Repairs	6,663	5,524	6,000	6,065	6,000	0.00%
6525	Special Tools	3,267	2,912	5,000	2,109	5,000	0.00%
6810	Capital Outlay	-	-	12,500	12,483	29,200	133.60%
Total Expenses		207,379	199,780	233,190	225,946	272,569	16.89%

<u>Department Personnel</u>	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Master Mechanic/Trainer	9	1 FT	1 FT	1 FT	1 FT	1 FT
Maintenance/Service Mechanic	5	2 FT	2 FT	2 FT	2 FT	2 FT

City of Dayton, Texas
FY 2015-2016 Budget
Fund: General
Department:

General Fund (100)

Police (40)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	1,123,851	1,103,763	1,203,119	1,198,818	1,336,855	11.12%
6103	Merit Pay Increases	8,466	8,756	11,900	11,900	18,378	54.44%
6104	Payroll Taxes	90,502	86,670	93,843	94,324	111,536	18.85%
6106	Workmans Compensation	15,493	22,180	24,720	21,398	25,253	2.16%
6108	Employees Insurance	171,029	188,913	219,000	223,214	266,000	21.46%
6110	Retirement	56,859	62,175	71,064	72,951	80,994	13.97%
6118	Auto & Travel	625	1,242	1,500	1,334	1,800	20.00%
6150	Training	793	1,663	2,500	2,645	3,500	40.00%
6152	Uniforms/Rugs	7,287	5,879	7,500	3,044	7,500	0.00%
6231	Animal Control	5,899	7,149	8,000	6,704	8,000	0.00%
6310	Office Expense	11,460	9,181	10,000	7,493	10,000	0.00%
6320	Supplies & Materials	16,350	16,603	17,100	15,166	17,100	0.00%
6330	Telephone	9,967	12,000	12,200	8,055	10,700	-12.30%
6335	Utilities	9,069	11,634	10,000	8,419	10,000	0.00%
6340	Fuel	71,257	67,278	70,000	47,895	60,000	-14.29%
6415	Insurance	19,366	19,616	20,600	20,568	20,600	0.00%
6441	Prisoner Expense	14,652	17,118	18,500	17,039	19,000	2.70%
6442	Investigations	3,975	1,474	3,000	203	3,000	0.00%
6450	Professional Services/Consultant	2,756	9,729	12,100 †	12,278 †	12,100 †	0.00%
6510	Parts & Repairs	24,535	13,123	13,500	8,356	13,500	0.00%
6512	Parts & Repairs (Other)	10,118	8,727	9,000	4,939	9,000	0.00%
6520	Contract Repairs & Maint.	21,757	19,919	20,000	19,764	22,000	10.00%
6810	Capital Outlay	52,440	105,178	169,000	201,740	94,600	-44.02%
6815	Use of Grants, Gifts, Donations & S	5,148	18,535	-	-	-	-
Total Expenses		1,753,654	1,818,505	2,028,146	2,008,247	2,161,416	6.57%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
Police Chief	11E	1 FT	1 FT	1 FT	1 FT	1 FT
Exec Asst/Office Manager	7E	1 FT	1 FT	1 FT	1 FT	1 FT
Detective Sergeant	7E	1 FT	1 FT	1 FT	1 FT	1 FT
Patrol Sergeant	7E	2 FT	2 FT	2 FT	2 FT	2 FT
Corporal	8	2 FT	2 FT	2 FT	2 FT	2 FT
Patrol Officer/Detective	8	10 FT	10 FT	10 FT	10 FT	11 FT
Warrant Officer	8	1 FT	1 FT	1 FT	1 FT	1 FT
Animal Control Officer	6	1 FT 1 PT	1 FT 1 PT	1 FT 1 PT	1 FT 1 PT	2 FT
Communications Supervisor	6	1 FT	1 FT	1 FT	1 FT	1 FT
Dispatcher	5	5FT 3 PT	5FT 3 PT	5FT 3 PT	5FT 3 PT	5FT - 3 PT
Labor/Maintenance	3	2 PT	2 PT	2 PT	2 PT	2 PT

† Included Bridgehaven and Casa payments approved by council.

City of Dayton, Texas
FY 2015-2016 Budget
Fund: General
Department:

General Fund (100)

Street (45)	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	342,826	346,650	374,954	361,581	395,019	5.35%
6103 Merit Pay Increases	2,271	2,364	2,500	2,500	3,434	37.38%
6104 Payroll Taxes	27,393	27,930	29,884	27,895	32,793	9.73%
6106 Workmans Compensation	6,798	7,399	24,886	22,560	25,534	2.60%
6108 Employees Insurance	74,794	89,634	85,000	81,413	102,125	20.15%
6110 Retirement	17,551	19,991	23,539	22,481	25,501	8.34%
6118 Auto & Travel	530	-	-	-	-	-
6150 Training	-	-	-	-	-	-
6152 Uniforms/Rugs	6,127	6,482	7,000	2,019	7,000	0.00%
6166 Interest	-	-	-	-	-	-
6215 Dues, Subscriptions, & Membership	-	52	2,000	30	2,000	0.00%
6310 Office Expense	-	-	-	-	-	-
6320 Supplies & Materials	18,033	17,245	20,000	15,619	20,000	0.00%
6330 Telephone	1,695	1,448	2,000	1,532	2,000	0.00%
6335 Utilities	51,793	58,575	54,000	53,298	54,000	0.00%
6340 Fuel	39,722	41,050	56,000	37,024	45,000	-19.64%
6415 Insurance	6,544	7,171	7,500	7,419	7,500	0.00%
6445 Weed Control	8,481	4,100	4,300	4,100	4,300	0.00%
6446 Contract Mowing	12,590	5,068	12,200	12,164	12,200	0.00%
6450 Engineering/Professional Svces	575	4,732	5,000	2,023	5,000	0.00%
6452 Easments/Acquisitions/Right of Wc	-	-	-	-	-	-
6510 Parts & Repairs	48,188	22,195	44,376	43,238	44,376	0.00%
6512 Parts & Repairs (Other)	3,504	230	4,000	-	4,000	0.00%
6515 Street Repairs	45,573	50,635	76,580	76,679	65,000	-15.12%
6516 Signs	6,616	9,407	15,000	10,140	15,000	0.00%
6517 Drainage Expense	251,995	33,307	85,624	32,414	85,000	-0.73%
6518 Lease Payments	-	-	52,000	52,000	-	-100.00%
6620 Street Paving	347,420	167,537	186,300	122,090	150,000	-19.48%
6623 Street Sweeping	-	-	3,500	2,300	3,500	0.00%
6716 Interest Expense	-	-	-	-	-	-
6810 Capital Outlay	124,668	1,191	20,500	20,406	26,000	26.83%
6828 Capital Outlay - CR 615 Bridge R	-	-	-	-	-	-
6869 Capital Outlay - Excavator	-	-	-	-	-	-
Total Expenses	1,445,687	924,393	1,198,643	1,012,925	1,136,282	-5.20%

Department Personnel	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Public Works Director	9E	3/4 FT	3/4 FT	3/4 FT	3/4 FT	3/4 FT
Street Supervisor	8	1 FT	1 FT	1 FT	1 FT	1 FT
Crew Chief / Lead Equipment Op	8	1 FT	1 FT	1 FT	1 FT	1 FT
Lead Equipment Operator	7E	2 FT	2 FT	2 FT	2 FT	2 FT
Concrete Specialist/Eq Op	5	1 FT	1 FT	1 FT	1 FT	1 FT
Equipment Operator	4	1 FT	1 FT	1 FT	1 FT	1 FT
Street Laborer	3	4 FT	4 FT	4 FT	4 FT	4 FT

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Ambulance (55)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6114	Ambulance Contract	28,808	32,107	35,800	35,398	35,800	0.00%
6320	Supplies & Materials	94	449	500	290	500	0.00%
6335	Utilities	2,961	3,379	5,500	4,776	5,500	0.00%
6415	Insurance	-	-	-	-	-	-
6510	Parts & Repairs	887	979	2,500	2,726	2,575	3.00%
6520	Contract Repairs & Maint.	-	-	-	-	-	-
6890	Facilities Construction	-	-	-	-	-	-
Total Expenses		32,750	36,914	44,300	43,190	44,375	0.17%

CONTRACT

EMS Contract was awarded to Liberty Co. Emergency Services, Inc., a Texas non-profit corporation in July of 1999. Current contract of \$39,502.32 as of council resolution R2014-15 includes annual Fire Station No.2 rental in the amount of \$4,182.40. Previous budgets have seen a 10% increase every year since 2012. No request for a continuance of this practice has been received. Recommend both rate and rental fee be unchanged for the 2015-16 budget cycle.

City of Dayton, Texas
FY 2015-2016 Budget
Fund: General
Department:

General Fund (100)

Parks (60)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	33,754	44,469	75,372	48,693	73,851	-2.02%
6103	Merit Pay Increases	-	-	-	-	-	-
6104	Payroll Taxes	2,741	4,433	7,310	4,720	6,078	-16.85%
6106	Workmans Compensation	6,798	6,048	1,768	1,581	1,890	6.92%
6108	Employees Insurance	-	-	-	-	-	-
6110	Retirement	-	-	-	-	-	-
6151	Training - Pool	650	2,634	2,500	1,825	2,500	0.00%
6152	Uniforms/Rugs	395	-	1,000	1,000	1,000	0.00%
6320	Supplies & Materials	9,762	7,826	7,000	5,048	7,000	0.00%
6322	Supplies/Materials - Pool	8,967	6,346	7,000	9,008	7,000	0.00%
6330	Telephone	1,446	1,390	1,500	1,445	1,500	0.00%
6331	Telephone - Pool	462	467	900	538	900	0.00%
6335	Utilities	1,649	1,487	1,700	1,631	1,700	0.00%
6336	Utilities (Pool)	7,902	10,174	9,000	8,730	9,000	0.00%
6345	Chemicals	-	-	-	-	-	-
6346	Chemicals - Pool	7,319	8,783	9,000	9,101	9,000	0.00%
6415	Insurance	2,383	2,796	2,900	2,364	2,900	0.00%
6416	Insurance - Pool	-	-	-	-	-	-
6446	Contract Mowing	14,629	9,611	-	-	-	-
6450	Engineering/Professional Svces	-	-	100	67	100	0.00%
6509	Parts/Repairs - Pool	7,999	7,485	9,000	9,402	14,000	55.56%
6510	Parts & Repairs	29,238	1,590	8,000	8,096	13,000	62.50%
6810	Capital Outlay	68,612	46,931	218,700	191,730	177,500	-18.84%
Total Expenses		204,706	162,470	362,750	304,979	328,919	-9.33%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
City Pool Manager	2	1 PT	1 PT	1 PT	1 PT	1 PT
Asst. City Pool Manager	2	1 PT	1 PT	1 PT	1 PT	1 PT
Lifeguard	1	9 PT	9 PT	9 PT	9 PT	9 PT

