

City of Dayton, Texas

Fiscal Year 2016-2017

Budget Cover Page

September 19, 2016

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-679,659, which is a -13.90 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$348,035.

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

FOR: Jeff Lambright Dwight Pruitt
Troy Barton John Johnson
Josh Townsend

AGAINST:

PRESENT and not voting:

ABSENT: Serial Lawson

Property Tax Rate Comparison

	2016-2017	2015-2016
Property Tax Rate:	\$0.6800/100	\$0.6800/100
Effective Tax Rate:	\$0.8542/100	\$0.6666/100
Effective Maintenance & Operations Tax Rate:	\$0.5665/100	\$0.4294/100
Rollback Tax Rate:	\$0.8824/100	\$0.6933/100
Debt Rate:	\$0.2706/100	\$0.2290/100

Total debt obligation for City of Dayton, Texas secured by property taxes:
\$25,315,000

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 FY2014 - FY2017	7
Estimated Ad Valorem Tax Collections and Distribution Fiscal Year 16-17	8
Adjusted Valuations, Tax Levy and Collections (Last Ten Fiscal Years)	9
Comparison of Assessed Values by Class Tax Year 2015 vs. 2016	10
Historical Sales Tax Collection, Population and Local Tax Rates	11
GENERAL FUND	
Fund Summary	12
Revenue Distribution	13
Expense Distribution	14
<u>Department Expenses</u>	
Administration	15
Municipal Court	16
Fire Department	17
Code Enforcement Planning & Inspection Dept.	18
Library	19
Maintenance	20
Police	21
Street	22
Ambulance	23
City Parks	24
Facility Maintenance	25
Community Center and Fund Recap	26
LIBRARY SPECIAL FUND	27
PUBLIC SAFETY FACILITY FUND	28
HOTEL-MOTEL TAX FUND	29
WATER AND SEWER FUNDS	
Fund Summary	30
Revenue Distribution	31
Expenses: Treatment - Production Operations	32
Expenses: Distribution and Collection Maintenance	34
REFUSE FUND	
Fund Summary	35
Revenue & Expense Distribution	36

TABLE OF CONTENTS

DEBT SERVICE FUND - GENERAL FUND OBLIGATED	37
DEBT SERVICE FUND - WATER/SEWER FUND OBLIGATED	38
DEBT MODEL & SERVICE SCHEDULES	39-49
CDBG FUNDED PROJECTS	50
CAPITAL OUTLAY COMPARISON CURRENT YR VS. PROPOSED	41-53
5-YEAR CAPITAL EXPENDITURE PLAN (YEAR 2017-2021)	54-56
PAY GRADE SCALE (CURRENT AND PROPOSED)	57
ALL MAJOR FUNDS	
FUND BALANCES PROJECTED ACTUAL YR 2016 VS. 2017 PROPOSED	58-60
ADOPTING ORDINANCES	
Appropriation Ordinance	61
Tax Levy Ordinance	62-63
Water/Sewer Ordinance	64-65
GLOSSARY	66-70



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, 2016**

Ending date of fiscal year: **September 30, 2017**

2016 / 2017 Annual Budget --- The City of Dayton, Texas has adopted a comprehensive budget for fiscal year 2016 / 2017 that has an overall revenue base of Twelve Million Six Hundred Eighty Six Thousand and Eighty Six Dollars (\$ 12,686,086.00) and overall expenditures of Seventeen Million Four Hundred Eighty Five Thousand Five Hundred Fifty Two Dollars (\$ 17,485,552.00). 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 less total property taxes than last year's budget by \$ 679,659.00 or 13.90%. Of that amount, \$ 348,035.00 is tax revenue to be raised from new property added to the tax roll this year.

The fiscal year 2016 / 2017 tax rate of .6800 is equal to last year's rate of .6800 and is a decrease from the recommended effective rate of .8542.

To: **The Honorable Mayor Jeff Lambright
Mayor Pro-Tem, Seat 3, Dwight Pruitt
Councilman Seat 1, Josh Townsend
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:

We once again 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 allows the City to make modest improvements while continuing to offer and support essential City services. The attached document represents the City of Dayton's proposed budget for the period beginning October 1, 2016 and ending September 30, 2017. This budget has been the focus of numerous public hearings and public notifications. **In its present state this document represents a balanced budget in relationship to expenditures versus revenues.**

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 2016 / 2017 authorizes non-restricted fund expenditures and projected revenues as shown below in **Table 1**. 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 statement of cash flows pp 58-60 shows the projected fund levels at the conclusion of the 2016 / 2017 fiscal year. A summary of these fund balances is reflected in **Table 2**, same being presented on page 3 of this transmittal

Table 1:

General Fund Operating & Capital Expenditures	\$ 6,474,190
General Fund Debt Service Expenditures	\$ 1,675,671
Hotel-Motel Tax Fund Operating Expenditures	\$ 86,750
Special Library Fund Operating Expenditures	\$ 3,060
Water/Sewer Fund Operating & Capital Expenditures	\$ 2,864,570
Water/Sewer Fund Debt Service	\$ 366,430
Refuse Fund Operating & Capital Expenditures	\$ 947,600
Construction Activity / New Public Safety Buildings	\$ 4,803,285
CDBG	\$ 263,996
Total Expenditures All Funds	\$ 17,485,552 =====

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

General Fund	\$ 5,672,100
Special Library Fund	\$ 3,460
Hotel-Motel Tax Fund	\$ 92,300
Water/Sewer Fund	\$ 3,494,100
Refuse Fund	\$ 1,091,700
Interest & Sinking Funds / Tax Obligations	\$ 2,053,430
Pre-Approved Use of Restricted Funds	\$ 4,799,466
Bond Proceeds / New Public Safety Buildings	\$ 15,000
Block Grant Funds	\$ 263,996

Total Revenues All Sources **\$ 17,485,552**

=====

Table 2:

- **Recommended reserve – 3 months**
- General Fund ----- 8.4 months
- Water / Sewer Fund ----- 9.0 months
- Refuse Fund ----- 14.8 months

In summation, the City of Dayton's Proposed Fiscal Year 2016 / 2017 budget provides for maintenance of the City's infrastructure, operational equipment and modest quality of life projects and addresses the needs of its employees through a responsible pay plan.

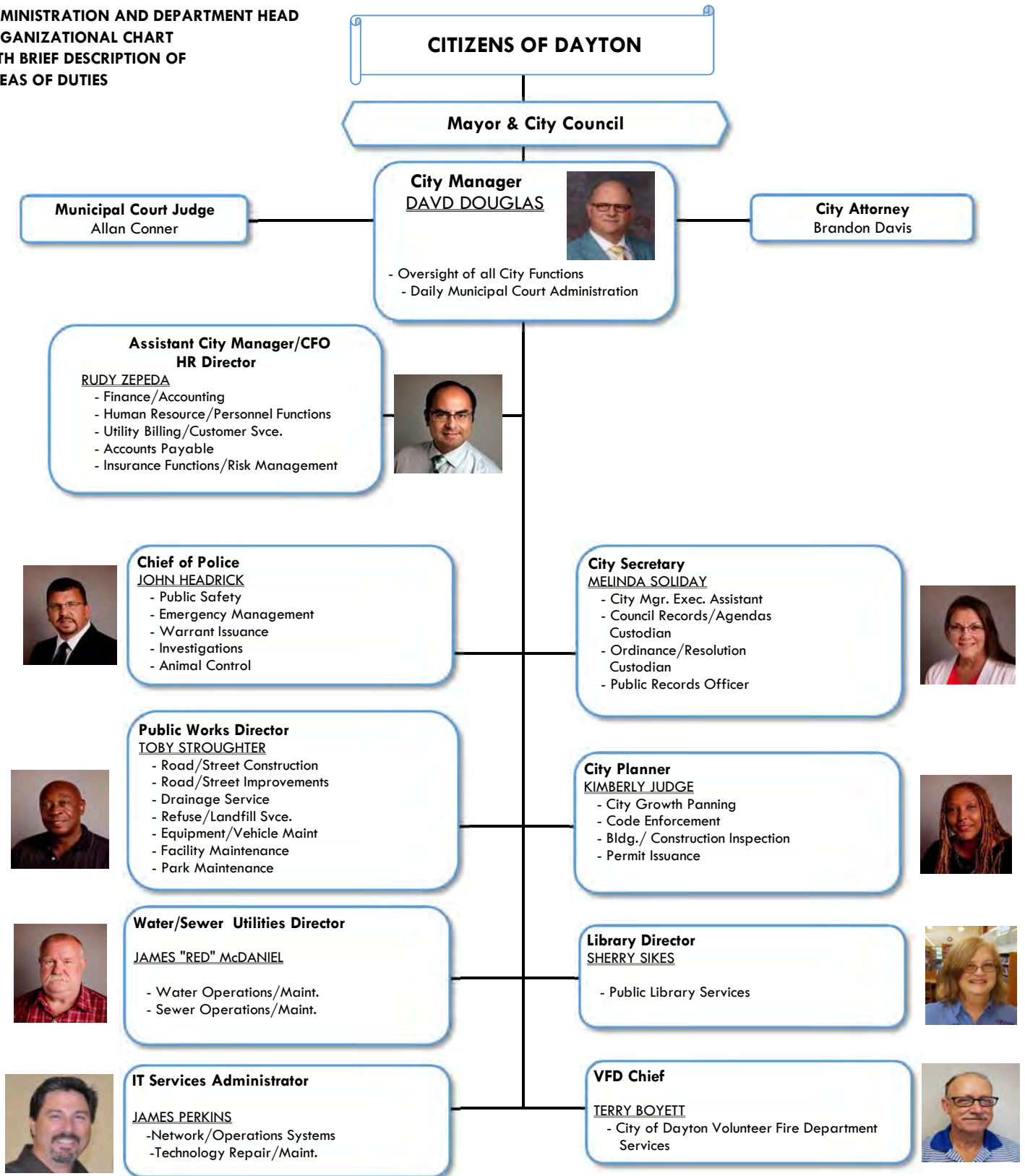
Respectfully Submitted,



David Douglas, City Manager

Attachments: City of Dayton Fiscal Year 2016 / 2017 Budget Document

**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 2015, the population in Dayton is an estimated 7,782 and multiple major improvement projects have been approved or completed in anticipation of further growth.



Dayton, Texas Fast Facts 2016

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

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

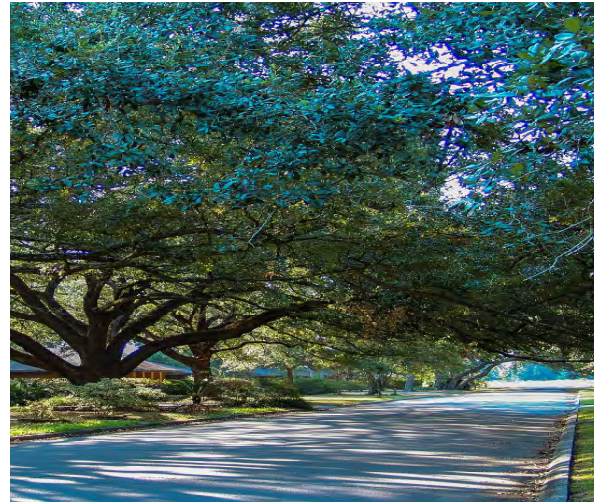
Utilities

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

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

Example:

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 FY15-16 budget figures to FY16-17 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 (0.5) 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 (0.75) PT if their estimated annual hours is less than an average of 900 annual hours)

Summary All Funds

Proposed Budget Year	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
General Fund (100)						
Revenue	6,111,648	6,491,527	6,951,652	6,599,042	5,672,100	-18.41%
Expenditures	5,236,954	6,500,815	6,948,952	6,698,115	6,474,190	-6.83%
Total Revenues over Expenses	874,694	(9,288)	2,699	(99,073)	(802,090)	**
Library Special Fund (120)						
Revenue	5,260	3,287	3,460	1,699	3,460	0.00%
Expenditures	3,710	6,345	3,060	2,445	3,060	0.00%
Total Revenues over Expenses	1,550	(3,058)	400	(746)	400	0.00%
Public Safety Facility Fund(131)						
Revenue	-	7,138,397	22,800	20,684	15,000	-34.21%
Expenditures	-	155,101	4,210,000	2,215,696	4,803,285	14.09%
Total Revenues over Expenses	-	6,983,296	(4,187,200)	(2,195,011)	(4,788,285)	-14.36%
Hotel/Motel Fund (140)						
Revenue	95,653	99,607	102,200	87,906	92,300	-9.69%
Expenditures	74,648	65,508	231,000	233,667	86,750	-62.45%
Total Revenues over Expenses	21,005	34,099	(128,800)	(145,761)	5,550	104.31%
Water & Sewer Fund (200)						
Revenue	3,690,862	3,865,510	3,113,450	3,443,070	3,494,100	12.23%
Expenditures	4,646,240	3,965,335	3,076,174	2,837,312	2,864,570	-6.88%
Total Revenues over Expenses	(955,378)	(99,825)	37,276	605,758	629,530	**
Refuse Fund (210)						
Revenue	1,032,567	1,062,166	1,034,600	1,065,443	1,091,700	5.52%
Expenditures	834,002	864,356	1,143,018	1,169,351	947,600	-17.10%
Total Revenues over Expenses	198,565	197,810	(108,418)	(103,908)	144,100	232.91%
Debt Service Tax Sinking Fund (300)						
Revenue	1,773,367	1,742,835	1,659,526	1,707,884	1,682,700	1.40%
Expenditures	1,671,511	1,672,341	1,675,461	1,675,261	1,675,671	0.01%
Total Revenues over Expenses	101,856	70,494	(15,935)	32,623	7,029	144.11%
Debt Service Revenue Fund (320)						
Revenue	444,395	441,249	447,689	447,448	370,730	-17.19%
Expenditures	425,225	422,728	429,328	429,328	366,430	-14.65%
Total Revenues over Expenses	19,170	18,521	18,361	18,120	4,300	-76.58%
Community Dev Block Grant Fund (501)						
Revenue	480,538	-	-	137,972	263,996	-
Expenditures	480,538	-	-	137,972	263,996	-
Total Revenues over Expenses	-	-	-	-	-	-
<i>Total Revenue all Funds</i>	<i>13,634,290</i>	<i>20,844,578</i>	<i>13,335,377</i>	<i>13,511,148</i>	<i>12,686,086</i>	
<i>Total Expenditures all Funds</i>	<i>13,372,828</i>	<i>13,652,529</i>	<i>17,716,993</i>	<i>15,399,145</i>	<i>17,485,552</i>	
<i>Total Revenues over Expenses</i>	<i>261,462</i>	<i>7,192,049</i>	<i>(4,381,617)</i>	<i>(1,887,998)</i>	<i>(4,799,466)</i>	

CITY OF DAYTON
ESTIMATED AD VALOREM TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEAR 2016-2017

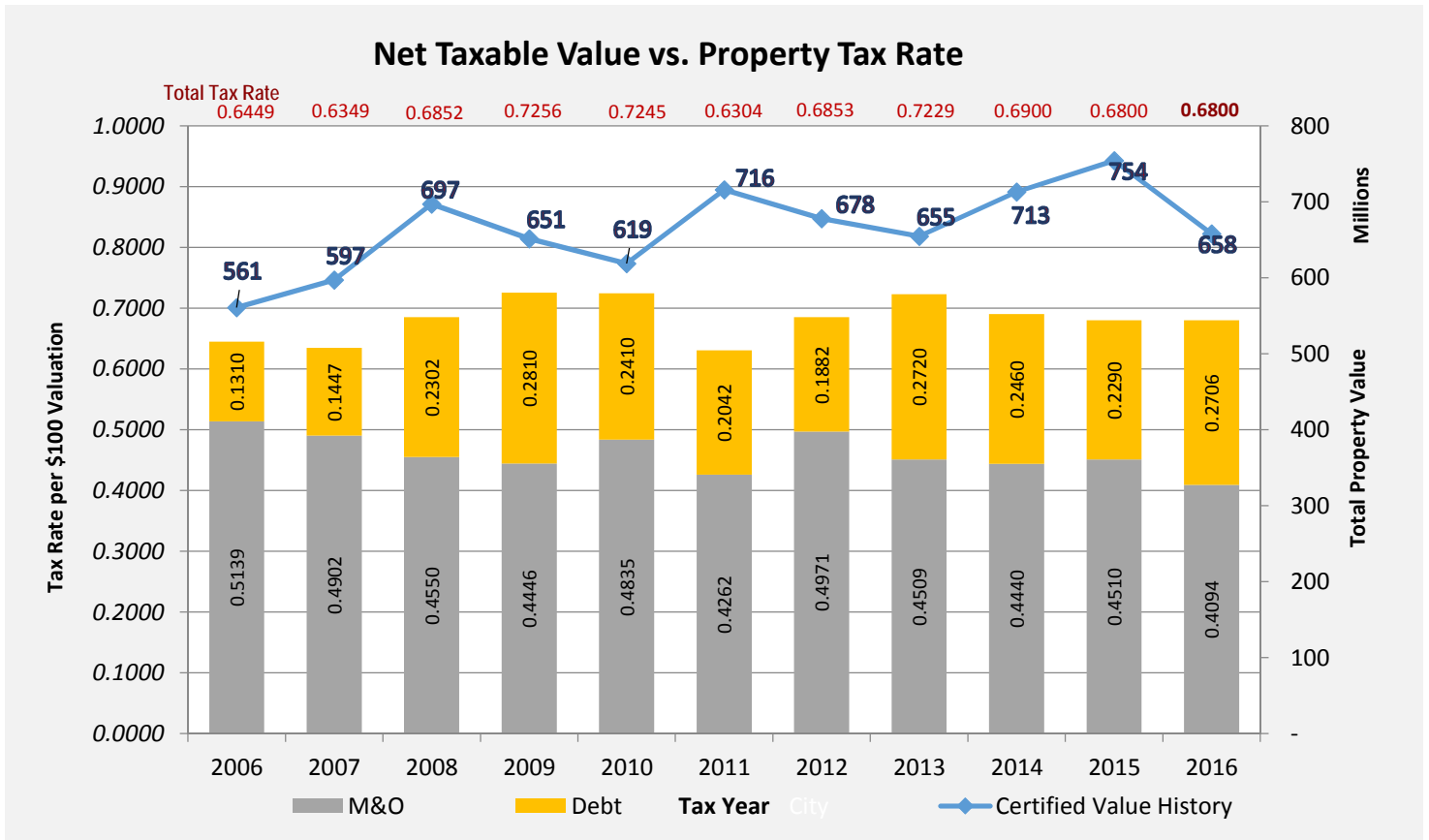
CURRENT TAXES

	Rate Decrease			% of total	2016-2017 Collections at 97.50%
	2015-2016 Rate	2016-2017 Rate	2016-2017 Levy		
GENERAL (100)	0.4510	0.409400	\$ 2,764,985	62.27%	\$ 2,695,860
INTEREST AND SINKING FUND (300-320)	0.2290	0.270600	\$ 1,675,284	37.73%	\$ 1,633,402
	0.6800	0.680000	\$ 4,440,269	100.00%	\$ 4,329,262

