



CITY OF DAYTON, TEXAS

ANNUAL BUDGET FISCAL YEAR 2017-2018

Mayor - Jeff Lambright

Council Members - John Johnson	Mayor Pro-Tem, Position No. 4
Josh Townsend	Position No. 1
Sherial Lawson	Position No. 2
Alvin Burress	Position No. 3
Troy Barton	Position No. 5

City Manager - Theogene Melancon

Asst. City Manager/CFO - Rudy Zepeda
City Secretary - Melinda Soliday
City Planner - Kimberly Judge

Department Heads - *Murphy Green, Chief of Volunteer Fire Department*
John Headrick, Chief of Police
James "Red" McDaniel, Water/Sewer Operations Director
Sherry Sikes, Library Services Director
Toby Stroughter, Director of Public Works
James Perkins, IT Administrator

**2017-2018
Annual Budget - Adopted
9/18/2017**

City of Dayton, Texas

Fiscal Year 2017-2018

Budget Cover Page

September 18, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$487,705, which is a 11.62 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$305,931.

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

FOR: John Johnson Josh Townsend
Sherial Lawson Alvin Burris
Troy Barton

AGAINST:

PRESENT and not voting: Jeff Lambright

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.6700/100	\$0.6800/100
Effective Tax Rate:	\$0.6385/100	\$0.8542/100
Effective Maintenance & Operations Tax Rate:	\$0.3845/100	\$0.5665/100
Rollback Tax Rate:	\$0.6557/100	\$0.8824/100
Debt Rate:	\$0.2405/100	\$0.2706/100

Total debt obligation for City of Dayton, Texas secured by property taxes:
\$24,660,000

TABLE OF CONTENTS

	Page
Budget Message - City Manager	i
Administration and Department Head Organizational Chart	1
City Profile	2
Understanding the Budget	3
STATISTICAL DATA	
Summary of Actuals vs. Budget FY2015 - FY2018	4-5
Estimated Ad Valorem Tax Collections and Distribution Fiscal Year 17-18	6
Adjusted Valuations, Tax Levy and Collections (Last Ten Fiscal Years)	7
Comparison of Assessed Values by Class Tax Year 2017 vs. 2018	8
Historical Sales Tax Collection, Population and Local Tax Rates	9
GENERAL FUND	
Fund Summary	10
Revenue Distribution	11
Expense Distribution	12
<u>Department Expenses</u>	
Administration	13-14
Municipal Court	15-16
Fire Department	17-18
Code Enforcement Planning & Inspection Dept.	19-20
Library	21-22
Maintenance	23-24
Police	25-26
Street	27-28
Ambulance	29
City Parks	30-31
Facility Maintenance	32-33
Community Center and Fund Recap	34-35
NON-MAJOR AND RESERVE FUNDS	
OPERATIONAL RESERVE	36
STATE REQUIRED FRANCHISE (PEG)	37
HEALTH REIMBURSEMENT ACCOUNT	38
POLICE INVESTIGATION FORFEITURE	39
PD EQUITABLE SHARING - JUSTICE	40
PD EQUITABLE SHARING - TRESURY	41
MUNICIPAL COURT BUILDING	42
MUNICIPAL COURT TECHNOLOGY	43
CAPITAL REPLACEMENT	44
LIBRARY SPECIAL FUND	45
HOTEL-MOTEL TAX FUND	46
CAPITAL IMPROVEMENT TAX NOTE	47
WATER AND SEWER FUNDS	
Fund Summary	48

TABLE OF CONTENTS

Revenue Distribution	49
Expenses: Treatment - Production Operations	50-51
Expenses: Distribution and Collection Maintenance	52-53
REFUSE FUND	
Fund Summary	54
Revenue & Expense Distribution	55-56
DEBT SERVICE FUND - GENERAL FUND OBLIGATED	57
DEBT SERVICE FUND - WATER/SEWER FUND OBLIGATED	58
DEBT MODEL & SERVICE SCHEDULES	59-71
CDBG FUNDED PROJECTS	72
5-YEAR CAPITAL EXPENDITURE PLAN (YEAR 2017-2021)	73-75
PAY GRADE SCALE (CURRENT AND PROPOSED)	76
ALL MAJOR FUNDS	
FUND BALANCES PROJECTED ACTUAL YR 2016 VS. 2017 PROPOSED	77-79
ADOPTING ORDINANCES	
Appropriation Ordinance	80
Tax Levy Ordinance	81
Water/Sewer Ordinance	83
GLOSSARY	85-89



Annual Budget Transmittal Message

Start date of fiscal year: October 1, 2017

Ending date of fiscal year: September 30, 2018

2017 / 2018 Annual Budget --- The City of Dayton, Texas has adopted a comprehensive budget for fiscal year 2017 / 2018 that has an overall revenue base of Fourteen Million Six Hundred eighty four Thousand Dollars (\$ 14,684,000) and overall expenditures of Thirteen Million eight Hundred and four Thousand Dollars (\$ 13,804,000). This budget meets the requirements under Article § 9.16 of the City Charter, said section specifying that "the total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund's prospective income plus cash on hand".

This budget will raise more total property taxes than last year's budget by \$ 487,705 or 11.62%. Of that amount, \$ 305,931 is tax revenue to be raised from new property added to the tax roll this year.

The fiscal year 2017 / 2018 tax rate of .6700 is 1.4% less than last year's rate of .6800 but is an increase from the recommended effective rate of .6385. On a home with a value of \$ 100,000 this would mean that an extra \$ 20.10 will be paid in property taxes.

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

Ladies and Gentlemen:

The enclosed document represents the City of Dayton's proposed budget for the period beginning October 1, 2017 and ending September 30, 2018. This document represents a balanced budget in relationship to expenditures versus revenues. As an additional element of this document, the City Council and city staff have developed a Five Year Capital Improvement Plan and this plan is hereby incorporated into and made a permanent portion of the fiscal year 2017 / 2018 budget. The Five Year Plan document itself is designed and intended to serve as a roadmap for future budgets and the capital expenditures contained therein (see pages 73 – 75 of the budget document).

In regards to the development of this budget, its level of available funding and the associated expenditures, the City of Dayton’s proposed fiscal year budget for 2017 / 2018 authorizes expenditures and projected revenues as shown below in **Table 1** of non-restricted funds. As a generally accepted financial policy, municipalities in Texas are encouraged to maintain their reserve funds at a level that will cover operational costs for a period of 3 months. The schedule of revenues, expenditures, and charges of fund balances as show on pp. 77-79 project City reserve fund levels at the conclusion of the 2017 / 2018 fiscal year. This model projects fund balance in comparison to operational periods and is reflected in **Table 2** which is shown below.

Table 1:

General Fund	\$ 6,822,924
Special Library Fund	\$ 3,000
Hotel-Motel Tax Fund	\$ 84,750
Water/Sewer Fund	\$ 3,228,916
Refuse Fund	\$ 1,224,111
Interest & Sinking Funds / Tax Obligations	\$ 2,419,876
State Required Franchise Fee Account Fund	\$ -
Investigation - Fraud PD Fund	\$ 10,000
M/C Building Sec Fund	\$ 5,000
M/C Technology Fund	\$ 5,000
Total Expenditures All Funds	\$ 13,803,577
	=====

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

General Fund	\$ 6,833,024
Special Library Fund	\$ 3,500
Hotel-Motel Tax Fund	\$ 93,200
Water/Sewer Fund	\$ 4,151,600
Refuse Fund	\$ 1,118,508
Interest & Sinking Funds / Tax Obligations	\$ 2,450,936
State Required Franchise Fee Account Fund	\$ 15,400
Investigation - Fraud PD Fund	\$ 150
M/C Building Sec Fund	\$ 10,000
M/C Technology Fund	\$ 8,000
Total Revenues All Sources	\$ 14,684,318
	=====

Table 2:

- **Recommended reserve – 3 months**
- General Fund ----- 7.0 months
- Water / Sewer Fund ----- 9.1 months
- Refuse Fund ----- 12.7 months

In other major elements of the City's proposed fiscal year 2017 / 2018 budget, Dayton's citizens will see a reduction in the property tax rate. When compared with last year, this new rate will reflect a reduction from .6800 per \$ 100.00 of value to .6700 per \$ 100.00 of value, this amount reflecting a modest rate reduction of 1 cent.

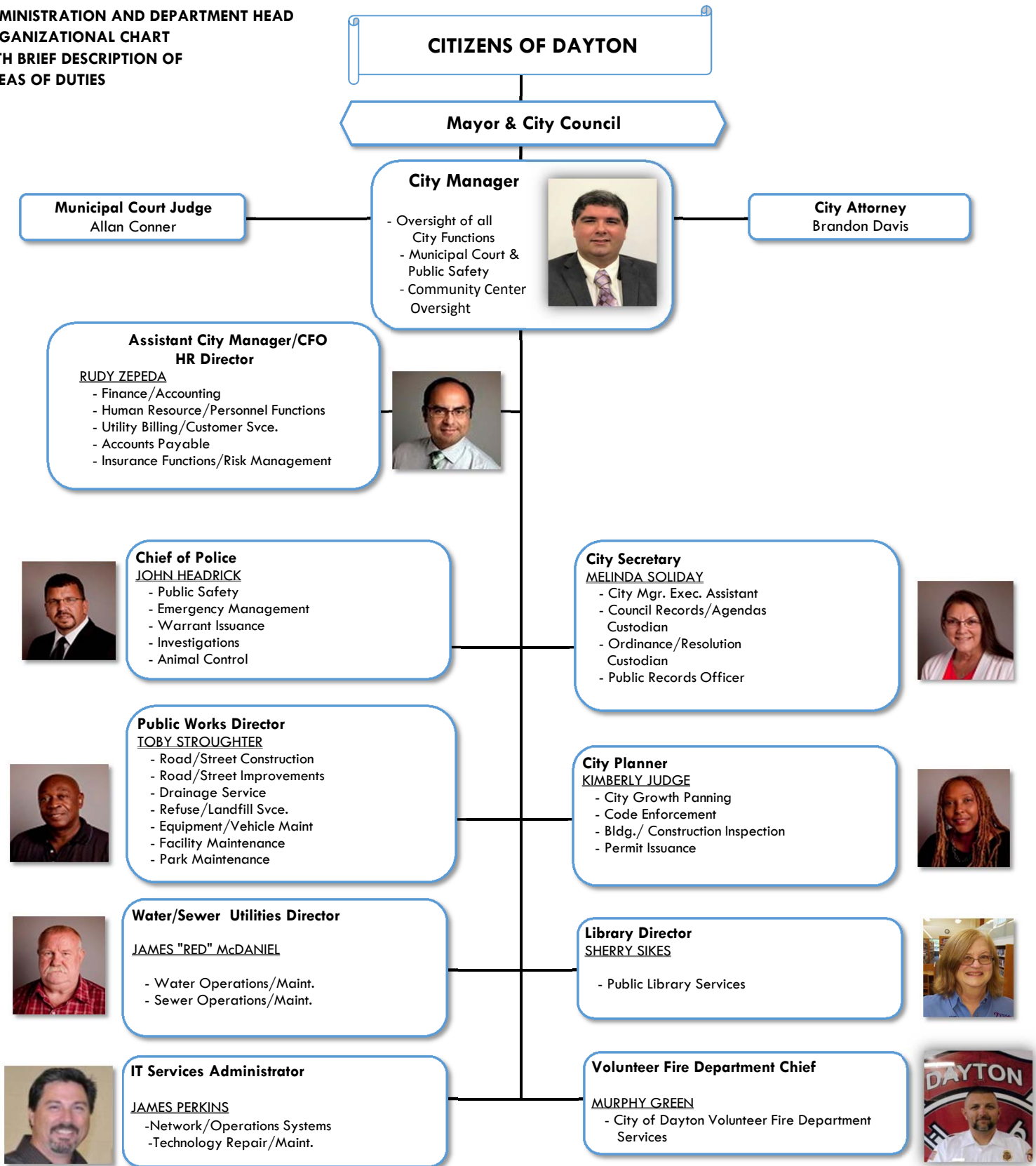
In summation, the City of Dayton's Proposed Fiscal Year 2017 / 2018 budget provides for important investments in the areas of infrastructure, operational equipment and quality of life projects. It addresses the needs of its employees through a responsible pay plan and responds to the request of its citizens through various civic improvements.

Respectfully Submitted,



Theo Melancon

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



City Profile

HISTORY of DAYTON, TEXAS



Dayton Texas was once part of the Atascocita District, one of Stephen F. Austins original Colonies in Texas. The earliest birth recorded is that of the son of Henry William Munson, later a joint Alcade of the settlement. This birth was given as north of Dayton in an Indian Village where the Two Munson brothers, Henry William and Micajah B. Munson lived while building their home on the bank of the Trinity River.

Micajah was married to Elizabeth Everett from Martin County North Carolina. She was remembered by the state of Texas on a historical marker in West Liberty County for being given a grant from the Mexican government for a league of land in 1831. In her application, written in formal Spanish, she stated she had lived there and improved the land for six years. Her husband died in 1825, so she may have been asked to rewrite the letter or have been stating the time the men had cleared the land for the settlement as well as her time there. Her only surviving child, Martha Caroline Munson, married Isaiah Cates Day, the founder for whom the city of Dayton Texas was named. She had been married to William Orr and Edmond Prewitt prior to this marriage and was a widow at the time. She is buried in the French Cemetery called the Linney Cemetery on the lod highway to Liberty.

Dayton sit on U.S. Highway 90 three miles west of Liberty in southwestern Liberty County, was first called West 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.

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 2017, the population in Dayton is an estimated 8,300 and with the completion of the Grand Parkway (Hwy99) expected to be in 2022, growth abounds in our blossoming community.

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 and Sewer Fund (200)

Water Operations (70)

	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				
Capital Outlay	-	-	-	-	-	
Total Expenses	618,321	656,962	797,082		666,975	

Personnel Count: all employees are represented as full time equivalent (FTE). For example: a full-time exempt employee may be represented as 0.5 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 .48 if their estimated annual hours is a fraction of the same full-time position. 1 = 100% full-time hrs. (2080 hrs)

Department Personnel	Pay Grade	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget
Water/WW Director	9E	0.5	0.5	0.5
Field Maint. Supervisor	8	1	1	1
TCEQ Field Maint. Equip Op	6	1	1	1
Utility Billing Clerk	4	0.25	0.25	0.25
Admin Asst. Facility Building	4	0.5	0.5	0.5
Laborer	3	6.5	6.5	6.5

Percentage represents the change from FY15-16 budget figures to FY16-17 proposed.

Summary All Funds

Proposed Budget Year	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	% Change from Prior Budget
<u>General Fund (100)</u>						
Revenue	6,491,527	6,593,088	5,842,331	5,855,696	6,833,024	↑ 17%
Expenditures	6,500,815	6,787,049	9,080,631	9,259,316	6,822,924	↔ -25%
Total Revenues over Expenses	(9,288)	(193,961)	(3,238,300)	(3,403,621)	10,100	↓ -100%
<u>Library Special Fund (120)</u>						
Revenue	3,287	1,587	3,460	2,317	3,500	↔ 1%
Expenditures	6,345	2,300	3,060	1,429	3,000	→ -2%
Total Revenues over Expenses	(3,058)	(713)	400	888	500	↑ 25%
<u>Public Safety Facility Fund(131)</u>						
Revenue	7,138,397	17,482	2,015,000	2,512,065	-	↔ -100%
Expenditures	155,101	2,624,959	6,547,013	6,887,884	-	↔ -100%
Total Revenues over Expenses	6,983,296	(2,607,477)	(4,532,013)	(4,375,819)	-	↔ -100%
<u>Hotel/Motel Fund (140)</u>						
Revenue	99,607	100,822	92,300	81,464	93,200	↔ 1%
Expenditures	65,508	233,871	140,750	94,328	84,750	↔ -40%
Total Revenues over Expenses	34,099	(133,049)	(48,450)	(12,864)	8,450	↓ -117%
<u>Water & Sewer Fund (200)</u>						
Revenue	3,865,510	3,549,758	3,680,879	3,451,226	4,151,600	↔ 13%
Expenditures	4,869,279	4,103,679	3,103,817	2,921,392	3,228,916	↔ 4%
Total Revenues over Expenses	(1,003,769)	(553,921)	577,062	529,835	922,684	↑ 60%
<u>Refuse Fund (210)</u>						
Revenue	1,062,166	1,098,265	1,284,179	1,205,135	1,118,508	→ -13%
Expenditures	864,449	1,176,393	950,790	936,676	1,224,111	↑ 29%
Total Revenues over Expenses	197,717	(78,128)	333,389	268,459	(105,603)	↓ -132%
<u>Debt Service Tax Sinking Fund (300)</u>						
Revenue	1,742,835	1,707,339	1,682,700	1,753,182	1,711,286	↔ 2%
Expenditures	1,672,341	1,657,233	1,675,671	1,673,081	1,681,226	→ 0%
Total Revenues over Expenses	70,494	50,106	7,029	80,101	30,060	↑ 328%
<u>Debt Service Revenue Fund (320)</u>						
Revenue	441,249	447,529	370,730	370,832	739,650	↑ 100%
Expenditures	422,728	429,328	366,430	366,030	738,650	↑ 102%
Total Revenues over Expenses	18,521	18,201	4,300	4,802	1,000	↔ -77%
<u>Operational Reserve Fund (101)</u>						
Revenue	-	-	-	220,751	2,520,000	-
Expenditures	-	-	-	220,750	2,520,000	-
Total Revenues over Expenses	-	-	-	1	-	-

Summary All Funds

Proposed Budget Year	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	% Change from Prior Budget
<u>State Required Franchise Fee Account Fund (102)</u>						
Revenue	48,957	-	-	15,400	15,400	-
Expenditures	-	55,084	-	-	-	-
Total Revenues over Expenses	48,957	(55,084)	-	15,400	15,400	-
<u>Health Reimbursement Account Fund (103)</u>						
Revenue	40,895	22,368	-	-	-	-
Expenditures	-	-	-	2,465	40,000	-
Total Revenues over Expenses	40,895	22,368	-	(2,465)	(40,000)	-
<u>Investigation - Fraud PD Fund (104)</u>						
Revenue	-	42,303	301	301	150	↘ -50%
Expenditures	-	710	14,118	14,118	10,000	↘ -29%
Total Revenues over Expenses	-	41,593	(13,818)	(13,818)	(9,850)	↘ -29%
<u>Equitable Sharing - Justice PD Fund (105)</u>						
Revenue	-	3	-	2	-	-
Expenditures	-	1,101	-	-	-	-
Total Revenues over Expenses	-	(1,097)	-	2	-	-
<u>Equitable Sharing - Treasury PD Fund (106)</u>						
Revenue	-	10	-	-	-	-
Expenditures	-	3,799	-	-	-	-
Total Revenues over Expenses	-	(3,789)	-	-	-	-
<u>M/C Building Sec Fund (107)</u>						
Revenue	6,753	6,698	6,000	6,000	10,000	➡ 67%
Expenditures	3,918	1,200	5,000	4,250	5,000	⬇ 0%
Total Revenues over Expenses	2,835	5,498	1,000	1,750	5,000	⬆ 400%
<u>M/C Technology Fund (108)</u>						
Revenue	10,138	8,984	10,000	8,000	8,000	➡ -20%
Expenditures	8,126	6,723	4,676	4,800	5,000	↗ 7%
Total Revenues over Expenses	2,011	2,260	5,324	3,200	3,000	↘ -44%
<u>Community Dev Block Grant Fund (501)</u>						
Revenue	-	17,500	313,996	242,434	-	↘ -100%
Expenditures	-	17,500	263,996	242,434	-	↘ -100%
Total Revenues over Expenses	-	-	50,000	-	-	↘ -100%
<i>Total Revenue all Funds</i>	<i>20,951,321</i>	<i>13,613,736</i>	<i>15,301,876</i>	<i>15,724,805</i>	<i>17,204,318</i>	
<i>Total Expenditures all Funds</i>	<i>14,568,610</i>	<i>17,100,929</i>	<i>22,155,953</i>	<i>22,628,953</i>	<i>16,363,577</i>	
<i>Total Revenues over Expenses</i>	<i>6,382,710</i>	<i>(3,487,193)</i>	<i>(6,854,077)</i>	<i>(6,904,148)</i>	<i>840,742</i>	

