

ANNUAL BUDGET FISCAL YEAR 2019-2020



City of Dayton, Texas
Theo Melancon, City Manager

City of Dayton, Texas

Fiscal Year 2019-2020

Budget Cover Page

September 9, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$401,055, which is a 7.88 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 \$121,111.

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

FOR: Sherial Lawson Wendell Null
 Alvin Burress John Johnson
 Troy Barton

AGAINST:

PRESENT and not voting: Caroline Wadzeck

ABSENT:

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	\$0.6645/100	\$0.6821/100
Effective Tax Rate:	\$0.6257/100	\$0.6216/100
Effective Maintenance & Operations Tax Rate:	\$0.3893/100	\$0.3936/100
Rollback Tax Rate:	\$0.6645/100	\$0.6822/100
Debt Rate:	\$0.2441/100	\$0.2572/100

Total debt obligation for City of Dayton, Texas secured by property taxes:
 \$19,790,000

CITY OF DAYTON, TEXAS

ANNUAL BUDGET FISCAL YEAR 2019-2020



Mayor - Caroline Wadzeck

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

City Manager - Theogene Melancon

Deputy City Manager/Police Chief: Robert Vine

Assistant City Managers :

Administrative Services - Rudy Zepeda Development Services - Kimberly Judge

City Secretary/Court Administrator - Jennifer Billings

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BUDGET INTRODUCTION



An introduction to the Annual Budget is presented in a series of narrative documents designed to give the reader relevant information regarding the City's budgeting process and fiscal environment.

- ❖ City Manager's Transmittal Letter
- ❖ Strategic Plan
- ❖ Organizational Chart
- ❖ Council Members and Management Staff
- ❖ Concise History of Dayton
- ❖ Budget Process Calendar
- ❖ Budget Ordinance
- ❖ Tax Ordinance

BUDGET TRANSMITTAL LETTER FISCAL YEAR 2019-2020

Dear Citizen,

I am pleased to present to you the adopted fiscal year 2019-2020 annual budget. This budget represents over six months of effort by our City Council and City Staff. This transmittal letter discusses changes made to the proposed budget submitted to City Council on July 29, 2019.

THE BUDGET PROCESS

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

VISION STATEMENT

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

MISSION STATEMENT

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

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

Service

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

Humility

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

Integrity

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

Nobility

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

Excellence

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

This visioning process, along with a pre-budget capital project workshop, helped set the objectives and goals of the City Council for staff to follow in preparation of the FY 2019-2020 budget.

Beginning in April of each year, Directors and Department Heads meet with the Budget Staff (composed of the Assistant City Manager- Finance Director and Audit & Budget Control Officer) to discuss their proposed budget requests. The Budget Staff reviews and considers these requests and balances them to meet projected revenues. The Budget Staff then prepares the proposed budget and work document. The preliminary proposed budget was submitted to the City Council

and City Secretary on July 31, 2019, for review. Final Proposed budget draft was submitted on August 20, 2019, and final approval of the final budget is set for September 16, 2019.

Each year, at least one public budget workshop is held in which the City Council, Budget Staff, Department Heads, and interested citizens discuss the proposed budget. This year, workshops were held on May 13, May 20, June 17, July 15, August 19, and September 16. These workshops were open to the public and the press. The proposed budget and major issues facing the city were discussed in detail during these workshops and at subsequent regular city council meetings. All changes were explained and communicated in preparation of the final document.

Reviewing the Manager's Letter, which was submitted to the City Council with the proposed budget and work document on July 29, 2019, will provide you with a good overview of the proposed budget. The following pages of this letter will discuss the changes to the proposed budget made by the City Council.

FY2019-20 BUDGET CHANGES

General Fund

Certified Taxable Value/Tax Rate: The only changes to the fiscal year 2019-2020 budget relate to the certified taxable value and the proposed tax rate.

As a result of higher than expected property values, the proposed tax rate is dropping from the current 0.6821 cents per \$100 assessed value to 0.6645 cents.

We received the certified appraised values from the Liberty County Appraisal District on July 4, 2019. Based on preliminary appraised values, we had projected values to be \$785,431,300. We had also anticipated that new properties added to the tax rolls would be \$10 million. The certified total appraised value actually came in at \$824,145,995. Of this value, \$19 million was the result of new properties added to the tax rolls.

For fiscal year 2019-2020, we had proposed keeping the tax rate down from 0.6821 cents per \$100 of value while still adding revenue for basic services and increased expenses. Based on the calculations, the effective (no new revenue) rate (the overall tax rate needed to bring in the same tax revenues as the previous year) was 0.6257 cents. Therefore, keeping the tax rate at 0.6821 cents would have been an increase of 9.0% over the effective rate (no new revenue rate).

Because of better than anticipated appraisal numbers and the much better than expected "new" property values, the final effective tax rate is 0.6257 cents.

The tax rate needed to fund the proposed General Operating Fund budget dropped to 0.6645 cents. This amounts to an increase of 7.99% over the final effective tax (no new revenue) rate.

By reading the manager's letter submitted on July 29, 2018, with the proposed FY 2019-2020 budget, you will see the purpose for which the additional revenue was needed. In a nutshell, it is to fund one police sergeant in the PD, an assistant planning director, an IT Technician, a Communications Director, two W/WW Laborers, one PW street worker, and a Community Services Manager.

Utility Fund

There was one change to the Utility Operating Budget as proposed on July 29, 2019, and that change consisted of an increase in positions related to restoration personnel not originally indicated. Also, in the final budget, the implementation of a Water/Wastewater Master Plan as well as the council-approved rate change effective October 1, 2019, is included.

FINAL EXPENSES and REVENUE

CONCLUSION

As I mentioned in my manager's letter when I submitted the proposed budget to the City Council on July 29, 2019, this budget is primarily a Public Works and Communications budget.

In summary, the changes are:

- ❖ *The certified appraised value is \$824,145,995; of which, \$19 million is attributed to new properties added to the tax roll.*
- ❖ *The increase of values on existing and new property from last year is 10.2%.*
- ❖ *The proposed tax rate will drop from 0.6821 cents to 0.6645 cents per \$100 of property valuation. The 0.6645 cent tax rate is 7.99% more than the effective tax rate of 0.6257 cents.*
- ❖ *1% Cola ~\$54,500*
- ❖ *4 Student summer interns ~\$12,000*
- ❖ *Increase in benefits ~\$94,600 (8%)*
- ❖ *EMS contract increase estimate ~\$40,000*
- ❖ *Mowing and contract services increases, Streets and Fac Maint ~\$80,000*
- ❖ *Organizational changes to the PD (12-hr shifts, promotions) additional position ~\$65,000*
- ❖ *2 Facility Maint employees, 1 Street Maint employee, Communications & Administration changes ~\$87,000*

This budget process went very smoothly again this year, and much of the credit for this goes to the Strategic Planning process we have been using for the Our local economy in the past two years. Assistant City Manager Zepeda's transparent approach is another leading factor in our continued success in this regard. Our local economy remains very strong. I remain very optimistic about our city's short and long-term future.

I continue to be grateful for the guidance provided by the City Council throughout the budget process. They have put in many long hours in developing and ultimately adopting this budget.

I want to thank my senior staff for their dedication to this city and for putting this final document together. It is a laborious task to build a budget that is truly responsive to the needs of a community, and they have succeeded.

I also want to thank all our city employees and our volunteers (especially our volunteer firefighters) for their hard work and their dedication to serving the citizens of Dayton.

Finally, the ultimate thank you goes to our citizens for your continued support and in providing the resources needed to meet the goals and objectives set in this budget.

Dayton has a great future ahead of us. The best is yet to come!

Sincerely,

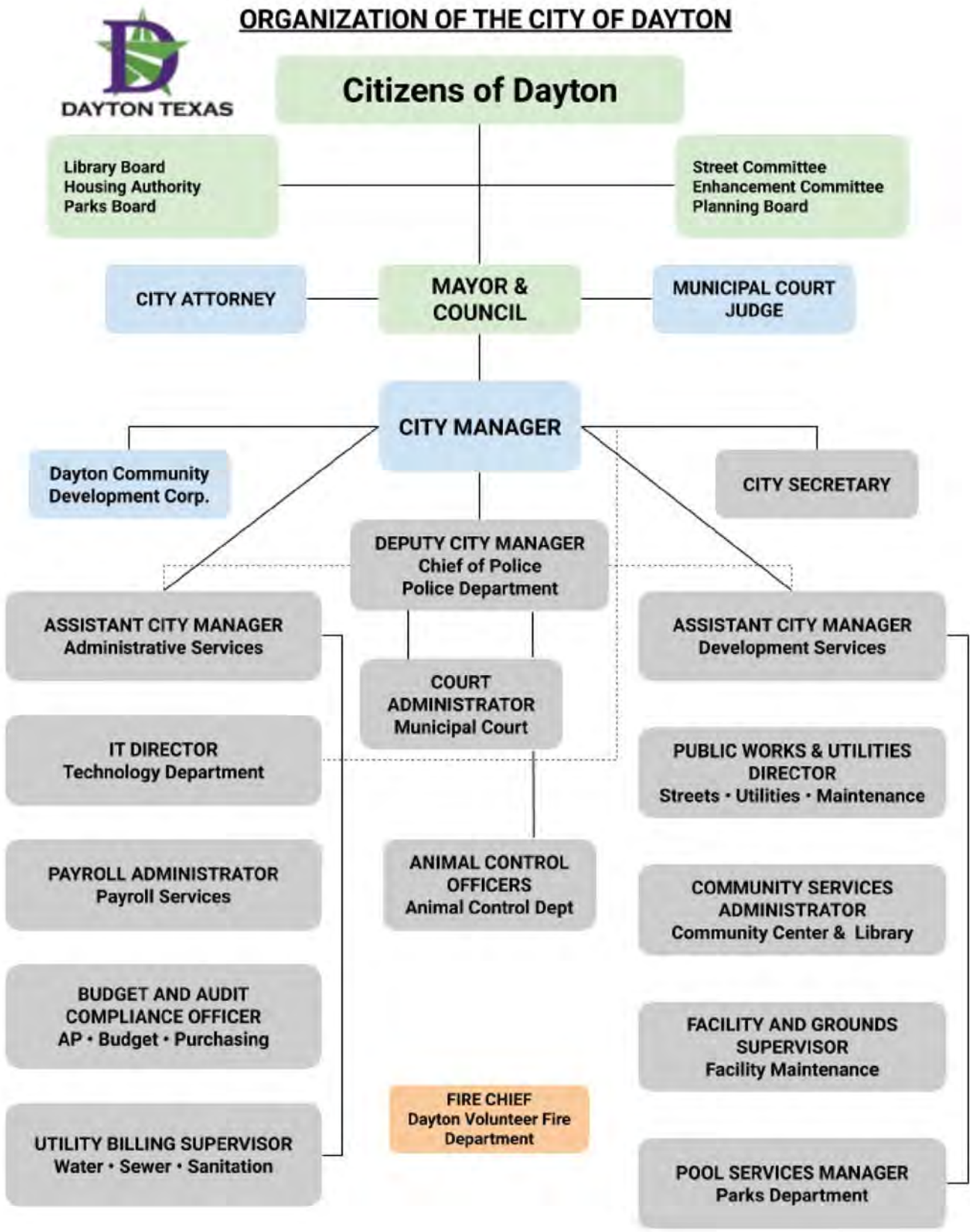
Theo Melancon
City Manager

Council Adopted Strategic Plan FY19

In fiscal year 2018, Ron Cox was engaged by the city to plan, facilitate and document the results of an intensive strategic planning workshop. Covering several months during the summer, the combined elected and appointed leadership team devoted time, energy and collective thought to chart a fresh course for the future of Dayton. That effort resulted in the adoption of a formal strategic plan for the City, including seven strategic goals supported by a total of 29 specific objectives, as follows:

- | | | | |
|-------|--|---------|--|
| 1.1 | Regulations & Standards (reference Comprehensive Plan, Land Use & Growth, Sect. 4) | 2.3 | Business Incubator (P&I - #7 Incubator) |
| 1.1.1 | Unified Development Codes | 3.1 | Drainage (Comp. Plan - Land use and growth - Capital Investments) |
| 1.1.2 | Facilitate Home Ownership Programs | 3.1.1 | Assessment of Drainage(see reference 6.2) |
| 1.1.3 | Expand beautification initiatives | 3.2 | Regulations & Standards |
| 1.2 | Partnerships & Coordination (reference Comprehensive Plan, Land Use & Growth, Sect. 2) | 3.2.1 | Update the Thoroughfare Plan |
| 1.2.1 | Enhancement Committee | 3.2.2 | Pavement Standards |
| 1.2.2 | Partner with Dayton I.S.D | 3.3 | Encourage more bicycle use in and around Dayton (Transportation and mobility-Partnerships and Coordination) |
| 1.2.3 | Partner with TXDOT | 3.3.1 | Bike trials |
| 1.2.4 | Downtown Revitalization (reference economic development 2.1g) | 3.3.2 | Advertise to public |
| 1.2.5 | Partner with Texas A&M Agricultural Extension | 3.3.3 | Master plan for parks |
| 1.3 | Programs & Initiatives (reference Comprehensive Plan, Land Use & Growth, Sect. 3) | 3.3.4 | Implement into all new subdivisions a green belt |
| 1.3.1 | Scenic City | 3.3.5 | Present to council to update the city ordinance; to include in all future subdivision developments, (Green belt-6ft wide sidewalk; walking jogging and biking) |
| 1.3.2 | Downtown TIRZ (reference Economic Development 2.2.1) | 3.4 | School Zone Flashing lights (Staff recommendation) |
| 1.4 | Targeting Planning & Studies (reference Comprehensive Plan, Land Use & Growth, Sect. 5) | 3.4.1 | RFQ-Request for quotation |
| 1.4.1 | Master Plans (reference Economic Development 2.3.1) | 3.4.2 | Present to council with bids |
| 1.4.2 | Implement the Urban 380 Infill Development Program | 3.4.3 | Implement date |
| 1.5 | Capital Investments (reference Comprehensive Plan, Land Use & Growth, Sect. 1) | 4.1 | City-wide Standard Operating Procedures Update (SOP) |
| 1.5.1 | Develop a Capital Improvement Plan | 4.1.1 | 4.1.1 Public Safety SOPs |
| 1.5.2 | Develop Regional Detention Plan | 4.1.2 | All other Department SOPs |
| 1.5.3 | Water & Sewer Expansion | 4.1.3 | Enter into the City intranet |
| 1.5.4 | Establish an advance funding agreement with TXDOT for enhanced landscaping for the Grand Pkwy. | 4.2 | Development of City Secretary Department |
| 2.1 | Business Retention and Expansion (P&I - #2 Opportunities for expansion) | 4.2.1 | Legislative |
| 2.2 | Implement Downtown Revitalization Plan (TP/S - #4 Downtown Rev. Plan) | 4.2.1.a | Public Notices |
| 2.2.1 | After adoption of downtown revitalization and TIRZ | 4.2.1.b | Budget (net budget change) |
| | | 4.2.1.c | General and Special Elections |
| | | 4.2.1.d | Boards and Commissions City Wide |
| | | 4.2.1.e | Charter Review |
| | | 4.2.2 | Public Information |
| | | 4.2.2.a | Open Records |
| | | 4.2.2.b | Website ReVamp for CS Dept |
| | | 4.2.3 | Customer Service |
| | | 4.2.3.a | Vehicle and Equipment |
| | | 4.2.3.b | Proclamations |
| | | 4.2.3.c | Novis Agenda |

- 4.2.4 Business Plan- Creating the standard and skeleton for all departments to follow
- 4.3.3 Comprehensive Records Management
 - 4.3.3.a Electronic Document Management System
 - 4.3.3.b Records Training
 - 4.3.3.c Records Center Archives Created
 - 4.3.3.d Creation of Operating Space for Records Keeping
- 4.3 Incode Expansion City-Wide
 - 4.3.1 Planning Department
 - 4.3.2 Court & Police Department
 - 4.3.4 Onboarding Module
 - 4.3.5 CRM Module
- 4.4 Employee Life Cycle- Flowchart
 - 4.4.1 Recruitment process redesign
 - 4.4.2 Onboarding process redesign
 - 4.4.3 Career Development process redesign
 - 4.4.4 Employee Recognition process redesign
 - 4.4.5 OffBoarding process redesign
 - 4.4.6 Review and adaptation
- 4.5 City Professional Development Plan
 - 4.5.1 Creation of Professional Development Committee
 - 4.5.2 Training Classes
 - 4.5.3 Tuition reimbursement
 - 4.5.4 Implementation
- 4.6 City Graduated Metric Plan for Performance Monitoring
 - 4.6.1 Creation of a task force to review all department metrics available for collection
 - 4.6.2 Task Force Selection of available metric data to be used.
 - 4.6.3 Task Force analysis of how data is to be tracked & recorded
 - 4.6.4 Metric Reporting
- 4.7 Emergency Preparedness Drills
 - 4.7.1 Establish a Preparedness Committee
 - 4.7.2 Create Preparedness Protocols
 - 4.7.3 Schedule Drills
- 4.8 Employee Promotion Policy
 - 4.8.1 City Management, HR, and Department Supervisors
 - 4.8.2 Department supervisors and employees
 - 4.8.3 HR Director
 - 4.8.4 City Management
- 5.1 TPCA Compliance and Accreditation
 - 5.1.1 Create TCPA Evidence Program
 - 5.1.2 Incomprehensive SOP rewrite through OSS
- 5.2 Traffic Management Officer
- 5.3 School Resource Officer
- 6.1 Assess our Water / Sewer Infrastructure (Comp. Plan - Land use and growth - Capital Investments)
 - 6.1.1 Extensive audit of water & sewer system within the City
 - 6.1.2 Siemens Water and Sewer Assessment
- 6.2 Drainage (Comp. Plan - Land Use And Growth - Capital Investments)
 - 6.2.1 Establish a Master Drainage Plan
Note: FEMA drainage
- 6.3 Facility Planning
 - 6.3.1 Facility Planning Assessment
- 6.4 GIS Implementation (Report and Strategic Plan (Ron Cox) - Issues and Challenges)
 - 6.4.1 GIS Development
- 7.1 Fiber City - New (eager beaver goals)
 - 7.1.1.a Net new development - residential and commercial
- 7.2 Fiber City - Existing (eager beaver goals)



The map shows the city of Dayton, Texas, divided into several colored precincts: a large pink area on the west, an orange area in the north and center, a light blue area on the east, a green area in the south, and a purple area in the southwest. Overlaid on the map are portraits and names of city officials:

- Caroline Wadzeck**, Mayor, in a green portrait, positioned in the orange precinct.
- Wendell Null**, Position No. 1, in a black portrait, positioned in the pink precinct.
- Troy Barton**, Position No. 5, in a blue portrait, positioned in the light blue precinct.
- Sherial L. Lawson**, Mayor Pro-Tem, Position No. 2, in a blue portrait, positioned in the pink precinct.
- Alvin Burress**, Position No. 3, in a blue portrait wearing a cowboy hat, positioned in the orange precinct.
- Dr. John S. Johnson**, Position No. 4, in a grey suit portrait, positioned in the green precinct.

Other labels on the map include "DAYTON", "KENEFICK", "LIBERTY", and "MONT BELVIE".

**City of Dayton
Mayor & City Council**

DAYTON TEXAS

Management Staff

<u>NAME</u>	<u>POSITION - PAY GRADE</u>	<u>DEPARTMENT/UNIT</u>
THEOGENE MELANCON	CITY MANAGER	ADMINISTRATION
ROBERT VINE	CHIEF OF POLICE - DEPUTY CITY MANAGER (12E)	POLICE DEPARTMENT
KIMBERLY JUDGE	AST CITY MANAGER - DEVELOPMENT SERVICES (12E)	PLANNING DEPARTMENT
RODOLFO ZEPEDA, JR.	AST CITY MNGR ADMINISTRATIVE SERVICES (12E)	ADMINISTRATION
ROY RODRIGUEZ	PUBLIC WORKS & UTILITIES DIRECTOR (11E)	PUBLIC WORKS
TYKE CAMERON	IT DIRECTOR (11E)	TECHNOLOGY
JENNIFER BILLINGS	CITY SECRETARY-COURT ADMINISTRATOR (8E)	MUNICIPAL COURT
BRANDON CAHANIN	BUDGET & AUDIT COMPLIANCE OFFICER (8E)	ADMINISTRATION
MURPHY GREEN	FACILITY & GROUNDS MAINTENANCE SUPERVISOR (9NE)	FACILITY MAINTENANCE
CASSANDRA GILL	BUILDING OFFICIAL (9NE)	PLANNING DEPARTMENT
RONALD WHELIHAN	MASTER MECHANIC (9NE)	FLEET MAINTENANCE
TBD	ASSISTANT PUBLIC WORKS DIRECTOR (9NE)	PUBLIC WORKS - STREETS
TBD	ASSISTANT UTILITIES DIRECTOR (9NE)	PUBLIC WORKS - UTILITIES
MICHAEL BURLEIGH	LIEUTENANT (7E)	POLICE DEPARTMENT
MELINDA DAVIS	PAYROLL SERVICES ADMINISTRATOR (7E)	ADMINISTRATION
TAMARA ALEXANDER	POLICE DEPARTMENT OFFICE ADMINISTRATOR (7E)	POLICE DEPARTMENT
JOHN COLEMAN	CAPTAIN (7E)	POLICE DEPARTMENT
ALAN CONNER	MUNICIPAL JUDGE	MUNICIPAL COURT
VALARIE CUMBERLAND	PUBLIC WORKS GIS/PROJECT MANAGER (8NE)	PUBLIC WORKS - GIS
TRACIE PATTERSON	PLANT OPERATOR SUPERVISOR (8NE)	PUBLIC WORKS - WATER TREATMENT
TAMARA GREEN	PLANNING ASSISTANT (7NE)	PLANNING DEPARTMENT
CANDACE BALZER	UTILITY BILLING SUPERVISOR (6NE)	UTILITY BILLING
KATHRYN CRAPO	COMMUNICATIONS SUPERVISOR (6NE)	POLICE DEPARTMENT
AMANDA WILSON	COMMUNITY SERVICE ADMINISTRATOR (7E)	COMMUNITY CENTER & LIBRARY
SHELLEY DAILEY	POOL MANAGER (2NE)	POOL

Concise History of DAYTON, TEXAS



The area around Dayton, Texas was first inhabited by prehistoric Indians whose arrow points, pottery, and other artifacts dating to 1000 BC have been found at Jamison Hill near the Trinity River northeast of town. Karankawa Indians were the sole occupants of this area until the 1740s. Under Spanish rule, the area became part of the Atascocita District that covered an area of over 10 present counties, including all of Liberty County. In 1821, under Mexican rule, impresarios secured the right to bring United States citizens to the area to settle. Joseph Vehlein, a German merchant of Mexico City, received a contract to settle 200 families in the area of Liberty County, but he never followed through. Many settlers came without an impresario and established the first government in our area in 1826. The town of Liberty was established in 1831 with West Liberty, as Dayton was officially called, part of that original town. A road and a ferry directly connected the two parts of the town that was separated by the Trinity River.

Early settlers of West Liberty bought grants of land from the Mexican government about this same time. Residents such as Elizabeth Munson, William Duncan, Beasley Prewitt, Reason Green, Richard Green, and others were granted land from 1831 – 1841. A young man named Isaiah Cates Day came to West Liberty from Tennessee in 1830 at the age of 18. His family lore tells us that he came to Texas with Sam Houston. Before 1839, he acquired land from the Mexican government and in 1839, added more land that he acquired from the Republic of Texas. About 1855 after the death of his wife, Isaiah married Martha Caroline Munson Prewitt Orr and became her husband number 3, her previous two having died. The Day Family became wealthy from ranching and business ventures. In 1858, Isaiah Day aided in the construction of the Texas-New Orleans Railroad as it was being built through West Liberty. When completed in 1860, West Liberty was a flag stop and train conductors began referring to the stop as Day's Station, Day's Town, or Dayton Station. About 1877, the name was shorted to Dayton, which was also applied to the local post office, and became the official name of the town about 1885.

Early in 1853, Mr. A.N.B. Tompkins surveyed and platted the town of West Liberty and land was appropriated for a school. By December 31, 1853, a school-house was built somewhere along the vicinity of today's Highway 1960. In 1885 Dayton reported a population of sixty. In 1890, it had a post office, a school, and three churches to serve its 239 residents. At the turn of the century, lumbering and cattle raising were the chief industries, with a third – rice farming – becoming a major crop industry after J.E. Berry helped establish a drainage system. In 1907 residents voted to incorporate the Dayton Independence School District. 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, with W.M. Babcock elected Mayor. In 1925, for reasons unknown, Dayton was reincorporated with W.S. Neel as Mayor. The oil industry developed during the 1920s, bringing new residents. By 1940, Dayton had 70 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 Dayton ISD the major employer of the city. By 1990, Dayton's population was 5,151; in 2000 the population was 5,790; and in 2010, the number rose to 7,337. Dayton continues to grow and prosper because of new industries relocating here, new housing subdivisions being developed, and construction of the Grand Parkway, SH 99, scheduled to be completed within five miles of Dayton by 2022.

Source: Dayton Historical Society 2018 - Caroline Wadzeck

BUDGET CALENDAR FY2020

PROCESS OF ADOPTING THE CITY OF DAYTON BUDGET:



	Complete by	Description of Task/Event
<input type="checkbox"/>	Mar 04, 2019	Budget Workshop Notice and GL accounts to Departments
<input type="checkbox"/>	Mar 18, 2019	Approve Budget Calendar for FY 2019-20
<input type="checkbox"/>	Mar 18- Mar 22	Individual Budget training for department heads, managers and support staff
<input type="checkbox"/>	Apr 22, 2019	Group Budget training for department heads, managers and support staff
<input type="checkbox"/>	May 06, 2019	Deadline for departments to submit budgets to Finance
<input type="checkbox"/>	May 13, 2019	Strategic Planning Workshop with City Manager & Staff in preparation for Budget workshop with City Council discussing significant changes to Budget
<input type="checkbox"/>	May 20, 2019	Budget Workshop with City Council, City Manager and Staff
<input type="checkbox"/>	June 17, 2019	Budget Workshop with City Council, City Manager Early Draft Review
<input type="checkbox"/>	Jul 05, 2019	Preliminary Tax Values from Liberty County Appraisal District
<input type="checkbox"/>	Jul 15, 2019	Budget Planning Workshop with City Manager, City Council discussing Tax and Proposed Budget
<input type="checkbox"/>	Jul 25, 2019	Certified Tax Values Due from Liberty County Appraisal District
<input type="checkbox"/>	Jul 26, 2019	Proposed Budget Due to City Manager & Council, Filed with the City Secretary -LGC Title 4-A Sec.102.005
<input type="checkbox"/>	Aug 05, 2019	Council to approve calculation of effective and rollback rates for and propose a tax rate for FY20 -LGC Title 1-D Sec. 26.06
<input type="checkbox"/>	Aug 05, 2019	Council Agenda Item to Consider Setting the time and date for a Public Hearing on the Proposed Tax Rate and Budget -LGC Title 4-C Sec. 140.010, Title 1-D Sec. 26.06
<input type="checkbox"/>	Aug 07, 2019	Publish "Notice of Property Tax Rates" in newspaper of record -LGC Title 4-C Sec. 140.010, Title 1-D Sec. 26.06
<input type="checkbox"/>	Aug 19, 2019	Final Budget Review Workshop for City Council, City Manager
<input type="checkbox"/>	Aug 21, 2019	Publish "Notice of Public Hearing on Budget" in newspaper of record (not later than 10 days prior to the budget hearing) -LGC Title 4-A Sec. 102.065
<input type="checkbox"/>	Sep 16, 2019	Hold First Public Hearing on Proposed FY20 Tax Rate -LGC Title 4 -A Sec. 102.006
<input type="checkbox"/>	Sep 19, 2019	Hold 2nd Public Hearing on FY20 Budget, Ordinance to
<input type="checkbox"/>	Sep 23, 2019	Adopt FY20 Budget, Ordinance to Adopt Tax Rate, Resolution to Ratify Budget -LGC Title 4-A Sec. 102.007 Submit to the City Secretary and post online for public viewing -LGC Title 4-A Sec. 102.008
<input type="checkbox"/>	Oct 01, 2020	Fiscal Year FY20 Begins

**ORDINANCE NO. O2019-34**

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF DAYTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020.

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, 2019 to September 30, 2020, and that a public notice regarding a public meeting on such budget would be held on September 23, 2019 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 23, 2019; 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, 2019. 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 23rd day of September 2019.

Attest:

Jennifer Billings, City Secretary

Caroline Wadzeck, Mayor

**ORDINANCE NO. O2019-35**

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 2019 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 2019, upon all property, real, personal and mixed within the Corporate limits of said City subject to taxation, a tax of \$.6645 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: \$.2441 cents on each one hundred dollars (\$100) of valuation of property and;
- 2) For the Maintenance and Operation of the general government (General Fund): \$.4204 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 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-4.50.

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED ON THIS 23rd DAY OF SEPTEMBER 2019. THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER ITS PASSAGE.

Caroline Wadzeck, Mayor

Attest:

Jennifer Billings, City Secretary

BUDGET OVERVIEW



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

- ❖ Understanding the Fund and Account Structure
 - Account Structure and Numbering
 - Fund Types and Departments
- ❖ City Positions
 - ❖ Fund Summaries - Historical Comparison
 - REVENUE COMPARISON WITH PROPOSED BUDGET BY FUND
 - EXPENSE COMPARISON WITH PROPOSED BUDGET BY FUND
- ❖ Revenues, Expenditures and Fund Balances - All Funds
 - ❖ Estimated Costs for City Services

GENERAL FUND (100)

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

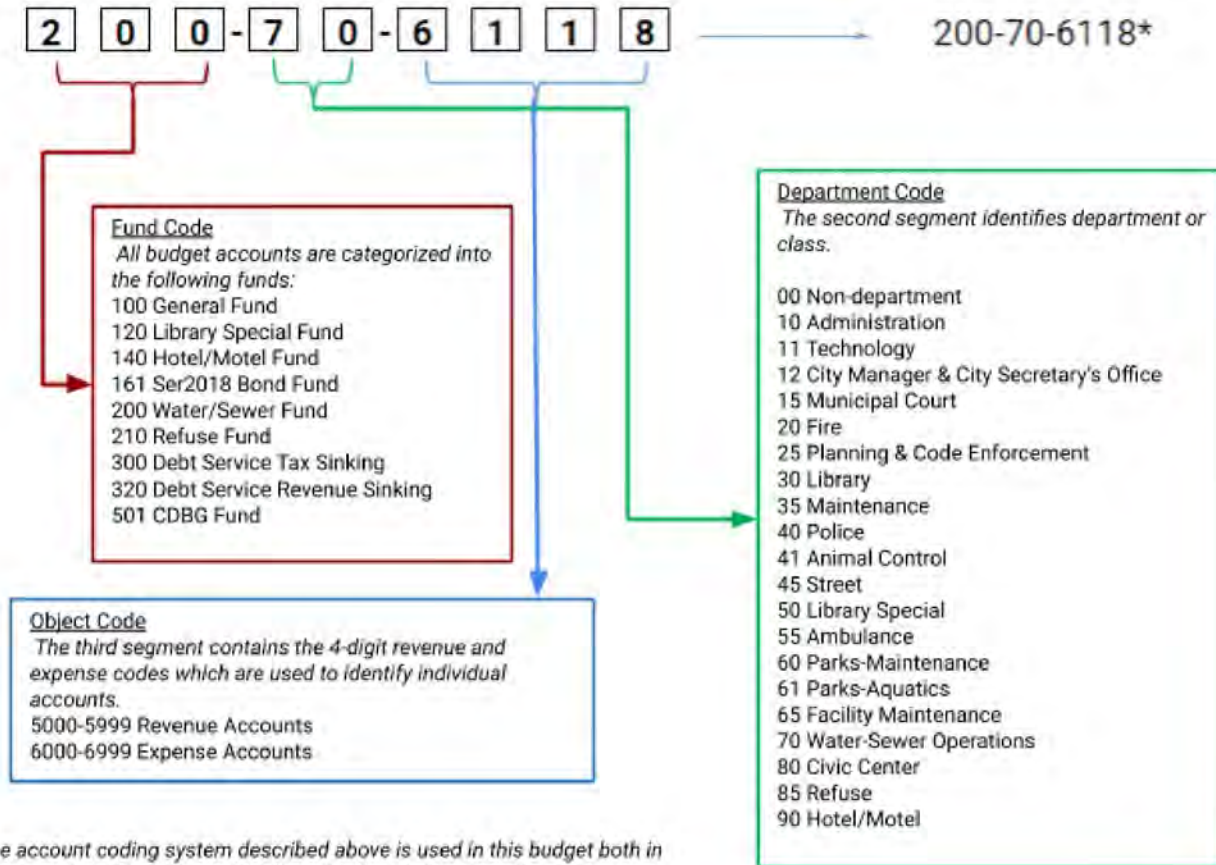
PROPERTY TAX VALUATION & CALCULATION

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

Understanding the Structure of the Budget

Account Numbering:

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



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

Types of Funds

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

Governmental Funds:

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

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

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

Capital Projects Funds: *Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital improvements and facilities. Approved Capital Projects are detailed in the Capital Projects section of the budget and include the Capital projects for Proprietary Funds*

(Enterprise and Internal Service Funds) would be budgeted in those individual funds.

Proprietary Funds

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

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

Our Fund Numbers

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

Assumptions for the 2020 Budget:

With the current trade disputes affecting our largest sales tax generator, we are not expecting any growth in sales tax revenue for FY20. Continued growth and fee increases in development services is expected to generate an estimated 40% more revenue than last year. In FY19 the Municipal Court increase fees by 10% which in conjunction with the new Police Chief’s traffic program is expected to increase revenue by a total of 15%. A modest 10% increase in Community Center revenue is expected as well due to increased bookings and technology and A/V improvements made in FY19. Franchise fees and Hotel/Motel revenue is only expected to grow at a conservative 5% due to legislative changes to franchise payments.

Significant Changes for 2020 Budget:

Personnel additions, bond 2019, consolidation of expenditures by department, Mowing contract, EMS contract.

List of Departments and Positions

There are only a few actual departments within the City of Dayton and only the General and enterprise funds contain true department while most other funds will employ the generic administration (10) department to cover their expense lines.

ALL DEPARTMENTS in ALL FUNDS

10	Administration	45	Streets & Drainage
11	Technology	60	Parks-Maintenance
12	Office of City Mgr & Sec	61	Parks-Aquatics
15	Municipal Court	65	Facility Maintenance
20	Volunteer Fire	70	Water & Sewer
25	Planning & Code Enforcement	80	Community Center
30	Library	82	DCDC
35	Fleet Maintenance	85	Sanitation
40	Police & Dispatch	90	Hotel & Motel
41	Animal Control		

CITY POSITIONS

ACCOUNTING CLERK (3NE)	DIRECTOR OF INFO TECHNOLOGY (11E)	PUBLIC WORKS EQUIPMENT OPERATOR (5NE)
ACCOUNTS PAYABLE & HR ASSISTANT (5NE)	DISPATCHER (5NE)	PUBLIC WORKS GIS/PROJECT MANAGER (8NE)
ANIMAL CONTROL OFFICER (6NE)	FACILITY & GROUNDS MAINTENANCE SUPERVISOR (9NE)	PUBLIC WORKS HEAVY EQUIP OPERATOR (7NE)
ASSISTANT COURT ADMINISTRATOR (5NE)	FACILITY MAINTENANCE LABORER (4NE)	PUBLIC WORKS LABORER (4NE)
ASSISTANT PLANT OPERATOR/LIFT STATION TECH (7NE)	FACILITY MAINTENANCE TECH (5NE)	PUBLIC WORKS MANAGEMENT ANALYST (7NE)
ASSISTANT POOL MANAGER (2NE)	IT TECHNICIAN (7NE)	RESTORATION HEAVY EQUIP OPERATOR (7NE)
ASSISTANT UTILITIES DIRECTOR (9NE)	JANITOR - FACILITY MAINTENANCE (2NE)	RESTORATION-CONCRETE SPECIALIST (6NE)
ASST CITY MNGR - DEVELOPMENT SERVS (12E)	LANDFILL OPERATOR (3NE)	RESTORATION-W/WWW FIELD MAINTENANCE LABORER (4NE)
ASST CITY MNGR ADMINISTRATIVE SERVS (12E)	LEAD DISPATCHER (5NE)	SERVICE MECHANIC APPRENTICE (4NE)
BUDGET & AUDIT COMPLIANCE OFFICER (8E)	LEAD EQUIP OPERATOR CREW CHIEF (8NE)	SERVICE MECHANIC II (7NE)
BUILDING INSPECTOR (8NE)	LIBRARIAN ASSISTANT (3NE)	STAFF ACCOUNTANT (7E)
BUILDING OFFICIAL (9NE)	LIBRARY COORDINATOR (4NE)	STUDENT ADMIN CLERK INTERN (1NE)
BUILDING PERMIT TECHNICIAN (5NE)	LIEUTENANT (7E)	STUDENT IT TRAINEE/INTERN (1NE)
CAPTAIN (7E)	LIFEGUARD (1NE)	STUDENT MC ADMIN CLERK INTERN (1NE)
CHIEF OF POLICE - DEPUTY CITY MNGR (12E)	MARKETING & COMMUNICATION DIRECTOR (8E)	SYSTEMS ADMINISTRATOR (8E)
CITY MANAGER	MASTER MECHANIC (9NE)	UTILITY BILLING SUPERVISOR (6NE)
CITY SECRETARY-COURT ADMINISTRATOR (8E)	MUNICIPAL COURT JUDGE	UTILITY BILLING SPECIALIST (4NE)
CIVIC CENTER ATTENDANT (3NE)	PATROL OFFICER (8NE)	WWW FIELD MAINTENANCE EQUIPMENT OPERATOR (6NE)
CODE ENFORCEMENT OFFICER (6NE)	PATROL SERGEANT (8-PD NE)	WWW FIELD MAINTENANCE LABORER (4NE)
COMMUNICATIONS SUPERVISOR (6NE)	PAYROLL SERVICES ADMINISTRATOR (7E)	WWW FIELD MAINTENANCE SUPERVISOR (8NE)
COMMUNITY SERVICES ADMINISTRATOR (7E)	PLANNING ASSISTANT (7NE)	WARRANT OFFICER/BAILIFF (8NE)
CONCRETE SPECIALIST (6NE)	PLANNING TECHNICIAN (6NE)	WATER METER READER (4NE)
COURT CLERK (4NE)	PLANT OPERATOR SUPERVISOR (8NE)	WW TREATMENT PLANT LABORER (4NE)
CRIME VICTIM LIAISON OFFICER (8NE)	POLICE DEPART OFFICE ADMINISTRATOR (7E)	
DETECTIVE (8NE)	POOL MANAGER (2NE)	
DETECTIVE/CID OFFICER (8NE)	PUBLIC WORKS & UTILITIES DIRECTOR (11E)	

CITY-WIDE HISTORICAL REVENUE COMPARISON WITH PROPOSED BUDGET BY FUND
REVENUE

FUND NAME	Fund #	Actual FY16-17	Actual FY17-18	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
General Fund	100	6,202,463	7,830,465	8,012,973	9,015,900	8,334,268
Operational Reserve Fund	101	2,522,259	18,329	-	36,900	-
State Required Franchise Fee Account Fund	102	4,021	21,677	25,000	25,000	20,000
Health Reimbursement Account Fund	103	-	-	-	-	-
Investigation - Fraud PD Fund	104	38	2,158	700	8,700	700
Equitable Sharing - Justice PD Fund	105	5	26	-	-	-
Equitable Sharing - Treasury PD Fund	106	-	100	-	-	-
Muni Court Building Sec Fund	107	-	7,566	10,000	10,000	10,000
Muni Court Technology Fund	108	-	10,129	8,000	10,400	8,000
Equipment Replacement Fund	109	-	-	-	-	-
Library Special Fund	120	2,063	2,722	6,580	7,200	6,580
Public Safety Facility Fund	131	2,424,368	453	-	100	-
Hotel/Motel Fund	140	92,900	119,318	107,900	107,900	113,235
Employee Benefits Trust Fund	150	866,128	908,386	-	300	-
Series 2017 Tax Note	160	575,354	84	-	2,000	-
Series 2018 CO Bond Fund	161	-	6,726,711	25,000	62,000	-
Series 2019 Bond Fund	162	-	-	-	-	2,520,000
Water & Sewer Fund	200	3,811,018	4,907,861	4,460,400	4,515,100	4,710,400
Refuse Fund	210	1,395,053	1,373,002	1,412,064	1,441,800	1,481,239
Debt Service Tax Sinking Fund	300	9,814,612	1,763,695	1,917,274	2,020,700	2,011,054
Debt Service Revenue Fund	320	371,174	535,369	1,088,723	1,097,400	1,118,723
Community Dev Block Grant Fund	501	242,434	10,369	-	-	-
Grand Total		28,323,890	24,238,420	17,074,614	18,361,400	20,334,199



CITY-WIDE HISTORICAL EXPENSES COMPARISON TO PROPOSED BUDGET BY FUND

EXPENDITURES

FUND NAME	Fund #	Actual FY16-17	Actual FY17-18	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
General Fund	100	11,498,467	7,552,659	7,972,273	7,972,273	8,310,069
Operational Reserve Fund	101	912,437	1,045,897	-	1,000,000	-
State Required Franchise Fee Account Fund	102	-	-	5,000	5,000	10,000
Health Reimbursement Account Fund	103	-	22,667	43,800	43,800	43,800
Investigation - Fraud PD Fund	104	-	1,387	10,000	10,000	10,000
Equitable Sharing - Justice PD Fund	105	-	-	-	-	-
Equitable Sharing - Treasury PD Fund	106	-	-	-	-	-
Muni Court Building Sec Fund	107	250	3,628	9,900	9,900	9,900
Muni Court Technology Fund	108	690	3,587	7,500	7,500	7,500
Equipment Replacement Fund	109	-	-	-	-	-
Library Special Fund	120	4,041	638	6,580	6,600	6,580
Public Safety Facility Fund	131	11,071,318	581,193	-	-	-
Hotel/Motel Fund	140	129,131	78,036	66,750	67,800	183,441
Employee Benefits Trust Fund	150	868,291	907,116	-	-	-
Series 2017 Tax Note	160	456,632	95,757	18	-	18
Series 2018 CO Bond Fund	161	-	1,453,478	5,345,000	5,345,000	-
Series 2019 Bond Fund	162	-	-	-	-	2,520,000
Water & Sewer Fund	200	2,662,999	3,559,770	4,304,168	4,304,168	4,440,736
Refuse Fund	210	1,040,413	1,227,994	1,199,513	1,199,513	1,200,850
Debt Service Tax Sinking Fund	300	10,266,135	1,681,125	1,923,977	1,923,977	2,016,178
Debt Service Revenue Fund	320	434,039	193,650	1,087,323	1,087,323	1,117,723
Community Dev Block Grant Fund	501	311,034	7,000	-	3,400	-
Grand Total		39,655,877	18,415,582	21,981,802	22,986,254	19,876,795



CITY-WIDE HISTORICAL NET COMPARISON TO PROPOSED BUDGET BY FUND

NET TOTALS BY FUND

FUND NAME	Fund	Actual FY16-17	Actual FY17-18	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
General Fund	100	(5,296,004)	277,806	40,700	1,043,627	24,199
Operational Reserve Fund	101	1,609,822	(1,027,568)	-	(963,100)	-
State Required Franchise Fee Account Fund	102	4,021	21,677	20,000	20,000	10,000
Health Reimbursement Account Fund	103	-	(22,667)	(43,800)	(43,800)	(43,800)
Investigation - Fraud PD Fund	104	38	771	(9,300)	(1,300)	(9,300)
Equitable Sharing - Justice PD Fund	105	5	26	-	-	-
Equitable Sharing - Treasury PD Fund	106	-	100	-	-	-
Muni Court Building Sec Fund	107	(250)	3,938	100	100	100
Muni Court Technology Fund	108	(690)	6,542	500	2,900	500
Equipment Replacement Fund	109	-	-	-	-	-
Library Special Fund	120	(1,978)	2,084	-	600	-
Public Safety Facility Fund	131	(8,646,950)	(580,740)	-	100	-
Hotel/Motel Fund	140	(36,231)	41,282	41,150	40,100	(70,206)
Employee Benefits Trust Fund	150	(2,163)	1,270	-	300	-
Series 2017 Tax Note	160	118,722	(95,673)	(18)	2,000	(18)
Series 2018 CO Bond Fund	161	-	5,273,233	(5,320,000)	(5,283,000)	-
Series 2019 Bond Fund	162	-	-	-	-	-
Water & Sewer Fund	200	1,148,019	1,348,091	156,232	210,932	269,664
Refuse Fund	210	354,640	145,008	212,551	242,287	280,389
Debt Service Tax Sinking Fund	300	(451,523)	82,570	(6,703)	96,723	(5,124)
Debt Service Revenue Fund	320	(62,865)	341,719	1,400	10,077	1,000
Community Dev Block Grant Fund	501	(68,600)	3,369	-	(3,400)	-
Grand Total		(11,331,987)	5,822,838	(4,907,188)	(4,624,854)	457,404

GENERAL FUND (100)

What is the “General Fund?”