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: General
 Department:

General Fund (100)

Facility Maintenance (65)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	53,570	79,948	104,067	102,654	110,391	6.08%
6103	Merit Pay Increases	360	552	950	950	1,493	57.13%
6104	Payroll Taxes	4,123	6,780	8,696	8,184	9,208	5.89%
6106	Workmans Compensation	1,234	2,685	3,194	2,873	3,381	5.85%
6108	Employees Insurance	15,823	15,119	31,000	31,521	38,000	22.58%
6110	Retirement	2,768	3,375	6,000	6,453	7,161	19.34%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	1,278	1,170	1,000	843	1,000	0.00%
6320	Supplies & Materials	8,412	7,338	8,800	7,954	8,800	0.00%
6340	Fuel	5,014	6,202	10,000	5,778	8,000	-20.00%
6415	Insurance	2,412	2,611	2,700	2,542	2,700	0.00%
6446	Contract Mowing	2,426	-	-	-	-	-
6510	Parts & Repairs	5,107	3,498	4,600	5,428	4,600	0.00%
6511	Prison Transportation	3,306	3,978	3,300	3,286	3,300	0.00%
6519	Tool & Equipment	-	1,116	1,500	1,365	1,500	0.00%
6810	Capital Outlay	35,096	1,623	-	-	-	-
Total Expenses		140,929	135,995	185,807	179,831	199,533	7.39%

<u>Department Personnel</u>	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Laborer	3	3 FT	3 FT	4 FT	4 FT	4 FT

City of Dayton, Texas
FY 2015-2016 Budget
Fund: General
Department:

General Fund (100)

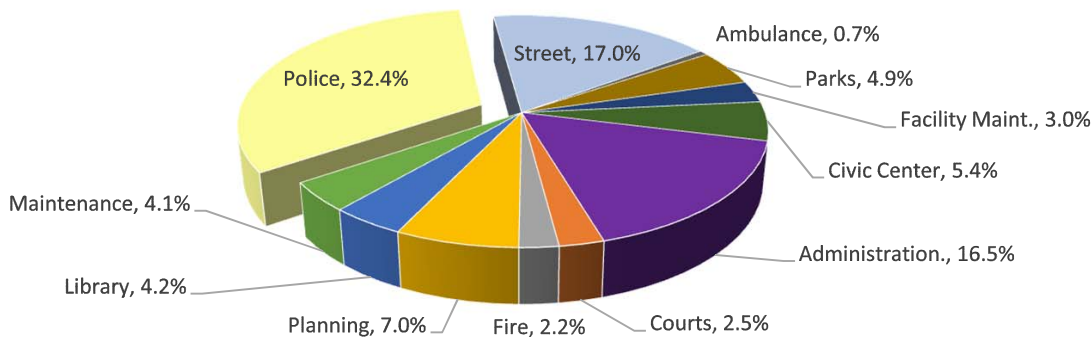
Community/ Civic Center (80)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	91,042	106,255	111,899	105,709	116,295	3.93%
6103	Merit Pay Increases	540	384	750	750	1,202	60.21%
6104	Payroll Taxes	7,213	8,472	8,861	7,756	9,670	9.13%
6106	Workmans Compensation	2,475	2,685	2,924	3,083	3,550	21.43%
6108	Employees Insurance	19,924	29,981	35,000	35,012	38,000	8.57%
6110	Retirement	4,563	6,181	7,034	6,676	7,520	6.91%
6115	Cleaning Expense	2,400	5,056	7,000	4,219	6,000	-14.29%
6118	Auto & Travel	80	414	1,000	909	300	-70.00%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	2,461	3,243	1,600	1,121	1,600	0.00%
6215	Dues, Subscriptions, & Membership	-	-	-	-	-	-
6320	Supplies & Materials	26,941	36,598	27,100	24,060	27,000	-0.37%
6330	Telephone	5,446	4,420	6,000	6,182	6,200	3.33%
6335	Utilities	60,702	62,130	65,000	60,232	65,000	0.00%
6415	Insurance	24,917	25,658	26,900	23,954	26,900	0.00%
6446	Contract Mowing/Landscaping	-	-	-	-	12,500	-
6450	Engineering/Professional Svces	13,813	35,136	37,600	37,694	14,500	-61.44%
6510	Parts & Repairs	29,074	9,435	31,000	30,050	10,000	-67.74%
6520	Contract Repairs & Maint.	22,906	39,379	14,000	15,289	14,000	0.00%
6810	Capital Outlay	-	-	12,270	11,026	-	-100.00%
6901	Senior Center Activities	78	706	2,000	1,902	2,000	0.00%
6902	Senior Meals Expense	3,000	69	3,000	228	-	-100.00%
Total Expenses		317,575	376,202	400,938	375,852	362,237	-9.65%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
Facility Director	6	1 FT	1 FT	1 FT	1 FT	1 FT
Facility Maintenance Personnel	3	3 FT	3 FT	3 FT	3 FT	3 FT

General Fund (100) Summary

Revenue	6,674,787	6,109,548	6,537,360	6,395,759	6,719,140	2.78%
Expenditures	5,631,286	5,235,028	7,615,892	6,702,444	6,673,408	-12.38%
Total Revenues over Expenses	1,043,501	874,520	(1,078,532)	(306,685)	45,732	-104.24%

FY 2015-16 Fund Expense by Department



City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Library Special

Library Special Fund (120)

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	10,509	11,882	14,847	13,432	10,554	-28.91%
Revenue						
5412 Interest	320	58	60	333	60	0.00%
5416 Library Revenue	2,884	3,821	3,400	2,668	3,400	0.00%
5417 Gift & Grant Revenue	450	1,381	-	366	-	-
Total Revenue	3,654	5,260	3,460	3,367	3,460	-
Expenses						
6811 Book Purchases	493	1,416	1,020	888	1,020	0.00%
6812 Periodicals, Library	176	-	1,020	895	1,020	0.00%
6813 Audio Visual	454	770	1,020	875	1,020	0.00%
6815 Use of Grants, Gifts, & Donations	698	1,274	3,600	3,587	-	-100.00%
6852 Misc - Unallocated Expenses	460	250	-	-	-	-
Total Expenses	2,281	3,710	6,660	6,245	3,060	-100.00%
Total Revenues over Expenses	1,373	1,550	(3,200)	(2,878)	400	-112.50%
Ending Fund Balance	11,882	13,432	11,647	10,554	10,954	-5.95%

Public Safety Facility Fund (131)

Fund: Public Safety Facility Project

		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance		-	-	-	-	7,005,200	-
Revenue							
5411	Miscellaneous Income	-	-	7,000,000	7,000,000	-	-100.00%
5412	Interest	-	-	5,200	5,200	7,800	50.00%
Total Revenue		-	-	7,005,200	7,005,200	7,800	-99.89%
Expenses							
6166	TWDB-WWTP-Interest Pmt	-	-	-	-	-	-
6420	Legal	-	-	-	-	80,000	-
6452	Easements/Acquisitions/Right of Ways	-	-	-	-	-	-
6454	Eng/Prof Svces Prop 2 - Street/Drainage	-	-	-	-	56,000	-
6456	Eng/Prof Svces Prop 1 - Facilities	-	-	-	-	-	-
6457	Eng/Prof Svces Prop 1 - Street/Drainage	-	-	-	-	-	-
6458	Eng/Prof Svces Prop 1 - Water/Sewer	-	-	-	-	-	-
6459	Eng/Prof Svces Prop 3 - Water/Sewer	-	-	-	-	-	-
6527	Administration	-	-	-	-	-	-
6612	Other Legal Expenditures	-	-	-	-	900,000	-
6712	Interest Transfer to Debt Service Fund	-	-	-	-	-	-
6751	Transfer to Other Funds	-	-	-	-	-	-
6848	Capital Outlay - Furn/Fixtures/Equip	-	-	-	-	165,000	-
6852	Misc - Unallocated Expenses	-	-	-	-	-	-
6890	Facilities Construction	-	-	-	-	2,700,000	-
6891	Infra. Const. Prop 2 - Street/Drainage	-	-	-	-	135,000	-
6892	Infra. Const. Prop 3 - Water/Sewer	-	-	-	-	-	-
Total Expenses		-	-	-	-	4,036,000	†
Total Revenues over Expenses		-	-	7,005,200	7,005,200	(4,028,200)	-157.50%
Ending Fund Balance		-	-	7,005,200	7,005,200	2,977,000	-57.50%

† Projections based on 58% completion by 9/30/2016

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Hotel/Motel Tax

Hotel and Motel Fund (140)

