

City of Bay City



Approved Operating Budget

Fiscal Year 2016

City of Bay City

FY 2016

This budget proposal represents adopting a the same tax rate of FY15 of \$.60209 per \$100 of appraised value. This tax rate is higher than the effective rate. The tax rate will raise more revenue from property taxes than last year's budget by an amount of \$492,222, which is a 12% increase from last year's budget.

Mayor Mark A. Bricker

Council-members:

Julie Estlinbaum - Mayor Pro Tem
William Cornman
Chrystal Folse
Steven Johnson
Carolyn Thames

2015 Appraisal Roll:		\$ 743,532,492
2015 Tax Rates:		2015-2016
City of Bay City's Effective Tax Rate		\$0.56007
Effective M & O Rollback Tax Rate		\$0.55281
Sales Tax Adjustment Rate		\$0.17279
Debt Tax Rate:		\$0.11047
Proposed Rate	Rate	FY 2016 Revenue
Maintenance and Operations Tax (M&O)	\$ 0.49162	\$3,655,354
Debt Service Tax	\$ 0.11047	\$821,380
Total	\$ 0.60209	\$4,476,735

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Combined Budget Summary

Fund	Projected Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Revenue Over/Under	Projected Ending Balance
General Fund - 11 *	2,562,672	13,597,798	14,183,749	(585,951)	1,976,721
Internal Service Funds:					
Information Technology Fund - 81	-	791,416	791,416	-	-
Maintenance Fund - 82	-	654,126	654,126	-	-
Subtotal	-	1,445,542	1,445,542	-	-
Special Revenue funds					
Emergency & Disaster Recovery Fund - 23	554,973	-	554,973	(554,973)	(0)
Civic & Cultural Fund - 25	465,534	766,650	605,441	161,209	626,743
Police Forfeiture Fund - 24	38,737	5,025	10,000	(4,975)	33,762
Police Task Force Fund - 30	11,225	15,000	17,500	(2,500)	8,725
Library Fund - 26	115,909	447,264	491,366	(44,101)	71,808
Municipal Court Technology Fund - 29	41,627	8,000	13,200	(5,200)	36,427
Municipal Court Building Security Fund - 27	43,366	6,000	-	6,000	49,366
Donation Fund - 21	156,166	-	-	-	156,166
Subtotal	1,427,538	1,247,939	1,692,480	(444,540)	982,998
Enterprise Funds:					
Utility Fund					
Utility General 61	3,146,121	8,315,720	8,286,419	29,301	3,175,422
Utility Capital Projects 62	-	-	-	-	-
Utility Debt & Reserve 63	1,259	1,062,111	1,062,111	-	1,259
Subtotal	3,147,380	9,377,831	9,348,530	29,301	3,176,681
Airport Fund - 64	209,695	348,897	308,296	40,601	250,296
Subtotal	3,357,076	9,726,728	9,656,826	69,902	3,426,977
Capital Project Funds					
Capital Projects Fund	1,400,769	800	1,104,290	(1,103,490)	297,279
Street Maintenance Fund - Fund 28	1,126,847	300,000	1,000,000	(700,000)	426,847
Subtotal	2,527,616	300,800	2,104,290	(1,803,490)	724,126
Debt Service Fund - Fund 80	100,000	1,820,161	1,719,548	100,613	200,613
Subtotal	100,000	1,820,161	1,719,548	100,613	200,613
GRAND TOTAL	\$ 9,974,901	\$ 28,138,968	\$ 30,802,435	\$ (2,634,166)	\$ 7,311,434

*In FY15, the city had projected that roughly \$830,000 would be unrealized due to employee turnover. The projection was accurate and we expect the same for FY16. With this adjustment, we believe the ending general fund balance will be roughly \$2,806,721. This would place the general reserves at roughly 21% of operating expenditures.

General Fund

General Fund

Fund 11

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Beginning Balance	\$ 2,936,339	\$ 2,736,876	\$ 2,183,368	\$ 1,713,335	\$ 1,713,335	\$ 2,562,672
Revenues						
Property Taxes	3,631,000	3,613,895	3,815,453	3,719,469	3,800,553	3,843,854
Other Local Taxes	4,462,975	4,486,121	4,901,681	4,170,484	5,004,581	5,402,089
Fines & Penalties	423,000	286,748	307,700	232,291	278,749	307,700
Licenses & Permits	100,000	205,321	263,750	171,867	205,688	209,750
Miscellaneous	3,232,204	3,323,034	3,427,124	3,260,139	3,568,332	3,569,896
Transfers	113,126	94,675	113,126	410,197	427,037	242,309
Other Revenue / Sources	55,600	14,569	55,600	16,676	17,167	22,200
Total Revenue	12,017,905	12,024,363	12,884,434	11,981,124	13,302,107	13,597,798
Operating Expenditures						
City Secretary	253,259	282,325	330,810	247,318	296,781	350,196
General Services	2,688,932	3,159,711	3,265,639	2,775,556	3,270,483	3,120,880
Administrative Council	240,769	242,838	257,510	164,186	246,279	238,357
Main Street	44,172	29,788	40,391	29,313	40,391	40,391
Municipal Court	169,439	115,848	295,621	179,868	269,802	300,811
Finance	243,914	261,392	269,606	176,229	263,941	275,255
Code Enforcement	346,747	254,796	161,082	66,981	113,046	-
Police	4,022,955	3,845,129	4,082,530	2,415,359	3,842,330	4,295,239
Animal Impoundment	151,696	140,738	155,221	94,312	141,467	162,740
Volunteer Fire Dept Supp	189,656	204,773	187,013	121,190	149,785	186,852
Street & Bridge	2,747,510	2,535,468	2,577,193	1,969,496	2,459,357	2,902,637
Parks Facilities	65,164	70,988	64,390	45,215	62,945	-
Recycling Center	-	-	201,311	140,027	210,041	198,359
Parks	484,399	451,408	469,816	263,215	379,082	600,439
Riverside Park	158,607	171,588	146,765	110,135	165,203	177,994
Recreation	120,493	103,792	128,671	78,617	117,926	137,247
Aquatics	89,250	147,047	242,931	86,061	129,092	268,960
Teen Center	7,500	5,362	4,544	2,568	3,852	-
Library	-	1,080	-	-	-	-
Total Operating Expenditures	12,024,462	12,024,072	12,881,044	8,965,647	12,161,802	13,256,357
Net Operating	(6,557)	291	3,390		1,140,305	341,441
Capital Expenditures	390,707	511,916	619,424	415,393	290,969	927,392
Total Over/Under	(397,264)	(511,625)	(616,034)		849,336	(585,951)
Total Ending Fund Balance	2,539,075	1,713,335	1,567,334		2,562,672	1,976,721

Revenues

Fund 11

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/30/15	FY15 Estimate	FY16 Budget
Property Taxes						
3105 Property Tax Collections	\$ 3,442,500	\$ 3,428,359	\$ 3,626,953	\$ 3,544,578	\$ 3,590,683	\$ 3,655,354
3110 Delinquent Taxes	110,000	102,769	110,000	106,307	127,568	110,000
3115 Tax Overpayments	3,500	12,849	3,500	1,676	2,011	3,500
3125 Property Taxes - P&I Fees	75,000	69,919	75,000	66,908	80,290	75,000
Subtotal	3,631,000	3,613,895	3,815,453	3,719,469	3,800,553	3,843,854
Other Local Taxes						
3205 State Sales Tax	2,280,000	2,312,461	2,439,600	2,201,705	2,642,046	2,743,234
3210 State Mixed Beverage Tax	19,000	32,242	25,000	36,095	43,314	40,000
3215 Franchise Tax	701,000	650,939	701,000	550,585	660,702	701,000
3216 Enterprise Franchise Tax	337,975	333,668	532,331	281,246	337,495	546,238
3220 State Sales Tax - Tax Relief	1,125,000	1,156,811	1,203,750	1,100,852	1,321,023	1,371,617
Subtotal	4,462,975	4,486,121	4,901,681	4,170,484	5,004,581	5,402,089
Fines & Penalties						
3410 Court Fines	380,000	258,822	275,000	210,557	252,669	275,000
3411 Warrant Fees Collected	32,000	19,335	23,500	14,966	17,959	23,500
3450 Juvenile Case Management	11,000	8,591	9,200	6,768	8,122	9,200
Subtotal	423,000	286,748	307,700	232,291	278,749	307,700
License & Permits						
3505 Alcoholic Beverage Permits	4,250	2,690	4,250	5,778	6,933	4,250
3510 Taxi License Permits	-	-	-	-	-	-
3515 Arrest Fees - PD	500	514	500	418	502	500
3520 Offense & Accident RPT - PD	4,250	2,587	3,000	2,530	3,036	3,000
3535 Building Permits	80,000	197,132	240,000	162,131	194,557	200,000
3536 Re-Inspection Fees	11,000	1,830	15,000	550	660	1,000
3537 Plat Filing Fees	-	569	1,000	461	553	1,000
Subtotal	100,000	205,321	263,750	171,867	205,688	209,750
Miscellaneous						
3605 Interest Income	2,000	1,512	2,000	845	1,014	1,000
3616 Administrative Fees	442,413	442,413	442,413	383,664	442,413	464,985
3617 Sanitation Service	2,060,000	1,746,189	2,155,665	2,000,973	2,182,879	2,248,366
3618 WCA Fuel	-	86,482	-	-	-	-
3620 Rental Proceeds	24,000	15,005	24,000	18,000	19,636	24,000
3621 Recycling Cardboard	-	18,117	15,000	13,981	16,777	15,000
3622 Recycling Oil	-	1,472	1,000	-	-	1,000
3623 Recycling Misc	-	4,896	4,000	2,006	2,408	4,000
3625 Royalties	500	649	500	130	156	500
3628 PD Grant - OJP Tahoe	-	-	-	-	-	-
3629 PD Grant - Stimulus	-	-	-	-	-	-
3630 PD Grants & Special Revenue	39,141	22,876	7,187	11,560	13,872	7,187
3633 Grants - Various Sources	-	-	15,498	136,996	136,996	15,498
3635 Law Enforcement Education	2,500	4,938	2,500	4,172	5,006	5,000
3640 P&R Dept. - Fees	21,000	16,962	21,000	15,273	18,328	20,000
3641 Field Rentals	200	400	360	300	360	360
3644 Misc Income - Parks & Rec	-	12	-	8,193	9,832	-
3645 Riverside Park Fees	105,000	93,329	104,000	74,625	89,550	95,000
3650 Service Center Fees	10,000	3,591	10,000	4,261	5,113	10,000
3671 AG Reimbursement	-	1,486	-	1,233	1,480	-
3675 BCISD - Pool Renovation	-	16,000	-	16,000	19,200	16,000
3680 County - Animal Impound %	61,590	59,682	50,000	45,514	54,617	50,000
3683 Animal Impound Donations	-	-	-	-	-	-
3685 Animal Impound Fees	8,000	11,763	8,000	16,109	19,331	12,000
3691 Suspense - Debit	-	6	-	-	-	-
3695 Gain on Disposal of Assets	-	173,639	-	-	-	-
3696 Other Income - Gas Company	366,000	367,550	375,000	391,000	391,000	391,000
3697 Other Income - Police	5,400	14,412	5,000	1,350	1,620	5,000
3698 Other Income - Employee Prg	-	-	-	-	-	-
3699 Other Income	84,460	182,577	142,000	79,897	95,876	142,000
Subtotal	3,232,204	3,323,034	3,427,124	3,260,139	3,568,332	3,569,896
Transfers						
3725 Transfer from FD 25	46,471	28,020	46,471	28,651	34,381.60	40,391
3761 Transfer from Utility Fund	66,655	66,655	66,655	55,546	66,654.96	201,918

Revenues

Fund 11

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/30/15	FY15 Estimate	FY16 Budget
Property Taxes						
Transfer from Sanitation				326,000	326,000	-
Subtotal	113,126	94,675	113,126	410,197	427,037	242,309
Other Revenues						
3805 Rec - Summer Day Camps	1,000	940	1,000	120	180	1,000
3815 Sports Complex Concessions	13,000	-	13,000	60	90	-
3816 Hilliard Pool Concessions	2,000	-	2,000	74	111	-
3817 Hilliard Pool Gate Fees	16,500	7,885	16,500	8,944	8,944	5,000
3820 Rec - Instructions	16,100	-	16,100	-	-	-
3825 Rec - Christmas in Park	4,500	3,844	4,500	4,442	4,442	4,500
3830 Rec - Sweethearts Ball	1,500	1,990	1,500	-	-	-
3840 Rec - Fishing Tournament	1,000	-	1,000	-	-	1,000
3850 Rec - Other Programs	-	200	-	1,646	2,000	1,500
3855 Rec - Adult Softball	-	(250)	-	-	-	3,000
3860 Rec - Adult Volleyball	-	-	-	1,390	1,400	4,200
3865 Rec - Youth Basketball	-	(40)	-	-	-	2,000
Subtotal	55,600	14,569	55,600	16,676	17,167	22,200
Total Revenue	\$ 12,017,905	12,024,363	\$ 12,884,434	\$ 11,981,124	\$ 13,302,107	\$ 13,597,798

Expenditures

Fund 11

Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel	\$ 6,035,276	\$ 5,860,938	\$ 6,742,045	\$ 4,244,407	\$ 6,115,481	\$ 6,700,930
Supplies & Materials	473,996	448,544	504,645	237,844	311,863	475,286
Other Charges & Services	3,936,521	3,861,271	3,645,579	2,870,373	3,559,743	3,698,685
Repairs & Maintenance	410,875	376,226	400,040	240,115	319,722	397,000
Transfers	1,053,128	1,919,198	1,737,786	1,719,867	2,063,841	1,984,456
Debt Service	470,373	69,811	470,373	68,434	82,121	-
Other Expenses	-	-	(830,000)	-	-	-
Subtotal	12,380,169	12,535,987	12,670,468	9,381,040	12,452,771	13,256,357
Operation Expenditures	12,380,169	12,535,987	12,670,468	9,381,040	12,452,771	13,256,357
Capital Expenditures	390,707	511,915.99	619,424	415,393	290,969	927,392
Total Expenditures	12,770,876	13,047,903	13,289,892	9,796,433	12,743,740	14,183,749

Department Summary

General Services	2,688,932	3,187,055	2,435,639	2,775,556	3,270,483	3,120,880
Administrative Council	240,769	242,838	257,510	164,186	246,279	238,357
City Secretary	\$ 253,259	\$ 282,325	\$ 330,810	\$ 247,318	\$ 296,781	\$ 350,196
Finance	243,914	261,392	269,606	176,229	263,941	275,255
Police	4,132,955	3,962,575	4,245,310	2,561,553	3,842,330	4,295,239
Animal Impoundment	151,696	140,738	155,221	94,312	141,467	162,740
Volunteer Fire Dept Supp	197,656	204,773	187,013	121,190	149,785	186,852
Code Enforcement	346,747	254,796	186,082	92,130	138,195	-
Municipal Court	333,226	274,540	305,621	185,434	278,151	300,811
Street & Bridge	2,747,510	2,693,327	2,938,837	2,170,007	2,659,867	2,902,637
Recycling Center	-	-	201,311	140,027	210,041	198,359
Parks	509,399	473,408	513,816	301,189	436,042	600,439
Recreation	120,493	103,792	128,671	78,617	117,926	137,247
Riverside Park	169,527	171,588	162,765	110,135	165,203	177,994
Aquatics	127,250	175,622	242,931	86,061	129,092	268,960
Main Street	44,172	29,788	40,391	29,313	40,391	40,391
Teen Center	7,500	5,362	4,544	2,568	3,852	-
Library	-	1,080	-	-	-	-
Service Center	65,164	70,988	64,390	45,215	62,945	-
Subtotal						
Operating Expenditures	\$ 12,315,005	\$ 12,464,999	\$ 12,606,078	\$ 9,335,825	\$ 12,389,827	\$ 13,256,357
Capital Expenditures	455,871	582,904	683,814	460,608	353,914	\$ 927,392
Total Expenditures	\$ 12,770,876	\$ 13,047,903	\$ 13,289,892	\$ 9,796,433	\$ 12,743,740	\$ 14,183,749

City General Services

Fund 11 410

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/31/15	FY15 Estimate	FY16 Budget
Personnel						
410-4225 Health Insurance	-	(1,413)				
410-4226 Dental Insurance	-	(4,861)				
410-4230 Travel & Training	-	46				
410-4235 Employee Programs	6,250	8,585		8,146	9,774.67	
410-4290 Payroll Penalties				-	-	
Subtotal	6,250	2,358	-	8,146	9,775	-
Supplies & Materials						
410-4305 Postage & Freight	-	1	-	-	-	
410-4310 General Supplies	3,750	5,148	6,500	4,334	5,201	6,500
410-4315 Dues & Subs/Pubs	4,500	4,448	6,000	148	178	6,000
410-4318 Safety Supplies		-		-	-	8,000
Subtotal	8,250	9,597	12,500	4,483	5,379	12,500
Other Charges & Services						
410-4405 General & Unemployment Ins	178,000	192,741	280,000	300,918	300,918	300,000
410-4406 Health Ins - City Flex Costs	10,000	21,111	26,000	7,312	8,775	20,000
410-4410 Telephone	4,250	10,825	9,000	10,048	12,057	11,500
410-4415 Utilities	300,000	305,346	280,000	211,351	253,621	247,000
410-4420 Legal Fees	269,000	275,776	100,000	106,665	127,998	100,000
410-4421 Professional Fees	65,000	48,000	30,000	34,105	40,926	30,000
410-4422 Planning Commission	5,000	440	5,000	-	-	5,000
410-4424 Charter Review Fees	5,000	7,345	-	-	-	
410-4425 Contracted Services	69,681	107,033	120,000	116,936	140,323	180,000
410-4426 Credit Card Fees	15,000	-	-	-	-	
410-4427 Lease & Rentals	11,500	10,120	10,000	2,907	3,488	5,000
410-4436 Special Legal Counsel				38,035	45,642	5,000
410-4440 Operational Support (EAC, CrisisCenter)	15,000	15,000	15,000	10,000	12,000	21,000
410-4441 Operational Support-Library	131,480	131,480	131,480	109,567	131,480	135,424
410-4495 Contingency - General	16,020	-	-	-	-	15,000
410-4497 Contingency - Equipment	10,000	-	-	-	-	10,000
410-4498 Misc Furniture & Equip	500	17	-	-	-	500
410-4499 Miscellaneous	6,000	6,835	4,500	3,427	4,112	4,500
Subtotal	1,111,431	1,132,069	1,010,980	951,270	1,081,341	1,089,924
Repairs & Maintenance						
410-4505 R & M Equipment	5,500	3,850	4,000	180	215	4,000
410-4515 R & M Building	34,000	50,173	30,000	23,176	27,812	30,000
	39,500	54,023	34,000	23,356	28,027	34,000
Capital Outlay						
410-4615 Capital Buildings	35,000	27,345		-	-	
Subtotal	35,000	27,345	-	-	-	-
Transfers						
410-4728 Transfer to Street Maint FD 28	150,000	150,000	150,000	125,000	150,000	150,000
410-4763 Transfer to Debt Service 63 - CO 2012	103,050	103,050	86,312	71,927	86,312	87,313
410-4764 Transfer to Airport Fund	120,464	120,464	120,464	100,387	120,464	120,464
410-4765 Transfer to Fund 81	333,665	291,519	305,224	215,112	258,134	395,708
410-4766 Transfer To Fund 82	233,679	220,937	366,500	230,635	276,762	327,063
410-4780 Transfer to Debt Service Fund	112,270	1,033,228	709,286	976,808	1,172,169	903,908
Subtotal	1,053,128	1,919,198	1,737,786	1,719,867	2,063,841	1,984,456
Debt Service						
410-4805 Principal - Rescue Truck	386,581	58,110	386,581	59,780	71,736	
410-4815 Interest - Rescue Truck	83,792	11,701	83,792	8,654	10,385	
Subtotal	470,373	69,811	470,373	68,434	82,121	-
Other Expenses						
410-4911 Budget - Emp Turnover Adjustment	-	-	(830,000)			
Subtotal	-	-	(830,000)	-	-	-
Operating Expenditures	\$ 2,688,932	\$ 3,187,055	\$ 2,435,639	\$ 2,775,556	\$ 3,270,483	\$ 3,120,880
Capital Expenditures	35,000	27,345	-	-	-	117,630
Total Expenditures	\$ 2,723,932	\$ 3,214,400	\$ 2,435,639	\$ 2,775,556	\$ 3,270,483	\$ 3,238,510

*Employee Turnover Adjustment will not be entered into the actual Budget. This figure is included strictly to assist in financial projections for FY 2016.