Change = 0.0000
+ 0.0%

**INTEREST & SINKING
ALLOCATION 2016-17**

	Object Code				Total
	5110 Current	5111 Delinquent	5112 P & I Current	5113 P & I Del	
GENERAL FUND OBLIGATIONS (300)	\$ 1,630,135	\$ 24,094	\$ 7,676	\$ 15,833	\$ 1,677,739
DEBT SERVICE REVENUE FUND (320)	\$ 3,267	\$ 48	\$ 15	\$ 32	\$ 3,362
	\$ 1,633,402	\$ 24,143	\$ 7,692	\$ 15,865	\$ 1,681,102



CITY OF DAYTON
ASSESSED VALUATIONS, TAX LEVY AND COLLECTIONS

Tax Year	Tax Rate (Per \$100)	Freeze Adjusted Assessed Value	Total Levy	Fiscal Year	Collection within Year	Levy Year % Collected	Current YTD % Collected
2006	0.6449	560,596,611	3,821,943	2007	3,584,333	93.8%*	99.4%*
2007	0.6349	597,057,442	4,806,066	2008	3,790,057	78.9%	99.4%
2008	0.6852	697,035,920	4,748,399	2009	4,628,535	97.5%	99.2%
2009	0.7256	651,455,782	4,481,991	2010	4,385,718	97.9%	98.9%
2010	0.7245	618,659,719	4,548,586	2011	4,307,302	94.7%	98.7%
2011	0.6304	716,009,829	4,701,368	2012	4,506,192	95.8%	98.8%
2012	0.6853	677,696,574	4,817,619	2013	4,641,604	96.3%	98.7%
2013	0.7229	654,746,879	4,743,947	2014	4,629,668	97.6%	98.4%
2014	0.6900	713,035,457	4,900,022	2015	4,764,278	97.2%	98.0%
2015	0.6800	754,259,900	5,154,475	2016	5,072,004	98.4%	98.4%
2016	0.6800	619,099,838	4,440,269 †	2017	4,329,262	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 2015 and 2016

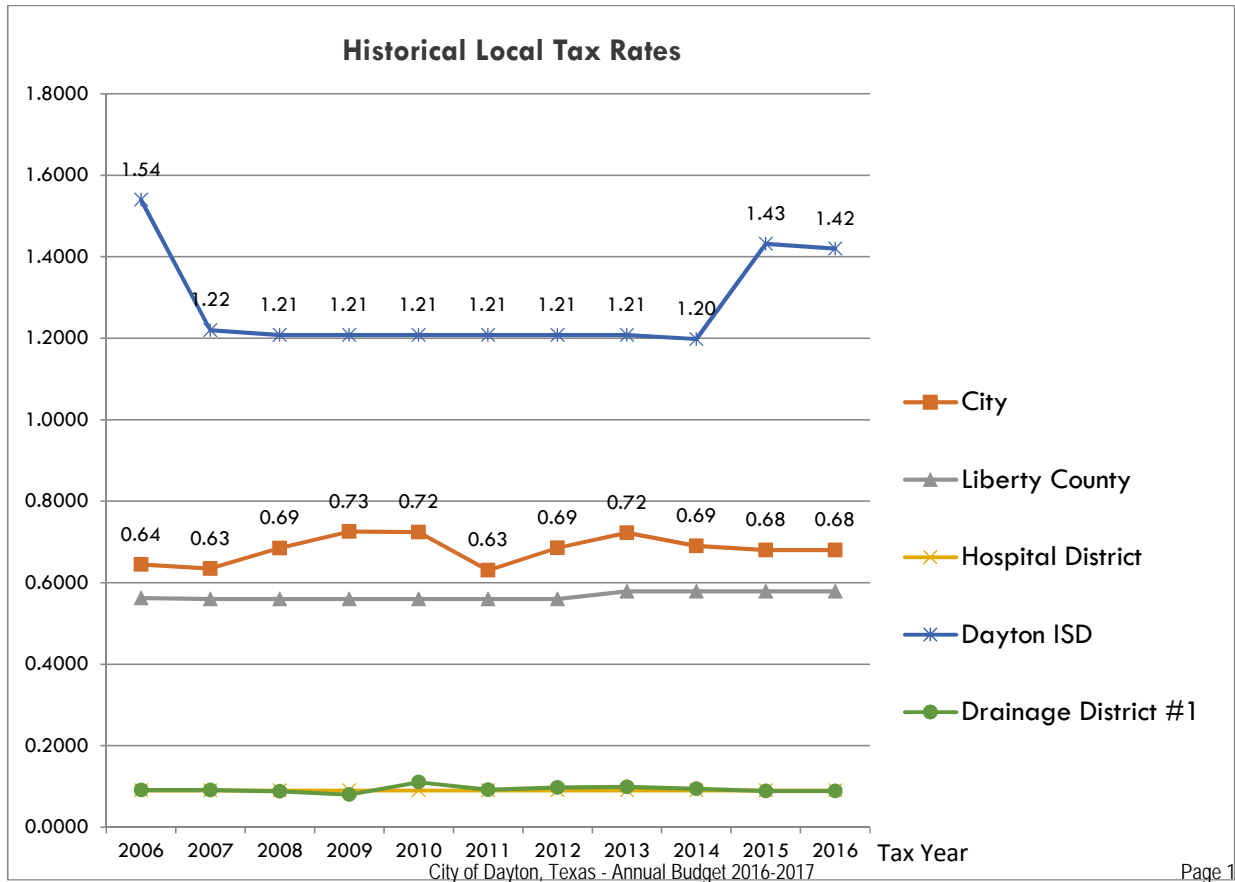
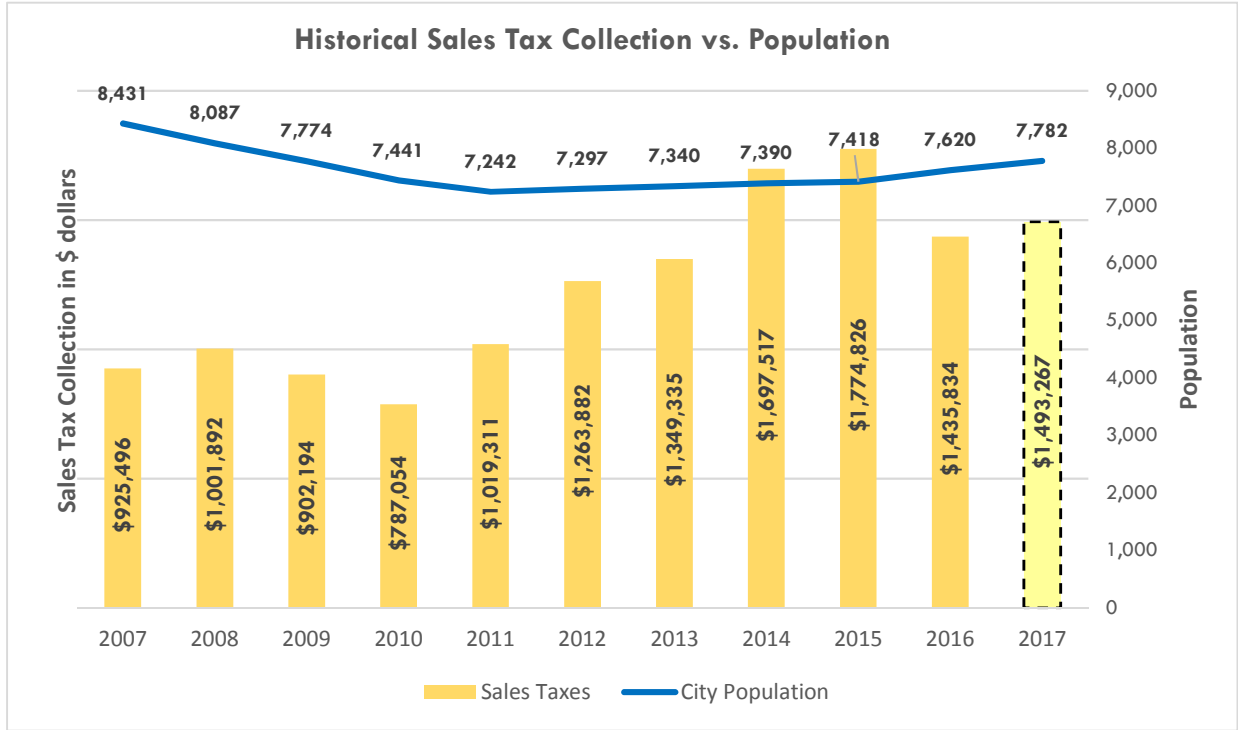
<i>Property Count</i>	<u>2015</u>	<u>2016</u>	Increase/ (Decrease)	% Change
LAND VALUATIONS				
HOMESITE	37,433,647	44,066,819	6,633,172	17.7%
NON-HOMESITE	74,425,276	81,320,782	6,895,506	9.3%
AG MARKET	33,197,804	35,170,538	1,972,734	5.9%
TIMBER MARKET	6,498,604	6,999,316	500,712	7.7%
IMPROVEMENTS				
HOMESITE	194,043,421	215,775,209	21,731,788	11.2%
NON HOMESITE	156,995,955	157,675,717	679,762	0.4%
PERSONAL PROPERTY	460,410,180	330,814,410	(129,595,770)	-28.1%
MINERALS	58,499	31,431	(27,068)	-46.3%
TOTAL	963,063,386	871,854,222	(91,209,164)	-9.5%
EXEMPTIONS				
ABATEMENTS	13,955,960	14,208,520	252,560	1.8%
CHARITABLE ORGANIZATIONS	-	-	-	
HOMESTEAD CAP ADJUSTMENT	1,916,811	5,355,441	3,438,630	179.4%
TOTAL EXEMPT PROPERTY	98,401,575	99,736,727	1,335,152	1.4%
TOTAL PRODUCTIVITY MARKET	39,696,408	42,169,854	2,473,446	6.2%
AG USE	(753,550)	(768,220)	(14,670)	1.9%
TIMBER USE	(262,067)	(247,373)	14,694	-5.6%
OTHER EXEMPTIONS				
OVER 65	13,900,757	18,652,736	4,751,979	34.2%
DISABLED PERSONS	1,448,158	1,375,057	(73,101)	-5.0%
DISABLED VETS	3,235,671	3,803,267	567,596	17.5%
HOUSE BILL 366	5,820	5,504	(316)	-5.4%
HOMESTEAD EXEMPTIONS	26,031,094	29,606,959	3,575,865	13.7%
PRORATED EXEMPT PROPERTY	-	-	-	0.0%
TOTAL EXEMPTIONS	197,576,637	213,898,472	16,069,275	8.1%
NET ASSESSED VALUE	765,486,749	657,955,750	(107,278,439)	-14.0%
FREEZE TAXABLE	(41,303,252)	(38,855,912)	2,447,340	-5.9%
OVER 65 TRANSFER ADJUSTMENT	(43,558)		43,558	100.0%
ESTIMATED NET ASSESSED VALUE	724,139,939	619,099,838	(105,040,101)	-14.5%

This page is from certified roll to certified roll.

Tax Rate, Collection and Population

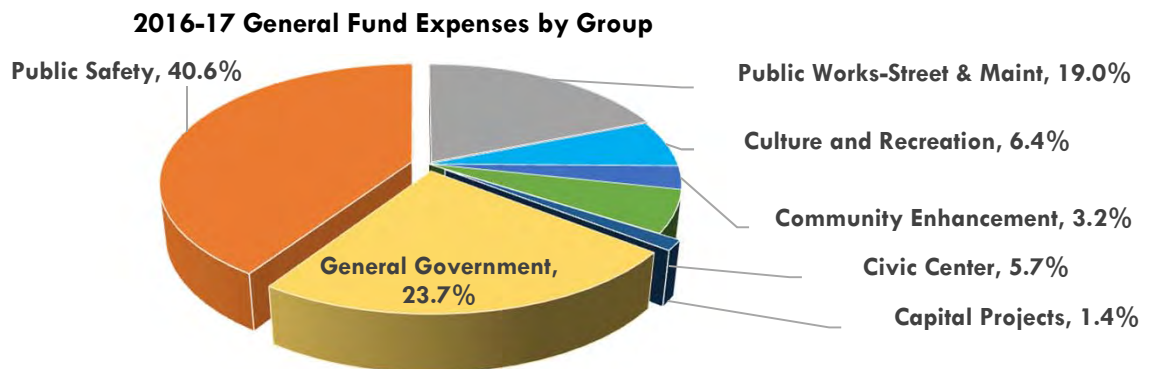
SALES TAX

Sales tax is the second largest revenue source in the General Fund, making up 23% of the City's General Fund budgeted revenue. Of the 8.25% tax charged inside the city limits, the City receives 1% while the local economic development entity 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 13% below FY15-16 budget numbers which is only 4% above current year projected actuals. While oil prices are continuing to rise slowly, the City will remain under 1.5M in sales tax revenue predictions until oil prices stabilize above \$65/ barrel.



General Fund (100)

General Fund by Group Summary	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
<u>Beginning Fund Balance</u>	6,449,511	7,324,205	7,017,342	7,314,917	7,215,843	2.83%
<u>Revenues</u>						
Property Taxes for General Purpos	2,997,515	3,187,656	3,519,284	3,400,180	2,777,900	-21.07%
General Sales Tax	1,697,517	1,774,826	1,710,000	1,435,834	1,493,300	-12.67%
Franchise and local taxes	375,638	386,106	422,500	402,697	423,000	0.12%
Licenses and Permits	64,802	55,531	46,000	91,538	46,000	0.00%
Intergovernmental	122,225	-	89,625	89,625	44,600	-50.24%
Fine and Forfeits	255,716	312,613	294,416	303,145	294,400	-0.01%
Charges for Services	136,248	103,372	111,700	199,674	111,700	0.00%
Operating Transfers	-	-	265,000	175,000	-	-100.00%
Investment Earnings	30,721	41,831	40,000	25,068	40,000	0.00%
Contributions and donations	6,654	4,025	9,627	9,268	9,600	-0.28%
Payment in lieu of taxes	265,094	339,954	293,000	312,891	325,100	10.96%
Miscellaneous Revenue	159,518	285,613	150,500	154,122	106,500	-29.24%
Total Revenues	6,111,648	6,491,527	6,951,652	6,599,042	5,672,100	-18.41%
<u>Expense Categories</u>						
General Government	1,052,258	1,320,733	1,507,898	1,395,561	1,535,770	1.85%
<i>Capital Projects & Transfers -</i>	<i>26,620</i>	<i>657,435</i>	<i>246,012</i>	<i>261,114</i>	<i>14,000</i>	<i>-94.31%</i>
Public Safety	2,046,621	2,126,903	2,509,726	2,442,583	2,627,350	4.69%
<i>Capital Projects -</i>	<i>105,178</i>	<i>201,740</i>	<i>131,600</i>	<i>124,927</i>	<i>76,850</i>	<i>-41.60%</i>
Public Works-Street & Maint	1,122,982	1,100,124	1,328,834	1,295,489	1,231,880	-7.30%
<i>Capital Projects -</i>	<i>1,191</i>	<i>32,889</i>	<i>64,500</i>	<i>61,261</i>	<i>-</i>	<i>-100.00%</i>
Culture and Recreation	322,976	328,347	403,444	375,138	411,490	1.99%
<i>Capital Projects -</i>	<i>48,554</i>	<i>171,944</i>	<i>193,000</i>	<i>187,690</i>	<i>-</i>	<i>-100.00%</i>
Community Enhancement	134,372	177,380	195,752	196,050	204,600	4.52%
<i>Capital Projects -</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Senior/Civic Center	376,202	372,294	363,862	350,134	372,250	2.31%
<i>Capital Projects -</i>	<i>-</i>	<i>11,026</i>	<i>4,325</i>	<i>8,169</i>	<i>-</i>	<i>-100.00%</i>
Total Expenditures	5,236,954	6,500,815	6,948,953	6,698,116	6,474,190	-6.83%
<i>Regular Expenses</i>	<i>5,055,411</i>	<i>5,425,781</i>	<i>6,309,516</i>	<i>6,054,954</i>	<i>6,383,340</i>	<i>1.17%</i>
<i>Capital Projects</i>	<i>181,543</i>	<i>1,075,034</i>	<i>639,437</i>	<i>643,161</i>	<i>90,850</i>	<i>-85.79%</i>
Total Revenues over Expenses	874,694	(9,288)	2,699	(99,074)	(802,090)	**
Ending Fund Balance	7,324,205	7,314,917	7,020,041	7,215,843	6,413,753	-8.64%