Individual funds are created because of laws, grant requirements, or the desires of the governing body; All activity that has not been assigned to a specific individual fund is then accounted for in the General Fund.

- As a result, most people find the General Fund to be the most important fund. That is the fund that contains uncommitted resources that may be used for general purposes

The General Fund is the general operating fund of the City. It provides for a broad spectrum of programs and critical services such as police, parks and recreation, public works and administrative services. The General Fund receives a majority of funding from property and sales taxes.

❖ Overview of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ General Fund Departments

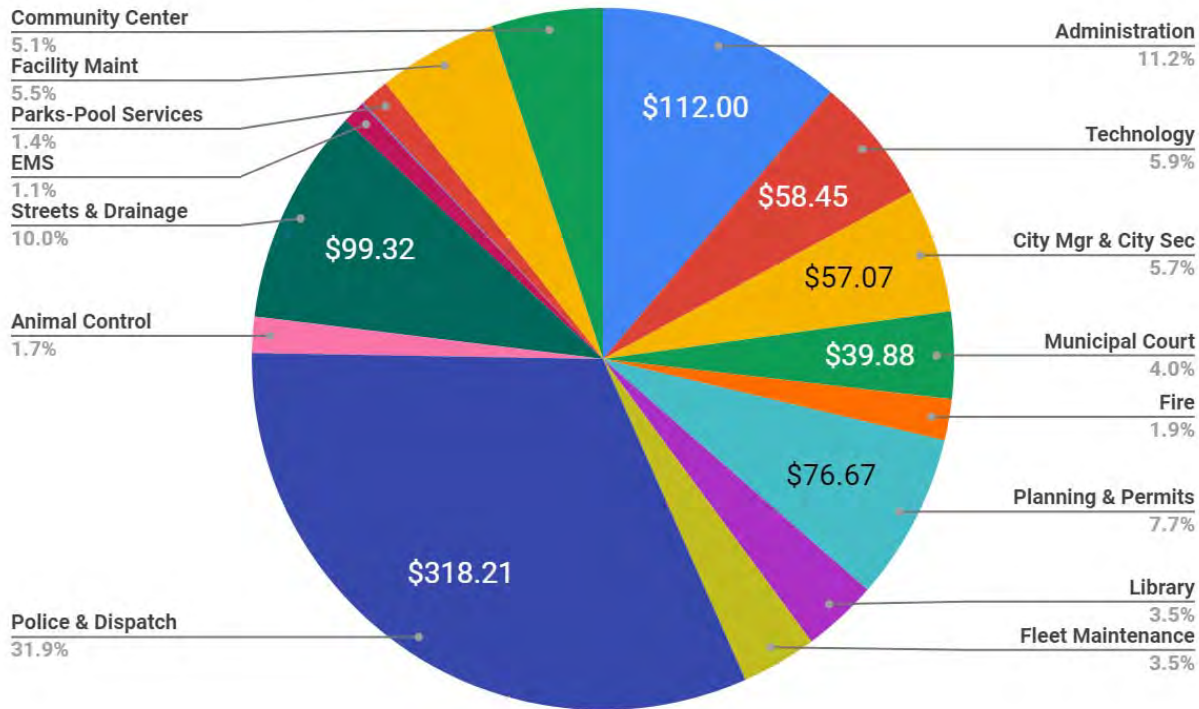
Number and Name

10	Administration	41	Animal Control
11	Technology	45	Streets & Drainage
12	Office of City Mgr & Sec	55	EMS Services
15	Municipal Court	60	Parks-Maintenance
20	Volunteer Fire	61	Parks-Pool Services
25	Planning & Code Enforcement	65	Facility Maintenance
30	Library	80	Community Center
35	Fleet Maintenance		
40	Police & Dispatch		

❖ Taxpayer Services Cost

It is often asked how much value local government provides to the citizens and at what measurable cost. In the following table and illustration, we attempt to show the daily cost of our city services by department on an individual taxpayer whose property valuation would be \$150,000. It is important to understand that there will always be a cost for citizens that wish to live in community however it is a shared responsibility and we feel it is an honor to serve to provide police security, home fire protection, mobility, parks, community spaces, library services and emergency medical services. All these benefits by living in our wonderful town come at the cost of under \$3 per day for the example shown here.

Cost of City Services- How much you pay annually for your local government.



Estimated Home Value \$150,000.00

Department	Service Cost/Yr	Percentage	Daily Cost
10 Administration	\$112.00	11.18%	\$0.31
11 Technology	\$58.45	5.83%	\$0.16
12 City Mgr & City Sec	\$57.07	5.70%	\$0.16
15 Municipal Court	\$39.88	3.98%	\$0.11
20 Fire	\$18.92	2.41%	\$0.05
25 Planning & Permits	\$76.67	7.65%	\$0.21
30 Library	\$34.54	3.45%	\$0.09
35 Fleet Maintenance	\$34.53	3.45%	\$0.09
40 Police & Dispatch	\$318.21	31.76%	\$0.87
41 Animal Control	\$16.59	1.66%	\$0.05
45 Streets & Drainage	\$99.32	9.91%	\$0.27
55 EMS	\$10.55	1.05%	\$0.03
60 Parks Maintenance	\$0.66	0.07%	\$0.00
61 Parks-Pool Services	\$13.47	1.34%	\$0.04
65 Facility Maint	\$54.71	5.46%	\$0.15
80 Community Center	\$51.18	5.11%	\$0.14
Estimated Total City Tax Bill	\$996.75	100.00%	\$2.73

GENERAL FUND DESCRIPTION AND SUMMARY**FUND SUMMARY**

The General Fund is used to account for all revenues and expenditures not represented in other designated funds. It receives a greater variety and amount of revenues and finances a wider range of governmental activities than any other fund. The General Fund is primarily supported by property tax, sales and use tax, franchise fees, license and permit fees, recreational charges and Municipal Court fines. General Fund expenditures support the following major functions of the City: public safety, development services, streets, parks, and administration.

During the budget process, the General Fund receives significant review from City staff, City Council and citizens. Since the General Fund supports the largest number of critical issues and services affecting the community, from establishing a tax rate to determining essential City services and quality of life, it is viewed as the “backbone” of public service.

FISCAL YEAR 2019-20 BUDGET

Revenues in the General Fund are estimated to total \$ 8,334,268, which is \$ 337,796 or 4% more than revenues budgeted during the 2018-19 fiscal year. Increased revenues in court fines (35%) are projected as well as revenue increases in property taxes (10.3%), sales and use taxes (2%), Interfund and franchise revenues (5%).

Expenditures in the General Fund are estimated to be \$ 8,310,069, which is \$ 337,796 or 4.2% more than the budgeted expenditures in fiscal year 2018-19. The addition of three new positions plus increases in salaries and benefits contributed to the increase.

Starting Fund Balance – The difference in revenues and expenditures, combined with a beginning fund balance, contribute to an estimated ending fund balance for fiscal year 2018-19 of \$3,950,812 which is \$1,043,627 more than the original fund balance budgeted for fiscal year 2018-19.

Revenue categories for fiscal year 2019-20 are budgeted conservatively; however, revenue increases are expected from property tax, sales tax, and other revenues. The estimated taxable value for the City of Dayton increased to \$824,145,995. The total tax rate for fiscal year 2019-20, therefore, is proposed to decrease to \$.6645 for every \$100 assessed value.

Ending Fund Balance – After expenditures and transfers to other funds, the budget projects an ending fund balance of \$2,972,084, which is an increase from the fiscal year 2018-19 of \$ 24,199. This also represents 4.3 months of operational reserve funds available. While above the 3 months recommended by Texas Municipal League, it is below the 6 months established by Council this past year. If we assume the unaudited projected FY2019 to be accurate, the ending general fund balance would be \$3,975,011 and 5.7 months of operational reserve availability.

Where The Money Comes From. GENERAL FUND REVENUE

By Revenue Category FY 2017- FY 2020

The City of Dayton receives revenue from many sources as shown below, with a majority coming from property taxes and sales taxes. The following sections will display the total revenue by category with an in-depth look at the property tax calculation and estimate for this budget.

- ❖ General Fund Revenue by Category Comparison
- ❖ Property Tax Valuations Comparison
- ❖ Property Tax History of Collections and FY 2020 Estimates

GENERAL FUND REVENUE BY CATEGORY

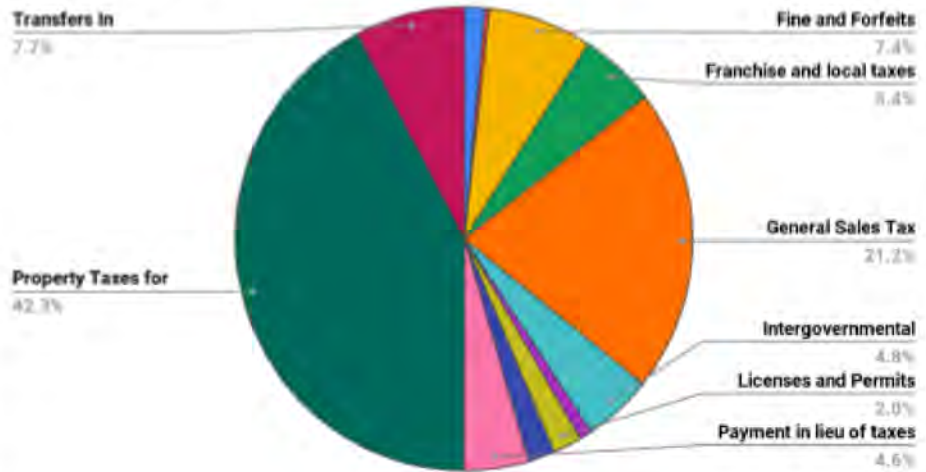
Category	Actual FY16-17	Actual FY17-18	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Charges for Services	90,253	136,924	119,100	132,100	153,740
Contributions and donations	2,960	200	25,077	25,100	1,000
Fine and Forfeits	284,129	328,762	589,200	429,600	576,585
Franchise and local taxes	418,439	472,840	433,000	433,000	467,000
General Sales Tax	1,455,191	1,657,378	1,699,200	1,699,200	1,733,184
Intergovernmental	188,464	287,914	388,546	388,500	73,500
Investment Earnings	16,980	4,627	71,250	71,300	15,000
Licenses and Permits	63,732	157,152	163,900	280,200	417,600
Miscellaneous Revenue	146,065	147,081	148,400	176,100	53,200
Payment in lieu of taxes	333,877	291,808	370,100	370,100	370,100
Property Taxes for General Purposes	2,702,373	3,037,746	3,387,000	3,392,500	3,709,200
Transfers In	500,000	1,308,033	618,200	1,618,200	764,159
	6,202,463	7,830,465	8,012,973	9,015,900	8,334,268

The City of Dayton general fund revenues are listed here by major group revenue categories. Reductions from last fiscal year to the proposed are related to less interfund transfers and fewer federal reimbursement dollars expected in 2020. The largest category being the property tax revenue which we will discuss further. The next section shows a comparison of revenue by category between last fiscal year and the proposed 2020.

Where The Money Comes From – By Revenue Category Percentage (Last Year) vs. FY19-20 (Proposed)

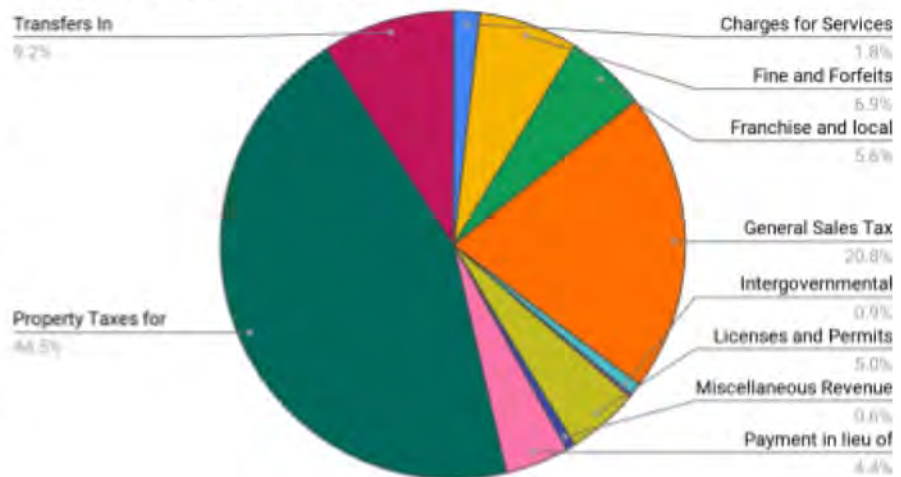
Category	Budget FY18-19
Charges for Services	1.49%
Contributions and donations	0.31%
Fine and Forfeits	7.35%
Franchise and local taxes	5.40%
General Sales Tax	21.21%
Intergovernmental	4.85%
Investment Earnings	0.89%
Licenses and Permits	2.05%
Miscellaneous Revenue	1.85%
Payment in lieu of taxes	4.62%
Property Taxes for General Purposes	42.27%
Transfers In	7.71%
Grand Total	100.00%

Budget FY18-19



Category	Proposed FY19-20
Charges for Services	1.84%
Contributions and donations	0.01%
Fine and Forfeits	6.92%
Franchise and local taxes	5.60%
General Sales Tax	20.80%
Intergovernmental	0.88%
Investment Earnings	0.18%
Licenses and Permits	5.01%
Miscellaneous Revenue	0.64%
Payment in lieu of taxes	4.44%
Property Taxes for General Purposes	44.51%
Transfers In	9.17%
Grand Total	100.00%

Proposed Budget FY19-20



**CITY OF DAYTON
COMPARISON OF ASSESSED
VALUES BY CLASS
TAX YEARS 2018 and 2019**

	2018	2019	Increase/ (Decrease)	% Change
Property Count	5,514	5,592		
LAND VALUATIONS				
HOMESITE	55,300,513	58,112,748	2,812,235	5.1%
NON-HOMESITE	100,187,447	112,757,571	12,570,124	12.5%
AG MARKET	56,114,823	67,641,509	11,526,686	20.5%
TIMBER MARKET	10,401,023	11,139,964	738,941	7.1%
IMPROVEMENTS				
HOMESITE	243,578,009	267,937,466	24,359,457	10.0%
NON HOMESITE	201,745,334	215,536,822	13,791,488	6.8%
PERSONAL PROPERTY	421,574,931	437,962,544	16,387,613	3.9%
MINERALS	32,561	97,300	64,739	198.8%
TOTAL	1,088,934,641	1,171,185,924	82,251,283	7.6%
EXEMPTIONS				
ABATEMENTS	34,139,890	15,315,080	(18,824,810)	-55.1%
CHARITABLE ORGANIZATIONS	-	-	-	
HOMESTEAD CAP ADJUSTMENT	1,334,518	751,990	(582,528)	-43.7%
TOTAL EXEMPT PROPERTY	131,432,044	137,896,706	6,464,662	4.9%
TOTAL PRODUCTIVITY MARKET	66,515,846	78,781,473	12,265,627	18.4%
AG USE	(958,527)	(1,384,928)	(426,401)	44.5%
TIMBER USE	(353,593)	(356,422)	(2,829)	0.8%
OTHER EXEMPTIONS				
OVER 65	20,344,982	20,522,183	177,201	0.9%
DISABLED PERSONS	1,338,578	1,421,797	83,219	6.2%
DISABLED VETS	5,084,721	5,636,411	551,690	10.8%
HOUSE BILL 366	5,080	3,580	(1,500)	-29.5%
HOMESTEAD EXEMPTIONS	33,570,811	36,325,530	2,754,719	8.2%
PRORATED EXEMPT PROPERTY	-	-	-	0.0%
TOTAL EXEMPTIONS	258,314,460	279,598,320	21,283,860	8.2%
NET TAXABLE	796,480,291	876,272,524	60,967,423	7.7%
FREEZE TAXABLE	(48,675,624)	(52,039,724)	(3,364,100)	6.9%
Transfer Adjustments	(36,196)	(86,805)		
ESTIMATED NET ASSESSED VALUE	747,768,471	824,145,995	76,377,524	10.2%

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

CITY OF DAYTON
 ASSESSED VALUATIONS, TAX LEVY AND COLLECTIONS
 FISCAL YEAR 2019-2020

Tax Year	Tax Rate (Per \$100)	Freeze Adjusted Assessed Value	Total Levy	Fiscal Year	Collection within Year	Levy Year % Collected	Current YTD % Collected
2008	0.6852	697,035,920	4,748,399	2009	4,628,535	97.5%	99.4%
2009	0.7256	651,455,782	4,481,991	2010	4,385,718	97.9%	99.1%
2010	0.7245	618,659,719	4,548,586	2011	4,307,302	94.7%	98.9%
2011	0.6304	716,009,829	4,701,368	2012	4,506,192	95.8%	99.1%
2012	0.6853	677,696,574	4,817,619	2013	4,641,604	96.3%	99.1%
2013	0.7229	654,746,879	4,904,072	2014	4,591,742	93.6%	99.0%
2014	0.6900	713,035,457	4,899,505	2015	4,779,250	97.5%	98.9%
2015	0.6800	754,259,900	5,088,985	2016	4,968,991	97.6%	98.9%
2016	0.6800	657,955,750	4,426,082	2017	4,294,524	97.0%	98.4%
2017	0.6557	736,203,715	4,778,887	2018	4,636,238	97.0%	97.7%
2018	0.6821	794,353,997	5,346,242	2019	5,167,473	96.7%	96.8%
2019	0.6645	824,145,995	5,745,536 †	2020	5,573,170	97.0%	-----

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

Final Levy Distribution	
<u>M&O</u>	3,608,500
<u>I&S</u>	1,964,600
	5,573,100

CITY OF DAYTON
ESTIMATED AD VALOREM TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEAR 2019-2020

CURRENT TAXES PROPOSED FOR FY 2020

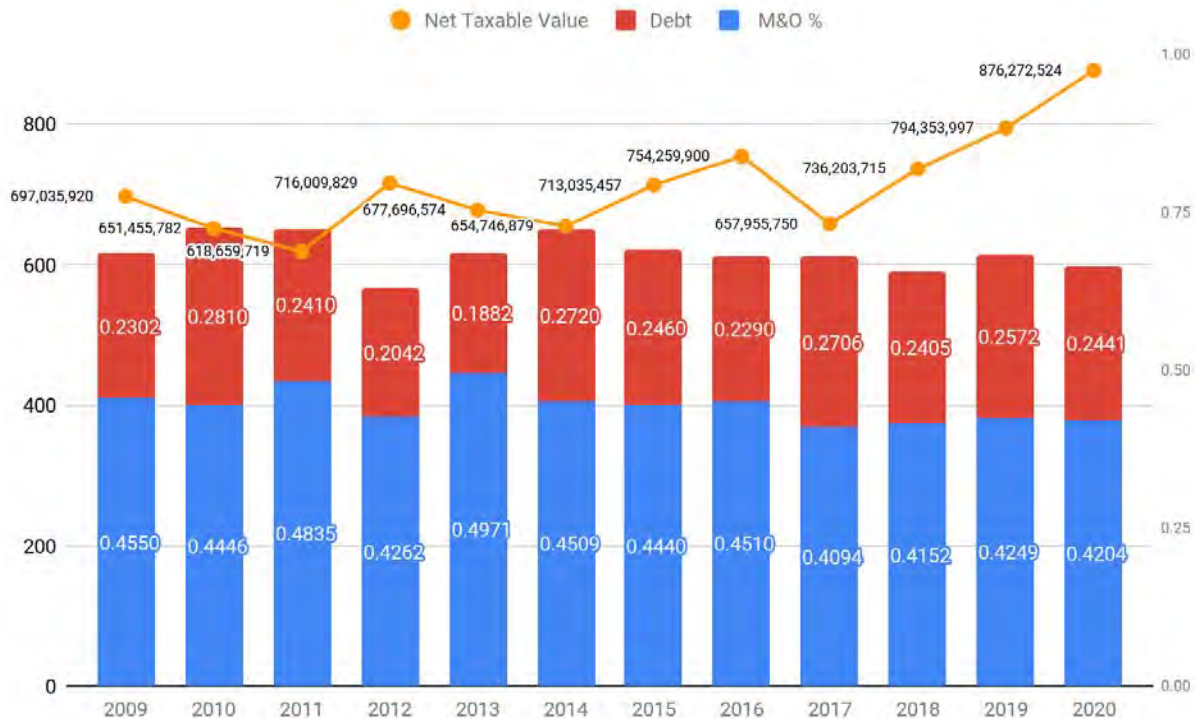
The current taxes or levy as highlighted represents the total of M&O (maintenance & operation) and Debt Service (I&S). The M&O and I&S levies can be located in the respective fund budgets found in the revenues of general and debt service sections of this document.

	2018-2019	2019-2020	2019-2020	% of total	2019-2020 Collections at 97.00%
	Rate	Rate	Levy		
GENERAL (100)	0.424900	0.420400	\$ 3,695,100	64.75%	\$ 3,584,247
INTEREST AND SINKING FUND (300)	0.257200	0.244100	\$ 2,011,740	35.25%	\$ 1,951,388
TOTAL TAX RATE	0.6821	0.664500	\$ 5,706,840	100.00%	\$ 5,535,635

INTEREST & SINKING ALLOCATION

Object Code	5110	5111	5112	5113	Total
	M&O	Delinquent	P & I Current	P & I Del	
GENERAL FUND OBLIGATIONS (300)	\$ 1,951,388	\$ 29,746	\$ 10,418	\$ 14,102	\$ 2,005,654
DEBT SERVICE REVENUE FUND (320)	\$0	\$0	\$0	\$0	\$0
	\$ 1,951,388	\$ 29,746	\$ 10,418	\$ 14,102	\$ 2,005,654

The following graph represents the City's net taxable value vs. the total tax rate (M&O stacked with Debt Service) from fiscal year 2009 to 2020. Valuation is measured in hundreds of millions on the left axis and tax rate is measured in cents per \$100 of property value on the right.



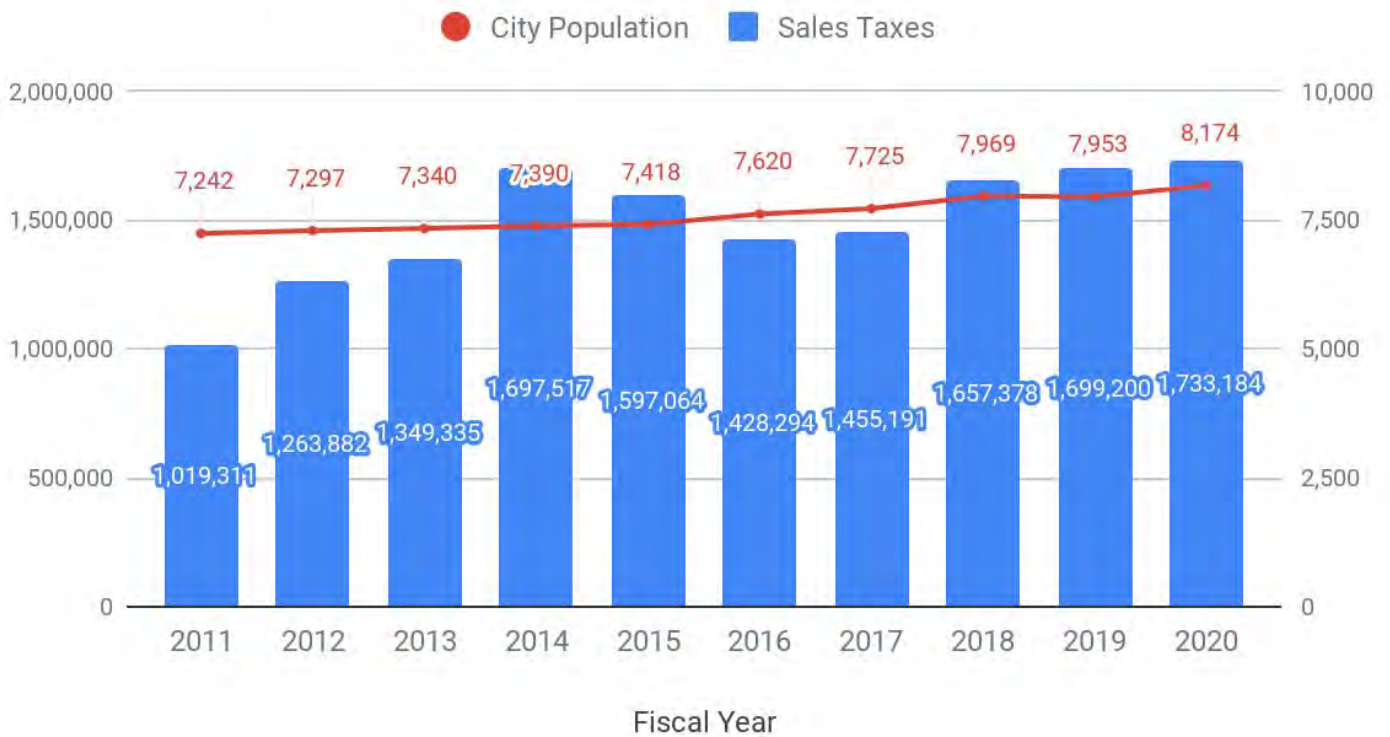
CITY OF DAYTON

SALES TAX HISTORICAL VS POPULATION

FISCAL YEAR 2009-2020

Sales Tax is the second largest revenue type in the general fund generating over 20% of all revenues. Of the 8.25% sales tax levied by the state, 1.5% is kept by the City for local use. The Dayton Community Development Corp. is supplied 0.5% for business incentives and grants while the City applies the remaining 1% towards its budget. Below is a graph representing the total sales tax revenue vs. the total estimated population. In the new budget year we have conservatively estimated a 2% increase over last year's budget. This in part is due to uncertainty in the steel market from existing tariffs affecting local manufacturing retail sales. New businesses and residents are adding to the increased optimism however and we feel that the City will exceed projections.

Sales Taxes and City Population



Oil Prices:

Stable oil prices and a high price per barrel are also good indications of positive sales tax trends for our City. Aug 6, 2019 - The forecast of stable crude oil prices is the result of EIA's expectations of a relatively balanced global oil market. EIA forecasts global oil inventories will increase by 0.1 million barrels per day (b/d) in 2019 and 0.3 million b/d in 2020.

STATEMENT OF GENERAL FUND REVENUES

100-00-5000

GENERAL FUND REVENUE

5110	Current Taxes	2,586,848	2,937,056	3,271,400	3,271,400	3,608,500	10.3%
5111	Delinquent Taxes	55,760	52,789	55,800	55,800	52,800	-5.4%
5112	Penalty & Interest - Current	16,277	18,560	16,300	21,800	18,600	14.1%
5113	Penalty & Interest - Delinquent	43,488	29,341	43,500	43,500	29,300	-32.6%
5114	Misc Fee/Tax From LCTCA	0	437	0	0	0	-
5115	Sales & Use Tax	1,455,191	1,657,378	1,699,200	1,699,200	1,733,184	2.0%
5116	Franchise Tax	406,787	458,993	420,000	420,000	441,000	5.0%
5118	Mixed Beverage Tax	11,652	13,847	13,000	13,000	26,000	100.0%
5210	Court Fines	209,476	275,319	522,100	360,000	486,000	-6.9%
5212	Warrant Fees	25,916	41,773	43,000	43,000	58,050	35.0%
5215	Building Permits	21,457	75,266	75,300	133,100	199,650	165.1%
5216	Licenses & Permits	42,275	80,786	88,600	141,300	211,950	139.2%
5217	Court Fees	33,064	4,821	24,100	24,100	32,535	35.0%
5218	Juvenile Comm Svce Fee	0	0	0	0	0	-
5219	Subdivision Fees	1,964	7,997	8,900	8,900	13,350	50.0%
5220	Juvenile Case Manager Fee	17	176	100	200	210	110.0%
5318	Alarm Monitoring	0	0	0	0	0	-
5400	Insurance Reimbursement	39,728	104,751	85,000	85,000	0	-100.0%
5411	Miscellaneous Income	62,439	20,736	20,000	20,000	20,000	0.0%
5412	Interest	16,980	4,627	71,250	71,300	15,000	-78.9%
5413	Intergovernmental	0	4,540	0	0	0	-
5414	Community Center Revenue	57,379	97,017	80,000	88,900	106,680	33.4%
5416	Library Revenue	7,422	6,604	0	6,000	3,200	-
5418	Pool - Gate Charges	15,581	17,939	15,600	19,000	19,000	21.8%
5420	Pool - Revenue from Parties	11,200	8,825	10,000	10,000	10,000	0.0%
5421	Pool - Revenue from Refreshments	3,692	4,530	4,000	4,600	4,000	0.0%
5422	Swimming Pool Charges	0	0	0	0	0	-
5423	Pool - Revenue from Swim Lessons	9,980	7,378	7,000	7,000	7,000	0.0%
5424	Pool - Revenue - Aerobics Lessons	420	440	500	500	500	0.0%
5425	Transfers In	500,000	1,308,033	618,200	1,618,200	764,159	23.6%
5428	Sale of City Surplus Equipment	9,929	3,175	33,400	55,100	20,000	-40.1%
5430	Industrial Contract †	333,877	291,808	370,100	370,100	370,100	0.0%

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

The City of Dayton operates 3 industrial districts within its extra-territorial jurisdiction (ETJ): Within these districts, the City has established incentives to encourage economic growth and expansion of existing facilities. According to the terms of the City's current Industrial Contract Agreement, the company renders to the City an amount "in lieu of taxes" on the company's land, improvements, and tangible personal property generally with conditions and terms limits.

STATEMENT OF GENERAL FUND REVENUE (continued)

All Departments (00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Current	FY 19-20 Proposed	% Chg Budget to Proposed
100-00-5000		GENERAL FUND REVENUE					
5432	Donations	2,335	0	24,077	24,100	0	-100.0%
5433	Bond Proceeds	0	0	0	0		-
5461	Proceeds From Sale Of Seized Property	7,282	0	0	0	0	-
5700	Refund and Reimbursement Revenue	10	0	0	0	0	-
5701	Expected Grant Revenue	173,821	195,530	161,829	161,800	64,500	-60.1%
5707	Bad Debt Collection	9,275	0	0	0	0	-
5708	FEMA Reimbursement	0	87,844	217,717	217,700	0	-100.0%
5709	Rev for Comm Improvement Comm Reserve	0	0	0	0	0	-
5710	Rev for Hwy 90 Beautification Reserve	0	4,000	3,000	3,000	3,000	0.0%
5711	Rev for TCLEOSE PD Training Reserve	2,216	2,309	0	2,500		-
5712	Rev for MC Tech Fund Reserve	7,716	0	0	0	0	-
5713	Rev for MC Bldg Sec Fee Reserve	5,741	4,540	0	0	0	-
5715	Rev for Memorials	625	200	1,000	1,000	1,000	0.0%
5717	IKE Insurance Reimbursement	0	0	0	0	0	-
5721	Rev for Gun Show	13,648	0	0	0	0	-
5722	Rev for PD Fundraising	0	0	0	0	0	-
5723	Rev for Civic Center Events	995	0	9,000	9,000	9,000	0.0%
5800	Lease Proceeds	0	0	0	0		-
Total Revenue		6,202,463	7,830,465	8,012,973	9,015,900	8,334,268	4.0%

MAJOR CHANGES

- Increases in service fees from court and planning based on current trends and increased fees rates
- Property and Sales Tax revenue increase of 10.3% on current taxes
- Increases in Community Center activity projected based on trends and a/v improvements to the facility

STATEMENT OF GENERAL FUND EXPENDITURES

All Departments (00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimated	FY 19-20 Proposed	% Chg Budget to Proposed
100-00-6000		GENERAL FUND NON-DEPARTMENT EXPENSES					
6120	Council/Board Expense	12,493	12,784	18,000	18,000	9,000	-50.0%
6530	Contingency	0	0	17,563	17,563		-100.0%
6600	380 Agreement Expenses	0	27,823	0	0	0	-
6725	General Transfer Out	4,500,000	0	0	0	0	-
6800	Bad Debt Expense	0	0	0	0	0	-
6821	Bond Issuance Costs	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	11,732	914	45,000	45,000	0	-100.0%
6852	Misc - Unallocated Expenses	14,469	83,040	0	0	0	-
6880	Exp - Street Paving Reserve	0	0	0	0	0	-
6883	Exp - Hwy 90 Beautification Reserve	0	579	5,000	5,000	5,000	0.0%
6884	Exp - TCLEOSE PD Training Reserve	2,395	1,671	2,522	2,522	2,500	-0.9%
6894	Exp - Memorials	981	277	8,711	8,711	2,000	-77.0%
6900	Expenditure Against Prior Year Encumbrances	0	0	0	0	0	-
6903	Exp - PD Fundraisers	0	0	0	0	0	-
6904	Exp - Civic Center Events	26,190	9,067	15,000	15,000	15,000	0.0%
6905	Exp - Gun Show Expenses	13,648	0	0	0	0	-
Total Expenses		4,581,908	136,155	111,796	111,796	33,500	-70.0%

MAJOR CHANGES

→ Miscellaneous expenses and Contingency expenses removed from fiscal year 2020

ADMINISTRATION

DEPARTMENT 10

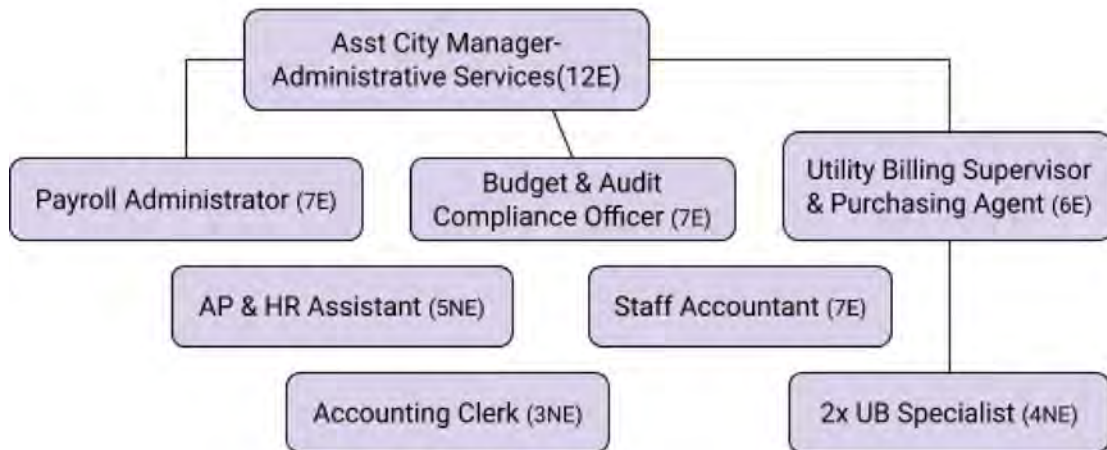
2019-20 Objectives:

- ❖ Maintain positive cash flow to bolster fund balances
- ❖ Minimize tax rate increases as the sole means to generate funds but allow the market to set M&O rates. Added value should be the primary source of increased levies.
- ❖ Infrastructure planning
- ❖ Labor and Asset maintenance
- ❖ Financial Sustainability and Accountability
- ❖ Utilities and Community Infrastructure
- ❖ Economic Development finance assistance
- ❖ Creation and maintenance of the annual budget
- ❖ Timely payables and payroll execution
- ❖ Coordinating employee on-boarding and benefits maintenance
- ❖ Mitigate liability through effective loss preventative measures
- ❖ Maintain proper financial records for audit review and reporting

MISSION STATEMENT

- Careful management of our financial resources demonstrates our respect for the citizens who provide the financial support for our organization. We pledge a commitment to the concept of fiscal responsibility and strive to utilize fresh approaches and creativity in addressing issues in a cost-effective way. We pledge to prepare for the future on a daily basis, ever mindful of the changing dynamics within our organization and the community; and we understand the need to have a long-term plan and financial strategy for dealing with these changing dynamics.