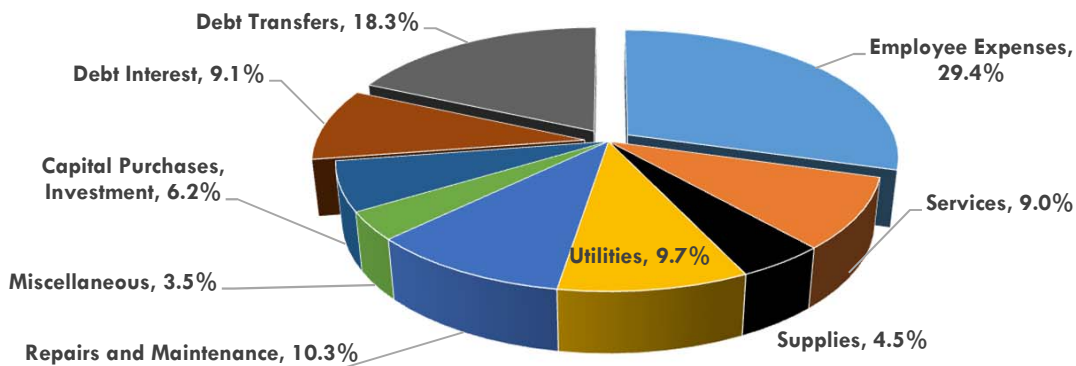
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	190,588	209,366	230,371	230,371	259,794	12.77%
Revenue						
5117 Hotel & Motel Tax	78,063	95,054	86,600	88,655	86,600	0.00%
5411 Miscellaneous Income	-	-	-	-	15,000	-
5412 Interest	527	599	600	705	600	0.00%
Total Revenue	78,590	95,653	87,200	89,360	102,200	17.20%
Expenses						
6611 Tourism Promotion	9,000	13,786	18,000	16,350	18,000	0.00%
6612 Other Legal Expenditures	25,973	12,503	13,000	12,682	120,000	823.08%
6613 Old School Expenses	7,300	11,310	12,000	8,347	12,000	0.00%
6614 Civic Center Expenses	17,539	37,049	50,000	22,558	50,000	0.00%
6751 Transfer to Other Funds	-	-	-	-	-	-
Total Expenses	59,812	74,648	93,000	59,937	200,000	115.05%
Total Revenues over Expenses	18,778	21,005	(5,800)	29,423	(97,800)	1586.21%
Ending Fund Balance	209,366	230,371	224,571	259,794	161,994	-27.87%

Water and Sewer Fund (200)

City of Dayton, Texas
 FY 2015-2016 Budget
 Water & Sewer Fund (200)

<u>Summary by Category</u>	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Cash and Equivalence	2,984,928	2,052,503	2,149,288	1,097,125	1,217,524	-43.35%
Operating Revenue						
Water & Sewer Charges	3,070,922	3,096,301	3,090,600	3,292,056	3,093,600	0.10%
Sanitation	-	-	-	-	-	-
Other Services	19,068	19,989	13,550	13,003	12,850	-5.17%
Total Revenues	3,089,990	3,116,290	3,104,150	3,305,059	3,106,450	0.07%
Operating Expenses						
Employee Expenses	723,494	765,113	841,440	815,266	899,968	6.96%
Services	186,524	174,217	279,200	243,942	273,700	-1.97%
Supplies	132,594	158,699	137,600	114,207	137,600	0.00%
Utilities	239,106	302,306	305,000	283,838	295,000	-3.28%
Repairs and Maintenance	256,224	244,899	326,500	294,929	314,000	-3.83%
Miscellaneous	22,165	37,386	109,415	28,728	108,200	-1.11%
Total Expenses	1,560,107	1,682,620	1,999,155	1,780,910	2,028,468	13.90%
Non-operating Revenues (Expenses)						
Capital Purchases, Investment	(1,928,820)	(1,416,955)	(1,329,181)	(1,325,584)	(190,000)	-85.71%
Investment income	8,434	11,368	11,000	8,055	7,000	-36.36%
Interest expense	(288,902)	(286,502)	(283,143)	(283,143)	(278,820)	-1.53%
Transfers, Debt payments	(625,000)	(425,225)	421,922	196,922	(559,678)	-232.65%
Other net Assets and Liabilities	371,980	(271,734)	-	-	-	-
Total Non-operating Net	(2,462,308)	(2,389,048)	(1,179,402)	(1,403,750)	(1,021,498)	-27.23%
Total Revenues over Expenses	(932,425)	(955,378)	(74,407)	120,399	56,484	-175.91%
Ending Fund Balance	2,052,503	1,097,125	2,074,881	1,217,524	1,274,008	-38.60%

2015-16 Water & Sewer Fund Expense by Group



City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

All Departments (00)	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Revenue						
5310 Water Sales	1,583,842	1,581,183	1,600,000	1,684,403	1,600,000	0.00%
5311 Sewer Sales	1,427,479	1,433,386	1,428,000	1,542,247	1,430,000	0.14%
5314 Penalty	45,402	43,762	41,900	42,834	41,900	0.00%
5315 Water Taps	9,649	32,770	14,700	13,372	14,700	0.00%
5316 Sewer Taps	4,550	5,200	6,000	9,200	7,000	16.67%
5411 Miscellaneous Income	13,461	11,184	11,700	11,004	11,000	-5.98%
5412 Interest	8,191	11,333	11,000	8,055	7,000	-36.36%
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	-	81,255	1,175,000	750,000	-	-100.00%
5427 Transfer From W & S Const. Fund 2	-	-	-	-	-	-
5428 Sale of City Surplus Equipment	2,718	1,884	1,850	1,965	1,850	0.00%
5433 Bond Proceeds	-	-	-	-	-	-
5700 Refund and Reimbursement Revenue	2,784	6,871	-	-	-	-
5701 Expected Grant Revenue	-	-	-	-	-	-
5707 Bad Debt Collection	105	50	-	34	-	-
6166 Interest	-	-	-	-	-	-
6821 Bond Issuance Costs	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue It	196	1,446	-	500	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Revenue	3,098,377	3,210,324	4,290,150	4,063,614	3,113,450	-27.43%

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

<u>Water Operations (70)</u>	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
<u>Expenses</u>						
6102 Salaries	209,274	221,998	253,359	238,621	274,179	8.22%
6103 Merit Pay Increases	1,342	1,462	1,900	1,900	2,487	30.87%
6104 Payroll Taxes	16,769	18,249	20,594	19,354	22,770	10.56%
6106 Workmans Compensation	5,564	4,706	6,323	6,562	5,387	-14.81%
6108 Employees Insurance	37,440	41,681	49,000	46,879	73,625	50.26%
6110 Retirement	11,050	13,114	15,897	15,252	17,707	11.38%
6118 Auto & Travel	5,396	4,440	5,000	4,636	5,000	0.00%
6125 Audit Pension Expense	553	382	-	-	-	-
6150 Training	278	910	1,500	573	1,500	0.00%
6152 Uniforms/Rugs	4,419	3,789	3,500	2,147	3,500	0.00%
6153 Meter Reader Uniforms/Rugs	-	-	300	300	300	0.00%
6164 TWDB-WWTP-Principal Pmt	-	-	130,000	130,000	130,000	0.00%
6166 TWDB-WWTP-Interest Pmt	288,902	286,102	282,643	282,643	278,320	-1.53%
6167 TWDB-WWTP-Bond Fees	-	400	500	500	500	0.00%
6215 Dues, Subscriptions, & Memberships	1,233	360	1,000	760	1,000	0.00%
6240 Permits, Inspection, & Fines	33,555	34,058	40,000	37,823	40,000	0.00%
6320 Supplies & Materials	24,635	32,423	33,000	27,378	33,000	0.00%
6321 Sludge Hauling	86,906	81,118	135,000	133,930	120,000	-11.11%
6323 Meter Reader Supplies and Materit	661	485	1,000	641	1,000	0.00%
6330 Telephone	14,031	15,337	15,000	14,794	15,000	0.00%
6335 Utilities	225,075	286,969	290,000	269,044	280,000	-3.45%
6340 Fuel	5,793	4,969	6,000	3,895	6,000	0.00%
6345 Chemicals	52,636	56,418	53,600	50,267	53,600	0.00%
6410 Audit & Accounting	18,000	18,000	18,000	15,500	18,000	0.00%
6415 Insurance	5,627	6,131	6,400	6,282	6,400	0.00%
6420 Legal	1,575	2,078	10,000	1,674	10,000	0.00%
6450 Engineering/Professional Svces	26,793	22,103	26,000	13,400	35,500	36.54%
6451 Grant Admin. & Retainage	1,200	1,200	1,200	1,200	1,200	0.00%
6452 Easments/Acquisitions/Right of Wa	-	-	-	4,107	-	-
6455 Lab Fees	20,772	34,739	35,000	26,555	35,000	0.00%
6460 Contract Mowing	4,105	-	-	-	-	-
6510 Parts & Repairs - Vehicles	14,298	8,116	11,000	14,617	11,000	0.00%
6513 Repairs: Plant & Facilities	144,126	55,631	137,500	152,074	137,500	0.00%
6520 Contract Repairs & Maint.	4,802	2,984	10,000	5,571	10,000	0.00%

(continued on next page)

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

Water Operations (70)

(continued)

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
6523 Repairs: Tank & Towers	-	40	15,000	-	15,000	0.00%
6534 Construction	35,012	102,166	-	-	-	-
6601 Depreciation Expense	1,170,279	1,201,711	-	-	-	-
6711 Principal Transfer to Debt Service F	527,000	380,000	390,000	390,000	410,000	5.13%
6712 Interest Transfer to Debt Service Fui	98,000	45,225	32,328	32,328	18,928	-41.45%
6713 Bond Fees Transfer to Debt Service	-	-	750	750	750	0.00%
6751 Transfer to Other Funds	-	-	200,000	-	-	-100.00%
6810 Capital Outlay	-	-	1,301,981	1,325,584	150,000	-88.48%
6833 Capital Outlay - New Vehicles	-	-	27,200	-	40,000	47.06%
Total Expenses	3,097,101	2,989,494	3,567,475	3,277,541	2,264,151	-36.53%

<u>Department Personnel (FTE)</u>	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed
Utility Director	9E	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Plant Operator	7	1 FT	1 FT	1 FT	1 FT	1 FT
Assist Plant Operator	6	1 FT	1 FT	1 FT	1 FT	1 FT
Utility Billing Supervisor	6	3/4 FT	3/4 FT	3/4 FT	3/4 FT	3/4 FT
Utility Billing Recep	4	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Admin Asst. Maint Facility	4	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Meter Readers	3	2 FT	2 FT	2 FT	2 FT	2 FT
Laborer	3	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1.5 FT