CITY OF DAYTON
ESTIMATED AD VALOREM TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEAR 2017-2018

CURRENT TAXES

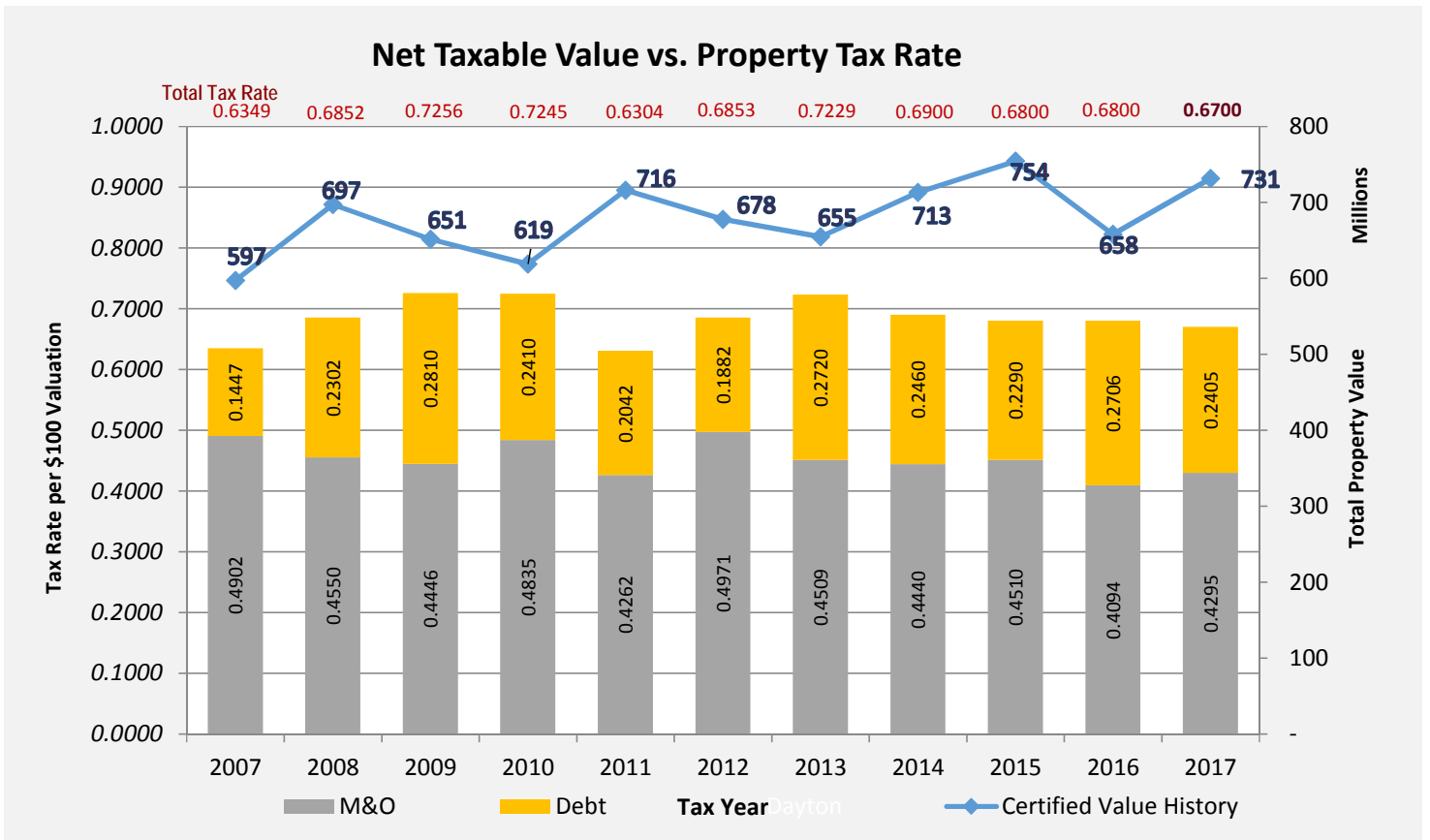
	Rate Decrease			% of total	2017-2018 Collections at 97.00%
	2016-2017 Rate	2017-2018 Rate	2017-2018 Levy		
GENERAL (100)	0.4094	0.429500	\$ 3,287,282	65.76%	\$ 3,188,664
INTEREST AND SINKING FUND (300)	0.2706	0.240500	\$ 1,711,717	34.24%	\$ 1,660,366
	0.6800	0.670000	\$ 4,999,000	100.00%	\$ 4,849,030

Change = (0.0100)

**INTEREST & SINKING
ALLOCATION 2017-18**

Object Code

	5110 Current	5111 Delinquent	5112 P & I Current	5113 P & I Del	Total
GENERAL FUND OBLIGATIONS (300)	\$ 1,660,366	\$ 24,237	\$ 8,523	\$ 12,760	\$ 1,705,886
DEBT SERVICE REVENUE FUND (320)	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,660,366	\$ 24,237	\$ 8,523	\$ 12,760	\$ 1,705,886



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
2007	0.6349	597,057,442	4,806,066	2008	3,790,057	78.9%	99.5%
2008	0.6852	697,035,920	4,748,399	2009	4,568,535	96.2%	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	4,968,991	96.4%	95.0%
2016	0.6800	657,955,750	4,445,787	2017	4,180,369	94.0%	94.4%
2017	0.6700	711,732,808	5,007,374 †	2018	4,857,153	97.0%	-----

* 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 2016 and 2017

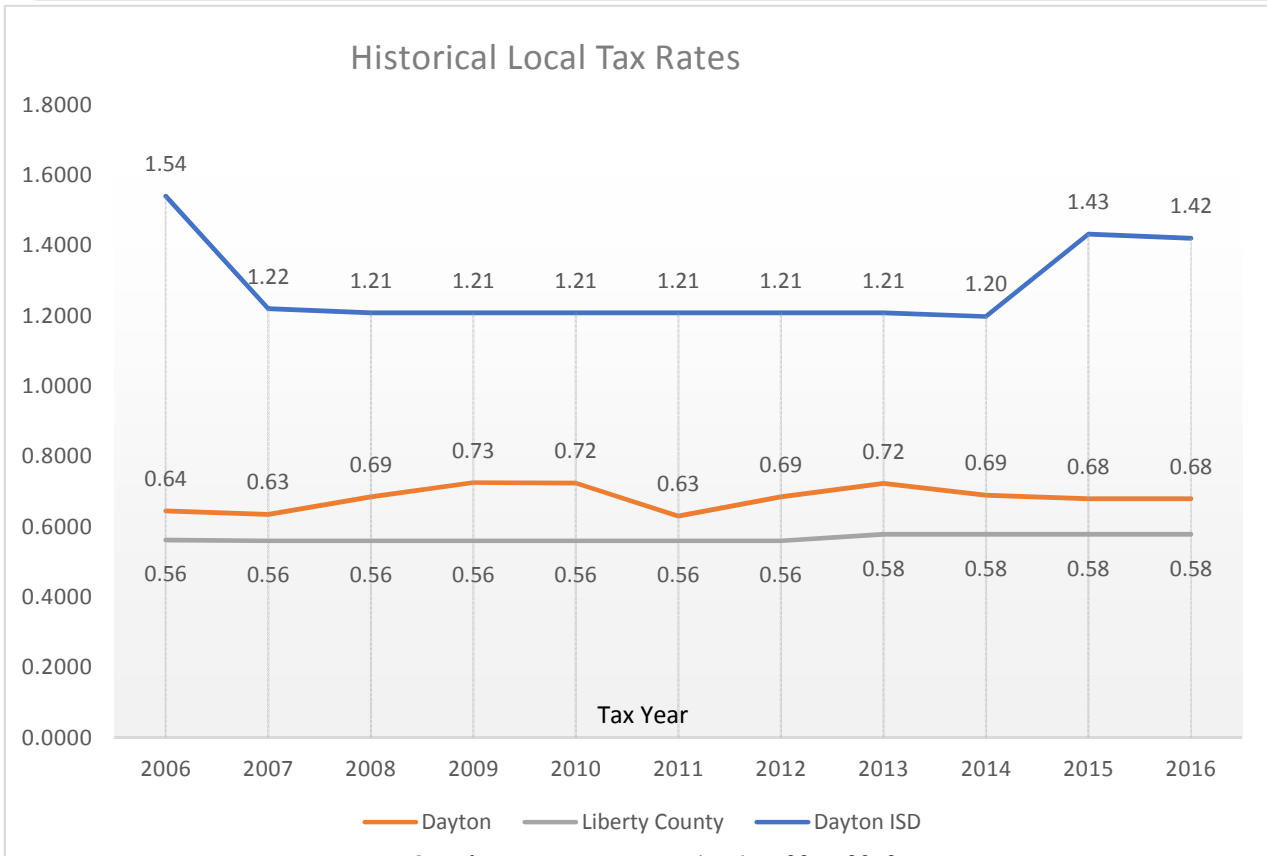
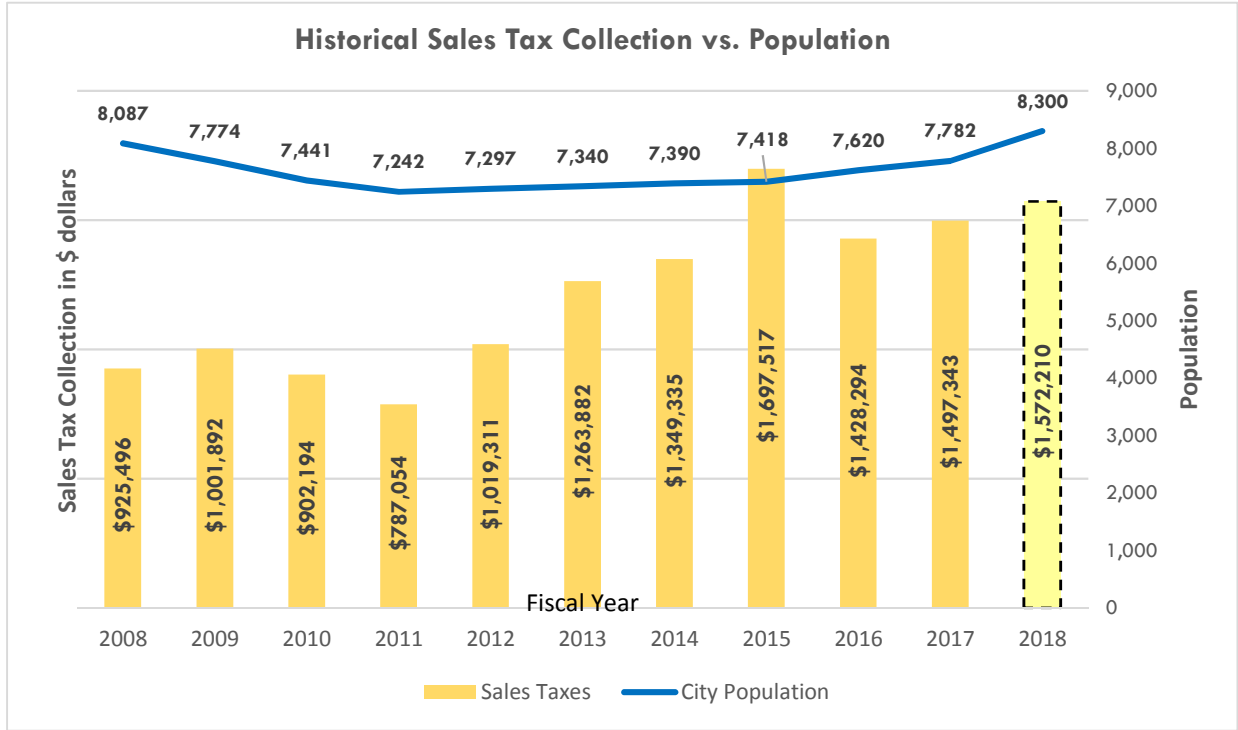
<i>Property Count</i>	<u>2016</u>	<u>2017</u>	Increase/ (Decrease)	% Change
LAND VALUATIONS				
HOMESITE	44,066,819	51,871,286	7,804,467	17.7%
NON-HOMESITE	81,320,782	96,610,726	15,289,944	18.8%
AG MARKET	35,170,538	54,042,051	18,871,513	53.7%
TIMBER MARKET	6,999,316	10,061,374	3,062,058	43.7%
IMPROVEMENTS				
HOMESITE	215,775,209	240,584,261	24,809,052	11.5%
NON HOMESITE	157,675,717	198,245,762	40,570,045	25.7%
PERSONAL PROPERTY	330,814,410	377,884,054	47,069,644	14.2%
MINERALS	31,431	45,040	13,609	43.3%
TOTAL	871,854,222	1,029,344,554	157,490,332	18.1%
EXEMPTIONS				
ABATEMENTS	14,208,520	16,747,960	2,539,440	17.9%
CHARITABLE ORGANIZATIONS	-	-	-	
HOMESTEAD CAP ADJUSTMENT	5,355,441	5,758,244	402,803	7.5%
TOTAL EXEMPT PROPERTY	99,736,727	130,731,762	30,995,035	31.1%
TOTAL PRODUCTIVITY MARKET	42,169,854	64,103,425	21,933,571	52.0%
AG USE	(768,220)	(893,565)	(125,345)	16.3%
TIMBER USE	(247,373)	(347,552)	(100,179)	40.5%
OTHER EXEMPTIONS				
OVER 65	18,652,736	19,759,786	1,107,050	5.9%
DISABLED PERSONS	1,375,057	1,395,564	20,507	1.5%
DISABLED VETS	3,803,267	3,973,381	170,114	4.5%
HOUSE BILL 366	5,504	6,816	1,312	23.8%
HOMESTEAD EXEMPTIONS	29,606,959	32,775,532	3,168,573	10.7%
PRORATED EXEMPT PROPERTY	-	-	-	0.0%
TOTAL EXEMPTIONS	199,689,952	257,263,393	57,573,441	28.8%
NET TAXABLE	657,955,750	755,333,201	99,916,891	15.2%
FREEZE TAXABLE	(38,855,912)	(43,521,592)	(4,665,680)	12.0%
Transfer Adjustments	-	(78,801)		
ESTIMATED NET ASSESSED VALUE	619,099,838	711,732,808	92,632,970	15.0%

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 nearly 25% of the City's General Fund budgeted revenue as of Sept 2016. Of the 8.25% tax charged inside the city limits, the City receives 1% while the local economic development entity receives 0.5%. Since the oil market decline and its direct impact on one or more local industries which pay sales tax, the City is continuing to budget sales tax below FY15-16 actuals however this also represents a 5% increase above current year projected actuals. Conservative projections in Sales Tax collection are warranted in the foreseeable future until an environment of sustained oil prices of over \$65/barrel exists or the local economy can diversify its tax base.

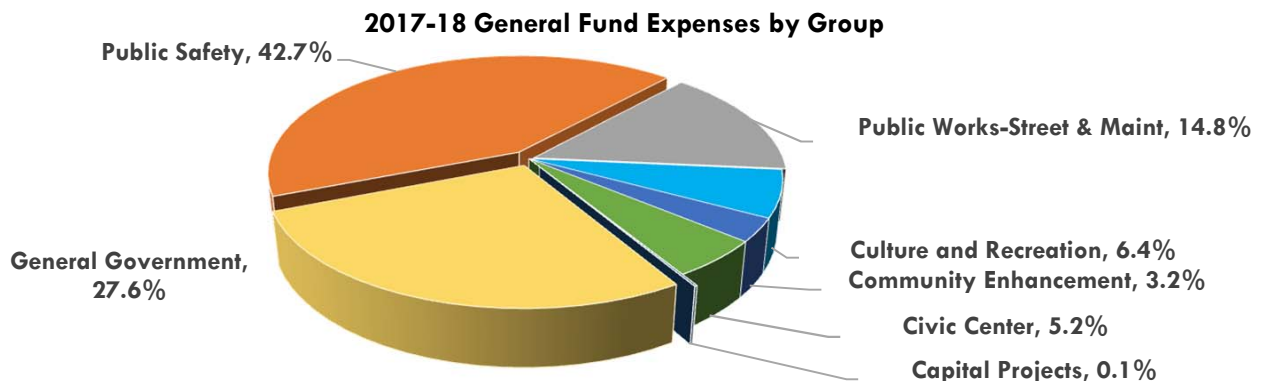


**City of Dayton, Texas
FY 2017-2018 Budget**

General Fund (100)