City of Dayton, Texas
FY 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

All Departments (00)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Revenue							
5110	Current Taxes	2,864,043	3,075,972	3,398,961	3,303,293	2,695,900	-20.68%
5111	Delinquent Taxes	77,894	59,828	67,979	49,467	40,400	-40.57%
5112	Penalty & Interest - Current	15,917	14,482	14,955	17,357	11,900	-20.43%
5113	Penalty & Interest - Delinquent	39,661	37,374	37,389	30,062	29,700	-20.56%
5114	Misc Fee/Tax From LCTCA	621	-	-	-	-	-
5115	Sales & Use Tax	1,697,517	1,774,826	1,710,000	1,435,834	1,493,300	-12.67%
5116	Franchise Tax	372,596	382,600	420,000	399,102	420,000	0.00%
5118	Mixed Beverage Tax	3,042	3,506	2,500	3,595	3,000	20.00%
5210	Court Fines	196,965	230,847	230,000	228,551	230,000	0.00%
5212	Warrant Fees	25,103	30,744	28,416	25,981	28,400	-0.06%
5213	Dismissal Fees (MSB's)	-	60	-	-	-	-
5215	Building Permits	19,939	31,280	26,000	60,239	26,000	0.00%
5216	Licenses & Permits	44,863	24,251	20,000	31,298	20,000	0.00%
5217	Court Fees	17,723	32,339	18,000	30,827	18,000	0.00%
5219	Subdivision Fees	1,310	1,866	1,500	941	1,500	0.00%
5220	Juvenile Case Manager Fee	178	133	100	46	100	0.00%
5318	Alarm Monitoring	1,575	1,700	1,600	883	1,600	0.00%
5400	Insurance Reimbursement	5,391	153,229	22,000	24,012	22,000	0.00%
5411	Miscellaneous Income	70,627	25,567	25,000	18,966	25,000	0.00%
5412	Interest	30,721	41,831	40,000	25,068	40,000	0.00%
5413	Intergovernmental	-	-	-	-	-	-
5414	Community Center Revenue	106,620	70,037	80,000	72,084	80,000	0.00%
5416	Library Revenue	11,666	9,486	11,000	11,244	11,000	0.00%
5418	Pool - Gate Charges	13,336	16,128	15,000	19,220	15,000	0.00%
5420	Pool - Revenue from Parties	10,500	8,550	10,000	10,933	10,000	0.00%
5421	Pool - Revenue from Refreshments	2,249	4,258	3,000	4,705	3,000	0.00%
5423	Pool - Revenue from Swim Lessons	7,300	5,510	7,000	9,543	7,000	0.00%
5424	Pool - Revenue - Aerobics Lessons	480	700	500	90,862	500	0.00%
5425	Transfers In	-	-	265,000	175,000	-	-100.00%
5428	Sale of City Surplus Equipment	5,351	7,983	7,500	14,901	7,500	0.00%
5430	Industrial Contract	265,094	339,954	293,000	312,891	325,100	10.96%
5432	Donations	5,654	1,825	8,627	8,627	8,600	-0.31%
5433	Bond Proceeds	-	-	-	-	-	-
5461	Proceeds From Sale Of Seized Pro	19,984	10,960	-	42,014	-	-
5700	Refund and Reimbursement Revenu	6,916	22,846	-	-	-	-
5701	Expected Grant Revenue	122,225	-	89,625	89,625	44,600	-50.24%
5708	FEMA Reimbursement	-	-	-	-	-	-
5710	Rev for Hwy 90 Beautification Rese	10,500	3,000	5,000	3,417	5,000	0.00%
5711	Rev for TCLEOSE PD Training Rese	1,744	1,732	2,000	1,873	2,000	0.00%
5712	Rev for MC Tech Fund Reserve	8,151	10,138	10,000	9,173	10,000	0.00%
5713	Rev for MC Bldg Sec Fee Reserve	6,030	6,753	6,000	6,740	6,000	0.00%
5715	Rev for Memorials	1,000	2,200	1,000	641	1,000	0.00%
5717	IKE Insurance Reimbursement	-	-	-	-	-	-
5721	Rev for Gun Show	21,157	13,362	20,000	20,524	20,000	0.00%
5722	Rev for PD Fundraising	-	21,941	23,000	-	-	-100.00%
5723	Rev for Civic Center Events	-	11,729	30,000	9,502	9,000	-70.00%
5800	Lease Proceeds	5	-	-	-	-	-
Total Revenue		6,111,648	6,491,527	6,951,652	6,599,042	5,672,100	-18.41%

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

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Non-Department (00)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6120	Council Expenses	-	-	9,500	9,332	9,500	0.00%
6725	General Transfer Out	-	-	-	-	-	-
6800	Bad Debt Expense	-	626	-	-	-	-
6821	Bond Issuance Costs	-	-	-	-	-	-
6850	Misc Expense-Reverse of Revenue I	26,840	3,748	5,000	1,709	5,000	0.00%
6852	Misc - Unallocated Expenses	2	1	-	-	-	-
6880	Exp - Street Paving Reserve	-	83,500	-	-	-	-
6882	Exp - Comm Improvement Comm R	-	-	-	-	-	-
6883	Exp - Hwy 90 Beautification Reser	1,050	13,300	5,000	4,225	5,000	0.00%
6884	Exp - TCLEOSE PD Training Reserv	1,596	3,114	2,000	192	2,000	0.00%
6885	Exp - MC Tech Fund Reserve	14,027	8,126	8,000	5,076	8,000	0.00%
6886	Exp - MC Bldg Sec Fee Reserve	11,587	4,905	5,000	1,617	5,000	0.00%
6888	Exp - Henderson Day Park Reserve	-	-	-	-	-	-
6889	Exp - Hwy. 90 Flagpole Project	-	-	-	-	-	-
6894	Exp - Memorials	1,407	719	1,000	937	1,000	0.00%
6897	Exp - Jess Kaps Memorial Reserve	-	-	-	-	-	-
6898	Exp - Res for Code Enf/Demo	-	-	-	-	-	-
6903	Exp - PD Fundraisers	542	22,948	23,000	-	-	-100.00%
6904	Exp - Civic Center Events	-	18,009	40,000	33,531	30,000	-25.00%
6905	Exp - Gun Show Expenses	-	4,695	20,000	4,895	6,000	-70.00%
Total Revenue		57,051	171,639	118,500	61,514	71,500	-39.66%

**Civic Center Events
Budget** →

Veteran's Day Luncheon	5,000
Health Fair	1,500
Job Fair	1,400
Trade Days	2,000
Art Show	100
Sprit of Christmas	20,000

City of Dayton, Texas
FY 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

Administration (10)		FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17	% Change
		Actual	Actual	Budget	Projected	Proposed	Budget to Proposed
Expenses							
6102	Salaries	346,369	413,047	530,245	490,576	541,500	2.12%
6103	Merit Pay Increases	2,556	3,047	6,765	6,109	-	-100.00%
6104	Payroll Taxes	27,455	31,873	44,196	39,436	46,000	4.08%
6106	Workmans Compensation	4,706	1,509	2,500	1,727	1,900	-24.00%
6108	Employees Insurance	43,294	55,159	76,000	72,512	82,100	8.03%
6110	Retirement	19,951	25,450	31,993	33,405	39,800	24.40%
6112	Employee Drug Screens	12,551	9,554	9,400	8,567	9,400	0.00%
6118	Auto & Travel	9,155	10,772	11,000	11,266	11,000	0.00%
6150	Training	2,516	5,018	14,500	13,393	5,000	-65.52%
6152	Uniforms/Rugs	737	50	800	73	800	0.00%
6210	Publications	6,698	9,758	10,000	9,548	10,000	0.00%
6215	Dues, Subscriptions, & Membership	9,842	9,052	9,000	9,790	9,000	0.00%
6220	Election Expense	6,749	19,093	5,700	5,223	5,700	0.00%
6230	Annexation Expense	-	-	-	-	20,000	-
6240	Permits, Inspection, & Fines	-	3	-	-	-	-
6320	Supplies & Materials	20,067	23,115	28,000	25,876	25,000	-10.71%
6330	Telephone	4,301	4,850	7,600	7,735	7,600	0.00%
6335	Utilities	8,343	6,948	7,500	7,407	7,500	0.00%
6410	Audit & Accounting	26,300	28,935	29,000	29,023	29,000	0.00%
6415	Insurance	3,931	3,855	4,100	3,682	4,100	0.00%
6420	Legal	32,214	22,269	38,000	32,028	38,000	0.00%
6425	Tax Administration	122,860	129,128	135,000	134,883	140,000	3.70%
6430	Transit System	3,150	3,150	3,300	2,638	3,300	0.00%
6450	Engineering/Professional Svces	73,356	77,309	75,800	77,029	70,800	-6.60%
6510	Parts & Repairs	2,546	1,322	5,200	4,831	4,700	-9.62%
6520	Contract Repairs & Maint.	3,784	4,462	5,000	4,903	5,000	0.00%
6528	Employee Events	-	-	13,000	12,315	13,000	0.00%
6610	Community Development	-	-	-	720	50,000	-
6725	General Transfer Out	-	650,000	-	-	-	-
6810	Capital Outlay	7,573	7,435	203,012	201,593	14,000	-93.10%
Total Expenses		801,004	1,556,163	1,306,611	1,246,289	1,194,200	-8.60%

Community Development Projects

Dayton Enhancement Committee	10,000
380 Payment Agreement est	30,000
Dayton Parks Board Allocation	10,000

Department Personnel	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
City Manager	12E	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
City Secretary	7E	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 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

Municipal Court (15)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	79,530	87,465	107,454	103,601	110,700	3.02%
6103	Merit Pay Increases	1,062	1,035	1,797	-	-	-100.00%
6104	Payroll Taxes	6,247	6,121	8,991	7,593	9,400	4.54%
6106	Workmans Compensation	2,013	224	299	279	300	0.36%
6108	Employees Insurance	23,795	17,720	19,000	19,044	26,500	39.47%
6110	Retirement	3,381	3,923	5,361	5,079	7,800	45.51%
6118	Auto & Travel	1,104	821	2,500	2,769	2,500	0.00%
6150	Training	1,363	1,119	1,500	1,200	1,500	0.00%
6152	Uniforms/Rugs	491	209	500	326	500	0.00%
6215	Dues, Subscriptions, & Membership	130	116	900	205	900	0.00%
6311	Jury Fees	195	-	500	42	500	0.00%
6320	Supplies & Materials	2,951	2,962	2,910	2,941	3,410	17.18%
6330	Telephone	3,125	2,927	3,300	2,844	3,300	0.00%
6415	Insurance	3,252	3,161	3,400	3,053	3,400	0.00%
6420	Legal	5,627	4,971	6,000	5,300	6,000	0.00%
6450	Engineering/Professional Svces	-	2,649	5,000	4,882	5,000	0.00%
6520	Contract Repairs & Maint.	2,256	783	5,500	4,392	5,000	-9.09%
6716	Interest Expense	-	-	-	-	-	-
6810	Capital Outlay	760	1,490	0	-	-	-100.00%
Total Expenses		137,282	137,696	174,912	163,551	186,710	6.75%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>FY 16-17 Proposed</u>
Judge		1†	1†	1†	1†	1†/1 PT-S
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				1 PT	1 PT

† Non-grade position , Move to PT-S in January 2017

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Fire (20)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	2,073	2,136	-	-	-	-
6106	Workmans Compensation	11,757	1,119	1,450	1,400	1,600	10.34%
6108	Employees Insurance	8,475	9,119	9,400	6,511	9,400	0.00%
6111	Firemens Retirement Fund	14,015	14,852	17,000	16,950	17,000	0.00%
6135	258 Pension Plan (Fire Department	1,025	425	2,000	767	2,000	0.00%
6152	Uniforms/Rugs	55	38	200	17	200	0.00%
6320	Supplies & Materials	447	587	2,000	2,000	2,000	0.00%
6330	Telephone	6,913	9,399	6,000	5,367	2,800	-53.33%
6335	Utilities	6,384	4,885	5,500	5,288	5,500	0.00%
6340	Fuel	13,070	6,426	8,600	5,956	6,600	-23.26%
6415	Insurance	9,467	10,373	10,900	10,653	10,900	0.00%
6450	Engineering/Professional Svces	-	181	2,170	2,170	2,970	36.85%
6510	Parts & Repairs	14,948	30,521	25,000	17,824	39,000	56.00%
6518	Lease Payments	43,259	43,439	45,000	43,259	45,000	0.00%
6810	Capital Outlay	-	19,209	-	-	-	-
Total Expenses		131,888	133,500	135,220	118,161	144,970	7.21%

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
Fire Chief		1†	1†	1†	1†	1†
Volunteer Firefighter		32†	32†	32†	32†	32†

† Professional Service/Volunteer position

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Planning & Permits (25)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	135,071	165,512	165,998	165,102	174,000	4.82%
6103	Merit Pay Increases	879	1,364	2,213	2,589	-	-100.00%
6104	Payroll Taxes	11,020	12,372	13,844	12,913	14,800	6.91%
6106	Workmans Compensation	2,013	707	850	883	880	3.53%
6108	Employees Insurance	13,551	25,189	28,500	28,507	30,800	8.07%
6110	Retirement	7,854	10,433	10,765	11,454	13,300	23.54%
6118	Auto & Travel	1,334	15	2,400	1,465	2,400	0.00%
6150	Training	2,907	435	2,300	1,487	4,300	86.96%
6152	Uniforms/Rugs	551	806	1,000	763	1,000	0.00%
6215	Dues, Subscriptions, & Membership	2,414	2,467	2,600	2,336	2,600	0.00%
6320	Supplies & Materials	10,380	6,916	6,210	6,616	6,200	-0.16%
6330	Telephone	4,497	4,654	6,120	5,601	6,120	0.00%
6340	Fuel	1,472	1,087	1,500	911	1,300	-13.33%
6415	Insurance	3,497	3,463	3,700	3,491	3,700	0.00%
6450	Engineering/Professional Svces	8,637	23,217	24,000	24,150	23,370	-2.63%
6510	Parts & Repairs	65	135	1,000	366	500	-50.00%
6520	Contract Repairs & Maint.	1,501	286	400	1,568	400	0.00%
6615	Nuisance Abatement/Code Enf.	8,114	240	12,000	12,000	8,000	-33.33%
6616	Demolition	11,943	6,900	15,000	14,000	5,000	-66.67%
6617	Filing Fees	1,286	313	400	33	400	0.00%
6810	Capital Outlay	19,047	-	43,000	59,521	-	-100.00%
Total Expenses		248,033	266,511	343,800	355,756	299,070	-13.01%

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 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 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Library (30)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	104,214	108,598	132,453	129,614	139,700	5.47%
6103	Merit Pay Increases	813	870	1,606	1,619	-	-100.00%
6104	Payroll Taxes	9,308	8,522	11,033	11,101	11,900	7.86%
6106	Workmans Compensation	4,035	310	375	387	410	9.35%
6108	Employees Insurance	12,723	26,339	38,000	36,202	41,000	7.89%
6110	Retirement	4,658	5,183	6,850	7,980	9,800	43.07%
6118	Auto & Travel	238	1,332	1,400	1,324	1,500	7.14%
6150	Training	300	596	600	610	700	16.67%
6152	Uniforms/Rugs	2,390	1,754	1,700	1,454	1,700	0.00%
6215	Dues, Subscriptions, & Membership	685	2,074	2,300	1,317	2,300	0.00%
6320	Supplies & Materials	7,671	7,271	10,220	9,218	8,220	-19.57%
6330	Telephone	3,453	4,040	3,200	3,023	960	-70.00%
6335	Utilities	20,710	20,323	19,800	19,192	19,800	0.00%
6415	Insurance	8,758	8,166	9,200	8,797	9,200	0.00%
6510	Parts & Repairs	891	369	500	558	500	0.00%
6520	Contract Repairs & Maint.	16,228	13,410	8,948	10,830	11,000	22.93%
6810	Capital Outlay	-	6,432	15,500	11,053	-	-100.00%
6811	Book Purchases	5,595	7,131	7,800	7,801	8,300	6.41%
6812	Periodicals, Library	2,139	2,176	2,500	2,428	2,500	0.00%
6813	Audio Visual	1,244	1,359	1,600	1,583	1,600	0.00%
Total Expenses		206,053	226,255	275,585	266,091	271,090	-1.63%

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
Library Director	8	1 FT	1 FT	1 FT	1 FT	1 FT
Librarian Co-coordinator	4				1 FT	1 FT
Librarian Assistant	3	3FT 3 PT	3FT 3 PT	4 FT - 1 PT	4 FT - 1 PT	4 FT - 1 PT
Summer Reading Intern	1			1 PT	1 PT	-