Administrative Council

Fund 11

415

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
415-4105 Salaries & Wages	\$ 170,837	\$ 161,943	\$ 185,817	\$ 103,778	\$ 155,667	\$ 161,288
415-4106 Overtime	-				-	
415-4110 Other Compensation	7,200	7,081	7,200	4,985	7,477	10,200
415-4205 FICA Expense	13,620	12,238	14,766	8,176	12,264	13,119
415-4210 Retirement	15,536	15,988	18,831	10,550	15,825	14,278
415-4215 Workers Compensation	414	1,445	411	242	363	316
415-4225 Health Insurance	14,869	23,667	15,529	13,870	20,805	15,529
415-4226 Dental Insurance	557	724	557	473	710	427
415-4230 Travel & Training	6,900	8,805	6,900	5,334	8,001	8,000
Subtotal	229,933	231,891	250,010	147,408	221,112	223,157
Supplies & Materials						
415-4305 Postage & Freight	250	66	50	112	168	50
415-4310 General Supplies	500	1,473	750	1,260	1,889	1,250
415-4315 Dues & Subs/Pubs	1,500	2,877	1,500	10,118	15,178	5,000
415-4320 Fuel - Gasoline & Oil	-	(30)	-			-
Subtotal	2,250	4,386	2,300	11,490	17,235	6,300
Other Charges & Services						
415-4410 Telephone	1,250	1,759	1,500	1,248	1,871	1,900
415-4411 Cell Phones		-		-		-
415-4425 Contracted Services	1,550	1,377	1,200	760	1,141	1,000
415-4495 Contingency - General	1,786	-	-	-	-	2,000
415-4498 Misc Furniture & Equip	1,000	-	-	-	-	-
415-4499 Miscellaneous	3,000	3,424	2,500	3,280	4,920	4,000
Subtotal	8,586	6,561	5,200	5,288	7,932	8,900
Operating Expenditures	\$ 240,769	\$ 242,838	\$ 257,510	\$ 164,186	\$ 246,279	\$ 238,357
Capital Expenditures						
Total Expenditures	\$ 240,769	\$ 242,838	\$ 257,510	\$ 164,186	\$ 246,279	\$ 238,357

City Secretary

Fund 11

405

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/31/15	FY15 Estimate	FY16 Budget	
Personnel							
405-4105	Salaries & Wages	\$ 131,162	\$ 127,124	\$ 147,379	\$ 124,541	\$ 149,449	\$ 144,697
405-4106	Overtime	1,000	538	1,746	586	703	1,746
405-4110	Other Compensation	1,000	884	1,000	869	1,043	1,000
405-4205	FICA Expense	10,187	9,183	11,485	9,300	11,160	11,279
405-4210	Retirement	14,473	14,166	15,807	13,780	16,536	14,247
405-4215	Workers Compensation	333	300	346	267	321	297
405-4225	Health Insurance	19,440	23,265	26,435	16,494	19,793	29,519
405-4226	Dental Insurance	668	668	668	410	492	641
405-4230	Travel & Training	4,700	1,901	6,229	396	475	2,024
405-4235	Employee Programs	2,600	10,965	15,680	11,288	13,546	41,680
	Subtotal	185,563	188,994	226,774	177,931	213,518	247,130
Supplies & Materials							
405-4305	Postage & Freight	1,000	815	1,000	652	782	1,000
405-4310	General Supplies	1,500	1,245	2,000	2,408	2,890	2,000
405-4311	Election Expenses	10,331	9,100	10,331	2,372	2,846	10,331
405-4315	Dues & Subs/Pubs	8,315	13,863	6,377	6,843	8,211	6,472
405-4320	Safety Supplies	7,500	-	-	-	-	-
	Subtotal	28,646	25,024	19,708	12,274	14,729	19,803
Other Charges & Services							
405-4410	Telephone	2,200	2,932	2,200	2,698	3,238	3,200
405-4420	Legal Fees	-	4,370	7,000	6,574	7,889	5,000
405-4421	Professional Fees	-	625	8,250	3,355	4,026	8,985
405-4425	Contracted Services	36,250	54,379	66,078	43,442	52,130	66,078
405-4429	Bad Debt Expense	-	(2)	-	-	-	-
405-4498	Misc Furniture & Equip	-	-	-	294	353	-
405-4499	Miscellaneous	600	1,617	800	749	899	-
	Subtotal	39,050	63,922	84,328	57,112	68,534	83,263
Repairs & Maintenance							
405-4505	Equipment	-	4,385	-	-	-	-
	Subtotal	-	4,385	-	-	-	-
	Operating Expenditures	\$ 253,259	\$ 282,325	\$ 330,810	\$ 247,318	\$ 296,781	\$ 350,196
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 253,259	\$ 282,325	\$ 330,810	\$ 247,318	\$ 296,781	\$ 350,196

Finance

Fund 11 Dept 430

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
430-4105 Salaries & Wages	\$ 163,206	\$ 116,038	\$ 180,146	\$ 117,130	\$ 175,695	\$ 181,659
430-4106 Overtime	500	1,373	500	279	418	500
430-4110 Other Compensation	2,400	2,257	3,300	1,700	2,550	3,300
430-4205 FICA Expense	12,707	8,954	14,072	8,689	13,033	14,188
430-4210 Retirement	18,463	13,326	19,756	13,909	20,863	18,286
430-4215 Workers Compensation	415	1,367	424	261	391	374
430-4225 Health Insurance	26,633	18,963	29,018	18,289	27,433	30,143
430-4226 Dental Insurance	890	705	890	640	960	855
430-4230 Travel & Training	7,000	4,678	7,000	6,252	9,377	9,000
430-4240 Uniforms	-	-	-	244	244	600
430-4250 Cash Short / (Long)	-	7	-	-	-	-
Subtotal	232,214	167,668	255,106	167,391	250,965	258,905
Supplies & Materials						
430-4305 Postage & Freight	1,800	2,090	2,250	1,115	1,673	2,000
430-4310 General Supplies	5,000	4,553	4,000	2,602	3,903	4,000
430-4315 Dues & Subs/Pubs	1,750	1,977	2,250	265	398	2,250
Subtotal	8,550	8,621	8,500	3,983	5,974	8,250
Other Charges & Services						
430-4410 Telephone	1,650	2,346	2,000	1,664	2,495	2,500
430-4411 Cell Phones/Pagers	-	-	-	595	892	900
430-4420 Legal Fees	-	27	-	624	936	1,200
430-4421 Professional Fees	-	-	-	-	-	-
430-4425 Contracted Services	1,000	78,945	4,000	1,410	2,115	2,500
430-4460 Advertising	-	27	-	-	-	-
430-4498 Misc Furniture & Equip	500	500	-	563	563	-
430-4499 Miscellaneous	-	-	-	-	-	1,000
Subtotal	3,150	81,845	6,000	4,855	7,002	8,100
Repairs & Maintenance						
430-4505 Equipment	-	3,258	-	-	-	-
Subtotal	-	3,258	-	-	-	-
Operating Expenditures	\$ 243,914	\$ 261,392	\$ 269,606	\$ 176,229	\$ 263,941	\$ 275,255
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 243,914	\$ 261,392	\$ 269,606	\$ 176,229	\$ 263,941	\$ 275,255

Police

Fund 11 450

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
450-4105 Salaries & Wages	\$ 2,438,187	\$ 2,447,019	\$ 2,668,101	\$ 1,713,431	\$ 2,570,147	\$ 2,719,392
450-4106 Overtime	53,100	53,038	53,500	48,775	73,163	53,500
450-4107 Overtime-Grant	-	12,817	18,000	5,017	7,526	
450-4110 Other Compensation	23,985	19,106	23,985	12,964	19,445	30,585
450-4205 FICA Expense	192,418	185,691	210,037	127,728	191,592	214,466
450-4210 Retirement	275,648	273,317	290,489	197,060	295,590	272,554
450-4215 Workers Compensation	46,235	47,565	46,977	27,217	40,825	45,307
450-4225 Health Insurance	393,517	355,472	406,648	228,088	342,132	412,000
450-4226 Dental Insurance	12,466	11,744	12,466	8,062	12,093	11,755
450-4230 Travel & Training	53,750	47,663	51,000	20,576	30,864	62,000
450-4240 Uniforms	26,820	24,154	26,797	12,715	19,072	23,735
Subtotal	3,516,126	3,477,586	3,807,999	2,401,633	3,602,450	3,845,292
Supplies & Materials						
450-4305 Postage & Freight	5,100	3,499	4,400	793	1,189	4,400
450-4310 General Supplies	24,730	13,481	13,700	5,852	8,779	12,725
450-4315 Dues & Subs/Pubs	8,280	7,692	8,323	3,205	4,808	9,077
450-4318 Safety Supplies		-	150	-		20,316
450-4320 Fuel - Gasoline & Oil	118,950	103,076	104,500	39,946	59,920	90,000
Subtotal	157,060	127,747	131,073	49,797	74,695	136,518
Other Charges & Services						
450-4410 Telephone	16,940	25,219	16,315	16,219	24,329	26,900
450-4411 Cell Phones	22,850	20,658	22,850	12,374	18,561	19,600
450-4415 Utilities	32,000	26,694	23,000	13,870	20,804	21,000
450-4417 Building Demolition		85	50,000	-	-	50,000
450-4418 Property Abatements		-		-		16,500
450-4420 Legal Fees	-	-	2,000	331	497	2,000
450-4421 Professional Fees	20,000	25,676	1,000	-	-	1,000
450-4425 Contracted Services	125,500	25,855	21,743	12,052	18,078	45,051
450-4427 Lease & Rentals	9,000	10,664	11,028	580	870	960
450-4440 Operational Support	33,463	30,001	34,218	18,755	28,132	37,420
450-4455 Printed Materials				-		5,461
450-4460 Advertising				-		750
450-4498 Misc Furniture & Equip	139,912	143,314	61,650	13,571	20,357	26,633
450-4499 Miscellaneous	12,724	4,941	12,104	3,291	4,937	11,724
Subtotal	412,389	313,108	255,908	91,043	136,565	264,999
Repairs & Maintenance						
450-4505 Equipment	3,500	3,151	3,500	3,339	5,009	4,200
450-4510 R & M Vehicles	36,550	34,201	37,000	14,431	21,647	34,000
450-4515 Building	7,330	6,782	9,830	1,309	1,964	10,230
Subtotal	47,380	44,134	50,330	19,080	28,620	48,430
Capital Outlay						
450-4605 CE - Furniture & Equipment			20,767	38,612		
450-4610 CE - Vehicles	110,000	117,446	142,013	107,582		
450-4615 CE - Buildings			-	-		
Subtotal	110,000	117,446	162,780	146,194	-	-
Operating Expenditures	\$ 4,132,955	\$ 3,962,575	\$ 4,245,310	\$ 2,561,553	\$ 3,842,330	\$ 4,295,239
Capital Expenditures	110,000	117,446	162,780	146,194	-	235,762
Total Expenditures	\$ 4,242,955	\$ 4,080,021	\$ 4,408,090	\$ 2,707,748	\$ 3,842,330	\$ 4,531,001

**In FY 2015, the Code Enforcement department combined with the Police Department. The FY 2016 budget combines the two departments into one.*

Animal Impound

Fund 11 455

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
455-4105 Salaries & Wages	\$ 85,651	\$ 78,815	\$ 87,187	\$ 57,968	\$ 86,952	\$ 90,612
455-4106 Overtime	1,000	259	1,000	-	-	1,000
455-4110 Other Compensation	-	-	-	-	-	-
455-4205 FICA Expense	6,629	5,539	6,746	3,937	5,906	7,008
455-4210 Retirement	9,631	8,645	9,471	6,553	9,830	9,033
455-4215 Workers Compensation	1,910	1,691	2,025	1,302	1,954	2,097
455-4225 Health Insurance	17,692	19,984	26,435	16,028	24,042	29,519
455-4226 Dental Insurance	668	598	668	473	710	641
455-4230 Travel & Training	1,120	568	1,120	-	-	1,120
455-4240 Uniforms	420	452	610	211	316	610
Subtotal	124,721	116,550	135,262	86,473	129,710	141,640
Supplies & Materials						
455-4305 Postage & Freight	100	-	100	-	-	100
455-4310 General Supplies	5,540	2,104	4,300	1,915	2,873	2,900
455-4318 Safety Supplies	-	-	-	-	-	100
455-4320 Fuel & Oil	-	72	150	-	-	150
Subtotal	5,640	2,176	4,550	1,915	2,873	3,250
Other Charges & Services						
455-4410 Telephone	425	586	550	416	624	700
455-4415 Utilities	5,750	6,216	5,000	2,921	4,381	4,400
455-4425 Contracted Services	-	55	-	351	527	1,800
455-4426 Contracted Workforce	4,350	4,909	-	-	-	-
455-4440 Operational Support	3,380	1,924	3,380	1,528	2,292	3,380
455-4498 Misc Furniture & Equip	3,225	1,477	1,329	49	74	-
455-4499 Miscellaneous	2,680	5,460	2,040	242	363	3,000
Subtotal	19,810	20,626	12,299	5,507	8,260	13,280
Repairs & Maintenance						
455-4505 Furniture & Equipment	165	-	1,750	-	-	1,750
455-4510 R&M Vehicle	-	-	-	-	-	1,500
455-4515 Building	1,360	1,387	1,360	416	624	1,320
Subtotal	1,525	1,387	3,110	416	624	4,570
Total Operating Expenditures	\$ 151,696	\$ 140,738	\$ 155,221	\$ 94,312	\$ 141,467	\$ 162,740
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 151,696	\$ 140,738	\$ 155,221	\$ 94,312	\$ 141,467	\$ 162,740

Volunteer Fire Department

Fund 11

465

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
465-4105 Salaries & Wages	\$ 23,377	\$ 23,581	\$ 24,981	\$ 13,934	\$ 20,901	\$ 25,547
465-4106 Overtime	-	-	-	-	-	-
465-4110 Other Compensation	-	-	-	-	-	410
465-4205 FICA Expense	1,788	1,563	1,911	1,003	1,505	1,986
465-4210 Retirement	2,598	2,592	2,683	1,590	2,385	2,559
465-4215 Workers' Compensation	58	55	58	33	50	52
465-4225 Health Insurance	5,897	5,688	6,161	3,510	5,266	5,918
465-4226 Dental Insurance	223	223	223	148	223	214
465-4230 Travel & Training	8,000	9,033	6,000	575	863	6,000
465-4235 Employee Programs	3,600	3,600	3,600	3,600	5,400	3,600
465-4240 Uniforms	12,000	7,714	12,000	-	-	12,000
Subtotal	57,541	54,050	57,616	24,394	36,591	58,287
Supplies & Materials						
465-4305 Postage & Freight	165	166	165	66	99	165
465-4306 Honor Guard Supplies	2,000	395	1,000	-	-	1,000
465-4307 Fire Prevention Supplies	3,000	5,438	3,000	-	-	3,000
465-4310 General Supplies	5,000	2,147	5,000	357	535	5,000
465-4320 Fuel - Gasoline & Oil	6,000	4,162	5,000	2,072	3,108	5,000
Subtotal	16,165	12,307	14,165	2,495	3,742	14,165
Other Charges & Services						
465-4410 Telephone	1,700	2,346	2,100	1,664	2,495	2,500
465-4411 Cell Phones/Pagers	5,000	2,598	-	478	717	800
465-4415 Utilities	3,000	5,499	6,132	2,595	3,893	4,000
465-4425 Contracted Services	250	11	-	65	98	100
465-4427 Lease & Rentals	-	-	-	-	-	-
465-4440 Support-BC Fire Department	64,000	64,000	64,000	64,000	64,000	64,000
465-4498 Misc. Furniture & Equipment	10,000	26,338	3,000	374	560	3,000
465-4499 Miscellaneous	1,000	326	1,000	722	1,083	1,000
Subtotal	84,950	101,118	76,232	69,897	72,846	75,400
Repairs & Maintenance						
465-4505 R & M Equipment	8,000	9,137	8,000	7,559	11,338	8,000
465-4510 R & M Vehicles	16,000	10,776	16,000	11,112	16,668	16,000
465-4515 R & M Building	15,000	17,385	15,000	5,733	8,600	15,000
Subtotal	39,000	37,298	39,000	24,404	36,606	39,000
Capital Outlay						
465-4605 C&E Equipment	8,000	-	-	-	-	-
465-4615 C&E Building	-	-	-	-	-	-
Subtotal	8,000	-	-	-	-	-
Operating Expenditures	\$ 197,656	\$ 204,773	\$ 187,013	\$ 121,190	\$ 149,785	\$ 186,852
Capital Expenditures	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 205,656	\$ 204,773	\$ 187,013	\$ 121,190	\$ 149,785	\$ 186,852

Code Enforcement

Fund 11

435

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
435-4105 Salaries & Wages	\$ 132,553	\$ 134,154	\$ 80,767	\$ 55,330	\$ 82,995	
435-4106 Overtime	1,500	130	1,500	438	657	
435-4205 FICA Expense	10,255	9,742	6,293	4,206	6,309	
435-4210 Retirement	14,900	14,763	8,835	6,473	9,710	
435-4215 Workers' Compensation	769	709	430	298	446	
435-4225 Health Insurance	21,877	20,933	12,322	7,888	11,831	
435-4226 Dental Insurance	668	668	445	325	487	
435-4230 Travel & Training	11,500	8,285	9,000	2,042	3,063	
435-4240 Uniforms	1,475	893	1,050	90	135	
Subtotal	195,497	190,278	120,642	77,089	115,633	-
Supplies & Materials						
435-4305 Postage & Freight	3,900	2,146	2,900	2,106	3,159	
435-4310 General Supplies	11,630	2,921	2,000	131	197	
435-4315 Dues & Subs/Pubs	1,670	1,675	215	-	-	
435-4318 Safety Supplies		-	150	-	-	
435-4320 Fuel - Gasoline & Oil	6,750	5,280	4,500	1,971	2,957	
Subtotal	23,950	12,022	9,765	4,208	6,312	-
Other Charges & Services						
435-4410 Telephone	1,700	2,346	1,075	1,664	2,495	
435-4411 Cell Phones	1,600	1,155	1,600	610	915	
435-4417 Building Demolition	-	85	50,000	348	522	
435-4420 Legal Fees			-	986	1,479	
435-4421 Professional Fees	18,000	25,676	1,000	269	403	
435-4425 Contracted Services	102,000	18,714	-	6,340	9,510	
435-4498 Misc Furniture & Equip		1,926	-	99	149	
Subtotal	123,300	49,901	53,675	10,315	15,473	-
Repairs & Maintenance						
435-4510 Vehicles	4,000	2,595	2,000	518	777	
Subtotal	4,000	2,595	2,000	518	777	-
Capital Outlay						
435-4615 CE - Vehicles		-	25,000	25,149	25,149	
Subtotal			25,000	25,149	25,149	-
Total Operating Expenditures	\$ 346,747	\$ 254,796	\$ 186,082	\$ 92,130	\$ 138,195	\$ -
Capital Expenditures	-	-	25,000	25,149	25,149	-
Total Expenditures	\$ 346,747	\$ 254,796	\$ 211,082	\$ 117,279	\$ 163,344	\$ -

*As of FY 2016, this department is being combined with the Police Department.