Organizational Chart



ADMINISTRATION

DEPARTMENT 10

Administration (10)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimated	FY 19-20 Proposed	% Chg Budget to Proposed
100-10-6000		EXPENSE					
6102	Salaries	579,600	647,985	590,400	590,400	356,870	-39.6%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	45,003	51,568	50,200	50,200	30,884	-38.5%
6106	Workman's Compensation	2,226	1,285	8,400	8,400	7,354	-12.4%
6108	Employee Insurance	92,215	148,111	93,600	93,600	58,320	-37.7%
6110	Retirement	43,518	51,978	44,300	44,300	22,148	-50.0%
6112	Recruitment Expense	12,811	21,321	25,400	25,400	10,000	-60.6%
6115	Cleaning Expense	0	2,456	0	0	5,000	-
6118	Auto & Travel	16,492	33,068	41,000	41,000	31,000	-24.4%
6150	Training	2,063	21,190	37,210	37,210	25,210	-32.2%
6152	Uniforms/Rugs	87	1,282	2,100	2,100	1,000	-52.4%
6210	Publications	4,285	9,424	4,000	4,000	2,000	-50.0%
6215	Dues, Subscriptions & Memberships	9,365	10,295	12,000	12,000	2,000	-83.3%
6220	Election Expense	3,639	5,554	8,200	8,200		-100.0%
6230	Annexation Expense	661	10,591	50,000	50,000		-100.0%
6240	Permits, Inspection, & Fines	0	0	0	0	200	-
6320	Supplies & Materials	14,680	41,689	34,700	34,700	21,700	-37.5%
6330	Telecommunications	8,497	20,383	19,900	19,900	16,900	-15.1%
6335	Utilities	7,516	7,820	7,500	7,500	7,500	0.0%
6410	Audit & Accounting	30,961	46,132	31,000	31,000	32,000	3.2%
6415	Insurance	4,100	5,245	5,000	5,000	7,000	40.0%
6420	Legal	44,038	130,644	69,000	69,000	40,000	-42.0%
6422	Promotion & Hospitality	0	0	4,000	4,000	500	-87.5%
6425	Tax Administration	135,865	137,266	140,000	140,000	145,000	3.6%
6430	Transit System	3,150	3,150	3,300	3,300	3,300	0.0%
6450	Professional Services/Consultant	150,843	210,846	100,520	100,520	45,000	-55.2%
6510	Parts, Repairs & Maint	3,040	9,178	9,300	9,300	1,000	-89.2%
6518	Lease Payments	2,786	2,554	2,800	2,800	3,000	7.1%
6520	Contract Repairs & Maint.	4,097	1,692	2,000	2,000	6,000	200.0%
6528	Employee Events	9,717	10,985	13,000	13,000	14,500	11.5%
6531	Disaster Mitigation Program	0	0	0	0	0	-
6610	Community Development	24,107	50,774	129,703	129,703		-100.0%
6725	General Transfer Out	0	0	0	0	0	-
Total Expenses		1,347,114	1,710,230	1,538,533	1,538,533	895,386	-41.8%

ADMINISTRATION

DEPARTMENT 10

Major Changes:

- Purchasing Agent (-1) Reduction of force-transferred to Community Center
- AP Specialist/ HR (-1) Reduction of force-transferred to Police Department starting January 2020
- HR Director (+1) Added position transferred to Police Department starting January 2020

ADMIN DEPARTMENT BUDGET FY2020 BY CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	2,800	2,800	3,000
Contractual and Professional Services	423,020	423,020	276,500
Miscellaneous Expense	129,703	129,703	-
Personnel services	905,610	905,610	562,286
Repairs and Maintenance	11,300	11,300	7,000
Supplies	38,700	38,700	22,200
Utilities	27,400	27,400	24,400
Grand Total	1,538,533	1,538,533	895,386

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Audit received a clean opinion	✓	✓	✓
GFOA's Distinguished Budget Presentation Award received	-	-	-
GFOA's Excellence in Financial Reporting Award received	✓	✓	✓
Bank statements balanced monthly	17	18	19
Number of invoices processed	5758	n/a	12081
Number of manual journal entries	106	n/a	713
Number of payroll checks/ACH issued	n/a	n/a	2752
Number of vendor checks issued	2931	n/a	3009
Pay vendor within average number of days from invoice date	18.27	28.76	22.21
Percentage of Financial Statements issued by 15th of the following month	1	1	1

TECHNOLOGY

DEPARTMENT 11

2019-20 Objectives:

- ❖ The operation and maintenance of all technology assets and products in the various city sites, in addition to City Hall.
- ❖ Provides computer technical support, email and network security for all city departments.
- ❖ Incode programs that handle various court, utility and finance functions.
- ❖ This department is also an integral part of the disaster preparation team, especially important due to Dayton's close proximity to the Texas Gulf Coast.

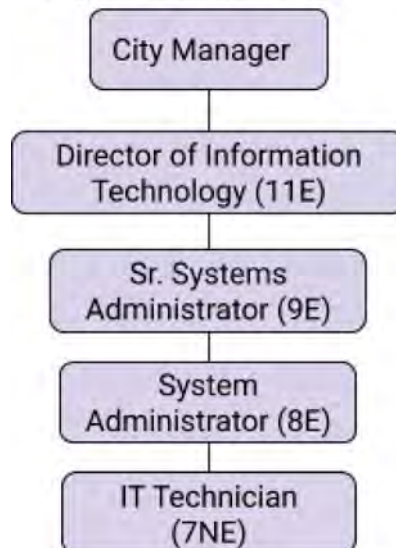


MISSION STATEMENT

The Information Technology (IT) Department is responsible for the operation and maintenance of all of the information and technology assets and products for the various City sites in addition to the City Hall.

The IT department provides computer technical support, email, and network security for all city departments. Included in the mix of programs in use by the City of Dayton are the Incode programs that handle various court, utility, and finance functions.

Organizational Chart



TECHNOLOGY

DEPARTMENT 11

Technology (11)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-11-6000		EXPENSE					
6102	Salaries	0	0	118,000	118,000	268,580	127.6%
6104	Payroll Taxes	0	0	10,000	10,000	23,243	132.4%
6106	Workman's Compensation	0	0	300	300	5,867	1855.8%
6108	Employee Insurance	0	0	21,600	21,600	46,656	116.0%
6110	Retirement	0	0	9,400	9,400	18,068	92.2%
6118	Auto & Travel	0	0	0	0	2,000	-
6150	Training	0	0	90	90	3,000	3233.3%
6152	Uniforms/Rugs	0	0	0	0	0	-
6210	Publications	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	0	5,000	5,000	5,000	0.0%
6330	Telecommunications	0	0	0	0	75,800	-
6335	Utilities	0	0	0	0	0	-
6350	IT Software, Services, & Support	0	1,456	29,880	29,880	30,000	0.4%
6415	Insurance	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	201	12,600	12,600	5,000	-60.3%
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6518	Lease Payments	0	0	0	0	1,560	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
Total Expenses		-	1,657	206,870	206,870	484,774	134.3%

Major Changes:

- New IT Director Grade Position (+1) Reorganization of Technology Department
- New IT Technician Position (+1) Reorganization of Technology Department
- Moving Telecommunication department expenses under Technology for basic phone and internet services

TECHNOLOGY

DEPARTMENT 11

**TECH DEPARTMENT BUDGET
FY2020 BY CATEGORY**

<i>Category</i>	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	-	-	1,560
Contractual and Professional Services	42,480	42,480	35,000
Personnel services	159,390	159,390	367,414
Repairs and Maintenance	-	-	-
Supplies	5,000	5,000	5,000
Utilities	-	-	75,800
Grand Total	206,870	206,870	484,774

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Servers Deployed			6
Number of Service Tickets Completed			1150
Various City Projects			13

**OFFICE OF THE CITY MANAGER
AND CITY SECRETARY**

DEPARTMENT 12

2019-20 Objectives:

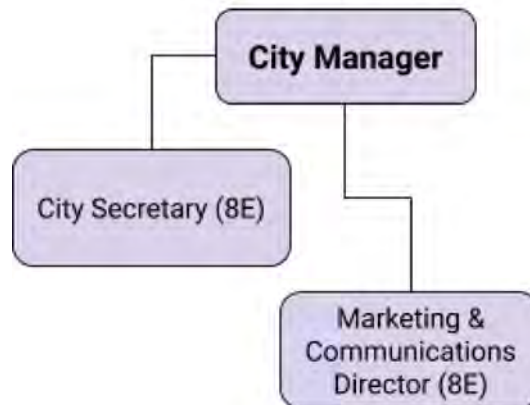
- ❖ Expand community and economic development opportunities in the City
- ❖ Recruit Communications Director
- ❖ Recruit Administrative Assistant
- ❖ Recruit Human Resource Generalist
- ❖ Develop comprehensive fee schedule
- ❖ Continue implementation of paperless records/documents citywide with improvements to streamline paperless agenda process
- ❖ Continue posting City Ordinances, Resolutions, Agendas and Minutes on City website within 48 hours of adoption
- ❖ Update Code of Ordinances on quarterly basis
- ❖ Continue scanning all permanent records for all departments
- ❖ City Secretary to begin work on 1st Texas Registered Municipal Clerk Recertification

MISSION STATEMENT

The mission of the City Manager’s Office is to make Dayton the community of choice by supplying City Council with sound and timely counsel and ensuring the effective, efficient, and transparent provision of quality citizen services. To maintain safekeeping and retrieval of official documents, administer city elections and provide support services equally and impartially to all customers with professionalism and efficiency.

The City Secretary’s Office is responsible for keeping, recording and preserving the history of the City of Dayton and is the custodian of all papers and records of the Council proceedings. The City Secretary’s office strives to exceed customer expectations through open and genuine interaction.

Organizational Chart



**OFFICE OF THE CITY MANAGER
AND CITY SECRETARY**

DEPARTMENT 12

Office of City Manager & Secretary (12)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-12-6000		EXPENSE					
6102	Salaries	0	0	0	0	215,762	-
6104	Payroll Taxes	0	0	0	0	18,672	-
6106	Workman's Compensation	0	0	0	0	4,747	-
6108	Employee Insurance	0	0	0	0	29,808	-
6110	Retirement	0	0	0	0	14,844	-
6118	Auto & Travel	0	0	0	0	15,000	-
6150	Training	0	0	0	0	10,000	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6210	Publications	0	0	0	0	3,000	-
6215	Dues, Subscriptions & Memberships	0	0	0	0	8,000	-
6220	Election Expense	0	0	0	0	5,000	-
6230	Annexation Expense	0	0	0	0	5,000	-
6240	Permits, Inspection, & Fines	0	0	0	0	500	-
6320	Supplies & Materials	0	0	0	0	3,000	-
6330	Telecommunications	0	0	0	0	3,000	-
6422	Promotion & Hospitality	0	0	0	0	2,000	-
6518	Lease Payments	0	0	0	0	0	-
6531	Disaster Mitigation Program	0	0	0	0		-
6610	Community Development	0	0	0	0	135,000	-
6825	Community Imp. Committee Exp.	0	0	0	0	0	-
Total Expenses		-	-	-	-	473,334	-

Major Changes:

- New Marketing & Communications Position (+1) Council approved position to assist in promoting the City's brand
- New City Secretary (-½) Shared position with the City's Court Administrator
- Moved Community Development to Dept 12:
Community Development Project Expenses - 380 Payment Agreements est. - \$135,000

OFFICE OF THE CITY MANAGER
AND CITY SECRETARY

DEPARTMENT 12

CM & CS DEPARTMENT BUDGET FY2020 BY CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Contractual and Professional Services	-	-	8,500
General Government	-	-	148,000
Personnel services	-	-	308,834
Supplies	-	-	5,000
Utilities	-	-	3,000
Grand Total	-	-	473,334

City of Dayton
"Making the Difference"

DAYTON, TEXAS

Grand Parkway
Opens Feb / 2022

City population: 7,971
per ESRI

\$87 Million in Improvements for DISD

Traffic Counts:
US 90 - 25,000 cars
HWY 146 - 18,000 cars
FM 1960 - 10,000 cars
FM 1409 - 6,000 cars
FM 1008 - 7,500 cars
HWY 321 - 12,000 cars

City Permitting - 10 days

New Industrial Development

TIRZ
(Tax Increment Reinvestment Zone)

Distance From:
IAH
28 miles via 1960 (43 minutes)
Hobby Airport
40 miles via US 90 (46 minutes)
Downtown Houston
37 miles via US 90 (39 minutes)
Medical Center
41 miles via US 90 (47 minutes)

Quality of Life and of Community
Comprehensive Community Plan
Downtown Revitalization Plan
Master parks and Recreation Plan
Unified Development Code

The City of Dayton, is a small town with a big future. Located just 30 miles east of the larger Houston's metropolitan area on Highway 90, Dayton is the fastest-growing city in southeast Texas. This friendly community is a great place to live, work, and play- a place where families and businesses can grow and prosper.

MUNICIPAL COURT

DEPARTMENT 15

2019-20 Objectives:

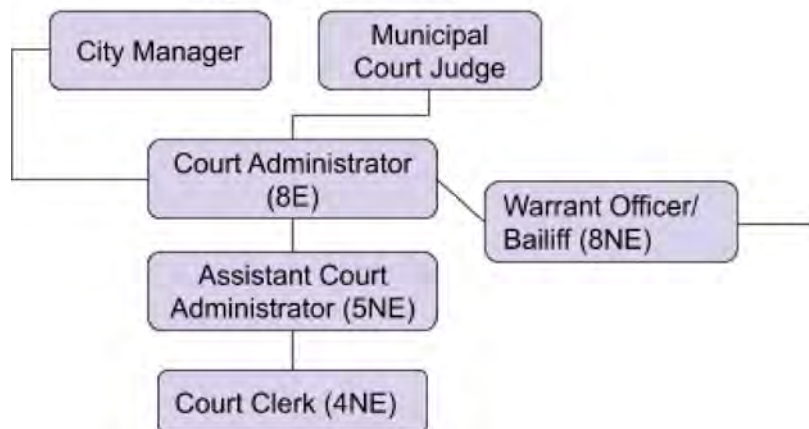
- ❖ The Municipal Court provides the City with enforcement of Class "C" misdemeanor criminal offenses and ordinance violations occurring within the city limits.
- ❖ The Municipal Court is responsible for maintaining accurate records of all cases, including arrest records, formal complaints, citation dispositions, state reporting, court costs, docket records, trial proceedings, show cause hearings and arraignments.
- ❖ The court duties also include processing appeals, issuing warrants for non-payment of outstanding fines, receiving all court documents and defendant correspondence, as well as balancing and closing of accounts, and preparing requisitions for purchasing.
- ❖ The Municipal Court is accountable for staying current with the changes in procedures and court costs that are submitted to the state during the Legislative Session.



MISSION STATEMENT

The Municipal Court and its staff are dedicated and committed to promoting the highest standards in customer service, upholding the integrity of the court and serving the citizens of Dayton in a courteous, efficient and professional manner. The Municipal Court is dedicated to principles of fair and impartial justice while maintaining the public's and law enforcement's trust and confidence.

Organizational Chart



MUNICIPAL COURT

DEPARTMENT 15

Municipal Court (15)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-15-6000		EXPENSE					
6102	Salaries	113,063	143,916	183,500	183,500	173,673	-5.4%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	8,515	10,839	15,600	15,600	15,030	-3.7%
6106	Workman's Compensation	325	191	1,400	1,400	3,781	170.1%
6108	Employee Insurance	32,719	44,306	53,600	53,600	52,488	-2.1%
6110	Retirement	7,532	10,644	14,700	14,700	11,544	-21.5%
6118	Auto & Travel	1,893	3,418	4,900	4,900	5,000	2.0%
6150	Training	1,000	1,812	2,900	2,900	3,000	3.4%
6152	Uniforms/Rugs	241	396	400	400	500	25.0%
6215	Dues, Subscriptions & Memberships	405	625	500	500	300	-40.0%
6311	Jury Fees	125	250	500	500	2,000	300.0%
6320	Supplies & Materials	4,624	5,705	5,600	5,600	6,000	7.1%
6330	Telecommunications	2,740	4,383	4,000	4,000	2,000	-50.0%
6335	Utilities	8	4,000	3,800	3,800	3,800	0.0%
6415	Insurance	3,434	4,480	4,500	4,500	6,300	40.0%
6420	Legal	5,398	9,997	9,800	9,800	9,800	0.0%
6441	Prisoner Expense	0	8,246	10,600	10,600	17,000	60.4%
6450	Professional Services/Consultant	7,735	8,807	7,100	7,100	13,000	83.1%
6510	Parts, Repairs & Maint	0	96	0	0	0	-
6518	Lease Payments	3,020	2,769	3,000	3,000	3,000	0.0%
6520	Contract Repairs & Maint.	531	0	1,000	1,000	2,500	150.0%
6810	Capital Outlay	0	0	0	0		-
Total Expenses		193,308	264,880	327,400	327,400	330,716	1.0%

Major Changes:

→ Court Administrator also working as City Secretary beginning in FY2019. Shared expenses reflected in FY2020

MUNICIPAL COURT

DEPARTMENT 15

M COURT DEPARTMENT BUDGET
FY2020 BY CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	3,000	3,000	3,000
Contractual and Professional Services	32,500	32,500	46,400
Personnel services	277,000	277,000	265,016
Repairs and Maintenance	1,000	1,000	2,500
Supplies	6,100	6,100	8,000
Utilities	7,800	7,800	5,800
Grand Total	327,400	327,400	330,716

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Non-traffic Violations	115	242	403
Traffic Violations	3096	3686	4839
Cases sent to Collections	1348	1411	2623
Cases sent to OmniBase	1006	949	1716
Warrants Issued	1567	2086	2200
Warrants Cleared	1123	1392	1394
Fines and Court Costs Collected	\$474,747.93	\$635,698.61	\$736,000.00
Dismissals	1074	1190	1544
Trials Scheduled	188	179	227
Court Appearances	464	542	1006
Appearance by Window/Mail/Online/Phone	2522	2873	3732

DAYTON VOLUNTEER FIRE

DEPARTMENT 20

2019-20 Objectives:

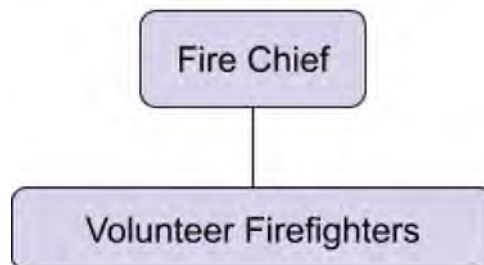
- ❖ We will accomplish our mission through prevention, fire suppression, contracted emergency medical services, hazard mitigation, and other related emergency and non-emergency activities.
- ❖ We will actively participate in our community, serve as role models and strive to effectively utilize all of the necessary resources available to provide a service deemed excellent by our citizens.



MISSION STATEMENT

To provide emergency services designed to protect the lives and property of the community from the adverse effects of fire, sudden medical emergencies or exposure to dangerous conditions created either by man or nature through quality education and training with support from our city leaders

Organizational Chart



DAYTON VOLUNTEER FIRE

DEPARTMENT 20

Fire Department (20)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-20-6000		EXPENSE					
6102	Salaries	0	0	0	0	0	-
6106	Workman's Compensation	3,625	953	1,300	1,300	1,300	0.0%
6108	Employee Insurance	9,760	9,040	9,400	9,400	9,400	0.0%
6111	Pension Expense	14,364	13,738	15,000	15,000	15,000	0.0%
6135	258 Pension Plan (Fire Department)	750	256	2,000	2,000	2,000	0.0%
6150	Training	0	0	0	0	3,000	-
6152	Uniforms/Rugs	157	1,898	2,000	2,000	4,000	100.0%
6320	Supplies & Materials	14,519	4,759	10,100	10,100	12,000	18.8%
6330	Telecommunications	3,225	6,094	6,200	6,200	7,000	12.9%
6335	Utilities	12,214	30,402	29,300	29,300	29,300	0.0%
6340	Fuel	8,310	8,506	8,100	8,100	8,100	0.0%
6415	Insurance	11,227	13,187	13,600	13,600	19,040	40.0%
6450	Professional Services/Consultant	3,555	35,393	1,500	1,500	16,800	1020.0%
6510	Parts, Repairs & Maint	34,584	75,371	38,400	38,400	30,000	-21.9%
6518	Lease Payments	43,259	43,259	0	0	43,259	-
6810	Capital Outlay	1,885	0	15,000	15,000	0	-100.0%
Total Expenses		161,434	242,856	151,900	151,900	200,199	31.8%

Major Changes:

Continued lease payments on pumper fire truck through FY2021

DAYTON VOLUNTEER FIRE

DEPARTMENT 20

**FIRE DEPARTMENT BUDGET
FY2020 BY CATEGORY**

<i>Category</i>	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	15,000	15,000	43,259
Contractual and Professional Services	15,100	15,100	35,840
Personnel services	29,700	29,700	34,700
Repairs and Maintenance	38,400	38,400	30,000
Supplies	18,200	18,200	20,100
Utilities	35,500	35,500	36,300
Grand Total	151,900	151,900	200,199

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Emergency Response	315	415	435
Average response time (min)	8	8	8
Fire Incidents	123	119	104
Fire Protection Stations (drill field)	4	3	10
Fire Apparatus	10	14	14

PLANNING AND CODE ENFORCEMENT

DEPARTMENT 25

2019-20 Strategy:

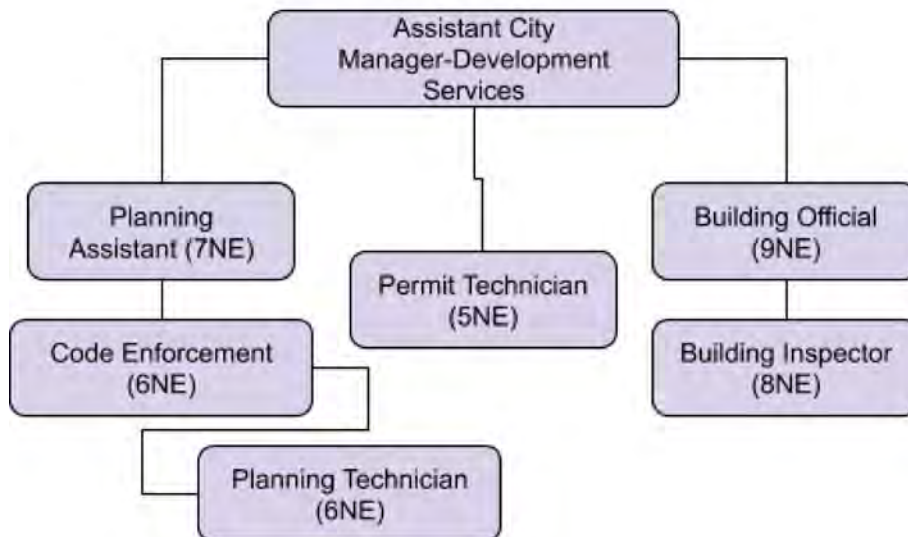
- ❖ The Planning division accomplishes its goals through concentrated efforts related to short and long-range planning principles, land use controls, and development review practices. The Economic Development division has an emphasis on enhancing and expanding the City's tax base and community's quality of life while supporting other partners that focus on job retention/creation, workforce development, business support, and entrepreneurship.



MISSION STATEMENT

Planning and Development Services works to enhance the quality of life for City of Dayton citizens by providing services that encourage quality growth, development, and redevelopment in all areas within the City and its extraterritorial jurisdiction.

Organizational Chart



PLANNING AND CODE ENFORCEMENT

DEPARTMENT 25

Planning & Code Enforcement (25)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-25-6000		EXPENSE					
6102	Salaries	178,736	262,806	361,200	361,200	366,251	1.4%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	13,015	19,345	30,700	30,700	31,695	3.2%
6106	Workman's Compensation	1,028	603	4,700	4,700	7,881	67.7%
6108	Employee Insurance	35,531	47,127	75,600	75,600	81,648	8.0%
6110	Retirement	13,434	20,453	28,900	28,900	24,645	-14.7%
6118	Auto & Travel	464	231	3,400	3,400	4,700	38.2%
6150	Training	585	1,586	2,900	2,900	2,845	-1.9%
6152	Uniforms/Rugs	447	2,004	1,900	1,900	1,900	0.0%
6210	Publications	0	2,877	0	0	0	-
6215	Dues, Subscriptions & Memberships	3,545	2,390	3,280	3,280	3,400	3.7%
6320	Supplies & Materials	4,771	10,284	10,470	10,470	7,500	-28.4%
6330	Telecommunications	7,093	5,172	5,300	5,300	5,300	0.0%
6335	Utilities	264	5,160	5,000	5,000	5,000	0.0%
6340	Fuel	827	1,165	1,200	1,200	1,200	0.0%
6415	Insurance	3,581	4,732	4,800	4,800	6,720	40.0%
6420	Legal	0	5,524	0	0	0	-
6450	Professional Services/Consultant	22,719	188,756	135,750	135,750	55,000	-59.5%
6510	Parts, Repairs & Maint	533	1,453	400	400	400	0.0%
6518	Lease Payments	1,510	1,384	1,500	1,500	3,900	160.0%
6520	Contract Repairs & Maint.	0	200	400	400	400	0.0%
6615	Nuisance Abatement/Code Enf.	8,072	0	11,000	11,000	12,000	9.1%
6616	Demolition	4,699	275	12,000	12,000	12,000	0.0%
6617	Filing Fees	432	1,921	400	400	1,500	275.0%
6810	Capital Outlay	108,519	0	0	0		-
Total Expenses		409,805	585,448	700,800	700,800	635,885	-9.3%

MAJOR CHANGES

- Reduction of contract services from prior year

**PLANNING AND CODE
ENFORCEMENT**

DEPARTMENT 25

**PLANNING DEPARTMENT BUDGET FY2020 BY
CATEGORY**

<i>Category</i>	FY18-19	FY18-19	FY19-20
Capital Outlay	1,500	1,500	3,900
Contractual and Professional Services	167,230	167,230	90,620
Personnel services	509,300	509,300	521,565
Repairs and Maintenance	800	800	800
Supplies	11,670	11,670	8,700
Utilities	10,300	10,300	10,300
Grand Total	700,800	700,800	635,885

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Commercial Building Permits Issued	4	9	10
Commercial Building Permits - Value	\$1,453,650.00	\$7,061,787.00	\$5,798,731.66
Inspections Residential			
New Construction Reviews			10
Plan Reviews			
Plats	6	9	13
ROW Permits			8
Residential Building Permits Issued	67	76	92
Residential Building Permits - Value	\$8,238,896.00	\$12,207,313.00	\$22,737.87
Rezoning			1
Variances	2	2	2

LIBRARY SERVICES

DEPARTMENT 30

2019-20 Objectives & Duties:

- ❖ Maintain a knowledgeable, friendly, and professionally trained staff.
- ❖ Provide and maintain a current collection of materials in a wide variety of physical and electronic formats.
- ❖ Promote literacy development and a love of reading through programs, materials, and services.
- ❖ Offer a community meeting space where all members can gather, interact, and participate in programs and events of public interest, study, and enjoyment.
- ❖ Promote equitable access to information and technology by providing Internet access and relevant training classes for the public.
- ❖ Collaborate and cooperate with city departments and community organizations to extend the Library’s reach and community impact.
- ❖ Stay up-to-date with evolving community needs and interests by continuously adapting and evaluating our services, programs, and collections.
- ❖ Invest in our staff, technology, and infrastructure in order to best serve community needs.

MISSION STATEMENT

The Jones Public Library connects people, information and ideas to promote lifelong learning, literacy development, and community involvement to assure the best quality of life.



Organizational Chart



LIBRARY SERVICES

DEPARTMENT 30

Library Services (30)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-30-6000		EXPENSE					
6102	Salaries	142,336	142,560	166,200	166,200	125,738	-24.3%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	10,973	11,221	14,100	14,100	10,881	-22.8%
6106	Workman's Compensation	451	264	500	500	2,742	448.3%
6108	Employee Insurance	46,408	42,775	48,600	48,600	46,656	-4.0%
6110	Retirement	10,039	10,203	12,300	12,300	8,574	-30.3%
6118	Auto & Travel	1,458	1,700	1,218	1,218	2,100	72.4%
6150	Training	638	658	695	695	900	29.5%
6152	Uniforms/Rugs	2,360	710	700	700	700	0.0%
6215	Dues, Subscriptions & Memberships	1,277	459	400	400	550	37.5%
6320	Supplies & Materials	7,219	11,470	13,200	13,200	13,200	0.0%
6330	Telecommunications	3,252	7,973	6,100	6,100	1,000	-83.6%
6335	Utilities	20,627	21,877	21,600	21,600	21,600	0.0%
6415	Insurance	9,807	15,511	15,300	15,300	21,420	40.0%
6450	Professional Services/Consultant	0	2,023	400	400	400	0.0%
6510	Parts, Repairs & Maint	455	450	0	0	500	-
6518	Lease Payments	0	0	0	0	3,000	-
6520	Contract Repairs & Maint.	9,604	9,282	10,700	10,700	9,000	-15.9%
6810	Capital Outlay	0	0	0	0		-
6811	Book Purchases	6,874	8,478	11,387	11,387	12,000	5.4%
6812	Periodicals, Library	2,453	2,056	2,500	2,500	3,000	20.0%
6813	Audio Visual	1,378	1,438	2,000	2,000	2,500	25.0%
Total Expenses		277,609	291,108	327,900	327,900	286,461	-12.6%

LIBRARY SERVICES

DEPARTMENT 30

LIBRARY DEPARTMENT BUDGET FY2020

BY CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	-	-	3,000
Contractual and Professional Services	16,100	16,100	22,370
Personnel services	244,313	244,313	198,291
Repairs and Maintenance	10,700	10,700	9,500
Supplies	29,087	29,087	30,700
Utilities	27,700	27,700	22,600
Grand Total	327,900	327,900	286,461

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Circulation (monthly use of materials - books, DVDs, CDs)	28803	24804	24098
Computer Sessions - Early Literacy Work Station - In House Tablets - Gaming	6182	6471	6244
Public Copier, Printer, Scanner	4684.19	5385.38	5263.36
Interlibrary Loan Supplied / Requests	32	44	10
Laminating	141	75.5	52
Piney Woods Consortium - ebooks circulation	1955	2706	2728
WiFi Availability	✓	✓	✓
Reference Questions	1005	633	446
Annual Summer Reading Program Registration	412	391	399
Adult Programs	3	11	39
Adult Program Attendance	232	178	169
Teen Programs	6	17	42
Teen Program Attendance	87	380	248
Children Programs	69	93	114
Children @ Children Programs Attendance	4862	6121	4334
Adult @ Children Programs Attendance	1228	1136	1164

FLEET MAINTENANCE

DEPARTMENT 35

2019-20 Objectives:

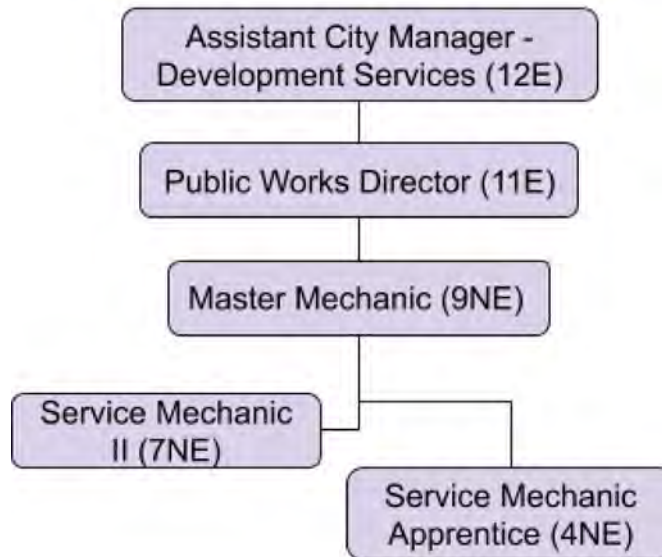
- ❖ Conduct routine inspection and preventative maintenance on the City’s vehicle and mobile equipment.
- ❖ Diagnose and repair mechanical issues on all mobile assets of the City as they occur and recommend replacement when warranted.
- ❖ Oversee contractors when professional repairs are necessary.
- ❖ Maintain and track all repair related inventory for inspection and audit.



MISSION STATEMENT

The City of Dayton Maintenance Department will provide support services for the purpose of maintaining continuous service for all citizens of Dayton . The Maintenance Department will conduct all its business in a manner that is integral to the overall mission of the City, and provide assistance to all who require the services of the maintenance department. They strive to maintain all facilities to the highest standard, and to adhere to the highest standards of safety.

Organizational Chart



FLEET MAINTENANCE

DEPARTMENT 35

Fleet Maintenance (35)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-35-6000		EXPENSE					
6102	Salaries	152,773	123,617	115,700	115,700	132,815	14.8%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	11,849	9,550	9,800	9,800	11,494	17.3%
6106	Workman's Compensation	5,631	3,303	2,900	2,900	2,897	-0.1%
6108	Employee Insurance	31,997	29,729	21,600	21,600	23,328	8.0%
6110	Retirement	11,432	9,608	9,300	9,300	8,115	-12.7%
6118	Auto & Travel	0	52	0	0	500	-
6150	Training	0	0	0	0	1,500	-
6152	Uniforms/Rugs	594	2,624	2,800	2,800	2,800	0.0%
6215	Dues, Subscriptions & Memberships	999	525	1,400	1,400	1,400	0.0%
6320	Supplies & Materials	10,788	15,028	17,000	17,000	21,000	23.5%
6330	Telecommunications	3,065	6,037	6,100	6,100	1,000	-83.6%
6335	Utilities	2,843	2,677	2,700	2,700	2,700	0.0%
6340	Fuel	1,622	2,139	2,100	2,100	2,100	0.0%
6415	Insurance	3,525	4,741	4,800	4,800	6,720	40.0%
6450	Professional Services/Consultant	0	3,054	2,700	2,700	2,700	0.0%
6510	Parts, Repairs & Maint	5,888	6,423	5,800	5,800	60,300	939.7%
6518	Lease Payments	0	207	0	0	0	-
6525	Special Tools	4,911	4,149	5,000	5,000	5,000	0.0%
6810	Capital Outlay	8,679	0	0	0		-
Total Expenses		256,596	223,463	209,700	209,700	286,369	36.6%

MAJOR CHANGES

- Added a part-time mechanic
- Moved all fleet-related expenses from the departments to Fleet Maintenance (35)

FLEET MAINTENANCE

DEPARTMENT 35

**FLEET MAINT DEPARTMENT
BUDGET FY2020 BY CATEGORY**

<i>Category</i>	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	-	-	-
Contractual and Professional Services	8,900	8,900	10,820
Personnel services	162,100	162,100	183,449
Repairs and Maintenance	5,800	5,800	60,300
Supplies	24,100	24,100	28,100
Utilities	8,800	8,800	3,700
Grand Total	209,700	209,700	286,369

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Inspections	n/a	n/a	157
Maintenance	n/a	n/a	116
Preventive Maintenance	n/a	n/a	457
Repair	n/a	n/a	1,114
Salvage	n/a	n/a	5

POLICE & DISPATCH

DEPARTMENT 40

2019-20 Objectives:

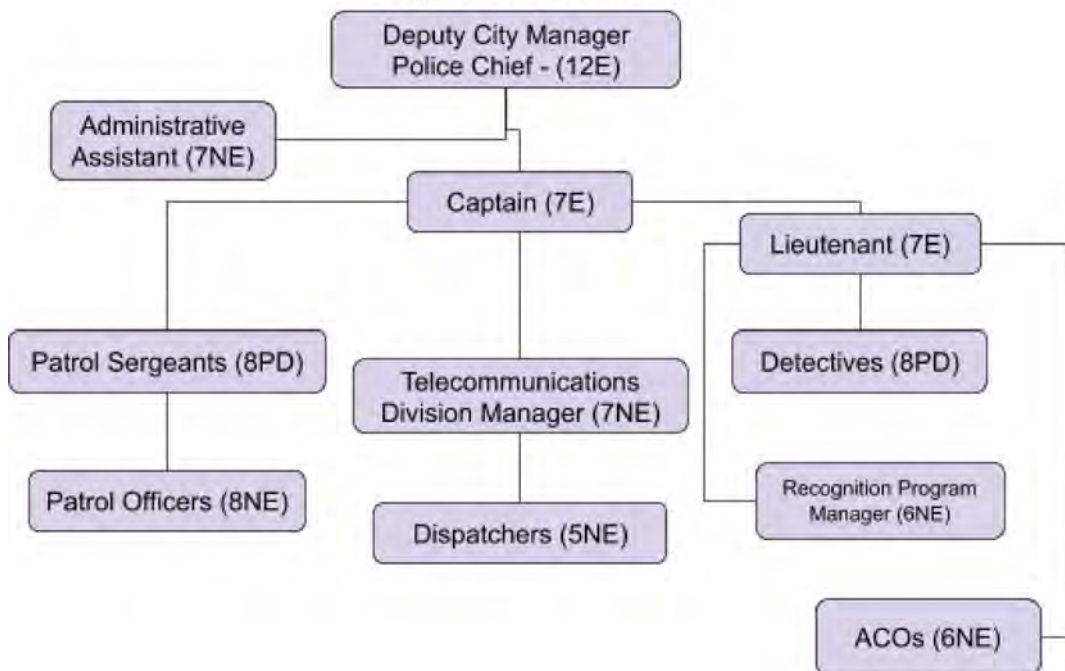
- ❖ Conduct crime prevention surveys and present crime prevention programs to organizations, associations or citizen groups;
- ❖ Answer calls for service from the public and take appropriate and necessary action to provide requested services in non-criminal incidents, and conduct a complete and thorough criminal investigations in criminal cases;
- ❖ File criminal cases with appropriate prosecutors and seek and serve warrants on those who commit offenses;
- ❖ Conduct investigations into drug trafficking in our community and identify, arrest and file criminal charges on those involved in drug sales, delivery, manufacture or possession.
- ❖ In criminal cases, when permitted by statute and when deemed appropriate under existing fact situations, seize property of criminal suspects and seek forfeiture of that property to the Dayton Police Department, through the proper courts.
- ❖ Conduct routine traffic patrol and take appropriate enforcement action when we observe traffic violations, investigate traffic accidents, and file required reports related to such incidents.
- ❖ Conduct all official business of the department with the highest degree of professionalism and courtesy possible and appropriate under the circumstances existing at the time and in accordance with departmental and city policy.

MISSION STATEMENT

To suppress crime, safeguard lives and property and have a positive impact on the Community of Dayton.

The Dayton Police Department will combat, crime, fear and disorder by utilizing the greatest judgment, decision making and problem-solving skills available to our profession. We will treat everyone with dignity and respect and will accomplish this goal by instilling the purists and most righteous beliefs, values, and attitude to every person in our organization. We will be protectors when we need to protect and servants when we need to serve. We will perform both roles with honor and integrity and to the best of our ability.

Organizational Chart



POLICE & DISPATCH

DEPARTMENT 40

Police Department (40)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-40-6000		EXPENSE					
6102	Salaries	1,538,652	1,694,726	1,644,600	1,644,600	1,743,626	6.0%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	117,141	124,572	138,400	138,400	150,893	9.0%
6106	Workman's Compensation	31,080	18,228	28,000	28,000	36,045	28.7%
6108	Employee Insurance	334,301	354,409	340,200	340,200	367,416	8.0%
6110	Retirement	112,300	129,277	128,600	128,600	112,046	-12.9%
6118	Auto & Travel	1,888	5,235	3,578	3,578	7,000	95.6%
6150	Training	3,902	5,215	6,000	6,000	10,000	66.7%
6152	Uniforms/Rugs	4,264	10,226	15,100	15,100	13,000	-13.9%
6215	Dues, Subscriptions, & Memberships	0	0	1,500	1,500	1,500	0.0%
6231	Animal Control	6,099	4,975	0	0	0	-
6310	Office Expense	16,345	7,886	0	0	0	-
6320	Supplies & Materials	21,132	23,286	24,600	24,600	34,800	41.5%
6330	Telecommunications	15,592	26,247	20,200	20,200	10,000	-50.5%
6335	Utilities	18,473	21,692	16,700	16,700	16,700	0.0%
6340	Fuel	36,588	43,809	37,800	37,800	37,800	0.0%
6415	Insurance	21,927	27,003	25,400	25,400	35,560	40.0%
6420	Legal	0	611	1,000	1,000	1,000	0.0%
6422	Promotion & Hospitality	0	0	0	0	2,000	-
6441	Prisoner Expense	16,304	1,780	0	0		-
6442	Investigations	266	2,084	2,200	2,200	4,000	81.8%
6450	Professional Services/Consultant	9,420	20,767	71,070	71,070	32,800	-53.8%
6510	Parts, Repairs & Maint	14,225	13,129	24,000	24,000	1,000	-95.8%
6512	Parts & Repairs (Other)	6,043	5,371	3,300	3,300	0	-100.0%
6518	Lease Payments	6,041	5,537	6,000	6,000	6,000	0.0%
6520	Contract Repairs & Maint.	16,563	15,773	15,000	15,000	16,000	6.7%
6810	Capital Outlay	116,882	5,955	0	0		-
6815	Use of Grants, Gifts, Donations	150,133	14,993	97,329	97,329		-100.0%
Total Expenses		2,615,561	2,582,786	2,650,577	2,650,577	2,639,187	-0.4%

MAJOR CHANGES:

→ Moved patrol to 12-hour shifts and added 1 patrol sergeant.