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Maintenance (35)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	128,276	130,669	142,000	141,120	144,400	1.69%
6103	Merit Pay Increases	636	610	1,276	234	-	-100.00%
6104	Payroll Taxes	10,349	10,012	12,449	11,301	12,300	-1.20%
6106	Workmans Compensation	2,013	3,877	5,000	4,841	5,100	2.00%
6108	Employees Insurance	19,245	24,093	28,500	26,098	28,200	-1.05%
6110	Retirement	7,459	8,235	9,681	9,461	11,000	13.62%
6118	Auto & Travel	-	-	-	-	-	-
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	1,764	737	1,600	725	1,600	0.00%
6215	Dues, Subscriptions, & Membership	1,608	8	1,800	1,728	1,800	0.00%
6320	Supplies & Materials	8,392	9,343	9,910	10,618	9,910	0.00%
6330	Telephone	968	951	1,820	1,760	1,820	0.00%
6335	Utilities	5,207	4,566	5,000	3,975	5,000	0.00%
6340	Fuel	2,158	1,276	2,200	1,409	1,700	-22.73%
6415	Insurance	3,269	3,234	3,400	3,263	3,400	0.00%
6510	Parts & Repairs	5,524	6,125	5,000	5,262	5,000	0.00%
6525	Special Tools	2,912	3,341	3,400	3,226	3,400	0.00%
6810	Capital Outlay	-	12,483	28,500	25,931	-	-100.00%
Total Expenses		199,780	219,560	261,536	250,952	234,630	-10.29%

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
Master Mechanic/Trainer	9	1 FT	1 FT	1 FT	1 FT	1 FT
Maintenance/Service Mechanic	5	1 FT	1 FT	1 FT	1 FT	1 FT
Facility Maintenance Mech.	5	0.75 FT	0.75 FT	0.75 FT	0.75 FT	0.75 FT

City of Dayton, Texas
FY 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

Police (40)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	1,103,763	1,199,058	1,336,855	1,332,028	1,463,500	9.47%
6103	Merit Pay Increases	8,756	9,877	18,378	18,267	-	-100.00%
6104	Payroll Taxes	86,670	89,963	111,536	106,596	124,400	11.53%
6106	Workmans Compensation	22,180	21,398	27,200	26,712	28,700	5.51%
6108	Employees Insurance	188,913	219,334	266,000	256,441	318,100	19.59%
6110	Retirement	62,175	72,789	80,994	89,606	107,500	32.73%
6118	Auto & Travel	1,242	1,164	1,800	1,398	2,300	27.78%
6150	Training	1,663	2,402	3,500	3,335	4,000	14.29%
6152	Uniforms/Rugs	5,879	4,645	4,200	3,174	4,200	0.00%
6231	Animal Control	7,149	5,842	6,200	4,530	6,200	0.00%
6310	Office Expense	9,181	8,455	10,000	11,016	13,900	39.00%
6320	Supplies & Materials	16,603	14,629	17,300	16,955	15,690	-9.31%
6330	Telephone	12,000	8,676	14,900	15,192	11,400	-23.49%
6335	Utilities	11,634	9,144	9,400	9,443	9,400	0.00%
6340	Fuel	67,278	39,382	47,800	36,642	37,800	-20.92%
6415	Insurance	19,616	20,568	20,600	21,114	21,600	4.85%
6441	Prisoner Expense	17,118	17,021	12,400	9,654	12,400	0.00%
6442	Investigations	1,474	2,122	2,200	1,422	2,200	0.00%
6450	Professional Services/Consultant	9,729	12,555	8,980	9,688	8,980	0.00%
6510	Parts & Repairs	13,123	10,812	13,500	11,274	13,500	0.00%
6512	Parts & Repairs (Other)	8,727	4,246	6,300	5,330	6,300	0.00%
6520	Contract Repairs & Maint.	19,919	18,404	21,300	18,711	21,300	0.00%
6810	Capital Outlay	105,178	201,740	131,600	124,927	76,850	-41.60%
6815	Use of Grants, Gifts, Donations & S	18,535	-	98,252	102,320	-	-100.00%
Total Expenses		1,818,505	1,994,226	2,271,195	2,235,778	2,310,220	1.72%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>FY 16-17 Proposed</u>
Chief of Police	11E	1 FT	1 FT	1 FT	1 FT	1 FT
P.D. Office Administrator	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
Senior/Lead Detective	8	1 FT	1 FT	1 FT	1 FT	1 FT
Corporal	8	2 FT	2 FT	2 FT	2 FT	2 FT
Patrol Officer	8	10 FT	10 FT	10 FT	10 FT	10 FT
Warrant Officer	8	1 FT	1 FT	1 FT	1 FT	1 FT
Corporal/Narcotics	8	1 FT	1 FT	1 FT	1 FT	1 FT
Detective/CID Officer	8	1 FT	1 FT	1 FT	1 FT	1 FT
Victim Liaison Officer	8					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	6FT 2 PT
Lead Dispatcher	5	1 FT	1 FT	1 FT	1 FT	1 FT
Labor/Pound Maintenance	3	1 PT	1 PT	1 PT	1 PT	1 PT
P.D. Facility Maintenance	3	1 PT	1 PT	1 PT	1 PT	1 PT

† Included Bridgehaven and Casa payments approved by council.

City of Dayton, Texas
FY 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

Street (45)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	346,650	354,682	395,019	399,173	419,700	6.25%
6103	Merit Pay Increases	2,364	2,021	3,434	4,259	-	-100.00%
6104	Payroll Taxes	27,930	26,152	32,793	32,056	35,700	8.87%
6106	Workmans Compensation	7,399	22,560	26,900	28,162	30,200	12.27%
6108	Employees Insurance	89,634	78,154	85,000	80,360	110,300	29.76%
6110	Retirement	19,991	22,365	25,501	27,260	32,000	25.49%
6118	Auto & Travel	-	-	-	-	-	-
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	6,482	1,974	4,400	3,080	4,400	0.00%
6166	Interest	-	-	-	-	-	-
6215	Dues, Subscriptions, & Membership	52	30	600	81	600	0.00%
6310	Office Expense	-	-	-	-	-	-
6320	Supplies & Materials	17,245	14,637	19,670	18,478	19,670	0.00%
6330	Telephone	1,448	1,499	3,480	3,037	3,480	0.00%
6335	Utilities	58,575	50,287	54,000	55,323	57,000	5.56%
6340	Fuel	41,050	26,535	30,700	23,085	26,100	-14.98%
6415	Insurance	7,171	7,607	7,500	7,733	8,000	6.67%
6445	Weed Control	4,100	4,100	4,300	2,408	4,300	0.00%
6446	Contract Mowing	5,068	12,164	12,200	12,423	12,200	0.00%
6450	Engineering/Professional Svces	4,732	1,738	2,300	762	2,300	0.00%
6452	Easments/Acquisitions/Right of Wc	-	-	-	-	-	-
6510	Parts & Repairs	22,195	40,461	29,700	25,716	20,000	-32.66%
6512	Parts & Repairs (Other)	230	3,368	1,300	268	1,300	0.00%
6515	Street Repairs	50,635	70,070	63,300	62,812	63,300	0.00%
6516	Signs	9,407	11,306	17,000	16,932	20,000	17.65%
6517	Drainage Expense	33,307	35,395	66,800	57,010	66,800	0.00%
6518	Lease Payments	-	-	-	-	-	-
6620	Street Paving	167,537	104,642	206,000	208,095	56,000	-72.82%
6623	Street Sweeping	-	1,300	3,900	1,950	3,900	0.00%
6716	Interest Expense	-	-	-	-	-	-
6810	Capital Outlay	1,191	20,406	36,000	35,330	-	-100.00%
6828	Capital Outlay - CR 615 Bridge R	-	-	-	-	-	-
6869	Capital Outlay - Excavator	-	-	-	-	-	-
Total Expenses		924,393	913,453	1,131,797	1,105,797	997,250	-11.89%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>FY 16-17 Proposed</u>
Public Works Director	9E	0.75 FT	0.75 FT	0.75 FT	0.75 FT	0.75 FT
Street Supervisor	8	1 FT	1 FT	1 FT	1 FT	1 FT
Crew Chief / Lead Equipment Op	8				1 FT	1 FT
Lead Equipment Operator	7	2 FT	2 FT	2 FT	1 FT	1 FT
Concrete Specialist/Eq Op	5	1 FT	1 FT	1 FT	1 FT	1 FT
Heavy Equipment Operator	4	1 FT	1 FT	1 FT	1 FT	1 FT
Light Equipment Operator	4	1 FT	1 FT	1 FT	1 FT	1 FT
Street Laborer	3	3 FT	3 FT	3 FT	3 FT	3 FT

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Ambulance (55)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6114	Ambulance Contract	32,107	35,318	35,800	35,358	38,100	6.42%
6320	Supplies & Materials	449	290	500	235	500	0.00%
6335	Utilities	3,379	4,077	4,100	3,640	4,100	0.00%
6415	Insurance	-	-	-	-	-	-
6510	Parts & Repairs	979	2,726	4,600	3,902	4,600	0.00%
6520	Contract Repairs & Maint.	-	4,665	-	-	-	-
6890	Facilities Construction	-	-	-	-	-	-
Total Expenses		36,914	47,076	45,000	43,136	47,300	5.11%

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 R2016-19 includes annual Fire Station No.2 rental in the amount of \$1,500. The of these will be the total annual payment for emergency services.

City of Dayton, Texas
FY 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

Parks (60)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	44,469	46,741	73,851	61,181	70,000	-5.21%
6103	Merit Pay Increases	-	-	-	-	-	-
6104	Payroll Taxes	4,433	3,617	6,078	5,914	5,900	-2.93%
6106	Workmans Compensation	6,048	1,581	1,890	1,972	1,900	0.51%
6108	Employees Insurance	-	-	-	-	-	-
6110	Retirement	-	-	-	-	-	-
6151	Training - Pool	2,634	1,825	2,500	2,225	2,500	0.00%
6152	Uniforms/Rugs	-	-	1,000	533	1,000	0.00%
6320	Supplies & Materials	7,826	6,802	6,940	6,630	7,000	0.86%
6322	Supplies/Materials - Pool	6,346	9,541	7,000	6,747	7,000	0.00%
6330	Telephone	1,390	1,428	1,500	1,257	1,500	0.00%
6331	Telephone - Pool	467	466	900	516	900	0.00%
6335	Utilities	1,487	1,524	1,700	810	1,700	0.00%
6336	Utilities (Pool)	10,174	7,809	9,000	9,577	10,000	11.11%
6345	Chemicals	-	-	-	-	-	-
6346	Chemicals - Pool	8,783	10,613	9,000	9,162	9,000	0.00%
6415	Insurance	2,796	2,364	2,900	2,147	2,900	0.00%
6416	Insurance - Pool	-	-	-	-	-	-
6446	Contract Mowing	9,611	-	-	220	-	-
6450	Engineering/Professional Svces	1,384	67	100	33	100	0.00%
6509	Parts/Repairs - Pool	7,485	6,495	14,000	9,200	14,000	0.00%
6510	Parts & Repairs	1,590	7,651	5,000	1,975	5,000	0.00%
6810	Capital Outlay	46,931	165,512	177,500	176,637	-	-100.00%
Total Expenses		163,854	274,036	320,859	296,736	140,400	-56.24%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>FY 16-17 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 2016-2017 Budget
 Fund: General (100)
 Department:

General Fund (100)

Facility Maintenance (65)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	79,948	103,713	110,391	106,654	115,800	4.90%
6103	Merit Pay Increases	552	907	1,493	1,962	-	-100.00%
6104	Payroll Taxes	6,780	7,761	9,208	8,767	9,800	6.43%
6106	Workmans Compensation	2,685	2,873	3,700	3,589	3,700	0.00%
6108	Employees Insurance	15,119	31,557	38,000	44,638	41,000	7.89%
6110	Retirement	3,375	6,472	7,161	7,432	8,800	22.90%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	1,170	863	1,700	1,627	2,200	29.41%
6320	Supplies & Materials	7,338	7,528	7,400	6,695	7,400	0.00%
6340	Fuel	6,202	4,493	5,500	4,270	4,700	-14.55%
6415	Insurance	2,611	2,542	2,700	2,635	2,700	0.00%
6446	Contract Mowing	-	-	-	-	-	-
6510	Parts & Repairs	3,498	5,027	4,600	4,580	4,600	0.00%
6511	Prison Transportation	3,978	2,997	2,400	1,701	2,400	0.00%
6519	Tool & Equipment	1,116	647	1,500	1,499	1,500	0.00%
6810	Capital Outlay	1,623	-	-	-	-	-
Total Expenses		135,995	177,380	195,752	196,050	204,600	4.52%

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
Laborer	3	3 FT	3 FT	4 FT	4 FT	4 FT

City of Dayton, Texas
FY 2016-2017 Budget
Fund: General (100)
Department:

General Fund (100)

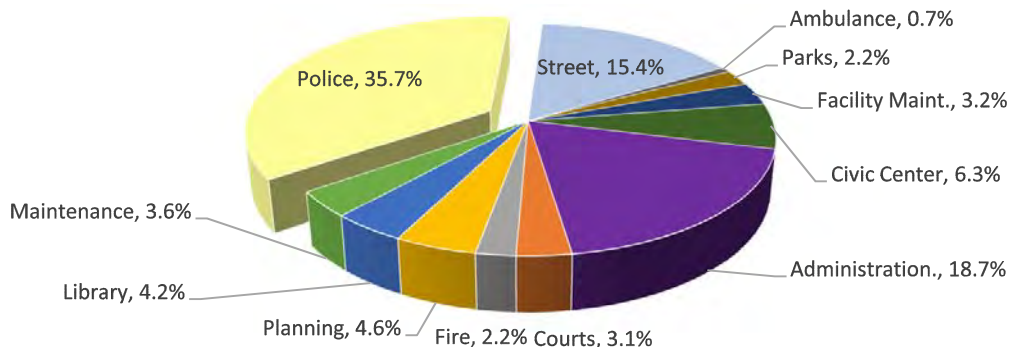
Community/ Civic Center (80)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	106,255	106,285	116,295	115,152	121,700	4.65%
6103	Merit Pay Increases	384	528	1,202	962	-	-100.00%
6104	Payroll Taxes	8,472	7,503	9,670	9,175	10,300	6.52%
6106	Workmans Compensation	2,685	3,083	3,900	3,846	2,600	-33.33%
6108	Employees Insurance	29,981	35,048	38,000	35,516	41,000	7.89%
6110	Retirement	6,181	6,689	7,520	7,569	9,300	23.67%
6115	Cleaning Expense	5,056	4,369	6,000	5,050	6,000	0.00%
6118	Auto & Travel	414	909	300	235	300	0.00%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	3,243	1,045	1,600	1,226	1,600	0.00%
6215	Dues, Subscriptions, & Membership	-	-	-	-	50	-
6320	Supplies & Materials	36,598	24,860	26,400	24,585	26,400	0.00%
6330	Telephone	4,420	5,902	6,920	6,581	6,920	0.00%
6335	Utilities	62,130	61,746	59,000	57,628	59,000	0.00%
6415	Insurance	25,658	23,954	26,900	26,247	26,900	0.00%
6446	Contract Mowing/Landscaping	-	-	12,500	9,446	12,500	0.00%
6450	Engineering/Professional Svces	35,136	41,021	13,780	14,432	13,780	0.00%
6510	Parts & Repairs	9,435	30,625	6,200	3,645	6,200	0.00%
6520	Contract Repairs & Maint.	39,379	13,756	22,675	23,838	22,700	0.11%
6810	Capital Outlay	-	11,026	4,325	8,169	-	-100.00%
6901	Senior Center Activities	706	1,971	2,000	2,000	2,000	0.00%
6902	Senior Meals Expense	69	3,000	3,000	3,000	3,000	0.00%
Total Expenses		376,202	383,320	368,187	358,303	372,250	1.10%

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
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	6,111,648	6,491,527	6,951,652	6,599,042	5,672,100	-18.41%
Expenditures	5,236,954	6,500,815	6,948,952	6,698,115	6,474,190	-6.83%
Total Revenues over Expenses	874,694	(9,288)	2,699	(99,073)	(802,090)	**

FY 2016-17 Fund Expense by Department



City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: Library Special

Library Special Fund (120)

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Fund Balance	11,882	13,432	10,554	10,374	9,628	-8.77%
Revenue						
5412 Interest	58	330	60	43	60	0.00%
5416 Library Revenue	3,821	2,591	3,400	1,446	3,400	0.00%
5417 Gift & Grant Revenue	1,381	366	-	210	-	-
Total Revenue	5,260	3,287	3,460	1,699	3,460	-
Expenses						
6852 Misc - Unallocated Expenses	250	-	-	-	-	-
6811 Book Purchases	1,416	988	1,020	1,027	1,020	0.00%
6812 Periodicals, Library	-	895	1,020	418	1,020	0.00%
6813 Audio Visual	770	875	1,020	999	1,020	0.00%
6815 Use of Grants, Gifts, & Donations	1,274	3,587	-	-	-	-
Total Expenses	3,710	6,345	3,060	2,445	3,060	0.00%
Total Revenues over Expenses	1,550	(3,058)	400	(746)	400	0.00%
Ending Fund Balance	13,432	10,374	10,954	9,628	10,028	-8.45%

Public Safety Facility Fund (131)