Municipal Court

Fund 11 425

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
425-4105 Salaries & Wages	\$ 111,733	\$ 113,683	\$ 130,333	\$ 77,640	\$ 116,461	\$ 121,046
425-4106 Overtime	1,500	85	1,500	-	-	1,500
425-4205 FICA Expense	8,662	8,252	10,085	5,607	8,410	9,375
425-4210 Retirement	12,586	12,237	12,891	8,468	12,701	12,083
425-4215 Workers Compensation	283	1,339	304	169	254	247
425-4225 Health Insurance	20,772	19,864	21,718	11,302	16,953	22,514
425-4226 Dental Insurance	890	882	890	381	572	855
425-4230 Travel & Training	4,000	2,427	2,500	1,338	2,007	3,825
Subtotal	160,426	158,769	180,221	104,905	157,358	171,445
Supplies & Materials						
425-4305 Postage & Freight	3,500	1,953	2,000	974	1,460	2,000
425-4310 General Supplies	5,000	3,389	4,000	3,188	4,782	5,000
425-4315 Dues & Subscriptions	300	209	100	93	140	266
Subtotal	8,800	5,550	6,100	4,255	6,382	7,266
Other Charges & Services						
425-4410 Telephone	3,500	4,692	3,000	3,327	4,991	5,000
425-4415 Utilities	7,000	5,532	4,300	2,070	3,105	3,100
425-4420 Legal Fees	30,000	27,414	30,000	15,750	23,625	30,000
425-4425 Contracted Services	113,000	66,976	75,000	45,715	68,572	75,000
425-4427 Lease & Rentals	500	468	500	222	333	500
425-4430 Juror Fees	1,500	-	-	-	-	-
425-4433 Credit Card Fees	-	3,127	2,000	1,854	2,781	3,000
425-4498 Misc Furniture & Equip	1,500	107	500	750	1,125	500
425-4499 Miscellaneous	500	315	500	360	540	500
Subtotal	157,500	108,630	115,800	70,048	105,072	117,600
Repairs & Maintenance						
425-4505 Equipment	4,000	24	1,000	3,975	5,963	2,000
425-4515 Building	2,500	1,566	2,500	2,251	3,377	2,500
Subtotal	6,500	1,590	3,500	6,226	9,339	4,500
Capital Outlay						
425-4615 C&O - Building	163,787	158,692	10,000	5,566	8,349	-
Subtotal	163,787	158,692	10,000	5,566	8,349	-
Operating Expenditures	\$ 333,226	\$ 274,540	\$ 305,621	\$ 185,434	\$ 278,151	\$ 300,811
Capital Expenditures	\$ 163,787	\$ 158,692	\$ 10,000	\$ 5,566	\$ 8,349	-
Total Expenditures	\$ 497,013	\$ 433,232	\$ 315,621	\$ 191,000	\$ 286,500	\$ 300,811

Public Works

Fund 11 475

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/31/15	FY15 Estimate	FY16 Budget
Personnel						
475-4105 Salaries & Wages	\$ 552,415	\$ 520,682	\$ 645,880	\$ 425,806	\$ 510,967	\$ 623,381
475-4106 Overtime	18,500	13,883	12,000	18,829	22,595	18,500
475-4110 Other Compensation	2,750	1,143	2,750	1,196	1,435	2,750
475-4205 FICA Expense	43,885	39,016	50,538	34,034	40,841	49,314
475-4210 Retirement	61,197	56,060	70,952	50,035	60,042	63,561
475-4215 Workers' Compensation	25,168	22,555	25,165	18,356	22,027	21,150
475-4225 Health Insurance	113,813	93,551	121,437	81,438	97,726	112,889
475-4226 Dental Insurance	4,007	2,950	3,784	2,727	3,272	3,420
475-4230 Travel & Training	12,500	3,996	12,250	4,312	5,174	8,000
475-4240 Uniforms	6,950	6,659	8,150	8,150	9,780	7,800
Subtotal	841,185	760,494	952,906	644,883	773,860	910,764
Supplies & Materials						
475-4305 Postage & Freight	150	112	1,150	209	251	1,150
475-4310 General Supplies	41,000	29,268	40,000	33,344	40,013	40,000
475-4315 Dues & Subs/Pubs	-	-	1,455	140	168	1,955
475-4318 Safety Supplies	5,000	3,838	5,000	1,534	1,841	5,000
475-4319 Street Sign Supplies	30,000	28,466	41,000	16,105	19,326	43,000
475-4320 Fuel - Gasoline & Oil	70,000	42,791	65,000	28,455	34,146	40,000
475-4321 WCA Fuel	-	70,425	-	-	-	-
Subtotal	146,150	174,899	153,605	79,787	95,744	131,105
Other Charges & Services						
475-4410 Telephone	1,000	532	1,575	874	1,311	1,200
475-4411 Cell Phones/Pagers	5,400	4,846	6,060	5,559	8,339	6,860
475-4415 Utilities	11,460	11,219	8,625	3,274	4,911	7,600
475-4419 Engineering	-	122,067	50,000	38,684	58,026	50,000
475-4420 Legal Fees	-	4,178	50,000	6,912	10,368	10,000
475-4421 Professional Fees	-	-	17,000	2,000	3,000	3,000
475-4425 Contracted Services	67,615	72,331	25,000	124,539	186,809	64,300
475-4427 Lease & Rentals	26,200	10,025	16,000	3,485	5,228	16,000
475-4428 Sanitation Fees	1,444,700	1,350,209	1,488,041	1,147,658	1,377,190	1,532,682
475-4429 Permits	8,000	-	-	-	-	-
475-4430 Bad Debt	-	12,998	-	-	-	-
475-4433 Credit Card Fees	-	1,024	750	535	802	750
475-4498 Misc Furniture & Equip	-	13,645	-	-	-	-
475-4499 Miscellaneous	1,000	167	2,375	336	504	2,375
Subtotal	1,565,375	1,603,241	1,665,426	1,333,856	1,656,486	1,694,767
Repairs & Maintenance						
475-4505 R & M Furniture & Equipment	92,400	75,060	70,000	24,264	29,116.80	69,000
475-4510 R & M Vehicles	17,000	1,975	12,000	7,282	8,738.40	12,000
475-4515 R&M Building	3,000	9,134	-	-	-	-
475-4520 R & M Infrastructure	82,400	68,525	84,900	79,935	95,922	85,000
Subtotal	194,800	154,693	166,900	111,481	133,777	166,000
Capital Outlay						
475-4605 CE - Furniture & Equipment	-	147,259	311,644	-	-	-
475-4615 CE - Vehicles	-	-	-	50,998	50,998	-
475-4630 CE - Infrastructure - Grant Funded	-	10,600	50,000	149,512	149,512	-
Subtotal	-	157,859	361,644	200,510	200,510	-
Operating Expenditures	\$ 2,747,510	\$ 2,693,327	\$ 2,938,837	\$ 2,170,007	\$ 2,659,867	\$ 2,902,637
Capital Expenditures	\$ -	\$ 157,859	\$ 361,644	\$ 200,510	\$ 200,510	\$ 246,000
Total Expenditures	\$ 2,747,510	\$ 2,851,186	\$ 3,300,481	\$ 2,370,517	\$ 2,860,378	\$ 3,148,637

Recycling Center

Fund 11 479

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
479-4105 Salaries & Wages			\$ 74,649	\$ 51,270	\$ 76,905	\$ 112,237
479-4106 Overtime			2,000	1,925	2,888	3,000
479-4205 FICA Expense			5,864	3,801	5,701	8,892
479-4210 Retirement			5,554	4,259	6,388	8,987
479-4215 Workers Compensation			2,293	1,960	2,940	2,219
479-4225 Health Insurance			11,265	3,566	5,350	16,702
479-4226 Dental Insurance			408	158	237	392
479-4230 Travel & Training			2,000	-	-	1,000
479-4240 Uniforms			1,400	658	988	1,400
Subtotal	-	-	105,432	67,598	101,397	154,830
Supplies & Materials						
479-4310 General Supplies			7,129	1,818	2,727	5,129
479-4318 Safety Supplies			150	33	50	150
479-4320 Fuel - Diesel, Gas & Oil			2,000	266	399	2,000
Subtotal	-	-	9,279	2,117	3,176	7,279
Other Charges & Services						
479-4411 Cell Phones/Pagers			1,000	99	148	600
479-4415 Utilities			3,500	2,239	3,358	3,500
479-4425 Contracted Services			58,000	62,996	94,494	5,150
479-4427 Lease & Rentals			3,100	964	1,447	3,100
479-4498 Misc Furniture & Equip			500	-	-	9,400
479-4499 Miscellaneous				75	113	
Subtotal	-	-	66,100	66,374	99,560	21,750
Repairs & Maintenance						
479-4505 Equipment			16,500	1,412	2,118	10,500
479-4510 R & M Vehicle			1,000	127	190	1,000
479-4515 R & M Building			3,000	2,400	3,600	3,000
Subtotal	-	-	20,500	3,939	5,908	14,500
Operating Expenditures	\$ -	\$ -	\$ 201,311	\$ 140,027	\$ 210,041	\$ 198,359
Capital Expenditures			\$ -			\$ 44,000
Total Expenditures	\$ -	\$ -	\$ 201,311	\$ 140,027	\$ 210,041	\$ 242,359

*Prior to FY15, the Recycling Center represented in the Public Works Department. Thus the historical information related to FY14 for this department is included in the Public Works Department.

Main Street

Fund 11 416

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
416-4105 Salaries & Wages	\$ 14,613	\$ 14,027	\$ 13,888	\$ 2,831	\$ 2,831	
416-4106 Overtime	-	-			-	
416-4205 FICA Expense	1,118	1,062	1,062	245	245	
416-4210 Retirement	1,624	1,543	1,492	356	356	
416-4215 Workers' Compensation	37	29	32	7	7	
416-4225 Health Insurance	-	-	-		-	
416-4226 Dental Insurance	-	-			-	
416-4230 Travel & Training	6,500	615	1,500		-	
Subtotal	23,892	17,275	17,974	3,440	3,440	-
Supplies & Materials						
416-4305 Postage & Freight	150	11	300	61	61	
416-4310 General Supplies	2,000	25	500		-	
416-4315 Dues & Subs/Pubs	1,000	1,740	1,000	335	335	
Subtotal	3,150	1,776	1,800	396	396	-
Other Charges & Services						
416-4405 General & Unemployment Ins	100	163	250	160	160	
416-4411 Cell Phones/Pagers	1,250	1,139	-		-	
416-4415 Utilities	-	-	-		-	
416-4425 Contracted Services	2,000	-	1,500	18,990	29,180	32,591
416-4455 Printed Materials	-	-	500		-	-
416-4460 Advertising	7,880	8,414	10,000	4,459	4,459	-
416-4493 Special Projects	800	636	2,800		-	2,800
416-4499 Miscellaneous	100	77	567	94	94	-
Subtotal	12,130	10,429	15,617	23,702	33,892	35,391
Other Expenses						
416-4950 Facade Grant	5,000	308	5,000	1,775	2,663	5,000
Subtotal	5,000	308	5,000	1,775	2,663	5,000
Operating Expenditures	\$ 44,172	\$ 29,788	\$ 40,391	\$ 29,313	\$ 40,391	\$ 40,391
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 44,172	\$ 29,788	\$ 40,391	\$ 29,313	\$ 40,391	\$ 40,391

Parks

Fund 11

480

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
480-4105 Salaries & Wages	\$ 203,579	\$ 208,337	\$ 208,864	\$ 136,699	\$ 205,048	\$ 268,415
480-4106 Overtime	10,000	9,083	10,000	6,762	10,143	15,000
480-4205 FICA Expense	16,339	16,180	16,743	10,471	15,706	21,681
480-4210 Retirement	23,739	23,994	23,506	17,106	25,659	27,945
480-4215 Workers Compensation	4,474	3,326	4,186	2,350	3,525	5,830
480-4225 Health Insurance	35,420	32,601	43,109	23,221	34,832	53,245
480-4226 Dental Insurance	1,113	1,278	1,558	976	1,464	1,923
480-4230 Travel & Training	5,500	6,201	6,500	6,779	10,168	7,200
480-4235 Employee Programs	-	-	2,800	-	-	-
480-4240 Uniforms	3,900	2,896	5,900	2,899	4,349	5,900
Subtotal	304,064	303,895	323,166	207,263	310,894	407,139
Supplies & Materials						
480-4305 Postage & Freight	300	44	300	14	21	300
480-4310 General Supplies	14,000	14,574	18,000	13,223	19,835	22,000
480-4315 Dues & Subs/Pubs	85	415	600	880	1,320	1,000
480-4318 Safety Supplies	-	-	5,500	4,882	7,323	5,500
480-4320 Fuel - Gasoline & Oil	18,000	13,214	18,000	5,612	8,418	13,000
Subtotal	32,385	28,247	42,400	24,612	21,176	41,800
Other Charges & Services						
480-4410 Telephone	3,000	4,692	4,250	3,748	5,622	6,400
480-4411 Cell Phones/Pagers	2,800	2,194	2,000	1,409	2,113	2,200
480-4415 Utilities	110,000	76,837	65,000	36,319	54,479	65,900
480-4420 Legal Fees	-	-	-	1,593	2,390	-
480-4425 Contracted Services	1,000	18,211	15,000	7,189	10,783	15,000
480-4427 Leases & Rentals	3,700	2,071	2,500	-	-	2,500
480-4433 Credit Card Fees	-	2,498	-	-	-	-
480-4498 Misc Furniture & Equip	5,000	2,000	11,500	1,129	1,693	11,500
480-4499 Miscellaneous	-	113	-	-	-	-
Subtotal	125,500	108,617	100,250	51,386	77,080	103,500
Repairs & Maintenance						
480-4505 R & M Furniture & Equipment	14,400	13,438	8,000	2,048	3,073	8,000
480-4510 R & M Vehicles	5,000	6,257	5,000	1,545	2,317	5,000
480-4515 R & M Building	14,400	7,025	22,000	7,637	11,456	22,000
480-4520 R & M Infrastructure	13,650	5,930	13,000	6,698	10,047	13,000
Subtotal	47,450	32,649	48,000	17,928	26,892	48,000
Capital Outlay						
480-4605 CE - Furniture & Equipment	-	-	34,000	37,974	56,960	-
480-4620 CE - Infrastructure	25,000	22,000	10,000	-	-	-
Subtotal	25,000	22,000	44,000	37,974	56,960	-
Operating Expenditures	\$ 509,399	\$ 473,408	\$ 513,816	\$ 301,189	\$ 436,042	\$ 600,439
Capital Expenditures	\$ 25,000	\$ 22,000	\$ 44,000	\$ 37,974	\$ 56,960	\$ 215,000
Total Expenditures	\$ 534,399	\$ 495,408	\$ 557,816	\$ 339,162	\$ 493,002	\$ 815,439

Recreation

Fund 11 482

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel							
482-4105	Salaries & Wages	\$ 24,171	\$ 11,607	\$ 32,851	\$ 263	\$ 395	\$ 32,851
482-4106	Overtime	1,000	1,795	-	15,934	23,901	8,000
482-4110	Other Compensation	-	-	-	-	-	-
482-4205	FICA Expense	1,926	1,020	2,590	1,239	1,859	3,125
482-4210	Retirement	-	193	-	-	-	-
482-4215	Workers' Compensation	596	279	-	-	-	770
482-4225	Health Insurance	-	284	730	-	-	-
482-4226	Dental Insurance	-	9	-	-	-	-
	Subtotal	\$ 27,693	\$ (15,186)	\$ (36,171)	\$ (17,436)	\$ (26,154)	\$ (44,747)
Other Charges & Services							
482-4420	Legal Fees	-	-	2,500	666	999	2,500
	Subtotal	-	-	(2,500)	(666)	(999)	(2,500)
Other Expenses							
482-4910	Recreation Programs	92,800	88,607	90,000	60,515	90,773	90,000
	Subtotal	92,800	88,607	90,000	60,515	90,773	90,000
Capital Outlay							
482-4783	Transfer to Capital Purchases Fund	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	Operating Expenditures	\$ 120,493	\$ 103,792	\$ 128,671	\$ 78,617	\$ 117,926	\$ 137,247
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	Total Expenditures	\$ 120,493	\$ 103,792	\$ 128,671	\$ 78,617	\$ 117,926	\$ 152,247

Riverside Park

Fund 11 481

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
481-4105 Salaries & Wages	\$ 56,494	\$ 58,438	\$ 64,802	\$ 41,321	\$ 61,982	\$ 67,201
481-4106 Overtime	3,000	4,821	3,000	3,010	4,515	4,000
481-4205 FICA Expense	4,551	4,262	5,187	2,991	4,486	5,906
481-4210 Retirement	6,613	6,935	6,816	5,721	8,582	7,184
481-4215 Workers Compensation	1,409	1,351	1,461	929	1,393	1,456
481-4225 Health Insurance	11,795	18,307	20,284	12,652	18,978	23,610
481-4226 Dental Insurance	445	421	445	218	327	427
481-4230 Travel & Training	1,400	1,405	1,400	517	776	1,400
481-4240 Uniforms	1,000	995	2,000	723	1,084	2,000
Subtotal	86,707	96,934	105,395	68,082	102,124	113,184
Supplies & Materials						
481-4305 Postage & Freight	100	52	100	59	88	100
481-4310 General Supplies	5,500	8,294	5,500	7,112	10,668	10,000
481-4318 Safety Supplies		-	2,250	2,481	3,722	2,500
481-4320 Fuel - Gasoline & Oil	3,400	4,310	3,400	1,727	2,590	3,400
Subtotal	9,000	12,657	11,250	11,379	17,068	16,000
Other Charges & Services						
481-4410 Telephone	850	1,173	1,100	842	1,263	1,300
481-4411 Cell Phones/Pagers	-	-	-	-	-	510
481-4415 Utilities	43,000	29,753	21,820	16,362	24,543	25,000
481-4425 Contracted Services	1,000	417	1,000	260	390	1,000
481-4433 Credit Card Fees	-	-	-	1,880	2,820	3,000
481-4427 Lease & Rentals	9,750	7,740	2,500	5,721	8,582	5,000
Subtotal	54,600	39,083	26,420	25,065	37,597	35,810
Repairs & Maintenance						
481-4505 R & M Furniture & Equipment	3,000	6,087	1,500	2,750	4,126	3,800
481-4510 R & M Vehicles	1,200	1,086	1,200	1,190	1,785	1,200
481-4515 R & M Building	5,000	1,800	3,000	1,101	1,651	3,000
481-4520 R & M Infrastructure	10,020	13,941	14,000	568	853	5,000
Subtotal	19,220	22,914	19,700	5,609	8,414	13,000
Capital Expenditures						
481-4605 CE - Furniture & Equipment	10,920	-	16,000	-	-	-
481-4610 CE - Buildings	-	-	-	-	-	-
Subtotal	10,920	-	16,000	-	-	-
Operating Expenditures	\$ 169,527	\$ 171,588	\$ 162,765	\$ 110,135	\$ 165,203	\$ 177,994
Capital Expenditures	\$ 10,920	\$ -	\$ 16,000	\$ -	\$ -	\$ 30,000
Total Expenditures	\$ 180,447	\$ 171,588	\$ 178,765	\$ 110,135	\$ 165,203	\$ 207,994

Service Center

Fund 11 477

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
477-4105 Salaries & Wages	\$ 27,786	\$ 28,170	\$ 29,730	\$ 19,836	\$ 29,754	
477-4106 Overtime	2,400	559	500	119	178	
477-4205 FICA Expense	2,309	2,125	2,458	1,538	2,307	
477-4210 Retirement	3,355	3,149	3,451	2,222	3,332	
477-4215 Workers Compensation	844	732	818	519	778	
477-4225 Health Insurance	5,897	5,551	6,161	2,771	4,157	
477-4226 Dental Insurance	223	221	223	110	166	
477-4230 Travel & Training	-	-	-	-	-	
477-4235 Employee Programs	-	-	-	-	-	
477-4240 Uniforms	650	379	650	274	410	
Subtotal	43,464	40,886	43,990	27,389	41,083	-
Supplies & Materials						
477-4310 General Supplies	4,000	1,977	2,000	2,519	3,778	
477-4320 Fuel	-	1,539	1,100	640	961	
Subtotal	4,000	3,515	3,100	3,159	4,739	-
Other Charges & Services						
477-4410 Telephone	1,200	586	800	416	624	
477-4411 Cell Phones/Pagers	-	-	-	-	-	
477-4415 Utilities	9,000	7,866	9,000	4,865	7,298	
477-4425 Contracted Services	-	1,203	-	3,252	-	
477-4498 Misc Furniture & Equip	5,000	5,333	5,000	434	651	
477-4499 Miscellaneous	-	-	-	-	-	
Subtotal	15,200	14,989	14,800	8,967	8,572	-
Repairs & Maintenance						
477-4510 R & M Vehicles	-	-	-	69	103	
477-4515 R & M Building	2,500	11,598	2,500	5,632	8,448	
Subtotal	2,500	11,598	2,500	5,701	8,551	-
Operating Expenditures	\$ 65,164	\$ 70,988	\$ 64,390	\$ 45,215	\$ 62,945	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 65,164	\$ 70,988	\$ 64,390	\$ 45,215	\$ 62,945	\$ -

*As part of the FY 2016 Budget the Service Center Department and the Teen Center Department were combined into the Parks Department.

Aquatics

Fund 11

483

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
483-4105 Salaries & Wages	\$ -	\$ 32,137	\$ 105,988	\$ 11,856	\$ 17,784	\$ 107,188
483-4106 Overtime	-	1,554			-	
483-4205 FICA Expense	-	2,577	8,108	622	933	8,200
483-4215 Workers' Compensation	-	775	2,285	175	262	2,022
483-4230 Travel & Training	-	-	3,000	50	75	3,000
483-4240 Uniforms	-	-	4,000	243	365	4,000
Subtotal	-	37,044	123,381	12,947	19,420	124,410
Supplies & Materials						
483-4310 General Supplies	20,000	20,020	18,000	7,492	11,238	18,000
483-4312 Chemical Supplies	-	-	50,000	8,914	13,372	50,000
483-4315 Dues & Subs/Pubs	-	-	50		-	50
483-4318 Safety Supplies	-	-	6,500	5,088	7,632	3,000
Subtotal	20,000	20,020	74,550	21,495	32,242	71,050
Other Charges & Services						
483-4410 Telephone	-	-	-		-	-
483-4415 Utilities	35,000	44,646	35,000	26,919	40,379	41,000
483-4425 Contracted Services	63,750	58,453	-	3,408	5,112	7,500
483-4498 Misc Furniture & Equip	-	9,982	-		-	-
Subtotal	98,750	113,081	35,000	30,327	45,491	48,500
Repairs & Maintenance						
483-4505 R&M Furn. & Equip.	3,000	3,025	-	6,226	9,340	6,000
483-4515 R&M Building	2,500	1,082	-	4,116	6,174	9,000
483-4520 R&M Infrastructure	3,000	1,370	10,000	10,950	16,425	10,000
Subtotal	8,500	5,477	10,000	21,293	31,939	25,000
Capital Outlay						
483-4605 Furniture & Equipment	38,000	28,574	-	-	-	-
Subtotal	38,000	28,574	-	-	-	-
Operating Expenditures	\$ 127,250	\$ 175,622	\$ 242,931	\$ 86,061	\$ 129,092	\$ 268,960
Capital Expenditures	\$ 38,000	\$ 28,574	\$ -	\$ -	\$ -	\$ 24,000
Total Expenditures	\$ 165,250	\$ 204,196	\$ 242,931	\$ 86,061	\$ 129,092	\$ 292,960

Teen Center

Fund 11 495

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Other Charges & Services						
495-4415 Utilities	7,000	5,137	4,044	2,403	3,605	-
495-4425 Contracted Services					-	
Subtotal	7,000	5,137	4,044	2,403	3,605	-
Repairs & Maintenance						
495-4425 Building	500	225	500	165	247	-
Subtotal	500	225	500	165	247	-
Total Expenditures	\$ 7,500	\$ 5,362	\$ 4,544	\$ 2,568	\$ 3,852	\$ -

*Teen Center has been combined with Parks Department.

Library

Fund 11 490

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
490-4215 Workers' Compensation		1,080				
Subtotal	-	1,080	-	-	-	-
	-	-	-	-	-	-
Operating Expenditures	\$ -	\$ 1,080	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 1,080	\$ -	\$ -	\$ -	\$ -

*In FY 2014, the Library was moved out of General Fund.