POLICE & DISPATCH

DEPARTMENT 40

POLICE DEPARTMENT BUDGET FY2020
BY CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	103,329	103,329	6,000
Contractual and Professional Services	98,970	98,970	70,860
Personnel services	2,304,478	2,304,478	2,440,027
Repairs and Maintenance	42,300	42,300	17,000
Supplies	64,600	64,600	78,600
Utilities	36,900	36,900	26,700
Grand Total	2,650,577	2,650,577	2,639,187

PERFORMANCE METRICS

Our Workload	FY16-17 Actual	FY17-18 Actual	FY18-19 Projected
TRAFFIC			
CITATIONS ISSUED	3541	4055	4893
WARNINGS ISSUED	2421	5730	6808
TOTAL ACCID INVEST	346	317	449
FATAL ACCIDENTS	4	3	3
INJURY ACCIDENTS	80	65	109
DWI CASES	14	15	5
NIBRS			
BURG-NON-RESIDENT	32	29	36
BURGLARY- RESIDENT	24	23	26
BURGLARY- VEHICLE	16	12	10
VEHICLE THEFT	23	28	33
THEFT- OTHER	163	173	155
AGG ROBBERY	3	6	3
ROBBERY-OTHER	3	5	3
AGG ASSAULT	23	13	8
RAPE OR ATTEMPT	1	3	2
MURDER	1	0	0
NARCOTIC/ALCOHOL RELATED			
POSS DRUG PARAPH	17	12	17
POSS DANGER DRUG	34	22	20
MISD. POSSESSION	11	24	17
FELONY POSSESSION	41	44	28
PUBLIC INTOXICATION	9	11	7
OTHER ALCOHOL RELATED	N/A	N/A	
911 CENTER			
911 CALLS REC	7478	6193	6729

ANIMAL CONTROL

DEPARTMENT 41

2019-20 Objectives:

- ❖ Responsible for the enforcement of city ordinances and state laws pertaining to animals and fowl.
- ❖ Provide humane education to the public, promoting responsible pet ownership and humane treatment of all animals
- ❖ Provide the enforcement of city ordinances and state laws pertaining to animals and the welfare of the citizens of Dayton.
- ❖ Dedicated to educating and informing the public of their responsibilities to their animals, their neighborhood, and ultimately to their community
- ❖ Enforcing the ordinances of our city when our education efforts are not enough.
- ❖ Animal control strives to reduce the dangers and nuisances caused by irresponsible pet ownership and to protect pets from abuse.

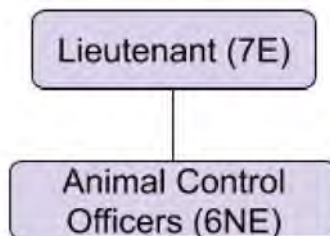


MISSION STATEMENT

The City of Dayton's Animal Control Department is a division of the Police Department. It is the principal directive of the Department to enforce Federal, State, and local laws as they apply to the ownership and proper maintenance of animals and reptiles.

The Department is committed to providing Dayton's citizens with a safe and sanitary environment in which to live and play. It is the Department's ultimate goal to teach responsible pet ownership and to ensure the humane treatment of animals through public education and comprehensive animal control regulations.

Organizational Chart



ANIMAL CONTROL

DEPARTMENT 41

Animal Control (41)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-41-6000		EXPENSE					
6102	Salaries	0	0	75,400	75,400	90,511	20.0%
6104	Payroll Taxes	0	0	6,400	6,400	7,833	22.4%
6106	Workman's Compensation	0	0	200	200	1,968	884.1%
6108	Employee Insurance	0	0	21,600	21,600	23,328	8.0%
6110	Retirement	0	0	6,000	6,000	5,304	-11.6%
6118	Auto & Travel	0	0	300	300	300	0.0%
6150	Training	0	0	500	500	500	0.0%
6152	Uniforms/Rugs	0	0	725	725	750	3.4%
6320	Supplies & Materials	0	0	4,275	4,275	5,000	17.0%
6330	Telecommunications	0	0	0	0	1,000	-
6335	Utilities	0	0	0	0	0	-
6340	Fuel	0	0	0	0	0	-
6415	Insurance	0	0	0	0	0	-
6420	Legal	0	0	0	0		-
6450	Professional Services/Consultant	0	0	80	80	80	0.0%
6510	Parts, Repairs & Maint	0	0	1,000	1,000	1,000	0.0%
6512	Parts & Repairs (Other)	0	0	0	0	0	-
6518	Lease Payments	0	0	0	0		-
6520	Contract Repairs & Maint.	0	0	0	0		-
6810	Capital Outlay	0	0	0	0		-
6815	Use of Grants, Gifts, Donations	0	0	0	0	0	-
Total Expenses		-	-	116,480	116,480	137,574	18.1%

ARTICLE 2.000 ANIMAL CONTROL RELATED FEES (Code of Ordinances)

Sec. 2.100 Dog and Cat Licenses

(a) There is hereby levied on every dog and cat more than six (6) months of age, which is kept, harbored or maintained by the owner thereof an annual license fee of three and no/100 (\$3.00) dollars.

(b) Upon the loss of a current dog license, it shall be the responsibility of the dog owner or keeper to notify the City of Dayton. After proof of a current license has been made, a duplicate license shall be issued for a charge of two and no/100 (\$2.00) dollars, the same to be valid for the remainder of the calendar year.

(a) Licensed Animals. The owner of any licensed dog or cat impounded may redeem such dog or cat at any time prior to sale or destruction by the payment of a five and no/100 (\$5.00) dollar impounding fee and two and 50/100 (\$2.50) dollars per day for each day such animal shall have been impounded. (Ordinance 190, adopted 3/5/79, Section 18)

(b) Unlicensed Animals. The owner of any unlicensed dog or cat impounded may redeem such animal at any time prior to sale or destruction by having such animal duly licensed by the city and vaccinated against rabies, and by paying a five and no/100 (\$5.00) dollar impounding fee and two and 50/100 (\$2.50) dollars per day for each day such animal shall have been impounded. (Ordinance 190, adopted 3/5/79, Section 19)

Sec. 2.300 Dangerous Dog Registration Fee

(a) The owner of a dangerous dog shall pay an annual fee of fifty dollars (\$50.00).

ANIMAL CONTROL

DEPARTMENT 41

(b) If an owner of a registered dangerous dog sells or moves the dog to a new address within the city, he/she, not later than the fourteenth (14th) day after the sale or move, shall notify the city. On presentation of a fee of twenty-five dollars (\$25.00), the city shall issue a new registration tag to be placed on the dog's collar.

**ANIMAL CONTROL DEPARTMENT
BUDGET FY2020 BY CATEGORY**

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	-	-	-
Contractual and Professional Services	80	80	80
Personnel services	111,125	111,125	130,494
Repairs and Maintenance	1,000	1,000	1,000
Supplies	4,275	4,275	5,000
Utilities	-	-	1,000
Grand Total	116,480	116,480	137,574

PERFORMANCE METRICS

Our Workload	FY16-17 Actual	FY17-18 Actual	FY18-19 Projected
DOGS			
IMPOUNDED	288	336	408
RECLAIMED BY OWNER	32	52	48
ADOPTED TO NEW OWNER	137	170	136
QUARANTINED	1	4	6
EUTHANIZED	109	96	104
OWNER EUTHANASIA	4	2	4
DIED IN SHELTER	6	6	8
TOTAL BOARDING DAYS	864	1008	1224
CHIPPED	N/A	N/A	N/A
CATS			
IMPOUNDED	348	268	300
RECLAIMED BY OWNER	4	6	6
ADOPTED TO NEW OWNER	176	153	143
QUARANTINED	0	1	0
EUTHANIZED	134	85	122
OWNER EUTHANASIA	2	3	0
DIED IN SHELTER	36	27	12
TOTAL BOARDING DAYS	1044	804	990
CHIPPED	N/A	N/A	N/A
OTHER ACO CALLS			
DECEASED ANIMAL PICK UP	276	252	189
LIVESTOCK CALLS	167	132	192
WILD ANIMALS HANDLED	48	31	25
TOTAL ANIMALS HANDLED	851	767	925
TOTAL CALLS FOR SERVICE	617	898	750

STREET MAINTENANCE

DEPARTMENT 45

2019-20 Objectives:

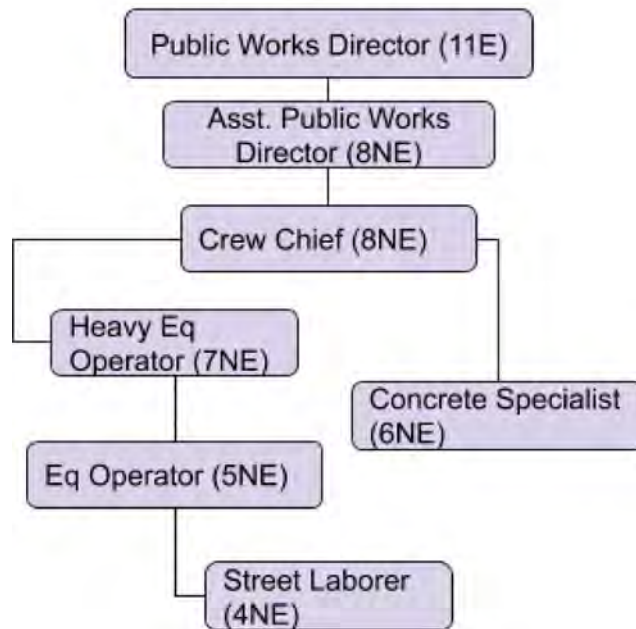
- ❖ Operating and maintaining, construction and repair of all City-owned streets
- ❖ Maintaining all right of ways, including cleaning and mowing of all drainage ditches and the cleaning of all drainage pipes.
- ❖ Trimming all trees within the City's rights of ways
- ❖ All other stormwater collection infrastructure and designated drainage areas maintenance.



MISSION STATEMENT

The Street and Drainage Department is responsible for the safe operating condition of city streets, drainage ditches and storm sewers. The Street and Drainage Department also receives, dispatches, investigates, and responds to citizen requests, and responds 24/7 to emergency requests.

Organizational Chart



STREET MAINTENANCE

DEPARTMENT 45

Street & Drainage (45)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-45-6000		EXPENSE					
6102	Salaries	428,060	257,782	302,400	302,400	337,854	11.7%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	32,474	20,431	26,600	26,600	29,238	9.9%
6106	Workman's Compensation	32,768	19,219	19,400	19,400	7,433	-61.7%
6108	Employee Insurance	98,586	68,035	86,400	86,400	104,976	21.5%
6110	Retirement	31,950	20,323	25,000	25,000	23,244	-7.0%
6118	Auto & Travel	33	835	500	500	500	0.0%
6150	Training	0	6,364	4,100	4,100	7,000	70.7%
6152	Uniforms/Rugs	2,636	5,500	5,600	5,600	6,000	7.1%
6215	Dues, Subscriptions & Memberships	53	0	0	0	500	-
6310	Office Expense	0	0	0	0	0	-
6320	Supplies & Materials	16,348	26,673	40,100	40,100	40,000	-0.2%
6330	Telecommunications	3,689	4,160	4,300	4,300	2,000	-53.5%
6335	Utilities	62,814	63,715	53,700	53,700	53,700	0.0%
6340	Fuel	19,170	18,940	17,600	17,600	17,600	0.0%
6415	Insurance	8,387	10,040	10,300	10,300	14,420	40.0%
6420	Legal	0	442	300	300	300	0.0%
6445	Weed Control	4,100	35,035	20,900	20,900	30,000	43.5%
6446	Contract Mowing	8,363	10,764	10,800	10,800	48,000	344.4%
6450	Professional Services/Consultant	4,016	16,021	37,300	37,300	20,000	-46.4%
6452	Easements/Acquisitions/Right of Ways	0	0	0	0		-
6510	Parts, Repairs & Maint	37,815	29,528	32,700	32,700	1,000	-96.9%
6512	Parts & Repairs (Other)	340	6,700	6,400	6,400		-100.0%
6515	Street Repairs	31,278	34,936	0	0	45,000	-
6516	Signs	14,611	2,399	0	0	10,000	-
6517	Drainage Expense	24,496	12,761	0	0	25,000	-
6518	Lease Payments	589	639	1,200	1,200		-100.0%
6620	Street Paving	333	0	0	0		-
6623	Street Sweeping	1,950	0	0	0		-
6716	Interest Expense	0	0	0	0	0	-
6810	Capital Outlay	22,141	5,943	0	0		-
Total Expenses		887,000	677,185	705,600	705,600	823,765	16.7%

STREET MAINTENANCE

DEPARTMENT 45

**STREET DEPARTMENT BUDGET
FY2020 BY CATEGORY**

<i>Category</i>	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	1,200	1,200	-
Contractual and Professional Services	79,600	79,600	113,220
Personnel services	470,000	470,000	516,245
Repairs and Maintenance	39,100	39,100	81,000
Supplies	57,700	57,700	57,600
Utilities	58,000	58,000	55,700
Grand Total	705,600	705,600	823,765

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Concrete Repair jobs	n/a	n/a	50
Drainage repairs	n/a	n/a	144
Mowing requests	n/a	n/a	127
Pavement Cave-Ins	n/a	n/a	24
Pothole Repairs	n/a	n/a	9,592
Street Sweeping	n/a	n/a	32
Streets (lane miles)	58	60	71

AMBULANCE SERVICE

DEPARTMENT 55

2019-20 Objectives:

- ❖ The City provides EMS services through a contracted vendor.
- ❖ The City provides to the EMS vendor the use of its Volunteer Fire substations to improve efficiency
- ❖ The contract with the EMS vendor is awarded annually.

MISSION STATEMENT

The City of Dayton strives to maintain contracted EMS services to the greater Dayton area that focuses on quick response times, an efficient business model and professional conduct.

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Ambulance			
Callouts	n/a	n/a	4893
Average wait-time	n/a	n/a	6808
Life-flights	n/a	n/a	449
Residential Callout	n/a	n/a	3
Accident Callout	n/a	n/a	109
Other Callout	n/a	n/a	5

EMS DEPARTMENT BUDGET FY2020 BY CATEGORY

<i>Category</i>	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Contractual and Professional Services	40,000	40,000	80,000
Repairs and Maintenance	4,000	4,000	4,000
Supplies	500	500	500
Utilities	3,000	3,000	3,000
Grand Total	47,500	47,500	87,500

AMBULANCE SERVICE

DEPARTMENT 55

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
Ambulance Contract (55)						

100-55-6000

EXPENSE

6114	Ambulance Contract	38,002	41,169	40,000	40,000	80,000	100.0%
6320	Supplies & Materials	307	0	500	500	500	0.0%
6335	Utilities	3,199	3,468	3,000	3,000	3,000	0.0%
6415	Insurance	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	822	4,000	4,000	4,000	0.0%
6520	Contract Repairs & Maint.	0	0	0	0	0	-

Total Expenses		41,508	45,459	47,500	47,500	87,500	84.2%
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Major Changes:

- City elected to go out for RFP for ambulance services. The cost for fiscal year 2020 is currently an estimate.

[Copy of Resolution Award Here]

PARKS MAINTENANCE

DEPARTMENT 60

2019-20 Objectives:

- ❖ Parks grounds maintenance.
- ❖ Working in conjunction with the Facility Maintenance Department to maintain Parks equipment and building structures.
- ❖ Serving to assist the parks board with recommendations for improvements to City parks.
- ❖ Serving to assist the Dayton Youth Sports Association with improvements to ballfields
- ❖ Assisting in the execution of the parks master plan.
- ❖ Assist in the development of park services programs.
- ❖ Participate in special programs and special events sponsored by the parks department.



MISSION STATEMENT

The Parks and Recreation Department is responsible for creating and maintaining a system of parks and recreational facilities dedicated to providing quality services to improve the quality of life for the citizens of Dayton.

Organizational Chart



PARKS MAINTENANCE

DEPARTMENT 60

Parks & Recreation (60)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-60-6000		EXPENSE					
6102	Salaries	51,738	54,668	60,600	60,600	0	-100.0%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	3,880	5,080	5,100	5,100	0	-100.0%
6106	Workman's Compensation	2,296	1,347	1,600	1,600	0	-100.0%
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6151	Training - Pool	1,602	1,265	2,500	2,500		-100.0%
6152	Uniforms/Rugs	387	0	0	0		-
6320	Supplies & Materials	12,016	8,065	14,000	14,000	0	-100.0%
6322	Supplies/Materials - Pool	3,451	7,472	0	0	0	-
6330	Telecommunications	1,149	1,031	1,200	1,200	0	-100.0%
6331	Postage	477	83	0	0	0	-
6335	Utilities	1,650	2,763	12,000	12,000	0	-100.0%
6336	Utilities (Pool)	10,352	9,584	0	0	0	-
6345	Chemicals	0	0	9,000	9,000		-100.0%
6346	Chemicals - Pool	10,763	11,589	0	0	0	-
6415	Insurance	2,860	3,938	4,000	4,000	0	-100.0%
6416	Insurance - Pool	0	0	0	0	0	-
6420	Legal	0	207	0	0	0	-
6446	Contract Mowing	110	110	100	100	500	400.0%
6450	Professional Services/Consultant	273	1,806	100	100		-100.0%
6509	Parts/Repairs - Pool	6,579	7,723	8,000	8,000		-100.0%
6510	Parts, Repairs & Maint	5,152	4,746	4,800	4,800	5,000	4.2%
6810	Capital Outlay	2,450	0	7,600	7,600		-100.0%
Total Expenses		117,185	121,477	130,600	130,600	5,500	-95.8%

Major Changes:

→ Created pool services department related expenses to department number (61)

PARKS MAINTENANCE

DEPARTMENT 60

PARKS - MAINTENANCE DEPARTMENT
BUDGET FY2020 BY CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	7,600	7,600	-
Contractual and Professional Services	4,200	4,200	500
Personnel services	69,800	69,800	-
Repairs and Maintenance	12,800	12,800	5,000
Supplies	23,000	23,000	-
Utilities	13,200	13,200	-
Grand Total	130,600	130,600	5,500

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Aquatic Park	1	1	2
Athletic Courts and Fields	3	3	3
Ball Fields	1	1	1
City Parks	5	5	5
Fields and Facility Rentals (\$)	\$10,700.00	\$10,700.00	\$11,200.00
Hike and Bike Trails	n/a	n/a	n/a
Mow (Hrs)	n/a	n/a	n/a
Park Acreage Developed	49.75	49.75	49.75
Picnic Sites	4	4	4
Playgrounds	3	3	3
Recreational Programs (\$)	\$30,893.00	\$31,782.00	\$35,000.00

PARKS - POOL SERVICES

DEPARTMENT 61

2019-20 Objectives:

- ❖ Diagnoses and facilitates in the repairs and maintenance of the City's public swimming pool, water systems, filter systems, pumps and playground equipment.
- ❖ Schedules, trains, assigns, monitors, reviews and evaluates the work of assigned staff.
- ❖ Monitors the proper chemical balance for the pool.
- ❖ Schedules swim classes and parties.
- ❖ Guards against swimming-related incidents by the public at the City facility.

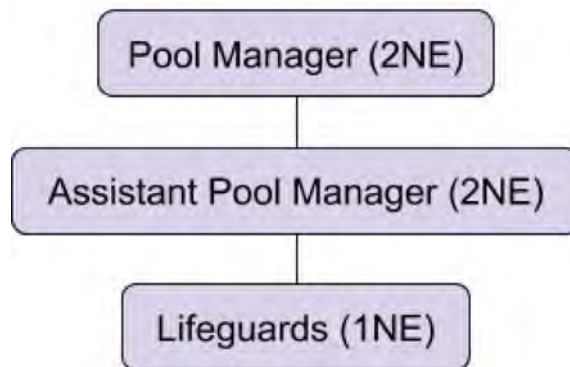


MISSION STATEMENT

The City is committed to building healthy communities through parks, recreational programs, and partnerships.

This measure seeks to ensure maximum usage of Parks recreational facilities and compares the number of monthly visitors to the prior year"

Organizational Chart



PARKS - POOL SERVICES

DEPARTMENT 61

Parks Pool Services (61)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-61-6000		EXPENSE					
6102	Salaries	0	0	0	0	64,972	-
6104	Payroll Taxes	0	0	0	0	5,623	-
6106	Workman's Compensation	0	0	0	0	1,405	-
6108	Employee Insurance	0	0	0	0	0	-
6110	Retirement	0	0	0	0	0	-
6118	Auto & Travel	0	0	0	0	0	-
6150	Training	0	0	0	0	2,500	-
6152	Uniforms/Rugs	0	0	0	0	1,000	-
6240	Permits, Inspection, & Fines	0	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	12,000	-
6330	Telecommunications	0	0	0	0	600	-
6335	Utilities	0	0	0	0	10,000	-
6415	Insurance	0	0	0	0	5,600	-
6510	Parts, Repairs & Maint	0	0	0	0	8,000	-
6518	Lease Payments	0	0	0	0	0	-
Total Expenses		-	-	-	-	111,700	-

FEE SCHEDULE

ARTICLE 1.000 SWIMMING POOL ADMISSION FEES

The following admission fees for use of the city swimming pool/Daniel Park:

- (1) Adults ticket: \$4.00.
- (2) Child ticket: \$2.00.
- (3) Senior citizen ticket: \$2.00.
- (4) Pool party: \$150.00.
- (5) Water aerobics: \$40.00 per month (\$20.00 discount for season pass holders).
- (6) Season pass:
 - (A) Family: \$75.00.
 - (B) Individual: \$35.00.
- (7) Swim lessons: \$100.00 per child.
- (8) Special needs swim lessons: \$50.00 per child.

(Ordinance 2013-12 adopted 5/13/13)

Code reference-Chapter 1, Article 1.600

PARKS - POOL SERVICES

DEPARTMENT 61

**PARKS-POOL DEPARTMENT BUDGET
FY2020 BY CATEGORY**

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	-	-	-
Contractual and Professional Services	-	-	5,600
Personnel services	-	-	75,500
Repairs and Maintenance	-	-	8,000
Supplies	-	-	12,000
Utilities	-	-	10,600
Grand Total	-	-	111,700



FACILITY MAINTENANCE

DEPARTMENT 65

2019-20 Objectives:

- ❖ The City of Dayton's Facility Maintenance Department provides cleaning services, general maintenance and repairs to all city buildings and related systems. Services include, but are not limited to, carpentry, electrical, air conditioning/heating, painting and plumbing.
- ❖ Facility Services also manages the contracts for other repairs, maintenance and pest control for all city facilities.

MISSION STATEMENT

The Facility Maintenance Department will provide support services for the purpose of maintaining a clean and safe facility that is conducive to a quality work environment for all who come in contact with our various locations. They will conduct all its business in a manner that is integral to the overall mission of the City and provide assistance to all who require their services. They will maintain public areas to a showcase standard, and will adhere to the highest standard of safety.

Organizational Chart



FACILITY MAINTENANCE

DEPARTMENT 65

Facility Maintenance (65)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-65-6000		EXPENSE					
6102	Salaries	115,284	170,782	153,900	153,900	222,790	44.8%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	8,572	12,645	13,100	13,100	19,280	47.2%
6106	Workman's Compensation	4,173	2,448	4,600	4,600	4,711	2.4%
6108	Employee Insurance	53,140	48,240	43,200	43,200	69,984	62.0%
6110	Retirement	8,675	13,258	12,300	12,300	14,733	19.8%
6150	Training	0	0	0	0	1,000	-
6152	Uniforms/Rugs	1,855	2,351	2,300	2,300	3,000	30.4%
6320	Supplies & Materials	5,912	22,371	28,800	28,800	32,000	11.1%
6330	Telecommunications	0	1	0	0	1,500	-
6340	Fuel	4,105	5,161	5,200	5,200	5,200	0.0%
6415	Insurance	2,700	3,871	3,900	3,900	5,460	40.0%
6446	Contract Mowing	0	0	0	0	48,000	-
6450	Professional Services/Consultant	0	1,054	6,600	6,600	6,600	0.0%
6510	Parts, Repairs & Maint	4,077	6,461	83,417	83,417	15,000	-82.0%
6511	Prison Transportation	1,396	2,111	2,100	2,100	2,400	14.3%
6518	Lease Payments	0	207	100	100	100	0.0%
6519	Tool & Equipment	1,104	1,785	1,000	1,000	2,000	100.0%
6810	Capital Outlay	0	0	0	0		-
Total Expenses		210,993	292,746	360,517	360,517	453,759	25.9%

MAJOR CHANGES:

- Added 2 new positions to this department beginning in fiscal year 2019
- Council approved a new mowing & landscaping contract for the City in fiscal year 2019

FACILITY MAINTENANCE

DEPARTMENT 65

**FACILITY MAINT DEPARTMENT BUDGET
FY2020 BY CATEGORY**

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	100	100	100
Contractual and Professional Services	12,600	12,600	62,460
Personnel services	229,400	229,400	335,499
Repairs and Maintenance	84,417	84,417	17,000
Supplies	34,000	34,000	37,200
Utilities	-	-	1,500
Grand Total	360,517	360,517	453,759

PRIMARY CITY FACILITIES

106 N Winfree St	Fire Station #1	Fire
111 N Church St.	Planning & Code Enforcement Offices	Planning
117 Cook St	City Hall	Administration
1408 N Winfree St	Maintenance Building	Maintenance
1408 N Winfree St	Public Works Offices & Barn	City
200 E Clayton St	Fire Station #2	Fire
2002 N. CLEVELAND	Fire Station #3	Fire
2004 N. CLEVELAND	Police - Courts Complex	Police-Court
401 South Winfree Utility Maintenance	Water Utility Maintenance Building	Utilities
406 Winfree	Warehouse and Office Facility	Maintenance
500 Sunset Heights / US 90 & Sunset Heights	Wastewater Treatment Plant	Wastewater
801 S Cleveland St	Library/Community Center	Library & Community Center
999 CR 491	City Collection Facility	Sanitation
Hwy 1008	City Swimming Pool	Parks & Recreation

COMMUNITY CENTER

DEPARTMENT 80

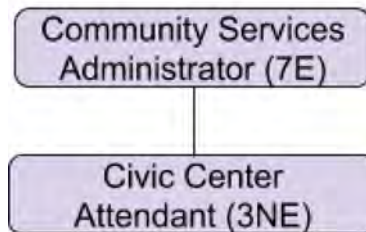
2019-20 Objectives:

- ❖ Human Service ~ To nourish the people of Dayton by providing rental event space, public programs, emergency shelter and by promoting a safe and sanitary community environment for all ages and cultures.
- ❖ Cultural Service ~ Promote community enrichment through intercultural events, music, theater, dance, literary, media and visual arts.
- ❖ Partnership ~ Work with local nonprofits, organizations, and schools to provide opportunities for fundraising, community building, community service and education.
- ❖ Foster Community ~ Through hosting holiday meals, town meetings, family gatherings, individual recognition, and memorials.
- ❖ Sustainability ~ Use our mission statement and goals to achieve our financial needs and future aims. Provide care, restoration and improvement of the facilities. Support staff development, increase volunteer engagement and energize civic participation.

MISSION STATEMENT

To foster inclusive community participation by providing an environmentally sound facility for arts, education, recreation, celebration, and locally based human services in order to increase the opportunity for personal and collective growth in our community.

Organizational Chart



COMMUNITY CENTER

DEPARTMENT 80

Community Center (80)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
100-80-6000		EXPENSE					
6102	Salaries	142,208	106,346	112,700	112,700	168,211	49.3%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	10,832	8,424	9,600	9,600	14,557	51.6%
6106	Workman's Compensation	4,477	0	3,400	3,400	3,701	8.8%
6108	Employee Insurance	44,982	41,660	43,200	43,200	58,320	35.0%
6110	Retirement	10,694	8,224	9,000	9,000	11,573	28.6%
6115	Cleaning Expense	3,350	350	0	0	500	-
6118	Auto & Travel	0	0	0	0	300	-
6150	Training	0	0	0	0		-
6152	Uniforms/Rugs	485	2,560	2,500	2,500	2,500	0.0%
6215	Dues, Subscriptions & Memberships	0	0	0	0		-
6320	Supplies & Materials	22,163	19,453	15,811	15,811	13,400	-15.2%
6330	Telecommunications	6,709	10,658	11,500	11,500	3,500	-69.6%
6335	Utilities	62,160	65,915	65,100	65,100	65,100	0.0%
6415	Insurance	28,734	45,930	45,000	45,000	63,000	40.0%
6446	Contract Mowing	11,752	12,212	11,900	11,900	5,000	-58.0%
6450	Professional Services/Consultant	13,276	33,855	32,100	32,100	0	-100.0%
6510	Parts, Repairs & Maint	9,371	1,276	1,700	1,700	1,700	0.0%
6518	Lease Payments	3,020	2,769	1,510	1,510	3,100	105.3%
6520	Contract Repairs & Maint.	19,190	17,577	16,079	16,079	5,000	-68.9%
6810	Capital Outlay	0	0	0	0		-
6901	Senior Center Activities	2,000	0	2,000	2,000	2,000	0.0%
6902	Senior Meals Expense	3,043	0	3,000	3,000	3,000	0.0%
Total Expenses		398,446	377,209	386,100	386,100	424,462	9.9%

Major Changes:

- Discontinued professional services contract to manage the facility
- Added the Community Services Administrator as a new position for fiscal year 2020

COMMUNITY CENTER

DEPARTMENT 80

**COMMUNITY CENTER DEPARTMENT
BUDGET FY2020 BY CATEGORY**

<i>Category</i>	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	1,510	1,510	3,100
Contractual and Professional Services	89,000	89,000	68,000
Personnel services	180,400	180,400	259,662
Repairs and Maintenance	17,779	17,779	6,700
Supplies	20,811	20,811	18,400
Utilities	76,600	76,600	68,600
Grand Total	386,100	386,100	424,462

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Art Shows and Exhibits	✓	✓	✓
Boots & Bullets Annual Fundraiser Banquet	✓	✓	✓
Church Meetings, Revivals and Events	✓	✓	✓
Dayton Chamber of Commerce Annual Banquet	✓	✓	✓
Exercise, Health and Wellness Events	✓	✓	✓
Job Fairs	✓	✓	✓
Spirit of Christmas Community Event	✓	✓	✓
Veterans Day Luncheon	✓	✓	✓

STATE REQUIRED FRANCHISE FEE FUND (102)

❖ Fund Description and Summary

What is “Franchise Fee?”

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

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

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

❖ Overview of Revenues & Expenditures

FUND NUMBER 102

5000s Revenue Object Code range 5000-5999

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

6000s Expenditures Object Code range 6000-6999

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

❖ Detail of Revenues & Expenditures

STATE REQUIRED FRANCHISE FEE FUND

DEPARTMENT 10

Franchise Tax Fund (102)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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102-00-5000

REVENUE

5116	Franchise Tax	0	17,913	25,000	25,000	20,000	-20.0%
5411	Miscellaneous Income	4,021	0	0	0	0	-
5412	Interest	0	3,764	0	0	0	-
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-

Total Revenue	4,021	21,677	25,000	25,000	20,000	-20.0%
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102-10-6000

EXPENSE

6150	Training	0	0	0	0	0	-
6210	Publications	0	0	0	0	0	-
6320	Supplies & Materials	0	0	5,000	5,000	10,000	100.0%
6330	Telecommunications	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6510	Parts, Repairs & Maint	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-

Total Expenses	-	-	5,000	5,000	10,000	100.0%
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HEALTH REIMBURSEMENT ACCOUNT FUND (103)

❖ Fund Description and Summary

What is an "HRA Fund?"

Prior to the introduction of the HSA (Health Savings Account) option by the City, employees were given this HRA account as part of our first defined contribution plan. The funds of an HRA belongs to the City and are available for use by the employee for medical expenses just like the HSA account while they are employed at the City of Dayton. Once an employee is separated they have one year following the tax year of separation to use the remaining balances. After that time the City may return the account balances back to the general fund.

After the success of the HRA program, the City formerly offered the HSA option as part of our annual open enrollment for Health Insurance. This rendered the HRA program all but obsolete for all by the few current employees. The remaining ex-employees' accounts with balances in the HRA program must be closed to avoid tax implications.

❖ Overview of Revenues & Expenditures

FUND NUMBER 103

5000 Account series posting revenue to this fund.

6000 Account series posting expenses against this fund.

❖ Detail of Revenues & Expenditures

HEALTH REIMBURSEMENT ACCOUNT FUND

DEPARTMENT 10

Health Reimbursement Account (00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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103-00-5000

REVENUE

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

Total Revenue	-	-	-	-	-	-	-
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Health Reimbursement Account (00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Current	FY 19-20 Proposed	% Chg Budget to Proposed
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103-10-6000

EXPENSE

6215	Dues, Subscriptions & Memberships	0	0	0	0	0	-
6415	Insurance	0	22,667	43,800	43,800	43,800	0.0%
6716	Interest Expense	0	0	0	0	0	-
6725	General Transfer Out	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses	-	22,667	43,800	43,800	43,800	0.0%
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POLICE INVESTIGATION & FORFEITURE FUND (104)

What is the "Police Investigation & Forfeiture Fund?"

The State of Texas allows for the seizing of property by a municipal government as stated in [TEXAS CODE OF CRIMINAL PROCEDURE TITLE 1, CHAPTER 59- FORFEITURE OF CONTRABAND] - *"Attorney representing the state" means the prosecutor with felony jurisdiction in the county in which a forfeiture proceeding is held under this chapter or, in a proceeding for forfeiture of contraband as defined under Subdivision (2)(B)(v) of this article, the city attorney of a municipality if the property is seized in that municipality by a peace officer employed by that municipality and the governing body of the municipality has approved procedures for the city attorney acting in a forfeiture proceeding. In a proceeding for forfeiture of contraband as defined under Subdivision (2)(B)(vi) of this article, the term includes the attorney general"*

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

FUND NUMBER 104

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

POLICE INVESTIGATION & FORFEITURE FUND

DEPARTMENT 40

Police Investigation & Forfeiture Fund (00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
REVENUE							
104-00-5000							
5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	38	247	200	400	200	0.0%
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-
5432	Donations	0	1,911	500	8,300	500	0.0%
Total Revenue		38	2,158	700	8,700	700	0.0%

Police Investigation & Forfeiture Fund (40)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Current	FY 19-20 Proposed	% Chg Budget to Proposed
EXPENSE							
104-40-6000							
6118	Auto & Travel	0	0	0	0	0	-
6150	Training	0	0	0	0	0	-
6152	Uniforms/Rugs	0	0	0	0	0	-
6320	Supplies & Materials	0	0	0	0	0	-
6330	Telecommunications	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6725	General Transfer Out	0	100	0	0	0	-
6810	Capital Outlay	0	1,287	10,000	10,000	10,000	0.0%
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-
Total Expenses		-	1,387	10,000	10,000	10,000	0.0%

PD EQUITABLE SHARING JUSTICE FUND (105)

❖ Fund Description and Summary

What is the “Police Equitable Sharing Fund?”

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

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

❖ Statement of Revenues & Expenditures

FUND NUMBER 105

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

EQUITABLE SHARING - JUSTICE PD FUND DEPARTMENT 40

Equitable Sharing - Justice PD Fund (00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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105-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	5	26	0	0	0	-
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-

Total Revenue	5	26	-	-	-	-
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Equitable Sharing - Justice PD Fund (40)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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105-40-6000

EXPENSE

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

Total Expenses	-	-	-	-	-	-
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PD EQUITABLE SHARING TREASURY FUND (106)

❖ Fund Description and Summary

What is the “Police Equitable Sharing Fund?”

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

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

❖ Statement of Revenues & Expenditures

FUND NUMBER 106

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

EQUITABLE SHARING - TREASURY PD FUND DEPARTMENT 40

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
Equitable Sharing - Treasury PD Fund (106-00)						

106-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	0	0	0	0	-
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	100	0	0	0	-

Total Revenue	-	100	-	-	-	-
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	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
Equitable Sharing - Treasury PD Fund (106-40)						

106-40-6000

EXPENSE

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

Total Expenses	-	-	-	-	-	-
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MUNICIPAL COURT BUILDING FUND (107)

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

❖ Fund Description and Summary

FUND NUMBER 107

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

Municipal Court Building Sec Fund DEPARTMENT 15

Municipal Court Building Sec Fund (107-00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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107-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	0	0	0	0	-
5413	Intergovernmental	0	7,566	10,000	10,000	10,000	0.0%
5425	Transfers In	0	0	0	0	0	-

Total Revenue	-	7,566	10,000	10,000	10,000	0.0%
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Municipal Court Building Sec Fund (107-15)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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107-15-6000

EXPENSE

6118	Auto & Travel	0	1,510	2,600	2,600	2,600	0.0%
6150	Training	250	1,735	2,300	2,300	2,300	0.0%
6320	Supplies & Materials	0	383	5,000	5,000	5,000	0.0%
6330	Telecommunications	0	0	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	0	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses	250	3,628	9,900	9,900	9,900	-
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MUNICIPAL COURT TECHNOLOGY FUND (108)

❖ Fund Description and Summary

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

❖ Statement of Revenues & Expenditures

FUND NUMBER 108

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

MUNICIPAL COURT TECHNOLOGY FUND DEPARTMENT 15

Municipal Court Technology Fund (108-00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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108-00-5000

REVENUE

5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	0	0	0	0	-
5413	Intergovernmental	0	10,129	8,000	10,400	8,000	0.0%
5425	Transfers In	0	0	0	0	0	-

Total Revenue		-	10,129	8,000	10,400	8,000	0.0%
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Municipal Court Technology Fund (108-15)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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108-15-6000

EXPENSE

6118	Auto & Travel	0	0	2,000	2,000	2,000	0.0%
6150	Training	0	0	2,000	2,000	2,000	0.0%
6320	Supplies & Materials	0	2,457	2,500	2,500	2,500	0.0%
6330	Telecommunications	690	1,003	0	0	0	-
6420	Legal	0	0	0	0	0	-
6450	Professional Services/Consultant	0	127	1,000	1,000	1,000	0.0%
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses		690	3,587	7,500	7,500	7,500	-
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CAPITAL EQUIPMENT REPLACEMENT FUND (109)

❖ Fund Description and Summary

Capital Assets have been defined by the City of Dayton as items with a cost of more than \$5,000 and a useful life of more than 1 year. Equipment that meets this definition is defined according to the same terms, but has been tracked separately since they are not associated with a specific location. Items that are considered a part of the routine maintenance of an item or asset are excluded.

These definitions are important because they form the basic building blocks for the Capital Asset Replacement Program. Over time the definition has and will continue to change, however, the philosophy of the program remains the same –to ensure that we continue to maintain the appropriate level of funds to maintain our existing infrastructure and equipment.

As of today, this program has not been implemented.

❖ Statement of Revenues & Expenditures

FUND NUMBER 109

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

CAPITAL EQUIPMENT REPLACEMENT FUND DEPARTMENT 00

Equipment Replacement Fund (109-00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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109-00-5000

REVENUE

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

Total Revenue	-	-	-	-	-	-	-
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Equipment Replacement Fund (109-00)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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109-00-6000

EXPENSE

6320	Supplies & Materials	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-

Total Expenses	-	-	-	-	-	-	-
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LIBRARY SPECIAL FUND (120)

❖ Fund Description and Summary

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

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

❖ Statement of Revenues & Expenditures

FUND NUMBER 120

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

LIBRARY SPECIAL FUND

DEPARTMENT 50

Library Special Fund (50)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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120-00-5000

REVENUE

5412	Interest	43	72	100	200	100	0.0%
5416	Library Revenue	2,020	1,377	3,400	3,400	3,400	0.0%
5417	Gift & Grant Revenue	0	1,273	3,080	3,600	3,080	0.0%
5705	Revenue from Reserve Items	0	0	0	0	0	-

Total Revenue		2,063	2,722	6,580	7,200	6,580	0.0%
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120-50-6000

EXPENSE

6150	Training	0	0	0	0	0	-
6320	Supplies & Materials	0	78	0	0	0	-
6520	Contract Repairs & Maint.	0	0	0	0	0	-
6521	Book Repairs	0	0	0	0	0	-
6751	Transfer to Other Funds	0	0	0	0	0	-
6810	Capital Outlay	0	0	0	0	0	-
6811	Book Purchases	916	545	3,000	3,000	3,000	0.0%
6812	Periodicals, Library	375	0	0	0	0	-
6813	Audio Visual	244	15	0	0	0	-
6815	Use of Grants, Gifts, Donations	0	0	3,580	3,600	3,580	0.0%

Total Expenses		1,535	638	6,580	6,600	6,580	0.0%
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HOTEL AND MOTEL TAX FUND (140)

❖ Fund Description and Summary

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

❖ Statement of Revenues & Expenditures

FUND NUMBER 109

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

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

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

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

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

PERFORMANCE METRICS

Department Workload	FY16-17 Actual	FY17-18 Actual	FY18-19 Projected
Number of Hotels/Motels in Dayton	4	4	5
Total Occupancy	n/a	n/a	n/a

HOTEL AND MOTEL FUND

DEPARTMENT 90

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
Hotel & Motel Fund (140-90)						

140-90-5000

REVENUE

5117	Hotel & Motel Tax	92,523	118,736	106,700	106,700	112,035	5.0%
5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	377	582	1,200	1,200	1,200	0.0%
5425	Transfers In	0	0	0	0	0	-
5700	Refund and Reimbursement Revenue	0	0	0	0	0	-

Total Revenue	92,900	119,318	107,900	107,900	113,235	4.9%
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	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
Hotel & Motel Fund (140-90)						

140-90-6000

EXPENSE

6611	Tourism Promotion	22,750	22,750	19,750	20,800	68,441	246.5%
6612	Other Legal Expenditures	23,260	17,206	5,000	5,000	83,000	1560.0%
6613	Old School Expenses	8,163	10,110	12,000	12,000	12,000	0.0%
6614	Civic Center Expenses	39,706	27,970	30,000	30,000	20,000	-33.3%
6751	Transfer to Other Funds	0	0	0	0	0	-

Total Expenses	93,879	78,036	66,750	67,800	183,441	174.8%
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Major Changes:

- Partial paid new Marketing Director to promote tourism and hotel occupancy
- The City Council approved Dayton Enhancement Committee’s proposal to update the City’s Christmas Lights for its upcoming Holiday Festival.