Four Year Consolidated General Fund Financial Schedule; Major Fund

General Fund by Group Summary	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	7,313,732	7,304,444	7,017,342	7,110,483	6,199,978	
Revenues						
Property Taxes for General Purpos	3,187,656	3,393,479	2,777,900	2,716,241	3,285,600	18%
General Sales Tax	1,774,826	1,428,294	1,493,300	1,570,732	1,568,000	5%
Franchise and local taxes	386,106	393,617	423,000	424,611	423,000	0%
Licenses and Permits	55,531	94,027	46,000	63,424	59,000	28%
Intergovernmental	-	89,625	133,600	152,367	59,000	-56%
Fine and Forfeits	312,613	321,633	294,400	269,294	351,200	19%
Charges for Services	103,372	108,066	111,700	90,904	103,600	-7%
Operating Transfers	-	265,000	-	200,000	500,124	-
Investment Earnings	41,831	27,957	40,000	22,596	50,000	25%
Contributions and donations	4,025	9,205	11,835	5,179	6,000	-49%
Payment in lieu of taxes	339,954	322,576	349,596	180,253	350,000	0%
Miscellaneous Revenue	285,613	139,609	161,000	160,095	77,500	-52%
Total Revenues	6,491,527	6,593,088	5,842,331	5,855,696	6,833,024	17%
Expense Types (Regular)						
General Government	1,320,733	1,455,166	1,627,060	1,564,423	1,886,274	16%
Public Safety	2,126,903	2,501,028	2,811,609	2,843,435	2,910,570	4%
Public Works-Street & Maint	1,100,124	1,319,804	1,232,470	1,070,551	1,007,850	-18%
Culture and Recreation	328,347	372,692	413,420	384,060	436,120	5%
Community Enhancement	177,380	201,042	204,600	200,991	215,420	5%
Senior/Civic Center	372,294	357,826	382,842	384,177	356,690	-7%
Capital Projects & Transfers						
General Government	657,435	211,878	247,500	168,393	-	-100%
Public Safety	201,740	124,067	134,000	116,882	-	-100%
Public Works-Street & Maint	32,889	61,261	24,680	30,820	-	-100%
Culture and Recreation	171,944	174,116	2,450	2,450	10,000	308%
Community Enhancement	-	-	-	-	-	-
Senior/Civic Center	11,026	8,169	-	19	-	-
Total Expenditures	6,500,815	6,787,049	7,080,631	6,766,201	6,822,924	-4%
Regular Expenses	5,425,781	6,207,558	6,672,001	6,447,637	6,812,924	2.11%
Capital Projects	1,075,034	579,491	408,630	318,564	10,000	-97.55%
Total Revenues over Expenses	(9,288)	(193,961)	(1,238,300)	(910,505)	10,100	100.82%
Ending Fund Balance	7,304,444	7,110,483	5,779,042	6,199,978	6,210,078	7.46%



City of Dayton, Texas
FY 2017-2018 Budget
Fund: General (100)
Department:

General Fund (100)

All Departments (00)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Revenue							
5110	Current Taxes	3,075,972	3,295,610	2,695,900	2,599,616	3,188,700	18.3%
5111	Delinquent Taxes	59,828	49,933	40,400	55,849	47,800	18.3%
5112	Penalty & Interest - Current	14,482	16,916	11,900	16,853	14,000	17.6%
5113	Penalty & Interest - Delinquent	37,374	31,020	29,700	43,923	35,100	18.2%
5114	Misc Fee/Tax From LCTCA	-	-	-	-	-	-
5115	Sales & Use Tax	1,774,826	1,428,294	1,493,300	1,570,732	1,568,000	5.0%
5116	Franchise Tax	382,600	390,230	420,000	417,295	420,000	0.0%
5118	Mixed Beverage Tax	3,506	3,387	3,000	7,316	3,000	0.0%
5210	Court Fines	230,847	229,681	230,000	203,286	295,800	28.6%
5212	Warrant Fees	30,744	26,461	28,400	25,248	31,400	10.6%
5213	Dismissal Fees (MSB's)	60	-	-	-	-	-
5215	Building Permits	31,280	60,592	26,000	21,983	29,000	11.5%
5216	Licenses & Permits	24,251	33,435	20,000	41,441	30,000	50.0%
5217	Court Fees	32,339	48,103	18,000	22,997	22,000	22.2%
5219	Subdivision Fees	1,866	816	1,500	1,714	1,500	0.0%
5220	Juvenile Case Manager Fee	133	42	100	36	100	0.0%
5318	Alarm Monitoring	1,700	750	1,600	400	1,600	0.0%
5400	Insurance Reimbursement	153,229	10,012	22,000	39,728	-	-100.0%
5411	Miscellaneous Income	25,567	19,363	70,000	63,166	25,000	-64.3%
5412	Interest	41,831	27,957	40,000	22,596	50,000	25.0%
5413	Intergovernmental	-	-	-	-	-	-
5414	Community Center Revenue	70,037	72,318	80,000	58,042	70,000	-12.5%
5416	Library Revenue	9,486	11,787	11,000	7,437	6,000	-45.5%
5418	Pool - Gate Charges	16,128	18,104	15,000	15,429	15,900	6.0%
5420	Pool - Revenue from Parties	8,550	10,700	10,000	11,200	10,000	0.0%
5421	Pool - Revenue from Refreshments	4,258	4,476	3,000	3,673	4,000	33.3%
5423	Pool - Revenue from Swim Lessons	5,510	8,960	7,000	9,980	7,000	0.0%
5424	Pool - Revenue - Aerobics Lessons	700	860	500	410	500	0.0%
5425	Transfers In	-	265,000	-	200,000	500,124	-
5428	Sale of City Surplus Equipment	7,983	14,276	7,500	3,682	7,500	0.0%
5430	Industrial Contract	339,954	322,576	349,596	180,253	350,000	0.1%
5432	Donations	1,825	8,627	10,835	4,460	5,000	-53.9%
5433	Bond Proceeds	-	-	-	-	-	-
5461	Proceeds From Sale Of Seized Pro	10,960	44,095	-	7,282	-	-
5700	Refund and Reimbursement Revenu	22,846	-	-	8	-	-
5701	Expected Grant Revenue	-	89,625	133,600	152,367	59,000	-55.8%
5708	FEMA Reimbursement	-	-	-	-	-	-
5710	Rev for Hwy 90 Beautification Rese	3,000	3,000	5,000	1,250	3,000	-40.0%
5711	Rev for TCLEOSE PD Training Rese	1,732	1,706	2,000	4,432	2,000	0.0%
5712	Rev for MC Tech Fund Reserve	10,138	8,984	10,000	7,850	-	-100.0%
5713	Rev for MC Bldg Sec Fee Reserve	6,753	6,698	6,000	5,481	-	-100.0%
5715	Rev for Memorials	2,200	578	1,000	719	1,000	0.0%
5717	IKE Insurance Reimbursement	-	-	-	-	-	-
5721	Rev for Gun Show	13,362	20,524	20,000	15,236	20,000	0.0%
5722	Rev for PD Fundraising	21,941	-	-	-	-	-
5723	Rev for Civic Center Events	11,729	7,592	9,000	2,996	9,000	0.0%
5800	Lease Proceeds	-	-	9,500	2,375	-	-100.0%
Total Revenue		6,491,527	6,593,088	5,842,331	5,855,696	6,833,024	17.0%

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

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Non-Department (00)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6120	Council Expense	-	9,636	9,500	8,501	9,500	0.0%
6530	Contingency	-	-	-	-	-	-
6725	General Transfer Out	-	-	2,000,000	2,500,000	-	-100.0%
6800	Bad Debt Expense	626	-	-	-	-	-
6821	Bond Issuance Costs	-	-	-	-	-	-
6850	Misc Expense-Reverse of Revenue I	3,748	1,293	5,000	3,785	5,000	0.0%
6852	Misc - Unallocated Expenses	1	-	-	659	-	-
6880	Exp - Street Paving Reserve	83,500	-	-	-	-	-
6882	Exp - Comm Improvement Comm R	-	-	-	-	-	-
6883	Exp - Hwy 90 Beautification Reser	13,300	4,225	5,000	-	5,000	0.0%
6884	Exp - TCLEOSE PD Training Reserv	3,114	25	2,000	2,395	2,000	0.0%
6885	Exp - MC Tech Fund Reserve	8,126	4,711	4,976	1,846	-	-100.0%
6886	Exp - MC Bldg Sec Fee Reserve	4,905	1,200	5,000	2,609	-	-100.0%
6888	Exp - Henderson Day Park Reserve	-	-	-	-	-	-
6889	Exp - Hwy. 90 Flagpole Project	-	-	-	-	-	-
6894	Exp - Memorials	719	937	1,000	981	1,000	0.0%
6897	Exp - Jess Kaps Memorial Reserve	-	-	-	-	-	-
6898	Exp - Res for Code Enf/Demo	-	-	-	-	-	-
6903	Exp - PD Fundraisers	22,948	16,631	-	-	-	-
6904	Exp - Civic Center Events	18,009	33,531	30,000	26,190	15,100	-49.7%
6905	Exp - Gun Show Expenses	4,695	19,434	6,000	13,648	6,000	0.0%
Total Revenue		171,639	98,497	2,068,476	2,560,614	43,600	-97.9%

Civic Center Events → Veteran's Day Luncheon 5,000
City Budget Art Show 100
 Sprit of Christmas 10,000

City of Dayton, Texas
FY 2017-2018 Budget
Fund: General (100)
Department:

General Fund (100)

Administration (10)		FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	% Change
		Actual	Actual	Budget	Current	Proposed	Budget to Proposed
Expenses							
6102	Salaries	413,047	516,196	570,000	568,352	601,100	5.5%
6103	Merit Pay Increases	3,047	6,109	-	-	12,900	-
6104	Payroll Taxes	31,873	40,414	49,000	43,658	52,200	6.5%
6106	Workmans Compensation	1,509	1,727	2,500	1,978	2,000	-20.0%
6108	Employees Insurance	55,159	73,728	82,100	85,570	99,800	21.6%
6110	Retirement	25,450	33,336	43,000	42,360	46,400	7.9%
6112	Employee Drug Screens	9,554	9,147	9,400	12,430	9,400	0.0%
6118	Auto & Travel	10,772	11,423	12,000	13,616	14,400	20.0%
6150	Training	5,018	13,742	5,000	1,816	5,000	0.0%
6152	Uniforms/Rugs	50	13	800	61	800	0.0%
6210	Publications	9,758	10,119	10,000	4,372	10,000	0.0%
6215	Dues, Subscriptions, & Membership	9,052	9,806	9,000	8,185	9,000	0.0%
6220	Election Expense	19,093	5,223	5,700	3,639	5,700	0.0%
6230	Annexation Expense	-	-	20,000	-	20,000	0.0%
6240	Permits, Inspection, & Fines	3	-	-	-	-	-
6320	Supplies & Materials	23,115	26,898	20,000	11,627	20,000	0.0%
6330	Telephone	4,850	7,686	7,170	7,008	7,200	0.4%
6335	Utilities	6,948	7,489	7,500	6,951	7,500	0.0%
6410	Audit & Accounting	28,935	29,058	29,000	30,820	31,000	6.9%
6415	Insurance	3,855	3,682	4,100	4,100	4,864	18.6%
6420	Legal	22,269	35,773	46,000	44,058	46,000	0.0%
6425	Tax Administration	129,128	131,367	140,000	135,865	140,000	0.0%
6430	Transit System	3,150	3,150	3,300	2,559	3,300	0.0%
6450	Engineering/Professional Svces	77,309	75,812	120,800	144,280	140,800	16.6%
6510	Parts & Repairs	1,322	5,018	4,700	2,917	4,700	0.0%
6518	Lease Payments	-	-	2,820	2,554	2,800	-0.7%
6520	Contract Repairs & Maint.	4,462	4,903	5,000	4,397	-	-100.0%
6528	Employee Events	-	12,090	13,000	9,284	13,000	0.0%
6530	Contingency	-	-	-	-	-	-
6531	Disaster Mitigation Program	-	-	-	-	-	-
6610	Community Development	-	2,135	50,000	27,811	40,000	-20.0%
6725	General Transfer Out	650,000	-	-	-	-	-
6810	Capital Outlay	7,435	172,245	92,500	91,752	-	-100.0%
Total Expenses		1,556,163	1,248,289	1,364,390	1,312,018	1,349,864	-1.1%

Community Development Projects

380 Payment Agreement est 30,000
 Council directed Park Improvements 10,000

City of Dayton, Texas
FY 2017-2018 Budget
Fund: General (100)
Department:

General Fund (100)

Administration (10)

Capital Projects, Department Changes & Personnel

- C** Completed
- D** Delayed
- R** Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Orig Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Phone System Upgrade	6810	\$ 14,000	R \$ -	\$ -	Upgraded entire City at current costs
Fiber Network Carryover FY16	6810		C \$ 91,000		
Maint & Repairs	6810				
Salary & Benefits	6102-6110			\$ 67,800	Changes to Admin Staff w/benefits Purchasing Agent, Budget/Audit Acct

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
CITY MANAGER	12E	1.0	1.0	1.0	1.0	1.0
AST. CTY MNGR/CFO/HR	11E	1.0	1.0	1.0	1.0	1.0
IT ADMINISTRATOR	9	1.0	1.0	1.0	1.0	1.0
HR SERVICES COORDINA	7E	1.0	1.0	1.0	1.0	
PAYROLL SERVICES ADM	7E	1.0	1.0	1.0	1.0	1.0
STAFF ACCOUNTANT	7E	1.0	1.0	1.0	1.0	1.0
CITY SECRETARY	7E	1.0	1.0	1.0	1.0	1.0
** BUDGET-AUDIT COMPLIANCE OFCR	7E					1.0
** PURCHASE AGENT	6					1.0
AP ASSISTANT	5	1.0	1.0	1.0	1.0	1.0
JANITOR	2	0.5	0.5			
CLERICAL	1		0.3	0.3	0.3	0.3

** New Position

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Municipal Court (15)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	87,465	106,921	110,700	112,161	141,100	27.5%
6103	Merit Pay Increases	1,035	-	-	-	2,700	-
6104	Payroll Taxes	6,121	7,621	9,400	8,290	12,200	29.8%
6106	Workmans Compensation	224	279	300	294	1,200	300.0%
6108	Employees Insurance	17,720	19,101	26,500	28,045	42,200	59.2%
6110	Retirement	3,923	5,094	7,800	7,289	11,100	42.3%
6118	Auto & Travel	821	2,769	2,500	1,893	3,700	48.0%
6150	Training	1,119	1,450	1,500	1,000	2,200	46.7%
6152	Uniforms/Rugs	209	341	500	254	500	0.0%
6215	Dues, Subscriptions, & Membership	116	258	900	413	900	0.0%
6311	Jury Fees	-	-	500	106	500	0.0%
6320	Supplies & Materials	2,962	2,876	3,410	3,219	5,410	58.7%
6335	Utilities	-	-	-	-	10,000	-
6330	Telephone	2,927	2,798	3,970	2,366	4,000	0.8%
6415	Insurance	3,161	3,053	3,400	3,434	6,600	94.1%
6420	Legal	4,971	6,075	6,000	5,209	6,000	0.0%
6450	Engineering/Professional Svces	2,649	5,139	5,000	5,891	5,000	0.0%
6518	Lease Payments	-	-	3,024	2,769	3,000	-0.8%
6520	Contract Repairs & Maint.	783	4,235	5,000	532	5,000	0.0%
6716	Interest Expense	-	-	-	-	-	-
6810	Capital Outlay	1,490	-	-	-	-	-
Total Expenses		137,696	168,010	190,404	183,164	263,310	38.3%

General Fund (100)

Municipal Court (15)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Computer Replacement	6320	\$ 500 R	\$ -	\$ -	Computer part of new building
Judge to PT	6102-10	\$ 5,450 C	\$ 5,450		
PT Clerk to Asst Cout Admin	6102-10	\$ 3,000 C	\$ 3,000	\$ 55,800	Position changes and Warrant Officer addition
Warrant Officer	6102-10				
Insurance	6415			\$ 680	Property Insurance Chg
Auto & Travel	6118			\$ 500	Increased Staff Travel
Training	6150			\$ 200	Increased Staff Training
Supplies	6320			\$ 500	Supplies for new space
Fuel	6140			\$ 2,000	Warrant Officer Fuel
Utilities	6335			\$ 6,000	New Building Costs

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
MUNICIPAL JUDGE	2	0.1	0.1	0.8	0.8	1.0
COURT ADMINISTRATOR	6E	1.0	1.0	1.0	1.0	1.0
AST. COURT ADMINISTR	4	1.0	1.0	1.0	1.0	1.0
** WARRANT OFFICER	8					1.0

** New Position

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Fire (20)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	2,136	-	-	-	-	-
6106	Workmans Compensation	1,119	1,400	3,800	3,550	2,850	-25.0%
6108	Employees Insurance	9,119	6,511	9,400	9,815	9,400	0.0%
6111	Firemens Retirement Fund	14,852	17,342	17,000	15,426	17,000	0.0%
6135	258 Pension Plan (Fire Department	425	750	2,000	800	2,000	0.0%
6152	Uniforms/Rugs	38	-	200	-	200	0.0%
6320	Supplies & Materials	587	2,000	3,700	14,252	3,700	0.0%
6330	Telephone	9,399	5,336	2,400	2,499	2,400	0.0%
6335	Utilities	4,885	5,229	5,500	8,600	30,500	454.5%
6340	Fuel	6,426	5,509	6,600	6,490	6,600	0.0%
6415	Insurance	10,373	10,653	10,900	11,227	26,800	145.9%
6450	Engineering/Professional Svces	181	1,989	2,970	3,428	3,030	2.0%
6510	Parts & Repairs	30,521	17,092	37,300	34,548	17,300	-53.6%
6518	Lease Payments	43,439	43,259	45,000	43,259	45,000	0.0%
6810	Capital Outlay	19,209	-	-	6,885	-	-
Total Expenses		133,500	117,070	146,770	153,894	166,780	13.6%

General Fund (100)

Fire (20)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Air pack bottle exchanges (3)	6510	\$ 30,000	C \$ 30,000	\$ 10,000	Continue with bottle exchanges
Utilities	6335			\$ 25,000	New facility Electric/Gas
Insurance	6415			\$ 15,900	New Facility Insurance

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
FIRE CHIEF		1†	1†	1†	1†	1†
VOLUNTEER FIREFIGHTER		32†	32†	32†	32†	32†

† Professional Service/Volunteer position

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Planning & Permits (25)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	165,512	173,832	174,000	178,751	289,300	66.3%
6103	Merit Pay Increases	1,364	2,589	-	-	5,900	-
6104	Payroll Taxes	12,372	12,924	14,800	12,684	25,100	69.6%
6106	Workmans Compensation	707	883	880	930	1,200	36.4%
6108	Employees Insurance	25,189	28,593	30,800	30,814	62,400	102.6%
6110	Retirement	10,433	11,453	13,300	13,137	22,700	70.7%
6118	Auto & Travel	15	1,465	2,400	575	4,600	91.7%
6150	Training	435	1,295	4,300	633	3,300	-23.3%
6152	Uniforms/Rugs	806	814	1,000	473	1,000	0.0%
6215	Dues, Subscriptions, & Membership	2,467	2,046	2,600	3,545	2,600	0.0%
6320	Supplies & Materials	6,916	7,080	4,688	4,505	5,190	10.7%
6330	Telephone	4,654	5,471	5,720	5,099	6,320	10.5%
6340	Fuel	1,087	914	1,300	815	1,300	0.0%
6415	Insurance	3,463	3,491	3,700	3,581	4,700	27.0%
6450	Engineering/Professional Svces	23,217	24,929	23,370	19,804	43,400	85.7%
6510	Parts & Repairs	135	283	500	418	500	0.0%
6518	Lease Payments	-	-	1,512	1,384	1,500	-0.8%
6520	Contract Repairs & Maint.	286	1,568	400	-	400	0.0%
6615	Nuisance Abatement/Code Enf.	240	-	8,000	8,072	8,000	0.0%
6616	Demolition	6,900	4,145	5,000	4,699	5,000	0.0%
6617	Filing Fees	313	2,786	400	474	400	0.0%
6810	Capital Outlay	-	39,633	155,000	76,641	-	-100.0%
Total Expenses		266,511	326,194	453,670	367,034	494,810	9.1%