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

<u>Water/Sewer Maint. (75)</u>	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	298,791	311,630	331,351	326,388	330,684	-0.20%
6103 Merit Pay Increases	926	1,445	1,700	1,700	2,890	70.00%
6104 Payroll Taxes	24,131	25,018	26,440	25,989	27,453	3.83%
6106 Workmans Compensation	6,798	6,048	6,408	4,916	8,213	28.17%
6108 Employees Insurance	75,939	82,344	87,000	92,136	92,625	6.47%
6110 Retirement	15,868	18,287	20,868	20,849	21,349	2.30%
6118 Auto & Travel	3,432	4,130	4,000	3,883	4,000	0.00%
6150 Training	856	196	800	444	800	0.00%
6152 Uniforms/Rugs	5,312	5,564	5,500	2,737	5,500	0.00%
6320 Supplies & Materials	13,488	11,250	15,000	7,594	15,000	0.00%
6340 Fuel	36,041	53,639	30,000	25,073	30,000	0.00%
6344 Equipment Rental	440	2,025	6,215	-	5,000	-19.55%
6345 Chemicals	-	-	-	-	-	-
6415 Insurance	8,290	8,344	8,800	8,778	8,800	0.00%
6510 Parts & Repairs	28,504	18,439	43,000	37,991	30,500	-29.07%
6514 Repairs: Water & Sewer Lines	93,278	101,991	120,000	80,924	120,000	0.00%
6518 Lease Payments	-	-	-	-	-	-
6520 Contract Repairs & Maint.	3,124	5,706	5,000	3,752	5,000	0.00%
6522 Inflow & Infiltration	3,103	906	85,000	21,520	85,000	0.00%
6601 Depreciation Expense	-	-	-	-	-	-
6716 Interest Expense	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
Total Expenses	618,321	656,962	797,082	664,674	792,814	-0.54%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
Water/WW Director	9E	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Field Maint. Supervisor	8	1 FT	1 FT	1 FT	1 FT	1 FT
TCEQ Field Maint. Equip Op	6	1 FT	1 FT	1 FT	1 FT	1 FT
Utility Billing Clerk	4	1/4 FT	1/4 FT	1/4 FT	1/4 FT	1/4 FT
Admin Asst. Facility Building	4	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Laborer	3	6 FT	6 FT	6 FT	6 FT	6 FT

Water & Sewer Fund (200) Summary

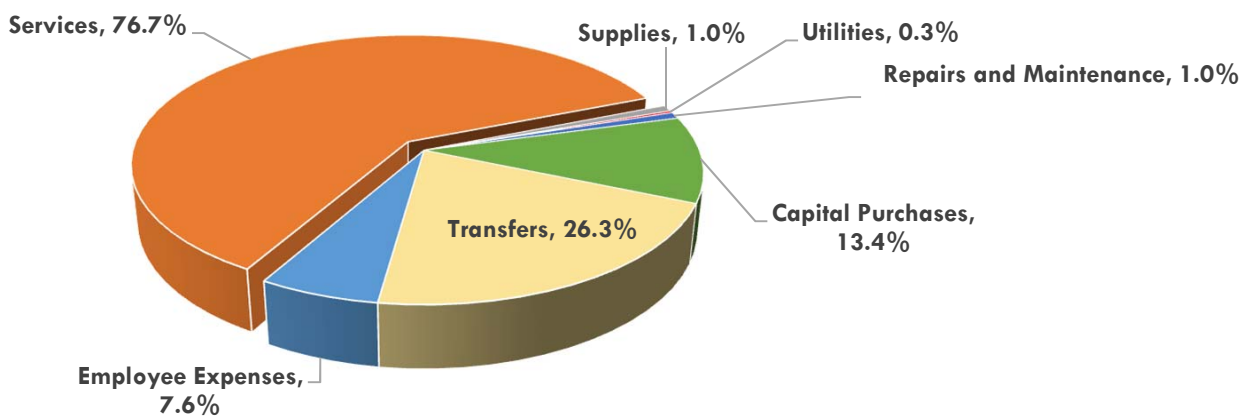
All Revenue	3,098,377	3,210,324	4,290,150	4,063,614	3,113,450	-27.43%
All Expenditures	3,715,422	3,646,456	4,364,557	3,942,215	3,056,965	-29.96%
Total Revenues over Expenses	(617,045)	(436,132)	(74,407)	121,399	56,485	-175.91%

City of Dayton, Texas
 FY 2015-2016 Budget
 Refuse Fund (210)

Refuse Fund (85)
Fund Summary

<u>Summary by Category</u>	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	1,059,373	759,525	841,979	956,910	1,144,485	35.93%
<u>Operating Revenue</u>						
Service Charges	-	-	-	-	-	-
Sanitation	1,034,707	1,029,177	1,017,700	1,053,322	1,031,000	1.31%
Other Services	339	60	100	-	100	0.00%
Total Revenues	1,035,046	1,029,237	1,017,800	1,053,322	1,031,100	1.31%
<u>Operating Expenses</u>						
Employee Expenses	74,314	83,221	96,316	83,006	76,223	-20.86%
Services	747,296	734,173	763,300	770,206	771,800	1.11%
Supplies	8,788	9,590	9,900	8,133	9,900	0.00%
Utilities	2,878	2,271	3,300	2,709	3,300	0.00%
Repairs and Maintenance	4,122	7,292	10,000	5,450	10,000	0.00%
Miscellaneous	-	7	-	-	-	-
Total Expenses	837,398	836,554	882,816	869,504	871,223	0.20%
<u>Non-operating Revenues (Expenses)</u>						
Capital Purchases	-	-	-	-	(135,000)	-
Investment income	2,884	3,330	2,700	3,757	3,500	29.63%
Interest expense	-	-	-	-	-	-
Transfers	(500,000)	-	-	-	(265,000)	-
Other net Assets and Liabilities	(380)	1,372	-	-	-	-
Total Non-operating Net	(497,496)	4,702	2,700	3,757	(396,500)	-10653.63%
Total Revenues over Expenses	(299,848)	197,385	137,684	187,575	(236,623)	-271.86%
Ending Fund Balance	759,525	956,910	979,663	1,144,485	907,862	-7.33%

2015-16 Refuse Fund Expense by Group



Refuse Fund (210)

City of Dayton, Texas
FY 2015-2016 Budget
Fund: Refuse

Department: Refuse (85)		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Revenue							
5312	Garbage Collection Fees	1,000,612	998,271	986,800	1,020,048	1,000,000	1.34%
5313	County Garbage Collections	17,254	14,155	14,000	14,606	14,000	0.00%
5314	Penalty	16,841	16,751	16,900	18,668	17,000	0.59%
5411	Miscellaneous Income	30	60	100	-	100	0.00%
5412	Interest	2,884	3,330	2,700	3,757	3,500	29.63%
5428	Sale of City Surplus Equipment	-	-	-	-	-	-
5700	Refund and Reimbursement Revenue	244	-	-	-	-	-
5707	Bad Debt Collection	65	-	-	-	-	-
Total Revenue		1,037,930	1,032,567	1,020,500	1,057,079	1,034,600	1.38%

Expenses							
6102	Salaries	57,912	66,139	74,896	64,296	58,952	-21.29%
6103	Merit Pay Increases	307	263	250	250	179	-28.24%
6104	Payroll Taxes	4,587	5,504	6,130	5,232	4,867	-20.61%
6106	Workmans Compensation	2,148	671	2,015	1,191	2,632	30.60%
6108	Employees Insurance	6,310	7,429	8,800	8,626	7,125	-19.03%
6110	Retirement	2,675	2,836	4,025	3,299	2,268	-43.66%
6118	Auto & Travel	-	-	-	-	-	-
6125	Audit Pension Expense	148	164	-	-	-	-
6152	Uniforms/Rugs	227	215	200	112	200	0.00%
6156	Other Operating Expense	575	-	500	249	500	0.00%
6320	Supplies & Materials	7,109	8,346	8,400	7,524	8,400	0.00%
6330	Telephone	1,229	1,061	1,300	1,194	1,300	0.00%
6335	Utilities	1,074	1,210	1,500	1,266	1,500	0.00%
6340	Fuel	1,679	1,244	1,500	609	1,500	0.00%
6405	Refuse Collection Contract	739,534	731,487	755,000	761,938	760,000	0.66%
6410	Audit & Accounting	5,500	-	5,500	5,500	5,500	0.00%
6415	Insurance	2,262	2,686	2,800	2,768	2,800	0.00%
6510	Parts & Repairs	2,017	5,168	7,500	3,167	7,500	0.00%
6520	Contract Repairs & Maint.	2,105	2,124	2,500	2,283	2,500	0.00%
6533	Hazardous Household Collection	-	-	-	-	3,500	-
6730	Transfer to Other Funds	500,000	-	-	-	265,000	-
6800	Capital Projects	-	-	-	-	135,000	-
6850	Misc. Expense-Reverse of Revenue I	-	7	-	-	-	-
Total Expenses		1,337,398	836,554	882,816	869,504	1,271,223	44.00%
Total Revenues over Expenses		(299,468)	196,013	137,684	187,575	(236,623)	-271.86%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>
Public Works Director	9E	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Laborer	3	2 PT	2 PT	2 PT	2 PT	2 PT

Debt Service Interest Sinking Fund (300)

City of Dayton, Texas
 FY 2015-2016 Budget
 Fund: Debt Service (300)

General Fund Tax Obligations	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	1,210,626	1,094,523	1,196,015	1,196,379	1,287,846	7.68%
Revenue						
5110 Current Taxes	1,076,503	1,710,422	1,628,004	1,691,485	1,600,655	-1.68%
5111 Delinquent Taxes	29,468	32,866	33,010	24,138	30,757	-6.83%
5112 Penalty & Interest - Current	4,968	9,506	8,274	8,581	8,896	7.52%
5113 Penalty & Interest - Delinquent	12,692	15,193	14,557	15,000	14,218	-2.33%
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	4,758	5,380	5,000	24,604	5,000	0.00%
5425 Transfers In	-	-	-	-	-	-
5433 Bond Proceeds	-	-	-	-	-	-
Total Revenue	1,128,389	1,773,367	1,688,845	1,763,808	1,659,526	-1.7%
Expenses						
6164 Principal	640,000	1,065,000	1,105,000	1,105,000	905,000	-18.10%
6165 Reserve for Audit Specific Use	-	-	-	-	-	-
6166 Interest	604,092	606,111	567,341	567,341	770,061	35.73%
6167 Bond Fees	400	400	750	-	400	-46.67%
6821 Bond Issuance Costs	-	-	-	-	-	-
Total Expenses	1,244,492	1,671,511	1,673,091	1,672,341	1,675,461	0.1%
Total Revenues over Expenses	(116,103)	101,856	15,754	91,467	(15,935)	-201.15%
Ending Fund Balance	1,094,523	1,196,379	1,211,769	1,287,846	1,271,911	4.96%