Fund: Public Safety Facility Project

Administration (10)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
<u>Beginning Fund Balance</u>		-	-	7,005,200	6,983,296	4,788,285	-31.65%
<u>Revenue</u>							
5411	Miscellaneous Income	-	-	15,000	-	-	-100.00%
5412	Interest	-	5,550	7,800	20,684	15,000	92.31%
5433	Bond Proceeds	-	6,990,000	-	-	-	-
5435	Premium on Sale of Bonds	-	142,847	-	-	-	-
Total Revenue		-	7,138,397	22,800	20,684	15,000	-34.21%
<u>Expenses</u>							
6420	Legal	-	1,507	80,000	8,816	20,000	-75.00%
6445	Weed Control	-	-	-	-	50,000	-
6450	Engineering/Professional Svces	-	20,747	799,500	595,965	250,000	-68.73%
6452	Easements/Acquisitions/Right of Wa	-	-	-	-	100,000	-
6454	Eng/Prof Svces Prop 2 - Street/Drc	-	-	50,000	5,000	-	-100.00%
6456	Eng/Prof Svces Prop 1 - Facilities	-	-	-	-	-	-
6527	Administration	-	-	-	-	-	-
6612	Other Legal Expenditures	-	-	500	385	10,000	1900%
6751	Transfer to Other Funds	-	-	-	-	-	-
6821	Bond Issuance Costs	-	132,847	-	-	-	-
6848	Capital Outlay - Furn/Fixtures/Equi	-	-	150,000	90,475	400,000	166.67%
6852	Misc - Unallocated Expenses	-	-	-	-	-	-
6890	Facilities Construction	-	-	3,000,000	1,515,055	3,973,285	32.44%
6891	Infra. Const. Prop 2 - Street/Draina	-	-	130,000	-	-	-100.00%
Total Expenses		-	155,101	4,210,000	2,215,696	4,803,285 †	14.09%
Total Revenues over Expenses		-	6,983,296	(4,187,200)	(2,195,011)	(4,788,285)	-14.36%
<u>Ending Fund Balance</u>		-	6,983,296	2,818,000	4,788,285	(0)	-100.00%

† Projections based on 100% completion by 6/30/2017

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: Hotel/Motel Tax

Hotel and Motel Fund (140)

Occupancy Tax Fund (90)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Fund Balance		209,366	230,371	259,794	264,470	118,709	-54.31%
Revenue							
5117	Hotel & Motel Tax	95,054	98,896	86,600	87,309	91,700	5.89%
5411	Miscellaneous Income	-	-	15,000	-	-	-100.00%
5412	Interest	599	711	600	598	600	0.00%
Total Revenue		95,653	99,607	102,200	87,906	92,300	-9.69%
Expenses							
6611	Tourism Promotion	13,786	16,350	18,000	14,250	22,750	26.39%
6612	Other Legal Expenditures	12,503	12,682	120,000	123,878	12,000	-90.00%
6613	Old School Expenses	11,310	8,568	12,000	8,755	12,000	0.00%
6614	Civic Center Expenses	37,049	27,908	81,000	86,784	40,000	-50.62%
6751	Transfer to Other Funds	-	-	-	-	-	-
Total Expenses		74,648	65,508	231,000	233,667	86,750	-62.45%
Total Revenues over Expenses		21,005	34,099	(128,800)	(145,761)	5,550	104.31%
Ending Fund Balance		230,371	264,470	130,994	118,709	124,259	-5.14%

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

Use of the Local Hotel Occupancy Tax is governed by Tax Code Sec. 351.101

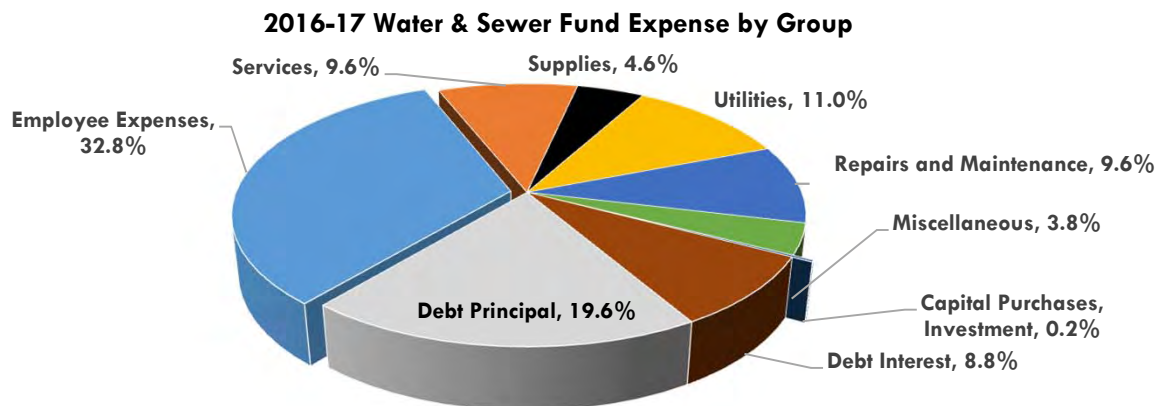
<http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.351.htm>

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

Water and Sewer Fund (200)

City of Dayton, Texas
 FY 2016-2017 Budget
Water & Sewer Fund (200)

<u>Summary by Category</u>	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Cash and Equivalence	2,052,503	1,097,125	1,217,524	997,300	1,600,756	31.48%
Operating Revenue						
Water & Sewer Charges	3,096,301	3,246,010	3,093,600	3,409,857	3,474,600	12.32%
Sanitation	-	-	-	-	-	-
Other Services	19,989	13,609	12,850	25,122	12,500	-2.72%
Total Revenues	3,116,290	3,259,619	3,106,450	3,434,979	3,487,100	12.25%
Operating Expenses						
Employee Expenses	765,113	817,189	918,987	871,560	939,120	2.19%
Services	174,217	236,821	274,160	241,929	274,160	0.00%
Supplies	158,699	116,612	137,090	123,282	131,730	-3.91%
Utilities	302,306	284,329	295,960	326,819	315,960	6.76%
Repairs and Maintenance	244,899	199,633	313,280	293,952	275,780	-11.97%
Miscellaneous	37,386	10,508	108,200	19,800	108,200	0.00%
Total Expenses	1,682,620	1,665,092	2,047,677	1,877,342	2,044,950	8.93%
Non-operating Revenues (Expenses)						
Capital Purchases, Investment	(1,416,955)	(1,526,352)	(190,000)	(123,431)	(6,000)	-96.84%
Investment income	11,368	8,257	7,000	6,940	7,000	0.00%
Interest expense	(286,502)	(282,343)	(278,820)	(278,362)	(252,190)	-9.55%
Transfers, Debt payments	(425,225)	227,672	(559,678)	(559,328)	(561,430)	0.31%
Other net Assets and Liabilities	(271,734)	(121,586)	-	-	-	
Total Non-operating Net	(2,389,048)	(1,694,352)	(1,021,498)	(954,181)	(812,620)	20.45%
Total Revenues over Expenses	(955,378)	(99,825)	37,275	603,456	629,530	**
Ending Fund Balance	1,097,125	997,300	1,254,799	1,600,756	2,230,286	77.74%



City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

All Departments (00)	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Revenue						
5310 Water Sales	1,581,183	1,657,119	1,600,000	1,730,331	1,764,900	10.31%
5311 Sewer Sales	1,433,386	1,466,319	1,430,000	1,596,153	1,628,100	13.85%
5314 Penalty	43,762	43,565	41,900	48,532	48,500	15.75%
5315 Water Taps	32,770	14,822	14,700	19,800	18,800	27.89%
5316 Sewer Taps	5,200	11,280	7,000	15,040	14,300	104.29%
5411 Miscellaneous Income	11,184	11,584	11,000	24,863	11,000	0.00%
5412 Interest	11,333	8,254	7,000	6,940	7,000	0.00%
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	81,255	650,000	-	-	-	-
5427 Transfer From W & S Const. Fund 2	-	-	-	-	-	-
5428 Sale of City Surplus Equipment	1,884	1,965	1,850	259	1,500	-18.92%
5433 Bond Proceeds	-	-	-	-	-	-
5600 Capital Contribution	480,538	-	-	-	-	-
5700 Refund and Reimbursement Revenue	6,871	-	-	-	-	-
5701 Expected Grant Revenue	-	-	-	-	-	-
5707 Bad Debt Collection	50	60	-	-	-	-
6166 Interest	-	-	-	-	-	-
6821 Bond Issuance Costs	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue li	1,446	542	-	1,150	-	-
Total Revenue	3,690,862	3,865,510	3,113,450	3,443,070	3,494,100	12.23%

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

<u>Water Operations (70)</u>	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	221,998	237,802	254,179	250,158	271,600	6.85%
6103 Merit Pay Increases	1,462	2,017	2,487	2,011	-	-100.00%
6104 Payroll Taxes	18,249	17,697	22,770	21,112	23,100	1.45%
6106 Workmans Compensation	4,706	6,562	8,195	8,191	9,100	11.04%
6108 Employees Insurance	41,681	46,376	73,625	48,960	74,400	1.05%
6110 Retirement	13,114	15,306	17,707	17,268	20,700	16.91%
6118 Auto & Travel	4,440	4,697	5,000	3,547	5,000	0.00%
6125 Audit Pension Expense	382	-	-	-	-	-
6150 Training	910	871	1,620	1,700	1,620	0.00%
6152 Uniforms/Rugs	3,789	2,192	3,500	2,446	3,500	0.00%
6153 Meter Reader Uniforms/Rugs	-	-	300	25	300	0.00%
6164 TWDB-WWTP-Principal Pmt	-	-	130,000	130,000	195,000	50.00%
6166 TWDB-WWTP-Interest Pmt	286,102	281,943	278,320	278,320	251,690	-9.57%
6167 TWDB-WWTP-Bond Fees	400	400	500	42	500	0.00%
6215 Dues, Subscriptions, & Memberships	360	1,085	1,000	694	1,000	0.00%
6240 Permits, Inspection, & Fines	34,058	37,851	40,000	36,029	40,000	0.00%
6320 Supplies & Materials	32,423	29,770	32,730	31,927	32,730	0.00%
6321 Sludge Hauling	81,118	123,353	120,000	115,353	120,000	0.00%
6323 Meter Reader Supplies and Materi	485	441	1,000	367	1,000	0.00%
6330 Telephone	15,337	14,911	15,240	16,190	15,240	0.00%
6335 Utilities	286,969	269,418	280,000	310,629	300,000	7.14%
6340 Fuel	4,969	3,383	6,000	3,987	5,100	-15.00%
6345 Chemicals	56,418	51,181	53,600	57,099	53,600	0.00%
6410 Audit & Accounting	18,000	17,198	18,000	15,029	18,000	0.00%
6415 Insurance	6,131	6,282	6,400	6,489	6,400	0.00%
6420 Legal	2,078	874	10,000	1,871	10,000	0.00%
6450 Engineering/Professional Svces	22,103	14,564	35,260	26,366	35,260	0.00%
6451 Grant Admin. & Retainage	1,200	1,200	1,200	900	1,200	0.00%
6452 Easments/Acquisitions/Right of Wa	-	4,107	-	-	-	-
6455 Lab Fees	34,739	27,921	35,000	31,415	35,000	0.00%
6460 Contract Mowing	-	-	-	-	-	-
6510 Parts & Repairs - Vehicles	8,116	14,840	11,000	10,866	11,000	0.00%
6513 Repairs: Plant & Facilities	55,631	54,684	137,500	83,635	100,000	-27.27%
6520 Contract Repairs & Maint.	2,984	4,441	10,000	4,333	10,000	0.00%

(continued on next page)

City of Dayton, Texas
FY 2016-2017 Budget
Fund: Water & Sewer
Department:

Water and Sewer Fund (200)

Water Operations (70)
(continued)

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
6523 Repairs: Tank & Towers	40	-	15,000	1,250	15,000	0.00%
6534 Construction	51,083	-	-	-	-	-
6601 Depreciation Expense	1,201,711	1,364,620	-	-	-	-
6711 Principal Transfer to Debt Service F	380,000	390,000	410,000	410,000	360,000	-12.20%
6712 Interest Transfer to Debt Service Fu	45,225	32,328	18,928	18,927	6,030	-68.14%
6713 Bond Fees Transfer to Debt Service	-	-	750	400	400	-46.67%
6751 Transfer to Other Funds	-	-	-	-	-	-
6810 Capital Outlay	1,050,867	146,923	150,000	92,511	6,000	-96.00%
6833 Capital Outlay - New Vehicles	-	-	40,000	30,920	-	-100.00%
Total Expenses	3,989,278	3,313,733	2,246,810	2,070,968	2,039,470	-9.23%

<u>Department Personnel (FTE)</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
Utility Director	9E	1/2 FT	1/2 FT	1/2 FT	1/2 FT	1/2 FT
Plant Operator/Supervisor	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 2016-2017 Budget
Fund: Water & Sewer
Department:**

Water and Sewer Fund (200)

<u>Water/Sewer Maint. (75)</u>	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	311,630	331,545	357,400	346,725	351,100	-1.76%
6103 Merit Pay Increases	1,445	-	2,890	1,183	-	-100.00%
6104 Payroll Taxes	25,018	24,898	27,453	27,729	29,800	8.55%
6106 Workmans Compensation	6,048	4,916	8,213	6,138	6,600	-19.64%
6108 Employees Insurance	82,344	94,334	102,000	103,017	105,200	3.14%
6110 Retirement	18,287	20,695	21,349	23,548	26,800	25.53%
6118 Auto & Travel	4,130	3,799	4,000	3,413	4,000	0.00%
6150 Training	196	333	800	247	800	0.00%
6152 Uniforms/Rugs	5,564	2,838	5,500	4,142	5,500	0.00%
6320 Supplies & Materials	11,250	10,208	14,760	10,825	14,800	0.27%
6340 Fuel	53,639	22,070	30,000	19,443	25,500	-15.00%
6330 Telecommunications	-	-	720	-	720	0.00%
6344 Equipment Rental	2,025	-	5,000	417	5,000	0.00%
6345 Chemicals	-	-	-	-	-	-
6415 Insurance	8,344	8,778	9,500	9,378	9,500	0.00%
6510 Parts & Repairs	18,439	38,477	30,500	25,448	30,500	0.00%
6514 Repairs: Water & Sewer Lines	101,991	84,713	120,000	167,195	120,000	0.00%
6518 Lease Payments	-	-	-	-	-	-
6520 Contract Repairs & Maint.	5,706	2,478	4,280	2,476	4,280	0.00%
6522 Inflow & Infiltration	906	1,520	85,000	15,022	85,000	0.00%
6601 Depreciation Expense	-	-	-	-	-	-
6716 Interest Expense	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
Total Expenses	656,962	651,602	829,365	766,344	825,100	-0.51%

<u>Department Personnel</u>	<u>Pay Grade</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>FY 16-17 Proposed</u>
Water/WW Director	9E	0.5 FT	0.5 FT	0.5 FT	0.5 FT	0.5 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 Recep	4	0.25 FT	0.25 FT	0.25 FT	0.25 FT	0.25 FT
Admin Asst. Facility Building	4	0.5 FT	0.5 FT	0.5 FT	0.5 FT	0.5 FT
Laborer	3	6 FT	6 FT	6 FT	6 FT	6.5 FT

Water & Sewer Fund (200) Summary

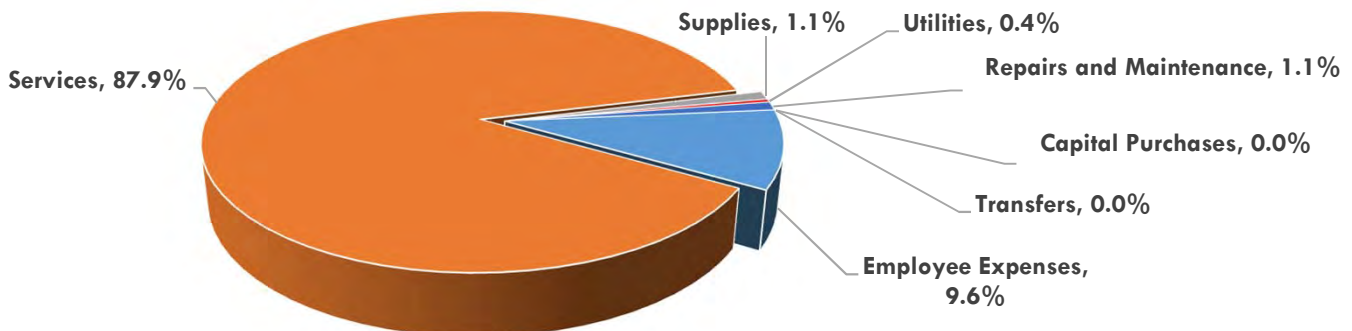
All Revenue	3,690,862	3,865,510	3,113,450	3,443,070	3,494,100	12.23%
All Expenditures	4,646,240	3,965,335	3,076,174	2,837,312	2,864,570	-6.88%
Total Revenues over Expenses	(955,378)	(99,825)	37,276	605,758	629,530	**