City of Dayton, Texas
FY 2017-2018 Budget
Fund: General (100)
Department:

General Fund (100)

Planning & Permits (25)

Capital Projects, Department Changes & Personnel

- C** Completed
- D** Delayed
- R** Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Training	6150	\$ 2,000	C \$ 1,500	\$ 500	Additional Training New Inspector
Capital Outlay	6810		C \$ 155,000		Development of Shovel-Ready Proj
Salaries & Benefits	6102-10			\$ 170,285	Building Inspector, Code Enforcement and Planning Tech positions added
Auto & Travel	6118			\$ 1,500	Additional Training New Inspector
Telephone	6330			\$ 600	Mobile phone service
Supplies & Materials	6320			\$ 500	IT Supplies/Computer
Engineering/Professional Svces	6450			\$ 20,000	Legal and survey costs, annex

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
DIRECTOR OF PLANNING	9E	1.0	1.0	1.0	1.0	1.0
BUILDING OFFICIAL	9	1.0	1.0	1.0	1.0	1.0
** BUILDING INSPECTOR	8					1.0
CD ENFC OFC/PLAN AST	7	1.0	1.0	1.0	1.0	1.0
** PLANNING TECH						1.0
** CODE ENFORCEMENT OFFICER						1.0

** New Position

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Library (30)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	108,598	131,404	139,700	138,481	144,100	3.1%
6103	Merit Pay Increases	870	1,619	-	-	2,600	-
6104	Payroll Taxes	8,522	10,961	11,900	10,848	12,500	5.0%
6106	Workmans Compensation	310	387	410	408	900	119.5%
6108	Employees Insurance	26,339	36,316	41,000	45,111	41,600	1.5%
6110	Retirement	5,183	7,975	9,800	9,957	10,300	5.1%
6118	Auto & Travel	1,332	1,274	1,500	1,458	1,600	6.7%
6150	Training	596	610	700	638	800	14.3%
6152	Uniforms/Rugs	1,754	1,485	1,700	1,352	1,700	0.0%
6215	Dues, Subscriptions, & Membership	2,074	1,939	2,300	866	2,300	0.0%
6320	Supplies & Materials	7,271	9,082	8,220	6,717	10,720	30.4%
6330	Telephone	4,040	2,901	2,030	2,165	2,000	-1.5%
6335	Utilities	20,323	19,299	19,800	18,970	19,800	0.0%
6415	Insurance	8,166	8,797	9,200	9,807	7,210	-21.6%
6510	Parts & Repairs	369	516	500	502	500	0.0%
6520	Contract Repairs & Maint.	13,410	10,799	11,000	10,674	12,500	13.6%
6810	Capital Outlay	6,432	13,076	-	-	-	-
6811	Book Purchases	7,131	7,801	8,300	6,426	8,800	6.0%
6812	Periodicals, Library	2,176	2,228	2,500	2,071	2,500	0.0%
6813	Audio Visual	1,359	1,583	1,600	1,378	1,600	0.0%
Total Expenses		226,255	270,052	272,160	267,828	284,030	4.4%

General Fund (100)

Library (30)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Auto & Travel	6118			\$ 100	Rising Costs
Book Purchases	6811			\$ 500	Rising Costs
Supplies & Materials	6320			\$ 2,500	Summer Read - Crafts/Supplies, Ads
Contract Repairs & Maint.	6520			\$ 1,500	Additional Service contracts
Training	6150			\$ 100	Rising Costs

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
LIBRARY DIRECTOR	6E	0.1	0.1	1.0	1.0	1.0
LIBRARY COORDINATOR	4		1.0	1.0	1.0	1.0
LIBRARIAN ASSISTANT	3	3.7	2.7	2.7	3.0	2.7

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Maintenance (35)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	130,669	145,303	144,400	150,692	136,800	-5.3%
6103	Merit Pay Increases	610	234	-	-	3,100	-
6104	Payroll Taxes	10,012	11,309	12,300	11,442	11,900	-3.3%
6106	Workmans Compensation	3,877	4,841	5,100	5,094	4,100	-19.6%
6108	Employees Insurance	24,093	26,175	28,200	27,905	28,600	1.4%
6110	Retirement	8,235	9,468	11,000	10,121	10,700	-2.7%
6118	Auto & Travel	-	-	-	-	-	-
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	737	708	1,600	552	1,600	0.0%
6215	Dues, Subscriptions, & Membership	8	1,728	1,800	1,249	1,800	0.0%
6320	Supplies & Materials	9,343	11,126	9,910	10,853	9,900	-0.1%
6330	Telephone	951	1,706	2,060	2,252	2,100	1.9%
6335	Utilities	4,566	3,805	5,000	2,768	5,000	0.0%
6340	Fuel	1,276	1,375	1,700	1,488	1,700	0.0%
6415	Insurance	3,234	3,263	3,400	3,525	5,030	47.9%
6510	Parts & Repairs	6,125	6,852	5,000	4,810	5,000	0.0%
6525	Special Tools	3,341	3,226	3,400	4,911	3,400	0.0%
6810	Capital Outlay	12,483	25,931	8,680	8,679	-	-100.0%
Total Expenses		219,560	257,050	243,550	246,339	230,730	-5.3%

General Fund (100)

Maintenance (35)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Salaries & Benefits	6102-10			\$ (5,800)	Payroll Changes
Insurance	6415			\$ 1,630	Insurance Increase

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
MASTER MECHANIC	9	1.0	1.0	1.0	1.0	1.0
FAC. MAINT. MECHANIC	5	0.3	0.3	0.3	0.3	0.3
MECHANIC	5	1.0	1.0	1.0	1.0	1.0

City of Dayton, Texas
FY 2017-2018 Budget
Fund: General (100)
Department:

General Fund (100)

Police (40)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
<u>Expenses</u>							
6102	Salaries	1,199,058	1,394,629	1,463,500	1,554,832	1,564,500	6.9%
6103	Merit Pay Increases	9,877	18,267	-	-	40,300	-
6104	Payroll Taxes	89,963	106,892	124,400	113,126	136,400	9.6%
6106	Workmans Compensation	21,398	26,712	28,700	28,116	31,000	8.0%
6108	Employees Insurance	219,334	258,053	318,100	308,340	322,400	1.4%
6110	Retirement	72,789	89,702	107,500	102,875	115,600	7.5%
6118	Auto & Travel	1,164	1,274	2,300	2,060	3,700	60.9%
6150	Training	2,402	3,305	4,000	3,757	4,500	12.5%
6152	Uniforms/Rugs	4,645	13,487	4,200	3,927	5,000	19.0%
6231	Animal Control	5,842	5,408	6,200	6,067	6,200	0.0%
6310	Office Expense	8,455	9,827	13,900	13,609	9,900	-28.8%
6320	Supplies & Materials	14,629	140	15,690	17,137	15,700	0.1%
6330	Telephone	8,676	14,892	15,010	13,664	15,000	-0.1%
6335	Utilities	9,144	9,636	9,400	17,019	12,000	27.7%
6340	Fuel	39,382	37,073	37,800	30,787	37,800	0.0%
6415	Insurance	20,568	21,114	21,600	21,927	34,950	61.8%
6441	Prisoner Expense	17,021	11,478	12,400	13,756	12,400	0.0%
6442	Investigations	2,122	2,433	2,200	-	2,200	0.0%
6450	Professional Services/Consultant	12,555	9,640	8,500	8,959	9,000	5.9%
6510	Parts & Repairs	10,812	8,260	13,500	14,136	13,500	0.0%
6512	Parts & Repairs (Other)	4,246	5,362	6,300	4,573	6,300	0.0%
6518	Lease Payments	-	-	6,060	5,537	7,100	17.2%
6520	Contract Repairs & Maint.	18,404	17,302	21,300	15,312	23,900	12.2%
6810	Capital Outlay	201,740	124,067	134,000	116,882	-	-100.0%
6815	Use of Grants, Gifts, Donations & S	-	102,320	172,600	151,877	-	-100.0%
Total Expenses		1,994,226	2,291,273	2,549,160	2,568,276	2,429,350	-4.7%

† Included Bridgehaven and Casa payments approved by council.

City of Dayton, Texas
FY 2017-2018 Budget
Fund: General (100)
Department:

General Fund (100)

Police (40)

Capital Projects, Department Changes & Personnel

- C** Completed
- D** Delayed
- R** Removed

<u>Capital Projects & Budget Changes</u>		<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
**	Salaries & Benefits	6102-10	\$ 33,000 C	\$ 33,000	\$ 65,800	FT Dispatch(17)-New Officer(18)
	Salaries & Benefits	6102-10	\$ 11,200 C	\$ 11,200	\$ 11,200	Grant Continuation CVL Officer
	Capital Outlay	6810	\$ 76,845 C	\$ 118,845	\$ -	
	Supplies & Materials	6320	\$ 1,390 C	\$ 1,390	\$ -	
	Office Expense	6310	\$ 4,500 C	\$ 4,500	\$ 500	Business cards, expense new address
	Lease Payments	6518			\$ 1,000	Postage Machine Lease
	Insurance	6415			\$ 2,600	New Building Insurance Increase
	Auto & Travel	6118			\$ 700	More training and travel
	Uniforms/Rugs	6152			\$ 800	More officer (\$800ea)
	Contract Repairs & Maint.	6520			\$ 2,600	Additional expenses, arrests
	Utilities	6335			\$ 4,400	New Building Electric/Gas

** New Position

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
CHIEF OF POLICE	11E	1.0	1.0	1.0	1.0	1.0
PATROL SERGEANT	7E	2.0	2.0	2.0	2.0	2.0
DETECTIVE SERGEANT	7E	1.0	1.0	1.0	1.0	1.0
PD OFFICE ADMINISTRA	7E	1.0	1.0	1.0	1.0	1.0
CORPORAL/NARCOTICS	8	3.0	3.0	3.0	3.0	3.0
CRIME VICTM LIA OFC	8				0.4	1.0
DETECTIVE/CID OFC	8	1.0	1.0	1.0	1.0	1.0
PATROL OFFICER	8	11.0	11.0	11.0	11.0	12.0
SENIOR/LEAD DETECTIV	8	1.0	1.0	1.0	1.0	1.0
WARRANT OFFICER	8	1.0	1.0	1.0	1.0	0.0
COMMUNICATIONS SUPVR	6	1.0	1.0	1.0	1.0	1.0
ACO	6	1.4	1.4	2.0	2.0	2.0
DISPATCHER	5	6.3	6.3	6.9	6.9	6.9
LABORER/POUND MAINT	3	1.0	1.0	1.0	1.0	1.0
P.D. MAINTENANCE	#N/A	1.0	1.0	1.0	1.0	1.0

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Street (45)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	354,682	420,717	419,700	415,935	304,900	-27.4%
6103	Merit Pay Increases	2,021	4,259	-	-	7,700	-
6104	Payroll Taxes	26,152	32,501	35,700	31,176	26,600	-25.5%
6106	Workmans Compensation	22,560	28,162	30,200	29,643	17,200	-43.0%
6108	Employees Insurance	78,154	80,722	110,300	94,816	75,400	-31.6%
6110	Retirement	22,365	27,565	32,000	30,742	24,000	-25.0%
6118	Auto & Travel	-	-	50	33	100	100.0%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	1,974	2,970	4,400	2,481	4,400	0.0%
6166	Interest	-	-	-	-	-	-
6215	Dues, Subscriptions, & Membership	30	31	600	66	600	0.0%
6310	Office Expense	-	-	-	-	-	-
6320	Supplies & Materials	14,637	18,074	18,434	15,898	18,400	-0.2%
6330	Telephone	1,499	2,958	3,780	3,221	3,800	0.5%
6335	Utilities	50,287	55,647	57,000	57,454	57,000	0.0%
6340	Fuel	26,535	23,013	26,100	17,080	26,100	0.0%
6415	Insurance	7,607	7,733	8,000	8,387	10,620	32.8%
6445	Weed Control	4,100	2,164	4,300	4,100	39,300	814.0%
6446	Contract Mowing	12,164	12,420	12,200	6,589	6,100	-50.0%
6450	Engineering/Professional Svces	1,738	571	2,300	4,016	2,300	0.0%
6452	Easments/Acquisitions/Right of Wc	-	-	-	-	-	-
6510	Parts & Repairs	40,461	24,732	28,000	30,418	28,000	0.0%
6512	Parts & Repairs (Other)	3,368	160	1,300	340	1,300	0.0%
6515	Street Repairs	70,070	64,054	63,300	34,689	63,300	0.0%
6516	Signs	11,306	16,534	20,000	16,372	-	-100.0%
6517	Drainage Expense	35,395	57,942	58,800	26,507	58,800	0.0%
6518	Lease Payments	-	-	1,236	645	1,200	-2.9%
6620	Street Paving	104,642	203,806	56,000	333	-	-100.0%
6623	Street Sweeping	1,300	1,950	3,900	1,950	-	-100.0%
6716	Interest Expense	-	-	-	-	-	-
6810	Capital Outlay	20,406	35,330	16,000	22,141	-	-100.0%
6828	Capital Outlay - CR 615 Bridge R	-	-	-	-	-	-
6869	Capital Outlay - Excavator	-	-	-	-	-	-
Total Expenses		913,453	1,124,015	1,013,600	855,032	777,120	-23.3%

General Fund (100)

Street (45)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Insurance	6415			\$ 400	Insurance Adjustment
Salaries & Benefits	6102-10			\$ (172,100)	Payroll Changes
Weed Control	6445			\$ 35,000	Weed Control Program

** New Position

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
P.W. DIRECTOR	9E	0.75	0.75	0.75	0.75	0.75
STREET SUPERVISOR	8	1.0	1.0	1.0	1.0	1.0
LEAD EQP OPR CREW CH	8	1.0	1.0	1.0	1.0	1.0
LEAD EQUIPMENT OPERA	7	1.0	1.0	1.0	1.0	1.0
CONCRETE SPECIALIST	5	1.0	1.0	1.0	1.0	1.0
HEAVY EQUIPMENT OPER)	1.0	1.0	1.0	1.0	1.0
LIGHT EQUIP OPERATOR	4	1.0	1.0	1.0	1.0	1.0
LABORER	3	4.0	4.0	4.0	4.0	4.0

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Ambulance (55)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Current	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6114	Ambulance Contract	35,318	35,318	38,100	38,002	39,930	4.8%
6320	Supplies & Materials	290	193	500	226	500	0.0%
6335	Utilities	4,077	3,593	4,100	3,021	4,100	0.0%
6415	Insurance	-	-	-	-	-	-
6510	Parts & Repairs	2,726	3,702	4,600	-	4,600	0.0%
6520	Contract Repairs & Maint.	4,665	-	-	-	-	-
6890	Facilities Construction	-	-	-	-	-	-
Total Expenses		47,076	42,806	47,300	41,249	49,130	3.9%

CONTRACT

EMS Contract was awarded to Liberty Co. Emergency Services, Inc., a Texas non-profit corporation in July of 1999. Current contract of \$39,930 as of council resolution R2017-XX 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 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Parks (60)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	46,741	56,868	70,000	50,437	78,000	11.4%
6103	Merit Pay Increases	-	-	-	-	-	-
6104	Payroll Taxes	3,617	5,420	5,900	3,701	6,600	11.9%
6106	Workmans Compensation	1,581	1,972	1,900	2,077	2,300	21.1%
6108	Employees Insurance	-	-	-	-	-	-
6110	Retirement	-	-	-	-	-	-
6151	Training - Pool	1,825	2,125	2,500	2,003	2,500	0.0%
6152	Uniforms/Rugs	-	449	1,000	484	1,000	0.0%
6320	Supplies & Materials	6,802	6,285	7,000	12,871	7,000	0.0%
6322	Supplies/Materials - Pool	9,541	6,269	7,000	3,642	7,000	0.0%
6330	Telephone	1,428	1,172	2,360	1,149	2,400	1.7%
6331	Telephone - Pool	466	441	900	486	900	0.0%
6335	Utilities	1,524	853	1,700	1,633	1,700	0.0%
6336	Utilities (Pool)	7,809	10,440	10,000	9,956	10,000	0.0%
6345	Chemicals	-	-	-	288	-	-
6346	Chemicals - Pool	10,613	11,176	9,000	10,477	9,000	0.0%
6415	Insurance	2,364	2,147	2,900	2,860	4,590	58.3%
6416	Insurance - Pool	-	-	-	-	-	-
6446	Contract Mowing	-	275	-	55	-	-
6450	Engineering/Professional Svces	67	25	100	273	100	0.0%
6509	Parts/Repairs - Pool	6,495	8,033	14,000	7,670	14,000	0.0%
6510	Parts & Repairs	7,651	1,766	5,000	6,170	5,000	0.0%
6810	Capital Outlay	165,512	161,040	2,450	2,450	10,000	308.2%
Total Expenses		274,036	276,756	143,710	118,681	162,090	12.8%

General Fund (100)

Parks (60)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Community Development	6610	\$ 10,000	R	\$ 10,000	Park Infrastructure Needs
Parts & Repairs	6510		C 3,000		Parks Repairs
Supplies & Materials	6320		C 7,000		Park Infrastructure Needs
Capital Outlay	6810			\$ 10,000	Network Leg - yr 1 to Parks

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
POOL MANAGER	2	1.0	1.0	1.0	1.0	1.0
AST. POOL MANAGER	2	1.0	1.0	1.0	1.0	1.0
LIFEGUARD	1	2.9	3.2	3.2	3.2	3.2

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Facility Maintenance (65)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	103,713	112,075	115,800	112,797	123,600	6.7%
6103	Merit Pay Increases	907	1,962	-	-	2,100	-
6104	Payroll Taxes	7,761	8,768	9,800	8,169	10,700	9.2%
6106	Workmans Compensation	2,873	3,589	3,700	3,775	3,700	0.0%
6108	Employees Insurance	31,557	44,693	41,000	48,494	39,000	-4.9%
6110	Retirement	6,472	7,416	8,800	8,319	9,700	10.2%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	863	1,807	2,200	1,746	2,200	0.0%
6320	Supplies & Materials	7,528	6,431	7,400	5,053	7,400	0.0%
6340	Fuel	4,493	4,160	4,700	3,381	4,700	0.0%
6415	Insurance	2,542	2,635	2,700	2,700	3,820	41.5%
6446	Contract Mowing	-	-	-	-	-	-
6510	Parts & Repairs	5,027	4,566	4,600	3,966	4,600	0.0%
6511	Prison Transportation	2,997	1,566	2,400	1,519	2,400	0.0%
6519	Tool & Equipment	647	1,374	1,500	1,072	1,500	0.0%
6810	Capital Outlay	-	-	-	-	-	-
Total Expenses		177,380	201,042	204,600	200,991	215,420	5.3%

General Fund (100)