Debt Service Interest Sinking Revenue Fund (320)

City of Dayton, Texas
FY 2015-2016 Budget
Fund: Debt Service (320)

Revenue Fund	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	357,118	358,989	380,609	378,159	396,853	4.27%
Revenue						
5110 Current Taxes	160,491	17,277	16,444	17,159	16,168	-1.68%
5111 Delinquent Taxes	4,106	332	421	241	311	-26.20%
5112 Penalty & Interest - Current	673	96	69	91	90	30.20%
5113 Penalty & Interest - Delinquent	1,758	153	180	171	143	-20.45%
5412 Interest	1,718	1,312	1,299	1,307	1,299	0.00%
5425 Transfers In	-	-	-	-	-	-
5426 Transfer From Water & Sewer	625,000	425,225	423,078	422,453	429,678	1.56%
5429 Transfer from Capital Projects	575					
Total Revenue	794,321	444,395	441,491	441,422	447,689	1.4%
Expenses						
6164 Principal	695,000	380,000	390,000	390,000	410,000	5.13%
6166 Interest	97,050	45,225	32,328	32,328	18,928	-41.45%
6167 Bond Fees	400	-	750	400	400	-46.67%
Total Expenses	792,450	425,225	423,078	422,728	429,328	1.5%
Total Revenues over Expenses	1,871	19,170	18,413	18,694	18,361	-0.28%
Ending Fund Balance	358,989	378,159	399,022	396,853	415,215	4.06%

**ANNUAL DEBT SERVICE
FISCAL YEAR 2015-2016
As of 10-1-2015**

Debt Service and Schedules

TAX AND GENERAL OBLIGATION

300 Fund	<u>ORIGINAL</u>						<u>ENDING</u>
<u>ISSUE</u>	<u>AMOUNT</u>	<u>BALANCE</u>	<u>PMT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRIN BAL</u>
Tax Notes Series 2012 <i>(Portion of 321 Land Purchase)</i> <i>Paid from Property Taxes-FLNB</i>	700,000	470,000	02/01/16 08/01/16	115,000 -	3,512.50 2,937.50	118,512.50 2,937.50	355,000
Series 2008 - GO Bond <i>(Civic Center Project)</i> <i>Paid from Property Taxes-Wells Fargo</i>	13,255,000	11,325,000	02/01/16 08/01/16	660,000 -	266,137.50 252,937.50	926,137.50 252,937.50	10,665,000
Series 2015 Tax Supported Series <i>(Public Safety Facility)</i> <i>Paid from Property Taxes- BOKF, NA dba Bank of Texas, N.A.</i>	6,990,000	6,990,000	02/01/16 08/01/16	130,000	147,501.56 97,034.38	277,501.56 97,034.38	6,860,000
	20,945,000	18,785,000		905,000	770,060.94	1,675,060.94	17,880,000

UTILITY SYSTEM REVENUE AND GENERAL OBLIGATIONS

320 Fund & W/S Fund
ISSUE

Series 2008 General Obligation Refunding Bonds <i>(Sewer Improvements)</i> <i>Paid from W/S Fund-Wells Fargo</i>	3,260,000	770,000	03/01/15 09/01/15	410,000 -	12,897.50 6,030.00	422,897.50 6,030.00	360,000
Series 2006 Certificates of Obligation - WWTP <i>(WWTP Expansion)</i> <i>Paid direct from W/S Fund-Wells Fargo</i>	8,500,000	7,690,000	02/01/16 08/01/16	130,000 -	140,248.75 138,071.25	270,248.75 138,071.25	7,560,000
	11,760,000	8,460,000		540,000	297,247.50	837,247.50	7,920,000

Debt Model & Service Schedules

City of Dayton, Texas

Debt Model

For Fiscal Year Ending September 30, 2015

Updated: May 5, 2015

General Fund Supported Debt					
Fiscal Year Ending 9/30	GO Bonds Series 2008	Tax Notes Series 2009	Tax Notes Series 2012	CO's Series 2015	Total General Fund Debt
2015	\$ 1,179,975.00	\$ 369,910.00	\$ 122,456.25		\$ 1,672,341.25
2016	1,179,075.00	-	121,450.00	\$ 374,535.94	1,675,060.94
2017	1,182,075.00	-	120,127.50	372,268.76	1,674,471.26
2018	1,178,081.25	-	123,390.00	373,618.76	1,675,090.01
2019	1,177,987.50	-	121,200.00	374,868.76	1,674,056.26
2020	1,181,512.50	-	-	489,868.76	1,671,381.26
2021	1,177,725.00	-	-	350,018.76	1,527,743.76
2022	1,181,387.50	-	-	346,518.76	1,527,906.26
2023	1,182,237.50	-	-	347,518.76	1,529,756.26
2024	1,177,800.00	-	-	347,493.76	1,525,293.76
2025	1,177,662.50	-	-	346,868.76	1,524,531.26
2026	1,179,768.75	-	-	346,946.88	1,526,715.63
2027	1,178,987.50	-	-	347,625.00	1,526,612.50
2028	1,180,187.50	-	-	347,940.63	1,528,128.13
2029	-	-	-	713,256.26	713,256.26
2030	-	-	-	713,196.88	713,196.88
2031	-	-	-	713,087.50	713,087.50
2032	-	-	-	717,887.50	717,887.50
2033	-	-	-	715,843.75	715,843.75
2034	-	-	-	716,425.00	716,425.00
2035	-	-	-	715,575.00	715,575.00
	<u>\$ 16,514,462.50</u>	<u>\$ 369,910.00</u>	<u>\$ 608,623.75</u>	<u>\$ 9,771,364.18</u>	<u>\$ 27,264,360.43</u>

Utility Fund Supported Debt			
Fiscal Year Ending 9/30	TWDB CO's Series 2006	GO Ref Bonds Series 2008	Total Revenue System Debt
2015	\$ 412,642.50	\$ 422,327.50	\$ 834,970.00
2016	408,320.00	428,927.50	837,247.50
2017	467,827.50	366,030.00	833,857.50
2018	814,938.75	-	814,938.75
2019	815,302.50	-	815,302.50
2020	814,678.75	-	814,678.75
2021	818,112.50	-	818,112.50
2022	815,587.50	-	815,587.50
2023	816,931.25	-	816,931.25
2024	817,030.00	-	817,030.00
2025	816,037.50	-	816,037.50
2026	813,935.00	-	813,935.00
2027	815,430.00	-	815,430.00
2028	815,400.00	-	815,400.00
	<u>\$ 10,262,173.75</u>	<u>\$ 1,217,285.00</u>	<u>\$ 11,479,458.75</u>

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
 Certificates of Obligation, Series 2006

Dated Date 08/01/2007
 Delivery Date 08/01/2007

Serial Bonds (CIB)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2015	130,000	3.300%	142,393.75	272,393.75	
08/01/2015			140,248.75	140,248.75	
09/30/2015					412,642.50
02/01/2016	130,000	3.350%	140,248.75	270,248.75	
08/01/2016			138,071.25	138,071.25	
09/30/2016					408,320.00
02/01/2017	195,000	3.400%	138,071.25	333,071.25	
08/01/2017			134,756.25	134,756.25	
09/30/2017					467,827.50
02/01/2018	555,000	3.450%	134,756.25	689,756.25	
08/01/2018			125,182.50	125,182.50	
09/30/2018					814,938.75
02/01/2019	575,000	3.500%	125,182.50	700,182.50	
08/01/2019			115,120.00	115,120.00	
09/30/2019					815,302.50
02/01/2020	595,000	3.550%	115,120.00	710,120.00	
08/01/2020			104,558.75	104,558.75	
09/30/2020					814,678.75
02/01/2021	620,000	3.550%	104,558.75	724,558.75	
08/01/2021			93,553.75	93,553.75	
09/30/2021					818,112.50
02/01/2022	640,000	3.600%	93,553.75	733,553.75	
08/01/2022			82,033.75	82,033.75	
09/30/2022					815,587.50
02/01/2023	665,000	3.650%	82,033.75	747,033.75	
08/01/2023			69,897.50	69,897.50	
09/30/2023					816,931.25
02/01/2024	690,000	3.700%	69,897.50	759,897.50	
08/01/2024			57,132.50	57,132.50	
09/30/2024					817,030.00
02/01/2025	715,000	3.700%	57,132.50	772,132.50	
08/01/2025			43,905.00	43,905.00	
09/30/2025					816,037.50
02/01/2026	740,000	3.750%	43,905.00	783,905.00	
08/01/2026			30,030.00	30,030.00	
09/30/2026					813,935.00
02/01/2027	770,000	3.800%	30,030.00	800,030.00	
08/01/2027			15,400.00	15,400.00	
09/30/2027					815,430.00
02/01/2028	800,000	3.850%	15,400.00	815,400.00	
09/30/2028					815,400.00
	7,820,000		2,442,173.75	10,262,173.75	10,262,173.75

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
 General Obligation Bonds, Series 2008