**City of Dayton, Texas
FY 2016-2017 Budget
Refuse Department (85)**

**Refuse Fund (210)
Fund Summary**

Summary by Category	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Fund Balance	759,525	954,760	1,144,485	1,148,490	1,041,065	-9.04%
Operating Revenue						
Service Charges	-	-	-	-	-	-
Sanitation	1,029,177	1,058,072	1,031,000	1,061,926	1,091,700	5.89%
Other Services & Interest	60	14	100	-	-	-100.00%
Total Revenues	1,029,237	1,058,086	1,031,100	1,061,926	1,091,700	5.88%
Operating Expenses						
Employee Expenses	83,221	84,874	86,578	83,999	91,700	5.92%
Services	734,173	768,797	771,800	803,194	835,800	8.29%
Supplies	9,590	7,815	9,840	11,159	10,000	1.63%
Utilities	2,271	2,802	3,300	3,375	3,600	9.09%
Repairs and Maintenance	7,292	3,363	10,000	6,140	10,000	0.00%
Miscellaneous	7	100	-	-	-	-
Total Expenses	836,554	867,751	881,518	907,868	951,100	4.76%
Non-operating Revenues (Expenses)						
Capital Purchases	-	-	-	-	-	-
Investment income	3,330	4,080	3,500	3,517	3,500	0.00%
Interest expense	-	-	-	-	-	-
Transfers	-	-	(265,000)	(265,000)	-	-100.00%
Other net Assets and Liabilities	(778)	(685)	-	-	-	-
Total Non-operating Net	2,552	3,395	(261,500)	(261,483)	3,500	101.34%
Total Revenues over Expenses	195,235	193,730	(111,918)	(107,425)	144,100	228.75%
Ending Fund Balance	954,760	1,148,490	1,032,567	1,041,065	1,185,165	14.78%

2016-17 Refuse Fund Expense by Group



City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: Refuse

Refuse Fund (210)

Department: Refuse (85)		FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Revenue							
5312	Garbage Collection Fees	998,271	1,023,481	1,000,000	1,022,679	1,053,400	5.34%
5313	County Garbage Collections	14,155	16,206	14,000	19,845	18,900	35.00%
5314	Penalty	16,751	18,385	17,000	19,402	19,400	14.12%
5411	Miscellaneous Income	60	-	100	-	-	-100.00%
5412	Interest	3,330	4,080	3,500	3,517	3,500	0.00%
5428	Sale of City Surplus Equipment	-	-	-	-	-	-
5700	Refund and Reimbursement Revenue	-	-	-	-	-	-
5707	Bad Debt Collection	-	14	-	-	-	-
Total Revenue		1,032,567	1,062,166	1,034,600	1,065,443	1,095,200	5.86%

Expenses							
6102	Salaries	66,139	67,012	66,600	64,309	69,200	3.90%
6103	Merit Pay Increases	263	-	179	558	-	-100.00%
6104	Payroll Taxes	5,504	4,981	4,867	5,570	5,900	21.24%
6106	Workmans Compensation	671	1,191	2,632	1,486	2,500	-5.00%
6108	Employees Insurance	7,429	8,511	9,100	8,714	10,300	13.19%
6110	Retirement	2,836	3,069	3,000	3,144	3,600	20.00%
6118	Auto & Travel	-	-	-	-	-	-
6125	Audit Pension Expense	164	-	-	-	-	-
6152	Uniforms/Rugs	215	110	200	218	200	0.00%
6156	Other Operating Expense	-	374	500	279	500	0.00%
6320	Supplies & Materials	8,346	7,209	8,340	9,625	8,500	1.92%
6330	Telephone	1,061	1,220	1,300	1,792	1,600	23.08%
6335	Utilities	1,210	1,208	1,500	1,304	1,500	0.00%
6340	Fuel	1,244	606	1,500	1,534	1,500	0.00%
6405	Refuse Collection Contract	731,487	766,029	760,000	799,535	824,000	8.42%
6410	Audit & Accounting	-	-	5,500	458	5,500	0.00%
6415	Insurance	2,686	2,768	2,800	2,910	2,800	0.00%
6510	Parts & Repairs	5,168	2,369	7,500	4,067	7,500	0.00%
6520	Contract Repairs & Maint.	2,124	994	2,500	2,074	2,500	0.00%
6533	Hazardous Household Collection	-	-	3,500	292	3,500	0.00%
6601	Depreciation Expense	785	785	-	-	-	-
6730	Transfer to Other Funds	-	-	265,000	265,000	-	-100.00%
6800	Bad Debt Expense	-	-	-	-	-	-
6850	Misc Expense-Reverse of Revenue li	7	100	-	-	-	-
Total Expenses		837,332	868,436	1,146,518	1,172,869	951,100	-17.04%

Total Revenues over Expenses	195,235	193,730	(111,918)	(107,425)	144,100	228.76%
------------------------------	---------	---------	-----------	-----------	---------	---------

<u>Department Personnel</u>	Pay Grade	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed
Public Works Director	9E	0.25 FT	0.25 FT	0.25 FT	0.25 FT	0.25 FT
UB Supervisor	6	0.25 FT	0.25 FT	0.25 FT	0.25 FT	0.25 FT
Facility Maint Mech.	5	0.25 FT	0.25 FT	0.25 FT	0.25 FT	0.25 FT
UB Reception Asst.	4	0.25 FT	0.25 FT	0.25 FT	0.25 FT	0.25 FT
Landfill Operator	3	2 PT	2 PT	2 PT	2 PT	2 PT

Debt Service Interest Sinking Fund (300)

City of Dayton, Texas
 FY 2016-2017 Budget
 Fund: Debt Service (300)

General Fund Tax Obligations	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Fund Balance	1,210,626	1,312,482	1,196,015	1,382,976	1,415,599	18.36%
Revenue						
5110 Current Taxes	1,710,422	1,686,734	1,600,655	1,656,477	1,630,100	1.84%
5111 Delinquent Taxes	32,866	24,931	30,757	24,726	24,100	-21.64%
5112 Penalty & Interest - Current	9,506	7,943	8,896	8,599	7,700	-13.44%
5113 Penalty & Interest - Delinquent	15,193	16,383	14,218	12,881	15,800	11.13%
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	5,380	6,844	5,000	5,201	5,000	0.00%
5425 Transfers In	-	-	-	-	-	-
5433 Bond Proceeds	-	-	-	-	-	-
5700 Refund and Reimbursement Revenue	-	-	-	-	-	-
Total Revenue	1,773,367	1,742,835	1,659,526	1,707,884	1,682,700	1.4%
Expenses						
6164 Principal	1,065,000	1,105,000	905,000	905,000	985,000	8.84%
6165 Reserve for Audit Specific Use	-	-	-	-	-	-
6166 Interest	606,111	567,341	770,061	770,061	689,471	-10.47%
6167 Bond Fees	400	-	400	200	1,200	200.00%
6821 Bond Issuance Costs	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expenses	1,671,511	1,672,341	1,675,461	1,675,261	1,675,671	0.0%
Total Revenues over Expenses	101,856	70,494	(15,935)	32,623	7,029	144.11%
Ending Fund Balance	1,312,482	1,382,976	1,180,080	1,415,599	1,422,628	20.55%

Debt Service Interest Sinking Revenue Fund (320)

City of Dayton, Texas
FY 2016-2017 Budget
Fund: Debt Service (320)

Enterprise Tax Obligations	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Fund Balance	357,118	376,288	380,609	394,809	412,929	8.49%
Revenue						
5110 Current Taxes	17,277	17,038	16,168	16,734	3,300	-79.59%
5111 Delinquent Taxes	332	252	311	250	50	-83.91%
5112 Penalty & Interest - Current	96	80	90	87	20	-77.74%
5113 Penalty & Interest - Delinquent	153	166	143	131	30	-79.05%
5412 Interest	1,312	1,385	1,299	1,256	1,300	0.08%
5425 Transfers In	-	-	-	-	-	-
5426 Transfer From Water & Sewer	425,225	422,328	429,678	428,990	366,030	-14.81%
Total Revenue	444,395	441,249	447,689	447,448	370,730	-17.2%
Expenses						
6164 Principal	380,000	390,000	410,000	410,000	360,000	-12.20%
6166 Interest	45,225	32,328	18,928	18,928	6,030	-68.14%
6167 Bond Fees	-	400	400	400	400	0.00%
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expenses	425,225	422,728	429,328	429,328	366,430	-14.7%
Total Revenues over Expenses	19,170	18,521	18,361	18,120	4,300	-76.58%
Ending Fund Balance	376,288	394,809	398,970	412,929	417,229	4.58%

**ANNUAL DEBT SERVICE
FISCAL YEAR 2016-2017
As of 10-1-2016**

**Debt Service and Schedules
Funds 300 and 320**

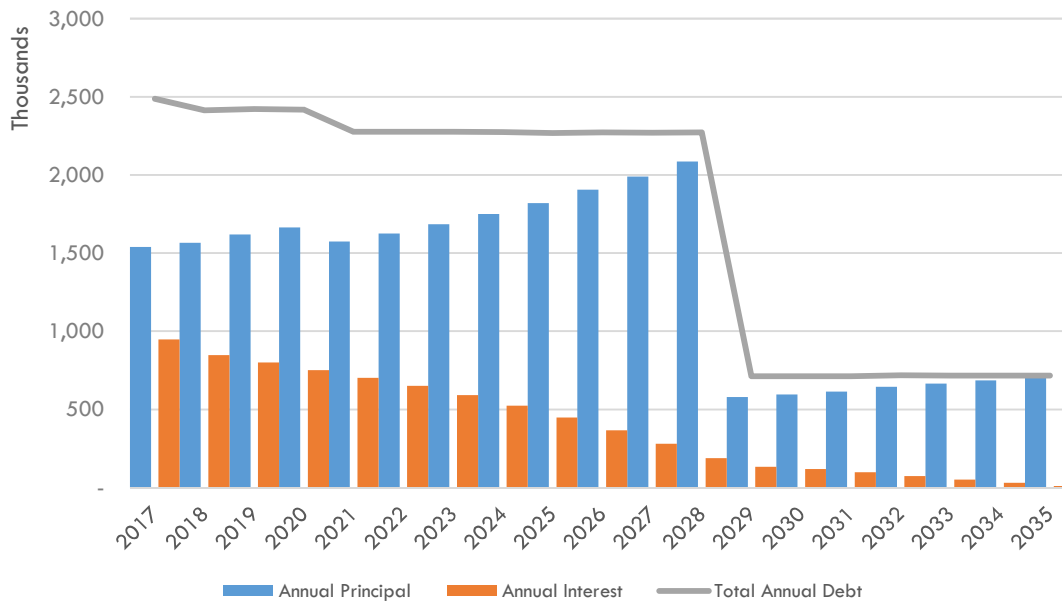
<u>ISSUE</u>	<u>ORIGINAL AMOUNT</u>	<u>BALANCE</u>	<u>PMT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>ENDING PRIN BAL</u>
TAX AND GENERAL OBLIGATION							
300 Fund							
Tax Notes Series 2012 <i>(Portion of 321 Land Purchase)</i> <i>Paid from Property Taxes-FLNB</i>	700,000	355,000	02/01/17 08/01/17	115,000 -	2,937.50 2,190.00	117,937.50 2,190.00	240,000
Series 2008 - GO Bond <i>(Civic Center Project)</i> <i>Paid from Property Taxes-Wells Fargo</i>	13,255,000	10,665,000	02/01/17 08/01/17	690,000 -	252,937.50 239,137.50	942,937.50 239,137.50	9,975,000
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	6,860,000	02/01/17 08/01/17	180,000	97,034.38 95,234.38	277,034.38 95,234.38	6,680,000
300 Fund Total	20,945,000	17,880,000		985,000	689,471.26	1,674,471.26	16,895,000

**UTILITY SYSTEM REVENUE AND GENERAL OBLIGATIONS
320 Fund & W/S Fund**

<u>ISSUE</u>	<u>ORIGINAL AMOUNT</u>	<u>BALANCE</u>	<u>PMT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>ENDING PRIN BAL</u>
Series 2008 General Obligation Refunding Bonds <i>(Sewer Improvements)</i> <i>Paid from W/S Fund-Wells Fargo</i>	3,260,000	360,000	03/01/17 09/01/17	360,000 -	6,030.00 -	366,030.00 -	-
Series 2006 Certificate of Obligation - WWTP <i>(WWTP Expansion)</i> <i>Paid direct from W/S Fund-Wells Fargo</i>	8,500,000	195,000	02/01/17 08/01/17	195,000 -	3,315.00 -	198,315.00 -	-
Series 2016 General Obligation Refunding <i>(WWTP Expansion)</i> <i>Paid direct from W/S Fund-Wells Fargo</i>	6,880,000	6,880,000	02/01/17 08/01/17	- -	149,025.00 99,350.00	149,025.00 99,350.00	6,880,000
320 Fund Total	18,640,000	7,435,000		555,000	257,720.00	812,720.00	6,880,000
Combined	39,585,000	25,315,000		1,540,000	947,191.26	2,487,191.26	23,775,000.00

**GENERAL DEBT MATURITY SCHEDULE
AS OF 09/30/2016
GENERAL FUND - ENTERPRISE FUNDS
LONG TERM DEBT**

Fiscal Year	Annual Principal	Annual Interest	Total Annual Debt
2017	1,540,000	947,191	2,487,191
2018	1,565,000	848,340	2,413,340
2019	1,620,000	801,206	2,421,206
2020	1,665,000	752,131	2,417,131
2021	1,575,000	701,844	2,276,844
2022	1,625,000	650,106	2,275,106
2023	1,685,000	591,731	2,276,731
2024	1,750,000	523,519	2,273,519
2025	1,820,000	448,481	2,268,481
2026	1,905,000	367,416	2,272,416
2027	1,990,000	279,813	2,269,813
2028	2,085,000	187,728	2,272,728
2029	580,000	133,256	713,256
2030	595,000	118,197	713,197
2031	615,000	98,088	713,088
2032	645,000	72,888	717,888
2033	665,000	50,844	715,844
2034	685,000	31,425	716,425
2035	705,000	10,575	715,575
Total	25,315,000	7,614,778	32,929,778



FY17 Debt Service

Fund Source	Principal	Interest	FY Debt Service
Fund 300			
CO Refunding Bond, Series 2015	180,000.00	192,268.76	372,268.76
GO Bond and Tax Notes, Series 2008	690,000.00	492,075.00	1,182,075.00
Tax Notes Series 2012	115,000.00	5,127.50	120,127.50
Fund 300 Total	985,000.00	689,471.26	1,674,471.26
Fund 320			
GO Refunding Bonds, Series 2008	360,000.00	6,030.00	366,030.00
CO Bond, Series 2006	195,000.00	3,315.00	198,315.00
GO Refunding Bond, Series 2016		248,375.00	248,375.00
Fund 320 Total	555,000.00	257,720.00	812,720.00

City of Dayton, Texas
Debt Model
For Fiscal Year Ending September 30, 2016
Updated: May 18, 2016

General Fund Supported Debt				
Fiscal Year Ending 9/30	GO Bonds Series 2008	Tax Notes Series 2012	CO's Series 2015	Total General Fund Debt
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>\$ 15,334,487.50</u>	<u>\$ 486,167.50</u>	<u>\$ 9,771,364.18</u>	<u>\$ 25,592,019.18</u>

Utility Fund Supported Debt				
Fiscal Year Ending 9/30	TWDB CO's Series 2006	GO Ref Bonds Series 2008	GO Ref Bonds Series 2016	Total Revenue System Debt
2016	\$ 273,563.75	\$ 428,927.50		\$ 702,491.25
2017	198,315.00	366,030.00	\$ 248,375.00	812,720.00
2018	-	-	738,250.00	738,250.00
2019	-	-	747,150.00	747,150.00
2020	-	-	745,750.00	745,750.00
2021	-	-	749,100.00	749,100.00
2022	-	-	747,200.00	747,200.00
2023	-	-	746,975.00	746,975.00
2024	-	-	748,225.00	748,225.00
2025	-	-	743,950.00	743,950.00
2026	-	-	745,700.00	745,700.00
2027	-	-	743,200.00	743,200.00
2028	-	-	744,600.00	744,600.00
	<u>\$ 471,878.75</u>	<u>\$ 794,957.50</u>	<u>\$ 8,448,475.00</u>	<u>\$ 9,715,311.25</u>

Debt Service Schedules

BOND DEBT SERVICE

City of Dayton, Texas
Certificates of Obligation, Series 2006

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2016	130,000.00	3.350%	140,248.75	270,248.75	
08/01/2016			3,315.00	3,315.00	
09/30/2016					273,563.75
02/01/2017	195,000.00	3.400%	3,315.00	198,315.00	
09/30/2017					198,315.00
	325,000.00		146,878.75	471,878.75	471,878.75

BOND DEBT SERVICE

City of Dayton, Texas
General Obligation Bonds, Series 2008

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2016	660,000.00	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	690,000.00	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	715,000.00	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	745,000.00	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	780,000.00	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	810,000.00	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	850,000.00	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	890,000.00	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	930,000.00	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	980,000.00	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	1,035,000.00	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	1,090,000.00	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	1,150,000.00	5.250%	30,187.50	1,180,187.50	
09/30/2028					1,180,187.50
	11,325,000.00		4,009,487.50	15,334,487.50	15,334,487.50

BOND DEBT SERVICE

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

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2016	410,000.00	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	360,000.00	3.350%	6,030.00	366,030.00	
09/30/2017					366,030.00
	770,000.00		24,957.50	794,957.50	794,957.50

BOND DEBT SERVICE

City of Dayton, Texas
Tax Notes, Series 2012

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2016	115,000.00	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	115,000.00	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	120,000.00	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	120,000.00	2.000%	1,200.00	121,200.00	
09/30/2019					121,200.00
	470,000.00		16,167.50	486,167.50	486,167.50