Internal Service Funds

Information Technology Fund

Maintenance Fund

Division: Equipment Maintenance

Division: Building Maintenance

Internal service funds are a proprietary fund type that is used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost reimbursement basis.

The City of Bay City has two Internal Service Funds. They are the Information Technology (IT) Fund and the Maintenance Fund. Both of these funds are funded by a 50-50 split from the General and Utility Funds.

Internal Service Funds

Summary

	Information		Total
	Technology Fund	Maintenance Fund	
Resources:			
Beginning Balance	\$ -	\$ -	\$ -
Revenue:			
Total Revenues	791,416	654,126	1,445,542
Total Funds Available	791,416	654,126	1,445,542
Operational Expenditures:			
Personnel	252,553	521,176	773,729
Supplies & Materials	20,200	32,200	52,400
Other Charges & Services	317,063	39,850	356,913
Repairs & Maintenance	26,000	60,900	86,900
Subtotal	615,816	654,126	1,269,942
Capital Expenditures	175,600	-	175,600
Total Expenditures	791,416	654,126	1,445,542

Information Technology Fund

Fund 81

Revenue Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Summary						
General Fund	333,665	291,519	305,224	178,350	267,526	395,708
Utility Fund	333,665	291,519	305,224	178,350	267,526	395,708
Other	0	72	0	111	166	0
Subtotal	667,330	583,110	610,448	356,811	535,217	791,416

Expenditure Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Summary						
Personnel	\$ 243,943	\$ 215,188	\$ 268,507	\$ 142,150	\$ 213,225	\$ 252,553
Supplies & Materials	31,600	28,117	30,200	9,606	14,409	20,200
Other Charges & Services	226,897	248,747	247,607	169,897	253,661	317,063
Repairs & Maintenance	43,392	24,123	16,000	21,442	32,163	26,000
Capital Expenditures	121,500	664	44,500	22,960	34,440	175,600
Subtotal	545,832	516,176	562,314	343,096	513,458	791,416
Total Expenditures	545,832	516,176	562,314	343,096	513,458	791,416

Information Technology (IT)

Fund 81

405

Revenue Detail:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3605	Interest	-	3	-			-
3695	Gain on Disposal of Assets			-			
3699	Misc Revenue	-	69	-	111	166	-
3711	Transfer From General Fund	333,665	291,519	305,224	178,350	267,526	395,708
3761	Transfer From Utility Fund	333,665	291,519	305,224	178,350	267,526	395,708
Subtotal		667,330	583,110	610,448	356,811	535,217	791,416

Information Technology (IT)

Fund 81

405

Expenditure Detail

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel							
405-4105	Salaries & Wages	\$ 165,726	\$ 148,709	\$ 183,481	\$ 106,152	\$ 159,228	\$ 180,315
405-4106	Overtime	4,500	4,002	2,000	213	320	1,000
405-4205	FICA	13,022	11,472	14,381	7,518	11,277	13,871
405-4210	Retirement	18,921	17,404	20,189	12,022	18,033	17,878
405-4215	Workers Compensation	1,054	374	1,049	221	331	894
405-4225	Health Insurance	25,302	21,653	29,117	11,284	16,927	29,555
405-4226	Dental Insurance	668	566	890	342	513	641
405-4230	Travel & Training	14,650	10,918	17,000	4,022	6,033	8,000
405-4240	Uniforms	100	90	400	376	564	400
	Subtotal	243,943	215,188	268,507	142,150	213,225	252,553
Supplies & Materials							
405-4305	Postage & Freight	100	93	200	86	128	200
405-4310	General Supplies	25,000	23,215	25,000	7,580	11,370	15,000
405-4315	Dues & Subs/Pubs	1,500	1,251	2,000	150	225	2,000
405-4320	Fuel & Oil	5,000	3,559	3,000	1,791	2,686	3,000
	Subtotal	31,600	28,117	30,200	9,606	14,409	20,200
Other Charges & Services							
405-4405	General & Unemployment Ins	2,500	3,917	3,800	2,382	2,387	3,000
405-4410	Telephone	3,540	3,581	3,000	1,400	2,099	2,100
405-4411	Cell Phones/Pagers	3,250	2,177	2,200	1,472	2,208	2,200
405-4420	Legal & Professional	500	321	500	-	-	500
405-4425	Contracted Services	212,107	205,666	232,107	164,644	246,966	309,263
405-4427	Lease & Rentals	-	-	1,000	-	-	-
405-4498	Misc Furniture & Equip	5,000	33,084	5,000	-	-	-
	Subtotal	226,897	248,747	247,607	169,897	253,661	317,063
Repairs & Maintenance							
405-4505	RM Equipment	42,392	23,460	15,000	21,103	31,655	25,000
405-4510	Vehicles	1,000	663	1,000	339	508	1,000
	Subtotal	43,392	24,123	16,000	21,442	32,163	26,000
Capital Outlay							
405-4605	Furniture & Equipment	121,500	-	27,500	22,960	34,440	-
405-4625	Software & Technology	-	-	17,000	-	-	-
405-4810	Interest	-	664	-	-	-	-
	Subtotal	121,500	664	44,500	22,960	34,440	-
	Total	\$ 667,332	\$ 516,840	\$ 606,814	\$ 366,056	\$ 547,898	615,816
	Capital Expenditures						175,600
	Total Expenditures						791,416

Maintenance Fund

Fund 82

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ -	\$ (3,764)	\$ (19,690)	\$ (16,234)		\$ -
Revenues						
Miscellaneous	526,099	503,705	903,979	307,715	507,458	654,126
Total Revenue	526,099	503,705	903,979	307,715	507,458	654,126
Total Available Funds	\$ 526,099	\$ 499,941	\$ 884,289	\$ 291,480	\$ 507,458	\$ 654,126
Department Summary						
Equipment Maintenance	246,473	240,422	249,286	145,532	217,747	259,096
Facility Maintenance	317,848	291,898	653,443	201,372	301,512	395,030
Subtotal	564,321	532,320	902,729	346,904	519,259	654,126
Ending Fund Balance					\$ (11,800)	\$ -

Maintenance Fund

Fund 82

Revenue

Revenue Detail:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3605	Interest	\$ -		\$ -			
3699	Other Income	-	218	-	366	548	
3711	Transfer from General Fund	233,679	220,936	366,500	141,223	231,023	327,063
3761	Transfer from Utility Fund	292,420	282,551	537,479	166,126	275,887	327,063
Total Revenues		\$ 526,099	\$ 503,705	\$ 903,979	\$ 307,715	\$ 507,458	\$ 654,126

Equipment Maintenance

Fund 82

405

Expenditure Detail

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel							
405-4105	Salaries & Wages	\$ 136,062	\$ 141,825	\$ 145,564	\$ 98,024	\$ 147,037	\$ 151,376
405-4106	Overtime	5,000	4,368	4,500	1,570	2,355	5,000
405-4205	FICA	10,791	10,356	11,518	7,043	10,565	11,963
405-4210	Retirement	15,679	15,922	16,171	11,259	16,888	15,419
405-4215	Workers Compensation	3,221	3,020	3,130	2,001	3,002	2,928
405-4225	Health Insurance	25,302	24,260	26,435	15,796	23,695	29,519
405-4226	Dental Insurance	668	668	668	469	703	641
405-4230	Travel & Training	5,000	2,725	2,000	-	-	2,000
405-4240	Uniforms	2,150	1,453	2,150	1,053	1,580	2,150
	Subtotal	203,873	204,597	212,136	137,216	205,825	220,996
Supplies & Materials							
405-4305	Postage & Freight	-	-	-	-	-	-
405-4310	General Supplies & Mtls	23,100	21,388	18,500	3,179	4,768	18,500
405-4315	Dues & Subs/Pubs	-	-	-	-	-	-
405-4318	Safety Supplies	-	-	150	123	185	150
405-4320	Fuel & Oil	5,000	3,191	4,000	1,714	2,570	4,000
	Subtotal	28,100	24,579	22,650	5,016	7,524	22,650
Other Charges & Services							
405-4405	General & Unemployment Ins	5,000	3,595	5,000	1,101	1,101	5,000
405-4411	Cell Phones	-	769	-	449	674	800
405-4425	Contracted Services	2,000	3,001	2,000	288	432	2,150
	Subtotal	7,000	7,365	7,000	1,838	2,206	7,950
Repairs & Maintenance							
405-4505	Equipment	5,000	3,136	5,000	732	1,098	5,000
405-4510	Vehicles	2,500	744	2,500	730	1,095	2,500
	Subtotal	7,500	3,880	7,500	1,462	2,192	7,500
Operating Expenditures		\$ 246,473	\$ 240,422	\$ 249,286	\$ 145,532	\$ 217,747	\$ 259,096
Capital Expenditures		-	-	-	-	-	-
Total Expenditures		\$ 246,473	\$ 240,422	\$ 249,286	\$ 145,532	\$ 217,747	\$ 259,096

Building Maintenance

Fund 82

410

Expenditure Detail

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
410-4105 Salaries & Wages	\$ 187,544	\$ 172,421	\$ 227,741	\$ 125,046	\$ 187,569	\$ 206,964
410-4106 Overtime	6,125	5,824	3,000	3,574	5,361	5,000
410-4205 FICA	14,816	12,844	17,805	9,594	14,392	16,215
410-4210 Retirement	21,527	19,366	24,996	14,646	21,969	20,900
410-4215 Workers Compensation	8,596	5,604	8,482	3,007	4,511	6,047
410-4225 Health Insurance	37,889	29,935	41,340	16,309	24,464	36,061
410-4226 Dental Insurance	1,224	1,028	1,336	683	1,025	1,069
410-4230 Travel & Training	7,942	2,388	5,500	724	1,086	5,000
410-4240 Uniforms	2,750	2,792	3,500	1,207	1,811	2,925
Subtotal	288,413	252,202	333,699	174,792	262,188	300,180
Supplies & Materials						
410-4305 Postage & Freight	-	-	-	-	-	-
410-4310 General Supplies	4,000	5,233	4,000	1,067	1,600	4,000
410-4315 Dues & Subscriptions	-	23	-	-	-	-
410-4318 Safety Supplies	-	-	450	183	275	450
410-4320 Fuel - Gasoline & Oil	5,833	8,795	5,000	4,496	6,744	5,100
Subtotal	9,833	14,051	9,450	5,746	8,620	9,550
Other Charges & Services						
410-4405 General & Unemployment Ins	-	1,076	-	1,110	1,119	1,200
410-4411 Cell Phones/Pagers	1,935	1,613	2,900	995	1,492	2,200
410-4425 Contracted Services	12,000	13,696	26,000	-	-	26,000
410-4426 Contracted Workforce	-	-	-	-	-	-
410-4427 Lease & Rentals	-	-	2,500	-	-	2,500
Subtotal	13,935	16,385	31,400	2,105	2,611	31,900
Repairs & Maintenance						
410-4505 Equipment	500	982	1,000	945	1,417	1,000
410-4510 Vehicles	5,167	3,378	4,500	1,395	2,092	2,400
410-4515 Building	-	4,900	50,000	16,389	24,584	50,000
Subtotal	5,667	9,260	55,500	18,729	28,093	53,400
Capital Outlay						
410-4605 Furniture & Equipment	-	-	175,632	-	-	-
410-4615 CE - Buildings	-	-	47,762	-	-	-
Subtotal	-	-	223,394	-	-	-
Total Operating Expenditures	\$ 317,848	\$ 291,898	\$ 430,049	\$ 201,372	\$ 301,512	\$ 395,030
Capital Expenditures	-	-	223,394	-	-	-
Total Expenditures	\$ 317,848	\$ 291,898	\$ 653,443	\$ 201,372	\$ 301,512	\$ 395,030

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are either legally restricted to expenditures for particular purposes, or funds that have been established for sound financial management purposes.

Emergency & Disaster Recovery Fund

Civic & Cultural Arts Fund

Civic & Cultural Arts
Convention & Visitors Bureau
Civic Center
Main Street
Matagorda Council Museum

Police Forfeiture Fund

Police Task Force Fund

Library Fund

Municipal Court Technology Fund

Municipal Court Building Security Fund

Donation Fund

Special Revenue Funds

	Emergency & Disaster Recovery Fund	Civic & Cultural Arts Fund	Police Forfeiture Fund	Police Task Force Fund	Library Fund	Municipal Court Technology Fund	Municipal Court Security Fund	Donation Fund
Resources:								
Beginning Balance	\$ 554,973	\$ 465,534	\$ 38,737	\$ 11,225	\$ 115,909	\$ 41,627	\$ 43,366	\$ 156,166
Revenues								
Total Revenues	-	766,650	5,025	15,000	447,264	8,000	6,000	-
Total Funds Available	554,973	1,232,184	43,762	26,225	563,173	49,627	49,366	156,166
Expenditure Summary								
Personnel		6,000	-	2,500	255,466		-	-
Supplies & Materials		18,000	10,000	10,000	61,450	700		-
Other Charges & Services	554,973	493,050	-	5,000	153,450	12,500		-
Repairs & Maintenance		26,000	-	-	16,000	-		-
Transfers		62,391	-	-	-			-
Debt Service		-	-	-	-			-
Subtotal	554,973	605,441	10,000	17,500	486,366	13,200	-	-
Capital Expenditures				-	5,000	-	-	-
Total Expenditures	554,973	605,441	10,000	17,500	491,366	13,200	-	-
Ending Fund Balance	\$ (0)	\$ 626,743	\$ 33,762	\$ 8,725	\$ 71,808	\$ 36,427	\$ 49,366	\$ 156,166

Emergency Fund Summary

Fund 23

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 554,921	\$ 554,921	\$ 555,316	\$ 554,735	\$ 554,735	\$ 554,973
Revenues:						
Fees	-	(6)	-	-	-	-
Miscellaneous	-	408	-	205	308	-
Total Revenue	-	402	-	205	308	-
<hr/>						
Expenditures:						
Operating Expenditures						
Capital & Transfers Out	-	589	-	46	70	554,973
Subtotal	-	589	-	46	70	554,973
Year Over/Under	-	(186)	-	159	238	(554,973)
Ending Fund Balance	\$ 554,921	\$ 554,735	\$ 555,316	\$ 554,894	\$ 554,973	\$ (0)

Emergency Fund

Fund 23

405

Revenue Detail:

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3310	Utility Fees	\$ -	\$ (6)	\$ -	\$ -	\$ -	\$ -
3605	Interest	-	408	-	205	308	-
Total Revenues		\$ -	\$ 402	\$ -	\$ 205	\$ 308	\$ -

Expenditure Detail:

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Expenditures & Transfers							
405-4429	Bad Debt Expense	\$ -	\$ 589	\$ -	\$ 46	\$ 70	
405-4767	Transfer to Utility Fund						\$ 554,973
Total Expenditures		-	589	-	46	70	554,973
Net Over/Under		\$ -	\$ 589	\$ -	\$ 46	\$ 70	\$ (554,973)

Civic & Cultural Arts Fund

Fund 25

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 200,149	\$ 221,561	\$ 134,271	\$ 302,436	\$ 302,436	\$ 465,534
Revenue:						
Taxes	415,000	581,831	475,000	558,403	744,538	700,000
Miscellaneous	77,650	65,348	66,650	60,126	80,168	66,650
Total Revenue	492,650	647,178	541,650	618,529	824,706	766,650
Total Available Funds				920,965	1,127,142	1,232,184
<hr/>						
Expenditure Summary						
Expenditures:						
Civic & Cultural Arts	46,471	28,020	40,391	28,654	34,385	62,391
Convention & Visitors Bureau	201,300	218,779	201,300	147,347	221,020	216,800
Civic Center	262,750	271,504	306,750	297,669	357,202	271,250
Matagorda County Museum	48,007	48,000	48,000	49,000	49,000	55,000
Capital Expenditures	22,000	15,276	22,000	6,040	7,248	-
Subtotal	558,528	566,303	596,441	522,670	661,608	605,441
Year Over/Under	(65,878)	80,875	(54,791)	95,860	163,098	161,209
Ending Fund Balance	\$ 134,271	\$ 302,436	\$ 79,480	\$ 398,296	\$ 465,534	\$ 626,743

* Currently there are three hotels under construction that should be opened in FY 2016. When these facilities are opened, the city should have more information to better project revenues in future years. The FY 2016 projected revenue of 700,000 is a conservative estimate.

Civic & Cultural Arts Fund

Fund 25

Revenue Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/31/15	FY15 Estimate	FY16 Budget
Taxes	\$ 415,000		\$ 475,000	558,403		700,000
Miscellaneous	77,650	65,348	66,650	60,126	80,168	66,650
Subtotal	\$ 492,650	\$ 65,348	\$ 541,650	\$ 618,529	\$ 80,168	\$ 766,650

Revenue Detail		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/31/15	FY15 Estimate	FY16 Budget
Taxes							
3220	Hotel Occupancy Tax Receipts	\$ 415,000	\$ 581,831	\$ 475,000	\$ 558,403	\$ 744,538	\$ 700,000
	Subtotal	415,000	581,831	475,000	558,403	744,538	700,000
Miscellaneous							
3605	Interest Income	150	125	150	84	111.37	150
3606	Interest - Museum		-			-	
3607	Interest - Service Center		-			-	
3610	Civic Center Rental Fees	75,000	61,358	64,000	57,248	76,330	64,000
3615	Deposits Forfeited		-			-	
3630	Main Street - Façade Grant		-			-	
3696	Other Income - KBCB		-			-	
3697	Other Income - Civic Center	2,500	2,490	2,500	2,490	3,320	2,500
3699	Other Income	-	1,376		305	407	
	Subtotal	77,650	65,348	66,650	60,126	80,168	66,650
	Total Revenues	\$ 492,650	\$ 647,178	\$ 541,650	\$ 618,529	\$ 824,706	\$ 766,650

Civic & Cultural Arts Fund

Fund 25

Expenditure Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel	\$ 6,000	\$ 4,704	\$ 6,000	\$ 1,648	\$ 2,472	\$ 6,000
Supplies & Materials	16,507	26,600	16,500	10,684	13,603	18,000
Other Charges & Services	441,550	475,227	419,550	399,868	512,969	493,050
Repairs & Maintenance	26,000	16,475	92,000	75,775	90,930	26,000
Transfers	46,471	28,020	40,391	28,654	34,385	62,391
Operating Expenditures	536,528	551,027	574,441	516,630	654,360	605,441
Capital Outlay	22,000	15,276	22,000	6,040	7,248	-
Total Expenditures	558,528	566,303	596,441	522,670	661,608	605,441
<hr/>						
Department Summary						
Council Discretionary	\$ 46,471	\$ 28,020	\$ 40,391	\$ 28,654	\$ 34,385	\$ 62,391
Convention & Visitors Bureau	201,300	218,779	201,300	147,347	221,020	216,800
Civic Center	262,750	271,504	306,750	297,669	357,202	271,250
Matagorda County Museum	48,007	48,000	48,000	49,000	49,000	55,000
Total Expenditures	\$ 558,528	\$ 566,303	\$ 596,441	\$ 522,670	\$ 661,608	\$ 605,441

Council Discretionary

Fund 25

404

Expenditure Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as 7/31/2015	FY15 Estimate	FY16 Budget
Other Charges & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	46,471	28,020	40,391	28,654	34,385	62,391
Subtotal	46,471	28,020	40,391	28,654	34,385	62,391

Expenditure Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as 7/31/2015	FY15 Estimate	FY16 Budget
Other Charges & Services						
404-4420 Legal & Professional Fees					-	
Subtotal	-	-	-	-	-	-
Transfers						
404-4711 Transfer for July 4th Program						
404-4712 Transfer to General Fund - Mainstreet	46,471	28,020	40,391	28,654	34,385	40,391
404-4713 Transfer for General Fund						22,000
Subtotal	46,471	28,020	40,391	28,654	34,385	62,391
Total Expenditures	\$ 46,471	\$ 28,020	\$ 40,391	\$ 28,654	\$ 34,385	\$ 62,391

Conventions Visitors Bureau

Fund 25

405

Expenditure Summary:

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as 7/31/2015	FY15 Estimate	FY16 Budget
Personnel	\$ 6,000	\$ 4,704	\$ 6,000	\$ 1,648	\$ 2,472	\$ 6,000
Supplies & Materials	11,000	19,710	11,000	2,605	3,908	11,000
Other Charges & Services	183,300	194,364	183,300	143,093	214,640	198,800
Repairs & Maintenance	1,000	-	1,000	-	-	1,000
Capital Expenditures						-
Subtotal	201,300	218,779	201,300	147,347	221,020	216,800

