











































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

**General Fund (100)**

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

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

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

**General Fund (100)**

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

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

† Non-grade position

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

**General Fund (100)**

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

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

† Professional Service/Volunteer position

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

**General Fund (100)**

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

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

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

**General Fund (100)**

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

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

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

**General Fund (100)**

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

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

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

**General Fund (100)**

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

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

† Included Bridgehaven and Casa payments approved by council.

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

**General Fund (100)**

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

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

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

**General Fund (100)**

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

**CONTRACT**

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

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

**General Fund (100)**

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

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

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

**General Fund (100)**

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

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

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

**General Fund (100)**

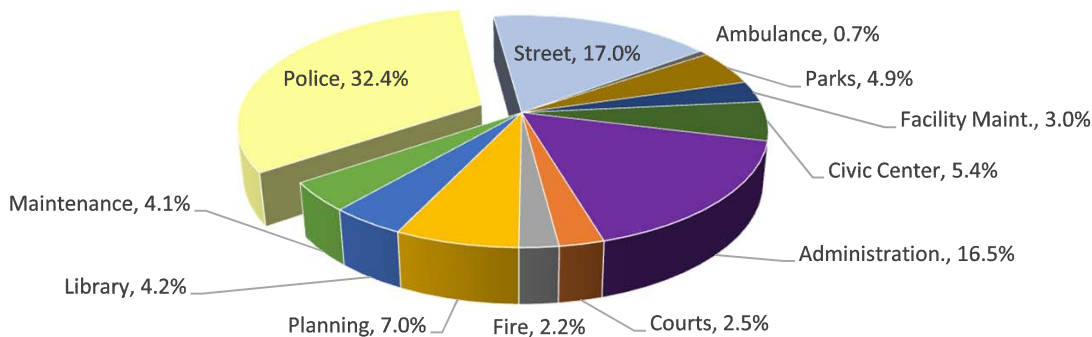
<b>Community/ Civic Center (80)</b>		<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Projected</b>	<b>FY 15-16 Proposed</b>	<b>% Change Budget to Proposed</b>
<b>Expenses</b>							
6102	Salaries	91,042	106,255	111,899	105,709	116,295	3.93%
6103	Merit Pay Increases	540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

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

**General Fund (100) Summary**

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

**FY 2015-16 Fund Expense by Department**



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

**Library Special Fund (120)**

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

**Public Safety Facility Fund (131)**

**Fund: Public Safety Facility Project**

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

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

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

**Hotel and Motel Fund (140)**

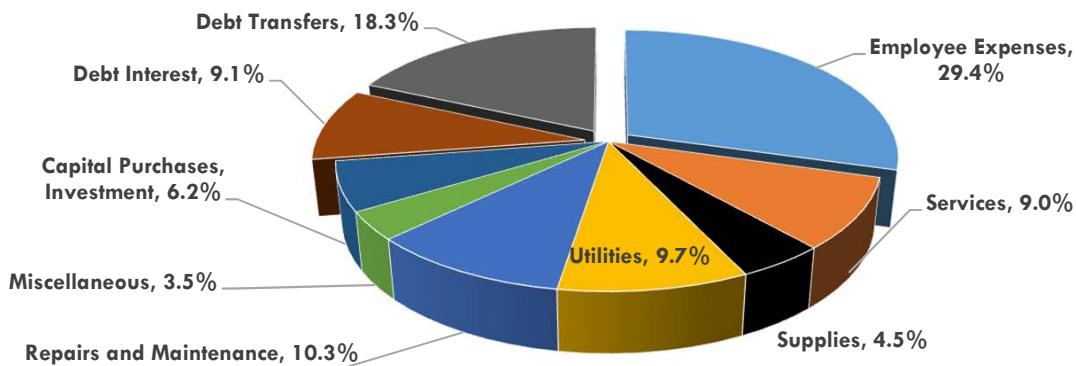
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Projected	FY 15-16 Proposed	% Change Budget to Proposed
<b>Beginning Fund Balance</b>	190,588	209,366	230,371	230,371	259,794	12.77%
<b>Revenue</b>						
5117 Hotel & Motel Tax	78,063	95,054	86,600	88,655	86,600	0.00%
5411 Miscellaneous Income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