Dated Date 06/01/2008
 Delivery Date 07/15/2008

Serial Bonds (CIB)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2015	635,000	4.000%	278,837.50	913,837.50	
08/01/2015			266,137.50	266,137.50	
09/30/2015					1,179,975.00
02/01/2016	660,000	4.000%	266,137.50	926,137.50	
08/01/2016			252,937.50	252,937.50	
09/30/2016					1,179,075.00
02/01/2017	690,000	4.000%	252,937.50	942,937.50	
08/01/2017			239,137.50	239,137.50	
09/30/2017					1,182,075.00
02/01/2018	715,000	4.250%	239,137.50	954,137.50	
08/01/2018			223,943.75	223,943.75	
09/30/2018					1,178,081.25
02/01/2019	745,000	4.000%	223,943.75	968,943.75	
08/01/2019			209,043.75	209,043.75	
09/30/2019					1,177,987.50
02/01/2020	780,000	4.250%	209,043.75	989,043.75	
08/01/2020			192,468.75	192,468.75	
09/30/2020					1,181,512.50
02/01/2021	810,000	4.250%	192,468.75	1,002,468.75	
08/01/2021			175,256.25	175,256.25	
09/30/2021					1,177,725.00
02/01/2022	850,000	4.500%	175,256.25	1,025,256.25	
08/01/2022			156,131.25	156,131.25	
09/30/2022					1,181,387.50
02/01/2023	890,000	4.500%	156,131.25	1,046,131.25	
08/01/2023			136,106.25	136,106.25	
09/30/2023					1,182,237.50
02/01/2024	930,000	5.250%	136,106.25	1,066,106.25	
08/01/2024			111,693.75	111,693.75	
09/30/2024					1,177,800.00
02/01/2025	980,000	5.250%	111,693.75	1,091,693.75	
08/01/2025			85,968.75	85,968.75	
09/30/2025					1,177,662.50
02/01/2026	1,035,000	5.250%	85,968.75	1,120,968.75	
08/01/2026			58,800.00	58,800.00	
09/30/2026					1,179,768.75
02/01/2027	1,090,000	5.250%	58,800.00	1,148,800.00	
08/01/2027			30,187.50	30,187.50	
09/30/2027					1,178,987.50
02/01/2028	1,150,000	5.250%	30,187.50	1,180,187.50	
09/30/2028					1,180,187.50
	11,960,000		4,554,462.50	16,514,462.50	16,514,462.50

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
 General Obligation Refunding Bonds, Series 2008

Dated Date 03/14/2008
 Delivery Date 03/14/2008

Serial Bonds (CIB)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2015	390,000	3.350%	19,430.00	409,430.00	
09/01/2015			12,897.50	12,897.50	
09/30/2015					422,327.50
03/01/2016	410,000	3.350%	12,897.50	422,897.50	
09/01/2016			6,030.00	6,030.00	
09/30/2016					428,927.50
03/01/2017	360,000	3.350%	6,030.00	366,030.00	
09/30/2017					366,030.00
	1,160,000		57,285.00	1,217,285.00	1,217,285.00

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
Tax Notes, Series 2012

Dated Date 05/01/2012
Delivery Date 05/01/2012

Bond Component (BOND)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2015	115,000	0.750%	3,943.75	118,943.75	
08/01/2015			3,512.50	3,512.50	
09/30/2015					122,456.25
02/01/2016	115,000	1.000%	3,512.50	118,512.50	
08/01/2016			2,937.50	2,937.50	
09/30/2016					121,450.00
02/01/2017	115,000	1.300%	2,937.50	117,937.50	
08/01/2017			2,190.00	2,190.00	
09/30/2017					120,127.50
02/01/2018	120,000	1.650%	2,190.00	122,190.00	
08/01/2018			1,200.00	1,200.00	
09/30/2018					123,390.00
02/01/2019	120,000	2.000%	1,200.00	121,200.00	
09/30/2019					121,200.00
	585,000		23,623.75	608,623.75	608,623.75

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015
 FINAL NUMBERS

Dated Date 05/01/2015
 Delivery Date 06/04/2015

Bond Component (BOND)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2016	130,000	2.000%	147,501.56	277,501.56	
08/01/2016			97,034.38	97,034.38	
09/30/2016					374,535.94
02/01/2017	180,000	2.000%	97,034.38	277,034.38	
08/01/2017			95,234.38	95,234.38	
09/30/2017					372,268.76
02/01/2018	185,000	2.000%	95,234.38	280,234.38	
08/01/2018			93,384.38	93,384.38	
09/30/2018					373,618.76
02/01/2019	190,000	2.000%	93,384.38	283,384.38	
08/01/2019			91,484.38	91,484.38	
09/30/2019					374,868.76
02/01/2020	310,000	2.000%	91,484.38	401,484.38	
08/01/2020			88,384.38	88,384.38	
09/30/2020					489,868.76
02/01/2021	175,000	2.000%	88,384.38	263,384.38	
08/01/2021			86,634.38	86,634.38	
09/30/2021					350,018.76
02/01/2022	175,000	2.000%	86,634.38	261,634.38	
08/01/2022			84,884.38	84,884.38	
09/30/2022					346,518.76
02/01/2023	180,000	2.500%	84,884.38	264,884.38	
08/01/2023			82,634.38	82,634.38	
09/30/2023					347,518.76
02/01/2024	185,000	3.000%	82,634.38	267,634.38	
08/01/2024			79,859.38	79,859.38	
09/30/2024					347,493.76
02/01/2025	190,000	3.000%	79,859.38	269,859.38	
08/01/2025			77,009.38	77,009.38	
09/30/2025					346,868.76
02/01/2026	195,000	2.125%	77,009.38	272,009.38	
08/01/2026			74,937.50	74,937.50	
09/30/2026					346,946.88
02/01/2027	200,000	2.250%	74,937.50	274,937.50	
08/01/2027			72,687.50	72,687.50	
09/30/2027					347,625.00
02/01/2028	205,000	2.375%	72,687.50	277,687.50	
08/01/2028			70,253.13	70,253.13	
09/30/2028					347,940.63
02/01/2029	580,000	2.500%	70,253.13	650,253.13	
08/01/2029			63,003.13	63,003.13	
09/30/2029					713,256.26
02/01/2030	595,000	2.625%	63,003.13	658,003.13	
08/01/2030			55,193.75	55,193.75	
09/30/2030					713,196.88
02/01/2031	615,000	4.000%	55,193.75	670,193.75	
08/01/2031			42,893.75	42,893.75	
09/30/2031					713,087.50
02/01/2032	645,000	4.000%	42,893.75	687,893.75	
08/01/2032			29,993.75	29,993.75	
09/30/2032					717,887.50
02/01/2033	665,000	2.750%	29,993.75	694,993.75	

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015
 FINAL NUMBERS

Bond Component (BOND)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2033			20,850.00	20,850.00	
09/30/2033					715,843.75
02/01/2034	685,000	3.000%	20,850.00	705,850.00	
08/01/2034			10,575.00	10,575.00	
09/30/2034					716,425.00
02/01/2035	705,000	3.000%	10,575.00	715,575.00	
09/30/2035					715,575.00
	6,990,000		2,781,364.18	9,771,364.18	9,771,364.18

Community Development Block Grant (501)

City of Dayton, Texas
FY 2015-2016 Budget
Fund: CLBG

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
Beginning Fund Balance	-	-	-	126,962	-	-
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5413 Intergovernmental	-	238,096	91,395	-	-	-100.00%
5417 Gift & Grant Revenue	-	242,442	-	-	-	-
5425 Transfers In	-	-	-	-	-	-
Total Revenue	-	480,538	91,395	-	-	-100.00%
Expenses						
6450 Engineering/Professional Svces	-	-	-	-	-	-
6452 Easements & Acquisition	-	-	-	-	-	-
6527 Administration	-	-	-	-	-	-
6529 Inspections	-	-	-	-	-	-
6534 Sewer Construction	-	-	91,395	91,395	-	-100.00%
6535 Housing Sewer Facilities	-	-	-	-	-	-
6536 Water Facilities	-	353,576	-	35,567	-	-
6751 Transfer to Other Funds	-	-	-	-	-	-
6820 Drainage Expense	-	-	-	-	-	-
Total Expense	-	353,576	91,395	126,962	-	-100.00%
Total Revenues over Expenses	-	126,962	-	(126,962)	-	-
Ending Fund Balance	-	126,962	-	-	-	-

Capital Expenditures & Dept. Improvements - Comparison **CURRENT vs PROPOSED**

<u>Description</u>	<u>2014-15</u>	<u>Description</u>	<u>Object</u>	<u>2015-16</u>
100 GENERAL FUND:				
<u>ADMINISTRATION (10)</u>				
DE Fib Unit 1 of 5	1,041.32	IT Services Administrator	6102-10	65,300.00
3 New Computers-combine with other departments	1,400.00	Move Phone/Switch to 2nd Floor-Rack/Server/Office repairs	6450	6,500.00
Building Improvements, add HR office	5,000.00	Maintenance for Open Gov	6450	3,000.00
		Additional training for HR and finance staff	6150	2,500.00
	0.00	Replace one (1) computer	6320	1,000.00
	7,441.32			78,300.00
<u>MUNICIPAL COURT (15)</u>				
License Verifying software and training	1,500.00			
	1,500.00			0.00
<u>FIRE DEPT (20)</u>				
Rescue Air Bags	10,000.00	Air pack bottle exchanges (3)	6510	30,000.00
Re-Skin sides of Fire Dept.	10,000.00	Phone Upgrades	6330	1,200.00
	20,000.00			31,200.00
<u>PLANNING & DEVELOPMENT (25)</u>				
Comprehensive Development Plan	78,000.00	Legal and surveying costs for annexation	6450	20,000.00
2 New Computers-combine with other departments	2,500.00	Transportation Alternative Program (TxDOT Sidewalk)	6810	145,000.00
	80,500.00			165,000.00
<u>LIBRARY (30)</u>				
Replace 8 computers (children's) @ 800ea	6,400.00	Replace 10 patron computers	6810	15,000.00
		Update book collection with new materials and best sellers	6811	500.00
	6,400.00			15,500.00
<u>MAINTENANCE (35)</u>				
Equipment Software	700.00	Equipment software	6320	700.00
Diagnostic Scanner	3,000.00	Plasma Cutter	6525	3,500.00
Replacement Computer	800.00	1/2 ton truck (Parts Dept.)	6810	25,000.00
Replacing A/C unit in Maintenance shop	6,956.00			
DE Fib Unit 2 of 5	1,041.32			
	12,497.32			29,200.00
<u>POLICE (40)</u>				
DE Fib Unit 3 of 5	1,041.32	1- F/T Patrol Officer	6102-10	59,200.00
Surveillance Equipment	4,000.00	F/T ACO position	6102-10	35,600.00
3 Body Cameras	1,500.00	replace 2 patrol cars	6810	68,000.00
3 Ticket Writers	19,000.00	upgrade 911 recorder	6810	15,000.00
Blacktop Additional Parking space	5,000.00	Backup-System	6450	4,500.00
3 Patrol Cars (Mid-Size) SUVs	103,605.00	1 hand held radio	6330	3,500.00
		Additional computer for patrol office	6320	1,000.00