140.90.6611

140.90.6612

† Tourism Promotion

† Other Legal Expenditures

		Enhancement Committee		
Dayton Chamber of Commerce	12,000	Christmas Decorations & Projects	83,000	
Texas Open-Wide Promotion	4,750	Unassigned	5,000	
Marketing Director Position	43,745.22			
Old Tyme Days	3,000			
TOAL	63,495.22	TOTAL	63,000	

2018 Certificate of Obligation Fund (161)

CITY OF DAYTON TEXAS COMBINATION TAX AND LIMITED PLEDGE

REVENUE CERTIFICATES OF OBLIGATION, SERIES 2018

\$6,700,000 worth of bonds was issued by the City pursuant to the provisions of the Certificate of Obligation Act of 1971, as amended, Texas Local Government Code, Section 271.041 through 271.064, for the purpose of paying contractual obligations for making permanent public improvements and for other public purposes, to-wit: (1) designing, constructing, acquiring, purchasing, renovating, equipping, enlarging, and improving City Hall; (2) designing, constructing, acquiring, purchasing, renovating, equipping, enlarging, and improving the City's Civic Center; (3) designing, acquiring, constructing, renovating, improving, and equipping City streets, curb, gutter, and sidewalk improvements, demolition, repair, and rebuilding of existing streets (including utilities repair, replacement, and relocation), and drainage incidental thereto; (4) designing, acquiring, constructing, renovating, improving, and equipping City parks and other recreational facilities; (5) constructing, acquiring, purchasing, renovating, equipping, enlarging, and improving the City's utility system; (6) purchasing and equipping public safety vehicles and equipment, public works department vehicles and equipment, and utility system vehicles and equipment; (7) the purchase of materials, supplies, equipment, machinery, landscaping, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; and (8) the payment of professional services related to the design, construction, project management, and financing of the aforementioned projects.

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

❖ Statement of Revenues & Expenditures

FUND NUMBER 161

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Overview of Revenues & Expenditures

BOND SER 2018 FUND (161)

DEPARTMENT 10 & 70

Series 2018 Bond Fund (161-00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
161-00-5000		REVENUE					
5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	0	10,378	25,000	62,000	0	-100.0%
5433	Bond Proceeds	0	6,716,333	0	0	0	-
5435	Premium on Sale of Bonds	0	0	0	0	0	-
5439	Note Proceeds	0	0	0	0	0	-
Total Revenue		-	6,726,711	25,000	62,000	-	-100.0%
161-10-6000		GENERAL FUND CAPITAL EXPENSE					
6810	Capital Outlay	0	878,703	3,645,000	3,645,000	0	-100.0%
6848	Capital Outlay - Furn/Fixtures/Equip	0	4,967	0	0	0	-
Total Expenses		-	883,670	3,645,000	3,645,000	-	-100.0%
161-70-6000		ENTERPRISE CAPITAL EXPENSE					
6810	Capital Outlay	0	564,898	1,700,000	1,700,000	0	-100.0%
6848	Capital Outlay - Furn/Fixtures/Equip	0	4,910	0	0	0	-
Total Expenses		-	569,808	1,700,000	1,700,000	-	-100.0%

2019 Certificate of Obligation Fund (162)

❖ Fund Description and Summary

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

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

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

FUND NUMBER 162

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

BOND SER 2019 FUND (162)

DEPARTMENT 10

Series 2019 Bond Fund (162-00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
162-00-5000		REVENUE					
5411	Miscellaneous Income					0	-
5412	Interest					0	-
5433	Bond Proceeds					2,500,000	-
5435	Premium on Sale of Bonds					0	-
5439	Note Proceeds					0	-
Total Revenue		-	-	-	-	2,500,000	-
162-10-6000		GENERAL FUND CAPITAL EXPENSE					
6810	Capital Outlay					2,500,000	-
6848	Capital Outlay - Furn/Fixtures/Equip					0	-
Total Expenses		-	-	-	-	2,500,000	-

WATER & SEWER FUND (200)

What is the “Water & Sewer Fund?”

❖ Fund Description and Summary

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

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

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

❖ Statement of Revenues & Expenditures

FUND NUMBER (200)

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Water & Sewer Fund Departments

Number and Name

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

WATER ENTERPRISE FUND DESCRIPTION AND SUMMARY

FUND SUMMARY

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

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

CONCLUDING FISCAL YEAR 2018-19 FINANCIAL PERFORMANCE

Not including non-operational revenues in the Water/Wastewater Enterprise Fund revenues are estimated to total \$4.5 million, which is \$107,200 or 2.4% more than revenues received during the 2017-18 fiscal year.

Expenditures in the Water/Wastewater Enterprise Fund are estimated to be \$4.3 million which is approximately \$744 thousand or 20.9% more than the actual expenditures in fiscal year 2017-18 due to additional restoration positions added to the payroll plus annual increases in salaries plus benefits and an increase to debt service contributed to the remainder of the increase .

Fund Balance – The difference in revenues and expenditures, combined with a beginning fund balance, contribute to an estimated ending fund balance for fiscal year 2018-19 of \$3,974,903, which is \$54,700 more than the original fund balance of \$3,920,203 budgeted for fiscal year 2017-18.

FISCAL YEAR 2019-20 BUDGET

Revenues for fiscal year 2019-20 are expected to total \$4.7 million, which represents an increase of \$207,100 or 5.3% over FY 2018-19 end-of-year estimate. In fiscal year 2019, the City conducted a water rate study that City Council has decided to implement for fiscal year 2020. The total estimated revenue increase is estimated to be at 8.3%

Operating expenditures for fiscal year 2019-20 are projected to be \$2.7 million, which is a decrease of \$20,600 or 0.06% over fiscal year 2018-19 end-of-year estimate. The decrease is primarily due to fewer capital projects being supported by this fund but instead by other bond or TWDB funds.

Fund Balance – After expenditures and transfers to other funds, the budget projects an ending fund balance of \$4,244,567, which is an increase from the fiscal year ending estimate for 2018-19 of \$269,664.

STATEMENT OF WATER FUND REVENUES

All Departments (00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimated	FY 19-20 Proposed	% Chg Budget to Proposed
200-00-5000		WATER FUND REVENUE					
5310	Water Sales	1,924,493	2,231,239	2,247,200	2,247,200	2,434,700	8.3%
5311	Sewer Sales	1,726,726	2,046,425	2,067,400	2,067,400	2,129,900	3.0%
5314	Penalty	37,133	51,154	55,500	74,500	55,500	0.0%
5315	Water Taps	24,250	26,126	29,700	29,700	29,700	0.0%
5316	Sewer Taps	11,950	9,677	10,800	10,800	10,800	0.0%
5400	Insurance Reimbursement	0	0	19,000	19,300	19,000	0.0%
5411	Miscellaneous Income	13,295	12,936	13,900	33,500	13,900	0.0%
5412	Interest	13,362	29,550	15,400	27,200	15,400	0.0%
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	500,000	0	0	0	-
5428	Sale of City Surplus Equipment	0	0	1,500	1,500	1,500	0.0%
5433	Bond Proceeds	0	0	0	0	0	-
5600	Capital Contribution	0	0	0	0	0	-
5700	Refund and Reimbursement Revenue	59,744	659	0	0	0	-
5701	Expected Grant Revenue	0	0	0	0	0	-
5705	Revenue from Reserve Items	0	0	0	0	0	-
5706	Revenue-Adjustments to AP Balances	0	0	0	0	0	-
5707	Bad Debt Collection	65	95	0	4,000	0	-
Total Revenue		3,811,018	4,907,861	4,460,400	4,515,100	4,710,400	5.6%

UTILITY RATE SCHEDULE

FY20	Water	Wastewater	Total
Meter Size	Monthly service charge by meter size (inches)		
3/4 inch*	\$ 19.15	\$ 19.15	\$ 38.30
1 inch	\$ 24.36	\$ 24.36	\$ 48.72
1.5 inch	\$ 31.32	\$ 31.32	\$ 62.64
2 inch	\$ 50.47	\$ 50.47	\$ 100.94
3 inch	\$ 191.43	\$ 191.43	\$ 382.86
4 inch	\$ 243.64	\$ 243.64	\$ 487.28
6 inch	\$ 365.44	\$ 365.44	\$ 730.88
Volume Charge per 1,000 gal			
All Meters	\$ 4.02	\$ 4.02	\$ 8.04

*standard residential meter size

WATER AND WASTEWATER

DEPARTMENT 70

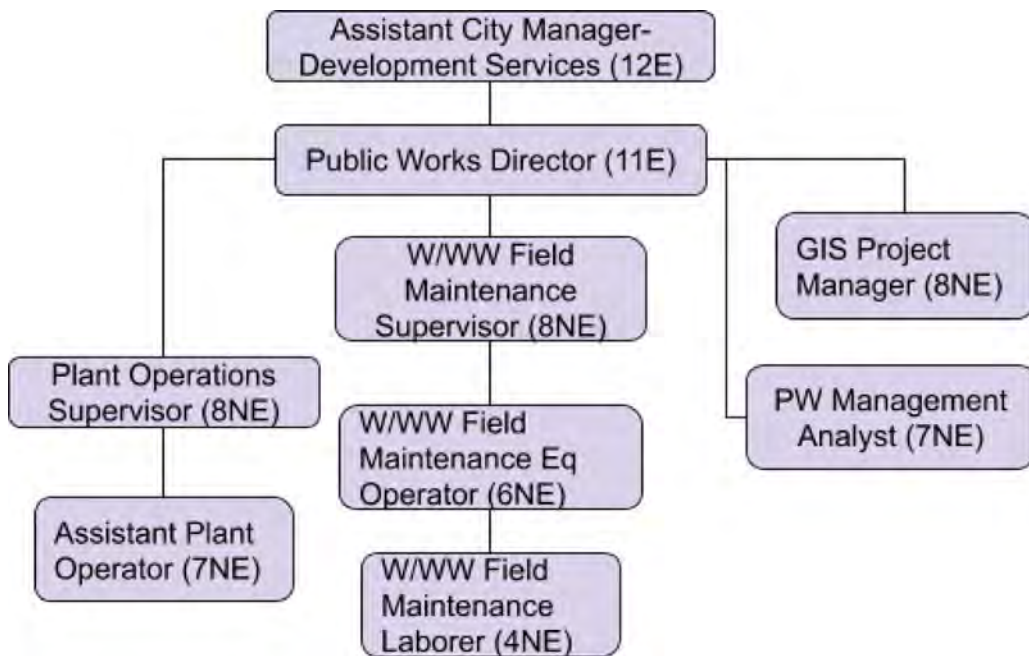
2019-20 Objectives:

- ❖ Process customer queries
- ❖ Process customer requests for connect and disconnect
- ❖ Establish new accounts and connections
- ❖ Maintain master file accounts
- ❖ Document and transmit service orders
- ❖ Research availability of service
- ❖ Prepare monthly disconnect list
- ❖ Receive fees for planning and building department
- ❖ Repair and Maintain the City's Water/Wastewater infrastructure
- ❖ Maintain the City's Wastewater Treatment Plant

MISSION STATEMENT

The City is committed to providing high quality, reliable and cost-effective water services that meet the public's needs and maintain public support.

It is the mission of this department to provide safe potable water and sanitary sewer services with the fewest possible interruptions and to provide these services at the lowest possible cost to our customers.



WATER AND WASTEWATER

DEPARTMENT 70

Water & Sewer Utility (70)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
200-70-6000		EXPENSE					
6102	Salaries	274,937	342,000	1,018,800	1,018,800	1,001,085	-1.7%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	20,134	26,946	86,600	86,600	86,634	0.0%
6106	Workman's Compensation	9,532	0	25,000	25,000	21,498	-14.0%
6108	Employee Insurance	57,700	75,491	286,200	286,200	306,180	7.0%
6110	Retirement	20,053	26,855	81,500	81,500	67,021	-17.8%
6111	Pension Expense	0	0	0	0	0	-
6115	Cleaning Expense	0	2,456	0	0	0	-
6118	Auto & Travel	3,861	2,187	6,900	6,900	1,000	-85.5%
6125	Audit Pension Expense	0	0	0	0	0	-
6150	Training	662	3,540	9,800	9,800	10,000	2.0%
6152	Uniforms/Rugs	1,570	5,287	10,740	10,740	11,500	7.1%
6164	Principal	0	0	0	0	0	-
6166	Interest	260,001	1,777	0	0	0	-
6167	Bond Fees	0	0	0	0	0	-
6215	Dues, Subscriptions & Memberships	645	863	1,000	1,000	1,000	0.0%
6240	Permits, Inspection, & Fines	41,417	40,388	48,000	48,000	50,000	4.2%
6320	Supplies & Materials	20,826	44,328	65,200	65,200	70,500	8.1%
6321	Sludge Hauling	107,929	88,577	91,200	91,200	90,000	-1.3%
6323	Meter Reader Supplies and Materials	854	969	2,000	2,000	2,000	0.0%
6330	Telecommunications	18,307	24,996	27,300	27,300	35,000	28.2%
6335	Utilities	312,530	318,577	293,000	293,000	293,000	0.0%
6340	Fuel	3,618	8,025	5,100	5,100	5,100	0.0%
6345	Chemicals	53,546	47,495	73,600	73,600	60,000	-18.5%
6350	IT Software, Services, & Support	0	0	24,500	24,500	24,500	0.0%
6410	Audit & Accounting	13,873	279	16,000	16,000	16,000	0.0%
6415	Insurance	7,224	17,232	20,300	20,300	28,420	40.0%
6420	Legal	1,165	6,237	10,000	10,000	10,000	0.0%
6446	Contract Mowing	0	0	0	0	0	-
6450	Professional Services/Consultant	55,923	130,999	200,208	200,208	100,000	-50.1%
6451	Grant Admin. & Retainage	300	0	1,200	1,200	1,200	0.0%

WATER AND WASTEWATER

DEPARTMENT 70

Water & Sewer Utility (70)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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200-70-6000

EXPENSE

6452	Easements/Acquisitions/Right of Ways	0	0	0	0	0	-
6455	Lab Fees	23,372	23,460	24,200	24,200	30,000	24.0%
6510	Parts, Repairs & Maint	8,357	40,835	67,500	67,500	40,000	-40.7%
6513	Repairs: Plant & Facilities	64,220	92,045	100,000	100,000	100,000	0.0%
6514	Repairs: Water & Sewer Lines	0	0	0	0	120,000	-
6518	Lease Payments	1,851	1,790	2,300	2,300	7,200	213.0%
6520	Contract Repairs & Maint.	8,005	8,361	8,300	8,300	6,600	-20.5%
6522	Inflow & Infiltration	0	0	0	0	80,000	-
6523	Repairs: Tank & Towers	0	0	12,000	12,000	15,000	25.0%
6711	Principal Transfer to Debt Service Fund	360,000	317,917	730,000	730,000	760,000	4.1%
6712	Interest Transfer to Debt Service Fund	6,030	212,079	357,323	357,323	357,323	0.0%
6713	Bond Fees Transfer to Debt Service Fund	0	200	400	400	400	0.0%
6716	Interest Expense	70,110	0	0	0	0	-
6751	Transfer to Other Funds	0	781,867	437,204	437,204	582,575	33.3%
6799	Premium Amortization	46,622	46,622	0	0	0	-
6800	Bad Debt Expense	0	0	0	0	0	-
6810	Capital Outlay	8,977	1,101	27,000	27,000	0	-100.0%
6833	Capital Outlay - New Vehicles	0	0	0	0	0	-

200-00-6000

NON-OPERATIONAL EXPENSE

6530	Contingency	0	0	42,000	42,000	50,000	19.0%
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	68	0	0	0	0	-

Total Expenses	1,884,219	2,741,781	4,212,375	4,212,375	4,440,736	5.4%
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Major Changes:

- Added restoration crew positions in FY19 and continuing for FY20
- Adding Technology, Fleet Maintenance and Facility Maintenance departments beginning in FY 2020. Department detail expenditures not yet developed. Finance will transfer existing object code funding as needed.

WATER AND WASTEWATER

DEPARTMENT 70

WATER DEPARTMENT BUDGET FY2020 BY
CATEGORY

Category	Budget FY18-19	Estimate FY18-19	Proposed FY19-20
Capital Outlay	29,300	29,300	7,200
Contractual and Professional Services	411,208	411,208	319,920
Miscellaneous Expense	25,800	25,800	31,600
Personnel services	1,527,540	1,527,540	1,506,918
Repairs and Maintenance	279,593	279,593	361,600
Supplies	143,900	143,900	135,600
Transfers Out	1,524,527	1,524,527	1,699,898
Utilities	320,300	320,300	328,000
Grand Total	4,262,168	4,262,168	4,390,736

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Average Daily Effluent Treated (millions of gallons)	2.01	1.87	2.68
Number of Connections	2,380	2,365	2,241
Average Daily Gallons Pumped - well water (millions of gallons)	1,345,516	1,560,733	1,745,395
Number of Customers	2,774	2,730	
Fire Hydrants	910	312	306
Ground Elevated Storage Tanks	6	6	6
Manholes	532	679	745
Sanitary Sewers (miles)	51	60.06	60.26
Water Mains (miles)	65	74.29	74.29
Waste Water Treatment Plants	1	1	1
Water Wells	3	3	3

WATER & WASTEWATER MAINTENANCE - obsolete (included in Department 70) DEPARTMENT 75

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
Water & Sewer Utility Maint (75) Inactive						
200-75-6000 EXPENSE						
6102 Salaries	379,928	413,546	0	0	0	-
6103 Merit Pay Increases	0	0	0	0	0	-
6104 Payroll Taxes	29,393	32,287	0	0	0	-
6106 Workman's Compensation	7,141	0	0	0	0	-
6108 Employee Insurance	117,736	110,735	0	0	0	-
6110 Retirement	28,641	32,242	0	0	0	-
6111 Pension Expense	28,132	12,595	0	0	0	-
6118 Auto & Travel	3,372	510	0	0	0	-
6150 Training	0	206	0	0	0	-
6152 Uniforms/Rugs	3,701	4,741	0	0	0	-
6320 Supplies & Materials	16,719	25,357	0	0	0	-
6330 Telecommunications	0	1,046	0	0	0	-
6340 Fuel	22,152	25,289	0	0	0	-
6344 Equipment Rental	21,545	0	0	0	0	-
6345 Chemicals	0	0	0	0	0	-
6415 Insurance	9,881	11,753	0	0	0	-
6510 Parts, Repairs & Maint	27,343	35,051	0	0	0	-
6514 Repairs: Water & Sewer Lines	77,233	100,551	83,972	83,972	0	-100.0%
6518 Lease Payments	885	721	0	0	0	-
6520 Contract Repairs & Maint.	4,978	8,067	0	0	0	-
6522 Inflow & Infiltration	0	3,292	7,821	7,821	0	-100.0%
6601 Depreciation Expense	0	0	0	0	0	-
6716 Interest Expense	0	0	0	0	0	-
6810 Capital Outlay	0	0	0	0	0	-
Total Expenses	778,780	817,989	91,793	91,793	-	-100.0%

Major Changes:

→ All new expenditures moved to fund 200, department 70 and 65

SANITATION & REFUSE FUND (210)

❖ Fund Description and Summary

What is the "Sanitation and Refuse Fund?"

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

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

FUND NUMBER 210

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

5312 Garbage collection fees

6000s Expenditures Object Code range 6000-6999

6410 Waste Management Contract

❖ Sanitation & Refuse Fund Departments

Number and Name

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

SANITATION & REFUSE FUND DESCRIPTION AND SUMMARY**FUND SUMMARY**

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

Financial Activity in 2019

For the year ending September 30, 2019, the Solid Waste Fund is expected to have revenue of about \$1.44 million for solid waste services.

The direct cost of providing solid waste services in 2019, is expected to be \$877 thousand. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, finance, and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$174 thousand for these indirect costs, bringing estimated 2019 total costs of service to \$1.184 million.

The 2020 Budget

Total expenditures for the next fiscal year are projected to be \$1.194 million with \$932 thousand dedicated to Professional Services and an estimated \$52 thousand proposed for personnel services. In 2020, the City will consider rate increases passed down from our service provider. This budget has not yet included an increase in the solid waste collection fees to cover increased operating costs associated with our service contract.

STATEMENT OF SANITATION & REFUSE FUND REVENUES

All Departments (00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimated	FY 19-20 Proposed	% Chg Budget to Proposed
210-00-5000		SANITATION REVENUE					
5312	Garbage Collection Fees	1,165,927	1,315,085	1,338,600	1,338,600	1,405,530	5.0%
5313	County Garbage Collections	21,327	25,270	28,200	28,200	29,610	5.0%
5314	Penalty	14,005	15,642	16,700	19,400	17,535	5.0%
5411	Miscellaneous Income	0	0	18,264	18,300	18,264	0.0%
5412	Interest	4,560	9,985	10,300	18,500	10,300	0.0%
5413	Intergovernmental	0	0	0	0	0	-
5425	Transfers In	0	0	0	0	0	-
5428	Sale of City Surplus Equipment	0	0	0	18,500	0	-
5700	Refund and Reimbursement Revenue	189,234	7,020	0	300	0	-
5707	Bad Debt Collection	0	0	0	0	0	-
Total Revenue		1,395,053	1,373,002	1,412,064	1,441,800	1,481,239	4.9%

Code of Ordinances

Sec. 6.600 Garbage Collection Rates

(a) The city shall charge the following rates for the collection of household/residential and commercial garbage collection:

(1) The monthly charge for household/residential garbage collection and trash pickup shall be sixteen dollars and sixty-eight cents (\$16.68) per month for (2) pickups per week, except on designated holidays.

(2) The charge for commercial garbage, trash and rubbish collection from containers provided by the city or its contractor shall be according to the following schedule and formula:

SCHEDULE OF CHARGES

2-yard dumpster \$63.08 per month

6-yard dumpster \$163.65 per month

3-yard dumpster \$90.43 per month

8-yard dumpster \$206.45 per month

4-yard dumpster \$114.70 per month

(3) Small commercial garbage, trash or rubbish pickup for business not using city supplied containers shall be \$30.23 per month for two (2) hand pickups per week. Optional tipster containers may be available for an additional fee of six dollars (\$6.00) per month.

(4) Commercial 90-gallon cart garbage, trash or rubbish pickup for businesses using city contractor supplied containers shall be \$40.14 per month for two (2) hand pickups per week.

(Ordinance 449 adopted 7/16/01; Ordinance 2007-06 adopted 5/21/07; Ordinance 2008-14 adopted 6/23/08; Ordinance 2011-07 adopted 6/6/11; Ordinance 2012-07 adopted 7/16/12; Ordinance 2016-12 adopted 6/6/2016)

Editor's note—Per Ordinance 2016-12 adopted 6/6/16 and effective 7/1/16, said rate is to be again adjusted twelve months later by an increase of an additional \$1.02 for an effective monthly rate of \$17.70.

(b) Garbage, trash and rubbish collection for any residential/household or commercial users shall be terminated upon nonpayment of the bill for such services. (Ordinance 231 adopted 2/20/84)

Code reference—Chapter 11, Article 11.600, Sec. 11.604 **(Rate change will be submitted to council for approval by November, 2019)**

WASTE COLLECTION & SANITATION

DEPARTMENT 85

2019-20 Objectives:

- ❖ Removal and disposal of all refuse accumulated inside the city limits which includes single-family and multi-family residences as well as commercial businesses and other non-residential customers.
- ❖ Refuse collection and disposal services to include: garbage, yard debris, appliances, furniture and other household items
- ❖ Maintain contracted vendor and customer records for appropriate utility billing and audit purposes



MISSION STATEMENT

The City of Dayton Sanitation and Refuse Collection Department provides for the safe and efficient collection of residential and commercial solid waste within the City limits. We ensure the health, safety, and welfare of residents, commercial customers, and employees while acting in compliance with state regulations and Dayton Municipal Ordinances.

Major Changes:

- (Rate change will be submitted to council for approval by November, 2019)
- Adding Technology, Fleet Maintenance and Facility Maintenance departments beginning in FY 2020. Department detail expenditures not yet developed. We will transfer existing object code funding as needed.

WASTE COLLECTION & SANITATION

DEPARTMENT 85

Sanitation & Refuse (00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
210-00-6000		NON-OPERATIONAL EXPENSE					
6530	Contingency	0	0	0	0	0	-
6800	Bad Debt Expense	0	0	0	0	0	-
6850	Misc Expense-Reverse of Revenue Item	0	0	0	0	0	-
6852	Misc - Unallocated Expenses	0	0	0	0	0	-
6854	Expense-Adjustment of AP Balances	0	0	0	0	0	-
210-85-6000		OPERATIONAL EXPENSE					
6102	Salaries	67,803	43,437	47,600	47,600	36,593	-23.1%
6103	Merit Pay Increases	0	0	0	0	0	-
6104	Payroll Taxes	5,388	3,620	4,000	4,000	3,167	-20.8%
6106	Workman's Compensation	1,730	0	1,400	1,400	805	-42.5%
6108	Employee Insurance	10,824	5,427	7,800	7,800	8,748	12.2%
6110	Retirement	3,713	1,936	1,900	1,900	1,666	-12.3%
6111	Pension Expense	5,037	2,092	0	0	0	-
6118	Auto & Travel	0	280	0	0	300	-
6125	Audit Pension Expense	0	0	0	0	0	-
6152	Uniforms/Rugs	40	6	200	200	500	150.0%
6156	Other Operating Expense	177	156	500	500	500	0.0%
6320	Supplies & Materials	5,698	2,667	6,550	6,550	7,500	14.5%
6330	Telecommunications	1,449	2,776	2,600	2,600	2,600	0.0%
6335	Utilities	1,293	1,218	1,500	1,500	1,500	0.0%
6340	Fuel	564	0	0	0	0	-
6405	Refuse Collection Contract	900,772	878,854	877,000	877,000	898,925	2.5%
6410	Audit & Accounting	0	0	5,500	5,500	5,500	0.0%
6415	Insurance	2,946	4,113	5,484	5,484	7,678	40.0%
6450	Professional Services/Consultant	0	10,324	20,165	20,165	20,000	-0.8%
6510	Parts, Repairs & Maint	3,079	704	15,950	15,950	12,000	-24.8%
6518	Lease Payments	1,275	1,170	2,135	2,135	1,284	-39.9%
6520	Contract Repairs & Maint.	6,466	6,469	0	0	6,500	-
6533	Hazardous Household Collection	0	0	0	0	3,500	-
6601	Depreciation Expense	22,159	33,183	0	0	0	-
6730	Transfer to Other Funds	0	226,166	180,965	180,965	181,584	0.3%
6800	Bad Debt Expense	0	0	0	0	0	-
6810	Capital Outlay	0	3,396	18,264	18,264		-100.0%
6848	Capital Outlay - Furn/Fixtures/Equip	0	0	0	0	0	-
Total Expenses		1,040,413	1,227,994	1,199,513	1,199,513	1,200,850	0.1%

WASTE COLLECTION & SANITATION

DEPARTMENT 85

**SANITATION DEPARTMENT BUDGET
FY2020 BY CATEGORY**

<i>Category</i>	FY18-19	FY18-19	FY19-20
Bad Debt Expense	2,135	2,135	1,284
Capital Outlay	18,264	18,264	-
Contractual and Professional Services	908,149	908,149	932,103
Miscellaneous Expenses	-	-	3,500
Personnel services	62,900	62,900	51,779
Repairs and Maintenance	15,950	15,950	18,500
Supplies	6,550	6,550	7,500
Transfers Out	180,965	180,965	181,584
Utilities	4,600	4,600	4,600
Grand Total	1,199,513	1,199,513	1,200,850

PERFORMANCE METRICS

<i>Our Workload</i>	<i>FY16-17 Actual</i>	<i>FY17-18 Actual</i>	<i>FY18-19 Projected</i>
Service Customers-Residential	n/a	2083	2165
Service Customers-Commercial	n/a	292	305
Total Customers	n/a	2375	2470

DEBT SERVICE INTEREST SINKING FUND (300)

❖ Fund Description and Summary

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

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

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

FUND NUMBER 300

❖ Statement of Revenues & Expenditures

Debt Service (300-10) Tax & General Obligation		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
REVENUE							
300-00-5000							
5110	Current Taxes	1,706,401	1,699,182	1,846,330	1,939,500	1,951,388	5.7%
5111	Delinquent Taxes	27,670	29,746	30,464	30,500	29,746	-2.4%
5112	Penalty & Interest - Current	10,737	10,418	12,924	13,200	10,418	-19.4%
5113	Penalty & Interest - Delinquent	18,796	14,102	22,156	22,200	14,102	-36.4%
5411	Miscellaneous Income	0	0	0	0	0	-
5412	Interest	6,008	10,247	5,400	15,300	5,400	0.0%
5425	Transfers In	0	0	0	0	0	-
5433	Bond Proceeds	8,045,000	0	0	0	0	-
5700	Refund and Reimbursement Revenue	0	0	0	0	0	-
Total Revenue		9,814,612	1,763,695	1,917,274	2,020,700	2,011,054	4.9%
EXPENSES							
300-10-6000							
6164	Principal	985,000	1,220,000	1,420,000	1,420,000	1,485,000	4.6%
6165	Reserve for Audit Specific Use	0	0	0	0	0	-
6166	Interest	577,537	460,025	502,777	502,777	529,178	5.3%
6167	Bond Fees	800	1,100	1,200	1,200	2,000	66.7%
6821	Bond Issuance Costs	94,327	0	0	0	0	-
Total Expenses		1,657,664	1,681,125	1,923,977	1,923,977	2,016,178	4.8%

DEBT SERVICE INTEREST SINKING REVENUE FUND (320)

ENTERPRISE PROJECTS

❖ Fund Description and Summary

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

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

FUND NUMBER 320

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Statement of Revenues & Expenditures

Debt Service (320-10) Utility System	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
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300-00-5000

REVENUE

5110	Current Taxes	3,420	0	0	0	0	-
5111	Delinquent Taxes	55	0	0	0	0	-
5112	Penalty & Interest - Current	22	0	0	0	0	-
5113	Penalty & Interest - Delinquent	38	0	0	0	0	-
5412	Interest	1,609	5,173	1,400	10,100	1,400	0.0%
5425	Transfers In	0	0	0	0	0	-
5426	Transfer From Water & Sewer	366,030	530,196	1,087,323	1,087,300	1,117,323	2.8%

Total Revenue		371,174	535,369	1,088,723	1,097,400	1,118,723	2.8%
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300-10-6000

EXPENSES

6164	Principal	360,000	0	730,000	730,000	760,000	4.1%
6166	Interest	6,030	193,250	357,323	357,323	357,323	0.0%
6167	Bond Fees	0	400	0	0	400	-

Total Expenses		366,030	193,650	1,087,323	1,087,323	1,117,723	2.8%
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ANNUAL DEBT SERVICE
FY 2019-2020 Budget
As of 10-1-2019

300 FUND TAX AND GENERAL OBLIGATION

ISSUE	ORIGINAL		PMT DATE	PRINCIPAL	INTEREST	TOTAL	ENDING	ANNUAL
	AMOUNT	BALANCE					PRIN BAL	INTEREST
Tax/CO Bonds Series 2018 <i>(Equipment-Infrastructure)</i> <i>Paid from Property Taxes-Hilltop Securities</i>	2,150,000	1,990,000	02/01/20 08/01/20	170,000 -	35,693.75 33,993.75	219,725.00 35,693.75	1,820,000	69,687.50
Series 2008 General Obligation Refunding <i>(Civic Center Project)</i> <i>Paid from Property Taxes-Wells Fargo</i>	13,255,000	780,000	02/01/20 08/01/20	780,000 -	16,575.00 -	811,475.00 -	-	16,575.00
Series 2017 General Obligation Refunding <i>(Civic Center Project)</i> <i>Paid from Property Taxes-BB&T Bank</i>	8,045,000	7,865,000	02/01/20 08/01/20	90,000 -	87,694.75 86,691.25	178,698.25 87,694.75	7,775,000	174,386.00
Series 2017 - Tax Note <i>(Capital Equipment)</i> <i>Paid from Property Taxes-Wells Fargo</i>	575,000	350,000	02/01/20 08/01/20	115,000 -	2,940.00 1,974.00	118,906.00 2,940.00	235,000	4,914.00
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	6,305,000	02/01/20 08/01/20	310,000	91,484.38 88,384.38	403,384.38 91,484.38	5,995,000	179,868.76
Series 2019 General Obligation <i>(Civic Center Project)</i> <i>Paid from Property Taxes-BB&T Bank</i>	2,500,000	2,500,000	02/01/20 08/01/20	20,000 -	40,347.22 43,400.00	60,347.22 43,400.00	2,480,000	83,747.22
300 Fund Total	33,515,000	19,790,000	63.2%	1,485,000	529,178.48	2,014,178.48	18,305,000	

320 FUND UTILITY SYSTEM (ENTERPRISE) REVENUE AND GENERAL OBLIGATIONS

ISSUE	ORIGINAL		PMT DATE	PRINCIPAL	INTEREST	TOTAL	ENDING	ANNUAL
	AMOUNT	BALANCE					PRIN BAL	INTEREST
Tax/CO Bonds Series 2018	4,445,000	4,280,000	02/01/20 08/01/20	185,000 -	101,041.67 74,131.25	286,041.67 74,131.25	4,095,000	175,172.92

(Equipment-Infrastructure)

Paid from Property Taxes-Hilltop Securities

Series 2016 General Obligation Refunding	6,880,000	5,770,000	02/01/20 08/01/20	575,000 -	93,900.00 88,250.00	668,900.00 88,250.00	5,195,000	182,150.00
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(WWTP Expansion)

Paid direct from W/S Fund-Wells Fargo

320 Fund Total 11,325,000 10,050,000 36.8% 760,000 357,322.92 1,117,322.92 9,290,000

Combined 300 & 320 42,340,000 27,340,000 100% 2,245,000 886,501.40 3,131,501.40 27,595,000

Combined Debt Service by Year

Fiscal Year	Annual Principal	Annual Interest	Total Debt Service
2020	\$ 2,225,000	\$ 762,594	\$ 2,987,594
2021	\$ 2,140,000	\$ 707,579	\$ 2,847,579
2022	\$ 2,195,000	\$ 658,793	\$ 2,853,793
2023	\$ 2,125,000	\$ 604,321	\$ 2,729,321
2024	\$ 2,190,000	\$ 543,361	\$ 2,733,361
2025	\$ 2,245,000	\$ 480,130	\$ 2,725,130
2026	\$ 2,315,000	\$ 412,525	\$ 2,727,525
2027	\$ 2,385,000	\$ 340,069	\$ 2,725,069
2028	\$ 2,465,000	\$ 264,848	\$ 2,729,848
2029	\$ 800,000	\$ 214,856	\$ 1,014,856
2030	\$ 820,000	\$ 192,022	\$ 1,012,022
2031	\$ 850,000	\$ 165,013	\$ 1,015,013
2032	\$ 885,000	\$ 132,388	\$ 1,017,388
2033	\$ 920,000	\$ 102,300	\$ 1,022,300
2034	\$ 945,000	\$ 74,513	\$ 1,019,513
2035	\$ 975,000	\$ 44,881	\$ 1,019,881
2036	\$ 280,000	\$ 25,025	\$ 305,025
2037	\$ 285,000	\$ 15,313	\$ 300,313
2038	\$ 295,000	\$ 5,163	\$ 300,163
Grand Total	\$ 27,340,000	\$ 5,745,691	\$ 33,085,691

FY20 Debt Service

Debt Type	Series	Debt Principal	Debt Interest
Fund 300	CO Series 2018	170,000.00	69,687.50
	CO Series 2019	20,000.00	83,747.22
	GO Bond and Tax Notes, Series 2008	780,000.00	16,575.00
	GO Refunding Bond, Series 2017	90,000.00	174,386.00
	Tax & CO Bond, Series 2015	310,000.00	179,868.76
	Tax Note, Series 2017	115,000.00	4,914.00
	Fund 300 Total		1,485,000.00
Fund 320	CO Series 2018	185,000.00	146,412.50
	GO Refunding Bond, Series 2016	575,000.00	170,750.00
Fund 320 Total		760,000.00	317,162.50
Grand Total		2,245,000.00	846,340.98

Total Annual Principal and Annual Interest



COMMUNITY DEVELOPMENT BLOCK GRANT FUND (501)

❖ Fund Description and Summary

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

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

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

FUND NUMBER 501

❖ Statement of Revenues & Expenditures

5000s Revenue Object Code range 5000-5999

6000s Expenditures Object Code range 6000-6999

❖ Overview of Revenues & Expenditures

Community Dev Block Grant Fund (501-00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
5411	Miscellaneous Income	0	0	0	0	0	-
5413	Intergovernmental	0	0	0	0	0	-
5417	Gift & Grant Revenue	242,434	10,369	0	0	0	-
5425	Transfers In	0	0	0	0	0	-

Total Revenue		242,434	10,369	-	-	-	-
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Community Dev Block Grant Fund (501-00)		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Proposed	% Chg Budget to Proposed
6450	Professional Services/Consultant	235,434	7,000	0	0	0	-
6452	Easements & Acquisition	0	0	0	0	0	-
6527	Administration	7,000	0	0	3,400	0	-
6529	Inspections	0	0	0	0	0	-
6534	Construction	0	0	0	0	0	-

Total Expenses		242,434	7,000	-	3,400	-	-
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CASH FLOW ANALYSIS AND PROJECTIONS

What Is a Cash Flow Statement?

The statement of cash flows, or the cash flow statement, is a financial statement that summarizes the amount of cash and cash equivalents entering and leaving a company.

The cash flow statement (CFS) measures how well a company manages its cash position, meaning how well the company generates cash to pay its debt obligations and fund its operating expenses. The cash flow statement complements the balance sheet and income statement and is a mandatory part of a company's financial reports since 1987.

How to Use a Cash Flow Statement

The CFS allows investors to understand how a company's operations are running, where its money is coming from, and how money is being spent. The CFS is important since it helps investors determine whether a company is on a solid financial footing.

The Bottom Line

A cash flow statement is a valuable measure of strength, profitability, and of the long-term future outlook for a company. The CFS can help determine whether a company has enough liquidity or cash to pay its expenses. A company can use a cash flow statement to predict future cash flow, which helps with matters of budgeting.