BOND DEBT SERVICE

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

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2016	130,000.00	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	180,000.00	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	185,000.00	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	190,000.00	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	310,000.00	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	175,000.00	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	175,000.00	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	180,000.00	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	185,000.00	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	190,000.00	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	195,000.00	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	200,000.00	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	205,000.00	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	580,000.00	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	595,000.00	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	615,000.00	4.000%	55,193.75	670,193.75	

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2031			42,893.75	42,893.75	
09/30/2031					713,087.50
02/01/2032	645,000.00	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	665,000.00	2.750%	29,993.75	694,993.75	
08/01/2033			20,850.00	20,850.00	
09/30/2033					715,843.75
02/01/2034	685,000.00	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	705,000.00	3.000%	10,575.00	715,575.00	
09/30/2035					715,575.00
	6,990,000.00		2,781,364.18	9,771,364.18	9,771,364.18

BOND DEBT SERVICE

City of Dayton, Texas
General Obligation Refunding Bonds, Series 2016

Dated Date 05/01/2016
Delivery Date 06/15/2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017			149,025.00	149,025.00	
08/01/2017			99,350.00	99,350.00	
09/30/2017					248,375.00
02/01/2018	545,000.00	2.000%	99,350.00	644,350.00	
08/01/2018			93,900.00	93,900.00	
09/30/2018					738,250.00
02/01/2019	565,000.00	2.000%	93,900.00	658,900.00	
08/01/2019			88,250.00	88,250.00	
09/30/2019					747,150.00
02/01/2020	575,000.00	2.000%	88,250.00	663,250.00	
08/01/2020			82,500.00	82,500.00	
09/30/2020					745,750.00
02/01/2021	590,000.00	2.000%	82,500.00	672,500.00	
08/01/2021			76,600.00	76,600.00	
09/30/2021					749,100.00
02/01/2022	600,000.00	2.000%	76,600.00	676,600.00	
08/01/2022			70,600.00	70,600.00	
09/30/2022					747,200.00
02/01/2023	615,000.00	3.000%	70,600.00	685,600.00	
08/01/2023			61,375.00	61,375.00	
09/30/2023					746,975.00
02/01/2024	635,000.00	3.000%	61,375.00	696,375.00	
08/01/2024			51,850.00	51,850.00	
09/30/2024					748,225.00
02/01/2025	650,000.00	3.000%	51,850.00	701,850.00	
08/01/2025			42,100.00	42,100.00	
09/30/2025					743,950.00
02/01/2026	675,000.00	4.000%	42,100.00	717,100.00	
08/01/2026			28,600.00	28,600.00	
09/30/2026					745,700.00
02/01/2027	700,000.00	4.000%	28,600.00	728,600.00	
08/01/2027			14,600.00	14,600.00	
09/30/2027					743,200.00
02/01/2028	730,000.00	4.000%	14,600.00	744,600.00	
09/30/2028					744,600.00
	6,880,000.00		1,568,475.00	8,448,475.00	8,448,475.00

Community Development Block Grant (501)

City of Dayton, Texas
FY 2016-2017 Budget
Fund: CDBG

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Projected	FY 16-17 Proposed	% Change Budget to Proposed
Beginning Fund Balance	-	-	-	-	-	-
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5413 Intergovernmental	238,096	-	-	-	-	-
5417 Gift & Grant Revenue	242,442	-	-	137,972	263,996	-
5425 Transfers In	-	-	-	-	-	-
Total Revenue	480,538	-	-	137,972	263,996	-
Expenses						
6450 Engineering/Professional Svces	-	-	-	-	263,996	-
6452 Easements & Acquisition	-	-	-	-	-	-
6527 Administration	-	-	-	-	-	-
6529 Inspections	-	-	-	-	-	-
6534 Sewer Construction	-	-	-	-	-	-
6535 Housing Sewer Facilities	-	-	-	-	-	-
6536 Water Facilities	480,538	-	-	137,972	-	-
6751 Transfer to Other Funds	-	-	-	-	-	-
6820 Drainage Expense	-	-	-	-	-	-
Total Expense	480,538	-	-	137,972	263,996	-
Total Revenues over Expenses	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

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

(FY16)

(FY17)

Description	2015-16	Description	Object	2016-17
100 GENERAL FUND:				
ADMINISTRATION (10)				
IT Services Administrator	65,300.00	Phone System	6810	14,000.00
Move Phone/Switch to 2nd Floor- Rack/Server/Office repairs	6,500.00			
Maintenance for Open Gov	3,000.00			
Additional training for HR and finance staff	2,500.00			
Replace one (1) computer	1,000.00			
	78,300.00			14,000.00
MUNICIPAL COURT (15)				
		Computer Replacement	6320	500.00
		Judge to PT	6102-10	5,450.00
		PT Clerk added hours	6102-10	3,000.00
	0.00			8,450.00
FIRE DEPT (20)				
Air pack bottle exchanges (3)	30,000.00	Air pack bottle exchanges (3)	6510	30,000.00
Phone Upgrades	1,200.00			
	31,200.00			30,000.00
PLANNING & DEVELOPMENT (25)				
Legal and surveying costs for annexation	20,000.00	Additional Certification/Training		2,000.00
Transportation Alternative Program (TxDOT Sidewalk)	145,000.00			
	165,000.00			2,000.00
LIBRARY (30)				
Replace 10 patron computers	15,000.00			
Update book collection with new materials and best sellers	500.00			
	15,500.00			0.00
MAINTENANCE (35)				
Equipment software	700.00			
Plasma Cutter	3,500.00			
1/2 ton truck (Parts Dept.)	25,000.00			
	29,200.00			0.00
POLICE (40)				
1- F/T Patrol Officer	59,200.00	PT to FT Dispatch Position	6102-10	33,000.00
F/T ACO position	35,600.00	F/T Victim Liaison Officer	6102-10	11,200.00
replace 2 patrol cars	68,000.00	replace 2 patrol cars	6810	76,850.00
upgrade 911 recorder	15,000.00	3 Ticket writers	6810	
Backup-System	4,500.00	Backup-System	6310	4,500.00
1 hand held radio	3,500.00	Additional Supplies	6320	1,390.00
Additional computer for patrol office	1,000.00			
upgrade records computer	1,000.00			
Laptop computer for detective	1,000.00			

Capital Expenditures & Dept. Improvements - Comparison CURRENT vs PROPOSED

(FY16)		(FY17)		
<u>Description</u>	<u>2015-16</u>	<u>Description</u>	<u>Object</u>	<u>2016-17</u>
Replace 3 dispatch printers	300.00			
Additional phone for patrol office	300.00			
	189,400.00			126,940.00
<u>STREET (45)</u>		Increase Signs Budget	6516	3,000.00
Street paving (annual)	150,000.00			
Tractor & brush hog	26,000.00			
Curb & gutter replacement	10,000.00			
	186,000.00			3,000.00
<u>PARK (60)</u>				
Park Improvements/Construction	177,500.00			
	177,500.00			0.00
<u>FACILITY MAINTENANCE (65)</u>		Partial Year F/T Janitor	6102-10	6,000.00
	0.00			6,000.00
<u>COMMUNITY CENTER (80)</u>				
	0.00			0.00
	872,100.00			190,390.00

200 WATER & SEWER FUND:

Additional employee	37,500.00			
Rehab - Collin Street sewer line repair	150,000.00			
3/4 ton truck (replace service truck)	40,000.00			
		Brushes for headworks	6810	6,000.00
	227,500.00			6,000.00
<u>DISTRIBUTION/COLLECTION MAINTENANCE</u>				
	0.00			0.00
	0.00			0.00
	227,500.00			6,000.00

Capital Expenditures & Dept. Improvements - Comparison CURRENT vs PROPOSED

	(FY16)	(FY17)	
<u>Description</u>	<u>2015-16</u>	<u>Description</u>	<u>2016-17</u>
Used track hoe Volvo EC 160 or equivalent size	135,000.00		
	135,000.00		0.00
140			
Hotel/Motel Tax Fund			
Sawmill Park Bathrooms	120,000.00		
	120,000.00		0.00
TOTAL ALL FUNDS	1,354,600.00	*****	196,390.00

City of Dayton 5 Year Capital Expenditure 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 1 (2017)

Year 2 (2018)

Year 3 (2019)

Year 4 (2020)

Year 5 (2021)

Administration-Finance Department (10)									
Upgrade Datavox Phone system-City	14,000							Upgrade Accounting/UB Software (possible)	70,000
		Cradlepoint	3,600.00						
	14,000.00		3,600		-		-		70,000
Municipal Court (15)									
Judge with Benefits (Partial Year)	5,450			Part-time clerk (if needed as growth continues)	10,890.00				
PT Clerk added hours	3,000								
	8,450		-		10,890				
Volunteer Fire Department (20)									
Air pack bottle exchanges (3)	30,000	Air pack bottle exchanges	10,000	Air pack bottle exchanges (2)	20,000				
	30,000		10,000.00		20,000		-		-
Planning & Code Enforcement Department (25)									
Building Official Training	2,000.00	New vehicle for inspector	24,000	Legal and surveying costs for annexation	20,000	Code Enforcement Officer-grade 8 w/benefits	50,652	Legal & Surveying cost for annexation	20,000
		Building Inspector salary/benefits	70,145	Matching funds for TxDOT TAP	145,000	Replace-Vehicle for Building Official	24,000		
	2,000		94,145		165,000		74,652		20,000
Library (30)									
		Replace 5 staff computers	5,000	Replace 10 patrons computers	10,000	Replace 10 patrons computers	10,000	Replace 8 patrons computers	10,000
								Replace 20 desk chairs	6,000
	-		5,000		10,000		10,000		16,000
Maintenance Shop (35)									
				3/4 ton truck (replace service truck)	40,000				
	-		-		40,000		-		-
Police Department (40)									
Upgrade P/T Dispatch to F/T	33,000	replace 2 patrol cars	68,300	1 Ticket Writers	8,065	FT records clerk	33,800	replace 2 patrol cars	68,300

City of Dayton 5 Year Capital Expenditure 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 1 (2017)		Year 2 (2018)		Year 3 (2019)		Year 4 (2020)		Year 5 (2021)	
F/T Crime Victim Liaison Officer-Grant	11,200	-patrol car equipment	8,545.00	F/T Patrol Officer position	59,500	Replace Detective vehicle	29,000	-patrol car equipment	8,545.00
replace 2 patrol cars	68,300	F/T Patrol Officer position	59,500	upgrade PT maint labor to FT	24,800	replace 2 patrol cars	68,300		
-patrol car equipment	8,545	replace ACO truck	32,500	replace 2 patrol cars	68,300	-patrol car equipment	8,545.00		
		3 Ticket Writers	24,196	-patrol car equipment	8,545				
		6 Tasers	8,800						
		Replace chief's car	28,000						
		Mobile-Link to 4 Police vehicles and software	40,000						
	121,045		269,841		169,210		139,645		76,845
Street/Drainage Department (45)									
		Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000
		1/2 ton truck	25,000	Curb & gutter replacement	20,000	Curb & gutter replacement	20,000	Curb & gutter replacement	20,000
		Curb & gutter replacement	20,000	Street Sweeper	180,000	F/T laborer	36,376	Dump Truck	105,000
		Full-Time Clerk	33,492			Slope mower	125,000		
	-		228,492		350,000		331,376		275,000
Parks Department (60)									
		Aquatic playground	155,000	Sawmill Park Playground Equipment	23,000	Park Maintenance Increase	15,000	Lighting at Sawmill Soccer Field	100,000
		Henderson Day Park Basketball Court Cover	52,000	Resurface pool deck	13,000	Renovate Restrm & concession stand - girls softball	75,000	Park Superintendent (New Position)-grade 7 (Contingent on DYSA)	45,000
	-		207,000		36,000		90,000		145,000
Facility Maintenance Department (65)									
		Full Time Laborer w/benefits	35,859	Two (2) zero turn mowers	23,000	1/2 ton Truck	28,000		
	-		35,859		23,000		28,000		-
Water & Sewer Department (70-75)									

City of Dayton 5 Year Capital Expenditure 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 1 (2017)	Year 2 (2018)	Year 3 (2019)	Year 4 (2020)	Year 5 (2021)					
	Ground storage tank & booster pump station at the Tram Rd water plant	880,000	Additional employee - Labor	36,055					
	Drying Box	45,000	Drying Box	45,000	Drying Box	45,000			
Brushes for headworks plus installation	6,000	Chlorinator for booster pump	300,000						
	6,000		1,225,000		81,055		45,000	-	
Civic Center Department (80)									
	Additional Employee F/T w/benefits	35,348	Replace carpet in main ballroom with carpet squares	30,000	Projection system for other end of ballroom	40,000			
			Full Interior Paint	18,000					
	-	35,348		48,000.00		40,000		-	
Refuse Department (85)									
	Reconstruct off loading ramp	25,000	70HP Tractor Bush hog	44,711					
	-	25,000		44,711					
Hotel/Motel Fund (90)									
	-	-		-		-		-	
Year 1	181,495	Year 2	2,139,285	Year 3	997,866	Year 4	758,673	Year 5	602,845

City of Dayton
Pay Grade Scale

Current 2015-2016

Proposed 2016-2017

HOURLY RATE				HOURLY RATE			
Grade	Current Starting	Current MidPt	Current Max	Grade	Proposed Starting	Proposed MidPt	Proposed Max
1	\$9.70	\$11.15	\$12.60	1	\$9.70	\$11.15	\$12.60
2	\$11.09	\$12.76	\$14.42	2	\$11.09	\$12.76	\$14.42
3	\$11.97	\$14.37	\$16.76	3	\$12.36	\$14.75	\$17.15
4	\$13.32	\$15.98	\$18.64	4	\$13.70	\$16.37	\$19.03
5	\$14.66	\$17.59	\$20.52	5	\$15.04	\$17.97	\$20.91
6	\$15.33	\$18.39	\$21.46	6	\$15.71	\$18.78	\$21.84
6E	\$15.33	\$18.39	\$26.12	6E	\$15.71	\$18.78	\$26.50
7	\$17.41	\$19.20	\$24.10	7	\$17.79	\$19.58	\$24.48
7E	\$23.09	\$28.86	\$34.63	7E	\$23.50	\$29.28	\$35.05
8	\$19.20	\$23.04	\$26.88	8	\$19.58	\$23.42	\$27.26
8E	\$27.16	\$35.30	\$43.45	8E	\$27.65	\$35.79	\$43.94
9	\$23.83	\$29.79	\$35.74	9	\$24.26	\$30.22	\$36.17
9E	\$28.39	\$36.91	\$45.43	9E	\$28.91	\$37.42	\$45.94
10E	\$29.63	\$38.52	\$47.41	10E	\$30.17	\$39.05	\$47.94
11E	\$34.93	\$41.74	\$51.38	11E	\$35.56	\$46.04	\$56.52
12E	\$39.08	\$50.80	\$62.52	12E	\$39.78	\$51.50	\$63.23

ANNUAL RATE				ANNUAL RATE			
Grade	Current Starting	Current MidPt	Current Max	Grade	Proposed Starting	Proposed MidPt	Proposed Max
1	\$20,168	\$23,193	\$26,218	1	\$20,168	\$23,193	\$26,218
2	\$23,077	\$26,539	\$30,000	2	\$23,077	\$26,539	\$30,000
3	\$24,904	\$29,885	\$34,866	3	\$25,704	\$30,685	\$35,666
4	\$27,701	\$33,241	\$38,781	4	\$28,501	\$34,041	\$39,581
5	\$30,489	\$36,587	\$42,685	5	\$31,289	\$37,387	\$43,485
6	\$31,883	\$38,260	\$44,636	6	\$32,683	\$39,060	\$45,436
6E	\$31,883	\$38,260	\$54,319	6E	\$32,683	\$39,060	\$55,130
7	\$36,213	\$39,933	\$50,127	7	\$37,013	\$40,733	\$50,927
7E	\$48,023	\$60,029	\$72,035	7E	\$48,887	\$60,893	\$72,899
8	\$39,933	\$47,919	\$55,906	8	\$40,733	\$48,719	\$56,706
8E	\$56,487	\$73,433	\$90,379	8E	\$57,504	\$74,450	\$91,396
9	\$49,566	\$61,957	\$74,349	9	\$50,458	\$62,849	\$75,241
9E	\$59,061	\$76,779	\$94,497	9E	\$60,124	\$77,842	\$95,560
10E	\$61,634	\$80,125	\$98,615	10E	\$62,744	\$81,234	\$99,725
11E	\$72,661	\$86,827	\$106,864	11E	\$73,969	\$95,767	\$117,566
12E	\$81,280	\$105,664	\$130,048	12E	\$82,743	\$107,127	\$131,511

E = Exempt

Grade scale increase on Grades 3-12E based on 1.8% or \$800 annual, whichever is greater.