Capital Expenditures & Dept. Improvements - Comparison CURRENT vs PROPOSED

<u>Description</u>	<u>2014-15</u>	<u>Description</u>	<u>Object</u>	<u>2015-16</u>
		upgrade records computer	6320	1,000.00
		Laptop computer for detective	6320	1,000.00
		Replace 3 dispatch printers	6310	300.00
		Additional phone for patrol office	6310	300.00
	134,146.32			189,400.00
<u>STREET (45)</u>				
Gas Welder	13,000.00	Street paving (annual)	6620	150,000.00
Replace tracks and roller skid steer	7,503.36	Tractor & brush hog	6810	26,000.00
Street paving (annual)	150,000.00	Curb & gutter replacement	6550	10,000.00
	170,503.36			186,000.00
<u>PARK (60)</u>				
DE Fib Unit 4 of 5	1,041.32	Park Improvements/Construction	6810	177,500.00
Sawmill Park Construction	75,000.00			
Granite Trail around Daniels Park	56,000.00			
Daniels Park Bathrooms	0.00			
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			177,500.00
<u>FACILITY MAINTENANCE (65)</u>				
2 FT Laborers for Mowing (See Salary) moved from part time status	0.00			
	0.00			0.00
<u>COMMUNITY CENTER (80)</u>				
DE Fib Unit 5 of 5	1,041.32			
Outdoor awning for cooking behind building	10,950.00			
	11,991.32			0.00
<u>GENERAL FUND TOTAL</u>				
	663,672.96			872,100.00
200 WATER & SEWER FUND:				
DE Fib Unit 1 of 5	1,041.32	Additional employee	6102-10	37,500.00
Mini-Excavator	70,000.00	Rehab - Collin Street sewer line repair	6810	150,000.00
Composite machines - Water Testing Equip	5,606.00	3/4 ton truck (replace service truck)	6810	40,000.00
** CARRYOVER *** \$1,175,000				
Rosewood Project (FY2014)	1,175,000.00			
Sub Total	1,251,647.32			227,500.00
<u>DISTRIBUTION/COLLECTION MAINTENANCE</u>				
	0.00			0.00
Sub Total	0.00			0.00

Capital Expenditures & Dept. Improvements - Comparison CURRENT vs PROPOSED

	<u>Description</u>	<u>2014-15</u>	<u>Description</u>	<u>Object</u>	<u>2015-16</u>
	WATER & SEWER FUND TOTAL	1,251,647.32			227,500.00
210	REFUSE				
		0.00	Used track hoe Volvo EC 160 or equivalent size	6800	135,000.00
	REFUSE FUND TOTAL	0.00			135,000.00
140	Hotel/Motel Tax Fund				
		0.00	Sawmill Park Bathrooms	6612	120,000.00
	HOTEL/MOTEL TAX FUND TOTAL	0.00			120,000.00
	TOTAL ALL FUNDS	1,915,320.28		*****	1,354,600.00

City of Dayton 5 Year Capital Expenditure & Improvements Plan

Approval of this plan does not authorize purchase. It merely serves as a map for anticipated department needs over five years. Authorization for funding is only given through the annual budget process and any subsequent amendments.

Year 2 (2016)		Year 3 (2017)		Year 4 (2018)		Year 5 (2019)	
Finance Department (10)							
Replace one (1) computer	1,000	Office Remodel - IT Services	10,000	Additional Security Measures			
Additional training for HR and finance staff	2,500						
Move Phone/Switch to 2nd Floor-New Server	6,500						
Maintenance for OpenGov	3,000						
IT Services Administrator	65,300						
	78,300		10,000		-		-
Municipal Court (15)							
		Update server (share cost with police department)	2,250	Replace one PC	1,200	replace copier	4,200
				Part-time clerk (if needed as growth continues)	10,890	Replace PC	1,200
						Part-time clerk (if needed as growth continues)	10,890
	-		2,250		12,090		16,290
Volunteer Fire Department (20)							
Air pack bottle exchanges (3)	30,000	Air pack bottle exchanges	10,000	Air pack bottle exchanges (2)	20,000		
Phone Upgrades	1,200						
	31,200		-		-		-
Planning & Code Enforcement Department (25)							
Legal and surveying costs for annexation	20,000			Code Enforcement Officer \$45,000 plus benefits	56,250	Building Inspector salary/benefits	62,500
Transportation Alternative Program	145,000			New vehicle for inspector	24,000	Replacement vehicle for building inspector	24,000
	165,000		-		56,250		62,500
Library (30)							
Update book collection with new materials and best sellers	500	Update book collection with new materials and best sellers	500	Update book collection with new materials and best sellers	500	Update book collection with new materials and best sellers	500
Replace 10 patrons computers	15,000	Update server	3,000	Replace 2 online catalog computers	3,000	Replace 5 staff computers	7,500
		Replace 3 circulation staff computers	4,500	Replace 10 patrons computers	15,000		
		Replacement of 2 receipt printers and 2 bar code scanners	1,000				
		Replace patron's printer	3,000				
		Replace document scanner	300				
	15,500		12,300		18,500		8,000

Under Review

City of Dayton 5 Year Capital Expenditure & Improvements Plan

Approval of this plan does not authorize purchase. It merely serves as a map for anticipated department needs over five years. Authorization for funding is only given through the annual budget process and any subsequent amendments.

	Year 2 (2016)		Year 3 (2017)		Year 4 (2018)		Year 5 (2019)
Maintenance Shop (35)							
Equipment software	700	Equipment software	700	Equipment software	700	Equipment software	700
Plasma Cutter	3,500					3/4 ton truck (replace service truck)	40,000
1/2 ton truck (Parts Dept.)	25,000						
	29,200		700		700		40,700
Police Department (40)							
replace 2 patrol cars	68,000	P/T dispatch position	10,700	review all office equipment - replace or upgrade as need	3,000	1 F/T dispatcher	30,800
upgrade 911 recorder	15,000	Replace UPS batteries	1,500	CID/Detective position F/T			
Replace 3 dispatch printers	300	Night Vision/Thermal imagery equipment	6,000	replace server	2,000	Replace 3 Detective computers	2,400
Laptop computer for detective	1,000	2 Radars	3,200	12 digital cameras	2,400	replace (2) Patrol Cars	67,738
additional phone for patrol office	300	10 Tasers	10,000	replace 2 patrol cars	67,738		
additional computer for patrol office	1,000	replace Chief/Tammy computers	2,000	F/T Patrol Officer position	47,000		
1 F/T Patrol Officer	59,200	update and maintain gun range	5,000	1 hand held radio	3,500		
1 hand held radio	3,500	upgrade Court/PD server	2,250	add 4 stalls to animal pound	4,500		
F/T ACO position	35,600	Replace chief's car	24,000	update bathrooms	2,000		
Back-Up System	4,500	replace ACO truck	28,000	Emergency Management Officer position F/T	47,000		
upgrade records computer	1,000						
	189,400		92,650		179,138		100,938
Street/Drainage Department (45)							
Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000
Tractor & brush hog	26,000	1/2 ton truck	25,000	Slope mower	105,000	F/T laborer	36,000
Curb & gutter replacement	10,000					Gradall excavator	300,000
						Curb & gutter replacement	20,000
	186,000		175,000		255,000		506,000
Parks Department (60)							
Park Improvements /Construction	177,500	Park Superintendent (New Position)	45,000	Park Maintenance	10,000	Park Maintenance	15,000
		Superintendent vehicle	24,000	Aquatic playground	135,000		
		Park Maintenance	10,000				
		Playground equipment Daniels Park	25,000				

City of Dayton 5 Year Capital Expenditure & Improvements Plan

Approval of this plan does not authorize purchase. It merely serves as a map for anticipated department needs over five years. Authorization for funding is only given through the annual budget process and any subsequent amendments.

	Year 2 (2016)	Year 3 (2017)	Year 4 (2018)	Year 5 (2019)			
	177,500		104,000		145,000	15,000	
Facility Maintenance Department (65)							
					Two (2) zero turn mowers	22,000	
						22,000	
Water & Sewer Department (70-75)							
Additional employee	37,500	Ground storage tank & booster pump station at the Tram Rd water plant	880,000	Additional employee @\$12hr	37,500		
Rehab - Collin Street sewer line	150,000	Chlorinator for booster pump	300,000	Drying Box	45,000	Drying Box 45,000	
3/4 ton truck (replace service truck)	40,000	Brushes for headworks plus installation	6,000				
		New backhoe	100,000				
	227,500		1,286,000		82,500	45,000	
Civic Center Department (80)							
		Replace carpet in main ballroom with carpet squares	25,000			Projection system for other end of ballroom 40,000	
						Additional employee if growth continues 28,750	
	-		25,000		-	68,750	
Refuse Department (85)							
Used track hoe Volvo EC 160 or equivalent size	135,000	Reconstruct off loading ramp	22,445				
	135,000		22,445				
Hotel/Motel Fund (90)							
Sawmill Park Bathrooms	120,000						
	120,000		-				
<i>Year 2</i>	1,354,600	<i>Year 3</i>	1,730,345	<i>Year 4</i>	749,178	<i>Year 5</i>	885,178

City of Dayton
Pay Grade Scale

Current 2014-2015

Proposed 2015-2016

HOURLY RATE				HOURLY RATE			
Grade	Proposed Starting	Proposed MidPt	Proposed Max	Grade	Proposed Starting	Proposed MidPt	Proposed Max
1	\$9.54	\$10.97	\$12.41	1	\$9.70	\$11.15	\$12.60
2	\$10.92	\$12.56	\$14.20	2	\$11.09	\$12.76	\$14.42
3	\$11.78	\$14.14	\$16.50	3	\$11.97	\$14.37	\$16.76
4	\$13.11	\$15.73	\$18.35	4	\$13.32	\$15.98	\$18.64
5	\$14.43	\$17.31	\$20.20	5	\$14.66	\$17.59	\$20.52
6	\$15.09	\$18.10	\$21.12	6	\$15.33	\$18.39	\$21.46
6E	\$15.09	\$18.10	\$21.12	6E	\$15.33	\$18.39	\$21.46
7	\$16.99	\$18.90	\$22.05	7	\$17.26	\$19.20	\$22.40
7E	\$22.72	\$28.41	\$34.09	7E	\$23.09	\$28.86	\$34.63
8	\$18.90	\$22.68	\$26.45	8	\$19.20	\$23.04	\$26.88
8E	\$26.73	\$34.75	\$42.77	8E	\$27.16	\$35.30	\$43.45
9	\$23.45	\$29.32	\$35.18	9	\$23.83	\$29.79	\$35.74
9E	\$27.95	\$36.33	\$44.72	9E	\$28.39	\$36.91	\$45.43
10E	\$29.17	\$37.91	\$46.66	10E	\$29.63	\$38.52	\$47.41
11E	\$31.60	\$41.09	\$50.57	11E	\$32.11	\$41.74	\$51.38
12E	\$38.46	\$50.00	\$61.54	12E	\$39.08	\$50.80	\$62.52