Facility Maintenance (65)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Salaries & Benefits	6102-10			\$ 9,700	Full-Time Janitor PD, Staff Changes
Salaries & Benefits	6102-10	\$ 6,000	C \$ 6,000		Partial Year(17)- F/T Janitor
Insurance	6415			\$ 1,120	Insurance Increase

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
LABORER-MOWER	3			2.0	2.0	
LABORER	3	3.0	3.0	2.0	2.0	1.0
** JANITOR - FACILITIES						1.0
** MAINT SUPERINTENDENT						1.0

** New Position

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: General (100)
 Department:

General Fund (100)

Community Center (80)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Expenses							
6102	Salaries	106,285	119,887	131,772	140,921	108,000	-18.0%
6103	Merit Pay Increases	528	962	-	-	2,900	-
6104	Payroll Taxes	7,503	9,229	10,300	10,659	9,400	-8.7%
6106	Workmans Compensation	3,083	3,846	2,600	4,050	3,300	26.9%
6108	Employees Insurance	35,048	35,573	41,000	40,668	41,600	1.5%
6110	Retirement	6,689	7,618	9,300	10,466	8,500	-8.6%
6115	Cleaning Expense	4,369	4,950	6,000	3,963	6,000	0.0%
6118	Auto & Travel	909	210	300	-	300	0.0%
6150	Training	-	-	-	-	-	-
6152	Uniforms/Rugs	1,045	1,676	1,600	176	1,600	0.0%
6215	Dues, Subscriptions, & Membership	-	-	50	-	-	-100.0%
6320	Supplies & Materials	24,860	25,299	26,400	22,485	28,500	8.0%
6330	Telephone	5,902	6,272	7,440	6,062	7,400	-0.5%
6335	Utilities	61,746	58,058	59,000	57,180	59,000	0.0%
6415	Insurance	23,954	26,247	26,900	28,734	19,970	-25.8%
6446	Contract Mowing	-	9,447	12,500	11,232	12,500	0.0%
6450	Engineering/Professional Svces	41,021	13,668	10,720	11,913	10,720	0.0%
6510	Parts & Repairs	30,625	6,070	7,200	9,048	7,200	0.0%
6518	Lease Payments	-	-	3,060	2,769	3,100	1.3%
6520	Contract Repairs & Maint.	13,756	23,814	21,700	18,810	21,700	0.0%
6810	Capital Outlay	11,026	8,169	-	19	-	-
6901	Senior Center Activities	1,971	2,000	2,000	2,000	2,000	0.0%
6902	Senior Meals Expense	3,000	3,000	3,000	3,043	3,000	0.0%
Total Expenses		383,320	365,995	382,842	384,196	356,690	-6.8%

General Fund (100)

Community/ Civic Center (80) Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

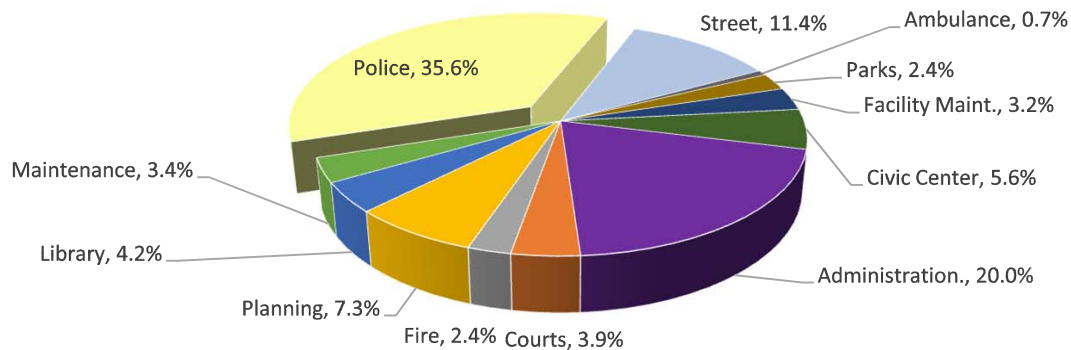
<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Salaries & Benefits	6102-10			\$ (21,272)	Payroll Changes
Supplies & Materials	6320			\$ 2,100	Two new podiums

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
FACILITY DIRECTOR	6E	1.0	1.0	1.0	1.0	0.0
COMM CNTR/LIB MAINT	3	3.0	3.0	3.0	4.0	4.0

General Fund (100) Summary

Revenue	6,491,527	6,593,088	5,842,331	5,855,696	6,833,024	17.0%
Expenditures	6,500,815	6,787,049	9,080,631	9,259,316	6,822,924	-24.9%
Total Revenues over Expenses	(9,288)	(193,961)	(3,238,300)	(3,403,621)	10,100	-100.3%

FY 2017-18 Fund Expense by Department



Operational Reserve Fund (101)

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Op Reserve

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	-	-	-	-	-	-
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	-	-	20,751	20,000	-
5425 Transfers In	-	-	-	200,000	2,500,000	-
Total Revenue	-	-	-	220,751	2,520,000	-
Expenses						
6716 Interest Expense	-	-	-	-	-	-
6725 General Transfer Out	-	-	-	220,750	2,520,000	-
6850 Misc Expense-Reverse of Revenue It	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	-	-	-	220,750	2,520,000	-
Total Revenues over Expenses	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

Ending fund balances are merged with Fund 100

State Required Franchise Fee Fund (102)

City of Dayton, Texas

FY 2017-2018 Budget

Fund: State Required Franchise Fee Account (PEG)

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	68,777	117,734	62,650	62,650	78,050	24.58%
Revenue						
5411 Miscellaneous Income	48,957	-	-	15,400	15,400	-
5412 Interest	-	-	-	-	-	-
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	-	-	-	-	-	-
Total Revenue	48,957	-	-	15,400	15,400	-
Expenses						
6150 Training	-	-	-	-	-	-
6210 Publications	-	-	-	-	-	-
6320 Supplies & Materials	-	-	-	-	-	-
6330 Telecommunications	-	-	-	-	-	-
6420 Legal	-	-	-	-	-	-
6450 Engineering/Professional Svces	-	-	-	-	-	-
6510 Parts & Repairs	-	-	-	-	-	-
6520 Contract Repairs & Maint.	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue It	-	55,084	-	-	-	-
Total Expense	-	55,084	-	-	-	-
Total Revenues over Expenses	48,957	(55,084)	-	15,400	15,400	-
Ending Fund Balance	117,734	62,650	62,650	78,050	93,450	49.16%

Health Reimbursement Account Fund (103)

City of Dayton, Texas

FY 2017-2018 Budget

Fund: Health Reimbursement Account

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	200	41,095	63,463	63,463	61,000	-3.88%
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	-	-	-	-	-
5425 Transfers In	40,895	22,368	-	-	-	-
Total Revenue	40,895	22,368	-	-	-	-
Expenses						
6215 Dues, Subscriptions, & Memberships	-	-	-	-	-	-
6415 Insurance	-	-	-	2,465	40,000	-
6716 Interest Expense	-	-	-	-	-	-
6725 General Transfer Out	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue It	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	-	-	-	2,465	40,000	-
Total Revenues over Expenses	40,895	22,368	-	(2,460)	(40,000)	-
Ending Fund Balance	41,095	63,463	63,463	61,000	21,000	-66.91%

Police Investigation-Forfeiture Fund (104)

City of Dayton, Texas
FY 2017-2018 Budget
Fund: Investigation - Fraud

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	-	9,456	51,049	51,049	37,232	-27.07%
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	190	139	139	150	8.25%
5413 Intergovernmental	-	42,014	162	162	-	-100.00%
5425 Transfers In	-	-	-	-	-	-
5432 Donations	-	100	-	-	-	-
Total Revenue	-	42,303	301	301	150	-50.08%
Expenses						
6118 Auto & Travel	-	120	-	-	-	-
6150 Training	-	590	-	-	-	-
6152 Uniforms/Rugs	-	-	-	-	-	-
6320 Supplies & Materials	-	-	1,525	1,525	-	-100.00%
6330 Telecommunications	-	-	-	-	-	-
6420 Legal	-	-	-	-	-	-
6450 Engineering/Professional Svces	-	-	2,093	2,093	-	-100.00%
6725 General Transfer Out	-	-	-	-	-	-
6810 Capital Outlay	-	-	10,500	10,500	10,000	-4.76%
6850 Misc Expense-Reverse of Revenue It	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	-	710	14,118	14,118	10,000	-29.17%
Total Revenues over Expenses	-	41,593	(13,818)	(13,818)	(9,850)	-28.72%
Ending Fund Balance	9,456	51,049	37,232	37,232	27,382	-26.46%

PD Equitable Sharing - Justice Fund (105)

City of Dayton, Texas
FY 2017-2018 Budget
Fund: Equitable Sharing - Justice

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	-	1,255	157	157	160	1.65%
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	3	-	2	-	-
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	-	-	-	-	-	-
Total Revenue	-	3	-	2	-	-
Expenses						
6118 Auto & Travel	-	-	-	-	-	-
6150 Training	-	-	-	-	-	-
6152 Uniforms/Rugs	-	-	-	-	-	-
6320 Supplies & Materials	-	1,101	-	-	-	-
6330 Telecommunications	-	-	-	-	-	-
6420 Legal	-	-	-	-	-	-
6450 Engineering/Professional Svces	-	-	-	-	-	-
6725 General Transfer Out	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue It	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	-	1,101	-	-	-	-
Total Revenues over Expenses	-	(1,097)	-	-	-	-
Ending Fund Balance	1,255	157	157	160	160	1.65%

PD Equitable Sharing - Treasury Fund (106)

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Equitable Sharing - Treasury

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	-	3,791	2	2	2	-1.71%
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	10	-	-	-	-
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	-	-	-	-	-	-
Total Revenue	-	10	-	-	-	-
Expenses						
6118 Auto & Travel	-	-	-	-	-	-
6150 Training	-	-	-	-	-	-
6152 Uniforms/Rugs	-	-	-	-	-	-
6320 Supplies & Materials	-	3,799	-	-	-	-
6330 Telecommunications	-	-	-	-	-	-
6420 Legal	-	-	-	-	-	-
6450 Engineering/Professional Svces	-	-	-	-	-	-
6725 General Transfer Out	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue It	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	-	3,799	-	-	-	-
Total Revenues over Expenses	-	(3,789)	-	-	-	-
Ending Fund Balance	3,791	2	2	2	2	-1.71%

Municipal Court Building Fund (107)

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: M/C Building Sec

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	24,422	27,257	32,755	32,755	34,505	5.34%
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	-	-	-	-	-
5413 Intergovernmental	6,753	6,698	6,000	6,000	10,000	66.67%
5425 Transfers In	-	-	-	-	-	-
Total Revenue	6,753	6,698	6,000	6,000	10,000	66.67%
Expenses						
6118 Auto & Travel	-	-	-	-	-	-
6150 Training	-	-	-	250	-	-
6320 Supplies & Materials	3,918	1,200	5,000	4,000	5,000	0.00%
6330 Telecommunications	-	-	-	-	-	-
6420 Legal	-	-	-	-	-	-
6450 Engineering/Professional Svces	-	-	-	-	-	-
6520 Contract Repairs & Maint.	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue I	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	3,918	1,200	5,000	4,250	5,000	0.00%
Total Revenues over Expenses	2,835	5,498	1,000	1,750	5,000	400.00%
Ending Fund Balance	27,257	32,755	33,755	34,505	39,505	17.03%

Municipal Court Technology Fund (108)

City of Dayton, Texas
FY 2017-2018 Budget
Fund: M/C Technology

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	(6,207)	(4,196)	(1,935)	(1,935)	1,260	-165.11%
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	-	-	-	-	-
5413 Intergovernmental	10,138	8,984	10,000	8,000	8,000	-20.00%
5425 Transfers In	-	-	-	-	-	-
Total Revenue	10,138	8,984	10,000	8,000	8,000	-20.00%
Expenses						
6118 Auto & Travel	-	-	-	-	-	-
6150 Training	-	2,012	-	-	-	-
6320 Supplies & Materials	-	-	-	-	-	-
6330 Telecommunications	-	-	-	-	-	-
6420 Legal	-	-	-	-	-	-
6450 Engineering/Professional Svces	8,126	4,711	4,676	4,800	5,000	6.93%
6520 Contract Repairs & Maint.	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue I	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	8,126	6,723	4,676	4,800	5,000	6.93%
Total Revenues over Expenses	2,011	2,260	5,324	3,200	3,000	-43.65%
Ending Fund Balance	(4,196)	(1,935)	3,389	1,260	4,260	25.71%

Capital Replacement Fund (109)

City of Dayton, Texas
FY 2017-2018 Budget
Fund: Equip. Replacement

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	-	-	-	-	-	-
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	-	-	-	-	-
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenses						
6320 Supplies & Materials	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
6850 Misc Expense-Reverse of Revenue I	-	-	-	-	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expense	-	-	-	-	-	-
Total Revenues over Expenses	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Library Special

Library Special Fund (120)

Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Beginning Fund Balance	11,882	8,824	10,554	8,111	8,999	-14.74%
Revenue						
5412 Interest	330	45	60	41	100	66.67%
5416 Library Revenue	2,591	1,332	3,400	2,276	3,400	0.00%
5417 Gift & Grant Revenue	366	210	-	-	-	-
Total Revenue	3,287	1,587	3,460	2,317	3,500	1.2%
Expenses						
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
6811 Book Purchases	988	1,109	1,020	961	1,000	-1.96%
6812 Periodicals, Library	895	192	1,020	469	1,000	-1.96%
6813 Audio Visual	875	999	1,020	-	1,000	-1.96%
6815 Use of Grants, Gifts, & Donations	3,587	-	-	-	-	-
Total Expenses	6,345	2,300	3,060	1,429	3,000	0.00%
Total Revenues over Expenses	(3,058)	(713)	400	888	500	25.00%
Ending Fund Balance	8,824	8,111	10,954	8,999	9,499	-13.28%

Hotel and Motel Fund (140)

Fund: Hotel/Motel Occupancy Tax

Revenue (00) - Expense (90)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Beginning Fund Balance	209,366	243,465	259,794	110,416	97,552	-62.45%
Revenue						
5117 Hotel & Motel Tax	98,896	100,217	91,700	81,077	92,600	0.98%
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	711	605	600	387	600	0.00%
Total Revenue	99,607	100,822	92,300	81,464	93,200	0.98%
Expenses						
6611 Tourism Promotion †	16,350	13,750	22,750	22,750	22,750	0.00%
6612 Other Legal Expenditures	12,682	123,878	66,000	23,051	20,000	-69.70%
6613 Old School Expenses	8,568	9,459	12,000	8,269	12,000	0.00%
6614 Civic Center Expenses	27,908	86,784	40,000	40,258	30,000	-25.00%
6751 Transfer to Other Funds	-	-	-	-	-	-
Total Expenses	65,508	233,871	140,750	94,328	84,750	-39.79%
Total Revenues over Expenses	34,099	(133,049)	(48,450)	(12,864)	8,450	117.44%
Ending Fund Balance	243,465	110,416	211,344	97,552	106,002	-49.84%

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

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

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

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

140.90.6611

† Tourism Promotion

Dayton Chamber of Commerce	12,000
Texas Open-Wide Promotion	4,750
Liberty-Dayton Chamber	3,000
Old Tyme Days	3,000
	22,750

Capital Improvement Tax Note Fund (160)

City of Dayton, Texas

FY 2017-2018 Budget

Fund: Capital Improvement Tax Note Fund 2017

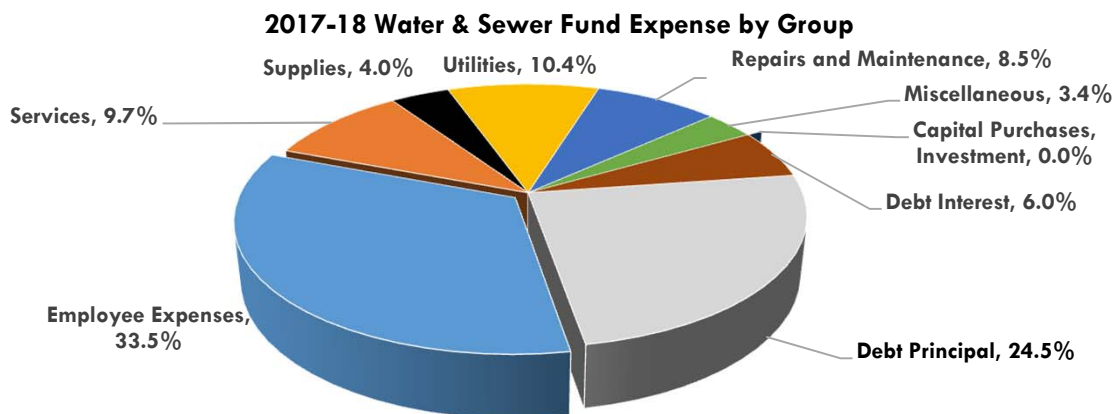
Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
<u>Beginning Fund Balance</u>				-	96,963	-
<u>Revenue</u>						
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	-	-	600	237	200	-66.67%
5433 Bond Proceeds	-	-	-	-	-	-
5435 Premium on Sale of Bonds	-	-	-	-	-	-
5439 Note Proceeds	-	-	550,000	550,000	-	-100.00%
Total Revenue	-	-	550,600	550,237	200	-66.60%
<u>Expenses</u>						
6810 Capital Outlay	-	-	550,600	453,274	97,163	-82.35%
Total Expenses	-	-	550,600	453,274	97,163	-82.30%
Total Revenues over Expenses	-	-	-	96,963	(96,963)	-
<u>Ending Fund Balance</u>	-	-	-	96,963	0	-

Water and Sewer Fund (200)

City of Dayton, Texas
 FY 2017-2018 Budget
Water & Sewer Fund (200)

Four Year Consolidated Water/Sewer Fund Financial Schedule; Major Fund

<u>Summary by Category</u>	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Beginning Cash and Equivalence	2,052,503	1,156,266	1,217,524	236,791	764,803	-37.18%
<u>Operating Revenue</u>						
Water & Sewer Charges	3,193,105	3,416,092	3,474,600	3,365,531	4,132,100	18.92%
Sanitation	-	-	-	-	-	-
Other Services	13,609	32,468	199,279	74,192	12,500	-93.73%
Total Revenues	3,206,714	3,448,560	3,673,879	3,439,723	4,144,600	12.81%
<u>Operating Expenses</u>						
Employee Expenses	765,113	891,817	939,120	905,154	1,081,400	15.15%
Services	174,217	241,087	277,160	248,028	314,881	13.61%
Supplies	158,699	127,485	130,450	104,864	130,500	0.04%
Utilities	302,306	328,605	319,760	307,104	334,800	4.70%
Repairs and Maintenance	244,899	249,963	274,580	227,837	274,600	0.01%
Miscellaneous	37,386	156,696	110,680	4,649	110,700	0.02%
Total Expenses	1,682,620	1,995,653	2,051,750	1,797,637	2,246,881	24.99%
<u>Non-operating Revenues (Expenses)</u>						
Capital Purchases, Investment	(1,416,955)	(1,526,352)	(239,727)	(312,657)	-	-100.00%
Investment income	8,254	7,580	7,000	11,503	7,000	0.00%
Interest expense	(314,671)	(321,624)	(258,220)	(257,920)	(193,250)	-25.16%
Transfers, Debt payments	(425,225)	(410,400)	(555,400)	(555,000)	(790,084)	42.25%
Other net Assets and Liabilities	(271,734)	(121,586)	-	-	-	-
Total Non-operating Net	(2,420,331)	(2,372,382)	(1,046,347)	(1,114,074)	(976,334)	6.69%
Total Revenues over Expenses	(896,237)	(919,475)	575,782	528,012	921,385	60.02%
Ending Fund Balance	1,156,266	236,791	1,793,306	764,803	1,686,188	-5.97%