## Water and Sewer Fund (200)

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

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

**2015-16 Water & Sewer Fund Expense by Group**



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

**Water and Sewer Fund (200)**

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

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

**Water and Sewer Fund (200)**

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

(continued on next page)

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

**Water and Sewer Fund (200)**

**Water Operations (70)**

(continued)

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

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

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

**Water and Sewer Fund (200)**

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

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

**Water & Sewer Fund (200) Summary**

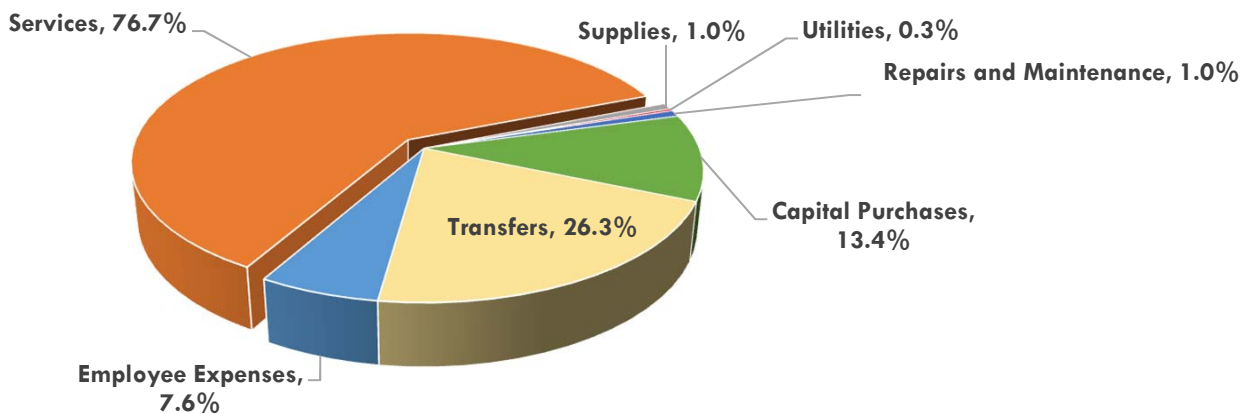
All Revenue	3,098,377	3,210,324	4,290,150	4,063,614	3,113,450	-27.43%
All Expenditures	3,715,422	3,646,456	4,364,557	3,942,215	3,056,965	-29.96%
<b>Total Revenues over Expenses</b>	<b>(617,045)</b>	<b>(436,132)</b>	<b>(74,407)</b>	<b>121,399</b>	<b>56,485</b>	<b>-175.91%</b>

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

**Refuse Fund (85)**  
**Fund Summary**

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

**2015-16 Refuse Fund Expense by Group**



## Refuse Fund (210)

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

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

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

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

## Debt Service Interest Sinking Fund (300)

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

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

## Debt Service Interest Sinking Revenue Fund (320)

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

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

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

**Debt Service and Schedules**

**TAX AND GENERAL OBLIGATION**

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

**UTILITY SYSTEM REVENUE AND GENERAL OBLIGATIONS**

**320 Fund & W/S Fund**  
**ISSUE**

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

# Debt Model & Service Schedules

## City of Dayton, Texas

### Debt Model

**For Fiscal Year Ending September 30, 2015**

**Updated: May 5, 2015**

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

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

DETAILED BOND DEBT SERVICE

City of Dayton, Texas  
 Certificates of Obligation, Series 2006

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

Serial Bonds (CIB)