ANNUAL RATE				ANNUAL RATE			
Grade	Proposed Starting	Proposed MidPt	Proposed Max	Grade	Proposed Starting	Proposed MidPt	Proposed Max
1	\$19,850	\$22,828	\$25,805	1	\$20,168	\$23,193	\$26,218
2	\$22,714	\$26,121	\$29,528	2	\$23,077	\$26,539	\$30,000
3	\$24,512	\$29,414	\$34,317	3	\$24,904	\$29,885	\$34,866
4	\$27,264	\$32,717	\$38,170	4	\$27,701	\$33,241	\$38,781
5	\$30,009	\$36,011	\$42,012	5	\$30,489	\$36,587	\$42,685
6	\$31,381	\$37,657	\$43,934	6	\$31,883	\$38,260	\$44,636
6E	\$31,381	\$37,657	\$43,934	6E	\$31,883	\$38,260	\$44,636
7	\$35,343	\$39,304	\$45,855	7	\$35,908	\$39,933	\$46,588
7E	\$47,267	\$59,083	\$70,900	7E	\$48,023	\$60,029	\$72,035
8	\$39,304	\$47,165	\$55,026	8	\$39,933	\$47,919	\$55,906
8E	\$55,597	\$72,276	\$88,956	8E	\$56,487	\$73,433	\$90,379
9	\$48,785	\$60,982	\$73,178	9	\$49,566	\$61,957	\$74,349
9E	\$58,131	\$75,570	\$93,009	9E	\$59,061	\$76,779	\$94,497
10E	\$60,664	\$78,863	\$97,062	10E	\$61,634	\$80,125	\$98,615
11E	\$65,738	\$85,459	\$105,181	11E	\$66,790	\$86,827	\$106,864
12E	\$80,000	\$104,000	\$128,000	12E	\$81,280	\$105,664	\$130,048

E = Exempt Grade

Proposed Rate Increase: 1.6%

Justification: U.S. Dept. of Labor Index for Government Employees (annual ending Dec 2014)

City of Dayton, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - PROJECTED ACTUALS AND PROPOSED BUDGET
WATER/SEWER (200) & REFUSE (210)
For the Year Ended September 30, 2016



	Budgeted Amounts			Variance	%
	2015 Budget	2015 Actual Projected	Proposed 2016 Budget		
Operating Revenue					
Water & Sewer Charges	3,090,600	3,292,056	3,093,600	3,000	0.1%
Sanitation	1,017,700	1,053,322	1,031,000	13,300	1.3%
Other Services	13,650	13,003	12,950	(700)	-5.4%
Total Operating Revenues	4,121,950	4,358,381	4,137,550	15,600	0.4%
Operating Expenses					
Employee Expenses	937,756	898,272	976,191	38,435	3.9%
Services	1,042,500	1,014,148	1,045,500	3,000	0.3%
Supplies	147,500	122,340	147,500	-	0.0%
Utilities	308,300	286,547	298,300	(10,000)	-3.4%
Repairs and Maintenance	336,500	300,379	324,000	(12,500)	-3.9%
Miscellaneous	109,415	28,728	108,200	(1,215)	-1.1%
Total Operating Expenses	2,881,971	2,650,414	2,899,691	17,720	0.6%
Non-operating Revenues (Expenses)					
Financing Activities					
Capital Purchases, Investment	(1,329,181)	(1,325,584)	(325,000)	1,004,181	-309.0%
Investment income	13,700	11,812	10,500	(3,200)	-30.5%
Interest expense	(283,143)	(283,143)	(278,820)	4,323	-1.6%
Transfers, Debt Payments	421,922	196,922	(824,678)	(1,246,600)	151.2%
Other net Assets and Liabilities	-	-	-	-	-
Net Cash (Used) by Capital & Related Financing Activities	(1,176,702)	(1,399,993)	(1,417,998)	(241,296)	17.0%
Net (Decrease) in Cash and Cash Equivalents	63,277	307,974	(180,139)	(243,416)	-158.5%
Beginning fund balance*	2,991,267	2,991,267	3,299,241		
Projected Ending Fund Balance	3,054,544	3,299,241	3,119,102		

* Source - 2014 CAFR page 44

	<u>13.4</u>	<u>14.5</u>	<u>9.3</u>	<i>Actual</i> <u>Months of operation</u>
<u>Cash on hand sufficient to fund</u>				

► Government accounting standards suggest that a municipality maintain 3 months of operational cash on hand

City of Dayton, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - PROJECTED ACTUALS AND PROPOSED BUDGET
GENERAL FUND (100)

For the Year Ended September 30, 2016



	Budgeted Amounts			Variance	%
	2015 Budget	2015 Actual Projected	Proposed 2016 Budget		
Revenues					
Property Taxes for General	3,314,800	3,208,237	3,519,284	204,484	5.8%
General Sales Tax	1,592,900	1,760,846	1,710,000	117,100	6.8%
Franchise and local taxes	424,300	420,979	422,500	(1,800)	-0.4%
Licenses and Permits	59,600	58,429	40,000	(19,600)	-49.0%
Intergovernmental	82,500	366	-	(82,500)	-
Fine and Forfeits	234,700	296,697	267,157	32,457	12.1%
Charges for Services	131,900	98,724	111,700	(20,200)	-18.1%
Investment Earnings	29,160	41,754	40,060	10,900	27.2%
Contributions and donations	2,300	3,610	-	(2,300)	-
Payment in lieu of taxes	262,600	261,166	293,000	30,400	10.4%
Miscellaneous Revenue	206,060	248,318	53,900	(152,160)	-282.3%
Total Revenues	6,340,820	6,399,126	6,457,601	116,781	1.8%
Expenditures					
Current:					
General Government	1,439,322	1,284,336	1,567,661	128,339	8.2%
Public Safety	2,370,293	2,337,898	2,524,213	153,920	6.1%
Public Works	1,379,833	1,186,871	1,408,851	29,018	2.1%
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and Recreation	619,359	541,901	613,974	(5,385)	-0.9%
Community Enhancement	185,807	179,831	199,533	13,726	6.9%
Senior/Civic Center	400,938	375,852	362,237	(38,701)	-10.7%
Debt Service:					
Principal Retirement/Leases	52,000	52,000	-	(52,000)	-
Total Expenditures	6,447,552	5,958,689	6,676,469	228,917	3.4%
Revenue Over/Under Expenditures	(106,732)	440,437	(218,868)	(112,136)	51.2%
Other Financing Sources (Uses)					
Transfers In	200,000	-	265,000	65,000	24.5%
Transfers (Out)	(1,175,000)	(750,000)	-	1,175,000	-
Sale of Capital Assets	-	-	-	-	-
Net Changes in Fund Balance	(1,081,732)	(309,563)	46,132	1,127,864	2444.9%
Beginning fund balance*	7,335,994	7,335,994	7,026,431		
Ending Fund Balance	6,254,262	7,026,431	7,072,563		

* Source - 2014 CAFR page 37

Cash on Hand sufficient to fund 11.6 14.2 12.7 Months of operation

▶ Government accounting standards suggest that a municipality maintain 3 months of operational cash on hand

ORDINANCE NO. O2015-19


AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DAYTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016.

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, 2015 to September 30, 2016, and that a public notice regarding a public meeting on such budget would be held on September 14, 2015 was given and made in accordance with the law and within the time limits set forth by law; that such public meeting was held in accordance with the law on September 14, 2015; 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, 2015. The budget may be amended from time to time by ordinance, duly made and acted upon by the City Council.

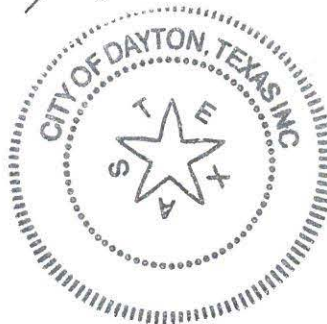
VOTED UPON, PASSED, APPROVED AND ADOPTED on this 21st day of September 2015.



Jeff Lambright, Mayor



Melinda Soliday, City Secretary





ORDINANCE NO. O2015-20

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 2015 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 2015, upon all property, real, personal and mixed within the Corporate limits of said City subject to taxation, a tax of \$.6800 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: \$.2290 cents on each one hundred dollars (\$100) of valuation of property and;
- 2.) For the Maintenance and Operation of the general government (General Fund): \$.4510 cents on each one hundred dollars (\$100) of valuation of property.

All monies collected under this ordinance for the specific items therein named, be and are hereby apportioned and set apart for the specific purpose indicated in each item, and that the Assessor and Collector of Taxes and every person collecting money for the City of Dayton, Texas, shall deliver to the Director of Finance or City Secretary of the City of Dayton, at the time depositing any monies with said City, a statement showing of what fund such deposit should be made and from what source received. All receipts for

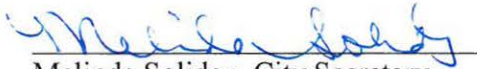
the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.03 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.00

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED ON THIS 21ST DAY OF SEPTEMBER 2015. THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER ITS PASSAGE.


Jeff Lambright, Mayor


Melinda Soliday, City Secretary



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.

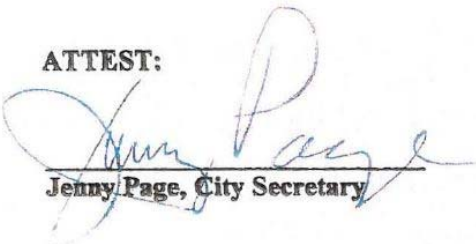
If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance.

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

CITY OF DAYTON


Steve E. Stephens, Mayor

ATTEST:


Jenny Page, City Secretary