City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

Non-Department (00)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Revenue						
5310 Water Sales	1,657,119	1,733,334	1,764,900	1,725,823	2,106,900	19.38%
5311 Sewer Sales	1,466,319	1,556,701	1,628,100	1,563,637	1,943,600	19.38%
5314 Penalty	43,565	44,130	48,500	40,071	48,500	0.00%
5315 Water Taps	14,822	14,982	18,800	24,250	18,800	0.00%
5316 Sewer Taps	11,280	14,040	14,300	11,750	14,300	0.00%
5411 Miscellaneous Income	11,584	32,316	11,000	13,229	11,000	0.00%
5412 Interest	8,254	7,577	7,000	11,503	7,000	0.00%
5413 Intergovernmental	-	-	-	-	-	-
5425 Transfers In	650,000	-	-	-	-	-
5427 Transfer From W & S Const. Fund 2	-	-	-	-	-	-
5428 Sale of City Surplus Equipment	1,965	105	1,500	375	1,500	0.00%
5433 Bond Proceeds	-	-	-	-	-	-
5600 Capital Contribution	-	-	-	-	-	-
5700 Refund and Reimbursement Revenue	-	-	186,779	60,539	-	-100.00%
5701 Expected Grant Revenue	-	-	-	-	-	-
5707 Bad Debt Collection	60	47	-	49	-	-
6166 Interest Expense	-	-	-	-	-	-
6821 Bond Issuance Costs	-	145,376	-	-	-	-
6850 Misc Expense-Reverse of Revenue li	542	1,150	-	-	-	-
Total Revenue	3,865,510	3,549,758	3,680,879	3,451,226	4,151,600	12.79%

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

<u>Water Operations (70)</u>	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	237,802	257,426	271,600	258,266	238,600	-12.15%
6103 Merit Pay Increases	2,017	2,011	-	-	5,900	-
6104 Payroll Taxes	17,697	21,218	23,100	19,165	20,800	-9.96%
6106 Workmans Compensation	6,562	8,191	9,100	8,623	6,600	-27.47%
6108 Employees Insurance	46,376	49,096	74,400	53,475	67,600	-9.14%
6110 Retirement	15,306	17,314	20,700	19,226	18,800	-9.18%
6118 Auto & Travel	4,697	3,410	5,000	3,963	5,700	14.00%
6125 Audit Pension Expense	-	-	-	-	-	-
6150 Training	871	1,811	1,620	468	2,100	29.63%
6152 Uniforms/Rugs	2,192	2,548	3,500	1,513	3,500	0.00%
6153 Meter Reader Uniforms/Rugs	-	-	300	-	300	0.00%
6164 TWDB-WWTP-Principal Pmt	-	-	195,000	195,000	-	-100.00%
6166 TWDB-WWTP-Interest Pmt	281,943	302,697	251,690	251,890	-	-100.00%
6167 TWDB-WWTP-Bond Fees	400	-	500	-	-	-100.00%
6215 Dues, Subscriptions, & Memberships	1,085	1,048	1,000	729	1,000	0.00%
6240 Permits, Inspection, & Fines	37,851	36,029	43,000	41,917	43,000	0.00%
6320 Supplies & Materials	29,770	30,347	31,450	19,179	31,500	0.16%
6321 Sludge Hauling	123,353	118,684	120,000	101,439	120,000	0.00%
6323 Meter Reader Supplies and Materi	441	284	1,000	904	1,000	0.00%
6330 Telephone	14,911	16,216	18,790	17,029	18,800	0.05%
6335 Utilities	269,418	312,209	300,000	290,075	315,000	5.00%
6340 Fuel	3,383	3,915	5,100	3,288	5,100	0.00%
6345 Chemicals	51,181	62,792	53,600	47,970	53,600	0.00%
6410 Audit & Accounting	17,198	14,972	18,000	13,660	16,000	-11.11%
6415 Insurance	6,282	6,489	6,400	7,224	8,638	34.97%
6420 Legal	874	1,441	10,000	1,265	10,000	0.00%
6450 Engineering/Professional Svces	14,564	24,229	35,260	50,942	70,300	99.38%
6451 Grant Admin. & Retainage	1,200	900	1,200	300	1,200	0.00%
6452 Easments/Acquisitions/Right of Wa	4,107	-	-	-	-	-
6455 Lab Fees	27,921	29,865	35,000	21,700	35,000	0.00%
6460 Contract Mowing	-	-	-	-	-	-
6510 Parts & Repairs - Vehicles	14,840	11,260	11,000	8,145	11,000	0.00%
6513 Repairs: Plant & Facilities	54,684	109,028	100,000	103,837	100,000	0.00%
6520 Contract Repairs & Maint.	4,441	3,577	10,000	8,005	10,000	0.00%

(continued on next page)

**City of Dayton, Texas
FY 2017-2018 Budget
Fund: Water & Sewer
Department:**

Water and Sewer Fund (200)

Water Operations (70)
(continued)

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
6523 Repairs: Tank & Towers	-	-	15,000	-	15,000	0.00%
6530 Contingency	-	-	-	-	-	-
6534 Construction	-	-	-	-	-	-
6601 Depreciation Expense	1,364,620	1,367,940	-	-	-	-
6711 Principal Transfer to Debt Service F	390,000	410,000	360,000	360,000	545,000	51.39%
6712 Interest Transfer to Debt Service Fu	32,328	18,927	6,030	6,030	193,250	3104.81%
6713 Bond Fees Transfer to Debt Service	-	400	400	-	400	0.00%
6751 Transfer to Other Funds	-	-	-	-	244,684	-
6810 Capital Outlay	1,050,867	153,427	239,727	312,657	-	-100.00%
6833 Capital Outlay - New Vehicles	-	1,472	-	-	-	-
Total Expenses	4,217,677	3,401,173	2,278,467	2,227,885	2,219,372	-2.59%

Water Operations (70)

Capital Projects, Department Changes & Personnel

- C** Completed
- D** Delayed
- R** Removed

<u>Capital Projects & Budget Changes</u>	GL Object	FY 16-17 Budget	FY 16-17 Projected	FY 17-18 Proposed	Changes/ Notes
Sewer Line Equipment	6810			\$ 155,000	Sewer Line Inspection System
Water Well Rehab	6810			\$ 12,000	Rehab Tram Water Well
Water Tower Maintenance	6810			\$ 500,000	Paint Elevated Tower @ Prison

<u>Department Personnel (FTE)</u>	Pay Grade	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	FY 17-18 Proposed
UTILITY DIRECTOR	9E	0.1	0.1	0.4	1.0	1.0
PLANT OPERATOR/SUPRV	7	1.0	1.0	0.0	1.0	1.0
UTILITY BILLING SUPV	#N/A	1.0	1.0	1.0	0.0	0.0
AST PLANT OPERATOR	6	1.0	1.0	1.0	1.0	1.0
ADMN AST MAINT FACLT	4	1.0	1.0	1.0	1.0	1.0
UB RECEPT. AST.	#N/A	1.0	1.0	1.0	0.0	0.0
WW TREATMENT LABORER	#N/A	1.0	1.0	1.0	0.0	1.0
METER READER	3	2.0	2.0	2.0	2.0	2.0
UB CUST SERVICE ASSOC	5	0.0	0.0	0.0	0.0	2.0

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Water & Sewer
 Department:

Water and Sewer Fund (200)

<u>Water/Sewer Maint. (75)</u>	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Expenses						
6102 Salaries	331,545	358,036	351,100	362,001	465,800	32.67%
6103 Merit Pay Increases	-	1,183	-	-	9,400	-
6104 Payroll Taxes	24,898	27,997	29,800	27,796	40,400	35.57%
6106 Workmans Compensation	4,916	6,138	6,600	6,809	10,800	63.64%
6108 Employees Insurance	94,334	103,331	105,200	110,031	138,300	31.46%
6110 Retirement	20,695	23,700	26,800	26,590	36,500	36.19%
6118 Auto & Travel	3,799	3,373	4,000	3,652	4,000	0.00%
6150 Training	333	180	800	-	800	0.00%
6152 Uniforms/Rugs	2,838	4,543	5,500	3,576	5,500	0.00%
6320 Supplies & Materials	10,208	11,401	14,800	15,229	14,800	0.00%
6340 Fuel	22,070	19,030	25,500	19,199	25,500	0.00%
6330 Telecommunications	-	180	970	-	1,000	3.09%
6344 Equipment Rental	-	-	5,000	-	5,000	0.00%
6345 Chemicals	-	-	-	-	-	-
6415 Insurance	8,778	9,378	9,500	9,881	11,944	25.72%
6510 Parts & Repairs	38,477	23,798	30,500	25,656	30,500	0.00%
6514 Repairs: Water & Sewer Lines	84,713	99,689	120,000	77,741	120,000	0.00%
6518 Lease Payments	-	-	1,200	893	1,200	0.00%
6520 Contract Repairs & Maint.	2,478	2,611	3,080	4,452	3,100	0.65%
6522 Inflow & Infiltration	1,520	7,938	85,000	-	85,000	0.00%
6601 Depreciation Expense	-	-	-	-	-	-
6716 Interest Expense	-	-	-	-	-	-
6810 Capital Outlay	-	-	-	-	-	-
Total Expenses	651,602	702,506	825,350	693,507	1,009,544	22.32%

Water and Sewer Fund (200)

Water/Sewer Maint. (75)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Salary & Benefits	6102-6110			\$ 92,230	Payroll Changes

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
FLD MAINT SUPERV	8	0.4	0.4	0.4	0.4	1.0
FLD MAINT EQUIP OPER	6	0.0	0.0	0.0	0.0	1.0
CREW LEADER	5					1.0
LABORER	3	7.0	7.0	7.0	7.0	9.0

Water & Sewer Fund (200) Summary

All Revenue	3,865,510	3,549,758	3,680,879	3,451,226	4,151,600	12.79%
All Expenditures	4,869,279	4,103,679	3,103,817	2,921,392	3,228,916	4.03%
Total Revenues over Expenses	(1,003,769)	(553,921)	577,062	529,835	922,684	59.89%

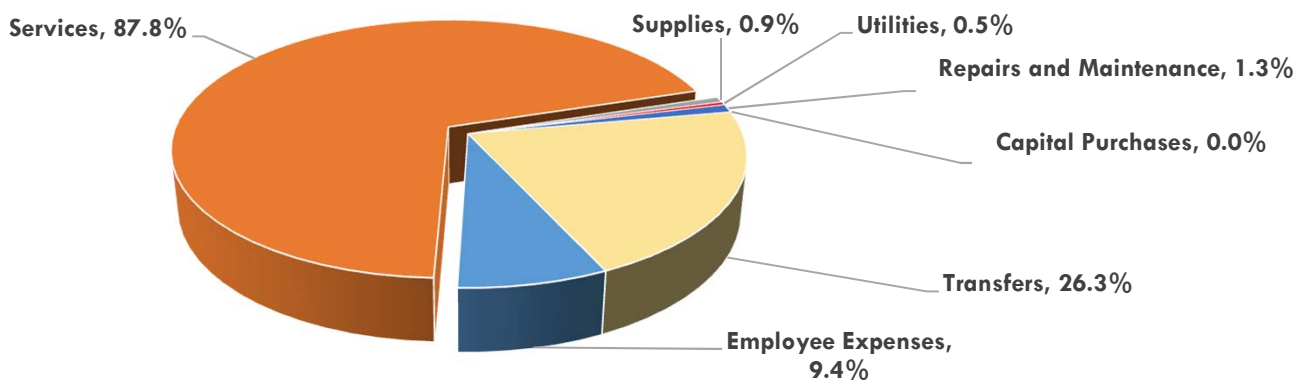
**City of Dayton, Texas
FY 2017-2018 Budget
Refuse Department (85)**

**Refuse Fund (210)
Fund Summary**

Four Year Consolidated Refuse Fund Financial Schedule; Major Fund

Summary by Category	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Beginning Fund Balance	759,525	953,162	1,144,485	871,081	1,136,071	-0.74%
Operating Revenue						
Service Charges	-	-	-	-	-	-
Sanitation	1,058,072	1,091,873	1,091,700	1,012,432	1,118,508	2.46%
Other Services & Interest	14	2,439	188,979	189,234	-	-100.00%
Total Revenues	1,058,086	1,094,312	1,280,679	1,201,666	1,118,508	-12.66%
Operating Expenses						
Employee Expenses	84,874	86,423	91,700	90,725	91,400	-0.33%
Services	768,797	807,757	835,800	830,294	853,546	2.12%
Supplies	7,815	11,406	8,720	7,268	8,700	-0.23%
Utilities	2,802	3,517	4,610	2,707	4,600	-0.22%
Repairs and Maintenance	3,363	5,558	12,180	7,982	12,200	0.16%
Miscellaneous	100	-	1,280	1,170	1,300	1.56%
Total Expenses	867,751	914,661	954,290	940,146	971,746	3.36%
Non-operating Revenues (Expenses)						
Capital Purchases	-	-	-	-	-	-
Investment income	4,080	3,953	3,500	3,470	3,500	0.00%
Interest expense	-	-	-	-	-	-
Transfers	-	(265,000)	-	-	(255,865)	-
Other net Assets and Liabilities	(778)	(685)	-	-	-	-
Total Non-operating Net	3,302	(261,732)	3,500	3,470	(252,365)	**
Total Revenues over Expenses	193,637	(82,081)	329,889	264,990	(105,603)	-132.01%
Ending Fund Balance	953,162	871,081	1,474,374	1,136,071	1,030,468	-30.11%

2017-18 Refuse Fund Expense by Group



City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Refuse

Refuse Fund (210)

Revenue (00) - Expense (10)		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Revenue							
5312	Garbage Collection Fees	1,023,481	1,035,324	1,053,400	977,783	1,079,735	2.50%
5313	County Garbage Collections	16,206	38,450	18,900	19,267	19,373	2.50%
5314	Penalty	18,385	18,099	19,400	15,382	19,400	0.00%
5411	Miscellaneous Income	-	202	-	-	-	-
5412	Interest	4,080	3,953	3,500	3,470	3,500	0.00%
5428	Sale of City Surplus Equipment	-	-	-	-	-	-
5700	Refund and Reimbursement Revenue	-	2,237	188,979	189,234	-	-100.00%
5707	Bad Debt Collection	14	-	-	-	-	-
Total Revenue		1,062,166	1,098,265	1,284,179	1,205,135	1,122,008	-12.63%
Expenses							
6102	Salaries	67,012	66,717	69,200	69,424	68,400	-1.16%
6103	Merit Pay Increases	-	558	-	-	1,200	-
6104	Payroll Taxes	4,981	5,597	5,900	5,393	5,900	0.00%
6106	Workmans Compensation	1,191	1,486	2,500	1,650	1,700	-32.00%
6108	Employees Insurance	8,511	8,735	10,300	10,536	10,400	0.97%
6110	Retirement	3,069	3,168	3,600	3,687	3,600	0.00%
6118	Auto & Travel	-	-	-	-	-	-
6125	Audit Pension Expense	-	-	-	-	-	-
6152	Uniforms/Rugs	110	162	200	34	200	0.00%
6156	Other Operating Expense	374	261	500	204	500	0.00%
6320	Supplies & Materials	7,209	9,997	7,220	6,566	7,200	-0.28%
6330	Telephone	1,220	1,944	2,610	1,314	2,600	-0.38%
6335	Utilities	1,208	1,312	1,500	1,189	1,500	0.00%
6340	Fuel	606	1,409	1,500	702	1,500	0.00%
6405	Refuse Collection Contract	766,029	804,847	824,000	827,348	840,480	2.00%
6410	Audit & Accounting	-	-	5,500	-	5,500	0.00%
6415	Insurance	2,768	2,910	2,800	2,946	4,066	45.22%
6510	Parts & Repairs	2,369	3,485	7,500	2,729	7,500	0.00%
6520	Contract Repairs & Maint.	994	2,073	4,680	5,253	4,700	0.43%
6530	Contingency	-	-	-	-	-	-
6533	Hazardous Household Collection	-	-	3,500	-	3,500	0.00%
6601	Depreciation Expense	785	14,285	-	-	-	-
6730	Transfer to Other Funds	-	265,000	-	-	255,865	-
6800	Bad Debt Expense	-	-	-	-	-	-
6850	Misc Expense-Reverse of Revenue It	100	-	-	-	-	-
Total Expenses		868,436	1,193,946	953,010	938,976	1,226,311	28.68%
Total Revenues over Expenses		193,730	(95,681)	331,169	266,160	(104,304)	-131.50%

Refuse Fund (210)

Department: Refuse (85)

Capital Projects, Department Changes & Personnel

- C Completed
- D Delayed
- R Removed

<u>Capital Projects & Budget Changes</u>	<u>GL Object</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>	<u>Changes/ Notes</u>
Reconstruct off loading ramp	6810			\$ 25,000	Facility Improvement

<u>Department Personnel (FTE)</u>	<u>Pay Grade</u>	<u>FY 14-15 Actual</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Budget</u>	<u>FY 16-17 Projected</u>	<u>FY 17-18 Proposed</u>
LANDFILL OPERATOR	3	0.86	0.86	0.86	0.86	0.86
PUBLIC WORKS DIRECTOR	9E	0.25	0.25	0.25	0.25	0.25
UB SUPERVISOR	6	0.25	0.25	0.25	0.25	0.25
FACILITY MAINT MECH.	5	0.25	0.25	0.25	0.25	0.25
UB RECEPTION ASST.	4	0.25	0.25	0.25	0.25	0.25

Debt Service Interest Sinking Fund (300)

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Debt Service (300)