In this section we have compiled cash flow statements for the three primary funds in the City for the 2020 fiscal year as well as their respective future cash flow projections through the 2024 fiscal year.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ACTUALS vs. PROPOSED BUDGET

General Fund Cash Flow

GENERAL FUND (100) For the Year Ended September 30, 2020

Budgeted Amounts

	Amended 2019 Budget	2019 Actual Projected	Proposed 2020 Budget	Variance	% Chg
Revenues					
Property Taxes for General	3,387,000	3,392,500	3,709,200	316,700	8.7%
General Sales Tax	1,699,200	1,699,200	1,733,184	33,984	2.0%
Franchise and local taxes	433,000	433,000	467,000	34,000	7.3%
Licenses and Permits	163,900	280,200	417,600	137,400	60.8%
Intergovernmental	388,546	388,500	73,500	(315,000)	-428.6%
Fine and Forfeits	589,200	429,600	576,585	146,985	-2.2%
Charges for Services	119,100	132,100	153,740	21,640	22.5%
Investment Earnings	71,250	71,300	15,000	(56,300)	-375.0%
Contributions and donations	25,077	25,100	1,000	(24,100)	-2407.7%
Payment in lieu of taxes	370,100	370,100	370,100	0	0.0%
Miscellaneous Revenue	148,400	176,100	53,200	(122,900)	-178.9%
Total Revenues	7,394,773	7,397,700	7,570,109	172,409	2.3%
Expenditures					
General Government	2,555,477	2,555,477	2,520,379	(35,098)	-1.4%
Public Safety	3,296,379	3,296,379	3,397,675	101,296	3.0%
Public Works	915,300	915,300	1,110,135	194,835	17.6%
Culture and Recreation	458,500	458,500	403,660	(54,840)	-13.6%
Facility Maintenance	360,517	360,517	453,759	93,242	20.5%
Community Center	386,100	386,100	424,462	38,362	9.0%
Debt Service:					
Principal Retirement/Leases					
Total Expenditures	7,972,273	7,972,273	8,310,069	337,796	4.1%
Revenue Over/Under Expenditures	(577,500)	(574,573)	(739,960)	(165,387)	22.0%
Other Financing Sources (Uses)					
Transfers In	618,200	1,618,200	764,159	(854,041)	-19.1%
Transfers (Out)					
Sale of Capital Assets					
Net Changes in Fund Balance	40,700	1,043,627	24,199	(1,019,428)	-68.2%
Beginning fund balance*	2,907,185	2,907,185	3,950,812		
Ending Fund Balance	2,947,885	3,950,812	3,975,011		

* Source - 2018 CAFR page 38

Cash on Hand sufficient to fund

4.4

5.9

5.7 Months of Operational Cash

PROJECTED FUTURE FUND BALANCES FY2020-FY2024 GENERAL FUND (100)

General Fund Cash Flow Projections

	Proposed 2020 Budget	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Revenues					
Property Taxes for General	3,709,200	4,005,936	4,326,411	4,672,524	5,046,326
General Sales Tax	1,733,184	1,767,848	1,803,205	1,839,269	1,876,054
Franchise and local taxes	467,000	471,670	476,387	481,151	485,962
Licenses and Permits	417,600	459,360	505,296	555,826	611,408
Intergovernmental	73,500	73,500	73,500	73,500	73,500
Fine and Forfeits	576,585	634,244	697,668	767,435	844,178
Charges for Services	153,740	161,427	169,498	177,973	186,872
Investment Earnings	15,000	14,850	14,702	14,554	14,409
Contributions and donations	1,000	1,000	1,000	1,000	1,000
Payment in lieu of taxes	370,100	370,100	370,100	370,100	370,100
Miscellaneous Revenue	53,200	53,200	53,200	53,200	53,200
Total Revenues	7,570,109	8,013,134	8,490,966	9,006,531	9,563,009
Expenditures					
General Government	2,520,379	2,595,990	2,673,870	2,754,086	2,836,709
Public Safety	3,354,416	3,455,049	3,558,700	3,665,461	3,775,425
Public Works	1,110,135	1,143,439	1,177,742	1,213,074	1,249,466
Culture and Recreation	403,660	415,770	428,243	441,090	454,323
Facility Maintenance	453,759	467,372	481,393	495,835	510,710
Community Center	424,462	437,195	450,311	463,821	477,735
Debt Service:					
Principal Retirement/Leases					
Total Expenditures	8,266,810	8,514,815	8,770,259	9,033,367	9,304,368
Revenue Over/Under Expenditures	(696,701)	(501,681)	(279,293)	(26,836)	258,641
Other Financing Sources (Uses)					
Transfers In	733,593	628,926	449,053	458,034	467,195
Transfers (Out)					
Sale of Capital Assets					
Net Changes in Fund Balance	36,892	127,245	169,760	431,198	725,836
Beginning fund balance*	3,950,812	3,987,704	4,114,949	4,284,709	4,715,907
Ending Fund Balance	3,987,704	4,114,949	4,284,709	4,715,907	5,441,743
Months of Operational Cash	5.8	5.8	5.9	6.3	7.0

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ACTUALS vs. PROPOSED BUDGET

Water Utility Fund Cash Flow

WATER FUND (200) For the Year Ended September 30, 2020

Budgeted Amounts

	Amended 2019 Budget	2019 Actual Projected	Proposed 2020 Budget	Variance	% Chg
Revenues					
Water Distribution Charges	2,332,400	2,351,400	2,519,900	168,500	7.4%
Wastewater Charges	2,078,200	2,078,200	2,140,700	62,500	2.9%
Other Services	34,400	58,300	34,400	(23,900)	0.0%
Total Operating Revenues	4,445,000	4,487,900	4,695,000	207,100	5.3%
Operating Expenses					
Employee Expenses	1,527,540	1,527,540	1,506,918	(20,622)	-1.4%
Services	411,208	411,208	319,920	(91,288)	-28.5%
Supplies	143,900	143,900	135,600	(8,300)	-6.1%
Utilities	320,300	320,300	328,000	7,700	2.3%
Repairs and Maintenance	279,593	279,593	361,600	82,007	22.7%
Miscellaneous	67,800	67,800	81,600	13,800	16.9%
Total Operating Expenses	2,750,341	2,750,341	2,733,638	(16,703)	-0.6%
Non-operating Revenues (Expenses)					
Capital Purchases, Investment	29,300	29,300	7,200	(22,100)	-306.9%
Investment income	(15,400)	(27,200)	(15,400)	11,800	0.0%
Interest expense	0	0	0	0	-
Transfers, Debt Payments	1,524,527	1,524,527	1,699,898	175,371	10.3%
Other net Assets and Liabilities					-
Net Cash (Used) by Capital & Related Financing Activities	4,288,768	4,276,968	4,425,336	148,368	3.1%
Net (Decrease) in Cash and Cash Equivalents	156,232	210,932	269,664	58,732	42.1%
Beginning fund balance*	3,763,971	3,763,971	3,974,903		
Projected Ending Fund Balance	3,920,203	3,974,903	4,244,567		

* Source - 2018 CAFR page 43

Cash on Hand sufficient to fund11.011.211.5 Months of Operational Cash

PROJECTED FUTURE FUND BALANCES FY2020-FY2024 WATER UTILITY FUND (200)

Water Utility Fund Cash Flow Projections

	Proposed 2020 Budget	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Revenues					
Water Distribution Charges	2,519,900	2,570,298	2,621,704	2,674,138	2,727,621
Wastewater Charges	2,140,700	2,183,514	2,227,184	2,271,728	2,317,163
Other Services	34,400	35,088	35,790	36,506	37,236
Total Operating Revenues	4,695,000	4,788,900	4,884,678	4,982,372	5,082,019
Operating Expenses					
Employee Expenses	1,506,918	1,582,264	1,661,377	1,744,446	1,831,668
Services	319,920	326,318	332,845	339,502	346,292
Supplies	135,600	138,312	141,078	143,900	146,778
Utilities	328,000	334,560	341,251	348,076	355,038
Repairs and Maintenance	361,600	368,832	376,209	383,733	391,407
Miscellaneous	81,600	83,232	84,897	86,595	88,326
Total Operating Expenses	2,733,638	2,833,518	2,937,656	3,046,251	3,159,509
Non-operating Revenues (Expenses)					
Capital Purchases, Investment					
Investment income	7,200	7,200	7,200	7,200	7,200
Interest expense	(15,400)	(15,400)	(15,400)	(15,400)	(15,400)
Transfers, Debt Payments	1,676,595	1,598,095	1,463,190	1,469,926	1,469,926
Other net Assets and Liabilities					
Net Cash (Used) by Capital & Related Financing Activities	4,402,033	4,423,412	4,392,646	4,507,976	4,621,235
Net (Decrease) in Cash and Cash Equivalents	292,967	365,488	492,032	474,395	460,784
Beginning fund balance*	3,920,203	4,213,170	4,578,658	5,070,690	5,545,085
Projected Ending Fund Balance	4,213,170	4,578,658	5,070,690	5,545,085	6,005,869
* Source - 2018 CAFR page 43					
Months of Operational Cash	11.5	12.4	13.9	14.8	15.6

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ACTUALS vs. PROPOSED BUDGET

Sanitation Utility Fund Cash Flow

SANITATION FUND (210) For the Year Ended September 30, 2020

Budgeted Amounts

	Amended 2019 Budget	2019 Actual Projected	Proposed 2020 Budget	Variance	% Chg
Revenues					
Water Distribution Charges	0	0	0	0	-
Sanitation	1,383,500	1,386,200	1,452,675	66,475	4.6%
Other Services	18,264	18,300	18,264	(36)	-0.2%
Total Operating Revenues	1,401,764	1,404,500	1,470,939	66,439	4.7%
Operating Expenses					
Employee Expenses	62,900	62,900	51,779	(11,121)	-21.5%
Services	908,149	908,149	932,103	23,954	2.6%
Supplies	6,550	6,550	7,500	950	12.7%
Utilities	4,600	4,600	4,600	0	0.0%
Repairs and Maintenance	15,950	15,950	18,500	2,550	13.8%
Miscellaneous	0	3,500	7,500	4,000	53.3%
Total Operating Expenses	998,149	1,001,649	1,021,981	20,332	2.0%
Non-operating Revenues (Expenses)					
Capital Purchases, Investment	18,264	18,264	0	(18,264)	-
Investment income	(10,300)	(18,500)	(10,300)	0	-79.6%
Bad Debt expense	2,135	2,135	1,284	(851)	-66.3%
Transfers, Debt Payments	180,965	180,965	181,584	619	0.3%
Other net Assets and Liabilities					
Net Cash (Used) by Capital & Related Financing Activities	1,189,213	1,184,513	1,194,550	1,837	0.8%
Net (Decrease) in Cash and Cash Equivalents	212,551	219,987	276,389	64,602	20.4%
Beginning fund balance*	1,376,537	1,376,537	1,589,088		
Projected Ending Fund Balance	1,589,088	1,596,524	1,865,477		
* Source - 2018 CAFR page 43					
<i>Cash on Hand sufficient to fund</i>	<i>16.0</i>	<i>16.2</i>	<i>18.7</i>	<i>Months of Operational Cash</i>	

PROJECTED FUTURE FUND BALANCES FY2020-FY2024 WATER UTILITY FUND (210)

Sanitation Utility Fund Cash Flow Projections

	Proposed 2020 Budget	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Revenues					
Water Distribution Charges	-	-	-	-	-
Sanitation	1,452,675	1,481,729	1,511,363	1,541,590	1,572,422
Other Services	18,264	18,629	19,002	19,382	19,770
Total Operating Revenues	1,470,939	1,500,358	1,530,365	1,560,972	1,592,192
Operating Expenses					
Employee Expenses	51,779	54,368	57,086	59,941	62,938
Services	932,103	950,745	969,760	989,155	1,008,938
Supplies	7,500	7,650	7,803	7,959	8,118
Utilities	4,600	4,692	4,786	4,882	4,979
Repairs and Maintenance	18,500	18,870	19,247	19,632	20,025
Miscellaneous	7,500	7,650	7,803	7,959	8,118
Total Operating Expenses	1,021,981	1,043,974	1,066,485	1,089,527	1,113,116
Non-operating Revenues (Expenses)					
Capital Purchases, Investment	-	-	-	-	-
Investment income	(10,300)	(8,240)	(6,592)	(5,274)	(4,219)
Bad Debt expense	1,284	1,310	1,336	1,363	1,390
Transfers, Debt Payments	174,321	148,154	103,186	105,431	105,431
Other net Assets and Liabilities	-	-	-	-	-
Net Cash (Used) by Capital & Related Financing Activities	1,187,286	1,185,198	1,164,415	1,191,048	1,215,718
Net (Decrease) in Cash and Cash Equivalents	283,653	315,159	365,950	369,925	376,473
Beginning fund balance*	1,589,088	1,872,741	2,187,900	2,553,850	2,923,775
Projected Ending Fund Balance	1,872,741	2,187,900	2,553,850	2,923,775	3,300,248
* Source - 2018 CAFR page 43					
Months of Operational Cash	<u>18.9</u>	<u>22.2</u>	<u>26.3</u>	<u>29.5</u>	<u>32.6</u>

CAPITAL IMPROVEMENT PLAN: FY2020-FY2024**I. Executive Summary**

Dear Mayor & City Council:

I am pleased to submit this proposed Fiscal Years 2020-2024 Capital Improvement Plan (CIP). All projects listed under FY2020 through FY2024 will require funding through a combination of sources as noted on the project detail sheets. As you are aware, we have placed significant emphasis on the importance of developing an organized and coordinated CIP for the City. This has proved to be a useful tool for the City and will be an integral component of the City's long-range financial planning process. Council action of this plan does not commit funding as that authorization rests with the annual budget approval.

The format and organization of the CIP is designed to include: 1) a description of each project, 2) the year in which the project or acquisition is planned, and 3) the recommended financing mechanism. In funding, we will always first consider general or enterprise funds as well as grant sources before issuing debt.

Development of the CIP

Prior to the implementation of the CIP, individual departments maintained their own capital budgets. This practice provided an inventory of capital needs for each department but did not engender a comprehensive and holistic approach to capital planning. Prior to FY2017, the City was not able to offer an adequate long-term funding program to address important City-wide infrastructure improvements, replace deteriorating equipment, and repair and renovate facilities.

Our goal is the development and refinement of a comprehensive capital improvement plan that incorporates the capital needs of all City Departments with a practical funding plan for each year of the program. Department Heads have worked with the Finance Office to identify and/or update their most important capital needs for FY2020 through FY2024. Significant time has been spent on developing a realistic funding schedule within the confines of the City's financial resources limitations and aligned with the City's financial policies. As we continue to work with this tool we will continue to improve upon it and the level of detail.

Our hope is that the City Council will continue to recognize the value and importance of committing to funding planned projects and acquisitions on an annual basis, while also acknowledging that the City is faced with new and unexpected capital challenges every year. On the following page, is a list of capital projects funded or anticipated to be funded during FY2020 totaling \$2.4 million. Though some projects may not be completed due to funding constraints, future plans will continue to acknowledge the capital needs if they still exist.

II. Fiscal Years 2020-2024 CIP Summary

FY2020 Capital Funding

Department Project Amount Funding Source

CIP Assumptions

The FY2020-2024 CIP is based on the following budgetary assumptions. The City will:

- ❖ Continue to build cash reserves, setting a minimum threshold (if available) of an unreserved cash balance of \$200,000 or 3% of the tax levy, whichever is greater;
- ❖ Continue to conservatively estimate new growth in anticipation of the Grand Parkway;
- ❖ Continue to actively pursue State and Federal funding opportunities and;
- ❖ Continue to fund a grant writer/consultant as needed to assist in securing outside funding to subsidize particular projects and infrastructure investments.

Overview of the CIP

The CIP includes projects with a five-year total estimated cost of \$ 8,783,921. The projects are divided into five main categories, as shown in the table and graph on the following page.

Infrastructure

The graph on the page following illustrates that 44% of spending is for infrastructure. A significant portion of this spending is for the street paving and sidewalk matching, with an estimated project cost of \$1.7 million. Remaining projects totaling \$2.25 million include water and sewer infrastructure replacement and repairs of the next five years.

Maintenance, Buildings and Facilities

Maintenance of buildings and facilities account for 29.1% of the plan. \$1.6 million dedicated to water and wastewater to include water and storage tank rehabs. Park and Recreation are recommending \$450,000 toward maintenance and improvements, and the community center has \$523,000 suggested which includes expansion, painting and new ballroom flooring.

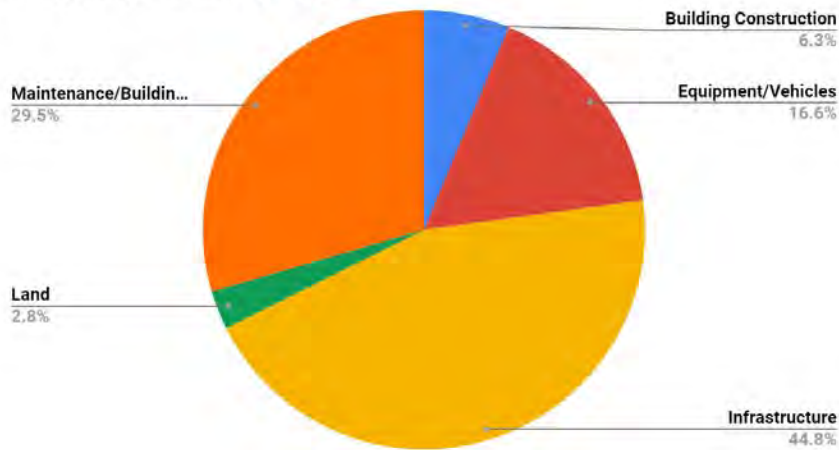
Equipment & Vehicles

The third largest category of capital spending is for vehicles and equipment, representing 18% of total spending in the CIP. The largest share of equipment needs of the \$1.5 million represented in the CIP come from the public safety area with 42% dedicated to police vehicles and air packs. Another large project in this project category is lighting replacement for ballfield at Daniels Park costing \$150,000 over two years.

Project Costs by Project Type

Project Type	Year 1 (2020)	Year 2 (2021)	Year 3 (2022)	Year 4 (2023)	Year 5 (2024)	Total
Building Construction	0	549,000	0	0	0	\$ 549,000
Equipment/Vehicles	674,421	494,500	191,000	53,000	44,000	\$ 1,456,921
Infrastructure	1,108,000	950,000	925,000	625,000	325,000	\$ 3,933,000
Land	0	250,000	0	0	0	\$ 250,000
Maintenance/Buildings	440,000	474,000	861,000	790,000	30,000	\$ 2,595,000
Grand Total	2,222,421	2,717,500	1,977,000	1,468,000	399,000	\$ 8,783,921

Project Spending by Type



Funding the CIP

The City remains committed to making annual capital investments through a diverse stream of funding sources. As such, the City has been able to maintain a strong financial position by leveraging State and Federal funds, grants, and Retained Earning balances to fund many capital improvements and purchases. The funding philosophy behind the CIP was to continue to fund and invest in capital without drastically increasing the debt burden. Over the three years, the City has funded capital a higher rate than ever before due to growth and lack of preventive maintenance. While the use of more recent general obligation and certificate of obligation bonds has been directed towards equipment and vehicles, this plan represents a greater and continued emphasis on infrastructure.

Below is a summary of anticipated project costs for fiscal years 2020 through 2024:

Project Costs by Department

Estimated Project Costs by Fiscal Year Department

<i>Department</i>	Year 1 (2020)	Year 2 (2021)	Year 3 (2022)	Year 4 (2023)	Year 5 (2024)	SUM of Total
Civic Center Department (80)	85,000	90,000	348,000	0	0	\$ 523,000
Facility Maintenance (65)	0	25,000	0	0	0	\$ 25,000
Fire Department (20)	20,000	20,000	20,000	20,000	20,000	\$ 100,000
Library Services (30)	16,000	32,000	5,500	23,000	0	\$ 76,500
Municipal Court (15)	43,500	0	0	0	0	\$ 43,500
Parks Department (60)	218,500	150,000	108,000	195,000	0	\$ 671,500
Planning & Code Enforcement (25)	333,000	145,000	24,000	0	24,000	\$ 526,000
Police Department (40)	371,036	180,500	141,500	0	0	\$ 693,036
Public Works-All (35-65)	0	799,000	0	0	0	\$ 799,000
Public Works-Street (45)	325,000	325,000	325,000	325,000	25,000	\$ 1,325,000
Technology Department (11)	134,000	8,000	0	10,000	0	\$ 152,000
Water & Sewer Department (70-75)	825,000	943,000	1,005,000	895,000	330,000	\$ 3,998,000
Grand Total	2,371,036	2,717,500	1,977,000	1,468,000	399,000	\$ 8,932,536

Conclusion

I want to thank the departments who has helped to make this CIP not just a document, but a real strategy. The City will continue to make great strides towards improving its capital planning methods. The capital plan on the following pages highlights the City's ongoing responsibility to maintain its facilities, vehicles, equipment, and infrastructure, and to make the necessary capital investments to meet the needs of our community. Many projects continue to be deferred in order to keep the funding mechanisms realistic, but hopefully those can be included in the CIP in subsequent years. The CIP is a living document in the truest sense and will continue to be reevaluated and updated on an annual basis as part of the budget process. The CIP will also continue to be included as an appendix to the annual budget and it is our intention to aggressively pursue funding for each year of the program.

Respectfully Submitted,

Theo Melancon

Section III - Project Detail Sheets

Department	Category	PROJECTS	Funding	Year 1 (2020)	Year 2 (2021)	Year 3 (2022)	Year 4 (2023)	Year 5 (2024)
Technology Department (11)	Equipment/Vehicles	Renew Cisco Smartnet For All Cisco Equipment	General/Bond	5,000				
Technology Department (11)	Equipment/Vehicles	Replace IT Department Office Furniture	General/Bond	5,000				
Technology Department (11)	Equipment/Vehicles	Add Additional 48 port Cisco Meraki Switch to city hall	General/Bond	8,000				
Technology Department (11)	Equipment/Vehicles	Security Cameras at City Hall (5 For outside to cover all sides and UB Kiosk)	General/Bond	5,000				
Technology Department (11)	Equipment/Vehicles	Security Cameras at Planning (6 For outside to cover all sides)	General/Bond	6,000				
Technology Department (11)	Equipment/Vehicles	Standalone City Hall Server rack UPS	General/Bond	20,000				
Technology Department (11)	Equipment/Vehicles	Video Conferencing Hardware/Software for Community Center	General/Bond	10,000				
Technology Department (11)	Maintenance/Buildings	Rewire City Hall/Server Relocation	General/Bond	15,000				
Technology Department (11)	Maintenance/Buildings	4 Door Access Control @ City Hall	General/Bond	10,000				
Technology Department (11)	Maintenance/Buildings	2 Door Access control @ Planning	General/Bond	5,000				
Technology Department (11)	Maintenance/Buildings	Replace 8 Door Access Control @ Community Center	General/Bond	20,000				
Technology Department (11)	Equipment/Vehicles	Network Cabinets for MDF unsecure switches	General/Bond	25,000				
Technology Department (11)	Equipment/Vehicles	Upgrade Cradlepoint Routers	General/Bond		8,000			
Technology Department (11)	Equipment/Vehicles	Replace Older IT laptops	General/Bond				10,000	
Municipal Court (15)	Equipment/Vehicles	Metal Detector & Security Upgrades	General/Bond	5,000				
Municipal Court (15)	Equipment/Vehicles	Police Vehicle for Warrant Officer	General/Bond	38,500				
Fire Department (20)	Equipment/Vehicles	Air pack bottle exchanges (2)	General/Bond	20,000	20,000	20,000	20,000	20,000
Planning & Code Enforcement (25)	Infrastructure	Matching funds for TxDOT TASA Sidewalk Hwy146	General/Bond	333,000				
Planning & Code Enforcement (25)	Equipment/Vehicles	Pavilion for Food Truck Friday and Farmers Market	General/Bond		120,000			
Planning & Code Enforcement (25)	Infrastructure	Demolitions	General/Bond		25,000			
Planning & Code Enforcement (25)	Equipment/Vehicles	New Vehicle for Code Enforcement position	General/Bond			24,000		
Planning & Code Enforcement (25)	Equipment/Vehicles	New Vehicle for Building Inspector position	General/Bond					24,000

Library Services (30)	Maintenance/Buildings	Coffee Bar Addition	General/Bond	5,000				
Library Services (30)	Equipment/Vehicles	Replace server	General/Bond	5,000				
Library Services (30)	Equipment/Vehicles	Update 28 monitors	General/Bond	6,000				
Library Services (30)	Equipment/Vehicles	Replace 8 patron (kid's) computers & monitors	General/Bond		7,000			
Library Services (30)	Equipment/Vehicles	Self Check out kiosk	General/Bond		25,000			
Library Services (30)	Equipment/Vehicles	Jamboard / smartboard on wheels	General/Bond			5,500		
Library Services (30)	Equipment/Vehicles	Replace 20 patron & 8 staff computers	General/Bond				23,000	
Police Department (40)	Equipment/Vehicles	Ticket writers \$6,800 each up to 12 cars	General/Bond	33,800				
Police Department (40)	Equipment/Vehicles	Replace Detective vehicle	General/Bond	33,000				
Police Department (40)	Equipment/Vehicles	-patrol car v-camera x 20 watch guard	General/Bond	148,615				
Police Department (40)	Equipment/Vehicles	up grade to watch guard system body camera	General/Bond	9,600				
Police Department (40)	Equipment/Vehicles	additional video storage	General/Bond		6,000			
Police Department (40)	Equipment/Vehicles	replace detective truck	General/Bond		29,000			
Police Department (40)	Equipment/Vehicles	replace car camera l-cop pro x 2	General/Bond		10,000			
Police Department (40)	Equipment/Vehicles	replace 2 patrol cars	General/Bond	100,000	100,000	100,000		
Police Department (40)	Equipment/Vehicles	Tasers, Radar & Radios	General/Bond	12,300		28,500		
Police Department (40)	Equipment/Vehicles	Uniform vest, outfit & equipment	General/Bond	33,721	35,500	13,000		
Public Works-All (35-65)	Building Facilities	New Public Works Building	General/Bond		549,000			
Public Works-All (35-65)	Land	New Public Works Building	General/Bond		250,000			
Public Works-Street (45)	Infrastructure	Linney Street From Hwy 321 To Waco Street	General/Bond	300,000				
Public Works-Street (45)	Infrastructure	Ross Street From FM 1960 To Friery Street	General/Bond	0				
Public Works-Street (45)	Infrastructure	Friery Street From FM 1960 To Dead End	General/Bond	0				
Public Works-Street (45)	Infrastructure	Ladd Street From FM 1960 To Dead End	General/Bond	0				
Public Works-Street (45)	Infrastructure	Collins Street From FM 1960 To Kerr Street	General/Bond	0				
Public Works-Street (45)	Infrastructure	Collins Street From Edger Street To Dead End	General/Bond	0				
Public Works-Street (45)	Infrastructure	Sidewalk / Improvement	General/Bond	25,000	25,000	25,000	25,000	25,000
Public Works-Street (45)	Infrastructure	Winfree Street From Waring Street To Dead End	General/Bond		300,000			
Public Works-Street (45)	Infrastructure	Dalhart Street From W. Linney Street To Dead End	General/Bond		0			
Public Works-Street (45)	Infrastructure	Bell Street From W. Linney Street To Dead End	General/Bond		0			
Public Works-Street (45)	Infrastructure	N. Church From Clayton To Waring Street	General/Bond		0			
Public Works-Street (45)	Infrastructure	N. Main From Waring Street To E. Linney Street	General/Bond		0			
Public Works-Street (45)	Infrastructure	Cherry Creek From N. Winfree To Dead End	General/Bond		0			
Public Works-Street (45)	Infrastructure	Oakdale From N. Main To Dead End	General/Bond		0			
Public Works-Street (45)	Infrastructure	Hope Street From FM 1409 To Glass Street	General/Bond			300,000		
Public Works-Street (45)	Infrastructure	Young Street From FM 1409 To Dead End	General/Bond			0		
Public Works-Street (45)	Infrastructure	S. Colbert Street From Hwy 90 To Dead End	General/Bond			0		

Public Works-Street (45)	Infrastructure	E. Houston Street From FM 1409 To Dead End	General/Bond			0			
Public Works-Street (45)	Infrastructure	Luke Street From FM 1409 To Prater Street	General/Bond			0			
Public Works-Street (45)	Infrastructure	Waring Street From FM 1008 To N. Winfree Street	General/Bond			0			
Public Works-Street (45)	Infrastructure	River Oaks From Jamison To Skylark	General/Bond			0			
Public Works-Street (45)	Infrastructure	Austin Street From N. Winfree To Hwy 321	General/Bond					300,000	
Public Works-Street (45)	Infrastructure	Edwards Street From Austin Street To Dead End	General/Bond					0	
Public Works-Street (45)	Infrastructure	Sawmill Road From Waco Street To City Limit	General/Bond					0	
Public Works-Street (45)	Infrastructure	Mitchell Street From Sawmill Road To Dead End	General/Bond					0	
Public Works-Street (45)	Infrastructure	Boyce Street From Sawmill Road To Dead End	General/Bond					0	
Public Works-Street (45)	Infrastructure	Calvin Street From Sawmill Road To City Limit	General/Bond					0	
Public Works-Street (45)	Infrastructure	Seaberg From Sawmill Road To Dead End	General/Bond					0	
Parks Department (60)	Equipment/Vehicles	Playground Equipment	General/Bond	68,500					
Parks Department (60)	Maintenance/Buildings	Drainage & Pavement improvement	General/Bond	75,000					
Parks Department (60)	Equipment/Vehicles	Lighting for softball & baseball fields	General/Bond	75,000	75,000				
Parks Department (60)	Maintenance/Buildings	Drainage & Pavement improvement	General/Bond		75,000				
Parks Department (60)	Maintenance/Buildings	Swimming Pool, concrete work	General/Bond			100,000			
Parks Department (60)	Maintenance/Buildings	Swimming Pool, diving board	General/Bond			8,000			
Parks Department (60)	Maintenance/Buildings	Concession stand & Restroom, softball fields	General/Bond					160,000	
Parks Department (60)	Maintenance/Buildings	Reside, paint, and reroof	General/Bond					35,000	
Facility Maintenance (65)	Equipment/Vehicles	New Vehicle	General/Bond		25,000				
Water & Sewer Department (70-75)	Equipment/Vehicles	GIS Vehicle	TWDB/WW Fund/Bond		30,000				
Water & Sewer Department (70-75)	Equipment/Vehicles	New Water/WW Dept Truck	TWDB/WW Fund/Bond	25,000					
Water & Sewer Department (70-75)	Equipment/Vehicles	Air Packs (8 Units)	TWDB/WW Fund/Bond	25,000					
Water & Sewer Department (70-75)	Infrastructure	Austin/N. Winfree north to Leblanc Lane W/WW line	TWDB/WW Fund/Bond		200,000				
Water & Sewer Department (70-75)	Maintenance/Buildings	Engineering Facility Study (Possible WWTP expansion)	TWDB/WW Fund/Bond					100,000	
Water & Sewer Department (70-75)	Maintenance/Buildings	Fire Hydrant / Valve Maintenance Program	TWDB/WW Fund/Bond	30,000	30,000	30,000	30,000	30,000	30,000
Water & Sewer Department (70-75)	Maintenance/Buildings	Grit Removal	TWDB/WW Fund/Bond		25,000	25,000			
Water & Sewer Department (70-75)	Equipment/Vehicles	Handrails	TWDB/WW Fund/Bond	70,000					
Water & Sewer Department (70-75)	Infrastructure	Holbrook Alleyway	TWDB/WW Fund/Bond	150,000					

Water & Sewer Department (70-75)	Maintenance/Buildings	Houston Str.(Cleveland to S. Main)	TWDB/WW Fund/Bond				150,000		
Water & Sewer Department (70-75)	Maintenance/Buildings	Lift Stations / WWTP Headworks grit removal	TWDB/WW Fund/Bond	140,000					
Water & Sewer Department (70-75)	Infrastructure	Linney Str. to Clayton Str. W/WW line	TWDB/WW Fund/Bond			125,000			
Water & Sewer Department (70-75)	Infrastructure	Main St. Alleyway/Flowers W/WW line	TWDB/WW Fund/Bond		100,000				
Water & Sewer Department (70-75)	Infrastructure	N. Winfree Alleyway/Lisa W/WW line	TWDB/WW Fund/Bond			175,000			
Water & Sewer Department (70-75)	Maintenance/Buildings	Painting lift station	TWDB/WW Fund/Bond		6,000				
Water & Sewer Department (70-75)	Maintenance/Buildings	Rehab Office building or New	TWDB/WW Fund/Bond			100,000			
Water & Sewer Department (70-75)	Infrastructure	Sanitary Sewer Improvement (Smoke Test Report)	TWDB/WW Fund/Bond	300,000	300,000	300,000	300,000	300,000	
Water & Sewer Department (70-75)	Maintenance/Buildings	Sawmill Transfer Switch	TWDB/WW Fund/Bond		8,000				
Water & Sewer Department (70-75)	Equipment/Vehicles	Security Cameras	TWDB/WW Fund/Bond	30,000					
Water & Sewer Department (70-75)	Maintenance/Buildings	Sludge Box	TWDB/WW Fund/Bond		40,000				
Water & Sewer Department (70-75)	Equipment/Vehicles	Spare RAS Motor	TWDB/WW Fund/Bond		1,000				
Water & Sewer Department (70-75)	Equipment/Vehicles	Spare Rotor Motor	TWDB/WW Fund/Bond		2,000				
Water & Sewer Department (70-75)	Equipment/Vehicles	Spare WAS Motor	TWDB/WW Fund/Bond		1,000				
Water & Sewer Department (70-75)	Maintenance/Buildings	Thriftee - Raise Panel	TWDB/WW Fund/Bond	5,000					
Water & Sewer Department (70-75)	Maintenance/Buildings	Water Tower / Storage Tanks Rehab	TWDB/WW Fund/Bond		200,000	200,000	200,000		
Water & Sewer Department (70-75)	Maintenance/Buildings	WWTP Lift-Station Rehab	TWDB/WW Fund/Bond	50,000					
Water & Sewer Department (70-75)	Maintenance/Buildings	WWTP Security Fencing Replacement	TWDB/WW Fund/Bond				65,000		
Water & Sewer Department (70-75)	Maintenance/Buildings	WWTP Weir Improvements @ Clarifiers	TWDB/WW Fund/Bond			50,000	50,000		
Civic Center Department (80)	Maintenance/Buildings	22,460 interior paint	General/Bond	60,000					
Civic Center Department (80)	Maintenance/Buildings	2 additional citywide events	General/Bond	20,000					
Civic Center Department (80)	Maintenance/Buildings	Dance floor repair	General/Bond	5,000					
Civic Center Department (80)	Maintenance/Buildings	Flooring in the ballroom - acid stain	General/Bond		90,000				
Civic Center Department (80)	Maintenance/Buildings	Add on to the Community Center-2000 sq.ft building @\$174/sq.ft.	General/Bond			348,000			

CITY OF DAYTON GRADE SCALE

Proposed 2019-2020

<i>HOURLY RATE</i>			
Grade	Proposed Starting	Proposed MidPt	Proposed Max
1	\$10.21	\$13.28	\$16.34
2	\$11.68	\$15.18	\$18.68
3	\$13.01	\$16.92	\$20.82
4	\$14.42	\$18.75	\$23.08
5	\$15.84	\$20.59	\$25.34
6	\$16.54	\$21.50	\$26.46
6E	\$16.54	\$21.50	\$26.46
7	\$18.73	\$24.35	\$29.97
7E	\$24.74	\$32.17	\$39.59
8	\$20.62	\$26.80	\$32.98
8PD	\$24.74	\$32.17	\$39.59
8E	\$29.11	\$37.85	\$46.58
9	\$25.54	\$33.21	\$40.87
9E	\$30.44	\$39.57	\$48.70
10E	\$31.76	\$41.29	\$50.82
11E	\$37.44	\$48.67	\$59.90
12E	\$41.88	\$54.45	\$67.01

Proposed 2019-2020

<i>ANNUAL RATE</i>			
Grade	Proposed Starting	Proposed MidPt	Proposed Max
1	\$ 21,242.61	\$27,615	\$33,988
2	\$ 24,286.66	\$31,573	\$38,859
3	\$ 27,067.91	\$35,188	\$43,309
4	\$ 30,002.45	\$39,003	\$48,004
5	\$ 32,937.00	\$42,818	\$52,699
6	\$ 34,404.27	\$44,726	\$55,047
6E	\$ 34,404.27	\$44,726	\$55,047
7	\$ 38,959.39	\$50,647	\$62,335
7E	\$ 51,464.06	\$66,903	\$82,342
8	\$ 42,879.42	\$55,743	\$68,607
8PD	\$ 51,464.06	\$66,903	\$82,342
8E	\$ 60,552.40	\$78,718	\$96,884
9	\$ 53,128.43	\$69,067	\$85,005
9E	\$ 63,311.75	\$82,305	\$101,299
10E	\$ 66,071.09	\$85,892	\$105,714
11E	\$ 77,874.98	\$101,237	\$124,600
12E	\$ 87,116.61	\$113,252	\$139,387

This scale attempts to increase annually in accordance with the U.S. Labor Cost Index for State and local government workers.

Increase for 2019-20, 1% from previous year across all grades

Updated: 7/19/19

APPENDIX A GRADE-STEP SCALE DETAIL (\$ dollars/hour)

Grade / Step	1	2	3	4	5	6	6E	7	7E	8	8PD	8E	9	9E	10E	11E	12E
1	10.21	11.67	13.01	14.43	15.84	16.54	18.73	18.73	24.74	20.61	24.74	29.11	25.54	30.44	31.76	37.44	43.62
2	10.26	11.74	13.08	14.50	15.92	16.62	18.82	18.82	24.86	20.72	24.86	29.26	25.67	30.60	31.92	37.63	43.84
3	10.31	11.80	13.14	14.57	16.00	16.71	18.91	18.91	24.99	20.82	24.99	29.40	25.79	30.75	32.07	37.81	44.05
4	10.36	11.86	13.20	14.64	16.09	16.79	19.01	19.01	25.11	20.92	25.11	29.54	25.92	30.91	32.24	38.00	44.27
5	10.42	11.92	13.26	14.72	16.17	16.87	19.10	19.10	25.23	21.03	25.23	29.69	26.06	31.06	32.40	38.19	44.49
6	10.47	11.98	13.32	14.79	16.25	16.95	19.19	19.19	25.36	21.13	25.36	29.83	26.19	31.21	32.57	38.38	44.71
7	10.52	12.04	13.39	14.86	16.33	17.04	19.28	19.28	25.48	21.23	25.48	29.98	26.33	31.37	32.73	38.58	44.94
8	10.57	12.11	13.45	14.93	16.42	17.12	19.38	19.38	25.60	21.34	25.60	30.13	26.46	31.52	32.90	38.77	45.17
9	10.62	12.17	13.52	15.00	16.50	17.20	19.47	19.47	25.73	21.44	25.73	30.29	26.59	31.68	33.06	38.97	45.39
10	10.67	12.23	13.59	15.08	16.58	17.28	19.56	19.56	25.85	21.54	25.85	30.44	26.73	31.83	33.23	39.17	45.62
11	10.72	12.29	13.66	15.15	16.66	17.37	19.65	19.65	25.99	21.65	25.99	30.60	26.86	31.99	33.39	39.36	45.85
12	10.78	12.35	13.74	15.22	16.75	17.45	19.76	19.76	26.12	21.75	26.12	30.75	27.00	32.15	33.56	39.56	46.07
13	10.83	12.42	13.81	15.29	16.83	17.53	19.86	19.86	26.25	21.86	26.25	30.91	27.13	32.32	33.72	39.75	46.30
14	10.88	12.48	13.88	15.37	16.91	17.61	19.96	19.96	26.39	21.98	26.39	31.06	27.27	32.48	33.89	39.95	46.53
15	10.93	12.54	13.95	15.44	16.99	17.71	20.07	20.07	26.52	22.09	26.52	31.21	27.40	32.65	34.05	40.15	46.77
16	10.98	12.60	14.02	15.51	17.08	17.80	20.17	20.17	26.66	22.20	26.66	31.37	27.53	32.81	34.23	40.34	47.00
17	11.03	12.66	14.10	15.59	17.16	17.89	20.27	20.27	26.79	22.32	26.79	31.52	27.67	32.98	34.40	40.55	47.24
18	11.09	12.73	14.17	15.67	17.24	17.98	20.38	20.38	26.92	22.43	26.92	31.68	27.80	33.14	34.58	40.75	47.48
19	11.14	12.79	14.24	15.76	17.32	18.08	20.48	20.48	27.06	22.54	27.06	31.83	27.94	33.31	34.75	40.96	47.71
20	11.19	12.85	14.31	15.84	17.41	18.17	20.58	20.58	27.19	22.66	27.19	31.99	28.08	33.47	34.93	41.17	47.95
21	11.24	12.91	14.39	15.92	17.49	18.26	20.69	20.69	27.33	22.77	27.33	32.15	28.22	33.64	35.10	41.37	48.19
22	11.29	12.97	14.46	16.00	17.57	18.36	20.79	20.79	27.46	22.88	27.46	32.32	28.37	33.80	35.28	41.58	48.43
23	11.34	13.03	14.53	16.09	17.66	18.45	20.89	20.89	27.60	23.00	27.60	32.48	28.51	33.97	35.45	41.78	48.66
24	11.41	13.10	14.60	16.17	17.76	18.54	21.00	21.00	27.73	23.11	27.73	32.65	28.66	34.13	35.63	41.99	48.91
25	11.47	13.16	14.67	16.25	17.85	18.63	21.10	21.10	27.86	23.22	27.86	32.81	28.80	34.31	35.80	42.20	49.16
26	11.53	13.22	14.75	16.33	17.94	18.73	21.20	21.20	28.01	23.34	28.01	32.98	28.95	34.48	35.98	42.40	49.41
27	11.59	13.28	14.82	16.42	18.04	18.82	21.30	21.30	28.15	23.45	28.15	33.14	29.09	34.66	36.15	42.62	49.65
28	11.65	13.34	14.89	16.50	18.13	18.91	21.41	21.41	28.30	23.56	28.30	33.31	29.23	34.83	36.34	42.84	49.90
29	11.71	13.41	14.96	16.58	18.22	19.01	21.51	21.51	28.44	23.68	28.44	33.47	29.38	35.01	36.53	43.05	50.15
30	11.78	13.48	15.04	16.66	18.31	19.10	21.61	21.61	28.59	23.79	28.59	33.64	29.52	35.18	36.71	43.27	50.40
31	11.84	13.55	15.11	16.75	18.41	19.19	21.72	21.72	28.73	23.91	28.73	33.80	29.67	35.36	36.90	43.49	50.64