Expenditure Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as 7/31/2015	FY15 Estimate	FY16 Budget
Personnel						
405-4230 Travel & Training	\$ 6,000	\$ 4,704	\$ 6,000	\$ 1,648	\$ 2,472	\$ 6,000
Subtotal	6,000	4,704	6,000	1,648	2,472	6,000
Supplies & Materials						
405-4305 Postage & Freight	3,500	8,142	3,500	642	962	3,500
405-4310 General Supplies	3,000	493	3,000	74	112	3,000
405-4315 Dues & Subscriptions	4,500	11,075	4,500	1,889	2,834	4,500
Subtotal	11,000	19,710	11,000	2,605	3,908	11,000
Other Charges & Services						
405-4421 Professional Fees	7,000	1,200	7,000	1,080	1,620	2,500
405-4440 Overhead Support - Chamber of Commerce	48,000	48,000	48,000	40,000	60,000	48,000
405-4450 Promotional Items	10,000	8,292	10,000	1,484	2,225	10,000
405-4455 Printed Materials	10,000	8,600	10,000	6,868	10,302	10,000
405-4460 Advertising	68,000	89,103	68,000	57,502	86,253	68,000
405-4461 Advertising - Concert Series	12,000	3,000	12,000	675	1,013	12,000
405-4462 Advertising - Texas Monthly	12,000	16,635	12,000	21,463	32,194	12,000
405-4463 Advertising - Texas Highways	16,000	19,535	16,000	13,023	19,535	16,000
405-4485 Application of the Arts						20,000
405-4499 Miscellaneous	300	-	300	999	1,498	300
Subtotal	183,300	194,364	183,300	143,093	214,640	198,800
Repairs & Maintenance						
405-4505 Equipment	1,000	-	1,000	-	-	1,000
Subtotal	1,000	-	1,000	-	-	1,000
Operating Expenditures	201,300	218,779	201,300	147,347	221,020	216,800
Capital Expenditures						
Total Operating Expenditures	\$ 201,300	\$ 218,779	\$ 201,300	\$ 147,347	\$ 221,020	\$ 216,800

Civic Center

Fund 25

415

Expenditure Summary:

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as 7/11/2015	FY15 Estimate	FY16 Budget
Supplies & Materials	\$ 5,500	\$ 6,890	\$ 5,500	\$ 8,079	9,695	\$ 7,000
Other Charges & Services	210,250	232,863	188,250	207,774	249,329	239,250
Repairs & Maintenance	25,000	16,475	91,000	75,775	90,930	25,000
Capital Expenditures	22,000	15,276	-	-	-	-
Total Expenditures	240,750	256,228	284,750	291,629	349,954	271,250

Expenditure Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as 7/11/2015	FY15 Estimate	FY16 Budget
Supplies & Materials						
415-4305 Postage & Freight	-	-	-	-	-	-
415-4310 General Supplies	\$ 5,000	\$ 6,890	\$ 5,000	\$ 8,079	9,695	6,500
415-4315 Dues & Subscriptions	500	-	500	-	-	500
Subtotal	5,500	6,890	5,500	8,079	9,695	7,000
Other Charges & Services						
415-4405 General Ins	30,000	29,143	30,000	30,930	37,115	30,000
415-4411 Cell Phones/Pagers	250	250	250	-	-	250
415-4415 Utilities	47,000	31,912	25,000	22,661	27,193	26,000
415-4419 Engineering Services	-	500	-	-	-	-
415-4420 Legal Fees	-	-	-	433	519	-
415-4425 Contracted Services	82,500	120,835	82,500	112,054	134,465	130,000
415-4433 Credit Card Fees	-	1,487	-	1,697	2,037	2,500
415-4440 Operational Support	48,000	48,000	48,000	40,000	48,000	48,000
415-4498 Misc Furniture & Equip	2,000	688	2,000	-	-	2,000
415-4499 Miscellaneous	500	48	500	-	-	500
Subtotal	210,250	232,863	188,250	207,774	249,329	239,250
Repairs & Maintenance						
415-4505 Equipment	3,000	304	33,000	10,035	12,042	3,000
415-4515 Building	22,000	16,171	58,000	65,740	78,888	22,000
Subtotal	25,000	16,475	91,000	75,775	90,930	25,000
Capital Outlay						
415-4615 Building	22,000	15,276	22,000	6,040	7,248	-
Subtotal	22,000	15,276	22,000	6,040	7,248	-
Operating Expenditures	240,750	256,228	284,750	291,629	349,954	271,250
Capital Expenditures	22,000	15,276			-	-
Total Operating Expenditures	\$ 262,750	\$ 271,504	\$ 306,750	\$ 297,669	357,202	\$ 271,250

Matagorda County Museum

Fund 25 425

Expenditure Summary:

Classification Summary:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Other Charges & Services		\$ 48,000	\$ 48,000	\$ 48,000	\$ 49,000	\$ 49,000	\$ 55,000
Subtotal		48,000	48,000	48,000	49,000	49,000	55,000
Total Expenditures		\$ 48,000	\$ 48,000	\$ 48,000	\$ 49,000	\$ 49,000	\$ 55,000

Expenditure Detail:

Other Charges & Services		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
425-4440	Operational Support	\$ 48,000	\$ 48,000	\$ 48,000	\$ 49,000	\$ 49,000	\$ 55,000
Total Expenditures		\$ 48,007	\$ 48,000	\$ 48,000	\$ 49,000	\$ 49,000	\$ 55,000

Police Forfeiture Fund

Fund 24

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 33,261	\$ 46,024	\$ 29,786	\$ 46,897	\$ 46,897	\$ 38,737
Revenues & Transfers In	5,025	21,423	5,025	19	28	5,025
Total Funds Available	38,286	67,447	34,811	46,916	46,925	43,762
Uses/Deductions						
Expenditures & Transfers Out	8,500	20,550	10,000	5,459	8,188	10,000
Subtotal						
Ending Fund Balance	29,786	46,897	24,811	41,457	38,737	33,762

Police Forfeiture Fund

Fund 24

Revenues

Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Revenue:						
Forfeiture revenue	5,000	21,382	5,000	-	-	5,000
Other Revenue	\$ 25	\$ 876	\$ 25	\$ 19	\$ 28	\$ 25
Subtotal	\$ 5,025	\$ 22,259	\$ 5,025	\$ 19	\$ 28	\$ 5,025

Revenue Detail	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3605 Interest	\$ 25	\$ 40	\$ 25	\$ 19	\$ 28	\$ 25
3624 Forfeiture revenue	5,000	21,382	5,000			5,000
3699 Miscellaneous	-	836	-		\$ -	-
Total Revenues	\$ 5,025	\$ 22,259	\$ 5,025	\$ 19	\$ 28	\$ 5,025

Police Forfeiture Fund

Fund 24

Expenditures

Classification Summary		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel		\$ 1,000	\$ 674	\$ -	\$ 1,069	\$ 1,604	\$ -
Supplies & Materials		2,500	8,458	10,000	-	-	10,000
Other Charges & Services		-	4,661	-	4,390	6,585	-
Repair & Maintenance		-	6,757	-	-	-	-
	Subtotal	3,500	20,550	10,000	5,459	8,188	10,000
Total Expenditures		\$ 1,525	\$ 873	\$ (4,975)	\$ (5,440)	\$ (8,160)	\$ (4,975)

Expenditure Detail:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel							
405-4230	Travel & Training	\$ 1,000	\$ 674		\$ 1,069	1,604	
	Subtotal	1,000	674	-	1,069	1,604	-
Supplies & Materials							
405-4305	Postage & Freight	-	-				
405-4310	General Supplies	2,500	8,138	10,000		-	10,000
405-4315	Dues & Subscriptions	-	320				
	Subtotal	2,500	8,458	10,000	-	-	10,000
Other Charges & Services							
405-4420	Legal & Professional Fees	-	2,373				
405-4425	Contracted Services	-	-				
405-4498	Misc Furniture & Equip	-	409		4,390	6,585	
405-4499	Miscellaneous	-	1,879				
	Subtotal	-	4,661	-	4,390	6,585	-
Repairs & Maintenance							
405-4505	Equipment	-	1,235	-		-	
405-4515	R&M Building	-	5,522				
	Subtotal	-	6,757	-	-	-	-
Capital Outlay							
405-4605	Furniture & Equipment	5,000	-				-
	Subtotal	5,000	-	-	-	-	-
Total Expenditures		\$ 8,500	\$ 20,550	\$ 10,000	\$ 5,459	\$ 8,188	\$ 10,000

Police Task Force Fund

Fund 30

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ -	\$ 9,967	\$ 13,568	\$ 13,115	\$ 13,115	\$ 11,225
Revenues & Transfers In	-	12,955	15,000	-	-	15,000
Total Funds Available	-	22,922	28,568	13,115	13,115	26,225
Uses/Deductions						
Expenditures & Transfers Out	-	9,807	17,500	1,260	1,890	17,500
Subtotal	-	9,807	17,500	1,260	1,890	17,500
Ending Fund Balance	-	13,115	11,068	11,855	11,225	8,725

Police Task Force Fund

Fund 30

Revenue:

Revenues:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3605	Interest	\$ -	\$ 9		\$ (95)	\$ (143)	
3624	Forfeiture Revenue	-	12,945.50		1,927	2,891	
3680	County Funding	-	-	5,000	-	-	5,000
3699	Miscellaneous	-	-	5,000		-	5,000
3711	Transfer from General Fund	-	-	5,000		-	5,000
Subtotal		\$ -	\$ 12,954	\$ 15,000	\$ 1,832	\$ 2,748	\$ 15,000

Police Task Force Fund

Fund 30

Expenditures:

Expenditure Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel	\$ -	\$ 171	\$ 2,500	\$ -	\$ -	\$ 2,500
Supplies & Materials	-	4,769	10,000	395	593	10,000
Other Charges & Services	-	4,867	5,000	864	1,296	5,000
Subtotal	-	9,807	17,500	1,260	1,890	17,500
Total Expenditures	\$ -	\$ 9,807	\$ 17,500	\$ 1,260	\$ 1,890	\$ 17,500

Expenditure Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
405-4230 Travel & Training	\$ -	\$ 171	\$ 2,500			\$ 2,500
Subtotal	-	171	2,500	-	-	2,500
Supplies & Materials						
405-4305 Postage & Freight	-	-	-	-	-	-
405-4310 General Supplies	-	4,769	10,000	395	593	10,000
Subtotal	-	4,769	10,000	395	593	10,000
Other Charges & Services						
405-4420 Legal & Professional Fees	-	410	-	(2,336)	(3,504)	-
405-4425 Contracted Services	-	-	-	-	-	-
405-4498 Misc Furniture & Equip	-	-	5,000			5,000
405-4499 Miscellaneous	-	4,458	-	3,200	4,800	-
Subtotal	-	4,867	5,000	864	1,296	5,000
Total Expenditures	\$ -	\$ 9,807	\$ 17,500	\$ 1,260	\$ 1,890	\$ 17,500

Library Fund

Fund 26

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 32,006	\$ 42,270	\$ 29,064	\$ 71,538	\$ 71,538	\$ 115,909
Revenues:						
Revenues & Transfers In	448,320	459,259	443,320	320,348	465,153	447,264
Total Funds Available	480,326	501,529	472,384	391,886	536,691	563,173
Uses/Deductions						
Expenditures & Transfers Out	451,262	429,991	440,292	265,400	420,782	491,366
Subtotal	451,262	429,991	440,292	265,400	420,782	491,366
Ending Fund Balance	29,064	71,538	32,092	126,486	115,909	71,808

Library Fund

Fund 26

405

Revenue

Summary:

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
City Transfer	131,480	131,480	131,480	87,653	131,480	135,424
County Funding	200,000	200,000	200,000	150,000	200,000	200,000
Donations	10,000	10,378	10,000	737	10,737	10,000
Other Revenues:	106,840	117,401	101,840	81,957	122,936	101,840
Subtotal	448,320	459,259	443,320	320,348	465,153	447,264

Revenue Detail:

Revenues	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3417 Fines	\$ 7,000	\$ 8,108	\$ 7,000	\$ 4,326	\$ 6,489	\$ 7,000
3605 Interest	-	55	-	43	65	-
3620 Rental Proceeds	78,840	78,840	78,840	52,560	78,840	78,840
3633 Grants	-	9,935	-	-	-	-
3673 Donations	10,000	10,378	10,000	737	10,737	10,000
3680 County Funding	200,000	200,000	200,000	150,000	200,000	200,000
3696 Other Income - Other Entity	5,000	-	-	-	-	-
3699 Other Income	16,000	20,463	16,000	25,028	37,542	16,000
3711 Transfer from General Fund	131,480	131,480	131,480	87,653	131,480	135,424
Subtotal	448,320	459,259	443,320	320,348	465,153	447,264
Total Revenues	\$ 448,320	\$ 459,259	\$ 443,320	\$ 320,348	\$ 465,153	\$ 447,264

Library Fund

Fund 26

405

Expenditures

Summary:

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel	250,149	238,320	251,542	153,757	230,636	255,466
Supplies & Materials	61,878	58,897	57,250	25,532	38,298	61,450
Other Charges & Services	124,235	117,722	118,500	78,407	140,293	153,450
Repairs & Maintenance	15,000	15,052	13,000	7,704	11,555	16,000
Capital Expenditures	-	-	-	-	-	-
Subtotal	451,262	429,991	440,292	265,400	420,782	486,366

Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
405-4105 Salaries & Wages	\$ 184,065	\$ 176,099	\$ 181,586	\$ 115,782	\$ 173,673	\$ 189,365
405-4110 Other Compensation				1,100	1,650	1,650
405-4205 FICA	14,081	13,150	13,891	8,426	12,640	14,486
405-4210 Retirement	18,069	17,910	17,430	11,136	16,704	16,475
405-4215 Workers Compensation	450	409	428	287	430	399
405-4225 Health Insurance	29,594	27,667	34,094	15,656	23,484	28,522
405-4226 Dental Insurance	890	1,041	1,113	619	928	1,069
405-4230 Travel & Training	3,000	2,044	3,000	751	1,127	3,500
Subtotal	250,149	238,320	251,542	153,757	230,636	255,466
Supplies & Materials						
405-4305 Postage & Freight	750	416	750	450	675	800
405-4315 Dues & Subscriptions	1,500	931	1,500	1,082	1,623	1,650
405-4325 Library Supplies	48,628	50,015	50,000	20,527	30,791	53,000
405-4326 Processing Supplies	7,000	4,233	2,500	1,610	2,416	3,000
405-4327 Office Supplies	4,000	3,302	2,500	1,863	2,794	3,000
Subtotal	61,878	58,897	57,250	25,532	38,298	61,450
Other Charges & Services						
405-4405 General & Unemployment Ins	5,000	1,315	5,000	338	23,188	24,000
405-4410 Telephone	27,000	31,305	27,000	22,796	34,194	34,500
405-4411 Cell Phones/Pagers	-	-	-	-	-	-
405-4415 Utilities	25,000	28,872	25,000	18,343	27,515	28,000
405-4420 Legal Fees	-	-	-	1,314	1,970	2,000
405-4425 Contracted Services	52,535	45,402	50,000	30,332	45,498	50,000
405-4433 Credit Card Fees	500	509	500	461	692	750
405-4427 Lease & Rentals	7,000	3,643	4,800	3,075	4,613	7,200
405-4498 Misc Furniture & Equip	6,000	5,211	5,000	903	1,355	5,000
405-4499 Miscellaneous	1,200	1,465	1,200	846	1,269	2,000
Subtotal	124,235	117,722	118,500	78,407	140,293	153,450
Repairs & Maintenance						
405-4505 R&M - Equipment	5,000	5,957	5,000	3,510	5,265	7,000
405-4515 R&M - Building	10,000	9,095	8,000	4,194	6,291	9,000
Subtotal	15,000	15,052	13,000	7,704	11,555	16,000
Capital Outlay						
405-4605 Furniture & Equipment	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Operating Expenditures						486,366
Capital Expenditures						5,000
Total Expenditures	451,262	429,991	440,292	265,400	420,782	491,366

MC Technology Fund

Fund 29

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 50,998	\$ 37,998	\$ 36,782	\$ 31,582	\$ 35,600	\$ 41,627
Revenues						
Miscellaneous	8,000	6,166	8,000	3,719	5,578.94	8,000
Subtotal	8,000	6,166	8,000	3,719	5,579	8,000
Total Available Funds	58,998	44,164	44,782	35,301	41,179	49,627
Expenditures						
Operational Expenditures	21,000	7,381	13,200	(299)	(448)	13,200
Total Expenditures:	21,000	7,381	13,200	(299)	(448)	13,200
Ending Fund Balance	37,998	36,782	31,582	35,600	41,627	36,427

MC Technology Fund

Fund 29

405

Revenue Detail:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3445	Court Technology Fee	\$ 6,723	\$ 6,127	\$ 8,000	\$ 3,699	\$ 5,548	\$ 8,000
3605	Interest	44	39	-	21	31	-
Total Revenues		\$ 6,767	\$ 6,166	\$ 8,000	\$ 3,719	5,579	\$ 8,000

Expenditure Summary

Expenditures		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
	Supplies & Materials	700	-	700	-	-	700
	Other Charges & Services	20,300	7,381	12,500	(299)	(448)	12,500
	Repair & Maintenance	-	-	-	-	-	-
	Subtotal	21,000	7,381	13,200	(299)	(448)	13,200
Total Expenditures		\$ 21,000	\$ 7,381	\$ 13,200	\$ (299)	\$ (448)	\$ 13,200

Expenditure Detail:

Expenditure Detail:		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Supplies & Materials							
405-4305	Postage & Freight	-	-	-	-	-	-
405-4310	General Supplies	\$ 700	\$ -	\$ 700	-	\$ -	\$ 700
	Subtotal	700	-	700	-	-	700
Other Charges & Services							
405-4420	Legal & Professional	15,500	-	12,500	-	-	12,500
405-4425	Contracted Services	-	3,479	-	-	-	-
405-4427	Lease & Rentals	4,800	3,394	-	(299)	(448)	-
405-4498	Misc Furniture & Equipment	-	508	-	-	-	-
	Subtotal	20,300	7,381	12,500	(299)	(448)	12,500
Repairs & Maintenance							
405-4505	Equipment	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
Total Expenditures		\$ 21,000	\$ 7,381	\$ 13,200	\$ (299)	\$ (448)	\$ 13,200

MC Building Security Fund

Fund 27

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 34,988	\$ 47,704	\$ 32,288	\$ 43,607	\$ 43,607	\$ 43,366
Revenues						
Miscellaneous	6,000	4,628	6,000	2,790	4,185	6,000
Total Funds Available	40,988	52,332	38,288	46,397	47,792	49,366
Operating Expenditures	8,700	8,725	12,500	2,951	4,426	12,500
Capital Expenditures	-	-	-	-	-	-
Total Expenditures	8,700	8,725	12,500	2,951	4,426	12,500
Ending Fund Balance	32,288	43,607	25,788	43,446	43,366	36,866

MC Building Security Fund

Fund 27

405

Revenue Detail:

Revenue		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3430	Building Security Fee	\$ 6,000	\$ 4,594	\$ 6,000	\$ 2,774	\$4,160	\$ 6,000
3605	Interest	-	34	-	17	25	-
Total Revenues		\$ 6,000	\$ 4,628	\$ 6,000	\$ 2,790	4,185	\$ 6,000

Expenditure Detail:

Personnel		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
405-4105	Salaries & Wages	\$ -	\$ 324		\$ 89	134	
405-4106	Overtime	6,500	6,409		1,885	2,827	
405-4205	FICA	250	504		143	215	
405-4206	Unemployment Tax	-	-		-	-	
405-4210	Retirement	250	749		213	319	
405-4215	Workers Compensation	-	-		-	-	
405-4225	Health Insurance	1,500	713		218	327	
405-4226	Dental Insurance	200	26		8	12	
405-4230	Travel & Training		-	\$ 12,500	395	593	\$ 12,500
Subtotal		8,700	8,725	12,500	2,951	4,426	12,500
Capital Expenditures		-	-	-	-	-	-
Total Operating Expenditures		\$ 8,700	\$ 8,725	\$ 12,500	\$ 2,951	4,426	\$ 12,500

Donation Fund

Fund 21

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 71,597	\$ 72,230	\$ 71,597	\$ 82,493	\$ 82,493	\$ 156,166
Revenues						
Miscellaneous	-	11,685	-	53,350	80,026	-
Total Revenue	-	11,685	-	53,350	80,026	-
Expenditures						
	-	1,422	-	4,235	6,353	-
Ending Fund Balance	\$ 71,597	\$ 82,493	\$ 71,597	\$ 131,609	\$ 156,166	\$ 156,166

Donation Fund

Fund 21

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Revenues						
3605 Interest	\$ -	\$ 51	\$ -	\$ 60	\$ 91	\$ -
3606 Interest - USO	-	25	-	-	-	-
3630 Grants	-	-	-	47,467	71,201	-
3671 USO Donations	-	8,565	-	5,698	8,547	-
3672 KBCB Donations	-	-	-	-	-	-
3673 Train Depot Donations	-	3,000	-	-	-	-
3683 Animal Impound Donations	-	45	-	125	188	-
Total Revenues	\$ -	\$ 11,685	\$ -	\$ 53,350	\$ 80,026	\$ -
Expenditures						
405-4606 USO Restoration	-	-	-	4,235	6,353	-
405-4311 Keep Bay City Beautiful	-	1,422	-	-	-	-
Subtotal	-	1,422	-	4,235	6,353	-
Total Expenditures	\$ -	\$ 1,422	\$ -	\$ 4,235	\$ 6,353	\$ -

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of these funds is to separate costs of providing goods or services to the general public on a continuing basis. Such funds are to be financed or recovered primarily through user charges. Separation is necessary in order to provide a periodic determination of net income for accountability purposes and to determine appropriate user rate.