General Fund Tax Obligations Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Beginning Fund Balance	1,210,626	1,281,120	1,196,015	1,331,226	1,411,327	18.00%
Revenue						
5110 Current Taxes	1,686,734	1,656,647	1,630,100	1,699,641	1,660,366	1.86%
5111 Delinquent Taxes	24,931	24,183	24,100	23,634	24,237	0.57%
5112 Penalty & Interest - Current	7,943	8,504	7,700	9,468	8,523	10.69%
5113 Penalty & Interest - Delinquent	16,383	12,731	15,800	15,554	12,760	-19.24%
5411 Miscellaneous Income	-	-	-	-	-	-
5412 Interest	6,844	5,274	5,000	4,885	5,400	8.00%
5425 Transfers In	-	-	-	-	-	-
5433 Bond Proceeds	-	-	-	-	-	-
5700 Refund and Reimbursement Revenue	-	-	-	-	-	-
Total Revenue	1,742,835	1,707,339	1,682,700	1,753,182	1,711,286	1.7%
Expenses						
6164 Principal	1,105,000	905,000	985,000	997,269	1,220,000	23.86%
6165 Reserve for Audit Specific Use	-	-	-	-	-	-
6166 Interest	567,341	752,033	689,471	565,269	460,026	-33.28%
6167 Bond Fees	-	200	1,200	800	1,200	0.00%
6821 Bond Issuance Costs	-	-	-	109,744	-	-
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expenses	1,672,341	1,657,233	1,675,671	1,673,081	1,681,226	0.3%
Total Revenues over Expenses	70,494	50,106	7,029	80,101	30,060	327.68%
Ending Fund Balance	1,281,120	1,331,226	1,203,044	1,411,327	1,441,387	19.81%

Debt Service Interest Sinking Revenue Fund (320)

City of Dayton, Texas
 FY 2017-2018 Budget
 Fund: Debt Service (320)

Enterprise Tax Obligations Revenue (00) - Expense (10)	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Change Budget to Proposed
Beginning Fund Balance	357,118	375,639	380,609	393,840	398,643	4.74%
Revenue						
5110 Current Taxes	17,038	16,734	3,300	3,406	-	-100.00%
5111 Delinquent Taxes	252	244	50	48	-	-100.00%
5112 Penalty & Interest - Current	80	86	20	19	-	-100.00%
5113 Penalty & Interest - Delinquent	166	129	30	31	-	-100.00%
5412 Interest	1,385	1,408	1,300	1,299	1,400	7.69%
5425 Transfers In	-	-	-	-	-	-
5426 Transfer From Water & Sewer	422,328	428,928	366,030	366,030	738,250	101.69%
Total Revenue	441,249	447,529	370,730	370,832	739,650	99.5%
Expenses						
6164 Principal	390,000	410,000	360,000	360,000	545,000	51.39%
6166 Interest	32,328	18,928	6,030	6,030	193,250	3104.81%
6167 Bond Fees	400	400	400	-	400	0.00%
6852 Misc - Unallocated Expenses	-	-	-	-	-	-
Total Expenses	422,728	429,328	366,430	366,030	738,650	101.6%
Total Revenues over Expenses	18,521	18,201	4,300	4,802	1,000	-76.74%
Ending Fund Balance	375,639	393,840	384,909	398,643	399,643	3.83%

**ANNUAL DEBT SERVICE
FISCAL YEAR 2017-2018
As of 10-1-2017**

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

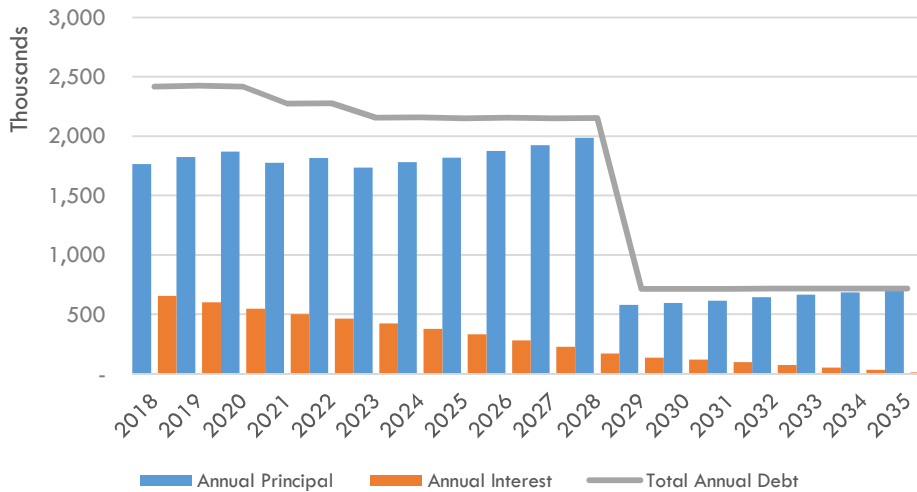
<u>ISSUE</u>	<u>ORIGINAL AMOUNT</u>	<u>BALANCE</u>	<u>PMT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>ENDING PRIN BAL</u>
TAX AND GENERAL OBLIGATION							
300 Fund							
Tax Notes Series 2012 <i>(Portion of 321 Land Purchase)</i> <i>Paid from Property Taxes-FLNB</i>	700,000	240,000	02/01/18 08/01/18	120,000 -	2,190.00 1,200.00	122,190.00 1,200.00	120,000
Series 2008 General Obligation Refunding <i>(Civic Center Project)</i> <i>Paid from Property Taxes-Wells Fargo</i>	13,255,000	2,240,000	02/01/18 08/01/18	715,000 -	46,668.75 31,475.00	761,668.75 31,475.00	1,525,000
Series 2017 - GO Bond <i>(Civic Center Project)</i> <i>Paid from Property Taxes-Wells Fargo</i>	8,045,000	8,045,000	02/01/18 08/01/18	90,000 -	89,701.75 88,698.25	179,701.75 88,698.25	7,955,000
Series 2017 - Tax Note <i>(Capital Equipment)</i> <i>Paid from Property Taxes-Wells Fargo</i>	575,000	575,000	02/01/18 08/01/18	110,000 -	7,567.00 3,906.00	117,567.00 3,906.00	465,000
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	6,680,000	02/01/18 08/01/18	185,000	95,234.38 93,384.38	280,234.38 93,384.38	6,495,000
300 Fund Total	29,565,000	17,780,000		1,220,000	460,025.51	1,680,025.51	16,560,000

**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 2016 General Obligation Refunding <i>(WWTP Expansion)</i> <i>Paid direct from W/S Fund-Wells Fargo</i>	6,880,000	6,880,000	02/01/18 08/01/18	545,000 -	99,350.00 93,900.00	644,350.00 93,900.00	6,335,000
320 Fund Total	6,880,000	6,880,000		545,000	193,250.00	738,250.00	6,335,000
Combined	36,445,000	24,660,000		1,765,000	653,275.51	2,418,275.51	22,895,000.00

**GENERAL DEBT MATURITY SCHEDULE
AS OF 09/30/2017
GENERAL FUND - ENTERPRISE FUNDS
LONG TERM DEBT**

Fiscal Year	Annual Principal	Annual Interest	Total Annual Debt
2018	1,765,000	653,276	2,418,276
2019	1,825,000	599,508	2,424,508
2020	1,870,000	546,494	2,416,494
2021	1,775,000	500,504	2,275,504
2022	1,815,000	462,893	2,277,893
2023	1,735,000	421,921	2,156,921
2024	1,780,000	376,961	2,156,961
2025	1,820,000	330,430	2,150,430
2026	1,875,000	280,125	2,155,125
2027	1,925,000	225,669	2,150,669
2028	1,985,000	169,248	2,154,248
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	24,660,000	5,082,299	29,742,299



FY17 Debt Service

Fund Source	Principal	Interest	FY Debt Service
Fund 300			
GO Bond and Tax Notes, Series 2008	715,000.00	78,143.75	793,143.75
Tax Notes Series 2012	120,000.00	3,390.00	123,390.00
GO Refunding Bond, Series 2017	90,000.00	178,400.00	268,400.00
Tax Note, Series 2017	110,000.00	11,473.00	121,473.00
Tax & CO Bond, Series 2015	185,000.00	188,618.76	373,618.76
Fund 300 Total	1,220,000.00	460,025.51	1,680,025.51
Fund 320			
GO Refunding Bond, Series 2016	545,000.00	193,250.00	738,250.00
Fund 320 Total	545,000.00	193,250.00	738,250.00

City of Dayton, Texas
Debt Model
For Fiscal Year Ending September 30, 2017
Updated: March 21, 2017

General Fund Supported Debt						
Fiscal Year Ending 9/30	GO Bonds Series 2008	Tax Notes Series 2012	CO's Series 2015	GO Ref Bonds Series 2017	Tax Note Series 2017	Total General Fund Debt
2017	\$ 989,606.25	\$ 120,127.50	\$ 372,268.76	\$ 82,724.95	-	\$ 1,564,727.46
2018	793,143.75	123,390.00	373,618.76	268,400.00	\$ 121,473.00	1,680,025.51
2019	793,050.00	121,200.00	374,868.76	266,393.00	121,846.00	1,677,357.76
2020	796,575.00	-	489,868.76	264,386.00	119,914.00	1,670,743.76
2021	-	-	350,018.76	1,058,403.25	117,982.00	1,526,404.01
2022	-	-	346,518.76	1,063,166.00	121,008.00	1,530,692.76
2023	-	-	347,518.76	1,062,427.00	-	1,409,945.76
2024	-	-	347,493.76	1,061,242.00	-	1,408,735.76
2025	-	-	346,868.76	1,059,611.00	-	1,406,479.76
2026	-	-	346,946.88	1,062,478.25	-	1,409,425.13
2027	-	-	347,625.00	1,059,843.75	-	1,407,468.75
2028	-	-	347,940.63	1,061,707.50	-	1,409,648.13
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>\$ 3,372,375.00</u>	<u>\$ 364,717.50</u>	<u>\$ 9,396,828.24</u>	<u>\$ 9,370,782.70</u>	<u>\$ 602,223.00</u>	<u>\$ 23,106,926.44</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
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>\$ 198,315.00</u>	<u>\$ 366,030.00</u>	<u>\$ 8,448,475.00</u>	<u>\$ 9,012,820.00</u>

Debt Service Schedules

BOND DEBT SERVICE

City of Dayton, Texas
 \$8,500,000 Combination Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2006
 Callable 8/1/2016 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	195,000	3.400%	3,315	198,315	
09/30/2017					198,315
	195,000		3,315	198,315	198,315

BOND DEBT SERVICE

City of Dayton, Texas
 \$13,255,000 General Obligation Bonds, Series 2008
 Callable 2/1/2018 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	690,000	4.000%	252,937.50	942,937.50	
08/01/2017			46,668.75	46,668.75	
09/30/2017					989,606.25
02/01/2018	715,000	4.250%	46,668.75	761,668.75	
08/01/2018			31,475.00	31,475.00	
09/30/2018					793,143.75
02/01/2019	745,000	4.000%	31,475.00	776,475.00	
08/01/2019			16,575.00	16,575.00	
09/30/2019					793,050.00
02/01/2020	780,000	4.250%	16,575.00	796,575.00	
09/30/2020					796,575.00
	2,930,000		442,375.00	3,372,375.00	3,372,375.00

BOND DEBT SERVICE

City of Dayton, Texas
 \$3,260,000 General Obligation Refunding Bonds, Series 2008
 Not Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2017	360,000	3.350%	6,030	366,030	
09/30/2017					366,030
	360,000		6,030	366,030	366,030

BOND DEBT SERVICE

City of Dayton, Texas
 \$700,000 Tax Notes, Series 2012
 Not Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	115,000	1.300%	2,937.50	117,937.50	
08/01/2017			2,190.00	2,190.00	
09/30/2017					120,127.50
02/01/2018	120,000	1.650%	2,190.00	122,190.00	
08/01/2018			1,200.00	1,200.00	
09/30/2018					123,390.00
02/01/2019	120,000	2.000%	1,200.00	121,200.00	
09/30/2019					121,200.00
	355,000		9,717.50	364,717.50	364,717.50

BOND DEBT SERVICE

City of Dayton, Texas
 \$ 6,990,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015
 Callable 2/1/2025 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017	180,000	2.000%	97,034.38	277,034.38	
08/01/2017			95,234.38	95,234.38	
09/30/2017					372,268.76
02/01/2018	185,000	2.000%	95,234.38	280,234.38	
08/01/2018			93,384.38	93,384.38	
09/30/2018					373,618.76
02/01/2019	190,000	2.000%	93,384.38	283,384.38	
08/01/2019			91,484.38	91,484.38	
09/30/2019					374,868.76
02/01/2020	310,000	2.000%	91,484.38	401,484.38	
08/01/2020			88,384.38	88,384.38	
09/30/2020					489,868.76
02/01/2021	175,000	2.000%	88,384.38	263,384.38	
08/01/2021			86,634.38	86,634.38	
09/30/2021					350,018.76
02/01/2022	175,000	2.000%	86,634.38	261,634.38	
08/01/2022			84,884.38	84,884.38	
09/30/2022					346,518.76
02/01/2023	180,000	2.500%	84,884.38	264,884.38	
08/01/2023			82,634.38	82,634.38	
09/30/2023					347,518.76
02/01/2024	185,000	3.000%	82,634.38	267,634.38	
08/01/2024			79,859.38	79,859.38	
09/30/2024					347,493.76
02/01/2025	190,000	3.000%	79,859.38	269,859.38	
08/01/2025			77,009.38	77,009.38	
09/30/2025					346,868.76
02/01/2026	195,000	2.125%	77,009.38	272,009.38	
08/01/2026			74,937.50	74,937.50	
09/30/2026					346,946.88
02/01/2027	200,000	2.250%	74,937.50	274,937.50	
08/01/2027			72,687.50	72,687.50	
09/30/2027					347,625.00
02/01/2028	205,000	2.375%	72,687.50	277,687.50	
08/01/2028			70,253.13	70,253.13	
09/30/2028					347,940.63
02/01/2029	580,000	2.500%	70,253.13	650,253.13	
08/01/2029			63,003.13	63,003.13	
09/30/2029					713,256.26
02/01/2030	595,000	2.625%	63,003.13	658,003.13	
08/01/2030			55,193.75	55,193.75	
09/30/2030					713,196.88
02/01/2031	615,000	4.000%	55,193.75	670,193.75	
08/01/2031			42,893.75	42,893.75	
09/30/2031					713,087.50
02/01/2032	645,000	4.000%	42,893.75	687,893.75	
08/01/2032			29,993.75	29,993.75	
09/30/2032					717,887.50
02/01/2033	665,000	2.750%	29,993.75	694,993.75	
08/01/2033			20,850.00	20,850.00	
09/30/2033					715,843.75
02/01/2034	685,000	3.000%	20,850.00	705,850.00	

BOND DEBT SERVICE

City of Dayton, Texas
 \$ 6,990,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015
 Callable 2/1/2025 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2034			10,575.00	10,575.00	
09/30/2034					716,425.00
02/01/2035	705,000	3.000%	10,575.00	715,575.00	
09/30/2035					715,575.00
	6,860,000		2,536,828.24	9,396,828.24	9,396,828.24

BOND DEBT SERVICE

City of Dayton, Texas
 \$6,880,000 General Obligation Refunding Bonds, Series 2016
 Callable 2/1/2024 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2017			149,025	149,025	
08/01/2017			99,350	99,350	
09/30/2017					248,375
02/01/2018	545,000	2.000%	99,350	644,350	
08/01/2018			93,900	93,900	
09/30/2018					738,250
02/01/2019	565,000	2.000%	93,900	658,900	
08/01/2019			88,250	88,250	
09/30/2019					747,150
02/01/2020	575,000	2.000%	88,250	663,250	
08/01/2020			82,500	82,500	
09/30/2020					745,750
02/01/2021	590,000	2.000%	82,500	672,500	
08/01/2021			76,600	76,600	
09/30/2021					749,100
02/01/2022	600,000	2.000%	76,600	676,600	
08/01/2022			70,600	70,600	
09/30/2022					747,200
02/01/2023	615,000	3.000%	70,600	685,600	
08/01/2023			61,375	61,375	
09/30/2023					746,975
02/01/2024	635,000	3.000%	61,375	696,375	
08/01/2024			51,850	51,850	
09/30/2024					748,225
02/01/2025	650,000	3.000%	51,850	701,850	
08/01/2025			42,100	42,100	
09/30/2025					743,950
02/01/2026	675,000	4.000%	42,100	717,100	
08/01/2026			28,600	28,600	
09/30/2026					745,700
02/01/2027	700,000	4.000%	28,600	728,600	
08/01/2027			14,600	14,600	
09/30/2027					743,200
02/01/2028	730,000	4.000%	14,600	744,600	
09/30/2028					744,600
	6,880,000		1,568,475	8,448,475	8,448,475

BOND DEBT SERVICE

City of Dayton, Texas
 \$8,045,000 General Obligation Refunding Bonds, Series 2017
 Callable 2/1/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2017			82,724.95	82,724.95	
09/30/2017					82,724.95
02/01/2018	90,000	2.230%	89,701.75	179,701.75	
08/01/2018			88,698.25	88,698.25	
09/30/2018					268,400.00
02/01/2019	90,000	2.230%	88,698.25	178,698.25	
08/01/2019			87,694.75	87,694.75	
09/30/2019					266,393.00
02/01/2020	90,000	2.230%	87,694.75	177,694.75	
08/01/2020			86,691.25	86,691.25	
09/30/2020					264,386.00
02/01/2021	895,000	2.230%	86,691.25	981,691.25	
08/01/2021			76,712.00	76,712.00	
09/30/2021					1,058,403.25
02/01/2022	920,000	2.230%	76,712.00	996,712.00	
08/01/2022			66,454.00	66,454.00	
09/30/2022					1,063,166.00
02/01/2023	940,000	2.230%	66,454.00	1,006,454.00	
08/01/2023			55,973.00	55,973.00	
09/30/2023					1,062,427.00
02/01/2024	960,000	2.230%	55,973.00	1,015,973.00	
08/01/2024			45,269.00	45,269.00	
09/30/2024					1,061,242.00
02/01/2025	980,000	2.230%	45,269.00	1,025,269.00	
08/01/2025			34,342.00	34,342.00	
09/30/2025					1,059,611.00
02/01/2026	1,005,000	2.230%	34,342.00	1,039,342.00	
08/01/2026			23,136.25	23,136.25	
09/30/2026					1,062,478.25
02/01/2027	1,025,000	2.230%	23,136.25	1,048,136.25	
08/01/2027			11,707.50	11,707.50	
09/30/2027					1,059,843.75
02/01/2028	1,050,000	2.230%	11,707.50	1,061,707.50	
09/30/2028					1,061,707.50
	8,045,000		1,325,782.70	9,370,782.70	9,370,782.70

BOND DEBT SERVICE

City of Dayton, Texas
 \$575,000 Tax Notes, Series 2017
 Non Callable

Dated Date 04/19/2017
 Delivery Date 04/19/2017

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018	110,000	1.680%	7,567	117,567	
08/01/2018			3,906	3,906	
09/30/2018					121,473
02/01/2019	115,000	1.680%	3,906	118,906	
08/01/2019			2,940	2,940	
09/30/2019					121,846
02/01/2020	115,000	1.680%	2,940	117,940	
08/01/2020			1,974	1,974	
09/30/2020					119,914
02/01/2021	115,000	1.680%	1,974	116,974	
08/01/2021			1,008	1,008	
09/30/2021					117,982
02/01/2022	120,000	1.680%	1,008	121,008	
09/30/2022					121,008
	575,000		27,223	602,223	602,223