Grade / Step	1	2	3	4	5	6	6E	7	7E	8	8PD	8E	9	9E	10E	11E	12E
32	11.90	13.62	15.18	16.83	18.50	19.28	21.83	21.83	28.87	24.04	28.87	33.97	29.81	35.54	37.08	43.70	50.90
33	11.96	13.69	15.25	16.91	18.59	19.38	21.94	21.94	29.02	24.16	29.02	34.13	29.96	35.71	37.27	43.92	51.16
34	12.02	13.77	15.32	16.99	18.69	19.47	22.06	22.06	29.16	24.28	29.16	34.31	30.11	35.89	37.45	44.14	51.42
35	12.09	13.84	15.40	17.08	18.78	19.56	22.17	22.17	29.31	24.41	29.31	34.48	30.27	36.06	37.64	44.35	51.67
36	12.15	13.91	15.47	17.16	18.87	19.65	22.28	22.28	29.45	24.53	29.45	34.66	30.42	36.24	37.82	44.58	51.93
37	12.21	13.98	15.55	17.24	18.96	19.76	22.40	22.40	29.60	24.66	29.60	34.83	30.58	36.42	38.01	44.81	52.19
38	12.27	14.06	15.63	17.32	19.06	19.86	22.51	22.51	29.74	24.78	29.74	35.01	30.73	36.61	38.20	45.03	52.45
39	12.33	14.13	15.72	17.41	19.15	19.96	22.62	22.62	29.88	24.90	29.88	35.18	30.88	36.79	38.39	45.26	52.71
40	12.40	14.20	15.80	17.49	19.24	20.07	22.74	22.74	30.03	25.03	30.03	35.36	31.04	36.98	38.59	45.49	52.97
41	12.46	14.27	15.88	17.57	19.34	20.17	22.85	22.85	30.18	25.15	30.18	35.54	31.19	37.16	38.78	45.71	53.24
42	12.52	14.34	15.96	17.66	19.43	20.27	22.97	22.97	30.34	25.27	30.34	35.71	31.35	37.35	38.98	45.94	53.51
43	12.58	14.42	16.05	17.76	19.52	20.38	23.08	23.08	30.49	25.40	30.49	35.89	31.50	37.54	39.18	46.17	53.78
44	12.64	14.49	16.13	17.85	19.61	20.48	23.19	23.19	30.65	25.52	30.65	36.06	31.66	37.72	39.37	46.39	54.05
45	12.70	14.56	16.21	17.94	19.72	20.58	23.31	23.31	30.80	25.65	30.80	36.24	31.81	37.91	39.57	46.62	54.31
46	12.77	14.63	16.29	18.04	19.82	20.69	23.42	23.42	30.96	25.77	30.96	36.42	31.97	38.09	39.76	46.86	54.58
47	12.83	14.71	16.38	18.13	19.92	20.79	23.53	23.53	31.11	25.89	31.11	36.61	32.13	38.28	39.96	47.10	54.85
48	12.89	14.78	16.46	18.22	20.03	20.89	23.65	23.65	31.27	26.03	31.27	36.79	32.30	38.47	40.16	47.33	55.13
49	12.95	14.85	16.54	18.31	20.13	21.00	23.76	23.76	31.42	26.16	31.42	36.98	32.46	38.67	40.35	47.57	55.41
50	13.01	14.92	16.62	18.41	20.23	21.10	23.88	23.88	31.58	26.30	31.58	37.16	32.63	38.87	40.56	47.81	55.69
51	13.08	14.99	16.71	18.50	20.34	21.20	24.01	24.01	31.73	26.43	31.73	37.35	32.79	39.06	40.76	48.04	55.96
52	13.14	15.07	16.79	18.59	20.44	21.30	24.13	24.13	31.89	26.56	31.89	37.54	32.96	39.26	40.97	48.28	56.24
53	13.20	15.14	16.87	18.69	20.54	21.41	24.25	24.25	32.04	26.70	32.04	37.72	33.12	39.45	41.18	48.52	56.52
54	13.26	15.21	16.95	18.78	20.64	21.51	24.38	24.38	32.20	26.83	32.20	37.91	33.29	39.65	41.38	48.77	56.80
55	13.32	15.28	17.04	18.87	20.75	21.61	24.50	24.50	32.37	26.97	32.37	38.09	33.45	39.85	41.59	49.01	57.09
56	13.39	15.35	17.12	18.96	20.85	21.72	24.63	24.63	32.53	27.10	32.53	38.28	33.62	40.04	41.79	49.26	57.38
57	13.45	15.43	17.20	19.06	20.95	21.83	24.75	24.75	32.70	27.23	32.70	38.47	33.78	40.24	42.00	49.51	57.67
58	13.52	15.50	17.28	19.15	21.06	21.94	24.87	24.87	32.86	27.37	32.86	38.67	33.95	40.44	42.21	49.76	57.95
59	13.59	15.58	17.37	19.24	21.16	22.06	25.00	25.00	33.03	27.50	33.03	38.87	34.11	40.65	42.41	50.00	58.24
60	13.66	15.66	17.45	19.34	21.26	22.17	25.12	25.12	33.19	27.64	33.19	39.06	34.29	40.86	42.63	50.25	58.53
61	13.74	15.75	17.53	19.43	21.37	22.28	25.24	25.24	33.36	27.77	33.36	39.26	34.46	41.06	42.85	50.50	58.82
62	13.81	15.83	17.62	19.52	21.47	22.40	25.37	25.37	33.52	27.90	33.52	39.45	34.64	41.27	43.06	50.75	59.12

Grade / Step	1	2	3	4	5	6	6E	7	7E	8	8PD	8E	9	9E	10E	11E	12E
63	13.88	15.91	17.72	19.61	21.57	22.51	25.49	25.49	33.69	28.05	33.69	39.65	34.81	41.48	43.28	51.00	59.42
64	13.95	15.99	17.81	19.72	21.68	22.62	25.62	25.62	33.85	28.19	33.85	39.85	34.99	41.68	43.50	51.26	59.72
65	14.02	16.08	17.90	19.82	21.79	22.74	25.74	25.74	34.02	28.34	34.02	40.04	35.16	41.89	43.71	51.52	60.02
66	14.10	16.16	17.99	19.92	21.90	22.85	25.86	25.86	34.18	28.48	34.18	40.24	35.34	42.09	43.93	51.78	60.32
67	14.17	16.24	18.09	20.03	22.02	22.97	26.00	26.00	34.36	28.63	34.36	40.44	35.51	42.30	44.15	52.03	60.61
68	14.24	16.32	18.18	20.13	22.13	23.08	26.13	26.13	34.54	28.77	34.54	40.65	35.69	42.52	44.36	52.29	60.91
69	14.31	16.41	18.27	20.23	22.24	23.19	26.26	26.26	34.71	28.92	34.71	40.86	35.87	42.73	44.59	52.55	61.22
70	14.39	16.49	18.37	20.34	22.36	23.31	26.40	26.40	34.89	29.06	34.89	41.06	36.04	42.95	44.82	52.81	61.53
71	14.46	16.57	18.46	20.44	22.47	23.42	26.53	26.53	35.06	29.20	35.06	41.27	36.22	43.17	45.04	53.08	61.84
72	14.53	16.65	18.55	20.54	22.58	23.53	26.67	26.67	35.24	29.35	35.24	41.48	36.40	43.38	45.27	53.34	62.15
73	14.60	16.74	18.64	20.64	22.70	23.65	26.80	26.80	35.41	29.49	35.41	41.68	36.59	43.60	45.50	53.61	62.46
74	14.67	16.82	18.74	20.75	22.81	23.76	26.94	26.94	35.59	29.64	35.59	41.89	36.77	43.82	45.72	53.88	62.77
75	14.75	16.90	18.83	20.85	22.92	23.88	27.07	27.07	35.76	29.78	35.76	42.09	36.96	44.03	45.95	54.15	63.08
76	14.82	16.98	18.92	20.95	23.04	24.01	27.20	27.20	35.94	29.93	35.94	42.30	37.14	44.25	46.18	54.42	63.40
77	14.89	17.07	19.02	21.06	23.15	24.13	27.34	27.34	36.11	30.08	36.11	42.52	37.33	44.47	46.40	54.69	63.72
78	14.96	17.15	19.11	21.16	23.26	24.25	27.47	27.47	36.30	30.24	36.30	42.73	37.52	44.69	46.64	54.96	64.04
79	15.04	17.23	19.20	21.26	23.38	24.38	27.61	27.61	36.48	30.39	36.48	42.95	37.70	44.92	46.88	55.24	64.36
80	15.11	17.31	19.29	21.37	23.49	24.50	27.74	27.74	36.67	30.54	36.67	43.17	37.89	45.15	47.12	55.52	64.68
81	15.18	17.40	19.39	21.47	23.60	24.63	27.87	27.87	36.86	30.70	36.86	43.38	38.07	45.37	47.35	55.80	65.00
82	15.25	17.48	19.48	21.57	23.72	24.75	28.02	28.02	37.04	30.85	37.04	43.60	38.26	45.60	47.59	56.08	65.33
83	15.32	17.56	19.57	21.68	23.84	24.87	28.16	28.16	37.23	31.01	37.23	43.82	38.45	45.83	47.83	56.36	65.66
84	15.40	17.65	19.67	21.79	23.97	25.00	28.31	28.31	37.41	31.16	37.41	44.03	38.65	46.05	48.06	56.63	65.99
85	15.47	17.75	19.77	21.90	24.09	25.12	28.45	28.45	37.60	31.32	37.60	44.25	38.85	46.28	48.30	56.91	66.32
86	15.55	17.84	19.87	22.02	24.21	25.24	28.60	28.60	37.78	31.47	37.78	44.47	39.04	46.51	48.54	57.20	66.65
87	15.63	17.93	19.97	22.13	24.34	25.37	28.74	28.74	37.97	31.63	37.97	44.69	39.24	46.74	48.79	57.49	66.98
88	15.72	18.03	20.08	22.24	24.46	25.49	28.88	28.88	38.15	31.78	38.15	44.92	39.43	46.98	49.03	57.78	67.31
89	15.80	18.12	20.18	22.36	24.58	25.62	29.03	29.03	38.35	31.94	38.35	45.15	39.63	47.22	49.28	58.07	67.65
90	15.88	18.21	20.28	22.47	24.71	25.74	29.17	29.17	38.55	32.09	38.55	45.37	39.83	47.46	49.53	58.36	67.99

NEW HIRE STEP-IN GRADE ADJUSTMENT

NEW HIRE Grade	STEPS FOR YEARS OF EXPERIENCE IN POSITION										
	0yrs	1yrs	2yrs	3yrs	4yrs	5yrs	6yrs	7yrs	8yrs	9yrs	10yrs
1	0	6	12	18	24	30					
2	0	6	12	18	24	30					
3	0	6	12	18	24	30					
4	0	6	12	18	24	30					
5	0	6	12	18	24	30					
6	0	6	12	18	24	30					
6E	0	0	6	6	12	12	18	18	24	24	30
7	0	0	6	6	12	12	18	18	24	24	30
7E	0	0	6	6	12	12	18	18	24	24	30
8	0	0	6	6	12	12	18	18	24	24	30
8E	0	0	6	6	12	12	18	18	24	24	30
9	0	0	6	6	12	12	18	18	24	24	30
9E	0	0	6	6	12	12	18	18	24	24	30
10E	0	0	6	6	12	12	18	18	24	24	30
11E	0	0	6	6	12	12	18	18	24	24	30
12E	0	0	6	6	12	12	18	18	24	24	30

WHOLE NUMBERS REPRESENT THE UNIT STEPS FROM 1 FOR THE RELATED YEARS OF EXPERIENCE IN LIKE POSITION
 EXAMPLE: AN OFFICER (GRADE 8) WITH 7 YEARS OF EXPERIENCE WILL BE GRADE-STEP = 8-19 WITH A PAY OF \$22.32/HR

OFFICER (GRADE 8) WITH 7 YEARS OF EXPERIENCE WILL BE GRADE-STEP = 8-19 WITH A BASE PAY OF \$22.54/HR

EXAMPLE 2:

OFFICER (GRADE 8PD) WITH 10 YEARS OF EXPERIENCE WILL BE GRADE-STEP = 8-31 WITH A BASE PAY OF \$28.73/HR

APPENDIX B GLOSSARY OF TERMS

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 account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE – An asset account reflecting 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 the 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 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 the limitations of available appropriations 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.

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 expenses 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 the 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 result of wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

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, 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 objectives.

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) revenues or (2) the excess of revenues over expenses.

INFRASTRUCTURE – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

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 the 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 of 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.

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

APPENDIX C DAYTON COMMUNITY DEVELOPMENT CORPORATION BUDGET FISCAL YEAR 2020

An In Texas, the DCDC is considered a 4B corporation (economic development corporation ("EDC") is an organization common in the United States, usually a 501(c)(3) non-profit, whose mission is to promote economic development within a specific geographical area) These organizations are seen as complementary to Chambers of Commerce but are component units of the city. The DCDC receives its funding from the 0.5% of the allocated sales taxes in the city (Type B sales tax).

How Type B Sales Tax Revenue Can Be Used

The Type B sales tax may be used for any project eligible under Type A rules and several other project types, including quality of life improvements. Type B corporations may pay for land, buildings, equipment, facilities, targeted infrastructure and improvements for: professional and amateur sports and athletic facilities, tourism and entertainment facilities, convention facilities and public parks; related store, restaurant, concession, parking and transportation facilities; related street, water and sewer facilities; and affordable housing.

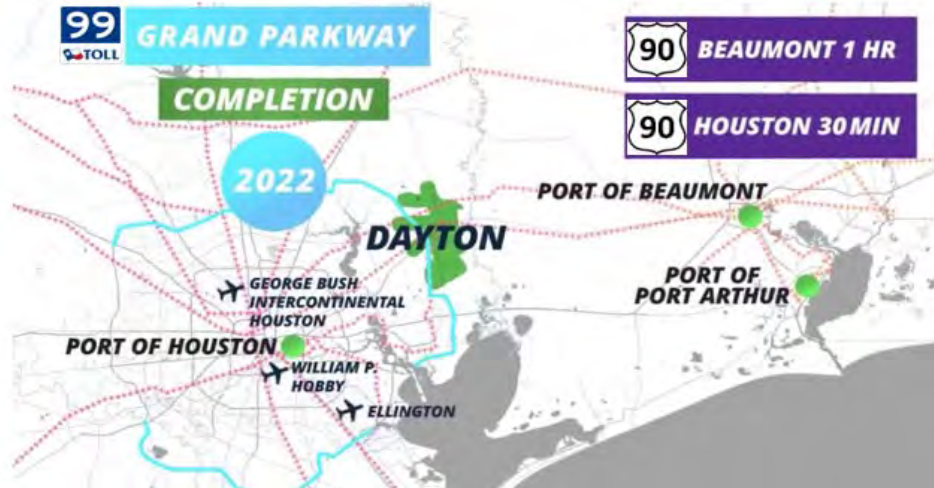
To promote and develop new and expanded business enterprises that create or retain primary jobs, a Type B EDC may fund: public safety facilities; recycling facilities; streets, roads, drainage and related improvements; demolition of existing structures; general municipally owned improvements; and maintenance and operating costs associated with projects.

Type B EDCs also may seek voter approval to spend Type B sales tax funds for a water supply, water conservation program or cleanup of contaminated property.

Exceptions for Small Cities and Landlocked Communities

Type B EDCs created by cities with a population of 20,000 or less and those classified as landlocked communities may use sales tax proceeds to fund projects that promote new or expanded business development that do not create or retain primary jobs. A landlocked community must be located in either Harris or Dallas counties and have less than 100 acres within its city limits and extraterritorial jurisdiction zoned for manufacturing or industrial facilities.

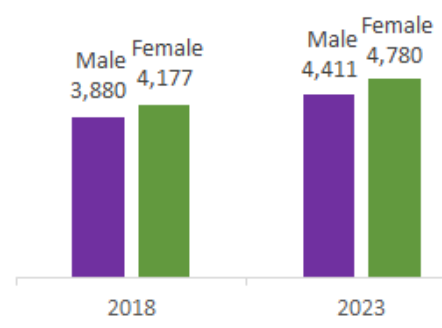
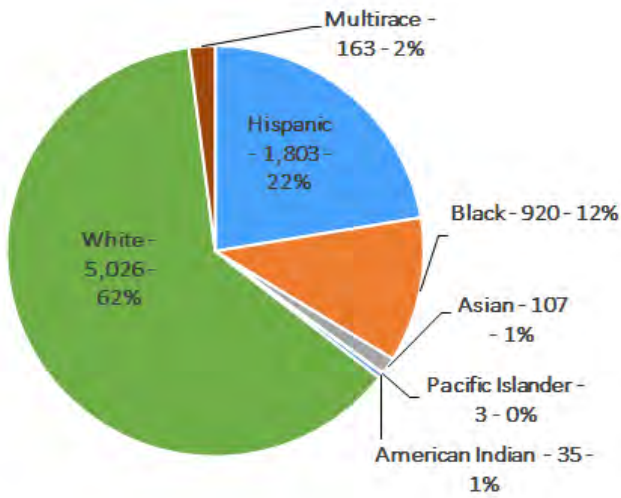
Dayton Community Development Corporation



Demographics - (Source: Applied Geographic Solutions, 2018)

Ethnicity

Sex



Educational Attainment - (Source: Applied Geographic Solutions, 2018)

Most of the population in Dayton has a high school degree, and 15.91% have a college degree



< Grade 9
7.1%



Grade 9-12
10.61%



High School
45.01%



Some College
22.06%



Assoc Degree
4.76%

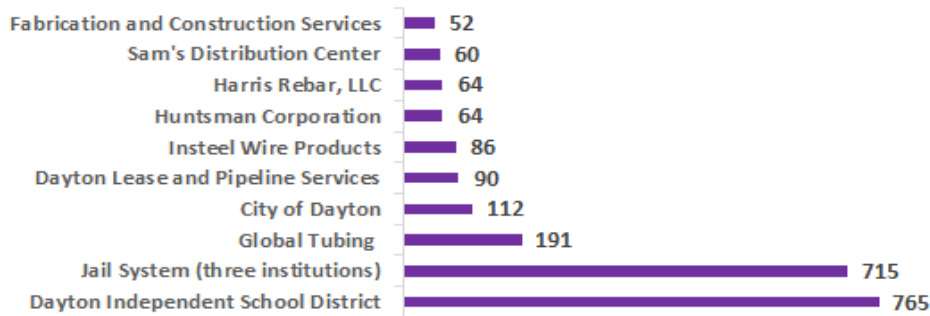


Bach Degree
6.37%



Grad Degree
4.08%

Largest Employers



Target Industries

- Petrochemical
- Plastics
- Logistics
- Retail
- Commercial

Tax Rates

Per \$100.00 valuation

- City of Dayton: \$0.6821
- County of Liberty: \$0.5788
- Dayton ISD: \$1.37

Population, Income, and Labor Force - 2018 and Projections - *(Source: Applied Geographic Solutions, 2018)*

2018		2023 Projections / Estimates	
Population: 8,057		Population: 9,191	
Total Households			
Households	2,995	Households	3,167
Families	2,141	Families	2,376
Average Household Income			
\$56,462		\$65,902	
Labor Force Status			
Labor Force	3,737	Labor Force	4,295
Employed	3,632	Employed	4,174
Unemployed	105	Unemployed	121
Not In Labor Force	2,303	Not In Labor Force	2,650

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DAYTON COMMUNITY DEVELOPMENT CORPORATION

ANNUAL BUDGET FISCAL YEAR 2019-2020

President - Wendell Null

Vice -

President Nan Headrick

Tonya Smikal -

Board Members - Sec.

Alvin Burress

Tammy Pratka

Chris Brown

CD Williams

Advisory Members - Arlene Langham

Andy Conner

Dr. Lukas Chachere

Caroline Wadzek

Executive Director - Ann Marie Miller

Asst. Director Cynthia Northrop

Analyst Jaime Hernandez

Administrative Specialist Victoria Jackson

**2019-2020
Annual Budget - Final
9/17/2019**



Dayton Community Development Corporation

Fiscal Year 2019-20 Budget

Income

5115 - Sales & Use Tax

Sales & Use Tax Revenue is estimated at \$849,600. There is no increase from the adopted FY 18-19 Budget, but this represents an increase from the projected FY 18-19 budget amount of 3.8%.

5412 - Interest

Interest Revenue is \$17,000 annually, which is the same amount in the FY 18-19 projected budget.

Expenses

6102 – Salaries

Salaries of DCDC staff for FY 19-20 are \$252,253, which represents a 20.9% increase over FY 18-19. This increase reflects changes in the upgrades in the DCDC staff and the addition of the Administrative Specialist position.

6103 – Merit Increases

Due to the recent hiring of DCDC staff, this item is significantly less (75.3%) than the previous year.

6104 – Payroll Taxes

Payroll taxes are calculated based on the total salaries and merit increases of the DCDC staff, this item reflects an increase of 18.1%, which is a result of the increase in item 6102 – Salaries.

6108 – Employee Insurance

This item remains the same between FY 18-19 and FY 19-20.

6118 – Auto & Travel

Auto & Travel details are provided on the GL Breakdown, with \$4,800 assigned for Auto Allowance and \$6,000 allocated for mileage reimbursements and associated travel costs.

6150 – Training

Training is categorized by each position as detailed on the GL Breakdown. Currently, DCDC staff are completing professional development plans, which may require a future adjustment to this item. Attendance for each board member at the TEDC Economic Development Sales Tax Workshop (1-day event) was included in this budget. Additionally, training funds were set aside for any general economic development training that might be applicable for the DCDC Staff, Board, or City Management. This training may include webinars, one-day workshops, and other training that is not specific to one job function.

6153 – Lodging

Lodging costs associated with training conferences.

6210 – Publications

There is a 92.8% decrease in this item from FY 18-19 to FY 19-20. The only publication included during FY 19-20 is: local public notice and promotional publications.

Printed and promotional materials in the amount of \$2,000 are included in this item as well. These funds will allow the DCDC to professionally print marketing and promotional materials designed in-house to assist with recruitment, retention, and expansion efforts.

6215 – Dues, Subscriptions, Memberships

This item includes any dues, subscriptions, and professional memberships of the DCDC and its staff. This amount remains unchanged from FY 18-19.

6311- Board Expense

This item remains unchanged from amended FY 18-19.

6320 – Office Supplies & Materials

This item is detailed in the GL Breakdown and includes new sections for specific office supply and material purchases. Typical office supplies and materials are listed as general, and this section reflects a \$2,000 decrease from the FY 18-19 budgeted amount.

An item was added to facilitate the purchase of drone equipment which can be jointly utilized by both the DCDC and the City of Dayton Police department. The DCDC would use this equipment for developing marketing videos and photos around the community and available properties. The City Dayton Police department has secured a donation to assist with the implementation of a drone program.

A software line item was included to allow for the implementation of new software and programs to enable the DCDC to create marketing materials in-house and improve communications from the DCDC staff. This item includes Adobe Creative Suite, Acrobat, and Grammarly.

A line item for equipment was added to allow the DCDC to purchase a quality digital camera, microphones, and other small office equipment to facilitate digitization of DCDC records, development of a Dayton image library, and the production of videos for marketing and promoting the community.

6330 – Telephone

This item reflects the projected FY 18-19 Budget amount.

6331 – Postage

This item remains unchanged from FY 18-19.

6410 – Audit & Accounting

This item remains unchanged from FY 18-19.

6420 – Legal

Legal was increased from FY 18-19 by 66.7% but reflected a decrease from the FY 18-19 projected budget. This increase is a result of new activity by the DCDC that requires substantial legal review and compliance.

6421 – Grants & Incentives

Details for this item are located on the Grants tab. It currently reflects \$67,500 for the BIG Program, and \$100,000 for Sumiden Wire Products, and an unassigned grant(s) of \$75,000. This item was added to reflect potential incentives for large and small industries. These would be part of new incentive programs adopted by the DCDC Board during FY 19-20 or as a result of new business attraction or retention efforts.

6422 – Promotion & Hospitality

This item has increased by 191.7% from FY 18-19 but represents a transition in the efforts of the DCDC Organization. This section includes the current use of this section and new uses. Outreach/Engagement funds activities and events the DCDC is involved with, including Chamber, DISD, and County partnerships and activities. It also includes the ability for DCDC to hold its own activities to inform the community about the organization, future development, and projects.

New items include Site Visits/Recruitment, which will cover any expenses associated with hosting site visits in the community or other recruitment activities. Two items for Business Retention and Expansion efforts are included. The first BRE Program involves the implementation of an active BRE program and its associated costs. There are a variety of BRE activities that the DCDC can undertake. The DCDC Board hasn't adopted a BRE Policy yet, so these activities are still to be determined.

However, an example of how this funding might be utilized is: After meeting with the large industrial businesses in the community a need might be identified that could be addressed through quarterly industry breakfasts that allow businesses a forum to communicate and plan with one another.

As part of the Strategic Plan, the DCDC identified a desire to host an annual business & industry appreciation event, which is now included in the FY 19-20 Budget.

Also included in Promotion & Hospitality are recruitment efforts of the DCDC to attract new businesses to the community. These are divided into different categories for greater transparency. Retail Recruitment focuses on the DCDC being proactive in attracting new retail to the community through awareness and promotion of available property and new developments. This item includes expenses associated with ICSC conferences and in-house retail recruitment efforts. These efforts replace the \$50,000 annual Buxton contract. The line item for Industrial Attraction is explicitly dedicated to DCDC efforts to attract new industrial businesses to the community. This item includes funding for generating awareness of Dayton as an industrial location within the greater Houston area with regional, national, and international site selectors and businesses. Dayton has excellent potential, but the overall business community is unaware of the city, and this item will help.

Also included are Regional Partnerships and Team Texas activities. These items will further the DCDC's marketing dollars by utilizing regional and a state entity to promote our community to businesses, developers, and site consultants. These items will allow for proactive recruitment through partnerships that will enable DCDC to make direct business connections through select tradeshows or call trips that are organized through a large entity.

6450 – Professional Services

Professional services include all of the DCDC contracts for services, programs, and systems. Included in this section is the SBDC – Lee College contribution. Also included is funding for a GIS web-based Property Search database and the integration with a property database system through RealMassive. A new addition is a CRM Tracking Software system. This system will allow for the DCDC Staff, Board, and any other assigned users to track and manage prospects, existing businesses, incentives/grants, and other interactions. This system will also be able to integrate with data collected from visitors on the DCDC website to generate new leads and manage the recruitment process.

Digital marketing/E-Newsletter/SEO replaces the Multiview contract and will allow for existing DCDC staff to promote and track digital interactions at a fraction of the cost. The E-newsletter component provides for the development of electronic newsletters and email lists to provide content to both the businesses and residents in Dayton, site consultants, and other interested parties.

Business Data Research is assigned to allow for the DCDC to gather a comprehensive list of all the businesses located in the greater Dayton area and to conduct other similar research to assist with BRE and Attraction efforts.

Studies/Services/City Partnerships sets aside specific funding in the FY 19-20 Budget to facilitate any studies or professional services that may arise during the year. This item allows for a partnership between the DCDC and the City on special projects as well.

A top priority of the DCDC during FY 19-20 should be the development and relaunch of a new website, as this is the primary component utilized by businesses and consultants to learn about Dayton. Using a partnership with the City of Dayton, the DCDC estimates costs to be at or below \$1,000.

The Contract for Services item is set aside to allow for the potential for contracted services in the future associated with some DCDC projects.

6510 – Parts & Repairs

This item remains unchanged from FY 18-19.

6518 – Lease Payments

This item remains unchanged from FY 18-19.

6810 – Capital Outlay

This item remains unchanged from FY 18-19.

6852 – Misc. Unallocated Expense

This item remains unchanged from FY 18-19.

Total Expenses

Total Expenses for FY 19-20 are \$808,112, which represents a 43.8% decrease from the FY 18-19 budget.

Total Expenses without Grants are \$565,612.

The proposed FY 19-20 Budget projects a net income of \$58,488.

Dayton Community Development Corp.

**DCDC
FY 2019-2020 Budget
Fund: General (600)**

Department: Administrative (82)	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 19-20 Proposed	% Change Budget to Proposed
Beginning Fund Balance	3,014,257	2,998,099	2,654,349	2,654,349	1,995,656	-24.8%
Revenue						
5115 Sale & Use Tax	727,595	967,554	849,600	817,963	849,600	0.0%
5411 Miscellaneous Income	50	-	-	-	-	-
5412 Interest	16,129	15,294	10,000	37,000	17,000	70.0%
Total Revenue	743,774	982,848	859,600	854,963	866,600	0.8%
Expenses						
6102 Salaries	128,760	158,819	208,665	208,665	252,253	20.9%
6103 Merit Increases	1,895	-	6,311	1,240	1,562	-75.3%
6104 Payroll Taxes	10,717	11,630	21,498	21,498	25,381	18.1%
6108 Employee Insurance	19,536	30,923	46,000	46,000	46,000	0.0%
6110 Retirement	9,987	12,300	16,403	16,403	19,366	18.1%
6118 Auto & Travel	8,456	17,885	30,000	12,500	11,000	-63.3%
6150 Training	650	12,300	16,403	11,000	10,850	-33.9%
6153 Lodging	-	-	-	-	4,000	-
6164 Debt Service Principal	-	-	-	-	-	-
6166 Debt Service Interest	-	-	-	-	-	-
6210 Publications	47,099	57,571	63,000	63,000	4,550	-92.8%
6215 Dues, Subscriptions & Membersf	1,710	2,352	5,000	5,000	5,000	0.0%
6311 Board Expense	-	-	15,000	5,000	5,000	-66.7%
6320 Office Supplies & Materials	4,702	9,837	12,000	8,000	18,100	50.8%
6330 Telephone	2,100	1,309	6,500	4,000	4,000	-38.5%
6331 Postage	17	68	150	150	150	0.0%
6335 Utilities	-	-	-	-	-	-
6410 Audit & Accounting	2,400	2,600	2,400	2,400	2,600	8.3%
6415 Insurance	-	-	800	800	800	0.0%
6420 Legal	8,126	15,299	12,000	27,000	20,000	66.7%
6421 Grants & Incentives	327,000	504,150	613,500	172,000	242,500	-60.5%
6422 Promotion & Hospitality	6,109	12,217	18,000	23,000	52,500	191.7%
6450 Professional Services	152,835	322,142	326,886	418,000	64,500	-80.3%
6510 Parts & Repairs	48	356	500	500	500	0.0%
6518 Lease Payments	15,862	16,824	17,000	17,000	17,000	0.0%
6810 Capital Outlay	-	9,259	-	450,000	-	-
6852 Misc Unallocated Expense	-	168	500	500	500	0.0%
Total Expenses	748,009	1,198,010	1,438,516	1,513,656	808,112	-43.8%
Total Expenses Less Grants	421,009	693,860	825,016	1,475,156	565,612	-31.4%
Total Revenues over All Expenses	(4,235)	(215,161)	(578,916)	(658,693)	58,488	-110.1%
Est. Ending Fund Balance	2,998,099	2,654,349	2,075,433	1,995,656	2,054,144	-1.0%

<i>Proposed FY 19-20 Personnel</i>	<i>Current FY18-19</i>	<i>COLA 1%†</i>	<i>Potential Merit Annualized</i>	<i>FY 19-20 Base Salary</i>	<i>FY 19-20 Merit Cost</i>	<i>Budget Salary</i>
Executive Director	110,000	1,100	3,333	111,100	548	111,648
Asst Director	72,820	728	2,206	73,548	741	74,289
Analyst	40,923	409	1,240	41,332	143	41,476
Secretary	26,012	260	788	26,272	130	26,402
	249,755	2,498	7,568	252,253	1,562	253,814

† Justification: Set COLA based on the City of Dayton approved

Months of Operation

30.5

GRANTS AWARDED / PLANNED FY 2019-2022**Planned Grants for FY 2018-19**

Sumiden Wire Products (payment 3 of 6)	100,000.00
Total Care Dayton (yr1 of Lease Reimbursements)	5,000.00
BIG (business improvement grants) Program	67,500.00
Houston Cardiovascular Institute	0.00
Large Industry (annual)	150,000.00
Small Industry	50,000.00
Total	372,500.00

Planned Grants for FY 2019-20

Houston Cardiovascular Institute	0.00
Incentive Programs - Large Industry & Small	75,000.00
BIG (business improvement grants) Program	67,500.00
Sumiden Wire Products (payment 4 of 6)	100,000.00
Total	242,500.00

Planned Grants for FY 2020-21

Large Industry A (annual)	150,000.00
Large Industry B (annual)	50,000.00
Total Care (yr3 of lease reimbursement)	20,000.00
Houston Cardiovascular Institute Year 2	24,000.00
BIG (business improvement grants) Program	67,500.00
Sumiden Wire Products (payment 5 of 6)	100,000.00
Total	411,500.00

Planned Grants for FY 2021-22

Large Industry A (annual)	150,000.00
Large Industry B (annual)	50,000.00
Total Care (yr4 of Lease reimbursement)	20,000.00
BIG (business improvement grants) Program	67,500.00
Sumiden Wire Products (payment 6 of 6)	43,200.00
Total	330,700.00

Planned Grants for FY 2022-23

Large Industry A (annual)	150,000.00
Large Industry B (annual)	100,000.00
Total Care (yr5 of Lease reimbursement)	15,000.00
BIG (business improvement grants) Program	67,500.00
Total	332,500.00

APPENDIX D DEBT MODEL, SERVICE SCHEDULES & MUNICIPAL REPORT

City of Dayton, Texas
Debt Model
For Fiscal Year Ending September 30, 2020
Updated: August 20, 2019

General Fund Supported Debt							
Fiscal Year Ending 9/30	GO Bonds Series 2008	CO's Series 2015	GO Ref Bonds Series 2017	Tax Note Series 2017	CO's Series 2018	CO's Series 2019	Total General Fund Debt
2020	\$ 796,575.00	\$ 489,868.76	\$ 264,386.00	\$ 119,914.00	\$ 239,687.50	\$ 102,756.26	\$ 2,013,187.52
2021	-	350,018.76	1,058,403.25	117,982.00	245,287.50	350,181.26	2,121,872.77
2022	-	346,518.76	1,063,166.00	121,008.00	244,812.50	150,681.26	1,926,186.52
2023	-	347,518.76	1,062,427.00	-	243,237.50	146,881.26	1,800,064.52
2024	-	347,493.76	1,061,242.00	-	245,437.50	148,956.26	1,803,129.52
2025	-	346,868.76	1,059,611.00	-	247,237.50	150,881.26	1,804,598.52
2026	-	346,946.88	1,062,478.25	-	243,737.50	151,556.26	1,804,718.89
2027	-	347,625.00	1,059,843.75	-	244,937.50	147,156.26	1,799,562.51
2028	-	347,940.63	1,061,707.50	-	245,737.50	148,781.26	1,804,166.89
2029	-	713,256.26	-	-	20,737.50	150,256.26	884,250.02
2030	-	713,196.88	-	-	20,212.50	147,256.26	880,665.64
2031	-	713,087.50	-	-	19,762.50	149,806.26	882,656.26
2032	-	717,887.50	-	-	19,293.75	147,306.26	884,487.51
2033	-	715,843.75	-	-	23,725.00	149,756.26	889,325.01
2034	-	716,425.00	-	-	23,075.00	147,075.01	886,575.01
2035	-	715,575.00	-	-	22,412.50	149,259.38	887,246.88
2036	-	-	-	-	21,737.50	151,250.00	172,987.50
2037	-	-	-	-	21,050.00	148,100.00	169,150.00
2038	-	-	-	-	20,350.00	149,893.75	170,243.75
2039	-	-	-	-	-	146,631.25	146,631.25
	\$ 796,575.00	\$ 8,276,071.96	\$ 8,753,264.75	\$ 358,904.00	\$ 2,412,468.75	\$ 3,134,422.03	\$ 23,731,706.49

Utility Fund Supported Debt			
Fiscal Year Ending 9/30	GO Ref Bonds Series 2016	CO's Series 2018	Total Revenue System Debt
2020	\$ 745,750.00	\$ 331,412.50	\$ 1,077,162.50
2021	749,100.00	326,787.50	1,075,887.50
2022	747,200.00	331,087.50	1,078,287.50
2023	746,975.00	329,162.50	1,076,137.50
2024	748,225.00	330,962.50	1,079,187.50
2025	743,950.00	327,462.50	1,071,412.50
2026	745,700.00	328,662.50	1,074,362.50
2027	743,200.00	329,462.50	1,072,662.50
2028	744,600.00	329,862.50	1,074,462.50
2029	-	280,862.50	280,862.50
2030	-	278,612.50	278,612.50
2031	-	282,162.50	282,162.50
2032	-	280,206.25	280,206.25
2033	-	282,731.25	282,731.25
2034	-	280,012.50	280,012.50
2035	-	281,893.75	281,893.75
2036	-	283,287.50	283,287.50
2037	-	279,262.50	279,262.50
2038	-	279,812.50	279,812.50
	\$ 6,714,700.00	\$ 5,773,706.25	\$ 12,488,406.25

Debt Service Schedules

BOND DEBT SERVICE

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

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2020 09/30/2020	780,000	4.250%	16,575	796,575	796,575
	780,000		16,575	796,575	796,575

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

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	6,305,000		1,971,071.96	8,276,071.96	8,276,071.96

BOND DEBT SERVICE

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

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	5,770,000		944,700	6,714,700	6,714,700

BOND DEBT SERVICE

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

Dated Date 02/15/2017
 Delivery Date 02/15/2017

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	7,865,000		888,264.75	8,753,264.75	8,753,264.75

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
02/01/2020	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
	350,000		8,904	358,904	358,904

BOND DEBT SERVICE

City of Dayton, Texas
\$6,595,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2018
Callable February 1, 2028 @ Par

Dated Date 06/01/2018
 Delivery Date 06/27/2018

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2020	355,000	2.000%	109,825.00	464,825.00	
08/01/2020			106,275.00	106,275.00	
09/30/2020					571,100.00
02/01/2021	365,000	3.000%	106,275.00	471,275.00	
08/01/2021			100,800.00	100,800.00	
09/30/2021					572,075.00
02/01/2022	380,000	3.000%	100,800.00	480,800.00	
08/01/2022			95,100.00	95,100.00	
09/30/2022					575,900.00
02/01/2023	390,000	4.000%	95,100.00	485,100.00	
08/01/2023			87,300.00	87,300.00	
09/30/2023					572,400.00
02/01/2024	410,000	4.000%	87,300.00	497,300.00	
08/01/2024			79,100.00	79,100.00	
09/30/2024					576,400.00
02/01/2025	425,000	4.000%	79,100.00	504,100.00	
08/01/2025			70,600.00	70,600.00	
09/30/2025					574,700.00
02/01/2026	440,000	4.000%	70,600.00	510,600.00	
08/01/2026			61,800.00	61,800.00	
09/30/2026					572,400.00
02/01/2027	460,000	4.000%	61,800.00	521,800.00	
08/01/2027			52,600.00	52,600.00	
09/30/2027					574,400.00
02/01/2028	480,000	4.000%	52,600.00	532,600.00	
08/01/2028			43,000.00	43,000.00	
09/30/2028					575,600.00
02/01/2029	220,000	4.000%	43,000.00	263,000.00	
08/01/2029			38,600.00	38,600.00	
09/30/2029					301,600.00
02/01/2030	225,000	3.000%	38,600.00	263,600.00	
08/01/2030			35,225.00	35,225.00	
09/30/2030					298,825.00
02/01/2031	235,000	3.000%	35,225.00	270,225.00	
08/01/2031			31,700.00	31,700.00	
09/30/2031					301,925.00
02/01/2032	240,000	3.250%	31,700.00	271,700.00	
08/01/2032			27,800.00	27,800.00	
09/30/2032					299,500.00
02/01/2033	255,000	3.250%	27,800.00	282,800.00	
08/01/2033			23,656.25	23,656.25	
09/30/2033					306,456.25
02/01/2034	260,000	3.250%	23,656.25	283,656.25	
08/01/2034			19,431.25	19,431.25	
09/30/2034					303,087.50
02/01/2035	270,000	3.375%	19,431.25	289,431.25	
08/01/2035			14,875.00	14,875.00	
09/30/2035					304,306.25

BOND DEBT SERVICE

City of Dayton, Texas
\$6,595,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2018
Callable February 1, 2028 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2036	280,000	3.375%	14,875.00	294,875.00	
08/01/2036			10,150.00	10,150.00	
09/30/2036					305,025.00
02/01/2037	285,000	3.500%	10,150.00	295,150.00	
08/01/2037			5,162.50	5,162.50	
09/30/2037					300,312.50
02/01/2038	295,000	3.500%	5,162.50	300,162.50	
09/30/2038					300,162.50
	6,270,000		1,916,175.00	8,186,175.00	8,186,175.00

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
\$6,595,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2018
Callable February 1, 2028 @ Par

Dated Date 06/01/2018
 Delivery Date 06/27/2018

General Fund Component (GF)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2020	170,000	2.000%	35,693.75	205,693.75	
08/01/2020			33,993.75	33,993.75	
09/30/2020					239,687.50
02/01/2021	180,000	3.000%	33,993.75	213,993.75	
08/01/2021			31,293.75	31,293.75	
09/30/2021					245,287.50
02/01/2022	185,000	3.000%	31,293.75	216,293.75	
08/01/2022			28,518.75	28,518.75	
09/30/2022					244,812.50
02/01/2023	190,000	4.000%	28,518.75	218,518.75	
08/01/2023			24,718.75	24,718.75	
09/30/2023					243,237.50
02/01/2024	200,000	4.000%	24,718.75	224,718.75	
08/01/2024			20,718.75	20,718.75	
09/30/2024					245,437.50
02/01/2025	210,000	4.000%	20,718.75	230,718.75	
08/01/2025			16,518.75	16,518.75	
09/30/2025					247,237.50
02/01/2026	215,000	4.000%	16,518.75	231,518.75	
08/01/2026			12,218.75	12,218.75	
09/30/2026					243,737.50
02/01/2027	225,000	4.000%	12,218.75	237,218.75	
08/01/2027			7,718.75	7,718.75	
09/30/2027					244,937.50
02/01/2028	235,000	4.000%	7,718.75	242,718.75	
08/01/2028			3,018.75	3,018.75	
09/30/2028					245,737.50
02/01/2029	15,000	4.000%	3,018.75	18,018.75	
08/01/2029			2,718.75	2,718.75	
09/30/2029					20,737.50
02/01/2030	15,000	3.000%	2,718.75	17,718.75	
08/01/2030			2,493.75	2,493.75	
09/30/2030					20,212.50
02/01/2031	15,000	3.000%	2,493.75	17,493.75	
08/01/2031			2,268.75	2,268.75	
09/30/2031					19,762.50
02/01/2032	15,000	3.250%	2,268.75	17,268.75	
08/01/2032			2,025.00	2,025.00	
09/30/2032					19,293.75
02/01/2033	20,000	3.250%	2,025.00	22,025.00	
08/01/2033			1,700.00	1,700.00	
09/30/2033					23,725.00
02/01/2034	20,000	3.250%	1,700.00	21,700.00	
08/01/2034			1,375.00	1,375.00	
09/30/2034					23,075.00