Utility Fund - 61

Sanitation Fund - 75

Airport Fund - 64

Utility Fund Summary

Fund 61

	FY14 Budget	FY14 Actual	FY15 Budget	FY15 Estimate	FY16 Budget
Resources:					
Total Beginning Balance	\$ 2,072,389	\$ 3,342,978	\$ 2,507,007	\$ 3,100,000	\$ 3,146,121
Revenues & Transfers In					
Operational Revenue:	7,574,500	6,660,571	7,283,170	7,031,208	7,760,747
<i>Restricted Funds - Emergency</i>					554,973
Total Funds Available	9,646,889	10,003,549	9,790,177	10,131,208	11,461,842
Uses/Deductions					
Expenditures & Transfers Out	7,752,825	5,611,887	8,122,244	6,985,087	8,286,419
Ending Fund Balance	1,894,064	4,391,662	1,667,933	3,146,121	3,175,422

Utility Fund

Fund 61

Revenue Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as Jul-15	FY15 Estimate	FY16 Budget
Charges for Services						
3315 Water Receipts	\$ 3,100,000	\$ 3,015,010	\$ 3,331,475	\$ 2,554,191	\$ 3,405,588	\$ 3,542,734
3320 Commercial Water Sales	5,000	4,862	5,250	4,492	\$ 5,989	5,250
3325 Water Taps	15,000	18,360	17,000	19,980	\$ 26,640	17,000
3330 Service Charges	32,000	39,827	36,000	34,657	\$ 46,209	36,000
3335 Sewer Receipts	3,400,000	3,263,777	3,677,946	2,820,006	\$ 3,760,008	3,934,263
3340 Sewer Surcharges	2,500	15,264	7,000	13,332	\$ 17,776	7,000
3345 Sewer Taps	5,000	11,304	7,500	10,950	\$ 14,600	7,500
3350 Late Fees	200,000	215,866	200,000	167,307	\$ 223,076	200,000
Subtotal	6,759,500	6,584,271	7,282,170	5,624,915	\$ 6,749,898	7,749,747
Miscellaneous						
3355 Contract Revenue	0	0	0	309	\$ 371	0
3605 Interest Income	1,000	1,446	1,000	565	\$ 678	1,000
3630 CDBG Grant Revenue	799,000	17,239	-	37,048	37,048	
3663 TCF Grant Revenue		29,750		-	\$ -	
3699 Other Income	15,000	41,082	-	202,678	243,214	10,000
Subtotal	815,000	76,600	1,000	240,600	\$ 281,310	11,000
Transfers						
3724 Transfer from Other Funds (Restricted)	-	-	-	-	-	554,973
Subtotal	-	-	-	-	-	554,973
Total Revenues	\$ 7,574,500	\$ 6,660,571	\$ 7,283,170	\$ 5,865,515	\$ 7,031,208	\$ 8,315,720

*\$554,973 is a one time transfer that will not impact annual revenue in the upcoming years.

Utility Fund Summary

Fund 61

Expenditure Summary

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel	\$ 1,515,446	\$ 1,359,942	\$ 1,686,599	\$ 1,111,929	\$ 1,501,857	\$ 1,737,480
Supplies & Materials	346,433	349,331	339,750	215,667	296,730	324,700
Other Charges & Services	1,580,675	1,441,936	1,412,963	1,181,792	1,667,061	2,029,890
Repairs & Maintenance	420,367	528,602	401,872	271,698	380,373	424,372
Transfers	2,216,930	2,150,975	3,194,774	1,176,897	1,964,040	2,514,471
Subtotal	6,079,851	5,830,787	7,035,958	3,957,983	5,810,061	7,030,913
Capital Outlay	1,672,974	(218,900)	1,086,286	388,211	1,175,025	1,255,506
Total Expenditures	7,752,825	5,611,887	8,122,244	4,346,194	6,985,087	\$ 8,286,419

Department Summary	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
General Operation	\$ 4,308,010	\$ 3,830,942	\$ 4,346,106	\$ 2,227,832	\$ 3,514,975	\$ 4,279,931
Water	923,925	434,790	\$ 2,172,879	994,824	1,945,440	2,146,862
Sewer	2,471,790	1,285,611	\$ 1,509,882	1,085,983	1,468,339	1,716,460
Warehouse Operations	49,100	60,543	\$ 93,377	37,555	56,332	143,166
Total Expenditures	\$ 7,752,825	\$ 5,611,887	\$ 8,122,244	\$ 4,346,194	\$ 6,985,087	\$ 8,286,419

Utility General Operations

Fund 61

405

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 6/31/15	FY15 Estimate	FY16 Budget	
Personnel							
405-4105	Salaries & Wages	\$ 754,847	\$ 659,779	\$ 419,797	\$ 280,866	\$ 374,488	\$ 452,047
405-4106	Overtime	54,125	68,100	5,000	6,120	9,180	6,000
405-4110	Other Compensation	4,800	1,881	1,375	274	411	3,175
405-4205	FICA Expense	62,254	54,884	32,114	21,724	32,586	35,251
405-4210	Retirement	90,452	82,306	45,086	32,038	48,057	45,435
405-4215	Workers Compensation	18,501	11,938	7,169	1,817	2,725	6,936
405-4225	Health Insurance	129,324	97,930	49,324	40,636	60,954	53,299
405-4226	Dental Insurance	4,897	3,646	2,003	1,619	2,428	2,137
405-4230	Travel & Training	27,442	25,103	9,000	9,037	13,556	9,000
405-4232	Employee Relocation	-	2,000	-	-	-	-
405-4240	Uniforms	7,150	8,950	2,000	2,444	3,667	2,150
405-4245	Medical	5,000	1,897	5,000	-	-	5,000
	Subtotal	1,158,792	1,018,413	577,869	396,576	548,053	620,430
Supplies & Materials							
405-4305	Postage & Freight	40,000	40,547	40,000	27,400	41,100	40,000
405-4310	General & Safety Supplies	26,500	25,919	25,800	12,008	18,011	25,800
405-4315	Dues & Subs/Pubs	3,600	1,602	3,000	805	1,207	600
405-4318	Safety Supplies	7,500	5,965	7,500	422	632	7,500
405-4320	Fuel - Gasoline & Oil	69,833	50,522	5,000	8,368	12,552	13,000
	Subtotal	147,433	124,555	81,300	49,002	73,503	86,900
Other Charges & Services							
405-4405	General & Unemployment Ins	80,000	64,543	80,000	39,104	80,000	80,000
405-4410	Telephone	7,250	9,723	8,800	7,942	11,912	6,640
405-4411	Cell Phones/Pagers	6,685	6,810	3,200	2,210	3,315	5,000
405-4419	Engineering Services (4423)	-	95	50,000	2,648	3,972	25,000
405-4420	Legal	5,000	1,833	5,000	4,850	7,275	5,000
405-4421	Professional Fees	25,000	5,784	25,000	200	300	25,000
405-4422	Administrative Fees (To Fund 11)	442,413	442,413	-	294,942	442,413	464,985
405-4423	Engineering	50,000	31,039	-	-	-	-
405-4425	Contracted Services	25,000	48,254	46,038	39,733	59,600	81,380
405-4426	Contracted Workforce	-	7,852	-	5,198	7,796	-
405-4427	Leases & Rentals	-	1,050	1,000	3,150	4,725	6,500
405-4429	Bad Debt Expense	40,000	42,107	40,000	(1,621)	(2,432)	40,000
405-4433	Credit Card Fees	500	11,228	7,500	8,022	12,033	12,000
405-4498	Misc Furniture & Equip	28,140	29,215	2,500	-	-	5,000
405-4499	Miscellaneous	-	227	3,425	756	1,134	3,425
	Restricted Funds - Emergency	-	-	-	-	-	100,000
	Subtotal	709,988	702,171	272,463	407,133	632,044	859,930
Repairs & Maintenance							
405-4505	R & M Furniture & Equipment	50,000	48,442	10,000	50	75	7,500
405-4510	R & M Vehicles	20,167	15,064	5,000	2,018	3,027	5,000
405-4515	R & M Building	2,600	721	2,600	-	-	2,600
405-4520	R & M Communication Equipment	2,100	-	2,100	-	-	2,100
	Subtotal	74,867	64,227	19,700	2,068	3,102	17,200

Utility General Operations

Fund 61

405

Capital Outlay							
405-4605	CE - Furniture & Equipment	-	(6,080)	200,000	196,156	294,234	-
405-4620	CE - Infrastructure	-	(223,320)	-	-	-	-
	Subtotal	-	(229,400)	200,000	196,156	294,234	-
Transfers							
405-4711	Transfer to General Fund	66,655	66,655	66,655	44,437	66,655	201,918
405-4712	Transfer To Fund 11 - Franchise Tax	337,975	324,035	532,331	222,425	532,331	464,985
405-4728	Trans To St Maint & Cons Fd 28	150,000	150,000	150,000	100,000	150,000	150,000
405-4763	Transfer To Debt Service -80	910,950	910,950	1,541,031	465,559	698,339	-
405-4765	Transfer To IT Fund 81	333,665	291,519	339,187	178,350	267,526	395,708
405-4766	Transfer To Fund 82	292,420	282,552	565,569	166,126	249,189	327,063
405-4780	Transfer To Fund 63	125,265	125,265	-	-	-	974,798
	Subtotal	2,216,930	2,150,975	3,194,774	1,176,897	1,964,040	2,514,471
Operating Expenditures		\$ 4,308,010	\$ 3,830,942	\$ 4,346,106	\$ 2,227,832	\$ 3,514,975	\$ 4,098,931
Capital Expenditures							\$ 181,000
Total Expenditures		\$ 4,308,010	\$ 3,601,542	\$ 4,546,106	\$ 2,423,988	\$ 3,809,209	\$ 4,279,931

* The 405-4711 transfer is to cover utility's portion of debt payment of the C.O., 2009 Series. The payment will expire after the fiscal year 2019.

Water Division

Fund 61

410

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 6/30/15	FY15 Estimate	FY16 Budget
Personnel						
410-4105 Salaries & Wages			\$ 464,415	\$ 278,074	\$ 370,765	\$ 449,115
410-4106 Overtime			53,000	59,759	\$ 79,679	60,000
410-4110 Other Compensation			4,800		\$ -	-
410-4205 FICA Expense			39,949	23,668	\$ 31,558	39,315
410-4210 Retirement			56,086	34,406	\$ 45,875	50,672
410-4215 Workers Compensation			13,310	9,287	\$ 12,382	12,372
410-4225 Health Insurance			96,789	42,054	\$ 56,072	89,324
410-4226 Dental Insurance			3,339	1,511	\$ 2,014	2,992
410-4230 Travel & Training			15,000	14,100	\$ 18,800	15,000
410-4240 Uniforms			9,300	5,552	\$ 7,402	9,300
Subtotal	-		755,988	468,411	\$ 624,548	728,090
Supplies & Materials						
410-4310 General Supplies	\$ 24,000	\$ 22,050	\$ 42,000	\$ 31,904	\$ 42,539	42,000
410-4312 Chemical Supplies	34,000	33,131	34,000	21,321	\$ 28,428	34,000
410-4315 Dues & Subscriptions				1,260	\$ 1,680	1,800
410-4320 Fuel - Gasoline & Oil			40,000	18,481	\$ 24,641	30,000
Subtotal	58,000	55,181	116,000	72,967	\$ 97,289	107,800
Other Charges & Services						
410-4411 Cell Phones/Pagers			7,000	3,684	\$ 4,912	4,800
410-4415 Utilities	141,060	105,695	150,000	75,117	\$ 100,156	100,000
410-4419 Engineering Fees		12,088	50,000	39,953	\$ 53,270	50,000
410-4421 Professional Fees	41,000	16,787	41,000	14,777	\$ 19,703	41,000
410-4425 Contracted Services	45,000	38,618	45,000	11,232	\$ 14,976	86,000
410-4427 Leases & Rentals	5,000	3,578	5,000		\$ -	5,000
410-4497 Contingency			100,000	89,607	\$ 119,476	50,000
Subtotal	232,060	176,766	398,000	234,369	312,492	336,800
Repairs & Maintenance						
410-4505 R & M Furniture & Equipment	58,000	68,253	91,172	47,500	63,333	91,172
410-4510 R & M Vehicles	-		13,000	4,935	6,580	13,000
410-4515 R & M Building	5,000	378	-	33,135	44,180	25,000
410-4520 R & M Infrastructure	105,000	134,213	105,000	77,474	103,299	105,000
Subtotal	168,000	202,844	209,172	163,044	217,392	234,172
Capital Outlay						
410-4605 CE - Furniture & Equipment	-		-		-	-
410-4620 CE - Infrastructure	465,865		693,719	56,034	693,719	-
Subtotal	465,865	-	693,719	56,034	693,719	-
Total Operating Expenditures	\$ 923,925	\$ 434,790	\$ 2,172,879	\$ 994,824	\$ 1,945,440	\$ 1,406,862
Capital Expenditures						\$ 740,000
Total Expenditures	\$ 923,925	\$ 434,790	\$ 2,172,879	\$ 994,824	\$ 1,945,440	\$ 2,146,862

Sewer

Fund 61

415

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 6/31/15	FY15 Estimate	FY16 Budget
Personnel						
415-4105 Salaries & Wages	\$ 239,488	\$ 223,961	\$ 235,748	\$ 152,385	\$ 203,180	\$ 237,822
415-4106 Overtime	20,000	30,886	20,000	31,567	\$ 42,090	50,000
415-4205 FICA Expense	19,851	18,661	19,565	13,648	\$ 18,198	22,018
415-4210 Retirement	28,842	27,331	27,467	19,868	\$ 26,491	28,379
415-4215 Workers Compensation	5,188	3,953	4,919	2,770	\$ 3,693	4,861
415-4225 Health Insurance	33,672	29,958	35,179	19,588	\$ 26,117	36,061
415-4226 Dental Insurance	1,113	1,037	1,113	685	\$ 913	1,069
415-4230 Travel & Training	6,500	3,402	6,000	4,692	\$ 6,256	6,000
415-4240 Uniforms	2,000	2,340	2,750	1,739	\$ 2,319	2,750
Subtotal	356,654	341,529	352,742	246,942	329,257	388,960
Supplies & Materials						
415-4310 General Supplies	25,000	35,535	25,000	25,351	33,802	32,000
415-4312 Chemicals	85,000	103,297	85,000	54,295	72,393	70,000
415-4318 Safety Supplies	-	-	450	314	418	-
415-4320 Fuel - Gasoline & Oil	16,000	14,188	16,000	7,693	10,257	12,000
Subtotal	126,000	153,021	126,450	87,653	116,871	114,000
Other Charges & Services						
415-4411 Cell Phones/Pagers	2,000	2,119	3,300	2,568	3,424	4,500
415-4415 Utilities	404,998	270,133	275,000	191,284	255,045	255,000
415-4419 Engineering Fees	-	27,530	50,000	53,615	71,487	50,000
415-4421 Professional Fees	60,000	24,759	60,000	26,657	35,543	60,000
415-4425 Contracted Services	136,529	195,148	95,000	68,271	91,028	229,000
415-4427 Leases & Rentals	12,000	11,570	12,000	12,016	16,021	12,000
415-4432 Sludge Hauling	-	-	121,000	115,620	154,160	121,000
415-4497 Contingency	-	-	100,000	57,425	76,567	50,000
415-4498 Misc Furniture & Equipment	-	5,923	-	-	-	-
Subtotal	615,527	537,182	716,300	527,456	703,274	781,500
Repairs & Maintenance						
415-4500 Claims & Damages	-	79	-	-	-	-
415-4505 R & M Furniture & Equipment	87,000	154,643	87,000	76,096	114,144	87,000
415-4510 RM - Vehicles	7,500	5,469	6,000	3,646	5,468	6,000
415-4515 R & M Building	12,000	12,416	12,000	4,525	6,788	12,000
415-4520 R & M Infrastructure	60,000	70,773	60,000	17,528	26,292	60,000
Subtotal	166,500	243,380	165,000	101,795	152,692	165,000
Capital Outlay						
415-4605 CE - Furniture & Equipment	168,109	-	44,390	43,995	58,660	-
415-4620 CE - Infrastructure	1,039,000	-	105,000	88,330	117,773	-
415-4630 CE - Infrastructure - Grant Fund	-	10,500	-	(10,188)	(10,188)	-
415-4783 Transfers to Capital Purchases Fund	-	-	-	-	-	-
Subtotal	1,207,109	10,500	149,390	122,137	166,245	-
Operating Expenditures	\$ 2,471,790	\$ 1,285,611	\$ 1,509,882	\$ 1,085,983	\$ 1,468,339	\$ 1,449,460
Capital Expenditures						\$ 267,000
Total Expenditures	\$ 3,678,899	\$ 1,296,111	\$ 1,659,272	\$ 1,208,120	\$ 1,634,585	\$ 1,716,460

Warehouse Operations

Fund 61 440

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Supplies & Materials						
440-4310 Postage & Freight					-	-
440-4310 General Supplies	\$ 15,000	\$ 16,574	\$ 16,000	\$ 6,045	\$ 9,068	16,000
440-4310 Dues & Subs/Pubs					-	-
440-4310 Fuel - Gasoline & Oil					-	-
Subtotal	15,000	16,574	16,000	6,045	9,068	16,000
Other Charges & Services						
440-4410 Telephone	6,100	8,211	7,200	5,822	8,734	9,360
440-4415 Utilities	13,000	12,582	10,000	5,312	7,968	8,000
440-4425 Contracted Services	500	1,031	4,000	1,699	2,549	29,300
440-4427 Leases & Rentals	3,500	3,972	3,000	-	-	3,000
440-4499 Miscellaneous	-	23	2,000		-	2,000
Subtotal	23,100	25,818	26,200	12,833	19,250	51,660
Repairs & Maintenance						
440-4505 R & M Furniture & Equipment	5,000	1,430	2,000	1,011	1,516	2,000
440-4515 R & M Building	6,000	16,721	6,000	3,781	5,671	6,000
Subtotal	11,000	18,151	8,000	4,791	7,187	8,000
Capital Outlay						
440-4615 CE - Buildings	-		43,177	13,885	20,828	-
Subtotal	-	-	43,177	13,885	20,828	-
Total Operating Expenditures	\$ 49,100	\$ 60,543	\$ 93,377	\$ 37,555	\$ 56,332	75,660
Capital Expenditures						67,506
Total Expenditures	\$ 49,100	\$ 60,543	\$ 136,554	\$ 51,440	\$ 77,160	143,166

Utility Debt Service

Fund 63

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Revenues							
3605	Interest	\$ -	\$ 443	\$ -	\$ 839	\$ 1,258	
3711	Transfer from General Fund	103,050	103,050	86,312	57,541	86,312	87,313
3761	Transfer from Utility Fund	910,950	910,950	698,339	465,559	698,339	974,798
Total Revenues		\$ 1,014,000	\$ 1,014,443	\$ 784,650	\$ 523,939	\$ 785,909	\$ 1,062,111

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Expenditure Summary							
Other Charges & Services		\$ -	\$ 98,840	\$ -	\$ -	\$ -	\$ -
Transfers		-	-	-	-	-	-
Debt Service		1,012,000	1,050,077	785,150	672,329	784,650	1,062,111
Subtotal		1,012,000	1,148,917	785,150	672,329	784,650	1,062,111
Total Expenditures		\$ 1,012,000	\$ 1,148,917	\$ 785,150	\$ 672,329	\$ 784,650	\$ 1,062,111

Expenditure Detail:

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Other Charges & Services							
405-4420	Debt Fees	\$ 2,000	\$ -	\$ -	\$ -		
405-4424	Cost of Issuance	-	98,840	-	-	-	-
Subtotal		2,000	98,840	-	-	-	-
Transfers							
Transfer To Debt Service (CO 2012)		-	-	-	-	-	-
Transfer to Debt Service 80 (09,10,13,14)		-	-	-	-	-	-
405-4780	Transfer to Debt Service	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-
Debt Service							
405-4805	Principal (10,12,13,14)	755,000	755,000	545,000	545,000	545,000	791,048
405-4810	Interest	257,000	241,675	239,650	127,329	239,650	269,063
405-4811	Amortization Expense	-	53,402	-	-	-	-
405-4820	Paying Agent Fees	-	-	500	-	500	2,000
Subtotal		1,012,000	1,050,077	785,150	672,329	784,650	1,062,111
Total Expenditures		\$ 1,014,000	\$ 1,148,917	\$ 785,150	\$ 672,329	\$ 784,650	\$ 1,062,111

Sanitation

Sanitation Fund

Fund 75

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance			\$ 365,872	\$ 2,192,000	\$ 2,192,000	\$ -
Revenues						
Charges for Services	29,100	442,075				
Miscellaneous	137,701	137,701	784,650	-	-	-
Other	0	6855				
Total Revenue	166,801	586,631	784,650	-	-	-
Total Expenditures	1,782,288	1,148,917	785,150	2,192,000	2,192,000	-
Ending Fund Balance	\$ (1,615,487)	\$ (562,286)	\$ 365,372	\$ -	\$ -	\$ -

Sanitation Fund - Revenue

Fund 75

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Charges for Services						
3310 Residential Garbage		203,083	-	-	-	-
3311 Collections - Closed Accounts		0	-	-	-	-
3315 Commercial Garbage		163,322	-	-	-	-
3320 Transfer Station - City		18,662	-	-	-	-
3325 Transfer Station - Other	29,100	57,007	-	-	-	-
Subtotal	29,100	442,075	-	-	-	-
Miscellaneous						
3605 Interest	-	1,732	-	-	-	-
3669 Miscellaneous Revenue	-		-	-	-	-
3695 Gain on Disposal of Assets	-	135,969	-	-	-	-
Subtotal	-	137,701	-	-	-	-
Other Revenue						
3805 Recycling - Cardboard	-	6,615	-	-	-	-
3815 Recycling - Oil	-	240	-	-	-	-
3820 Recycling - Misc	-	0	-	-	-	-
Subtotal	-	6,855	-	-	-	-
Total Revenue	\$ 29,100	\$ 586,631	\$ -	\$ -	\$ -	\$ -