Community Development Block Grant (501)

**City of Dayton, Texas
FY 2017-2018 Budget
Fund: CDBG**

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Proposed	% Chg from Prior Yr
Beginning Fund Balance	-	-	-	-	-	-
Revenue						
5411 Miscellaneous Income	-	-	-	-	-	-
5413 Intergovernmental	-	-	-	-	-	-
5417 Gift & Grant Revenue	-	17,500	313,996	242,434	-	-100.00%
5425 Transfers In	-	-	-	-	-	-
Total Revenue	-	17,500	313,996	242,434	-	-100.00%
Expenses						
6450 Engineering/Professional Svces	-	17,500	263,996	235,434	-	-100.00%
6452 Easements & Acquisition	-	-	-	-	-	-
6527 Administration	-	-	-	7,000	-	-
6529 Inspections	-	-	-	-	-	-
6534 Sewer Construction	-	-	-	-	-	-
6535 Housing Sewer Facilities	-	-	-	-	-	-
6536 Water Facilities	-	-	-	-	-	-
6751 Transfer to Other Funds	-	-	-	-	-	-
6820 Drainage Expense	-	-	-	-	-	-
Total Expense	-	17,500	263,996	242,434	-	-100.00%
Total Revenues over Expenses	-	-	50,000	-	-	-100.00%
Ending Fund Balance	-	-	50,000	-	-	-100.00%

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 (2018)

Year 2 (2019)

Year 3 (2020)

Year 4 (2021)

Year 5 (2022)

Administration-Finance Department (10)										
		Replace 15yr old carpet at City Hall	12,000					Meriplex License-City	32,000	
	-		12,000					-	32,000	
Municipal Court (15)										
	Clerk Position moved to FT	21,700	Part-time clerk (if needed as growth continues)	10,890						
	Warrant Officer FT	65,800								
		87,500		10,890				-		
Volunteer Fire Department (20)										
	Air pack bottle exchanges	10,000	Air pack bottle exchanges (2)	20,000						
		10,000		20,000				-	-	
Planning & Code Enforcement Department (25)										
	Building Inspector salary/benefits	60,400	Legal and surveying costs for annexation	20,000	Code Enforcement Officer-grade 8 w/benefits	50,652	Legal & Surveying cost for annexation	20,000		
	Legal and surveying costs for annexation	20,000	Demolition	15,000	Replace-Vehicle for Building Official	24,000				
	Matching funds for TxDOT TASA	202,791								
		283,191		35,000		74,652		20,000	-	
Library (30)										
	Replace 8 patrons computers	5,000						Replace 8 patrons computers	5,000	
								Replace 20 desk chairs	6,000	
		5,000		-		-		-	11,000	
Maintenance Shop (35)										
	Security Cameras	5,000	3/4 ton truck (replace service truck)	40,000				replace old folklift	64,000	
	New Air Compressor	3,200								
		8,200		40,000				-	64,000	
Police Department (40)										
	replace 2 patrol cars	68,300	1 Ticket Writers	5,200	FT records clerk	33,800	replace 2 patrol cars	68,800	replace 2 patrol cars	68,800
	-patrol car v-camera x 2	8,545	F/T Patrol Officer position	65,800	Replace Detective vehicle	29,000	-patrol car v-camera x 2	8,545	patrol car equipment	8,545

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 (2018)		Year 2 (2019)		Year 3 (2020)		Year 4 (2021)		Year 5 (2022)	
F/T Patrol Officer position	65,800	12 digital cameras	2,700	replace 2 patrol cars	68,300	additional video storage	6,000	F/T Patrol/ traffic officer	65,800
replace ACO truck	36,500	replace 2 patrol cars	68,300	-patrol car v-camera x 2	8,545	supply officers with duty weapons x20	9,500	partol V-camera x2	8,545
4 Ticket Writers (Choose 1 of 3)	27,700	-patrol car camera x 2	8,545	2 tazers	3,100	Duty holster / belt /other	14,900		
Mobile-Link to 4 Police vehicles and software	65,000	radar x 1	2,050	radar x 2	4,100			radar x 2	4,100
6 tazers	8,800	2 body cameras	1,000	line item increase for ticket writers yr2	10,580			hand held radio	2,600
Replace chief's car	42,000	increase uniform/BP-vest budget -new officer	1,200					replace all body cameras	10,600
1 hand held radio	2,600	line item increase for ticket-writer yr 2@ 18%	2,646					Add to uniform line item	1,200
1 car 800 radio	2,900								
	328,145		157,441		157,425		107,745		170,190
Street/Drainage Department (45)									
Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000	Street paving (annual)	150,000
Curb & gutter replacement	20,000	Curb & gutter replacement	20,000	Curb & gutter replacement	20,000	Curb & gutter replacement	20,000	Curb & gutter replacement	20,000
1/2 ton truck	25,000	F/T laborer	42,000	F/T laborer	42,000	Asphalt Zipper	145,000	Gradall excavator	350,000
Full-Time Clerk	45,700	Bulk Waste Loader	175,000	Dump Truck	115,000	Backhoe	105,000	1/2 ton truck	27,000
		Paver trailer	16,500	3/4 ton truck	36,000	Street iWorq software (annual)	4,500	Street iWorq software (annual)	4,500
		Street iWorq software (annual)	4,500	Slope mower	130,000				
				Street iWorq software (annual)	4,500				
	240,700		408,000		497,500		424,500		551,500
Parks Department (60)									
Henderson Day Park Basketball Court Cover	52,000	Daniel Park Playground Equipment	25,000	Renovate Restrm & concession stand - girls softball	75,000	Lighting at Sawmill Soccer Field	100,000		
Sawmill Park Playground Equipment	25,000	Aquatic playground	155,000	Resurface pool deck	13,000	Park Superintendent (New Position)-grade 7 (Contingent on DYSA)	45,000		
Network leg 1	10,000	Network leg 2	10,000	Park Maintenance Increase	15,000				
	87,000		190,000		103,000		145,000		-
Facility Maintenance Department (65)									
Full Time Laborer w/benefits	41,700	Two (2) zero turn mowers	23,000	replace 2010 F-150 1/2 ton truck	28,000	replace 2010 F-150 1/2 ton truck	28,000	full time laborer w/benefits	41,700

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 (2018)	Year 2 (2019)	Year 3 (2020)	Year 4 (2021)	Year 5 (2022)
		prison transport.one used van	15,000	skid steer W/tracks	70,748
	-		15,000		70,748
Water & Sewer Department (70-75)					
Ground storage tank & booster pump station at the Tram Rd water plant	880,000	Additional employee - Labor	36,055	Additional employee laborer	36,055
Drying Box	45,000	Drying Box	45,000	Drying Box	45,000
Chlorinator for booster pump	300,000	Trachoe	800,000	New location for W/WW Dept	
New Crew Foreman Position	50,000	ARM Meter Reader sys	500,000		
Est. Test drill well, Hwy 146	500,000				
Two New vehicles	40,000				
Mini-Excavator	70,000				
Skid-Seer	70,000				
	1,955,000		1,381,055	81,055	36,055
Civic Center Department (80)					
New Chiller for building	186,750			Projection system for other end of ballroom	40,000
Flooring for ballroom, acid str	90,000.00				
CC Paint interior 22460ft	20,000.00				
	296,750		-	40,000.00	-
Refuse Department (85)					
Reconstruct off loading ramp	25,000	70HP Tractor Bush hog	44,711		Replace old 750 Backhoe make 1977
					105,000
	25,000		44,711	-	105,000
Hotel/Motel Fund (90)					
	-		-	-	-
Year 1	3,326,486	Year 2	2,314,097	Year 3	1,024,380
		Year 4	838,300	Year 5	864,745

General Fund	1,346,486	888,331	943,325	697,245	828,690
Refuse	25,000	44,711	-	105,000	-
Water/Sewer	1,955,000	1,381,055	81,055	36,055	36,055

City of Dayton
Pay Grade Scale

Current 2016-2017

Proposed 2017-2018

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	\$9.90	\$12.87	\$15.85
2	\$11.09	\$12.76	\$14.42	2	\$11.32	\$14.72	\$18.12
3	\$12.36	\$14.75	\$17.15	3	\$12.62	\$16.41	\$20.19
4	\$13.70	\$16.37	\$19.03	4	\$13.99	\$18.18	\$22.38
5	\$15.04	\$17.97	\$20.91	5	\$15.36	\$19.96	\$24.57
6	\$15.71	\$18.78	\$21.84	6	\$16.04	\$20.85	\$25.66
6E	\$15.71	\$18.78	\$26.50	6E	\$16.04	\$20.85	\$25.66
7	\$17.79	\$19.58	\$24.48	7	\$18.16	\$23.61	\$29.06
7E	\$23.50	\$29.28	\$35.05	7E	\$23.99	\$31.19	\$38.39
8	\$19.58	\$23.42	\$27.26	8	\$19.99	\$25.99	\$31.99
8E	\$27.65	\$35.79	\$43.94	8E	\$28.23	\$36.70	\$45.17
9	\$24.26	\$30.22	\$36.17	9	\$24.77	\$32.20	\$39.63
9E	\$28.91	\$37.42	\$45.94	9E	\$29.52	\$38.37	\$47.23
10E	\$30.17	\$39.05	\$47.94	10E	\$30.80	\$40.04	\$49.29
11E	\$35.56	\$46.04	\$56.52	11E	\$36.31	\$47.20	\$58.09
12E	\$39.78	\$51.50	\$63.23	12E	\$40.62	\$52.80	\$64.98

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	\$20,600	\$26,780	\$32,960
2	\$23,077	\$26,539	\$30,000	2	\$23,552	\$30,617	\$37,683
3	\$25,704	\$30,685	\$35,666	3	\$26,249	\$34,123	\$41,998
4	\$28,501	\$34,041	\$39,581	4	\$29,094	\$37,823	\$46,551
5	\$31,289	\$37,387	\$43,485	5	\$31,940	\$41,522	\$51,104
6	\$32,683	\$39,060	\$45,436	6	\$33,363	\$43,372	\$53,381
6E	\$32,683	\$39,060	\$55,130	6E	\$33,363	\$43,372	\$53,381
7	\$37,013	\$40,733	\$50,927	7	\$37,780	\$49,114	\$60,448
7E	\$48,887	\$60,893	\$72,899	7E	\$49,906	\$64,878	\$79,850
8	\$40,733	\$48,719	\$56,706	8	\$41,582	\$54,056	\$66,531
8E	\$57,504	\$74,450	\$91,396	8E	\$58,720	\$76,336	\$93,952
9	\$50,458	\$62,849	\$75,241	9	\$51,520	\$66,977	\$82,433
9E	\$60,124	\$77,842	\$95,560	9E	\$61,396	\$79,814	\$98,233
10E	\$62,744	\$81,234	\$99,725	10E	\$64,071	\$83,293	\$102,514
11E	\$73,969	\$95,767	\$117,566	11E	\$75,518	\$98,173	\$120,829
12E	\$82,743	\$107,127	\$131,511	12E	\$84,480	\$109,824	\$135,168

E = Exempt

Grade scale increase based on 2.1%

Justification: U.S. Dept. of Labor Index for Government Employees (annual ending Dec 2016)

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

For the Year Ended September 30, 2017



	Budgeted Amounts			Variance	%
	Amended 2017 Budget	2017 Actual Projected	Proposed 2018 Budget		
Revenues					
Property Taxes for General	2,777,900	2,716,241	3,285,600	507,700	15.5%
General Sales Tax	1,493,300	1,570,732	1,568,000	74,700	4.8%
Franchise and local taxes	423,000	424,611	423,000	-	0.0%
Licenses and Permits	46,000	63,424	59,000	13,000	22.0%
Intergovernmental	133,600	152,367	59,000	(74,600)	-126.4%
Fine and Forfeits	294,400	269,294	351,200	56,800	16.2%
Charges for Services	111,700	90,904	103,600	(8,100)	-7.8%
Investment Earnings	40,000	22,596	50,000	10,000	20.0%
Contributions and donations	11,835	5,179	6,000	(5,835)	-97.3%
Payment in lieu of taxes	349,596	180,253	350,000	404	0.1%
Miscellaneous Revenue	161,000	160,095	77,500	(83,500)	-107.7%
Total Revenues	5,842,331	5,655,696	6,332,900	490,569	7.7%
Expenditures					
Current:					
General Government	1,761,660	1,616,432	1,724,074	(37,586)	-2.2%
Public Safety	2,591,609	2,614,116	2,536,570	(55,039)	-2.2%
Public Works	1,118,650	978,650	903,850	(214,800)	-23.8%
Sanitation	-	-	-	-	-
Health Ins	728,400	719,579	762,400	34,000	4.5%
Culture and Recreation	374,870	341,399	404,520	29,650	7.3%
Community Enhancement	163,600	152,497	176,420	12,820	7.3%
Senior/Civic Center	341,842	343,528	315,090	(26,752)	-8.5%
Debt Service:					
Principal Retirement/Leases	-	-	-	-	-
Total Expenditures	7,080,631	6,766,201	6,822,924	(257,707)	-3.8%
Revenue Over/Under Expenditures	(1,238,300)	(1,110,505)	(490,024)	748,276	-152.7%
Other Financing Sources (Uses)					
Transfers In	-	200,000	500,124	500,124	100.0%
Transfers (Out)	(2,000,000)	(2,500,000)	-	2,000,000	-
Sale of Capital Assets	-	-	-	-	-
Net Changes in Fund Balance	(3,238,300)	(3,410,505)	10,100	3,248,400	32161.1%
PSF Project (Contingency)	(500,000)				
Beginning fund balance*	7,304,444	7,304,444	3,893,939		
Ending Fund Balance	3,566,144	3,893,939	3,904,039		

* Source - 2016 CAFR page 36

Cash on Hand sufficient to fund 6.5 7.5 7.0 Months of Operational Cash

► 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, 2017



	Budgeted Amounts			Variance	%
	2017 Budget	2017 Actual Projected	Proposed 2018 Budget		
Operating Revenue					
Water & Sewer Charges	3,474,600	3,365,531	4,132,100	657,500	15.9%
Sanitation	-	-	-	-	-
Other Services	199,279	74,192	12,500	(186,779)	-1494.2%
Total Operating Revenues	3,673,879	3,439,723	4,144,600	470,721	11.4%
Operating Expenses					
Employee Expenses	939,120	905,154	1,081,400	142,280	13.2%
Services	277,160	248,028	314,881	37,721	12.0%
Supplies	130,450	104,864	130,500	50	0.0%
Utilities	319,760	307,104	334,800	15,040	4.5%
Repairs and Maintenance	274,580	227,837	274,600	20	0.0%
Miscellaneous	110,680	4,649	110,700	20	0.0%
Total Operating Expenses	2,051,750	1,797,637	2,246,881	195,131	8.7%
Non-operating Revenues (Expenses)					
Financing Activities					
Capital Purchases, Investment	(239,727)	(312,657)	-	239,727	-
Investment income	7,000	11,503	7,000	-	0.0%
Interest expense	(258,220)	(257,920)	(193,250)	64,970	-33.6%
Transfers, Debt Payments	(555,400)	(555,000)	(790,084)	(234,684)	29.7%
Other net Assets and Liabilities	-	-	-	-	-
Net Cash (Used) by Capital & Related Financing Activities	(1,046,347)	(1,114,074)	(976,334)	70,013	-7.2%
Net (Decrease) in Cash and Cash Equivalents	575,782	528,012	921,385	345,603	74.5%
Beginning fund balance*	997,299	997,299	1,525,311		
Projected Ending Fund Balance	1,573,081	1,525,311	2,446,696		

* Source - 2016 CAFR page 44

Months of Operational Cash 6.6 7.0 9.1

► 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, 2017



	Budgeted Amounts			Variance	%
	Amended 2017 Budget	2017 Actual Projected	Proposed 2018 Budget		
Operating Revenue					
Water & Sewer Charges	-	-	-	-	-
Sanitation	1,091,700	1,012,432	1,118,508	26,808	2.4%
Other Services	188,979	189,234	-	(188,979)	-
Total Operating Revenues	1,280,679	1,201,666	1,118,508	(162,171)	-14.5%
Operating Expenses					
Employee Expenses	91,700	90,725	91,400	(300)	-0.3%
Services	835,800	830,294	853,546	17,746	2.1%
Supplies	8,720	7,268	8,700	(20)	-0.2%
Utilities	4,610	2,707	4,600	(10)	-0.2%
Repairs and Maintenance	12,180	7,982	12,200	20	0.2%
Miscellaneous	1,280	1,170	1,300	20	1.5%
Total Operating Expenses	954,290	940,146	971,746	17,456	1.8%
Non-operating Revenues (Expenses)					
Financing Activities					
Capital Purchases, Investment	-	-	-	-	-
Investment income	3,500	3,470	3,500	-	0.0%
Interest expense	-	-	-	-	-
Transfers, Debt Payments	-	-	(255,865)	(255,865)	100.0%
Other net Assets and Liabilities	-	-	-	-	-
Net Cash (Used) by Capital & Related Financing Activities	3,500	3,470	(252,365)	(255,865)	101.4%
Net (Decrease) in Cash and Cash Equivalents	329,889	264,990	(105,603)	(435,492)	-139.9%
Beginning fund balance*	1,139,789	1,139,789	1,404,779		
Projected Ending Fund Balance	1,469,678	1,404,779	1,299,176		

* Source - 2016 CAFR page 44

Cash on hand sufficient to fund 18.5 17.9 12.7 Months of Operational Cash

► 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. O2017-23

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DAYTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018.

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, 2017 to September 30, 2018, and that a public notice regarding a public meeting on such budget would be held on September 18, 2017 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 18, 2017; and that it is the opinion and judgment of the City Council that the budget, which is attached hereto, is proper and correct.

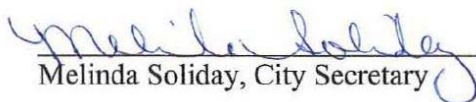
WHEREFORE, said budget is here and now and in all things approved and adopted, and it shall be effective as of October 1, 2017. The budget may be amended from time to time by ordinance, duly made and acted upon by the City Council.

VOTED UPON, PASSED, APPROVED AND ADOPTED on this 18th day of September 2017.



Jeff Lambright, Mayor

Attest:


Melinda Soliday, City Secretary



ORDINANCE NO. O2017-24

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 2017 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 2017, upon all property, real, personal and mixed within the Corporate limits of said City subject to taxation, a tax of \$.6700 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: \$.2405 cents on each one hundred dollars (\$100) of valuation of property and;
- 2.) For the Maintenance and Operation of the general government (General Fund): \$.4295 cents on each one hundred dollars (\$100) of valuation of property.

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

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


**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.70 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$20.10.**

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED ON THIS 18th DAY OF SEPTEMBER 2017. THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER ITS PASSAGE.



Jeff Lambright, Mayor

Attest:



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.