Excluding Part-Time and Temporary position, but including the Fire Chief

Justification: U.S. Dept. of Labor Index for Government Employees (annual ending Dec 2015)

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



GENERAL FUND (100,120)
For the Year Ended September 30, 2016

	Budgeted Amounts			Variance	%
	Amended 2016 Budget	2016 Actual Projected	Proposed 2017 Budget		
Revenues					
Property Taxes for General	3,519,284	3,400,180	2,777,900	(741,384)	-26.7%
General Sales Tax	1,710,000	1,435,834	1,493,300	(216,700)	-14.5%
Franchise and local taxes	422,500	402,697	423,000	500	0.1%
Licenses and Permits	46,000	91,538	46,000	-	0.0%
Intergovernmental	89,625	89,835	44,600	(45,025)	-101.0%
Fine and Forfeits	294,416	303,145	294,400	(16)	0.0%
Charges for Services	111,700	199,674	111,700	-	0.0%
Investment Earnings	40,060	25,111	40,000	(60)	-0.2%
Contributions and donations	9,627	9,268	9,600	(27)	-0.3%
Payment in lieu of taxes	293,000	312,891	325,100	32,100	9.9%
Miscellaneous Revenue	153,900	155,568	106,500	(47,400)	-44.5%
Total Revenues	6,690,112	6,425,741	5,672,100	(1,018,012)	-17.9%
Expenditures					
Current:					
General Government	1,649,410	1,555,655	1,436,870	(212,540)	-14.8%
Public Safety	2,346,926	2,285,514	2,350,200	3,274	0.1%
Public Works	1,279,834	1,250,292	1,093,380	(186,454)	-17.1%
Sanitation	-	-	-	-	-
Health Ins	626,400	605,830	728,400	102,000	14.0%
Culture and Recreation	561,504	529,070	370,490	(191,014)	-51.6%
Community Enhancement	157,752	151,412	163,600	5,848	3.6%
Senior/Civic Center	330,187	322,787	331,250	1,063	0.3%
Debt Service:					
Principal Retirement/Leases	-	-	-	-	-
Total Expenditures	6,952,013	6,700,560	6,474,190	(477,823)	-7.4%
Revenue Over/Under					
Expenditures	(261,901)	(274,819)	(802,090)	(540,189)	67.3%
Other Financing Sources (Uses)					
Transfers In	265,000	175,000	-	(265,000)	-
Transfers (Out)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Net Changes in Fund Balance	3,099	(99,819)	(802,090)	(805,189)	100.4%
PSF Project (Contingency)			(2,000,000)		
Beginning fund balance*	7,304,444	7,304,444	7,204,625		
Ending Fund Balance	7,307,543	7,204,625	4,402,535		

* Source - 2015 CAFR page 37

Cash on Hand sufficient to fund 13.6 14.0 8.4 **Months of operation**

► City Fund Balance Policy (revised for GASB54) requires that unassigned fund balance in the general fund be equal to at least 3 months of expenditures.

Disclosure: This statement is used as a projection for cash flow analysis purposes only. It represents summary of financial activity expected based on all current available information and does not reflect the final ending fund balances for the reporting period.

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



	Budgeted Amounts			Variance	%
	2016 Budget	2016 Actual Projected	Proposed 2017 Budget		
Operating Revenue					
Water & Sewer Charges	3,093,600	3,409,857	3,474,600	381,000	11.0%
Sanitation	-	-	-	-	-
Other Services	12,850	25,122	12,500	(350)	-2.8%
Total Operating Revenues	3,106,450	3,434,979	3,487,100	380,650	10.9%
Operating Expenses					
Employee Expenses	918,987	871,560	939,120	20,133	2.1%
Services	274,160	241,929	274,160	-	0.0%
Supplies	137,090	123,282	131,730	(5,360)	-4.1%
Utilities	295,960	326,819	315,960	20,000	6.3%
Repairs and Maintenance	313,280	293,952	275,780	(37,500)	-13.6%
Miscellaneous	108,200	19,800	108,200	-	0.0%
Total Operating Expenses	2,047,677	1,877,342	2,044,950	(2,727)	-0.1%
Non-operating Revenues (Expenses)					
Financing Activities					
Capital Purchases, Investment	(190,000)	(123,431)	(6,000)	184,000	-3066.7%
Investment income	7,000	6,940	7,000	-	0.0%
Interest expense	(278,820)	(278,362)	(252,190)	26,630	-10.6%
Transfers, Debt Payments	(559,678)	(559,328)	(561,430)	(1,752)	0.3%
Other net Assets and Liabilities	-	-	-	-	-
Net Cash (Used) by Capital & Related Financing Activities	(1,021,498)	(954,181)	(812,620)	208,878	-25.7%
Net (Decrease) in Cash and Cash Equivalents	37,275	603,456	629,530	592,255	4.3%
Beginning fund balance*	906,529	906,529	1,509,985		
Projected Ending Fund Balance	943,804	1,509,985	2,139,515		

* Source - 2015 CAFR page 46

<u>Months of Operational Cash</u>	3.9	6.7	9.0
-----------------------------------	-----	-----	-----

► City Fund Balance Policy (revised for GASB54) requires that unassigned fund balance in the general fund be equal to at least 3 months of expenditures.

City of Dayton, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - PROJECTED ACTUALS AND PROPOSED BUDGET
REFUSE (210)



For the Year Ended **September 30, 2016**

	Budgeted Amounts			Variance	%
	2016 Budget	2016 Actual Projected	Proposed 2017 Budget		
Operating Revenue					
Water & Sewer Charges	-	-	-	-	-
Sanitation	1,031,000	1,061,926	1,091,700	60,700	5.6%
Other Services	100	-	-	(100)	-
Total Operating Revenues	1,031,100	1,061,926	1,091,700	60,600	5.6%
Operating Expenses					
Employee Expenses	86,578	83,999	91,700	5,122	5.6%
Services	771,800	803,194	835,800	64,000	7.7%
Supplies	9,840	11,159	10,000	160	1.6%
Utilities	3,300	3,375	3,600	300	8.3%
Repairs and Maintenance	10,000	6,140	10,000	-	0.0%
Miscellaneous	-	-	-	-	-
Total Operating Expenses	881,518	907,868	951,100	69,582	7.3%
Non-operating Revenues (Expenses)					
Financing Activities					
Capital Purchases, Investment	-	-	-	-	-
Investment income	3,500	3,517	3,500	-	0.0%
Interest expense	-	-	-	-	-
Transfers, Debt Payments	(265,000)	(265,000)	-	265,000	-
Other net Assets and Liabilities	-	-	-	-	-
Net Cash (Used) by Capital & Related Financing Activities	(261,500)	(261,483)	3,500	265,000	7571.4%
Net (Decrease) in Cash and Cash Equivalents	(111,918)	(107,425)	144,100	256,018	-234.1%
Beginning fund balance*	1,139,789	1,139,789	1,032,364		
Projected Ending Fund Balance	1,027,871	1,032,364	1,176,464		

* Source - 2015 CAFR page 46

<u>Cash on hand sufficient to fund</u>	<u>10.8</u>	<u>10.6</u>	<u>14.8</u>	<i>Actual</i> <u>Months of operation</u>
--	-------------	-------------	-------------	---

► City Fund Balance Policy (revised for GASB54) requires that unassigned fund balance in the general fund be equal to at least 3 months of expenditures.

ORDINANCE NO. O2016-32

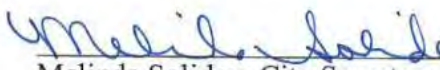
AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DAYTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017.

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, 2016 to September 30, 2017, and that a public notice regarding a public meeting on such budget would be held on September 6, 2016 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 6, 2016; 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, 2016. 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 6th day of


Melinda Soliday, City Secretary




Jeff Lambright, Mayor

ORDINANCE NO. O2016-31

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 2016 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 2016, 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: \$.2706 cents on each one hundred dollars (\$100) of valuation of property and;
- 2.) For the Maintenance and Operation of the general government (General Fund): \$.4094 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 YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES DOES NOT EXCEED LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY. A STATEMENT ABOUT "TAX INCREASE" AS SPECIFIED BY §26.05(B) OF PROPERTY TAX CODE IS NOT REQUIRED TO BE INCLUDED ON THE HOME PAGE OF ANY INTERNET WEBSITE OPERATED BY CITY OF DAYTON, TEXAS.

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED ON THIS 6th DAY OF SEPTEMBER 2016. THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER ITS PASSAGE.



Jeff Lambright, Mayor


Melinda Soliday, City Secretary





ORDINANCE No. 0-2016-12

An Ordinance By The City Council Of Dayton, Texas; Said Ordinance Establishing New Rates For Potable Water Service, Sanitary Sewer Service, Solid Waste Service, Taps Fees for Potable Water, Tap Fees for Sanitary Sewer, Street Repair and Specifying An Effective Date For The Increase.

WHEREAS, the City Council is charged with the responsibility to periodically review the City's Ordinances and associated utility rates; and

WHEREAS, the City's cost for services has not been adjusted for six (6) years and has increased significantly; and

WHEREAS, sound business practices dictate that the City Council now take action to capture these increased costs.

NOW, THEREFORE, Be It Ordained by the City Council of Dayton, Texas that:

- (1) Potable water service rates shall be increased from a base rate of \$ 15.00 to \$ 18.00 on the effective date of this Ordinance; said rate to again be adjusted twelve months later by an increase of an additional \$ 3.00 for an effective base rate of \$ 21.00 for the first 2,000 gallons of water.
- (2) Sanitary sewer service rates shall be increased from a base rate of \$ 15.00 to \$ 18.00 on the effective date of this Ordinance; said rate to again be adjusted twelve months later by an increase of an additional \$ 3.00 for an effective base rate of \$ 21.00 for the first 2,000 gallons of sewer.
- (3) Solid waste service rates shall be increased from a monthly rate of \$ 15.66 to \$ 16.68 on the effective date of this Ordinance; said rate to again be adjusted twelve months later by an increase of an additional \$ 1.02 for an effective monthly rate of \$ 17.70. Solid waste dumpster services, commercial hand cart services and special commercial pickup shall be adjusted by an increase of 7.5 % upon the effective date of this ordinance with an additional 2.5% increase to be applied twelve months later.

(4) Potable water and sanitary sewer tap fees are hereby increased and certain items are herein clarified as indicated and shown below.

	<u>Old Rate</u>	<u>New Rate</u>
3/4" water tap	\$450.00	\$ 950.00
1" water tap	\$600.00	\$ 1,000.00
4" sewer tap	\$500.00	\$ 650.00
6" sewer tap	\$ 600.00	\$ 780.00

Taps for water meter sizes larger than 1 1/2 inch will be priced at the actual cost of labor, materials and equipment- same to be determined by the Director of the Water/Sewer Department

- Taps that require a section of the street to be broken out or cut shall incur a \$ 600.00 street repair fee
- Taps requiring a street bore will incur a \$ 400.00 charge. Bores that are longer than 50' shall be on a cost plus basis as determined by the Water/Wastewater Superintendent.
- As clarification, material requirements associated with water taps, sewer taps, manholes, collection line pipe and distribution line pipe shall meet or exceed those standards provided and approved by the City's Director of Water/Sewer; his determination being final in matters relating to acceptable materials.

(5) the effective date of this amended schedule shall be July 1, 2016.


PASSED AND APPROVED this the 6th day of June 2016

City of Dayton, Texas



Honorable Jeff Lambright
Mayor

ATTEST:



Melinda Soliday, City Secretary



GLOSSARY

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

BALANCED BUDGET – Total recurring expenditures for any fiscal year shall not exceed total recurring revenues for that same fiscal year.

ACCOUNTS PAYABLE – A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE – An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCOUNTING SYSTEM – The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

ACCRUED INTEREST – Interest that has been earned and recorded, but has not been received.

AD VALOREM TAX – A tax based on value of land and improvements (property tax).

AGENDA – A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meetings act.

APPROPRIATION – An authorization granted by City Council to make expenditures and to incur obligations for a specific purpose. Usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION – A valuation set upon real estate or other property by government as a basis for levying taxes.

ASSETS – Property owned by a government, which has economic value, especially which could be converted to cash.

BALANCE SHEET – A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BOND REFERENDUM – A bond referendum is an opportunity for voters to decide if the city will be authorized to borrow funds to address specific capital project needs for which ad valorem taxes are pledged for repayment.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term is also sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

BUDGET CALENDAR – The schedule of key dates or milestones, which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT – The instrument used by the budget making authority to present a comprehensive financial program to the appropriating governing body.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriation and available revenues.

CAPITAL ASSETS – Long-term assets, such as buildings, equipment, and infrastructure, intended to be held or used in operations.

CAPITAL PROJECTS – Acquisition or construction of major capital facilities.

GLOSSARY (Continued)

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

CAPITAL PROJECT FUNDS – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

DCDC – The Dayton Community Development Corporation, Inc. An entity of the City designed to promote and enhance business interest and opportunity within the municipality. 0.5¢ of the 1.5¢ collected by the State for the City of Dayton is used to fund this entity.

DEFICIT – The excess of expenditures over revenues during an accounting period; or in the case of Enterprise and Intra-governmental Service Funds, the excess of expense over income during an accounting period.

CASH BASIS – A method of accounting in which revenues and expenses are recognized and recorded when received, not necessarily when earned.

CDARS – The Certificate of Deposit Account Registry Service (CDARS), is a US for-profit service that breaks up large deposits (from individuals, companies, nonprofits, public funds, etc.) and places them across a network of more than 3000 banks and savings associations around the United States. This allows depositors to deal with a single bank that participates in CDARS but avoid having funds above the Federal Deposit Insurance Corporation (FDIC) deposit insurance limits in any one bank.

CERTIFICATE OF DEPOSIT – A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the

issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CHARTER – Written instrument setting forth principles and laws of government within boundaries of the City.

CHART OF ACCOUNTS – The classification system used by the City to organize the accounting for various funds.

CHECK – A bill of exchange drawn on a bank and payable on demand.

COMPONENT UNIT – A component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

CONTINGENCY – Funds set aside in a reserve account for major expenditures or for emergencies.

CURRENT ASSETS – Cash and other assets expected to be converted to cash, sold, or consumed either in a year or in the operating cycle.

CURRENT LIABILITIES – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within one year.

DEBT SERVICE FUND – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal interest, and related costs. Also called a Sinking Fund.

DEPARTMENT – A distinct, usually specialized division of a large organization.

DELINQUENT TAXES – Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPRECIATION – A non-cash expense that reduces the value of an asset as a

GLOSSARY (Continued)

EFFECTIVE TAX RATE – The tax rate required to generate the same amount of revenue as in the preceding year on the same properties.

ENTERPRISE FUND – A fund used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. The significant characteristic of Enterprise Funds is that the accounting system must make it possible to show whether the activity is operated at a profit or loss, similar to comparable private enterprises. Thus, the reports of enterprise funds self-contained and creditors, legislators or the general public can evaluate the performance of the municipal enterprise on the same basis as they can the performance of investor-owner enterprises in the same industry.

EXPENDITURES – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR – A twelve-month period of time to which the annual budget applies, and at the end of which, the City determines its financial position and results of operations.

FIXED ASSETS – Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

FRANCHISE – A special privilege granted by a government, permitting the continued use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

FUND – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources

together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objective.

FUND BALANCE – The excess of an entity's assets over its liabilities.

GENERAL FIXED ASSETS – Capital assets that are not assets of any particular fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental (as opposed to proprietary or fiduciary) funds.

GENERAL FUND – The General Fund is the general operating fund of the City. It is used to account for the resources devoted to finance the services traditionally associated with local government, except those activities that are required to be accounted for in another fund. Transactions are recorded on the modified accrual basis.

GENERAL OBLIGATION BONDS – When a government pledges its full faith and credit to the payment of the bonds it issues, that those bonds are general obligation bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL FUNDS – Funds generally used to account for tax-supported activities. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects and Debt Service).

GRANTS – A contribution by one government unit to another. The contribution is usually made to aid in the support of a specific function, purpose, activity or facility.

INCOME – A term used in proprietary fund-type accounting to represent (1)

GLOSSARY (Continued)

ISO RATING – The Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up the insurance ratings for the communities. The ISO will perform a survey to assign a public protection grade to each fire department, which is used in the development of insurance rates for all properties within the protected area. Grading starts at 1, which is the best possible score and ends at 10, which is considered unacceptable.

LEASE/PURCHASE – A financing tool utilized to fund large capital outlays where the city may not have cash immediately available for purchase. This arrangement allows the city to use the item while payments are being made.

LEVY - To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

LIABILITIES – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LONG-TERM DEBT – Debt with a maturity of more than one year after date of issuance.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NOTE PAYABLE – An unconditional written promise signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them.

ORDINANCE – A formal legislative enactment by the governing body of a municipality.

PROJECTION – A forecast of future trends in the operation of financial activities done through the remainder of the fiscal year to gain a better picture of the City's finances. The projections are adopted as the revised budget during the budget adoption process.

PROPERTY TAX – An annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property's assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

RATINGS – Designations used by credit rating agencies to give relative indications of credit quality. Municipal bonds rated Baa or BBB and above are considered to be investment-grade.

REFUNDING BONDS – Bonds issued to retire bonds already outstanding.

RESERVE – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RETAINED EARNINGS – The accumulated earnings of an enterprise or internal service fund which have been retained in the fund and which are not reserved for any specific purpose.

REVENUES – The term designates an increase to a fund's assets. An item of income.

REVENUE BONDS – Bond whose principal and interest are payable exclusively from earnings of an enterprise fund. circulate a petition calling for an election to limit the size of the tax increase.

SALES TAX – A state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

SHORT-TERM DEBT – Debt with a maturity of one year or less after the date of issuance.

GLOSSARY (Continued)

SPECIAL REVENUE FUNDS - Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX LEVY – The total amount to be raised by general property taxes for intentions specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE – An ordinance through which taxes are levied.

TAX RATE – The rate at which a municipality may levy a tax. Tax levied for each \$100 of assessed valuation. The amount of tax stated in terms of a unit of the tax base.

TAX ROLL – The official list showing the amount of taxes levied against each taxpayer or property.

ROLLBACK RATE – The roll back tax rate is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district, the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.