Sanitation Fund

Fund 75

Summary	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Classification						
Personnel	\$ -	\$ 144,815	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	16,472	-	-	-	-
Other Charges & Services	-	259,355	-	-	-	-
Repairs & Maintenance	-	26,594	-	-	-	-
Transfers	1,782,288	61,495	-	2,192,000	-	-
Debt Service	-	(5,686)	-	-	-	-
Subtotal	1,782,288	503,044	-	2,192,000	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	1,782,288	503,044	-	2,192,000	-	-
<hr/>						
Department Summary						
Administration	\$ 1,782,288	\$ 132,152	\$ -	\$ 2,192,000	\$ -	\$ -
Residential	-	125,245	-	-	-	-
Commercial	-	100,449	-	-	-	-
Recycling	-	13,901	-	-	-	-
Transfer Station	-	131,298	-	-	-	-
Total Expenditures	\$ 1,782,288	\$ 503,044	\$ -	\$ 2,192,000	\$ -	\$ -

Administration

Fund 75 410

Expenditure Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
410-4105	\$ -	\$ 3,189	\$ -	\$ -	\$ -	\$ -
410-4106	-	-	-	-	-	-
410-4110	-	242	-	-	-	-
410-4205	-	383	-	-	-	-
410-4210	-	555	-	-	-	-
410-4215	-	6	-	-	-	-
410-4225	-	484	-	-	-	-
410-4226	-	38	-	-	-	-
410-4240	-	73	-	-	-	-
Subtotal	-	4,970	-	-	-	-
Supplies & Materials						
410-4310	-	197	-	-	-	-
410-4320	-	-	-	-	-	-
Subtotal	-	197	-	-	-	-
Other Charges & Services						
410-4405	-	8,915	-	-	-	-
410-4410	-	155	-	-	-	-
410-4411	-	110	-	-	-	-
410-4420	-	2,845	-	-	-	-
410-4425	-	29,422	-	-	-	-
410-4426	-	-	-	-	-	-
410-4435	-	29,586	-	-	-	-
Subtotal	-	71,033	-	-	-	-
Repairs & Maintenance						
410-4505	-	36	-	-	-	-
410-4510	-	107	-	-	-	-
Subtotal	-	143	-	-	-	-
Transfers						
410-4711	-	9,633	-	326,000	-	-
	-	-	-	1,866,000	-	-
410-4761	-	-	-	-	-	-
410-4766	-	-	-	-	-	-
410-4780	1,782,288	51,863	-	-	-	-
Subtotal	1,782,288	61,495	-	2,192,000	-	-
Debt Service						
410-4805	-	-	-	-	-	-
410-4810	-	(5,686)	-	-	-	-
Subtotal	-	(5,686)	-	-	-	-
Total Expenditures	\$ 1,782,288	\$ 132,152	\$ -	\$ 2,192,000	\$ -	\$ -

Residential

Fund 75 415

		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel							
415-4105	Salaries & Wages	\$ -	\$ 30,750	\$ -	\$ -	\$ -	\$ -
415-4106	Overtime	-	3,508	-	-	-	-
415-4205	FICA Expense	-	2,717	-	-	-	-
415-4210	Retirement	-	4,136	-	-	-	-
415-4215	Workers' Compensation	-	1,918	-	-	-	-
415-4225	Health Insurance	-	8,371	-	-	-	-
415-4226	Dental Insurance	-	150	-	-	-	-
415-4240	Uniforms	-	194	-	-	-	-
	Subtotal	-	51,744	-	-	-	-
Supplies & Materials							
415-4310	General Supplies	-	154	-	-	-	-
415-4320	Fuel - Gasoline & Oil	-	8,673	-	-	-	-
	Subtotal	-	8,827	-	-	-	-
Other							
415-4405	General & Unemployment Ins	-	1,000	-	-	-	-
415-4411	Cell Phones/Pagers	-	279	-	-	-	-
415-4425	Contracted Services	-	618	-	-	-	-
415-4426	Disposal - Landfill	-	20,899	-	-	-	-
415-4435	Depreciation	-	30,475	-	-	-	-
	Subtotal	-	53,271	-	-	-	-
Repair & Maintenance							
415-4505	Equipment	-	10,812	-	-	-	-
415-4507	Tires	-	591	-	-	-	-
	Subtotal	-	11,403	-	-	-	-
	Total Expenditures	\$ -	\$ 125,245	\$ -	\$ -	\$ -	\$ -

Commercial

Fund 75 420

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
420-4105	\$ -	\$ 24,839	\$ -	\$ -	\$ -	\$ -
420-4106	-	4,145	-	-	-	-
420-4205	-	2,441	-	-	-	-
420-4210	-	3,604	-	-	-	-
420-4215	-	1,029	-	-	-	-
420-4225	-	2,534	-	-	-	-
420-4226	-	9	-	-	-	-
420-4240	-	-	-	-	-	-
	-	38,601	-	-	-	-
Supplies & Materials						
420-4310	-	31	-	-	-	-
420-4320	-	6,543	-	-	-	-
	-	6,574	-	-	-	-
Other Charges & Services						
420-4411	-	62	-	-	-	-
420-4426	-	20,899	-	-	-	-
420-4427	-	14,228	-	-	-	-
420-4435	-	13,199	-	-	-	-
	-	48,388	-	-	-	-
Repairs & Maintenance						
420-4505	-	5,861	-	-	-	-
420-4507	-	1,024	-	-	-	-
	-	6,885	-	-	-	-
Total Expenditures	\$ -	\$ 100,449	\$ -	\$ -	\$ -	\$ -

Recycling

Fund 75 425

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
425-4215 Workers' Compensation	-	66	-	-	-	-
Subtotal	-	66	-	-	-	-
Supplies & Materials						
425-4320 Fuel - Gasoline & Oil	-	384	-	-	-	-
Subtotal	-	384	-	-	-	-
Other Charges & Services						
425-4410 Telephone	-	406	-	-	-	-
425-4435 Depreciation	-	13,045	-	-	-	-
Subtotal	-	13,451	-	-	-	-
Total Expenditures	\$ -	\$ 13,901	\$ -	\$ -	\$ -	\$ -

Transfer Station

Fund 75 430

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
430-4105	\$ -	\$ 34,705	\$ -	\$ -	\$ -	\$ -
430-4106	-	539	-	-	-	-
430-4205	-	2,781	-	-	-	-
430-4210	-	4,085	-	-	-	-
430-4215	-	1,082	-	-	-	-
430-4225	-	6,061	-	-	-	-
430-4226	-	38	-	-	-	-
430-4240	-	141	-	-	-	-
		Subtotal				
	-	49,434	-	-	-	-
Supplies & Materials						
430-4310	-	490	-	-	-	-
		Subtotal				
	-	490	-	-	-	-
Other Charges & Services						
430-4411	-	159	-	-	-	-
430-4415	-	682	-	-	-	-
430-4425	-	51,910	-	-	-	-
430-4428	-	18,662	-	-	-	-
430-4429	-	1,800	-	-	-	-
		Subtotal				
	-	73,212	-	-	-	-
Repairs & Maintenance						
430-4505	-	7,006	-	-	-	-
430-4507	-	1,156	-	-	-	-
		Subtotal				
	-	8,162	-	-	-	-
Total Expenditures						
	\$ -	\$ 131,298	\$ -	\$ -	\$ -	\$ -

Bay City Regional Airport

Bay City Airport

Fund 64

Revenue Detail

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Miscellaneous						
3605 Interest Income	\$ -	\$ 56	\$ -	\$ 31	\$ 47	
3620 T-Hanger Rental Fees	75,200	82,880	77,400	58,473	87,709	83,000
3630 Tie Down Fees	-	1,054	2,000	175	263	2,000
3640 TX Dept. of Transportation	10,000	10,914	35,000	3,373	5,059	50,000
3695 Gain On Disposal Of Assets	-	1,711	-	-	-	
3699 Other Income	700	10,376	-	5,301	7,952	8,000
Subtotal	85,900	106,991	114,400	67,353	101,030	143,000
Transfers						
3711 Transfer from General Fd	120,464	120,464	120,464	80,309	120,464	120,464
Subtotal	120,464	120,464	120,464	80,309	120,464	120,464
Other Revenue						
3804 Contributed Capital	-	196,960	-			
3805 Jet Fuel	80,000	147,951	135,000	98,320	147,481	147,500
3810 Aviation Gas Fuel	75,000	94,279	85,000	41,131	61,696	85,000
3815 Aviation Oil	-	1,735	1,000	808	1,212	1,000
Subtotal	155,000	440,925	221,000	140,259	210,388	233,500
Cost of Sales						
5325 Cost: Jet Fuel	(60,000)	(158,520)	(90,450)	(56,686)	(85,030)	(90,450)
5330 Cost: Aviation Fuel	(60,000)	(52,230)	(56,950)	(36,205)	(54,308)	(56,950)
5335 Cost: Aviation Oil	-	-	(667)		-	(667)
Subtotal	(120,000)	(210,749)	(148,067)	(92,892)	(139,338)	(148,067)
Total Revenue	\$ 241,364	\$ 457,631	\$ 307,797	\$ 195,030	\$ 292,544	\$ 348,897

Bay City Municipal Airport

Fund 64 Dept 405

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Personnel						
405-4105 Salaries & Wages	\$ 61,617	\$ 63,725	\$ 65,005	\$ 43,850	\$ 65,776	\$ 66,861
405-4106 Overtime	5,000	1,222	5,000	1,138	1,707	5,000
405-4205 FICA	5,096	4,698	5,037	3,171	4,757	5,497
405-4210 Retirement	7,404	6,994	7,519	5,112	7,668	7,086
405-4215 Workers Compensation	1,249	1,494	1,194	1,021	1,532	1,072
405-4225 Health Insurance	11,795	9,038	6,125	5,976	8,964	11,836
405-4226 Dental Insurance	445	358	445	252	378	427
405-4230 Travel & Training	6,000	1,871	6,000	2,426	3,639	6,000
405-4240 Uniforms	500	814	200	200	300	400
Subtotal	99,106	90,214	96,525	63,147	94,720	104,180
Supplies & Materials						
405-4305 Postage & Freight	300	667	300	165	247	300
405-4310 General Supplies	4,000	7,314	3,000	6,026	9,039	3,000
405-4315 Dues, Memberships & Sub	1,000	2,915	2,000	1,662	2,493	2,000
405-4318 Safety Supplies	-	-	-	-	-	1,000
405-4320 Fuel - Gas & Oil	3,000	4,620	3,600	3,015	4,523	3,600
405-4405 General & Unemployment Ins.	32,100	10,227	34,100	9,667	25,434	32,100
Subtotal	40,400	25,742	43,000	20,535	41,735	42,000
Other Charges & Services						
405-4410 Telephone	3,000	3,529	3,000	2,467	3,700	3,800
405-4411 Cell Phones/Pagers	1,000	1,112	1,000	627	940	1,000
405-4415 Utilities	16,000	13,493	12,000	8,269	12,404	12,500
405-4419 Engineering Services	-	4,575	5,000	2,365	3,548	5,000
405-4420 Legal & Professional Fees	1,000	13,501	3,000	7,432	11,147	3,000
405-4425 Contracted Services	2,800	4,294	4,000	5,738	8,606	5,000
405-4433 Credit Card Fees	4,500	7,065	5,000	3,815	5,722	6,000
405-4498 Misc Furniture & Equip	-	2,153	-	-	-	-
405-4499 Miscellaneous	1,000	227	-	813	2,379	3,616
Subtotal	29,300	49,949	33,000	36,082	55,283	39,916
Repairs & Maintenance						
405-4505 R & M Furniture & Equipment	9,000	8,959	6,000	14,812	22,218	7,200
405-4510 R & M Vehicles	1,000	4,233	2,000	217	325	2,400
405-4515 R & M Building	1,000	1,094	2,500	2,358	3,537	3,000
405-4520 R & M Infrastructure	5,000	-	8,000	8,230	12,345	9,600
405-4530 RAMP-R&M Furn & Equip	-	7,836	-	23,363	35,044	20,000
405-4531 RAMP-R&M Vehicles	-	286	-	-	-	20,000
405-4532 RAMP-R&M Buildings	-	4,949	-	3,859	5,788	20,000
405-4533 RAMP-R&M Infrastructure	-	-	-	16,477	24,716	20,000
405-4534 RAMP-Contract Services	-	14,731	-	320	479	20,000
Subtotal	16,000	42,088	18,500.00	69,634	104,452	122,200
Capital Outlay						
405-4605 CE - Furniture & Equipment	20,000	-	25,000	21,168	31,752	-
405-4615 CE - Buildings	-	-	-	-	-	-
405-4620 Infrastructure	58,000	-	15,000	29,311	43,966	-
Subtotal	78,000	-	40,000	50,479	75,718	-
Operating Expenditures	\$ 184,806	\$ 207,994	\$ 191,025	\$ 189,399	\$ 296,190	\$ 308,296
Capital Expenditures	78,000	-	40,000	50,479	75,718	-
Total Expenditures	\$ 262,806	\$ 207,994	\$ 231,025	\$ 239,877	\$ 371,908	\$ 308,296

*RAMP GRANT expenditures will be offset by grant revenue.

Capital Projects

Capital Improvement Projects

General Fund:	FY 15	FY16 Proposed	Approved
11 General Services			
Form-Based Zoning		40,000	40000
Transportation Plan	15,000		
Facility Assesment		77,630	77,630
Total	15,000	40,000	117,630
Fire Department			
Bay Garage		10,000	
Pumper Truck		600,000	
New Facilities			
Total	-	610,000	-
Police Department			
Vehicle Replacement			
(2) Patrol Vehicles		83,218	83,218
Detective Truck		25,441	25,441
Code Enforcement Truck		26,000	26,000
SRT Rapid Deployment Van		76,275	
Equipment			
10 Tasers		30,432	30,432
(5) Ticket Writers		22,315	22,315
(3) Mobile Data/In Car Video		31,356	31,356
Patrol Rifles		17,000	17,000
Facility			
PD Restroom Renovation		20,000	
Total	171,343	332,037	235,762
Public Works			
Vehicle Replacement			
(2) Ford F350 Trucks		56,000	56,000
Equipment			
Grader		N/A	
Loader		N/A	
Gradall		311,000	
Road Equipment		200,000	
Infrastructure			
Sidewalk Project		200,000	
Nile Valley Rd Phase I		N/A	
McDonald Meadows Patching		190,000	190,000
Total	80,217	957,000	246,000
Recycling			
Forklift Replacement		44,000	44,000
Total		44,000	44,000

Capital Improvement Projects

General Fund:	FY 15	FY16 Proposed	Approved
Parks			
Equipment			
Highland Playscape		45,000	55,000
Amistad Park Playscape		30,000	30,000
Duncan Park		10,000	10,000
Signs		20,000	
Facility			
Depot Patio		18,000	
USO Roof Replacement		40,000	
USO Furnishings		27,500	
Henderson Park Rehabilitation		20,000	10,000
Duncan Park Restrooms		40,000	40,000
Infrastructure			
Community Park Bridge		50,000	
Le Tulle Park Roads		50,000	
Tennis Courts Resurfacing		10,000	10,000
Parks Dumpster Pads/Enclosure			5,000
Lighting			15,000
Hardeman Park - Walking Track			20,000
City Walking Path			20,000
Total	37,974	315,500	215,000
Riverside Park			
Equipment			
4X4 Gator (John Deere)		13,000	13,000
John Deere Mower		17,000	17,000
Facility			
Riverside Cabins		50,000	
Infrastructure			
Riverside Dock		25,000	
Total		105,000	30,000
Recreation			
Equipment			
Downtown Christmas Lights		15,000	15,000
Total		15,000	15,000
Aquatics			
Equipment			
Pool Drain Replacement		16,000	16,000
Lifeguard Shade		8,000	
Strainer & Valves		8,000	8,000
Skimmer		10,000	
Pool Blankets and Winders		32,000	
Total		74,000	24,000

Capital Improvement Projects

General Fund:	FY 15	FY16 Proposed	Approved
26 Library			
Facility			
Library Roof		108,728	
Library Design Engineer		5,000	5,000
Total	-	113,728	5,000

Internal Service Funds			
81 Information Technology Fund			
Servers & Storage Upgrades		150,600	150,600
Facility Maintenance Software		25,000	25,000
GIS Mapping			18,000
Total	-	175,600	175,600
82 Maintenance Fund			
Pressure Washer			13,248
City Hall Backup Generator		132,182	
ADA Ramps			
Security Cameras		36,881	
Outside Lighting		17,000	
Total	-	199,311	0
Total		385,374	13,248

*Covered with 50-50 split of General Fund & Utility

25 Civic & Cultural Arts	FY 15	FY 16 Proposed	Approved
Civic & Cultural Arts Fund			
Joe DeLoach Statue		22,000	22,000
Civic Center		N/A	
CVB		N/A	
Total - Fund 25	6,040	22,000	22,000
 Enterprise Fund			
64 Airport Fund			
Engr: Fencing		1,500	1,500
Engr: Runway Lights		3,000	3,000
Generator		2,500	2,500
Fences & Gates		3,200	3,200
Ground Power Unit		25,000	25,000
Total Airport Fund	-	35,200	35,200

**If needed, capital expenditures will be covered by appropriate general fund transfers.*

Utility Capital Projects

61 Utility Fund	FY 15	FY 16 Proposed	FY 16 Approved
Utility General			
Vehicle Replacement (2) Trucks		56,000	56,000
Equipment Replacement Crane truck		60,000	60,000
Trailer mounted pump		34,000	34,000
Mini Hyd Excavator		31,000	31,000
Total		181,000	181,000
Water			
Water Tank Rehabilitation <i>Mockingbird & Ave. B</i>		515,000	515,000
Fire Hydrants Rehabillitation		50,000	50,000
Water Lines Replacement		250,000	150,000
Grace Add'l Pump		25,000	25,000
Bulk Water Fill Station		35,000	
SCADA Controls (Water)		56,000	
Total		931,000	740,000
Sewer			
Cottonwood Lift Station Backup Generator		100,000	100,000
Lift Stations Rehab		75,000	75,000
Lift Sations Fencing		10,000	10,000
MSB Sewer Line Rehab		40,000	
City Sewer Line Rehab		300,000	
Manhole Rehab		60,000	
Elliot Demo		40,000	40,000
SCADA Contols (Sewage)		42,000	42,000
Total		567,000	267,000
Warehouse			
Warehouse Forklift		67,506	67,506
Fuel Management System		34,182	
WHS & MSB Renovations		138,142	
Total		239,830	67,506
Total Utility Fund		1,918,830	1,255,506

Debt Service Fund

Debt Service Fund

Fund 80

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance						\$ 100,000
Revenues & Transfers In	2,425,270	1,608,812	1,982,970	1,742,026	2,436,049	1,820,161
Total Funds Available	2,425,270	1,608,812	1,982,970	1,742,026	2,436,049	1,920,161
Uses/Deductions						
Expenditures & Transfers Out	933,344	1,089,159	1,975,488	211,231	1,977,488	1,719,548
Ending Fund Balance						
Total Ending Fund Balance	1,491,926	519,653	7,482	1,530,795	458,561	200,613
Fund Total	\$ 2,425,270	\$ 1,608,812	\$ 1,982,970	\$ 1,742,026	\$ 2,436,049	\$ 1,920,161
Net Revenue (Expenditures)	1,491,926	519,653	7,482	1,530,795	458,561	100,613

Debt Service Fund

Fund 80

Classification		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Revenues							
3105	Property Tax	\$ 397,947	\$ 384,295	\$ 397,470	\$ 374,323	\$ 391,508	\$ 821,440
3110	Delinquent Tax	4,000	7,782	4,000	9,551	9,600	4,000
3125	Property Tax - P&I	3,500	6,107	3,500	4,658	4,700	3,500
3711	Transfer from General Fund	112,270	1,033,228	1,172,169	781,446	1,172,169	991,221
3761	Transfer from Utility Fund	125,265	125,265	405,831	274,781	412,172	-
3775	Transfer from Sanitation	1,782,288	51,863	-	297,000	445,500	-
Total Revenues		\$ 2,425,270	\$ 1,608,812	\$ 1,982,970	\$ 1,742,026	\$ 2,436,049	\$ 1,820,161
Expenditures							
Debt Service		\$ 933,344	\$ 1,089,159	\$ 1,975,488	\$ 211,231	\$ 1,977,488	\$ 1,719,548
Subtotal		933,344	1,089,159	1,975,488	211,231	1,977,488	1,719,548
Total Expenditures		\$ 933,344	\$ 1,089,159	\$ 1,975,488	\$ 211,231	\$ 1,977,488	\$ 1,719,548
Expenditure Detail						Fund 80	Dept 405
		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Debt Service							
405-4805	Principal	\$ 704,000	\$ 789,000	\$ 1,560,000	\$ -	\$ 1,560,000	\$ 1,395,952
405-4806	Payment To Escrow	-	-	-	-	-	-
405-4810	Interest	228,344	298,159	415,488	210,231	415,488	321,596
405-4820	Paying Agent Fees	1,000	2,000	-	1,000	2,000	2,000
405-4824	Bond Issue Costs	-	-	-	-	-	-
Subtotal		933,344	1,089,159	1,975,488	211,231	1,977,488	1,719,548
Total Expenditures		\$ 933,344	\$ 1,089,159	\$ 1,975,488	\$ 211,231	\$ 1,977,488	\$ 1,719,548

General Obligation - Refunding Bonds

Series 2013

2003 GO Bonds & 2004 CO's for Street Improvements

Fiscal Year	Principal	Interest	Total	Balance Outstanding September 30th
2013	-	-	-	5,125,000
2013	1,130,000	40,575	1,170,575	3,995,000
2014	330,000	69,850	399,850	3,665,000
2015	335,000	66,550	401,550	3,330,000
2016	340,000	63,200	403,200	2,990,000
2017	345,000	59,800	404,800	2,645,000
2018	355,000	52,900	407,900	2,290,000
2019	360,000	45,800	405,800	1,930,000
2020	370,000	38,600	408,600	1,560,000
2021	375,000	31,200	406,200	1,185,000
2022	385,000	23,700	408,700	800,000
2023	395,000	16,000	411,000	405,000
2024	405,000	8,100	413,100	-
Total	5,125,000	516,275	5,641,275	

**This General Obligation's portion covered by Debt Service Tax*

**This G.O covers the Nile Valley Road Project.*

Certificates of Obligation

Series 2009 - General

Sanitation Equipment

Fiscal Year	Principal	Interest	Total	Balance Outstanding
2009	\$ -	\$ 52,775	\$ 52,775	\$ 5,000,000
2010	435,000	158,325	593,325	4,565,000
2011	450,000	145,275	595,275	4,115,000
2012	460,000	131,775	591,775	3,655,000
2013	475,000	117,975	592,975	3,180,000
2014	490,000	103,725	593,725	2,690,000
2015	505,000	89,025	594,025	2,185,000
2016	520,000	73,875	593,875	1,665,000
2017	535,000	58,275	593,275	1,130,000
2018	555,000	39,550	594,550	575,000
2019	575,000	20,125	595,125	-
Total	5,000,000	990,700	5,990,700	

Certificates of Obligation

Series 2010 - General
Streets, Parks, Civic Center, Etc.