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

DETAILED BOND DEBT SERVICE

City of Dayton, Texas  
 General Obligation Bonds, Series 2008

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

Serial Bonds (CIB)

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

DETAILED BOND DEBT SERVICE

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

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

Serial Bonds (CIB)

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

DETAILED BOND DEBT SERVICE

City of Dayton, Texas  
Tax Notes, Series 2012

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

Bond Component (BOND)

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

DETAILED BOND DEBT SERVICE

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

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

Bond Component (BOND)

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

DETAILED BOND DEBT SERVICE

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

Bond Component (BOND)

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

## Community Development Block Grant (501)

City of Dayton, Texas

FY 2015-2016 Budget

Fund: CLBG

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

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

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

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

<u>Description</u>	<u>2014-15</u>	<u>Description</u>	<u>Object</u>	<u>2015-16</u>
		upgrade records computer	6320	1,000.00
		Laptop computer for detective	6320	1,000.00
		Replace 3 dispatch printers	6310	300.00
		Additional phone for patrol office	6310	300.00
	<b>134,146.32</b>			<b>189,400.00</b>
<b><u>STREET (45)</u></b>				
Gas Welder	13,000.00	Street paving (annual)	6620	150,000.00
Replace tracks and roller skid steer	7,503.36	Tractor & brush hog	6810	26,000.00
Street paving (annual)	150,000.00	Curb & gutter replacement	6550	10,000.00
	<b>170,503.36</b>			<b>186,000.00</b>
<b><u>PARK (60)</u></b>				
DE Fib Unit 4 of 5	1,041.32	Park Improvements/Construction	6810	177,500.00
Sawmill Park Construction	75,000.00			
Granite Trail around Daniels Park	56,000.00			
Daniels Park Bathrooms	0.00			
Storage building at Daniels Park	2,652.00			
Sawmill Park Restrooms	5,000.00			
Rebuild City Pool restrooms	75,000.00			
Parker Park benches	4,000.00			
	<b>218,693.32</b>			<b>177,500.00</b>
<b><u>FACILITY MAINTENANCE (65)</u></b>				
2 FT Laborers for Mowing (See Salary) moved from part time status	0.00			
	<b>0.00</b>			<b>0.00</b>
<b><u>COMMUNITY CENTER (80)</u></b>				
DE Fib Unit 5 of 5	1,041.32			
Outdoor awning for cooking behind building	10,950.00			
	<b>11,991.32</b>			<b>0.00</b>
<b><u>GENERAL FUND TOTAL</u></b>				
	<b>663,672.96</b>			<b>872,100.00</b>
<b>200 WATER &amp; SEWER FUND:</b>				
DE Fib Unit 1 of 5	1,041.32	Additional employee	6102-10	37,500.00
Mini-Excavator	70,000.00	Rehab - Collin Street sewer line repair	6810	150,000.00
Composite machines - Water Testing Equip	5,606.00	3/4 ton truck (replace service truck)	6810	40,000.00
** CARRYOVER *** \$1,175,000				
Rosewood Project (FY2014)	1,175,000.00			
Sub Total	<b>1,251,647.32</b>			<b>227,500.00</b>
<b><u>DISTRIBUTION/COLLECTION MAINTENANCE</u></b>				
	0.00			0.00
Sub Total	<b>0.00</b>			<b>0.00</b>

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

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

## City of Dayton 5 Year Capital Expenditure & Improvements Plan

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

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

Under Review

## City of Dayton 5 Year Capital Expenditure & Improvements Plan

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

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

## City of Dayton 5 Year Capital Expenditure & Improvements Plan

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

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

City of Dayton  
Pay Grade Scale

**Current 2014-2015**

**Proposed 2015-2016**

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

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

E = Exempt Grade

Proposed Rate Increase: 1.6%

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

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



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

\* Source - 2014 CAFR page 44

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

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

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

For the Year Ended September 30, 2016



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

\* Source - 2014 CAFR page 37

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

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