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
\$6,595,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2018
Callable February 1, 2028 @ Par

General Fund Component (GF)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2035	20,000	3.375%	1,375.00	21,375.00	
08/01/2035			1,037.50	1,037.50	
09/30/2035					22,412.50
02/01/2036	20,000	3.375%	1,037.50	21,037.50	
08/01/2036			700.00	700.00	
09/30/2036					21,737.50
02/01/2037	20,000	3.500%	700.00	20,700.00	
08/01/2037			350.00	350.00	
09/30/2037					21,050.00
02/01/2038	20,000	3.500%	350.00	20,350.00	
09/30/2038					20,350.00
	1,990,000		422,468.75	2,412,468.75	2,412,468.75

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
\$6,595,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2018
Callable February 1, 2028 @ Par

Dated Date 06/01/2018
 Delivery Date 06/27/2018

Utility Fund Component (UF)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2020	185,000	2.000%	74,131.25	259,131.25	
08/01/2020			72,281.25	72,281.25	
09/30/2020					331,412.50
02/01/2021	185,000	3.000%	72,281.25	257,281.25	
08/01/2021			69,506.25	69,506.25	
09/30/2021					326,787.50
02/01/2022	195,000	3.000%	69,506.25	264,506.25	
08/01/2022			66,581.25	66,581.25	
09/30/2022					331,087.50
02/01/2023	200,000	4.000%	66,581.25	266,581.25	
08/01/2023			62,581.25	62,581.25	
09/30/2023					329,162.50
02/01/2024	210,000	4.000%	62,581.25	272,581.25	
08/01/2024			58,381.25	58,381.25	
09/30/2024					330,962.50
02/01/2025	215,000	4.000%	58,381.25	273,381.25	
08/01/2025			54,081.25	54,081.25	
09/30/2025					327,462.50
02/01/2026	225,000	4.000%	54,081.25	279,081.25	
08/01/2026			49,581.25	49,581.25	
09/30/2026					328,662.50
02/01/2027	235,000	4.000%	49,581.25	284,581.25	
08/01/2027			44,881.25	44,881.25	
09/30/2027					329,462.50
02/01/2028	245,000	4.000%	44,881.25	289,881.25	
08/01/2028			39,981.25	39,981.25	
09/30/2028					329,862.50
02/01/2029	205,000	4.000%	39,981.25	244,981.25	
08/01/2029			35,881.25	35,881.25	
09/30/2029					280,862.50
02/01/2030	210,000	3.000%	35,881.25	245,881.25	
08/01/2030			32,731.25	32,731.25	
09/30/2030					278,612.50
02/01/2031	220,000	3.000%	32,731.25	252,731.25	
08/01/2031			29,431.25	29,431.25	
09/30/2031					282,162.50
02/01/2032	225,000	3.250%	29,431.25	254,431.25	
08/01/2032			25,775.00	25,775.00	
09/30/2032					280,206.25
02/01/2033	235,000	3.250%	25,775.00	260,775.00	
08/01/2033			21,956.25	21,956.25	
09/30/2033					282,731.25
02/01/2034	240,000	3.250%	21,956.25	261,956.25	
08/01/2034			18,056.25	18,056.25	
09/30/2034					280,012.50

DETAILED BOND DEBT SERVICE

City of Dayton, Texas
\$6,595,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2018
Callable February 1, 2028 @ Par

Utility Fund Component (UF)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2035	250,000	3.375%	18,056.25	268,056.25	
08/01/2035			13,837.50	13,837.50	
09/30/2035					281,893.75
02/01/2036	260,000	3.375%	13,837.50	273,837.50	
08/01/2036			9,450.00	9,450.00	
09/30/2036					283,287.50
02/01/2037	265,000	3.500%	9,450.00	274,450.00	
08/01/2037			4,812.50	4,812.50	
09/30/2037					279,262.50
02/01/2038	275,000	3.500%	4,812.50	279,812.50	
09/30/2038					279,812.50
	4,280,000		1,493,706.25	5,773,706.25	5,773,706.25

BOND DEBT SERVICE

City of Dayton, Texas
\$2,500,000 Combination Tax and Limited Pledge Certificates of Obligation, Series 2019
Callable 2/1/2028 at Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual
					Debt Service
			Dated Date 08/01/2019		
			Delivery Date 09/11/2019		
02/01/2020	30,000	3.000%	36,603.13	66,603.13	
08/01/2020			36,153.13	36,153.13	
09/30/2020					102,756.26
02/01/2021	285,000	5.000%	36,153.13	321,153.13	
08/01/2021			29,028.13	29,028.13	
09/30/2021					350,181.26
02/01/2022	95,000	5.000%	29,028.13	124,028.13	
08/01/2022			26,653.13	26,653.13	
09/30/2022					150,681.26
02/01/2023	95,000	3.000%	26,653.13	121,653.13	
08/01/2023			25,228.13	25,228.13	
09/30/2023					146,881.26
02/01/2024	100,000	3.000%	25,228.13	125,228.13	
08/01/2024			23,728.13	23,728.13	
09/30/2024					148,956.26
02/01/2025	105,000	3.000%	23,728.13	128,728.13	
08/01/2025			22,153.13	22,153.13	
09/30/2025					150,881.26
02/01/2026	110,000	5.000%	22,153.13	132,153.13	
08/01/2026			19,403.13	19,403.13	
09/30/2026					151,556.26
02/01/2027	110,000	3.000%	19,403.13	129,403.13	
08/01/2027			17,753.13	17,753.13	
09/30/2027					147,156.26
02/01/2028	115,000	3.000%	17,753.13	132,753.13	
08/01/2028			16,028.13	16,028.13	
09/30/2028					148,781.26
02/01/2029	120,000	3.000%	16,028.13	136,028.13	
08/01/2029			14,228.13	14,228.13	
09/30/2029					150,256.26
02/01/2030	120,000	2.000%	14,228.13	134,228.13	
08/01/2030			13,028.13	13,028.13	
09/30/2030					147,256.26
02/01/2031	125,000	2.000%	13,028.13	138,028.13	
08/01/2031			11,778.13	11,778.13	
09/30/2031					149,806.26
02/01/2032	125,000	2.000%	11,778.13	136,778.13	
08/01/2032			10,528.13	10,528.13	
09/30/2032					147,306.26
02/01/2033	130,000	2.000%	10,528.13	140,528.13	
08/01/2033			9,228.13	9,228.13	
09/30/2033					149,756.26
02/01/2034	130,000	2.125%	9,228.13	139,228.13	
08/01/2034			7,846.88	7,846.88	
09/30/2034					147,075.01
02/01/2035	135,000	2.125%	7,846.88	142,846.88	
08/01/2035			6,412.50	6,412.50	
09/30/2035					149,259.38

BOND DEBT SERVICE

City of Dayton, Texas
 \$2,500,000 Combination Tax and Limited Pledge Certificates of Obligation, Series 2019
 Callable 2/1/2028 at Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2036	140,000	2.250%	6,412.50	146,412.50	
08/01/2036			4,837.50	4,837.50	
09/30/2036					151,250.00
02/01/2037	140,000	2.250%	4,837.50	144,837.50	
08/01/2037			3,262.50	3,262.50	
09/30/2037					148,100.00
02/01/2038	145,000	2.250%	3,262.50	148,262.50	
08/01/2038			1,631.25	1,631.25	
09/30/2038					149,893.75
02/01/2039	145,000	2.250%	1,631.25	146,631.25	
09/30/2039					146,631.25
	2,500,000		634,422.03	3,134,422.03	3,134,422.03

Texas Municipal Report



FINANCIAL STATEMENT

FINANCIAL STATEMENT (As of September 30, 2017)

Net Taxable Assessed Valuation ("A.V."), 2017	\$755,333,201
New Debt	\$6,595,000
Outstanding Debt	24,660,000

Total General Obligation Debt	\$31,255,000
Less: Self-Supporting (a)	
Water & Sewer	11,324,371

GO Debt payable from Ad Valorem Taxes	\$19,930,629
Less: I&S Fund	1,841,424

Net Debt	\$18,089,205
	=====

(a) The June 04, 2018 Official Statement reports the following General Obligation Debt being paid from revenues other than ad valorem taxes; thus considered self-supporting.

Net Debt Per Net Taxable Assessed Valuation - 2.39%
 Net Debt Per Sq mile - \$1,644,473.18
 Net Debt Per Capita - \$2,465.48

Net Taxable Assessed Valuation Per Capita - \$102,948.51

Bureau of Census Pop: 2000 - 5,709
 Bureau of Census Pop: 2010 - 7,242
 2018 Estimated Population - 7,337
 Area: 11.00 Sq mile

PAYMENT RECORD

Never defaulted.

TAX DATA

Tax Year	A.V.*	Tax Rate	Adjusted Levy	% Collected within FY	Total % Collected as of 09/30/2017**
2012	\$677,696,574	\$0.6853	\$4,817,619	96.35	98.94
2013	654,746,879	0.7229	4,904,072	93.63	98.78
2014	713,035,457	0.6900	4,899,505	97.55	98.69
2015	754,019,764	0.6800	5,088,985	97.64	98.43
2016	658,636,289	0.6853	4,426,082	97.03	97.03
2017	755,333,201	0.6700	5,060,732	(In process of collection)	

* Fluctuation in taxable assessed value due to decline in oil and gas prices and City's concentration of oil and gas industry businesses located in the railyard.
 ** Delinquent tax collections are allocated to the respective years in which the taxes are levied.

Tax Rate Distribution	2017	2016	2015	2014
Operations	\$0.4295	\$0.4971	\$0.4510	\$0.4440
I&S	0.2405	0.1882	0.2290	0.2460
	-----	-----	-----	-----
Totals	\$0.6700	\$0.6853	\$0.6800	\$0.6900

Tax Rate Limitation: Article XI, Section 5 of Texas Constitution, applicable to cities of more than 5,000 population: \$2.50 per \$100 assessed valuation. City operates under a Home Rule Charter which adopts the constitutional provisions.

TAX ABATEMENT The tax abatement for the 2017 assessed valuation was \$16,747,960.

CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENTS Chapter 380 of the Texas Local

Government Code, Miscellaneous Provisions Relating to Municipal Planning and Development, provides the authority to the governing body of a municipality may establish and provide for the administration of one or more programs, including programs for making loans and grants of public money and providing personnel and services of the municipality, to promote state or local economic development and to stimulate business and commercial activity in the municipality.

In November 2014, the City approved a Chapter 380 Economic Development Agreement with Jess-John Inc. The developer plans to construct residential housing which will require the development of infrastructure for City services for the tract of land within the City. The City has agreed to pay the developer up to one half of the cost of improvements, not to exceed \$674,530. This agreement shall be in force and effect from the date of execution, November 17, 2014, for a term expiring the earlier of 15 years thereafter, or on the date that all payments required have been made.

SALES TAX

Municipal Sales Tax: The City has adopted the provisions of Municipal Sales and Use Tax Act V.T.C.A. Tax Code, Chapter 321, which grants the City power to impose and levy a 1% Local Sales and Use Tax within the City; the proceeds are credited to the General Fund and are not pledged to the payment of the bonds in this report. Voters approved an additional sales and use tax of 1/2 of 1% effective October 1, 1996 for Dayton Community Development Corporation (Type B). Net allocations on calendar year basis are as follows:

Calendar Year	Rate	Total Collected	% of Ad Val Tax Levy	Equiv of Ad Val Tax Rate
2014	1.500%	\$2,633,398	53.74%	\$0.37
2015	1.500	2,581,858	50.73	0.34
2016	1.500	2,121,259	47.39	0.32
2017	1.500	2,209,674	43.66	0.29

DETAILS OF OUTSTANDING DEBT

Details of Limited Tax Debt (Outstanding 9/30/2017)

GO Bds Ser 2008

Tax Treatment:	Tax Exempt
Original Issue Amount	\$13,255,000.00
Dated Date:	06/01/2008
Sale Date:	06/16/2008
Delivery Date:	07/15/2008
Sale Type:	Negotiated
Record Date:	MSRB
Bond Form:	BE
Denomination	\$5,000
Interest pays	Semi-Annually: 08/01, 02/01
1st Coupon Date:	02/01/2009

Paying Agent: Wells Fargo Bank, N.A., Austin, TX
 Bond Counsel: Fulbright & Jaworski L.L.P.
 Financial Advisor: Southwest Securities, San Antonio, TX
 Lead Manager: Coastal Securities, Inc.
 Co-Manager: First Southwest Company
 Co-Manager: SAMCO Capital Markets, Inc.

Insurance: Assured Guaranty Corp

Use of Proceeds: Community Center, Library, Streets & Drainage, Utility.

Maturity	Amount	Coupon	Orig Reoffering Price/Yield
02/01/2018	715,000.00	4.2500%	4.050%
02/01/2019	745,000.00	4.0000%	4.180%
02/01/2020	780,000.00	4.2500%	4.330%
			-----\$2,240,000.00

Call Option: Bonds maturing on 02/01/2019 to 02/01/2020 callable in whole or in



part on any date beginning 02/01/2018 @ par.

Refunded Notes: Maturities refunded by GO Ref Bds Ser 2017

Table with 5 columns: Refunded Amount, Mat Date, Coupon, Price, Sched Call. Rows include amounts from 810,000.00 to 5,185,000.00 with corresponding dates and terms.

Tax Notes Ser 2012

Tax Treatment: Bank Qualified
Original Issue Amount \$700,000.00
Dated Date: 04/01/2012
Sale Date: 04/02/2012
Delivery Date: 05/01/2012
Sale Type: Private Placement
Record Date: MSRB
Bond Form: FR
Denomination \$100,000
Interest pays Semi-Annually: 08/01, 02/01
1st Coupon Date: 02/01/2013

Paying Agent: First Liberty National Bank, Dayton, TX
Bond Counsel: Fulbright & Jaworski L.L.P.
Financial Advisor: Southwest Securities, San Antonio, TX
Purchaser: First Liberty National Bank, Dayton, TX

Use of Proceeds: Administration Facility.

Table with 4 columns: Maturity, Amount, Coupon, Orig Reoffering Price/Yield. Rows for 02/01/2018 and 02/01/2019, totaling \$240,000.00.

Call Option: Non Callable

Comb Tax & Ltd Pledge Rev C/O Ser 2015

Tax Treatment: Bank Qualified
Original Issue Amount \$6,990,000.00
Dated Date: 05/01/2015
Sale Date: 05/04/2015
Delivery Date: 06/04/2015
Sale Type: Competitive
TIC: 2.9193%
Record Date: MSRB
Bond Form: BE
Denomination \$5,000
Interest pays Semi-Annually: 08/01, 02/01
1st Coupon Date: 02/01/2016

Paying Agent: BOKF, N.A., Austin, TX
Bond Counsel: Norton Rose Fulbright US LLP, San Antonio, TX
Financial Advisor: SAMCO Capital Markets, Inc., San Antonio, TX
Lead Manager: William Blair & Company, L.L.C.

Security : Limited Tax and a Subordinate lien on the Net revenues of the Utility system not to exceed \$1,000.

Use of Proceeds: Public Improvements.

Table with 4 columns: Maturity, Amount, Coupon, Orig Reoffering Price/Yield. Rows for 02/01/2018 to 02/01/2021.

Table with 4 columns: Maturity, Amount, Coupon, Price. Rows from 02/01/2022 to 02/01/2035, ending with a total of -\$6,680,000.00.

Call Option: Bonds maturing on 02/01/2026 to 02/01/2035 callable in whole or in part on any date beginning 02/01/2025 @ par.

GO Ref Bds Ser 2016

Tax Treatment: Bank Qualified
Original Issue Amount \$6,880,000.00
Dated Date: 05/01/2016
Sale Date: 05/16/2016
Delivery Date: 06/15/2016
Sale Type: Negotiated
NIC: 1.9900%
Record Date: MSRB
Bond Form: BE
Denomination \$5,000
Interest pays Semi-Annually: 08/01, 02/01
1st Coupon Date: 02/01/2017

Paying Agent: BOKF, N.A., Austin, TX
Bond Counsel: Norton Rose Fulbright US LLP, San Antonio, TX
Financial Advisor: SAMCO Capital Markets, Inc., San Antonio, TX
Lead Manager: Coastal Securities, Inc.
Underwriter's Counsel: Andrews Kurth L.L.P., Houston, TX

Water & Sewer 100.00%

Use of Proceeds: Refunding.

Refunding Notes: This bond refunded maturities from the following issues: Comb Tax & Subord Lien Rev C/O Ser 2006

Table with 6 columns: Refunded Amount, Mat Date, Coupon, Price, Sched Call. Rows from 02/01/2018 to 02/01/2028.

Table with 4 columns: Maturity, Amount, Coupon, Orig Reoffering Price/Yield. Rows from 02/01/2018 to 02/01/2026.



02/01/2027	700,000.00	4.0000%	1.800%
02/01/2028	730,000.00	4.0000%	1.850%
-----\$6,880,000.00			

Call Option: Bonds maturing on 02/01/2025 to 02/01/2028 callable in whole or in part on any date beginning 02/01/2024 @ par.

GO Ref Bds Ser 2017

Tax Treatment: Bank Qualified
 Original Issue Amount \$8,045,000.00
 Dated Date: 02/01/2017
 Sale Date: 01/17/2017
 Delivery Date: 02/15/2017
 Sale Type: Private Placement
 Record Date: MSRB
 Bond Form: FR
 Denomination \$100,000
 Interest pays Semi-Annually: 02/01, 08/01
 1st Coupon Date: 08/01/2017

Paying Agent: Whitney Bank, Baton Rouge, LA
 Bond Counsel: Norton Rose Fulbright US LLP, San Antonio, TX
 Financial Advisor: SAMCO Capital Markets, Inc., San Antonio, TX
 Purchaser: Whitney Bank
 Underwriter's Counsel: Chapman & Cutler

Use of Proceeds: Refunding.

Refunding Notes: This bond refunded maturities from the following issues:

GO Bds Ser 2008

Refunded Amount	Mat Date	Coupon	Price	Sched Call
810,000.00	02/01/2021	4.250	Par	02/01/2018
850,000.00	02/01/2022	4.500	Par	02/01/2018
890,000.00	02/01/2023	4.500	Par	02/01/2018
5,185,000.00	02/01/2028	5.250	Par	02/01/2018

Maturity	Amount	Coupon	Orig Reoffering Price/Yield
02/01/2028T	8,045,000.00	2.2300%	N/A
-----\$8,045,000.00			

Call Option: Term bonds maturing on 02/01/2028 callable in whole or in part on any date beginning 02/01/2026 @ par.

Term Call: Term bonds maturing on 02/01/2028 subject to mandatory redemption as follows:

Redemption Date	Principal Amount
02/01/2018	\$90,000
02/01/2019	\$90,000
02/01/2020	\$90,000
02/01/2021	\$895,000
02/01/2022	\$920,000
02/01/2023	\$940,000
02/01/2024	\$960,000
02/01/2025	\$980,000
02/01/2026	\$1,005,000
02/01/2027	\$1,025,000
02/01/2028	\$1,050,000

	\$8,045,000

Tax Notes Ser 2017

Tax Treatment: Bank Qualified
 Original Issue Amount \$575,000.00
 Dated Date: 04/01/2017
 Sale Date: 03/20/2017
 Delivery Date: 04/19/2017
 Sale Type: Private Placement

Record Date: MSRB
 Bond Form: FR
 Denomination \$100,000
 Interest pays Semi-Annually: 08/01, 02/01
 1st Coupon Date: 02/01/2018

Paying Agent: First National Bank Texas, Killteen, TX
 Bond Counsel: Norton Rose Fulbright US LLP, San Antonio, TX
 Financial Advisor: SAMCO Capital Markets, Inc., San Antonio, TX
 Purchaser: First National Bank Texas, Killteen, TX
 Underwriter's Counsel: Naman Howell Smith & Lee PLLC

Use of Proceeds: Public Works.

Maturity	Amount	Coupon	Orig Reoffering Price/Yield
02/01/2018	110,000.00	1.6800%	N/A
02/01/2019	115,000.00	1.6800%	N/A
02/01/2020	115,000.00	1.6800%	N/A
02/01/2021	115,000.00	1.6800%	N/A
02/01/2022	120,000.00	1.6800%	N/A
-----\$575,000.00			

Call Option: Non Callable

Comb Tax & Ltd Pledge Rev C/O Ser 2018

Tax Treatment: Bank Qualified
 Original Issue Amount \$6,595,000.00
 Dated Date: 06/01/2018
 Sale Date: 06/04/2018
 Delivery Date: 06/27/2018
 Sale Type: Competitive
 TIC: 3.1605%
 Record Date: MSRB
 Bond Form: BE
 Denomination \$5,000
 Interest pays Semi-Annually: 08/01, 02/01
 1st Coupon Date: 02/01/2019

Paying Agent: UMB Bank, N.A., Austin, TX
 Bond Counsel: Norton Rose Fulbright US LLP, San Antonio, TX
 Financial Advisor: SAMCO Capital Markets, Inc., San Antonio, TX
 Lead Manager: Hilltop Securities Inc.

Security : Limited Tax and a Subordinate lien on the Net revenues of the Utility system not to exceed \$1,000.

Water & Sewer 67.39%

Use of Proceeds: Public Improvements.

Maturity	Amount	Coupon	Orig Reoffering Price/Yield
02/01/2019	325,000.00	2.0000%	1.900%
02/01/2020	355,000.00	2.0000%	2.050%
02/01/2021	365,000.00	3.0000%	2.150%
02/01/2022	380,000.00	3.0000%	2.250%
02/01/2023	390,000.00	4.0000%	2.350%
02/01/2024	410,000.00	4.0000%	2.450%
02/01/2025	425,000.00	4.0000%	2.550%
02/01/2026	440,000.00	4.0000%	2.650%
02/01/2027	460,000.00	4.0000%	2.750%
02/01/2028	480,000.00	4.0000%	2.800%
02/01/2029	220,000.00	4.0000%	3.000%
02/01/2030	225,000.00	3.0000%	3.100%
02/01/2031	235,000.00	3.0000%	3.200%
02/01/2032	240,000.00	3.2500%	3.300%
02/01/2033	255,000.00	3.2500%	3.350%



02/01/2034	260,000.00	3.2500%	3.400%
02/01/2036T	550,000.00	3.3750%	3.500%
02/01/2038T	580,000.00	3.5000%	3.600%
-----\$6,595,000.00			

Call Option: Bonds maturing on 02/01/2029 to 02/01/2034 and term bonds maturing on 02/01/2036 and 02/01/2038 callable in whole or in part on any date beginning 02/01/2028 @ par.

Term Call: Term bonds maturing on 02/01/2036 subject to mandatory redemption as follows:

Redemption Date	Principal Amount
02/01/2035	\$270,000
02/01/2036	\$280,000

	\$550,000

Term bonds maturing on 02/01/2038 subject to mandatory redemption as follows:

Redemption Date	Principal Amount
02/01/2037	\$285,000
02/01/2038	\$295,000

	\$580,000

Grand Total =====> \$31,255,000.00

Bond Debt Service

Period Ending	Principal	Interest	Debt Service
09/30/18	1,765,000.00	653,275.50	2,418,275.50
09/30/19	2,150,000.00	860,099.42	3,010,099.42
09/30/20	2,225,000.00	762,593.75	2,987,593.75
09/30/21	2,140,000.00	707,579.00	2,847,579.00
09/30/22	2,195,000.00	658,792.75	2,853,792.75
09/30/23	2,125,000.00	604,320.75	2,729,320.75
09/30/24	2,190,000.00	543,360.75	2,733,360.75
09/30/25	2,245,000.00	480,129.75	2,725,129.75
09/30/26	2,315,000.00	412,525.13	2,727,525.13
09/30/27	2,385,000.00	340,068.75	2,725,068.75
09/30/28	2,465,000.00	264,848.13	2,729,848.13
09/30/29	800,000.00	214,856.25	1,014,856.25
09/30/30	820,000.00	192,021.88	1,012,021.88
09/30/31	850,000.00	165,012.50	1,015,012.50
09/30/32	885,000.00	132,387.50	1,017,387.50
09/30/33	920,000.00	102,300.00	1,022,300.00
09/30/34	945,000.00	74,512.50	1,019,512.50
09/30/35	975,000.00	44,881.25	1,019,881.25
09/30/36	280,000.00	25,025.00	305,025.00
09/30/37	285,000.00	15,312.50	300,312.50
09/30/38	295,000.00	5,162.50	300,162.50

	31,255,000.00	7,259,065.54	38,514,065.54

COMPUTED ON BASIS OF MANDATORY REDEMPTION

Debt Amortization Rates

Period Ending	Principal	% of Principal Retired
09/30/2018	1,765,000.00	05.65%
09/30/2019	2,150,000.00	12.53%
09/30/2020	2,225,000.00	19.64%
09/30/2021	2,140,000.00	26.49%
09/30/2022	2,195,000.00	33.51%
09/30/2023	2,125,000.00	40.31%

09/30/2024	2,190,000.00	47.32%
09/30/2025	2,245,000.00	54.50%
09/30/2026	2,315,000.00	61.91%
09/30/2027	2,385,000.00	69.54%
09/30/2028	2,465,000.00	77.43%
09/30/2029	800,000.00	79.99%
09/30/2030	820,000.00	82.61%
09/30/2031	850,000.00	85.33%
09/30/2032	885,000.00	88.16%
09/30/2033	920,000.00	91.11%
09/30/2034	945,000.00	94.13%
09/30/2035	975,000.00	97.25%
09/30/2036	280,000.00	98.14%
09/30/2037	285,000.00	99.06%
09/30/2038	295,000.00	100.00%

DEBT SERVICE FUND MANAGEMENT INDEX

G.O. Debt Service Requirements for fiscal year-ending 09/30/2018	\$2,418,276
I&S Fds all G.O. issues 09/30/2017	\$1,841,424
2017 I&S Fund Tax Levy @ 90%	1,634,919
Water & Sewer	738,250

OPERATING STATEMENT

WATERWORKS & SEWER SYSTEM OPERATING EXPERIENCE The following condensed statements have been compiled using accounting principles customarily employed in the determination of net revenues available for debt service, and in all instances exclude depreciation, transfers, debt service payments and expenditures identified as capital.

	Fiscal Year Ended			
	09-30-2017	09-30-2016	09-30-2015	09-30-2014
Revenues:				
Charges for Services	\$3,724,552	\$3,363,188	\$3,193,106	\$3,096,300
Other	86,333	40,043	21,866	31,357
Total Revenues	\$3,810,885	\$3,403,231	\$3,214,972	\$3,127,657
Expenses	\$1,920,234	\$1,856,547	\$1,741,922	\$1,682,620
Available For Debt Service	\$1,890,651	\$1,546,684	\$1,473,050	\$1,445,037
Customer Count:				
Water	2,774	3,130	3,097	3,176
Sewer	2,380	2,772	2,512	2,842

SYSTEM DESCRIPTION AND PERTINENT CONTRACTS

WATER SUPPLY Three wells.

RATES AND FEES

Water Rates

Old Rates (Effective as of July 1, 2016)		
	Gallons	
First	2,000	\$18.00 (Min)
Over	2,000	3.55/M

New Rates (Effective as of July 1, 2017)		
	Gallons	
First	2,000	\$21.00 (Min)
Over	2,000	3.55/M

Sewer/Wastewater Rates

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Old Rates (Effective as of July 1, 2016)

	Gallons	
First	2,000	\$18.00(Min)
Over	2,000	3.55/M

New Rates (Effective as of July 1, 2017)

	Gallons	
First	2,000	\$21.00(Min)
Over	2,000	3.55/M

AUTHORIZED BUT UNISSUED

GENERAL OBLIGATION BONDS AUTHORIZED BUT UNISSUED None*

* Excludes authorizations from the following election propositions.
11/06/2007- \$660,000 Utility

The Series 2008 Tax Notes are being issued in lieu of the remaining \$660,000 of general obligation bonds approved by voters for Proposition 3 and the City will not issue the remaining voted but unissued debt.

PENSION FUND LIABILITY

All qualified employees of the City are members of the Texas Municipal Retirement System. The City employees also participate in the U.S. Social Security program.

Changes in Texas Municipal Retirement System (TMRS) Actuarial Method and Plan Assumptions

In early 2007, TMRS informed each of the member cities that the current actuarial assumptions did not take into account updated service credits or cost of living increases which are granted to retirees. These benefits, which some cities adopted, have been historically funded on a pay-as-you-go basis. This has led to regular increases in member cities' rates and a decrease in the overall funding of the retirement system. TMRS announced that it intended to study the impact of these benefit components and make potential changes in the way benefits are being funded.

After careful deliberation, the TMRS board approved several changes at its November and December meetings to the actuarial methods and plan assumptions. The board changed the actuarial method from unit credit to projected unit credit. Projected unit credit will allow the actuaries to consider the future financial impact of updated service credits and cost of living increases, and these benefits will begin to be pre-funded instead of funded on a pay-as-you-go basis. To mitigate the impact of this change, the board approved an eight year transition period. During this time, cities will be able to phase in the higher contribution rates instead of being required to fund these new rates immediately. Also, the board changed the amortization period from a 25-year open period to a 30-year closed period. Under a closed amortization period, contribution rates are higher, but a greater percentage of the unfunded balance is paid off each year. Finally, the board approved changes to the investment policy. TMRS has historically invested solely in fixed income investments. The board authorized the selection of an investment advisor to begin shifting a portion of investments into equity securities as a way to diversify the portfolio's holdings and earn higher returns than could be obtained with fixed income investments.

Required Contribution Rates (Percentage of gross covered salary)

	2018	2017
Employee:	7.00%	7.00%
Maximum Rate:	13.50%	13.50%
City:	7.52%(a)	6.96%(a)

(a) The City has elected a phase-in rate. See Explanation in paragraphs above. The City's Grand Total Rate without Maximum or Phase-in for 2018 was 7.68%, and 2017 was 7.62%.

Actuarial Valuation as of	12/31/2016	12/31/2015
---------------------------	------------	------------

Assets	\$6,564,134	\$5,940,648
Accrued Liabilities	\$7,665,045	\$6,912,988
(Unfunded)/Overfunded Liab.	(\$1,100,911)	(\$972,340)
Funded Ratio	85.64%	85.93%
Annual Covered Payroll	\$3,828,596	\$3,449,831
(Unfunded)/Overfunded Liability as a % of Covered Payroll	(28.75)%	(28.19)%
Pension Liability - Beginning	\$6,912,988	\$6,072,766
Pension Liability - Ending (a)	\$7,665,045	\$6,912,988
Contributions Employer	\$239,287	\$214,234
Contributions Employee	\$268,002	\$241,488
Plan Fiduciary Net Position Beg	\$5,827,872	\$5,628,928
Plan Fiduciary Net Position End (b)	\$6,455,802	\$5,827,872
Net Pension Liability (a) - (b)	\$1,209,243	\$1,085,116
Net Pension Liability (a) - (b) (Pension Liab - Fiduciary Position)	\$1,209,243	\$1,085,116
Plan Fiduciary Net Position as a % of Total Pension Liability	84.22%	84.30%
Covered Employee Payroll	3,828,596	3,449,831
Net Pension Liability as a % of Covered Payroll	31.58%	31.45%
Membership Data		
Inactive employees or beneficiaries currently receiving benefits	36	36
Inactive employees entitled to but not yet receiving benefits	60	52
Active employees	87	87
Total	183	175

Source: Texas Municipal Retirement System

TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM

On August 31, 2014 the City transferred the Firemen's Pension Trust to the Texas Emergency Services Retirement System.

The Texas Emergency Services Retirement System (TESRS) administers a cost-sharing multiple employer pension system established and administered by the State of Texas to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. Direct financial activity for the System is classified in the financial statements as pension trust funds. Of the nine member state board of trustees, at least five trustees must be active members of the pension system, one of whom must represent emergency medical services personnel. One trustee may be a retiree of the pension system, and three trustees must be persons who have experience in the fields of finance, securities investment, or pension administration. At August 31, 2014, there were 198 contributing fire and/or emergency services department members participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a member department.

On August 31, 2016, the pension system membership consisted of retirees and beneficiaries currently receiving benefits, 2,991, terminated members entitled to benefits but not yet receiving them, 2,211, active participants (vested and non-vested), 4,016.

Upon the attainment of age 55, each vested member may retire and receive a monthly pension equal to his vested percent multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2% compounded annually. There is no provision for automatic postretirement benefit increases.

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SUPPLEMENTAL DEATH BENEFIT PLAN The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary; retired employees are insured for \$7,500; this coverage is an "other postemployment benefit."

The City's contribution to the TMRS SDBF for fiscal years 2017, 2016, and 2015 were \$1,660, \$1,568, and \$1,466, respectively.

Source: The City of Dayton CAFR 09/30/2017

NON FUNDED DEBT

NON-FUNDED DEBT PAYABLE (As of September 30, 2017)

The City reports additional debt in the principal amount of \$1,253,334 under Govt Activities and \$244,533 under W&S Fund as follows:

Table with 4 columns: Amount Outstanding, Int Rate, Next Year's Requirements, Reported Under. Rows include Pension Liability (TMRS)*, Pension Liability (TESRS)*, Compensated Absences, Capital Leases, and Pension Liability (TMRS)*.

* See PENSION FUND LIABILITY section for details of this obligation

OVERLAPPING DEBT

ESTIMATED OVERLAPPING DEBT STATEMENT

Table with 5 columns: Taxing Body, Debt Amount, As Of, %Ovlpg, Ovlpg Amt. Rows include Dayton ISD, Liberty Co, Liberty ISD, Total Overlapping Debt, Dayton, City of, Total Direct and Overlapping Debt, Total Direct and Overlapping Debt % of A.V., and Total Direct and Overlapping Debt per Capita.

* Gross Debt

MATERIAL EVENTS AND OTHER FILINGS

This section contains excerpt(s) from or a summary of filings made by or on behalf of the issuer. The information below is an extract or summary only. The complete filing should be viewed on the Texas MAC website (www.mactexas.com) or the Electronic Municipal Market Access (EMMA) System of the Municipal Securities Rulemaking Board (https://emma.msrb.org/). See TMR disclaimer at the bottom of this page.

09/17/2014 - Standard & Poor's Underlying: Upgrade on 06/13/2014

On June 13, 2014 Standard and Poor's upgraded the City of Dayton from 'A+' to 'AA-' and the City did not file notice of this upgrade. Standard & Poor's

Ratings Services raised its underlying rating on Dayton's general obligation bonds outstanding based on the city's maintenance of very strong reserve levels. The outlook is stable.

09/17/2014 - Notice of Failure to File Material Event - Rating Change

On June 13, 2014 Standard and Poor's upgraded the City of Dayton from 'A+' to 'AA-' and the City did not file notice of this upgrade.

ECONOMIC BACKGROUND

The City of Dayton is located in southwest Liberty County where State Hwy 146 intersects with US Hwy 90, approximately 39 miles northeast of the City of Houston. The City's 2010 population was 7,242, increasing 25.08% since 2000.

COUNTY CHARACTERISTICS: Liberty County is a southeast Texas county created in 1836. Liberty is bisected by the Trinity River and traversed by IH-69, U.S. Routes 59 and 90, and State Highways 61, 105, 146, and 321. The county was the ninth largest producing county of soybeans in Texas in 2016.

COUNTY SEAT: Liberty

2010 census: 75,333 increasing 7.4% since 2000
2000 census: 70,154 increasing 33.1% since 1990
1990 census: 52,726

ECONOMIC BASE
Mineral: oil and gas.

Industry: varied manufacturing, tourism, prisons, forest industries, chemical plant and agribusiness.

Agricultural: soybeans, sorghums, rice, nursery crops, hay, corn, bees and beef cattle.

OIL AND GAS - 2017

The oil production for this county accounts for 0.09% of the total state production. The county ranks 77 out of all the counties in Texas for oil production. The gas production for this county accounts for 0.18% of the total state production. The county ranks 64 out of all the counties in Texas for gas production.

OIL PRODUCTION (Texas Railroad Commission)

Table with 4 columns: Year, Description, Volume, % Change From Previous Year. Rows for 2014-2017 Oil production.

CASINGHEAD (Texas Railroad Commission)

Table with 4 columns: Year, Description, Volume, % Change From Previous Year. Rows for 2014-2017 Casinghead production.

GAS WELL PRODUCTION (Texas Railroad Commission)

Table with 4 columns: Year, Description, Volume, % Change From Previous Year. Rows for 2014-2017 Gas Well production.

CONDENSATE (Texas Railroad Commission)

Table with 4 columns: Year, Description, Volume, % Change From Previous Year. Rows for 2014-2017 Condensate production.



TIMBER PRODUCTION (Texas A&M Forest Service)

Year	Volume	Value
2014	17,770,493 Cubic Feet	\$23,332,000
2015	14,898,217 Cubic Feet	\$20,561,000

RETAIL SALES & EFFECTIVE BUYING INCOME (The Nielsen Company)

Year	2017	2016	2015
Retail Sales	\$850.4M	\$970.4M	\$1.2B
Effective Buying Income (EBI)	\$1.5B	\$1.4B	\$1.5B
County Median Household Income	\$44,533	\$41,322	\$44,642
State Median Household Income	\$57,227	\$55,352	\$53,037
% of Households with EBI below \$25K	27.8%	16.6%	13.5%
% of Households with EBI above \$25K	63.7%	60.5%	65.6%

EMPLOYMENT DATA (Texas Workforce Commission)

	2017		2016		2015	
	Employed	Earnings	Employed	Earnings	Employed	Earnings
1st Q:	16,975	\$178.6M	16,618	\$164.5M	16,489	\$165.4M
2nd Q:	16,932	\$177.6M	16,565	\$162.9M	16,593	\$160.0M
3rd Q:	16,695	\$176.6M	16,284	\$163.8M	16,402	\$161.9M
4th Q:	17,278	\$203.5M	16,572	\$174.5M	16,687	\$175.7M

TOP EMPLOYERS

Major Employers(a)	# Employees
Dayton ISD	765
Education	
Global Tubing	220
Coiled Tubing Products	
City of Dayton	117
Government	
Insteel Wire	103
Manufacturer	
Dayton Leasing and Supply	100
Manufacturer	
Huntsman Chemical	100
Manufacturer	
Roll - Lift USA	80
Trucking	
Sam's Distribution	53
Distribution Center	
Harris Rebar LLC	50
Welder	
Fabrication and Construction Services	46
Welder	

(a) Source: City of Dayton CAFR dated September 30, 2017.

TOP TAXPAYERS

Principal Taxpayers	2017 A.V.	% of A.V.
1. Exxon Chemical Americas	\$65,895,140	8.72%
Oil & Gas		
2. Total Petrochemicals USA	39,008,150	5.16%
Oil & Gas		
3. Equistar Chemicals LP	28,269,440	3.74%
Water Bottle Supplier		
4. TRT Leaseco LLC	17,886,320	2.37%
Oil & Gas		
5. Global Tubing	17,731,770	2.35%
Tubing Mfg.		
6. OXY Vinyis LP	17,724,680	2.35%
Oxygen Equipment Supplier		
7. Westlake Polymers LP	14,856,300	1.97%
Chemical Mfg.		
8. Insteel Wire Products Co.	14,176,250	1.88%
Steel Wire Mfg.		
9. CIT Group/Capital Finance	9,700,000	1.28%

	Financial Services	
10. Sam's East Inc.	8,895,040	1.18%
Retail		
Total:	\$234,143,090	31.00%

As shown in the table above, the top ten taxpayers in the District currently account for 31% of the District's tax base. Adverse developments in economic conditions could adversely impact the businesses in the District and the tax values in the District, resulting in less local tax revenue.

FINANCE CONNECTED OFFICIALS

Mayor
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 Fax: 936-258-2389
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City Manager
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 citymanager@daytontx.org

City Secretary
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Chief Financial Officer
 Rudy Zepeda
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 Fax: 936-336-2866
 richard.brown@co.liberty.tx.us

Chief Appraiser
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 Liberty, TX 77575
 Phone: 936-336-5722
 Fax: 936-336-8390
 lmccarty@libertycad.com

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