Fiscal Year	Principal	Interest	Total	Balance Outstanding
2010				\$ 3,300,000
2011	\$ 70,000	\$ 171,213	\$ 241,213	3,230,000
2012	110,000	125,610	235,610	3,120,000
2013	115,000	121,210	236,210	3,005,000
2014	120,000	116,610	236,610	2,885,000
2015	125,000	113,010	238,010	2,760,000
2016	135,000	109,260	244,260	2,625,000
2017	140,000	104,535	244,535	2,485,000
2018	145,000	99,635	244,635	2,340,000
2019	150,000	94,560	244,560	2,190,000
2020	160,000	88,560	248,560	2,030,000
2021	165,000	82,160	247,160	1,865,000
2022	175,000	75,560	250,560	1,690,000
2023	180,000	68,560	248,560	1,510,000
2024	190,000	61,360	251,360	1,320,000
2025	195,000	53,760	248,760	1,125,000
2026	205,000	45,960	250,960	920,000
2027	215,000	37,760	252,760	705,000
2028	225,000	29,160	254,160	480,000
2029	235,000	20,160	255,160	245,000
2030	245,000	10,290	255,290	-
Total	3,300,000	1,628,933	4,928,933	

Certificates of Obligation

Series 2012 - Utility Obligation
Siemens Performance Project

Fiscal Year	Principal	Interest	Total	Balance Outstanding
2012			-	\$ 9,530,000
2013	445,000	302,342	747,342	9,085,000
2014	530,000	250,250	780,250	8,555,000
2015	545,000	239,650	784,650	8,010,000
2016	565,000	228,750	793,750	7,445,000
2017	580,000	217,450	797,450	6,865,000
2018	600,000	205,850	805,850	6,265,000
2019	615,000	190,850	805,850	5,650,000
2020	635,000	172,400	807,400	5,015,000
2021	655,000	153,350	808,350	4,360,000
2022	675,000	133,700	808,700	3,685,000
2023	695,000	113,450	808,450	2,990,000
2024	715,000	92,600	807,600	2,275,000
2025	735,000	71,150	806,150	1,540,000
2026	760,000	49,100	809,100	780,000
2027	780,000	25,350	805,350	-
Total	9,530,000	2,446,242	11,976,242	

Tax Note

2013 - Fire Rescue Truck

Fiscal Year	Principal	Interest	Total	Balance Outstanding
2013			-	\$ 642,000
2013	58,000	4,813	62,813	584,000
2014	94,000	8,001	102,001	490,000
2015	95,000	6,713	101,713	395,000
2016	97,000	5,412	102,412	298,000
2017	98,000	4,083	102,083	200,000
2018	99,000	2,740	101,740	101,000
2019	101,000	1,384	102,384	-
Total	642,000	33,145	675,145	

**Funded by General Fund*

Certificates of Obligation

Series 2014 - General/Utility
Street & Utility Improvements

Fiscal Year	Principal	Interest	Total	Balance Outstanding
2014				3,995,000
2015	500,000	140,190	640,190	3,495,000
* 2016	530,000	110,163	640,163	2,965,000
2017	150,000	99,563	249,563	2,815,000
2018	150,000	96,563	246,563	2,665,000
2019	130,000	93,563	223,563	2,535,000
2020	135,000	90,963	225,963	2,400,000
2021	135,000	87,588	222,588	2,265,000
2022	140,000	84,213	224,213	2,125,000
2023	145,000	80,013	225,013	1,980,000
2024	150,000	75,663	225,663	1,830,000
2025	155,000	70,788	225,788	1,675,000
2026	160,000	65,363	225,363	1,515,000
2027	165,000	59,763	224,763	1,350,000
2028	170,000	53,575	223,575	1,180,000
2029	180,000	47,200	227,200	1,000,000
2030	185,000	40,000	225,000	815,000
2031	190,000	32,600	222,600	625,000
2032	200,000	25,000	225,000	425,000
2033	210,000	17,000	227,000	215,000
2034	215,000	8,600	223,600	-
Total	3,995,000	1,378,365	5,373,365	

**General Obligation's portion covered by Debt Service Tax*

Total Debt Service

Fiscal Year	Principal	Interest	Total	Balance Outstanding September 30th
2009	-	52,775	52,775	5,000,000
2010	435,000	158,325	593,325	7,865,000
2011	520,000	316,488	836,488	7,345,000
2012	570,000	257,385	827,385	6,775,000
2013	2,223,000	586,915	2,809,915	19,849,000
2014	1,564,000	548,436	2,112,436	18,285,000
2015	2,105,000	655,138	2,760,138	20,175,000
2016	2,187,000	590,659	2,777,659	17,988,000
2017	1,848,000	543,705	2,391,705	16,140,000
2018	1,904,000	497,238	2,401,238	14,236,000
2019	1,931,000	446,281	2,377,281	12,305,000
2020	1,300,000	390,523	1,690,523	11,005,000
2021	1,330,000	354,298	1,684,298	9,675,000
2022	1,375,000	317,173	1,692,173	8,300,000
2023	1,415,000	278,023	1,693,023	6,885,000
2024	1,460,000	237,723	1,697,723	5,425,000
2025	1,085,000	195,698	1,280,698	4,340,000
2026	1,125,000	160,423	1,285,423	3,215,000
2027	1,160,000	122,873	1,282,873	2,055,000
2028	395,000	82,735	477,735	1,660,000
2029	415,000	67,360	482,360	1,245,000
2030	430,000	50,290	480,290	815,000
2031	190,000	32,600	222,600	625,000
2032	200,000	25,000	225,000	425,000
2033	210,000	17,000	227,000	215,000
2034	215,000	8,600	223,600	-
Total	27,592,000	6,993,659	34,585,659	

*Note: After FY16, total debt payments are expected to decrease by \$385,954.

This decrease is mainly due to the repayment structure of the 2014
Certificates of Obligation. By structuring the C.O. 2014 in such a manner, it
allows the existing tax rate to support additional G.O.'s in the Spring of 2016
for their continued support for their road paving program.

CAPITAL PROJECT FUNDS

The Capital Projects Fund is used to account for the acquisition and construction of major capital projects and facilities, other than those project and facilities financed by proprietary funds and trust funds. These funds are presented as project-based budgets, rather than fiscal year budgets, since some projects may exceed one fiscal year.

General - Capital Project Fund

Fund - 31

Capital Project Fund

Fund 31

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 887,509	\$ 631,301	\$ 1,770,263	\$ 1,111,880	\$ 100,000	\$ 1,400,769
Revenues						
Miscellaneous	-	1,598,000	-	619	1,399,050	-
Transfers	198,920			200,368	1,236,593	800
Total Revenue	198,920	1,598,117	-	200,987	2,636,003	800
Expenditures	526,980	613,623	1,000,000	1,145,784	1,335,234	1,104,290
Ending Fund Balance	\$ 559,449	\$ 1,615,795	\$ 770,263	\$ 167,083	\$ 1,400,769	\$ 297,279

Capital Project Fund

Fund 31

405

C.O. 2014

Revenue

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3605 Interest Earned	0	117		619	800	800
Subtotal	-	117	-	619	800	800
Transfers						
3790 Other Financing Sources	198,920	1,598,000		200,368	2,635,203	
Subtotal	198,920	1,598,000	-	200,368	2,635,203	-
Total Revenue	\$198,920	\$ 1,598,117	\$ -	\$ 200,987	\$ 2,636,003	\$ 800

Capital Project Fund

Fund 31

405

C.O. 2014

Expenditure Detail

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 7/31/15	FY15 Estimate	FY16 Budget
Other Charges & Services						
405-4419 Engineering Services		10,800		225,542		
405-4424 Debt Issue Cost	\$ -	\$ 69,973	\$ -	\$ -	\$ -	\$ -
Subtotal	-	80,773	-	225,542	-	-
Capital Expenditures						
405-4620 C&E Infrastructure	526,980	532,850	1,000,000	920,242	1,335,234	1,104,290
Subtotal	526,980	532,850	1,000,000	920,242	1,335,234	1,104,290
Total Expenditures	\$526,980	\$613,623	\$1,000,000	\$1,145,784	\$1,335,234	\$1,104,290

Street Maintenance Fund

Street Maintenance Fund

Fund 28

The Street Maintenance Fund is under the general direction of the Director of Public Works. The revenue is derived from contributions received from both the General and Utility Funds. Unless reappropriated by City Council, these funds shall be used for road construction, maintenance, and improvements. In FY 2016, this fund will be utilized to cover any overages from Phase II of the city's road paving plan.

Street Maintenance

Fund 28

Summary

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 886,731	\$ 887,773	\$ (534,836)	\$ 911,513	\$ 911,513	\$ 1,126,847
Revenues						
Miscellaneous	-	580	-	368	552	-
Transfers	300,000	300,000	300,000	200,000	300,000	300,000
Total Revenue	300,000	300,580	300,000	200,368	300,552	300,000
Operating Expenditures	834,836	-	-	-	-	1,000,000
Ending Fund Balance	\$ 351,895	\$ 1,143,974	\$ (484,836)	\$ 1,055,069	\$ 1,126,847	\$ 426,847

Street Maintenance

Fund 28

Revenue Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Miscellaneous						
3605 Interest Income	\$ -	\$ 580	\$ -	\$ 368	\$ 552	\$ -
Subtotal	-	580	-	368	552	-
Transfers						
3711 Transfer from General Fund	150,000	150,000	150,000	100,000	150,000	150,000
3761 Transfer from Utility Fund	150,000	150,000	150,000	100,000	150,000	150,000
Subtotal	300,000	300,000	300,000	200,000	300,000	300,000
TOTAL REVENUES	\$ 300,000	\$ 300,580	\$ 300,000	\$ 200,368	\$ 300,552	\$ 300,000

Street Maintenance

Fund 28

475

Expenditure Summary:

Classification	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Supplies & Materials	834,836	37,599	250,000	50,842	76,262	300,000
Other Charges & Services	-	6,780	-	5,970	8,955	-
Subtotal	834,836	44,379	250,000	56,812	85,217	300,000
Total Expenditures	\$ 834,836	\$ 44,379	\$ 250,000	\$ 56,812	\$ 85,217	\$ 300,000

Expenditure Detail:

	FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Supplies & Materials						
475-4310 General Construction	834,836	37,599	250,000	50,842	76,262	1,000,000
Subtotal	834,836	37,599	250,000	50,842	76,262	1,000,000
Other Charges & Services						
475-4419 Engineering	-	6,780	-	5,970	8,955	-
Subtotal	-	6,780	-	5,970	8,955	-
Total Expenditures	\$ 834,836	\$ 44,379	\$ 250,000	\$ 56,812	\$ 85,217	\$ 1,000,000

*General Construction costs include any overages of Phase II Street Paving, downtown upgrades, and general city

Bay City Community Development Corporation

B.C.C.D.C.

The Bay City Community Development Corporation is funded by a portion of the City's Sales Tax. The tax is regulated by state laws, charter, and City Council. The BCCDC Board is composed of 7 members (3 Councilmembers), which are approved by City Council.

Bay City Community Development Corporation (BCCDC)

Fiscal Year 2016

Classification	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	YTD April 2014	FY 2014 Estimate	FY 2015 Budget
Lease Income	75,600	75,600.00	75,600	75,600.00	75,600	75,600
3225 · Sales Tax Collections	1,095,000	1,146,995.83	1,115,000	642,440.91	1,140,000	1,187,500
3300 · BDC Income	12,000	8,692.55	8,500	7,250.23	14,500	8,500
3615 · Interest Income	5,000	3,244.55	2,500	3,183.63	6,367	2,500
3699 · Other Income		1,000.00		0.00	0	
Total Income	1,187,600	\$ 1,235,532.93	1,201,600	\$ 728,474.77	1,236,468	1,274,100
<u>415-Administrative</u>						
4105 · Salaries and Wages	140,565	131,928.79	155,000	86,112.85	147,622	155,000
4106 · Other Compensation	1,800	1,762.15	2,000	1,003.07	1,720	2,000
4205 · Payroll Taxes	11,503	10,227.33	12,000	6,664.38	11,425	12,000
4206 · Unemployment Taxes		125.30	200	(69.25)	200	600
4210 · Retirement Expense	13,270	14,163.69	17,050	7,960.26	13,646	17,050
4215 · Workers Compensation Insurance	700	533.00	500	0.00	658	700
4225 · Employee Health Insurance	20,000	16,654.26	18,000	9,072.98	15,554	18,000
4230 · Travel & Training	2,060	824.69	2,000	1,880.08	2,500	2,500
4305 · Postage & Freight	927	32.54	300	8.52	150	300
4310 · General Supplies	2,472	2,281.66	2,400	1,163.28	2,400	2,400
4315 · Dues & Subscriptions	4,113	3,890.28	3,560	2,050.70	3,515	3,560
4330 · Vehicle Expense	5,099	4,717.61	5,200	1,929.95	3,308	4,000
New Vehicle (GMC Acadia)			30,000	35,293.41	35,293	-
4405 · General Insurance	1,500	1,833.19	600	1,271.09	1,500	600
4410 · Telephone	3,152	5,208.32	3,000	2,208.94	3,787	4,500
4415 · Utilities	7,601	6,791.38	7,000	1,372.14	5,000	7,000
4420 · Legal & Professional Fees	6,798	15,500.00	16,500	10,000.00	20,000	16,500
4425 · Contracted Services	5,150	4,789.46	4,800	2,891.40	4,957	4,800
4427 · Equipment Rentals	3,400	3,080.44	3,000	1,696.73	2,909	3,000
4455 · Printed Materials	1,545	1,235.38	1,500	792.03	1,358	1,500
4460 · Advertising	1,391	3,049.50	2,800	2,286.47	3,920	2,800
4497 · Business Meals	1,978	1,576.05	1,900	637.25	1,092	1,900
4498 · Misc. Furniture & Equipment	-	768.30	1,000	826.53	1,000	1,000
4499 · Miscellaneous	1,545	2,102.50	1,000	39.20	1,000	1,500
4505 · Repairs & Maintenance Equipment	1,545	166.23	-	50.00	353	-
Wells Fargo Principal Pmt	\$ 252,620	0.00	294,894	220,477.74	294,894	301,770
4810 · Interest Expense	\$ 139,133	210,996.35	62,913	47,877.36	62,913	56,037
Total Administrative	629,867	444,238.40	649,117	445,497.11	642,673	621,017
<u>420-Prospect Development</u>						
4230 · Travel & Training	6,180	4,802.50	6,180	2,829.70	4,851	6,180
4305 · Postage & Freight	927	0.00	900	0.00	27	900
4425 · Contracted Services	12,360	9,869.00	12,360	-	12,360	12,360
4450 · Promotional Items	1,030	1,019.60	1,030	2,328.39	3,992	1,030
4460 · Advertising	13,905	3,709.80	43,825	14,826.84	35,000	16,000
4497 · Business Meals	4,120	281.40	4,120	106.39	1,500	4,120
4499 · Miscellaneous	3,605	402.00	3,605	119.40	3,605	3,605
Total Prospect Development	42,127	\$ 20,084.30	72,020	\$ 20,210.72	61,335	44,195
<u>485-Project Expenses</u>						
4001 · Mat Cty Economi Dev Corp	61,060	60,883.00	61,060	0.00	61,060	65,000
4007 · Home Buyers' Assistance Program	2,000	0.00	-	0.00	0	-
4011 · U of H - Coastal Plains	20,100	20,000.00	20,000	0.00	20,100	20,100
4012 · Main Street	50,000	0.00	25,000	0.00	25,000	25,000
4018 · Business Assistance Center	20,000	4,850.94	20,000	2,353.29	20,000	20,000
4019 · Training Center Expenses	-	38,760.25	-	(10,991.55)	0	-

Bay City Community Development Corporation (BCCDC)

Fiscal Year 2016

Classification	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	YTD April 2014	FY 2014 Estimate	FY 2015 Budget
4445 - Builders Incentive Program		0.00	100,000	14,094.00	24,161	100,000
Bowling Alley		25,000.00	-	0.00	0	-
9 ER's Incentive		25,000.00	25,000		25,000	25,000
4446 - Job Incentives (Applebee's)		225,000.00	25,000	0.00	25,000	25,000
4447 - Bay City United ED Plan	50,000	4,950.86	50,000	0.00	20,000	50,000
CED Insurance and Maint.	75,000	95,510.53	75,000	18,199.77	75,000	100,000
Total Project Expenses	\$ 278,160	\$ 499,955.58	\$ 401,060	\$ 23,655.51	\$ 295,321.14	\$ 430,100
Total Expenses	\$ 950,154	\$ 964,278	\$ 1,122,197	\$ 489,363	\$ 999,329	\$ 1,095,312

SUPPLEMENTAL

Property Valuation Analysis
Property Tax Rate Analysis
Tax Levies and Tax Collections

Property Value Analysis

Fiscal Year	Tax Year	Certified Appraisal
2016 *	2015	743,532,492
2015	2014	677,582,378
2014	2013	660,653,879
2013	2012	655,273,183
2012	2011	654,461,676
2011	2010	659,872,895
2010	2009	636,582,733
2009	2008	603,039,478
2008	2007	537,125,977
2007	2006	499,303,425
2006	2005	452,431,896
2005	2004	426,565,072
2004	2003	419,596,344
2003	2002	393,152,352

**Recent development in the Bay City area has impacted property values. After 7 years of stable growth, 2016 realized a 9.7% increase.*

Tax Rate Analysis

Fiscal Year 2016

FY	Tax Year	M & O	I & S	Total Rate
2016	2015	0.49162	0.11047	0.60209
2015	2014	0.54343	0.05866	0.60209
2014	2013	0.50771	0.06023	0.56794
2013	2012	0.52675	0.04516	0.57191
2012	2011	0.52460	0.04521	0.56981
2011	2010	0.51914	0.04510	0.56424
2010	2009	0.49934	0.03000	0.52934
2009	2008	0.50570	-	0.50570
2008	2007	0.51132	-	0.51132
2007	2006	0.51132	-	0.51132
2006	2005	0.51132	-	0.51132
2005	2004	0.51132	-	0.51132
2004	2003	0.51132	-	0.51132

Tax Levies and Tax Collections

Fiscal Year	Tax Year	Certified Value	Tax Rate	Current Tax Levy	Current Tax Collected	Percent Current Collected to Levy	Delinquent Tax Collected	Total Tax Collected
2015	2014	677,582,378	0.60209	4,079,656	4,018,461	98.50%	114,000	4,132,461
2014	2013	655,273,183	0.56794	3,721,559	3,708,687	99.65%	107,707	3,816,394
2013	2012	655,273,183	0.57191	3,747,573	3,714,026	99.10%	105,344	3,819,370
2012	2011	654,461,676	0.56981	3,729,188	3,605,518	96.68%	113,118	3,718,636
2011	2010	659,872,895	0.56424	3,723,267	3,577,925	96.10%	123,896	3,701,821
2010	2009	636,582,733	0.52934	3,369,687	3,196,750	94.87%	99,689	3,296,439
2009	2008	603,039,478	0.50570	3,049,571	2,923,979	95.88%	76,593	3,000,572
2008	2007	537,125,977	0.51132	2,746,433	2,640,817	96.15%	81,031	2,721,848
2007	2006	499,303,425	0.51132	2,553,038	2,489,828	97.52%	81,061	2,570,889
2006	2005	452,431,896	0.51132	2,313,375	2,252,304	97.36%	118,581	2,370,885
2005	2004	426,565,072	0.51132	2,181,113	2,090,348	95.84%	91,387	2,181,735
2004	2003	419,596,344	0.51132	2,145,480	2,047,880	95.45%	77,189	2,125,069